

GRADUATION REQUIREMENTS

Graduation Requirements

Students must successfully complete the courses required by the board and Iowa Department of Education in order to graduate.

High school students must be registered in 7 periods per semester.

Classification-Credit Requirements

00.00 – 13.00 Freshman

14.00 – 26.00 Sophomore

27.00 – 40.00 Junior

40.00 + Senior

Credits earned at summer school outside of the district are acceptable with prior approval of the Principal.

It is the responsibility of the superintendent to ensure that students complete grades one through twelve and that high school students complete 50 credits prior to graduation with the remainder to be completed with Electives. The following credits will be required for a high school diploma:

- Language Arts **8 credits**, must be taken every year
- Science **6 credits**, must be taken every year
(classes of 2023 & after) 7 credits, must be taken every year
- Mathematics **6 credits**, must be taken every year
(classes of 2023 & after) 7 credits, must be taken every year
- Social Studies **6 credits**, including 9th US History (2 credits), American Government (1 credit)
- Physical Education Must be taken every year; waivers are available
- Personal & Career **1 credit**
Readiness

The required courses of study will be reviewed by the board annually.

Students who are in good standing and who meet the graduation requirements set by the Board of Education are allowed to participate in the graduation ceremony and in senior activities. It is possible that students who are serving discipline at the time of the graduation ceremony or other senior activities will not be allowed to participate. Students are not required to participate in the graduation ceremony.

Students at graduation will be honored as follows: Honor Student 3.250 - 3.690 GPA, High Honors 3.70 - 3.89 GPA and Highest Honors 3.90 GPA and above. There is no longer a Valedictorian or Salutatorian.

GRADUATION REQUIREMENTS (Class of 2022 and after)

Graduation requirements for special education students will be in accordance with the prescribed course of study as described in their Individualized Education Program (IEP) and will follow one of the four graduation pathways: High School Diploma, General Diploma, Essential Diploma, or Certificate of

Completion. Each student's IEP will include a statement of the projected date of graduation starting with the IEP covering the time span in which the student turns 14 years of age and the criteria outlined in the pathway determined by the IEP team. Prior to the special education student's graduation, the IEP team will determine whether the graduation criteria have been met. Students who continue their education through another program with the IEP remaining open will be allowed to participate in the graduation ceremony at the end of their senior year. Upon completion of program or IEP exit, students will receive a diploma or certificate as outlined in the IEP.

Pathways:

High School Diploma

Students following this pathway will be required to obtain all 50 credits as listed above with accommodations as outlined in the IEP. This diploma is fully aligned to state-required standards.

General Diploma

Students following this pathway will be required to obtain all 50 credits as listed above with accommodations and modifications to curriculum as outlined in the IEP. Modifications will include an outline of key concepts and skills needed for each course written into the grading rubric and tied to goal areas. Pass/Fail grades will be specific to the rubric and students will not be penalized for homework. Students following this pathway will not receive a GPA.

Essential Diploma

Students following an Essential Diploma pathway will be required to earn 37 credits as listed below with accommodations and modifications to curriculum as outlined in the IEP. Modifications will include an outline of key concepts and skills needed for each course written into the grading rubric and tied to goal areas. Pass/Fail grades will be specific to the rubric and students will not be penalized for homework. Students following this pathway will not receive a GPA.

- Language Arts **8 credits**, must be taken every year
- Science **6 credits**, must be taken every year
(classes of 2023 & after) 7 credits, must be taken every year
- Mathematics **6 credits**, must be taken every year
(classes of 2023 & after) 7 credits, must be taken every year
- Social Studies **6 credits**, including 9th US History (2 credits), American Government (1 credit)
- Physical Education **Must be taken every year; waivers are available**
Personal & Career **1 credit**
Readiness

Certificate of Completion

Students who receive a Certificate of Completion will complete courses and expectations outlined in the IEP. Students will not be required to earn credits and will not receive a GPA.

Shenandoah Community School District
Minutes of the Regular Meeting of the Board of Directors – April 13, 2020
Via Zoom

The board meeting was held via Zoom due to the COVID 19 pandemic and the guidelines of social distancing and no public gatherings of more than 10 people.

Call to Order:

Board President Jean Fichter called the meeting to order at 5:00 pm.

Roll Call:

Roll Call was answered by Directors Darrin Bouray, Jean Fichter, Jeff Hiser, Kathy Langley and Adam Van Der Vliet. Also present were Superintendent Dr. Kerri Nelson and Board Secretary Lisa Holmes.

Mission Statement:

The SCSD Mission Statement was read by Director Van Der Vliet.

Public Hearing – Budget FY 21:

The public hearing regarding the proposed FY21 budget was opened at 5:00 p.m. With no public comment, the hearing was closed at 5:01 p.m.

Public Hearing – School Calendar 2020-21:

The public hearing regarding the proposed 2020-21 School Calendar was opened at 5:01 p.m. Dr. Nelson explained the process behind developing the calendar. Director Hiser questioned why there are 80 extra hours built in. Dr. Nelson explained that the state requires a set number of hours while board policy requires a set number of days. In order to meet the number of days required, extra hours are automatically built in. This also allows extra time so that days do not have to be made up at the end of the school year. The public hearing was closed at 5:05 p.m.

Welcome to Audience:

President Fichter welcomed everyone to the meeting.

Open Forum:

No public comment.

Administrative Report:

Continuous Learning – Voluntary: Dr. Nelson went over what was submitted to the state showing the District's plans to offer voluntary learning during the COVID 19 school closure. The administrative team is currently working on a more extensive summer program plan.

Consent Agenda:

Approve the consent agenda to include previous minutes, the financial accounts, the payment of bills and fundraising requests. Personnel Requests: Contracts 2020-21: Mallory Degase, 2nd Grade – BA Step 2; Tahrae Bonnes, PS Lead Teacher - \$4,500. Transfer: Holly Martin, MS Sped Teacher to K-12 Strat II/BSP Teacher. Grant Requests: Tiffany Spiegel – CPPC At -Risk Grant. Graduate List for May 2020 (pending all requirements are met). Motion to approve by Director Langley, second by Director Van Der Vliet. Ayes – Bouray, Langley, Van Der Vliet, Fichter; Nays – Hiser. Motion carried 4-1.

Action Items:

Approve FY21 Budget:

Motion to approve by Director Van Der Vliet, second by Director Langley. Motion carried unanimously.

Approve School Calendar for 2020-21:

Motion to approve by Director Van Der Vliet, second by Director Bouray. Ayes – Bouray, Langley, Van Der Vliet, Fichter; Nays – Hiser. Motion carried 4-1.

Approve Amended Pandemic Response Resolution:

The amended resolution clarifies that the school district will be offering voluntary learning during the closure and employees will continue to be paid through the remainder of their contract for duration of the pandemic closure. Motion to approve by Director Van Der Vliet, second by Director Langley. Motion carried unanimously.

Approve the 101% Budget Guarantee:

BE IT RESOLVED that the Board of Directors of the Shenandoah Community School District will levy property tax for fiscal year 2020-2021 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa. Motion to adopt by Director Langley, second by Director Van Der Vliet. Motion carried unanimously.

Approve the Reassignment of Aaron Burdorf to K8 Principal - \$100,000:

Motion to approve by Director Bouray, second by Director Van Der Vliet. Motion carried unanimously.

Approve the Reassignment of Jon Weinrich to HS Asst. Principal/Activities Director/Transportation - \$90,000:

Motion to approve by Director Van Der Vliet, second by Director Langley. Motion carried unanimously.

Approve the Reassignment of Tiffany Spiegel to Director of Special Programs and Curriculum - \$107,000:

Motion to approve by Director Bouray, second by Director Langley. Motion carried unanimously.

Approve AEA Purchasing Agreement for Food, Small Wares and Ware Wash:

Motion to approve by Director Langley, second by Director Van Der Vliet. Motion carried unanimously.

Approve Fremont County Fair Partnership Agreement:

Motion to approve by Director Van Der Vliet, second by Director Bouray. Motion carried unanimously.

Approve Contract with FMX for Maintenance Management Software:

Motion to approve by Director Langley, second by Director Van Der Vliet. Ayes – Bouray, Langley, Van Der Vliet, Fichter; Nays – Hiser. Motion carried 4-1.

Approve 28E Sharing Agreement with Sidney CSD for Auto Tech Instructor:

Motion to approve by Director Van Der Vliet, second by Director Bouray. Motion carried unanimously.

Approve SSA+ Negotiations at 2.63% for \$51,423.63:

Motion to approve by Director Van Der Vliet, second by Director Langley. Motion carried unanimously.

Informational Items:

Special Meeting – April 15, 2020 at 5:00 pm

Next Regular Meeting – May 11, 2020 at 5:00 pm.

Adjournment:

Motion by Director Van Der Vliet, second by Director Bouray to adjourn the meeting at 5:44 pm. Motion carried unanimously.

Board Secretary

Board President

Shenandoah Community School District
Minutes of the Special Meeting of the Board of Directors – April 15, 2020
Administration Board Room

The board meeting was held via Zoom due to the COVID 19 pandemic and the guidelines of social distancing and no public gatherings of more than 10 people.

Call to Order:

Board President Jean Fichter called the meeting to order at 5:00 pm.

Roll Call:

Roll Call was answered by Directors Jean Fichter, Jeff Hiser and Kathy Langley. Also present were Superintendent Dr. Kerri Nelson and Board Secretary Lisa Holmes. Absent were Directors Darrin Bouray and Adam Van Der Vliet.

Action Item:

Approve contract with Complete Weddings and Events for Homecoming DJ Services:

Motion to approve by Director Hiser, second by Director Langley. Motion carried 3-0 with Directors Bouray and Van Der Vliet absent.

Approve Negotiations with SEA for 2.6% for \$167,338:

Motion to approve by Director Langley, second by Director Hiser. Motion carried 3-0 with Directors Bouray and Van Der Vliet absent.

Director Van Der Vliet arrived at 5:06 p.m.

Discussion Item (possible action):

Furniture Purchase for the High School and Purchase Agreement:

Discussion was held regarding contract purchasing and a proposed purchase agreement with Premier Furniture and Equipment. New cafeteria tables for both the high school and K8 are not included in the quote and it was discussed to do open bidding for those items in order to give local businesses a chance to bid. Director Hiser made a motion to purchase furniture from Premier not to exceed \$185,000 which does not include cafeteria tables, second by Director Langley. Motion carried 4-0 with Director Bouray absent.

Adjournment:

Motion by Director Langley, second by Director Van Der Vliet to adjourn the meeting at 5:21 pm.

Motion carried 4-0 with Director Bouray absent.

Board Secretary

Board President

Shenandoah Community School District
Minutes of the Special Meeting of the Board of Directors – April 27, 2020
Administration Board Room

The board meeting was held via Zoom due to the COVID 19 pandemic and the guidelines of social distancing and no public gatherings of more than 10 people.

Call to Order:

Board President Jean Fichter called the meeting to order at 5:01 pm.

Roll Call:

Roll Call was answered by Directors Darrin Bouray, Jean Fichter, Jeff Hiser, Kathy Langley and Adam Van Der Vliet. Also present were Superintendent Dr. Kerri Nelson, School Business Official Sherri Ruzek and Board Secretary Lisa Holmes.

Consent Agenda:

Resignations: Molly Nelson, JK Teacher – effective end of school year. Motion to approve by Director Van Der Vliet, second by Director Langley. Motion carried 4-0 with Director Hiser abstaining.

Action Item:

Approve Gayle Allensworth as HS Principal - \$110,000:

Motion to approve by Director Hiser, second by Director Van Der Vliet. Motion carried unanimously.

Approve Jordan Newberg as K8 Assistant Principal - \$79,000:

Motion to approve by Director Hiser, second by Director Bouray. Motion carried unanimously.

Approve Master Contract with Terracon:

Terracon will be providing materials testing and special inspection services for the high school renovations project. Motion to approve by Director Langley, second by Director Van Der Vliet. Motion carried unanimously.

Director Langley asked for clarification on the current status of graduation. Dr. Nelson reported that she had met with seniors and their parents on Friday via zoom and the plan was to have a videoed graduation and diploma presentation this spring and a ceremony later this summer if restrictions were lifted.

Adjournment:

Motion by Director Van Der Vliet, second by Director Langley to adjourn the meeting at 5:10 pm. Motion carried unanimously.

Board Secretary

Board President

SHENANDOAH ACCOUNT BALANCES						
ACCOUNT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
General Fund (10)						
Beg Balance Checking (Century)	\$385,028.81	\$16,713.86	\$39,613.60	-\$80,237.34	-\$55,663.63	\$155,126.81
Beg Balance Savings (Century)	\$3,452,321.16	\$2,961,633.25	\$2,408,233.08	\$2,698,633.71	\$3,725,067.80	\$3,429,655.01
Revenues	\$139,866.08	\$275,659.53	\$1,276,172.26	\$2,058,639.45	934,962.32	\$1,002,951.38
Expenditures	-\$1,048,809.69	-\$889,845.59	-\$1,011,518.98	-\$1,008,710.60	-1,020,147.22	-\$995,383.21
End Balance Checking (Century)	\$16,713.86	\$39,613.60	-\$80,237.34	-\$55,663.63	155,126.81	\$193,014.31
End Balance Savings (Century)	\$2,961,633.25	\$2,408,233.08	\$2,698,633.71	\$3,725,067.80	3,429,655.01	\$3,400,407.08
Total General Fund	\$2,978,347.11	\$2,447,846.68	\$2,618,396.37	\$3,669,404.17	\$3,584,781.82	\$3,593,421.39
Management Fund (22)						
Beg Balance Checking (Century)	\$2,502.74	\$3,419.07	\$14,855.73	-\$5,228.72	\$2,546.82	\$1,653.92
Beg Balance Savings (Century)	\$609,822.39	\$609,822.39	\$429,197.11	\$534,590.64	\$836,845.94	\$878,646.21
Revenues Checking	\$10,547.31	\$19,401.88	\$125,964.02	\$317,260.20	\$50,113.09	\$30,544.33
Expenditures Checking	-\$69,088.58	-\$188,590.50	-\$35,426.22	-\$7,229.36	-\$9,205.72	-\$5,228.72
End Balance Checking (Century)	\$3,419.07	\$14,855.73	-\$5,228.72	\$2,546.82	\$1,653.92	\$6,447.87
End Balance Savings (Century)	\$609,822.39	\$429,197.11	\$534,590.64	\$836,845.94	\$878,646.21	\$899,167.87
Total Management Fund	\$613,241.46	\$444,052.84	\$529,361.92	\$839,392.76	\$880,300.13	\$905,615.74
SAVE Fund (33)						
Beg Balance Checking (Century)	\$942,159.72	\$729,151.08	\$428,569.70	\$380,520.12	\$232,191.76	\$155,378.37
Beg Balance Savings (Century)	\$1,243,509.22	\$1,298,438.57	\$1,355,420.46	\$1,412,143.30	\$1,468,897.44	\$7,146,624.18
Revenues Checking	\$90,672.33	\$92,461.51	\$92,111.16	\$91,897.01	5,712,594.47	\$191,965.16
Expenditures Checking	-\$248,751.62	-\$336,061.00	-\$83,437.90	-\$357,343.56	-111,681.12	-\$574,207.88
End Balance Checking (Century)	\$729,151.08	\$428,569.70	\$380,520.12	\$232,191.76	155,378.37	\$38,800.20
End Balance Savings (Century)	\$1,298,438.57	\$1,355,420.46	\$1,412,143.30	\$1,468,897.44	7,146,624.18	\$6,880,959.63
Total SAVE Fund	\$2,027,589.65	\$1,783,990.16	\$1,792,663.42	\$1,701,089.20	\$7,302,002.55	\$6,919,759.83
PPEL Fund (36)						
Beg Balance Checking (Century)	\$48,444.60	\$18,529.74	\$5,665.69	\$25.42	\$10,299.55	\$5,448.40
Beg Balance Savings (Century)	\$41,099.68	\$43,575.97	\$175,742.28	\$219,116.00	\$161,685.40	\$173,016.42
Revenues Checking	\$2,502.88	\$152,176.67	\$53,373.77	\$137,589.20	\$21,337.03	\$318,241.37
Expenditures Checking	-\$29,941.45	-\$20,203.29	-\$15,640.32	-\$10,873.34	-\$14,857.16	-\$71,435.10
Expenditures Accts Pay						
End Balance Checking (Century)	\$18,529.74	\$5,665.69	\$25.42	\$10,299.55	\$5,448.40	\$4,027.46
End Balance Savings (Century)	\$43,575.97	\$175,742.28	\$219,116.00	\$161,685.40	\$173,016.42	\$421,243.63
Total PPEL Fund	\$62,105.71	\$181,407.97	\$219,141.42	\$171,984.95	\$178,464.82	\$425,271.09
Debt Service Fund (40)						
Beg Balance Checking (Century)	\$0.00	\$0.00	\$0.00			
Beg Balance Savings (Century)	\$135,436.35	\$144,150.18	\$0.00	\$3.70	\$3.70	\$3.70
Beg Balance Fiscal Agent (Century)	\$470,235.14	\$129,926.38	\$164,747.49	\$199,588.67	\$234,475.60	\$269,323.42
Revenues Checking	\$43,860.07	\$34,821.11	\$34,844.88	\$34,886.93	\$34,847.82	\$107,834.89
Expenditures Checking	-\$375,455.00	-\$144,150.18	\$0.00		\$0.00	-\$41,292.00
Transfer						
End Balance Checking (Century)	\$0.00	\$0.00	\$0.00			
End Balance Savings (Century)	\$144,150.18	\$0.00	\$3.70	\$3.70	\$3.70	\$3.70
End Balance Fiscal Agent (Century)	\$129,926.38	\$164,747.49	\$199,588.67	\$234,475.60	\$269,323.42	\$335,866.31
Total Debt Service Fund	\$274,076.56	\$164,747.49	\$199,592.37	\$234,479.30	\$269,327.12	\$335,870.01
Total Checking Acct 1	\$767,813.75	\$488,704.72	\$295,079.48	\$189,374.50	\$317,607.50	\$242,289.84
Total Savings Acct 1	\$5,057,620.36	\$4,368,592.93	\$4,864,487.35	\$6,192,500.28	\$11,627,945.52	\$11,601,781.91

SHENANDOAH ACCOUNT BALANCES					
ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY
General Fund (10)					
Beg Balance Checking (Century)	\$193,014.31	\$212,288.65	\$192,134.95	\$44,519.04	
Beg Balance Savings (Century)	\$3,400,407.08	\$3,400,407.08	\$3,400,407.08	\$3,400,407.08	
Revenues	\$986,711.76	\$999,555.81	\$971,305.33	\$1,738,242.95	
Expenditures	-\$1,011,435.69	-\$1,050,548.51	-\$1,280,733.46	-\$951,086.89	
End Balance Checking (Century)	\$212,288.65	\$192,134.95	\$44,519.04	\$124,262.16	
End Balance Savings (Century)	\$3,355,903.38	\$3,324,583.59	\$3,163,078.79	\$3,870,464.75	
Total General Fund	\$3,568,192.03	\$3,516,718.54	\$3,207,597.83	\$3,994,726.91	\$0.00
Management Fund (22)					
Beg Balance Checking (Century)	\$6,447.87	\$9,677.32	\$4,264.03	\$8,794.24	
Beg Balance Savings (Century)	\$899,167.87	\$853,920.41	\$831,740.24	\$830,195.41	
Revenues Checking	\$24,773.71	\$7,832.76	\$38,511.60	\$249,960.25	
Expenditures Checking	-\$66,791.72	-\$35,426.22	-\$35,526.22	-\$5,228.72	
End Balance Checking (Century)	\$9,677.32	\$4,264.03	\$8,794.24	\$13,572.81	
End Balance Savings (Century)	\$853,920.41	\$831,740.24	\$830,195.41	\$1,070,148.37	
Total Management Fund	\$863,597.73	\$836,004.27	\$838,989.65	\$1,083,721.18	\$0.00
SAVE Fund (33)					
Beg Balance Checking (Century)	\$38,800.20	\$3,449.11	\$2,302.35	\$8,621.37	
Beg Balance Savings (Century)	\$6,880,959.63	\$6,863,064.69	\$6,734,936.85	\$6,588,776.72	
Revenues Checking	\$99,605.92	\$84,372.45	\$81,388.50	\$79,220.80	
Expenditures Checking	-\$152,851.95	-\$213,647.05	-\$221,229.61	-\$334,829.31	
End Balance Checking (Century)	\$3,449.11	\$2,302.35	\$8,621.37	\$31,302.18	
End Balance Savings (Century)	\$6,863,064.69	\$6,734,936.85	\$6,588,776.72	\$6,310,487.40	
Total SAVE Fund	\$6,866,513.80	\$6,737,239.20	\$6,597,398.09	\$6,341,789.58	
PPEL Fund (36)					
Beg Balance Checking (Century)	\$4,027.46	\$5,331.65	\$14,113.24	\$1,244.85	
Beg Balance Savings (Century)	\$421,243.63	\$421,780.61	\$511,552.05	\$534,606.58	
Revenues Checking	\$10,548.64	\$114,814.24	\$23,062.51	\$109,029.12	
Expenditures Checking	-\$8,707.47	-\$16,261.21	-\$12,876.37	-\$11,824.32	
Expenditures Accts Pay					
End Balance Checking (Century)	\$5,331.65	\$14,113.24	\$1,244.85	\$9,425.59	
End Balance Savings (Century)	\$421,780.61	\$511,552.05	\$534,606.58	\$623,630.64	
Total PPEL Fund	\$427,112.26	\$525,665.29	\$535,851.43	\$633,056.23	\$0.00
Debt Service Fund (40)					
Beg Balance Checking (Century)					
Beg Balance Savings (Century)	\$3.70	\$3.70	\$3.70	\$3.70	
Beg Balance Fiscal Agent (Centu	\$335,866.31	\$443,282.28	\$551,266.92	\$659,077.19	
Revenues Checking	\$107,915.97	\$107,984.64	\$107,810.27	\$107,581.10	
Expenditures Checking	-\$500.00				
Transfer					
End Balance Checking (Century)					
End Balance Savings (Century)	\$3.70	\$3.70	\$3.70	\$3.70	
End Balance Fiscal Agent (Centu	\$443,282.28	\$551,266.92	\$659,077.19	\$766,658.29	
Total Debt Service Fund	\$443,285.98	\$551,270.62	\$659,080.89	\$766,661.99	
Total Checking Acct 1	\$230,746.73	\$212,814.57	\$63,179.50	\$178,562.74	
Total Savings Acct 1	\$11,494,672.79	\$11,402,816.43	\$11,116,661.20	\$11,874,734.86	

SHENANDOAH ACCOUNT BALANCES						
Total Savings Acct 15	\$129,926.38	\$164,747.49	\$199,588.67	\$234,475.60	\$269,323.42	\$335,866.31
Grand Total Acct 1	\$5,955,360.49	\$5,022,045.14	\$5,359,155.50	\$6,616,350.38	\$12,214,876.44	\$12,179,938.06
Reconciliation						
Bank Statement Checking (Centur	\$1,014,458.38	\$612,125.55	\$542,759.82	\$347,379.27	\$571,893.60	\$242,890.30
Bank Statement Savings (Century	\$5,057,620.36	\$4,368,592.93	\$4,864,487.35	\$6,192,500.28	\$11,627,945.52	\$11,601,781.91
Bank Statement Fiscal Agent (Cen	\$129,926.38	\$164,747.49	\$199,588.67	\$234,475.60	\$269,323.42	\$335,866.31
Less Outstanding Checks	-\$247,848.26	-\$123,420.83	-\$247,680.34	-\$158,004.77	-\$254,286.10	-\$600.46
Outstanding Deposits/GJE	\$1,203.63					
Total Reconciliation	\$5,955,360.49	\$5,022,045.14	\$5,359,155.50	\$6,616,350.38	\$12,214,876.44	\$12,179,938.06
Amount Reconciliation Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOUNT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Activity Fund (21)						
Beg Balance Checking	\$14,068.48	\$11,577.34	\$2,894.10	-\$2,419.05	\$11,181.97	\$5,778.65
Beg Balance Savings	\$73,453.53	\$83,267.07	\$89,279.98	\$128,712.66	\$108,427.30	\$123,249.33
Revenues Savings	\$9,869.20	\$4,547.70	\$49,453.64	24854.3	\$28,290.39	\$18,897.84
Expenditures Checking	-\$2,546.80	-\$8,481.83	-\$15,334.11	-\$31,538.64	-\$18,871.68	-\$20,012.39
Expenditures Savings						
End Balance Checking	\$11,577.34	\$2,894.10	-\$2,419.05	\$11,181.97	\$5,778.65	\$10,766.87
End Balance Savings	\$83,267.07	\$89,279.98	\$128,712.66	\$108,427.30	\$123,249.33	\$117,146.56
Total Activity Fund	\$94,844.41	\$92,174.08	\$126,293.61	\$119,609.27	\$129,027.98	\$127,913.43
Scholarships (81)						
Beg Balance Checking	\$248.00	\$0.00	-\$1,250.00	-\$75.00	-\$75.00	\$0.00
Beg Balance Savings	\$390,215.31	\$389,061.78	\$388,259.63	\$387,365.73	\$387,365.73	\$387,435.90
Revenues Savings	\$198.47	\$197.85	\$185.10	\$171.00	145.17	\$131.62
Expenditures Checking	-\$1,600.00	-\$2,250.00	\$0.00	-75	0	
Expenditures Savings						
End Balance Checking		-\$1,250.00	\$0.00	-\$75.00	\$0.00	
End Balance Savings	\$389,061.78	\$388,259.63	\$387,194.73	\$387,365.73	\$387,435.90	\$387,567.52
Total Scholarships	\$389,061.78	\$387,009.63	\$387,194.73	\$387,290.73	\$387,435.90	\$387,567.52
Agency Fund (91)						
Beg Bal Checking	\$595.66	\$595.66	\$595.66	\$590.78	\$437.58	\$181.05
Beg Bal Savings	\$1,391.22	\$1,391.22	\$1,391.22	\$1,437.32	\$1,437.32	\$1,437.32
Revenues Savings			\$46.10	\$0.00		
Expenditures Checking			-\$4.88	-\$153.20	-\$256.53	-\$426.81
Expenditures Savings						
End Balance Checking	\$595.66	\$595.66	\$590.78	\$437.58	\$181.05	\$54.24
End Balance Savings	\$1,391.22	\$1,391.22	\$1,437.32	\$1,437.32	\$1,437.32	\$1,137.32
Total Agency Fund	\$1,986.88	\$1,986.88	\$2,028.10	\$1,874.90	\$1,618.37	\$1,191.56
Total Checking Acct 2	\$12,173.00	\$2,239.76	-\$1,828.27	\$11,544.55	\$5,959.70	\$10,821.11
Total Savings Acct 2	\$473,720.07	\$478,930.83	\$517,344.71	\$497,230.35	\$512,122.55	\$505,851.40
Grand Total Acct 2	\$485,893.07	\$481,170.59	\$515,516.44	\$508,774.90	\$518,082.25	\$516,672.51

SHENANDOAH ACCOUNT BALANCES					
Total Savings Acct 15	\$443,282.28	\$551,266.92	\$659,077.19	\$766,658.29	
Grand Total Acct 1	\$12,168,701.80	\$12,166,897.92	\$11,838,917.89	\$12,819,955.89	\$0.00
Reconciliation					
Bank Statement Checking	\$373,229.28	\$473,493.27	\$290,221.54	\$589,663.84	
Bank Statement Savings	\$11,494,672.79	\$11,402,816.43	\$11,116,661.20	\$11,874,734.86	
Bank Statement Fiscal Agent	\$443,282.28	\$551,266.92	\$659,077.19	\$766,658.29	
Less Outstanding Checks	-\$142,482.55	-\$260,678.70	-\$227,042.04	-\$411,101.10	
Oustanding Deposits/GJE					
Total Reconciliation	\$12,168,701.80	\$12,166,897.92	\$11,838,917.89	\$12,819,955.89	
Amount Reconciliation Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY
Activity Fund (21)					
Beg Balance Checking	\$10,766.87	\$6,481.94	\$9,466.82	\$2,834.58	
Beg Balance Savings	\$117,146.56	\$129,574.36	\$118,372.79	\$125,610.37	
Revenues Savings	\$27,428.89	\$17,885.45	\$17,238.12	\$2,026.04	
Expenditures Checking	-\$19,286.02	-\$26,102.14	-\$16,632.78	-\$11,371.83	
Expenditures Savings					
End Balance Checking	\$6,481.94	\$9,466.82	\$2,834.58	\$1,397.86	
End Balance Savings	\$129,574.36	\$118,372.79	\$125,610.37	\$117,701.30	
Total Activity Fund	\$136,056.30	\$127,839.61	\$128,444.95	\$119,099.16	
Scholarships (81)					
Beg Balance Checking	\$0.00	\$0.00	\$0.00	\$0.00	
Beg Balance Savings	\$387,567.52	\$387,698.83	\$386,821.50	\$386,891.68	
Revenues Savings	\$131.31	\$122.67	\$70.18	\$31.71	
Expenditures Checking					
Expenditures Savings					
End Balance Checking					
End Balance Savings	\$387,698.83	\$386,821.50	\$386,891.68	\$386,923.39	
Total Scholarships	\$387,698.83	\$386,821.50	\$386,891.68	\$386,923.39	
Agency Fund (91)					
Beg Bal Checking	\$54.24	\$290.48	\$248.85	\$10.29	
Beg Bal Savings	\$1,137.32	\$837.32	\$1,010.83	\$1,519.97	
Revenues Savings	\$0.00	\$173.51	\$509.14		
Expenditures Checking	-\$63.76	-\$41.63	-\$238.56		
Expenditures Savings					
End Balance Checking	\$290.48	\$248.85	\$10.29	\$174.78	
End Balance Savings	\$837.32	\$1,010.83	\$1,519.97	\$1,019.97	
Total Agency Fund	\$1,127.80	\$1,259.68	\$1,530.26	\$1,194.75	
Total Checking Acct 2	\$6,772.42	\$9,715.67	\$2,844.87	\$1,572.64	
Total Savings Acct 2	\$518,110.51	\$506,205.12	\$514,022.02	\$505,644.66	
Grand Total Acct 2	\$524,882.93	\$515,920.79	\$516,866.89	\$507,217.30	

SHENANDOAH ACCOUNT BALANCES					
Reconciliation					
Bank Statement Checking	\$10,158.65	\$15,906.49	\$4,567.10	\$4,882.87	
Bank Statement Savings	\$130,411.68	\$119,383.62	\$127,130.34	\$118,721.27	
Bank Statement Savings	\$387,698.83	\$386,821.50	\$386,891.68	\$386,923.39	
Less Outstanding Checks	-\$3,386.23	-\$6,190.82	-\$3,522.23	-\$3,310.23	
Outstanding Deposits/GJE			\$1,800.00		
Total Reconciliation	\$524,882.93	\$515,920.79	\$516,866.89	\$507,217.30	\$0.00
Amount Reconciliation Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY
Nutrition (61)					
Beg Balance Checking	\$72,721.59	\$81,257.73	\$81,171.36	\$78,484.03	
Revenues Checking	\$64,911.92	\$75,316.25	\$63,807.15	\$40,844.91	
Expenditures Checking	-\$56,375.78	-\$75,402.62	-\$66,494.48	-\$50,899.82	
Loan to Hot Lunch Fund					
Payable Accounts					
End Balance Checking (Century)	\$81,257.73	\$81,171.36	\$78,484.03	\$68,429.12	
Total Nutrition	\$81,257.73	\$81,171.36	\$78,484.03	\$68,429.12	
Grand Total Acct 3	\$81,257.73	\$81,171.36	\$78,484.03	\$68,429.12	
Reconciliation					
Bank Statement Checking (Cent	\$81,470.58	\$81,360.92	\$78,598.41	\$72,682.33	
Less Outstanding Checks	-\$212.85	-\$189.56	-\$114.38	-\$4,253.21	
Outstanding Withdrawals for Payroll					
Deposits in Transit					
Total Reconciliation	\$81,257.73	\$81,171.36	\$78,484.03	\$68,429.12	
Amount Reconciliation Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**.SHENANDOAH COMMUNITY SCHOOL
CALCULATION OF MISCELLANEOUS INCOME
2019-2020**

	STATE AID/ SRCIPVR (CNI) Source Codes	TLC/FOUR YEAR-OLD STATE AID/TSS/ INTERVENTION/PD/ TRANSPORTATION Source Code	SPED DEFICIT SUPPLEMENTAL STATE AID Source Code	AEA FLOWTHROUGH Source Code	PROPERTY TAX Source Codes	INSTRUCTIONAL SUPPORT THROUGH INCOME SURTAXES Source Codes	EXCISE TAXES UTILITY REPL. Source Codes	** MISCELLANEOUS REVENUE	TOTAL REVENUE (Includes Flowthrough)	FY '19 Actuals
	3801, 3803, 3111	3116, 3117, 3119 3204, 3216, 3376	3113	3214	1110-1119	1134	1170-1179			
JUL				\$39,104.00				\$17,320.76	\$56,424.76	\$53,106.44
AUG				\$39,104.00	\$78,576.06			\$18,242.94	\$135,923.00	\$80,425.92
SEP	\$523,628.00	\$144,855.00		\$39,104.00	\$518,824.88		\$233.13	\$49,527.25	\$1,276,172.26	\$1,352,737.62
OCT	\$523,628.00	\$144,855.00		\$39,104.00	\$1,270,009.60		\$42,026.00	\$39,016.85	\$2,058,639.45	\$1,905,569.52
NOV	\$551,500.40	\$144,855.00		\$39,104.00	\$175,920.13		\$1,008.39	\$22,574.40	\$934,962.32	\$1,002,941.75
DEC	\$566,913.40	\$144,855.00		\$39,104.00	\$78,293.03	\$152,637.50	\$501.70	\$20,646.75	\$1,002,951.38	\$1,093,473.96
JAN	\$530,221.34	\$144,855.00		\$39,104.00	\$87,793.33			\$184,738.09	\$986,711.76	\$916,428.68
FEB	\$519,375.00	\$144,855.00		\$39,104.00	\$29,115.76	\$55,661.50		\$211,444.55	\$999,555.81	\$1,015,015.39
MAR	\$519,375.00	\$144,855.00		\$39,104.00	\$150,341.10			\$117,630.23	\$971,305.33	\$995,001.12
APR	\$537,529.42	\$144,855.00		\$39,104.00	\$1,015,519.85		\$1,792.29	-\$557.61	\$1,738,242.95	\$1,757,476.65
MAY								\$0.00		
JUN								\$0.00		
TOTAL	\$4,272,170.56	\$1,158,840.00	\$0.00	\$391,040.00	\$3,404,393.74	\$208,299.00	\$45,581.51	\$680,584.21	\$10,160,889.02	\$10,172,177.05

** Fill in STATE AID, INSTRUCTIONAL SUPPORT, FOUR YEAR-OLD PRESCHOOL, STATE FISCAL STABILIZATION, AEA FLOWTHROUGH, PROPERTY TAX, INCOME SURTAXES, EXCISE TAXES and TOTAL REVENUE columns. The MISC column will automatically be filled in and transferred to the UNSPENT AUTHORIZED BUDGET CALCULATION at the right

Yellow indicates a formula)

SHENANDOAH COMMUNITY SCHOOL			
UNSPENT AUTHORIZED BUDGET CALCULATION			
2019-2020			
REGULAR PROGRAM DISTRICT COST	\$7,228,816.00		
+ REGULAR PROGRAM BUDGET ADJUSTMENT	\$138,542.00		
+ SUPPLEMENTARY WEIGHTING DISTRICT COST	\$140,441.00		
+ SPECIAL ED DISTRICT COST	\$941,184.00		
+ TEACHER SALARY SUMMPLEMENT DISTRICT COST	\$662,009.00		
+ PROF DEV SUPPLEMENT DISTRICT COST	\$71,623.00		
+ EARLY INTERVENTION SUPPL DISTRICT COST	\$84,109.00		
+ TEACHER LEADERSHIP SUPP DISTRICT COST	\$353,567.00		
+ AEA SPECIAL ED SUPPORT	\$358,589.00		
+ AEA SPECIAL ED SUPPORT ADJUSTMENT	\$1,831.00		
+ AEA MEDIA SERVICES	\$59,481.00		
+ AEA EDUCATIONAL SERVICES	\$65,755.00		
+ AEA SHARING DISTRICT COST	\$0.00		
+ AEA TEACHER SALARY SUPPL DISTRICT COST	\$37,007.00		
+ AEA PROF DEV SUPPL DISTRICT COST	\$3,959.00		
+ DROPOUT ALLOWABLE GROWTH	\$261,868.00		
+ SBRC ALLOWABLE GROWTH OTHER #1	\$165,800.00	Increased Enrollment/ Open Enrolled out not in 201	
+ SBRC ALLOWABLE GROWTH OTHER #2	\$57,828.00	LEP	
+ SPECIAL ED DEFICIT ALLOWABLE GROWTH	\$203,855.18	(Determined when I did the SES at time of CAR - Se	
- SPECIAL ED POSITIVE BALANCE REDUCTION	\$0.00		
- AEA SPECIAL ED POSITIVE BALANCE	\$0.00		
+ ALLOWANCE FOR CONSTRUCTION PROJECTS	\$0.00		
- UNSPENT ALLOWANCE FOR CONSTRUCTION	\$0.00		
+ ENROLLMENT AUDIT ADJUSTMENT	\$0.00		
- AEA PRORATA REDUCTION	\$57,385.00		
= MAXIMUM DISTRICT COST	\$10,778,879.18		
+ PRESCHOOL FOUNDATION AID	\$247,680.00		
+ INSTRUCTIONAL SUPPORT AUTHORITY	\$543,564.00		
+ ED IMPROVEMENT AUTHORITY	\$0.00		
+ OTHER MISCELLANEOUS INCOME	\$680,584.21	\$ 1,404,271.00	Estimate on Budget Worksheet
+ UNSPENT AUTH BUDGET - PREVIOUS YEAR	\$3,370,221.00		
= MAXIMUM AUTHORIZED BUDGET	\$15,620,928.39		
- EXPENDITURES	\$8,917,191.69	57.08%	
= UNSPENT AUTHORIZED BUDGET	\$6,703,736.70		
EXPENDITURES	FY 20		FY '19Actuals
JULY	\$199,722.68		\$217,436.62
AUGUST	\$387,449.45		\$345,176.12
SEPTEMBER	\$1,011,518.98		\$966,872.04
OCTOBER	\$1,008,710.60		\$982,143.04
NOVEMBER	\$1,020,147.22		\$1,009,487.13
DECEMBER	\$995,838.21		\$1,033,579.63
JANUARY	\$1,011,435.69		\$1,079,253.56
FEBRUARY	\$1,050,548.51		\$1,187,232.13
MARCH	\$1,280,733.46		\$1,043,757.67
APRIL	\$951,086.89		\$1,026,639.96
MAY			
JUNE			
TOTAL	\$8,917,191.69		\$8,891,577.90

MONTHLY BOARD VENDOR BILLS
May 2020 Accounts Payable

Vendor Name	Invoice Detail Amount	Invoice Detail Description
Checking Account ID 20	Fund Number 61	SCHOOL NUTRITION FUND
AIMEE OLSEN	1.00	DAILY SALES-SCHOOL LUNCHES
AMY REAFLENG	5.25	DAILY SALES-SCHOOL LUNCHES
ANDERSON ERICKSON DAIRY	4,177.43	MILK
BILLIE MAGWITZ	0.50	DAILY SALES-SCHOOL LUNCHES
BMO MASTERCARD	102.79	SNF FOOD FOR THE FOODSERVICE PROGRAM
CASEY WILSON	4.25	DAILY SALES-SCHOOL LUNCHES
CHERYL MULLIGAN	10.75	DAILY SALES-SCHOOL LUNCHES
CONNIE INMAN	0.35	DAILY SALES-SCHOOL LUNCHES
CYNTHIA BROWN	38.15	DAILY SALES-SCHOOL LUNCHES
DUANE SCHIERKOLK	16.20	DAILY SALES-SCHOOL LUNCHES
HEIDI CRAWLEY	0.25	DAILY SALES-SCHOOL LUNCHES
HY-VEE	248.00	Food
JANET OLSEN	20.15	DAILY SALES-SCHOOL LUNCHES
JENNY MELVIN	96.50	DAILY SALES-SCHOOL LUNCHES
JILL GILBERT	25.50	DAILY SALES-SCHOOL LUNCHES
KANDI GLINES	6.35	DAILY SALES-SCHOOL LUNCHES
KAREN GREEN	0.95	DAILY SALES-SCHOOL LUNCHES
KATIE SWANSON	0.75	DAILY SALES-SCHOOL LUNCHES
KECK FOODS	93.45	FOOD
KELLY WATTERSON	0.10	DAILY SALES-SCHOOL LUNCHES
MARTIN BROS DIST	17,577.56	SUPPLIES
MARY KATE CERVEN	46.90	DAILY SALES-SCHOOL LUNCHES
MARY PETERSON	2.40	DAILY SALES-SCHOOL LUNCHES
MELISSA REED	1.50	DAILY SALES-SCHOOL LUNCHES
MICHELLE BIRT	2.85	DAILY SALES-SCHOOL LUNCHES
NEVADA KUNTZ	0.15	DAILY SALES-SCHOOL LUNCHES
ROGER COX	0.65	DAILY SALES-SCHOOL LUNCHES
SHANE WIEGEL	0.20	DAILY SALES-SCHOOL LUNCHES
SHELTON, PAULA	27.40	DAILY SALES-SCHOOL LUNCHES
Fund Number 61	22,508.28	
Checking Account ID 20	22,508.28	
Checking Account ID 3	Fund Number 21	ACTIVITY FUND
BMO MASTERCARD	1,301.43	SUPPLIES/GENERAL ATHLETICS
BMO MASTERCARD	98.31	SUPPLIES/GENERAL ATHLETICS
BMO MASTERCARD	68.05	SUPPLIES/FFA
CLASSIC SPORTSWEAR & AWARDS	133.45	SUPPLIES/GENERAL ATHLETICS
HARLEY SCHIEFFER	450.00	GENERAL ATHLETICS OFFICIAL
IRC TEAM SPORTS	3,750.00	SUPPLIES/GENERAL ATHLETICS
LASTING INK IMPRESSIONS	118.00	MAY MENTORING ACTIVITY SUPPLIES
Fund Number 21	5,919.24	
Checking Account ID 3	Fund Number 91	AGENCY FUND
BMO MASTERCARD	329.55	NURSES FUND SUPPLIES
BMO MASTERCARD	5.96	MIX IT UP SUPPLIES
Fund Number 91	335.51	
Checking Account ID 3	6,254.75	
Checking Account ID 30	Fund Number 10	GENERAL FUND
AHLERS & COONEY PC	85.50	LAWYER/NEGOTIATIONS
BMO MASTERCARD - TRANSPORTATION I	89.28	TRANSPORTATION SUPPLIES
BMO MASTERCARD	16.04	TECHNOLOGY COORDINATOR RELATED SOFTWARE
BMO MASTERCARD	(1,339.93)	TEN80 TRAVEL
BMO MASTERCARD	783.11	ELEM PRINCIPAL POSTAGE
BMO MASTERCARD	10.80	SPED SUPPLIES
BMO MASTERCARD	7,367.17	RPP EQUIPMENT
BMO MASTERCARD	46.02	HS VOCAL MUSIC SUPPLIES
BMO MASTERCARD	17.00	HS ROBOTICS TRAVEL

Vendor Name	Invoice Amount	Detail	Invoice Detail Description
BMO MASTERCARD	16.04		TECHNOLOGY COORDINATOR RELATED SOFTWARE
BMO MASTERCARD	16.04		TECHNOLOGY COORDINATOR RELATED SOFTWARE
BMO MASTERCARD	173.79		MS FCS SUPPLIES
BMO MASTERCARD	31.69		MS FCS SUPPLIES
BMO MASTERCARD	48.61		CUSTODIAL SUPPLIES
BMO MASTERCARD	1,025.94		ELEMENTARY INST SOFTWARE
BMO MASTERCARD	(51.10)		STAFF DEVELOPMENT STAFFWORKSHOP/CONF REG
BMO MASTERCARD	280.29		ELEM PRINCIPAL SUPPLIES
CDW GOVERNMENT	125.08		TECH REPAIR & MAINTENANCE SUPPLIES
CENEX FLEET FUELING	542.96		MAINTENANCE GASOLINE
CENTERPOINT ENERGY	3,597.58		UTILITIES-GAS
CENTURYLINK	604.82		BUSINESS MANAGER TELEPHONE
CHAT MOBILITY	56.04		BUSINESS MANAGER TELEPHONE
CITY OF SHENANDOAH	11,849.69		WATER-SEWER
COUNCIL BLUFFS CSD	1,953.21		PURCHASE EDUCATIONAL/L3 IND COSTS
CULLIGAN WATER	162.00		MAINTENANCE SUPPLIES
DEPT OF EDUCATION	960.00		BUS INSPECTION SERVICES
DEPT OF EDUCATION	855.00		HIGH SCHOOL INSTRUCTION PURCHASED
DOVEL REFRIGERATION	247.50		MAINTENANCE BUILDING REPAIR SERVICES
FELD FIRE	270.00		OTHER PURCHASED PROPERTY SERVICES - K8
GLENWOOD CSD	1,513.28		PURCHASE EDUCATIONAL/L3 IND COSTS
HEINEMANN	1,417.50		HS GENERAL ED WORKBOOKS
IOWA COMMUNICATIONS NETWORK	1,246.88		HS PRINCIPAL TELEPHONE
IOWA STATE BAR ASSOCIATION	175.00		FOUNDATION GRANTS SUPPLIES
JACOBSON INSTITUTE FOR YOUTH ENTREPRENEURSHIP	99.00		CARL PERKINS SUPPLIES
JB PARTS AND SUPPLY	300.00		CARL PERKINS SUPPLIES
KENDRIA JOHNSON	281.02		MISC INCOME
MCGRAW HILL COMPANIES	126.21		HS GENERAL ED TEXTBOOKS
MIDAMERICAN ENERGY	8,965.11		UTILITIES-ELECTRICITY
MILLER BUILDING	150.54		MAINTENANCE SUPPLIES
MITEL NET SOLUTIONS	550.23		ELEM PRINCIPAL TELEPHONE
PETERSEN AUTO	2,230.78		VEHICLE REPAIR SERVICES
RED OAK WELDING	20.40		HS RENTAL OF EQUIPMENT IA DEPT
ROGERS PEST CONTROL LLC	230.00		MAINTENANCE PEST CONTROL CONTRACTED
SAPP BROS.	347.74		MAINTENANCE GASOLINE
SHENANDOAH ROTARY	135.00		MENTOR DUES & FEES
SHERIDAN DECORATING	37.99		MAINTENANCE SUPPLIES
SUPPLYWORKS	236.46		CUSTODIAL SUPPLIES
VETTER EQUIPMENT CO	513.55		EQUIPMENT REPAIR
WELLMARK BLUE CROSS BLUESHEILD	110,065.33		HEALTH INSURANCE PAYABLE CN
Fund Number 10	158,482.19		
Checking Account ID 30	Fund Number 22		MANAGEMENT FUND
WELLMARK BLUE CROSS BLUESHEILD	5,228.72		EARLY RETIREES MEDICAL INSURANCE
Fund Number 22	5,228.72		
Checking Account ID 30	Fund Number 33		SAVE (SECURE AN ADVANCED VISION FOR ED.
BIG SKY ENTERPRISES, LLC	73,819.75		SERIES 2019 CONSTRUCTION
CARL A. NELSON & CO	41,056.29		REV BONDS ARCHITECTURE & ENGINEERING
DLR GROUP	9,797.00		REV BONDS ARCHITECTURE & ENGINEERING
ELEVATE ROOFING	722.59		CONSTRUCTION SERVICES
FLOOR CLUB, THE	153.86		SERIES 2019 CONSTRUCTION
GENESIS CONTRACTING GROUP	84,075.00		SERIES 2019 CONSTRUCTION
MCGILL ASBESTOS ABATEMENT, LLC	17,100.00		SERIES 2019 CONSTRUCTION
Fund Number 33	226,724.49		
Checking Account ID 30	Fund Number 36		PHYSICAL PLANT & EQUIPMENT
BLUPOINTE DRS	750.00		TECH RELATED SOFTWARE

MONTHLY BOARD VENDOR BILLS
May 2020 Accounts Payable

Vendor Name	Invoice Amount	Detail	Invoice Amount	Detail	Description
CAMBLIN MECHANICAL	3,692.48				BUILDING REPAIR
COUNSEL OFFICE & DOCUMENT	257.38				ADMIN COPIER LEASE
CULLIGAN WATER	243.47				RENTAL OF EQUIPMENT & VEHICLES
FACILITIES MANAGEMENT EXPRESS, LLC	4,500.00				FACILITY TECH RELATED SOFTWARE
GREAT AMERICAN FINANCIAL SERVICES	1,064.38				ELEMENTARY COPIER LEASE
Fund Number 36	10,507.71				
Checking Account ID 30	400,943.11				

2020-2021 28E SHARING CONTRACT – ELL TEACHER

(Shenandoah and Clarinda Community School Districts)

Pursuant to the provisions of Chapter 28E and Section 280.15 of the Code of Iowa, this agreement is entered into between Shenandoah Community School District and Clarinda Community School District.

In consideration of the mutual obligation expressed below, the parties agree as follows:

1. ELL Teacher will devote .625 FTE to Shenandoah Community School District and .375 FTE to Clarinda Community School District. Transportation is reflected in a separate estimated amount.
2. Time away from the school districts include professional development, sick leave and personal leave, etc. will be allocated in the same manner as the percentages above.
3. Shenandoah Community School District will bill Clarinda Community School District at the end of the first semester and second semester.
4. This contract shall automatically terminate on June 30, 2021 or upon mutual agreement by both parties. Each party shall notify the other of its intent to continue this Agreement by March 31, 2021, and if the parties mutually agree to continue this Agreement for another school year, a new agreement will be developed for the 2021-2022 school year consistent with the intent and agreement of the parties.

Salary (189 days)			\$67,990.00
Social Security/Medicare (FICA)			\$5,201.24
IPERs			\$6,418.26
Est. Insurance Benefits			\$8,299.68
		Total	\$87,909.18
Est. Transportation (Shenandoah/Clarinda – Shared 50/50) (18 miles one way @ federal rate)			\$1,863.00
		Shenandoah Total:	\$55,874.74
		Clarinda Total:	\$33,897.44
			\$89,772.18

The terms of this contract are for one hundred eight-nine (189) days, commencing August 21, 2019 and terminating June 30, 2020.

President, Board of Directors/Date
Shenandoah Community School District

Superintendent/Date
Shenandoah Community School District

President, Board of Directors/Date
Clarinda Community School District

Superintendent/Date
Clarinda Community School District

**2020-2021 Consortium Agreement
to Jointly Administer an Instructional Program
at CHILDREN’S SQUARE (Academic Center) and HEARTLAND
FAMILY SERVICE (Therapeutic School)
Located within the boundaries of the COUNCIL BLUFFS Community
School District**

This Agreement between the member school districts whose signatures appear at the end of this document (hereafter “members”), including the COUNCIL BLUFFS Community School District (hereafter “host”), is to establish a jointly administered program for the enrollment of students from the host and members’ school districts in the consortium day programs located at CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE pursuant to Iowa Code sections 28E.3 and 280.15(1) to provide quality education and activities for students enrolled from each member district, by the most efficient and economically responsible means; and

Whereas, each member wishes to enroll one or more of its students in (the K-12) consortium day programs that are offered and available at the CHILDREN’S SQUARE (Academic Center) and HEARTLAND FAMILY SERVICE (Therapeutic School) sites and that are not otherwise available at each member’s site, and

Whereas, the host is willing to jointly administer the programs and activities at the CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE sites with the members with the costs determined as stated in this Agreement, and

Whereas, Iowa Code section 28E.3 provides, in part, that the boards of directors of two or more school districts may by agreement jointly administer any power, privilege or authority each member school district is capable of exercising individually, and

Whereas, Iowa Code section 280.15, subsection 1, provides, in part, that the boards of directors of two or more school districts may by agreement jointly share services of school personnel, acquire and share classrooms, facilities, and equipment,

Therefore, the member school districts agree to establish a jointly administered instructional program for each facility in the form of a Consortium as authorized by Iowa Code under the following terms and conditions:

PURPOSE

The COUNCIL BLUFFS Community School District, pursuant to Iowa Code section 274.1, has the exclusive authority and responsibility to provide the instructional programs on the CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE Campuses. Each member school district, pursuant to Iowa Code, has responsibility for the educational outcomes of its resident students when the districts are jointly administering an instructional program. Members

sending students to the CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE site programs will become members of the COUNCIL BLUFFS CONSORTIUM. This Agreement describes the arrangement for the provision of instructional service for the CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE Consortium day programs which are not part of the residential or placed PMIC day programs. This Agreement further describes certain terms and conditions to participate in the consortium day program located at the sites of CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE within a Consortium arrangement for the students of each member district, including the host district, and other students not residents of any member district. This Agreement provides a means by which the members may jointly and cooperatively provide greater educational opportunities for students through the offering of educational programs and the collective operation of facilities for student use by exercising powers, privileges and authority and proceeding to participate in and help administer the program, pursuant to the joint powers authorized by Iowa Code. Collective operation of facilities is limited to non-placed, non-residential, non-PMIC students.

PROGRAM DESCRIPTION:

Academic Center (Children’s Square)

The Academic Center is an educational program providing individual support as directed by the Individual Education Program (IEP) for students with behavioral and emotional needs. The school serves students in grades 1 - 12 who need a specialized program to meet their educational needs. The licensed special education teachers provide instruction in core academic areas as well as problem solving, social skills, life skills, and interpersonal communication.

Therapeutic School (Heartland Family Service)

The Therapeutic School is a program that provides a full day of academic and therapeutic programming for special education students. A full day of academic coursework is provided by special education teachers per the student's IEP. Referrals to the school are made through the student's local school district within Green Hills Area Education Agency.

NAME/ORGANIZATION

To accomplish the purposes stated above and to carry out joint and cooperative activity associated with the program, there is hereby created the COUNCIL BLUFFS DISTRICT Consortium (“hereafter Consortium”). This Consortium shall consist of the original member districts and host district, and can include additional parties from time to time, but said Consortium shall not be considered a separate legal entity for purpose of Iowa Code Chapter 28E.

“Host district” means the district of location.

“Member district” means each public school district whose board has agreed to participate in the Consortium program, including the host district.

“Administrators” mean the superintendents or superintendent designee of each public school district whose board has agreed to participate in the Consortium program, including the host district.

“Fiscal agent” means the district that is established within the terms of this Agreement to provide the administrative business services, including student, staff, and financial accounting/management on behalf of the Consortium.

FISCAL AGENT

The host district will serve as the fiscal agent for purposes of all administrative business services associated with participation in the Consortium pursuant to the terms of this Agreement. The fiscal agent shall receive funds, handle student, staff, and financial accounting, make timely payments, and provide timely itemized billings to member districts as well as to cover incidental administrative costs such as clerical and business services, postage, and telephone. The resident district agrees to enter into the Student Record Information System (SRI) students in programs offered through the CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE programs, including residential programs and verifying SRI entries by consortium members of their resident students in the consortium programs.

A new fiscal agent may be designated by a majority vote of the administrators.

ADMINISTRATION

The Consortium shall be governed and administered by the superintendents or superintendent designee of each participating member school district (collectively, “The Administrators”). However, contracts must be approved and signed by the board president and board secretary of the governing boards of member districts rather than the administrators.

The administrators of the districts whom are members of the Consortium shall have all powers, privileges, and authority necessary and incidental to manage the affairs of the Consortium, to exercise any power common to the members, and to work with each other to manage this program. The administrators shall also carry out the intent and purpose of this Agreement not inconsistent with law or this Agreement.

These powers and responsibilities of the administrators shall include general administrative duties which may arise from time to time, including, but not limited to:

- A. Setting policy and directing administrative regulations for the Consortium.
- B. Evaluating and preparing required reports on the effectiveness of the Consortium and the CHILDREN’S SQUARE and HEARTLAND FAMILY SERVICE programs.
- C. Assessing the education needs and interests of the students within their respective district.
- D. Participation numbers will be reviewed with the consortium annually.

- E. Meeting periodically, as needed, to discuss issues associated with the CHILDREN'S SQUARE and HEARTLAND FAMILY SERVICE programs and the Consortium.
- F. Other reasonable and necessary administrative duties.

Votes and approvals by the administrators may be accomplished by a consensus, a vote at a meeting, or by written affirmation by letter or electronic mail.

However, if the fiscal agent is entering into a contract or agreement on behalf of the Consortium, the governing boards of the member districts shall first approve the contract or agreement. The participating member districts may at any time restrict the powers of the fiscal agent of the Consortium.

JOINT MEETINGS

The administrators shall meet at least twice each school year, or more often if necessary, to discuss items of mutual concern.

BOARD APPROVAL

Consortium membership shall be approved by the board of education of each member district. Failure of a board of education to approve the Consortium Agreement shall remove that school district from Consortium membership.

JURISDICTION

The students attending the Consortium program shall be allowed to participate in the student activities in their districts of residence and will be subject to the eligibility rules of their resident districts. Students in the Consortium continue to be enrolled in their resident districts and are subject to the testing requirements, graduation requirements, and disciplinary procedures of their resident districts. The employer of the licensed teachers will administer required assessments and will forward the results of the individual assessments to each resident district. Permanent school records shall be maintained at the student's resident district.

The fiscal agent, through the Consortium, must be actively involved in the management, direction, supervision, and evaluation of the program; evaluation of the students; staff development of teachers; and monitoring adherence to all pertinent state and federal laws, including, but not limited to: testing requirements, IDEA provisions, omni-circular provisions, FERPA provisions, teacher licensure, curriculum development, professional development and expectations, and core curriculum implementation.

Member district students shall be under the jurisdiction of, and be the responsibility of, the host district while in attendance at CHILDREN'S SQUARE and HEARTLAND FAMILY SERVICE, except as set out in this Agreement. Member district students shall be subject to the

same academic, disciplinary, and other additional requirements that apply to host district resident students.

INDEPENDENCE RETAINED

It is expressly understood and agreed to by the member districts that nothing contained in this Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the member districts, it being specifically agreed that their relationship is and shall remain that of independent parties participating in a cooperative mutual relationship in the Consortium. In no event shall a school district be liable for the debts and obligation of another school district.

NON-DELEGATION

Unless specifically provided in this Consortium Agreement, the Agreement shall not be construed as a delegation of the authority by the boards of education of any member school districts, or the powers or responsibilities conferred upon them by Iowa Code.

DISPUTE RESOLUTION AND ARBITRATION

In the event member districts are unable to agree to the interpretation or operation of this Agreement, a committee made up of five volunteer members of the consortium, one of which is a member of the host district, shall meet to recommend to the full consortium their recommendation.

In the event that the dispute remains unresolved, the dispute shall be referred to a "Conflict Resolution Committee" made up of the president of the board of directors of the host district, the president of a member district, and the chief administrator of the area education agency (AEA) in which the Consortium program is located, whose decision is final.

SPECIAL EDUCATION

Each member district shall remain responsible for ensuring the special education instructional and support services offered to its students at the Consortium program provide a free and appropriate public education (FAPE) pursuant to federal and state law.

Each resident district is to maintain a file on each resident student attending the Consortium program. For special education students, this file should contain the student's current IEP and progress reports.

The resident district, working with the host district or agency employing the teacher is responsible for IEP development and review.

STAFFING

Special educational instructional staff will be employees of CHILDREN'S SQUARE or HEARTLAND FAMILY SERVICE and not employees of any member district. The special education director at HEARTLAND FAMILY SERVICES will be a Council Bluffs District employee.

The fiscal agent may employ, on behalf of the Consortium, an appropriately licensed person or assign a portion of an appropriately licensed person's time (with time records to show time exclusively devoted to the Consortium) to perform the duties of special education director. Only the employing member district has the power to terminate the employment of the director.

If the time records support that a specific portion of the time of the special education director was exclusively devoted to special education, the fiscal agent shall provide such records to each member district. The member districts may use this information to request approval of the School Budget Review Committee (SBRC) to treat this cost as a special education cost. Otherwise, without SBRC approval, the cost cannot be expended from special education funding.

TRANSPORTATION

Transportation of member students to and from the CHILDREN'S SQUARE and HEARTLAND FAMILY SERVICE sites will be determined by the resident member district and will not be the responsibility of the host district. Other necessary transportation during the school day shall be provided by the host district and shall be charged to the resident member district for the student as an individualized cost.

The host member district agrees to allow vehicles from member districts to cross its boundaries for purposes of providing such transportation.

PROPERTY

It is not contemplated the Consortium will acquire, hold or dispose of any real property as part of this undertaking. However, the fiscal agent in the Consortium may enter into leases or sublease arrangements for a building to house the program, with approval of the member districts. That lease or sublease arrangements may be payable from the Physical Plant and Equipment Levy Fund or other legally authorized funds.

NON-MEMBER DISTRICTS

Occasionally, a district which is not a member of the Consortium may want to send a student to the CHILDREN'S SQUARE or HEARTLAND FAMILY SERVICE programs. Districts who are not members are required to join the Consortium prior to sending students to either CHILDREN'S SQUARE or HEARTLAND FAMILY SERVICE.

FINANCIAL PROVISIONS

Members agree to pay Consortium costs to the fiscal agent for their students' enrollment in the consortium program located at the sites of CHILDREN'S SQUARE and HEARTLAND FAMILY SERVICE. The costs shall be computed by determining actual costs for providing educational services to each member's students with IEPs as defined in this Agreement. Billing will be done quarterly.

A member district may be involuntarily terminated at the end of a school year by a majority vote of the administrators for failure to pay timely or otherwise not abiding by the terms of this Agreement.

If statutory changes or additions, i.e., state incentives for such sharing, mandate adjustments in the payments required pursuant to this Agreement, addenda shall be executed to bring the Agreement into compliance with statutory requirements.

The fiscal agent member shall provide itemized billings for the costs set out in this Agreement, within thirty (30) days of the end of each month. No billing shall be provided directly to resident districts from a third party contract. Each member shall promptly pay its amount at its next board meeting, but no later than thirty (30) days from receipt of the itemized bill. If any costs were estimated during the fiscal year, the final month's billing shall be adjusted to ensure that the costs are the actual costs for special education for the entire year and the correct share of costs pursuant to this Agreement. "Itemized" billing means a bill in sufficient detail that each member district can meet its legal fiscal responsibilities, including but not limited to, determining performance of the IEP requirements for each of its students, reporting expenditures from the correct funding source in accordance with the permissive uses guidance document issued in December 2013, filing Medicaid claims or special education claims or determining that such claims have been filed and billed costs reduced by that amount, etc.

Each resident district shall be billed for and pay the direct actual costs of the educational program for each of its resident students pursuant to the IEP. "Actual costs" is a term referring to the excess costs of providing instruction for children requiring special education, above the costs of instruction of pupils in a regular curriculum. "Actual costs" should not be confused with the common meaning of actual as 'all costs incurred' which might include non-instructional costs or costs of instruction that are substantially similar to the costs of instruction in regular curriculum. To the extent that the costs are directly related to the provision of special education services pursuant to the IEPs, these costs are special education costs in the member districts. In the case of a Consortium, the general purpose percentage [GPP] would not be billed as a part of the actual costs, because the non-IEP costs are being allocated to member districts otherwise; billing for GPP would result in duplicated billing.

Specialized costs above the costs of providing special education instruction for students may be billed to each resident district. Costs must be exclusively for identified students per their IEPs.

In the case where a lease agreement is approved by the administrators and their respective boards, and the facility being leased is not a school building owned by a member district, the annual cost of the lease may be billed to each member district in the proportion of each member's student enrolled or served days divided by total enrolled or served days for all districts. This must be agreed to by the majority of the administrators. The lease is paid from either PPEL or SAVE and is not a special education cost. No costs related to debt, facility use charges, or new construction/remodeling may be charged. No costs related to the residential, placed, or PMIC programs may be charged.

Upon request food service will be provided by the host district in the same way that food service is provided to other students attending public school within the district boundaries.

The cost of supplies and equipment that are not included in actual costs of special education, may be billed to each member district in the proportion of enrolled or served days divided by total enrolled or served days for all districts. This must be agreed to by the majority of the administrators. These costs would be general fund, general purpose expenditures. Such inventory and equipment shall be jointly owned by the consortium members.

CONTRACTED SERVICES

Billings from any purchased service provider must be "itemized" in sufficient detail that each member district can meet its legal fiscal responsibilities, including but not limited to, the ability to:

- Determine performance of the IEP requirements for each of its students.
- Report expenditures from the correct funding source in accordance with the permissive uses guidance document issued in December 2013.
- Ensure costs are itemized for the purpose of submitting Medicaid claims or special education claims or determining that such claims have been filed and billed costs reduced by that amount, etc.
- Ensure costs are limited to actual costs of special education as defined by Iowa Code.
- Ensure each item is an item on the student's individual student's IEP so that re-billings are accurate.
- Ensure items such as services of a nurse are identified and are linked only to students with services of a nurse included on the individual student's IEP.
- Ensure each item is paid from the correct fund.
- Ensure each item is paid from the correct funding stream (special education weighted funding, IDEA Part B or Part C, LEP, Title 1, general purpose funding, etc.).
- Ensure any administrative costs are allowable and itemized for the purpose of requesting permission from the SBRC to pay those costs from special education weighted funding rather than general purpose funding.
- Ensure costs that are not included within the definition of actual costs of special education instructional programs are separately identified so that they are not paid from any special education funding streams. For this purpose, at a minimum, this would require costs

itemized to the function level, and sometimes object level, that districts are required to enter on the CAR-COA. There cannot be a single special education cost when that cost includes non-instructional items. Therefore, there would be separate purchased services (even if in the same Agreement) for such things as instruction, support services, administration, operations & maintenance if applicable, etc.

- Ensure no costs were paid from grants or other funding resources the private provider received or was entitled to receive to address the potential for any cost to be paid by the district which was properly paid from a different source. The IDEA provides that education agencies are payors of last resort.
- Ensure any profit built in by a private for-profit service provider is reasonable. The district has a stewardship responsibility to look at those costs to evaluate the cost effectiveness of purchasing services versus providing the services directly as well as to have procedures in place to meet the coming requirements of the omni-circular related to procurement.
- Ensure no costs are “per pupil rates.”
- Ensure no costs are related to purchasing spaces or other phantom student models.
- Ensure time records are maintained when personnel are paid from multiple funding streams and costs are proportionate to time.

AMENDMENTS

The provisions of this Agreement may be added to, amended or modified by a majority vote of the administrators of all member districts and approved by their respective school boards. Votes must be cast at a duly called meeting by all administrators physically present.

All other Consortium business not pertaining to amending this Agreement shall be decided by a simple majority of the administrators of all member districts.

DURATION

Subject to the rights of amendment, modification, or termination, this Agreement shall be in full force and in effect from the date of execution until June 30, 2021, and renew every July 1 for one-year periods if approved by the district’s board of education, unless participation is terminated by a member by providing written notice to all other members on or before January 1, or terminated by mutual agreement of all of the member districts.

CROSS INDEMNIFICATION

If any claim for damage, injury or other loss (hereinafter “loss”) is made by or on behalf of a student, the district transporting or supervising the student at the time of the loss shall be responsible for any payment of claims, damages, or judgments arising out of the loss, and that transporting or supervising district shall indemnify, defend and hold harmless the non-transporting or non-supervising district if a claim is made against the non-transporting or non-supervising district for a loss which occurred while the student was under the supervision and control of the transporting or supervising district. Both member districts and the host district

agree to carry liability insurance or otherwise contract for coverage of claims consistent with this Agreement.

Otherwise, to the extent permitted by law, each of the member districts shall protect, defend, hold harmless, and indemnify the other member districts from and against any and all claims, losses, costs, damages, and expenses including attorneys' fees and expenses, which the other districts may incur by reason of the indemnifying party's negligence, breach of this Agreement, or violation of law or right of a third party, or that of the indemnifying party's officers, employees, or agents.

APPLICATION OF LAWS, RULES AND REGULATIONS

This Agreement and all policies, rules, and regulations adopted by the administrators to govern the operation of the program shall comply with the laws of the state of Iowa, with rules and regulations of the Iowa Department of Education, and with federal laws and regulations. Any provisions of this Agreement in conflict therewith shall be null and void and the remainder of the Agreement shall be binding upon all members.

All member districts shall refrain from any action which would violate any law, rule, policy, or regulation of any governmental body or agency having jurisdiction over this Agreement.

All member districts agree to cooperate as needed to assure that all required services and responsibilities are provided by the members and that the educational programs and activities are operated in compliance with all applicable laws.

BINDING EFFECT

This Agreement shall be binding upon, and inure to the benefit of, the member districts hereto and their successors and assigns.

EXECUTION IN COUNTERPARTS

This Agreement may be simultaneously executed in one or more counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same instrument.

SEVERABILITY

If any clause, provision or section of this Agreement shall, for any reason, be held illegal or invalid by a court or state or federal agency, the illegality or invalidity of such clause, provision or section shall not affect any of the remaining clauses, provisions or sections hereof, and this Agreement shall be construed and enforced as if such illegal or invalid clause, provision or section had not be contained herein. In case any agreement or obligation contained in this Agreement is held to be in violation of law, then such agreement or obligation shall be deemed to

be the agreement or obligation of the members, to the full extent permitted by law. Failure of a member to enter into this Agreement in accordance with Iowa law or inability of a member to be a party to this Agreement shall not affect the validity or enforceability of this Agreement as to all other members.

In commemoration of this Consortium Agreement, the presidents and secretaries of the respective boards of education sign this Agreement on the dates set below, the Agreement having been passed by a majority roll call vote of each board.

For the Host and Fiscal Agent Member Council Bluffs Community School District:

Board President _____ Dated _____

Board Secretary _____ Dated _____

Participating Member

Board President _____ Dated _____

Board Secretary _____ Dated _____

505.6 GRADUATION REQUIREMENTS

Students must successfully complete the courses required by the board and Iowa Department of Education in order to graduate.

It is the responsibility of the superintendent to ensure that students complete grades one through twelve and that high school students complete 50 credits prior to graduation. The following credits will be required:

- 7 credits in Mathematics (Math must be taken every year)
- 7 credits in Science (Science must be taken every year)
- 2 credits in American History
- 2 credits in American Government
- 2 credits in Ninth Grade Social Studies
- 8 credits in Language Arts (2 credits in Language Arts must be taken every year)
- 1/2 credit in Personal Career Readiness
- Physical Education must be taken every year. Written procedures are available for students to be exempt from physical education and health courses. Any waiver will be reviewed by the principal.
- Remainder to be completed with Electives

The required courses of study will be reviewed by the board annually.

Beginning with the class of 2022, graduation requirements for special education students will include successful completion of four years of English, three years of math, three years of social studies, and three years of science.

Legal Reference: Iowa Code §§ 256.7, 11, .11A, .41; 279.8; 280.3, .14.
281 I.A.C. 12.2; .5; 12.3(5).

Cross Reference: 505 Student Scholastic Achievement
603.3 Special Education

Approved 8/8/94

Reviewed 3/13/17

Revised 1/10/11

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Code No. 700

700 PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

This series of the board policy manual is devoted to the goals and objectives for the school district's noninstructional services and business operations that assist in the delivery of the education program. These noninstructional services include, but are not limited to, transportation, the school ~~nutrition~~ program and child care. 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 provision of the master contract regarding such topics shall prevail.

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

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 701.1

701.1 FISCAL YEAR

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

It shall be the responsibility of the board to ensure the budget is managed effectively.

Legal Reference: Iowa Code § 24.2 (2009).

Cross Reference: 703 Budget
704 Revenue
705 Expenditures

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

701.2 DEPOSITORY OF FUNDS

Each year at its annual meeting, the board ~~will~~ designate by resolution the name and location of the Iowa located financial depository institution or institution to serve as the official school district depository or depositories. 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 shall be the responsibility of the board secretary to include the resolution in the minutes of the meeting.

Legal Reference: Iowa Code §§ ~~12C~~; 279.33 ~~(2009)~~.

Cross Reference: 211.1 Annual Meeting
206.43 ~~Secretary~~-Treasurer
704.1 ~~Local – State – Federal – Miscellaneous~~ Revenue

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

701.3 CLASSIFICATION OF ACCOUNTS

The money received from the regular and the voter-approved physical plant and equipment levies, the levy for public educational and recreational activities imposed under chapter 300, the proceeds of the sale of bonds authorized by law, and the proceeds of a tax estimated and certified by the board for the purpose of paying interest and principal on lawful bonded indebtedness shall be deposited in the schoolhouse fund and, except when authorized by the electors, shall be used only for the purpose for which originally authorized or certified. The money received from the district management levy shall be deposited in a sub-fund of the general fund of the school district. All other revenue received for any other purpose shall be deposited in the general fund of the school district. The treasurer shall keep a separate account for each fund and shall not pay an order that fails to state the fund upon which it is drawn and the specific use for which it is to be applied.

Legal Reference: Iowa Code §§ 11.23; 291.13 (2009).

Cross Reference: 704 Revenue
705 Expenditures

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

701.4 TRANSFER OF FUNDS

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

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

Legal Reference: Iowa Code §§ 24.21-.22; 279.8; 298A-~~(2009)~~.

Cross Reference: 701.5 Financial Records
703 Budget
704.2 Sale of Bonds

Formatted: Highlight

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

701.5 FINANCIAL RECORDS

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

Governmental fund type:

- General fund
- Special revenue fund
 - Management levy fund
 - ~~Physical plant and equipment levy fund~~
 - Public education and recreation levy fund
 - Student activity fund
- Capital projects fund
 - Physical plant and equipment levy fund (PPEL)
 - Secure an Advanced Vision for Education (SAVE)
- Debt service fund

Proprietary fund type:

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

Fiduciary funds:

- Trust ~~or agency funds~~
 - --Expendable trust funds
 - --Nonexpendable trust funds
 - ~~Agency funds~~
 - --Pension trust funds
- Agency Funds

Account groups:

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

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

The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Capital projects funds are used to account for financial resources to acquire or construct major capital facilities (other than those of proprietary funds and trust funds) and to account for revenues from SAVE. A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Proprietary funds account for operations of the school district operated similar to private business, ~~and/or~~ they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for ~~fixed-capital~~ assets and long-term debt.

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 report.

Code No. 701.5
Page 2 of 2

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

Legal Reference: Iowa Code §§ ~~41.23~~291; 298; 298A-~~(2009)~~.
281 I.A.C. 98

Cross Reference: 704 Revenue
705 Expenditures

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

701.6 GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

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 applying the highest level of classification of fund balance – 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 and/or ~~board secretary~~ School Business Official 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.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It is also the responsibility of the superintendent to make recommendations to the board regarding fund balance designations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-25; 298A-~~(2011)~~.
Cross Reference: 701.5 Financial Records
703 Budget
704 Revenue

Approved 04/11/11

Reviewed 02/16/16

Revised 04/11/11

Code No. 702

702 CASH IN SCHOOL BUILDINGS

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 kept in a secure place.

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 to determine the amount of cash necessary for each day's operations and to comply with this policy.

Legal Reference: Iowa Code § 279.8 ~~(2009)~~.

Cross Reference: 701.2 Depository of Funds
704 Revenue

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 702.1R1

702.1R1 GATE RECIEPTS

Gate receipts from any given school event have the potential to amount to a substantial sum of cash. In consideration of the board policy to limit cash in the central administration office, at the close of the school day, cash receipts should be removed and deposited on the same day of the event whenever possible.

In those instances when same-day deposits are impossible, gate receipts are to be locked in a safe until the first business day when a deposit can be made. The board discourages the individual in charge of collection of the gate receipts from personally holding the receipts except in special circumstances approved by the superintendent.

The superintendent shall be responsible for designating the individual who shall be in charge of collecting, counting and depositing the gate receipts. The superintendent shall provide administrative regulations to be followed by those chosen to handle the receipts.

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

703.1 BUDGET PLANNING

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

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

- 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 to prepare the budget for review by the board prior to the April 15 deadline each year.

Prior to the adoption of the proposed budget by the board, the public 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 15.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary 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 15. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and other proper authorities.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures 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 and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

Legal Reference: Iowa Code §§ 24; 257; 279.8; 297; 298; 618-~~(2009)~~.

Cross Reference: 216 Public Hearings
 703 Budget
 704 Revenue
 705 Expenditures

Approved 08/08/94 Reviewed 02/16/16 Revised 05/09/11

Code No. 703.2

703.2 SPENDING PLAN

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.

Legal Reference: Iowa Code § 24.9-~~(2009)~~.

Cross Reference: 703 Budget
704 Revenue

Approved 08/08/94

Reviewed 05/09/11

Revised 05/09/11

703.3 FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS

Inasmuch as GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes accounting and financial reporting standards for all governments that report governmental funds required the District to disclose certain requirements, the District identifies the following as District operating policy.

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

In the event that a committed fund balance is identified subsequent to year-end (June 30), the amount will be reflected on the balance sheet as assigned for that year.

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

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

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

Legal Reference: Governmental Accounting Standards Board (GASB) Statement 54

Approved 5/9/11

Reviewed 02/16/16

Revised 05/09/11

Code No. 704.1

704.1 LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

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

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'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. Materials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board when materials fees will be charged and the amount of the materials fees.

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

Proceeds from the sale of real property are placed in the physical plant and equipment levy (PPEL) fund. 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 enterprise for the following activities:

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

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

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.2, .6, .24; 291.12, ~~13~~; 297.9-.12, .22; 301.1 ~~(2009)~~.

Cross Reference: 701.2 Depository of Funds
703 Budget
803 Selling and Leasing
905 Use of School District Facilities & Equipment

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

704.2 DEBT MANAGEMENT POLICY

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 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.

DEBT STANDARDS AND 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, float 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; evidence 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 flow 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.

Costs 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 shall not be limited to:

- 1) post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
- 2) 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 financings.

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.

Legal Reference Iowa Code §§ 74-76; 278.1; 298; 298A-~~(2013)~~.

Cross Reference: 701 Financial Accounting System
704 Revenue

Approved 08/08/94

Reviewed 02/16/16

Revised 03/10/14

704.2R1 POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

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

2. Financing Transcripts' Filing and Retention

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

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

3. Proper Use of Proceeds

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

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

4. Timely Expenditure and Arbitrage/Rebate Compliance

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

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

5. Proper Use of Bond Financed Assets

The board treasurer shall:

- a) Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) Monitor and confer with bond counsel with respect to all proposed bond financed assets;
 1. management contracts;
 2. service agreements;
 3. research contracts;
 4. naming rights;
 - 4-5. contracts;
 - 5-6. leases or sub-leases;
 - 6-7. joint venture, limited liability or partnership arrangements;
 - 7-8. sale of property; or
 - 8-9. any other change in use of such asset.
- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

6. General Project Records

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

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

7. Advance Refundings

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

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

8. Continuing Disclosure

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

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

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

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

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A-~~(2011)~~.

<http://www.irs.gov/taxexemptbond/article/0,,id=243503,00.html>

Cross Reference: 704 Revenue
 707 Fiscal Reports

Approved 03/10/14

Reviewed 02/16/16

Revised 03/10/14

704.3 INVESTMENTS

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 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;
- Iowa Schools Joint Investment Trust Program (ISJIT);
- 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 school district audit. Contracts with 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 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, 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.

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 ~~(2009)~~.

Cross Reference: 206.43 ~~Secretary~~ Treasurer
704 Revenue

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 704.4

704.4 GIFTS - GRANTS - BEQUESTS

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.

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

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

Legal Reference: Iowa Code §§ 279.42; 565.6-~~(2009)~~.

Cross Reference: 221 Gifts to Board of Directors
402.4 Gifts to Employees
508.1 Class or Student Group Gifts

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

704.5 STUDENT ACTIVITIES FUND

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

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 building principal. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent.

It is the responsibility of the ~~board secretary~~ School Business Official to keep student activity accounts up-to-date and complete.

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

Legal Reference: Iowa Code §§ ~~11.23~~-279.8 (2009).

Cross Reference: 504 Student Activities
701 Financial Accounting System

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

704.6 ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

The Shenandoah 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. Money or items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board, and will be used only in accordance with the terms for which they were given, as agreed to by the board.

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

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

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

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

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

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

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

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

Approved _____ Reviewed _____ Revised _____

705.1 PURCHASING – BIDDING

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, purchases by the school district will be made in Iowa for Iowa goods and services from a locally-owned business located within the school district or from an Iowa-based company which offers these goods or services if the cost and other considerations are relatively equal and they meet the required specifications. When spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items as 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.

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

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

The school board and superintendent will encourage targeted small businesses which are not certified with the Department of Inspections and Appeals to become certified targeted small 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 to approve purchases, except those authorized by or requiring direct board approval as described below or as provided by in law. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories or attachments with an estimated cost of \$50,000 or more.

Purchases for goods and services shall conform to the following:

- The superintendent will shall have the authority to authorize purchases without prior board approval and without competitive requests for proposals, quotations, or bids for goods and services costing under up to \$5,000 without prior board approval.
- For goods and services costing more than at least \$5,000 and less than up to \$25,000, the superintendent will shall receive proposals, quotations, or bids quote(s) of for the goods and services to be purchased prior to board approval of the board. The quotation process may be informal, and include written or unwritten quotations.
- For goods and services exceeding \$25,000, the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost \$25,000 or more, including school buses.

When using federal Child Nutrition funds to purchase goods and services, dollars spent annually must be estimated. It is acceptable to categorize (e.g. groceries, milk, produce, small equipment, large equipment, supplies, and chemicals). A formal sealed bid procurement process is required when annual spending in the category exceeds

~~§25,000 annually. An informal process is used for all other purchases under the threshold annually. Documentation of informal procurement activity is kept on file.~~

~~The purchase will be made from the lowest responsible bidder based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, the targeted small business procurement goal and other factors deemed relevant by the board.~~

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

Legal Reference: Iowa Code §§ ~~18.6(9); 23A26~~; 28E-~~20~~; 72-~~3~~; 73; 73A; 285-~~10(3)~~, ~~10(7)297~~; 301-~~(2005)~~.
261 I.A.C. 54.
281 I.A.C. 43.25.
~~481 I.A.C. 25.~~
~~1984 Op. Atty Gen. 115.~~
~~1974 Op. Atty Gen. 171.~~

Cross Reference: 705 Expenditures
801.5 Site Acquisition
802 Maintenance, Operation and Management
802.3 Emergency Repairs
803 Selling and Leasing

Approved 08/08/94

Reviewed 02/16/16

Revised 11/14/11

705.1R1 SUSPENSION AND DEBARMENT OF VENDORS AND CONTRACTORS PROCEDURE

In connection with transactions subject to federal suspension and debarment requirements, the district is generally 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 shall 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 to determine whether the relevant party is subject to any suspension or debarment restrictions.

Approved _____ Reviewed _____ Revised _____

Code No. 705.2

705.2 PURCHASING ON BEHALF OF EMPLOYEES

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

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

Legal Reference: Iowa Code § 279.8 ~~(2009)~~.

Cross Reference: 703 Budget

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 705.3

705.3 REQUISITIONS AND PURCHASE ORDERS

Supplies, equipment, and services may only be approved for purchase by the superintendent. Requisition for supplies, equipment, and services shall be made by employees to their immediate supervisor. Only those purchases approved by the superintendent shall be processed by the school district.

The superintendent may authorize a procedure for the purchase of small, emergency items, usually at a cost of \$500 or less.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 705 Expenditures

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Revised 05/09/11

Code No. 705.4

705.4 RECEIVING GOODS AND SERVICES

To assure goods and services procured by the school district are properly accounted for and are of the quality and type ordered, goods will be received by the board secretary. Goods and services which do not meet the requirements specified in the purchase order or contract will not be paid for or accepted.

If goods must be delivered to and received by someone other than the board secretary, it shall be the responsibility of that person to inform the board secretary, to assure the goods and services are properly accounted for, and to ensure they are of the quality and type ordered.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 705 Expenditures

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Revised 05/09/11

705.5 PAYMENT FOR GOODS AND SERVICES

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

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

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

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

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) ~~(2009)~~.
281 I.A.C. 12.3(1).
~~1980 Op. Att'y Gen. 102, 160, 720.~~
~~1976 Op. Att'y Gen. 69.~~
~~1972 Op. Att'y Gen. 130, 180, 392, 456, 651.~~
~~1936 Op. Att'y Gen. 375.~~

Cross Reference: 705 Expenditures

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 705.5R1

705.5R1 PAYMENT FOR GOODS AND SERVICES REGULATION

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

For bills and claims to be paid prior to board approval the board secretary shall:

- Examine claims and verify the bills
- Receive approval of the superintendent to pay bills
- Notify Board President of bills prior to being paid

The secretary and the board president may sign checks by use of a signature plate or rubber stamp. If personal signatures are used, the board vice-president may sign checks in the absence of the board president.

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 705.6

705.6 UNPAID WARRANTS

Generally, the board shall authorize claims to be paid only when sufficient revenue is available for such claims. The board may authorize the payment of claims for which insufficient funds are available.

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

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

Legal Reference: Iowa Code chs. 74; 74A (2009).

Cross Reference: 705 Expenditures

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 705.7

705.7 PETTY CASH

A petty cash fund shall be maintained by the school district in each building's administrative office for incidental expenditures from the petty cash fund.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 702 Cash in School Buildings
705 Expenditures

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

705.8 EXPENDITURES FOR PUBLIC PURPOSE

Public Purpose

~~The Iowa Constitution requires District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District.~~

~~The Board of Directors recognizes and supports the principle that school District all funds received by the District are considered public funds, and as such, are to should be used to further a public purpose and the overall educational mission of the school community, expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made. The Board of Directors, therefore, believes it is important to designate those expenditures for officers, directors, employees, and volunteers, which are in addition to salaries and benefits authorized and/or specified in policy or contract and legitimate expense reimbursements which serve a legitimate public purpose.~~

~~Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's Internal Controls policy and regulation as a resource for questioning a purchase. Concerns should be reported to the superintendent and/or the board president.~~

~~The superintendent shall develop a process for approving expenditures of public funds. The board will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshment for district staff, even within district, should comply with the district's Employee Travel Compensation policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.~~

~~Additional guidance regarding appropriate expenditures of school funds is provided in the regulation accompanying this policy.~~

~~**NOTE: All use of public funds should directly serve a public purpose in a clear and transparent manner. Districts should consider what purchasing and reimbursement flexibility is needed for their district and apply all restrictions equally.**~~

~~Expenditures of District funds for District officers, directors, employees, and volunteers for the following purposes or such similar purchases, are commonly granted benefits for employees and volunteers in public and private organizations which aid in recruitment of personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the District, thus assisting in creating a more productive learning environment. These types of general expenditures are listed below~~

- ~~1. Mementoes for employee recognition for service to the District~~
- ~~2. Retirement appreciation function to recognize retiring employees~~
- ~~2. Recognition item upon the retirement of an employee~~
- ~~2. Recognition item upon the end of service by a Board member~~
- ~~2. Volunteer appreciation~~
- ~~2. Food items and refreshments for Board members and staff during Board meetings and/or work sessions~~
- ~~2. Food items and refreshments for Board committees or superintendent committees during meeting~~

District awards or tokens of recognition shall be determined by the School Board and/or the Superintendent or designee in advance and shall be paid for with "central" District funds under the control of the Superintendent or designee.

Examples of Appropriate and Inappropriate Use of Public Monies

This section identifies specific practices and procedures to be followed by all District employees when using public funds. The following list is intended to provide examples and may not be all-inclusive.

~~— Food and Refreshments~~

~~— Alcohol~~

~~The purchase of alcohol is never an acceptable use of public monies.~~

~~— Meetings and Conferences~~

~~Meals and snacks are normally a personal expense. Any meal or snack paid for with public funds must be a part of employment duties.~~

~~Meals and snacks can be paid for with public funds if:~~

- ~~— The meeting is four (4) hours or more and separate breaks would be disruptive to the meeting objectives.~~

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- ~~— The meeting is a breakfast, lunch or dinner meeting where the meeting is shorter than four hours in duration and attendance during meal time(s) is a requirement of an employee's job duties.~~

~~The number of District employees in attendance for this meeting where food is provided must be noted on the receipt. All food receipts must be itemized—this includes catered meals.~~

~~— Coffee and Beverages~~

~~Coffee and other beverages are normally a personal expense. A voluntary collection can be made from those who desire to have coffee and other beverages in the school/department. Except for meetings and conferences (Item B), public areas (Item G), and School Board meetings (Item H), coffee and beverages shall not be purchased with public funds.~~

~~— Employee Break Room Supplies~~

~~Public funds should not be used to stock supplies such as plastic ware and paper products in employee break rooms. A voluntary collection can be made from those who desire to have such supplies.~~

~~— Individual Receptions~~

~~Receptions for individual employees should never be paid from public funds. This includes retirement dinners, staff meals, welcome aboard receptions, and similar gatherings where food and/or refreshments may be served. Voluntary collections can be taken from those attending such gatherings.~~

~~— Acceptance Occasions~~

~~The School Board and/or Superintendent may determine that the serving of food or refreshments is appropriate for~~

selected occasions. The annual retirement reception for all District employees is one example as a way to show general appreciation and increase staff morale.

— Public Areas

In some cases, a building or part of a building is routinely open to the public for conducting District business. The Superintendent's Office and school principals' offices are such locations.

Having refreshments of nominal value available to members of the public, such as coffee and other nominal snacks/beverages, are considered a courtesy and are authorized in these specific locations.

— School Board Meetings

The School Board meets at a time that is intended to be convenient for the general public. Meetings routinely span the normal dinner hour. Serving meals of reasonable value to Board members and staff required to attend Board meetings is considered an appropriate expense to maintain convenient meeting times for the public and ensure efficiently run meetings by avoiding the need for meal breaks.

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— Student Incentives

Incentives purchased for qualifying groups of students from public funds as a part of an initiative, program, or recognition (e.g., rewards, honor roll) shall be of nominal value and authorized by the school principal. The incentive purchases are designed to increase student morale and promote and reward exemplary behavior.

— Gifts

— Employee Gifts

Expenditures of public funds for gifts, or gift cards to staff and employees are not authorized. This includes gifts purchased for staff birthdays or other personal occasions. Voluntary collections from staff would be an acceptable way of purchasing employee gifts.

— Tokens/Clothing

The purchase of tokens of appreciation, or personal clothing (e.g., coffee mugs, pens, tote bags, T-shirts/apparel, etc.) is not authorized.

— Flowers

— Sympathy and Congratulations

The use of public funds for the purchase of flowers is restricted to the few occasions where a public expression of sympathy or congratulations has been determined by the School Board or the Superintendent to be in the best interests of the District. Personal donations can be made in lieu of flowers if requested by the family. Written expressions of condolence are encouraged for all other occasions where flowers are not appropriate.

— Individual Achievements

~~Unless they are part of the award ceremony, flowers are not appropriate for individual achievements. Graduations have been an exception to this provision.~~

~~— School Activities~~

~~Flowers/decorations purchased for proms, dances, homecomings, etc., may be purchased out of school activity funds, if authorized by the school principal.~~

~~— Awards and Recognition~~

~~— District Awards and Recognition~~

~~At times, awards or tokens of recognition are appropriate for presentation to District staff in recognition of service and/or appreciation (Example: American Education Week, National Hot Lunch Week). District awards or tokens of recognition shall be determined by the School Board and/or the Superintendent or designee in advance and shall be paid for with "central" District funds under the control of the Superintendent or designee.~~

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~~— Break Room Equipment~~

~~Microwaves, refrigerators, coffee pots, toaster ovens and other similar equipment items may be procured with public funds for use in public reception areas and employee break rooms in order to encourage employee efficiency and improve employee morale. Otherwise, these items must be purchased with personal funds. In all instances, all fire marshal safety restrictions must be observed. These items are not authorized in classrooms and offices.~~

~~V. — Holiday Parties, Decorations and Cards~~

~~— Holiday Decorations~~

~~Office holiday decorations shall not be purchased with public funds.~~

~~— Holiday Cards~~

~~Holiday cards shall not be purchased with public funds.~~

~~— Holiday Parties~~

~~Staff holiday parties and meals are a personal expense. Voluntary collections may be taken to fund holiday events. Public funds shall not be used for holiday parties.~~

~~V. — Student Activity Funds~~

~~Student Activity Funds are public funds and are to be used to finance a program of co-curricular school activities supplementing, but not replacing, the activities provided by the District. Student Activity Funds are derived from the student body as a whole and shall be so expended in accordance with Iowa law to benefit the student body as a whole.~~

Legal References: Iowa Constitution Article III, Section 31;
Iowa Code §§ 68A.505; 279.8; 721.2(5) Code of Iowa.
281 I.A.C. 98.70

Cross References: 401.12 Employee Travel Compensation
704.1 Local-State-Federal-Miscellaneous Revenue
704.5 Student Activities Funds
705.1 Purchasing-Bidding
705.2 Purchasing on Behalf of Employees
705.5 Payment for Goods and Services
707.5 Internal Controls
905.1 Community Use of School District Facilities & Equipment

Approved 01/13/14

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705.8R1 USE OF PUBLIC FUNDS REGULATION

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration prior to expending funds.

Reimbursements to an Individual

- Use of Credit/Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy 401.10 – Credit and Procurement Cards.
- Mileage: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's Employee Travel Compensation policy.
- Travel accommodations: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's Employee Travel Compensation policy.
- Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- Food/Refreshments: Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.
- Apparel/Personal Items: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.
- Gifts: Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
- Retirement and Recognition Gifts: Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
- Honoraria: District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.

Supplies for Public Areas

- Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the

community.

Staff Parties/Receptions

- Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
- Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

School/ Student Activity Banquets

- School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the superintendent.

Memorial Gifts

- Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate.
- Memorial gifts of any sort other than flowers and a card are a personal expense.

Student Incentives

- It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards.
- Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.

Meetings

- To the extent possible, meetings which span normal meal times should be avoided.
- Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol, and personal items not included as retirement or memorial gifts listed above.

Code No. 706.1

706.1 PAYROLL PERIODS

The payroll period for the school district is monthly. Employees are paid on the 20th day of each month. 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~~ School Business Official to issue payroll to employees in compliance with this policy.

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

Legal Reference: Iowa Code §§ ~~20.9; 91A.2(4), .3 (2009)~~

Cross Reference: 706.2 Payroll Deductions

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

706.2 PAYROLL DEDUCTIONS

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, Medicare and the Iowa Public Employees' Retirement System (IPERS).

Employees may elect to have ~~payments amounts withheld for professional dues, district related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs from their pay for items authorized by law, subject to agreement of the district.~~ Requests for these deductions will be made in writing to the superintendent. ~~Requests for purchase or change of tax sheltered annuities may be made once each year.~~

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

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

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, ~~.15-.16; 422 (2009).~~

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

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

706.3 PAY DEDUCTIONS

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

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

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

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

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

Cross References: 409.8 Licensed Employee Unpaid Leave
414.8 Classified Employee Unpaid Leave

Approved _____ Received _____ Revised _____

Code No. 706.3R1

706.3R1 PAY DEDUCTION REGULATION

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

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the School Business Official. Within 15 business days of receiving the complaint, the School Business Official 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.

Code No. 707.1

707.1 SECRETARY'S REPORTS

The board secretary 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.

Legal Reference: Iowa Code §§ 279.8; 291.7 ~~(2009)~~.

Cross Reference: 206.3 Secretary ~~Treasurer~~
211.1 Annual Meeting
707 Fiscal Reports

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 707.2

707.2 TREASURER'S ANNUAL REPORT

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 schoolhouse 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 sworn 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.

Legal Reference: Iowa Code §§ 279.31, .33 ~~(2009)~~.

Cross Reference: 206.3 Secretary ~~Treasurer~~
211.1 Annual Meeting
707 Fiscal Reports

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 707.3

707.3 PUBLICATION OF FINANCIAL REPORTS

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.

Legal Reference: Iowa Code §§ 279.35, .36; 618-~~(2009)-~~
~~1952 Op. Atty Gen. 133.~~

Cross Reference: 206.3 Secretary-~~Treasurer~~

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 707.4

707.4 AUDIT

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

Legal Reference: Iowa Code § 11.6 ~~(2009)~~.

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

707.5 INTERNAL CONTROLS

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

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

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

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

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

The superintendent or board president shall ensure the Auditor of State's office is notified 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 is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to and including termination.

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

Cross References: 401.20 Employee Use of Cell Phones
707.6 Audit Committee

Approved _____ Revised _____ Reviewed _____

707.5R1 INTERNAL CONTROLS PROCEDURES

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

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

The superintendent, or the board president if the investigation centers on the superintendent, shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. The superintendent, or the board president if the investigation centers on the superintendent, may engage qualified independent auditors to assist in the investigation.

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

707.6 AUDIT COMMITTEE

The board recognizes that it is charged with raising tax revenues and related expenditures to maintain the educational program for the school district. Public funds are held in trust by the board to be spent appropriately on the educational program. To further ensure funds are spent appropriately, the board establishes an audit committee to assist the board on internal financial matters and with the annual audit.

The audit committee is comprised of:

[List members that may include board members, administrators and public members. It's recommended that there be a balance between internal and external members.]

The audit committee chair is selected by [either the board or the audit committee – insert appropriate process.]

The major responsibilities of the audit committee are to:

- Recommend an auditor to the board [insert frequency, every three years, annually, etc.]
- 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.

_____ (insert other duties as desired by the board)

The audit committee will meet as directed by its chair. The audit committee is subject to the open meetings law.

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

Cross References: 209.1 Ad Hoc Committees
707.5 Internal Controls

Approved _____ Revised _____ Reviewed _____

708 CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

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

Secretary's financial records	Permanently
Treasurer's financial records	Permanently
<u>Open meeting Minutes</u> of the Board of Directors	Permanently
Annual audit reports	Permanently
Annual budget	Permanently
Permanent record of individual pupil	Permanently
<u>School election results</u>	<u>Permanently</u>
<u>Real property records (e.g., deeds, abstracts)</u>	<u>Permanently</u>
Records of payment of judgments against the school district	20 years
Bonds and bond coupons	10 years <u>11 years after maturity, cancellation, transfer, redemption, and/or replacement</u>
Written contracts	10 years
Cancelled warrants, check stubs, bank statements, bills, invoices, and related records	5 years
Recordings <u>and minutes</u> of closed meetings	1 year
Program grants	As determined by the grant
Nonpayroll personnel records	7 years <u>10 years after leaving the district</u>
<u>Employment applications</u>	<u>2 years</u>
Payroll records	3 years
<u>School meal program accounts/records</u>	<u>3 years after submission of the final claim for reimbursement</u>

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

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

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

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records ~~must~~ shall be housed in a ~~fireproof~~ proof 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 office. These records will be maintained by the superintendent.

Special education records shall be maintained in accordance with law.

The superintendent may ~~digitally archive~~ digitize or otherwise electronically retain school district records and may destroy paper copies of the records ~~if they are more than three years old. A properly authenticated reproduction of a digital record meets the same legal requirements as the original record.~~ An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

Legal Reference: 7 C.F.R. § 210.23(c)
Iowa Code §§ 22.3, 22.7, 279.8, 291.6, 554D.114, 554D.119, 614.1(12), 15, 16, 304 (2009)
281 I.A.C. 12.3(46); 41.624
City of Sioux City v. Greater Sioux City Press Club, 421 N.W.2d 895 (Iowa 1988).
City of Dubuque v. Telegraph Herald, Inc., 297 N.W.2d 523 (Iowa 1980).
~~Iowa Code §§ 22.3, 7, 279.8, 15, 16, 304 (2009);~~
~~281 I.A.C. 12.3(6);~~

Cross Reference: 206.3 Secretary ~~Treasurer~~
21~~85~~ Board of Directors' Records
401.~~56~~ Employee Records
506 Student Records
901.1 Public Examination of School District Records

709.1 INSURANCE PROGRAM

The board will maintain a comprehensive insurance program to provide adequate coverage against major types of risk, loss, or damage, as well as legal liability. 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 once every three years. 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 fixed 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. The ~~business managers~~ school business official is responsible for maintaining the ~~fixed capital~~ assets management system, processing claims and maintaining loss records.

Legal Reference: Iowa Code §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7; 298A; 517A.1; 670.7
~~(2009).~~
~~1974 Op. Att'y Gen. 171.~~
~~1972 Op. Att'y Gen. 676.~~

Cross Reference: 205.12 Board Member Liability
804 Safety Program

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 709.2

709.2 INSURANCE REPORT

At the annual meeting each year, the board shall receive a written report indicating the types, amounts of, and cost of the insurance for the school district. This report shall include bonds purchased for employees and board officers. It shall be in written form and sent to the board with the agenda for the board meeting.

It is the responsibility of the ~~school business official~~board secretary to file this report with the board.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 709.1 Insurance Program

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

710.1 SCHOOL ~~FOOD-NUTRITION~~ PROGRAM

The school district will operate a school ~~lunch and breakfast~~ nutrition program in each attendance center. The school ~~food-nutrition~~ program ~~services~~ will include ~~hot lunches~~ meals through participation in the National School Lunch Program, ~~and supplementary foods for students during the school day~~. Students may bring their lunches from home and purchase milk or juice and other incidental items.

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

The school ~~food-nutrition~~ program is operated on a nonprofit basis. The revenues of the school ~~food-nutrition~~ program will be used only for ~~paying the regular operating costs of the school food program~~ the operation or improvement of such programs. Supplies of the school ~~nutrition~~ food program will only be used for the school ~~nutrition~~ food program.

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

It is the responsibility of the food service director to administer the program and to cooperate with the superintendent and ~~head cook~~ appropriate personnel for the proper functioning of the school ~~nutrition~~ food 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.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* ~~(1994)~~;
7 C.F.R. Pt. 210 *et seq.* ~~(2002)~~;
Iowa Code ch. 283A ~~(2009)~~;
281 I.A.C. 58.

Cross Reference: ~~710 — School Food Services~~ 710.2 Free or Reduced Cost Meals Eligibility
710.3 Vending Machines
710.5 Meal Charge Policy
905 Use of School District Facilities and Equipment

Approved 08/08/94Reviewed 02/16/16Revised 05/09/11

710.2 FREE OR REDUCED COST MEALS ELIGIBILITY

Students enrolled and attending school in the school district, who ~~meet USDA eligibility guidelines are unable to afford the special milk program, the cost or a portion of the cost of the school lunch, breakfast and supplemental foods,~~ will be provided the school ~~nutrition~~ food program services at no cost or at a reduced cost. ~~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 ~~building principal~~ food service director to determine ~~if a student qualifies~~ the eligibility of students for free or reduced ~~price school nutrition programs, in accordance with criteria established by state and federal law, cost school food services.~~ Students, whom the principal believes are improperly nourished, will not be ~~denied the school food program services simply because the paperwork has not been completed.~~ If school personnel have knowledge of a student who is in need of free or reduced-price meals, school personnel shall contact the food service director.

~~If a student owes money for five or more meals, the food service director may contact the student's parent or guardian to provide information regarding the application for free or reduced price meals. The school is encouraged to provide reimbursable meals to students who request reimbursable meals unless the students' parent or guardian has specifically provided written direction to the school to withhold a meal from the student.~~

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

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

Legal Reference: ~~42 U.S.C. §§ 1751 et seq. (1994).~~
~~7 C.F.R. Pt. §§ 210 et seq. (2002).~~
~~Iowa Code ch. § 283A (2009).~~
281 I.A.C. 58.

Cross Reference: 710.1 School Food Services Nutrition Program
710.3 Vending Machines
710.4 Meal Charges

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 710.3

710.3 VENDING MACHINES

Food served or purchased by students during the school day and food served or purchased for other than special circumstances is approved by the superintendent. Vending machines in the school building are the responsibility of the building principal. Purchases from the vending machines, ~~other than juice machines,~~ will reflect the guidelines in the Wellness policy 507.9~~not be made during the lunch periods.~~

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

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* ~~(1994)~~,
7 C.F.R. Pt. 210 *et seq.* ~~(2002)~~,
Iowa Code ch. 283A ~~(2009)~~,
281 I.A.C. 58.

Cross Reference: 504.6 Student Fund Raising
710 School Food Services

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 710.4

710.4 RECORDS AND REPORTS

The records of the school food program shall be accurate and up-to-date. It shall be the responsibility of the food service director to maintain the records of the program in compliance with this policy and the accounting system of the school district.

The food service director shall report the food service activities to the board on a monthly basis.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (2004).
7 C.F.R. Pt. 210 *et seq.* (2001).

Cross Reference: 710 School Food Services

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

710.5 MEAL CHARGES

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

Payment of Meals Students have use of a meal account. ~~When the balance reaches \$0.00, a~~ student shall not be allowed to ~~purchase or~~ charge meals or a la carte items ~~until there are~~ when funds ~~are not~~ available in the account. ~~Deposits into lunch accounts may~~ Payments can be made ~~online or~~ at the school offices ~~at Shenandoah High School, Shenandoah K-8, Logan Administration Office or at either Lunchroom Office. You may pay by cash, check or by our electronic option of MySchoolBucks. Directions to MySchoolBucks are on our school website or by calling a secretary for assistance.~~

~~Students will be provided a reimbursable meal if they do not have funds available or have a negative balance from a previous purchase in their account.~~ Students who are eligible for free lunch will be provided a reimbursable meal regardless of the account balance. Students with outstanding meal charge debt shall be allowed to purchase a la carte items and or a different meal option if the student pays for the meal when it is received. Schools are encouraged to provide a reimbursable meal to students with outstanding meal charge debt. If an alternate meal is provided, the meal must be the same meal presented in the same manner to any student requesting an alternate meal.

Employees may use a meal account, but may not charge against this account. An employee shall not be allowed to charge meals or a la carte items.

Negative Account Balances

The school district will make reasonable efforts to notify families when meal account balances are low or at a zero balance. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with families to resolve the matter of unpaid charges. Negative balances of more than \$5.00, not paid prior to June 30th will be turned over to the business office for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

Unpaid Student Meals Account

The district will establish an unpaid student meals account in a school nutrition fund. Funds from private sources and funds from the district flexibility account may be deposited into the unpaid school meals account in accordance with law. Funds deposited into this account shall be used only to pay individual student meal debt.

Communication of the Policy

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

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

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

~~It is the responsibility of the superintendent mayto develop an administrative regulations~~process~~ forto implementing this policy.~~

Code No. 710.5
Page 2 of 2

Legal Reference: 42 U.S.C. §§ 1751 *et seq.*
7 C.F.R. §§ 210 *et seq.*
U.S. Dep't of Agric., SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016).
U.S. Dep't of Agric. SP 46-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016).
U.S. Dep't of Agric., Sp 57-2016, Unpaid Meal Charges: Guidance and Q&A (2016).
Iowa Code 283A.
281 I.A.C. 58.

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

Approved _____

Reviewed _____

Revised _____

711.1 STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

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.

Legal Reference: 20 U.S.C. §§ 1401, 1701 *et seq.* ~~(1994)~~
 34 C.F.R. Pt. 300 *et seq.* ~~(2002)~~
 Iowa Code §§ 256B.4; 285; 321 ~~(2009)~~
 281 I.A.C. 41.41298; 43.

Cross Reference: 501.17 Homeless Children and Youth
 507.9 Student Special Health Services
 603.3 Special Education
 711 Transportation

Approved 08/08/94Reviewed 02/16/16Revised 05/09/11

711.2 STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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

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

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

Legal Reference: Iowa Code §§ 279.8; 285; 321-~~(2009)~~.

Cross Reference: 503 Student Discipline
506 Student Records

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

711.2R1 STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

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. Video cameras 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 or heads 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 district for the cost of the repair or replacement.
9. Riders are not permitted to leave their seats while the vehicle is in motion.
10. Waste containers are provided on all buses for bus riders' use.
11. Permission to open windows must be obtained from the driver.
12. Classroom conduct is to be observed by students while riding the bus except for ordinary conversation.
13. The driver is in charge of the students and the vehicle, and the driver is to be obeyed promptly and 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.

Approved 08/08/94

Reviewed 02/16/16

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711.2R2 USE OF ~~VIDEO CAMERAS~~RECORDING DEVICES ON SCHOOL BUSES REGULATION

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

Student Records

The content of the ~~recordings~~videotapes is a student record subject to board policy and administrative regulations regarding confidential student records. Only those persons with a legitimate educational purpose may view the ~~recordings~~videotapes. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A parent may view the ~~recordings~~video without consent from any student or parent also shown in the ~~recording~~video if the other students are ~~just~~-bystanders. But if there is an altercation between multiple students, then all parents must give consent in order for the ~~recordings~~video to be viewed by parents.

A ~~videotape~~-~~record~~inged during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. If the content of the ~~recording~~videotape becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

Notice

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

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

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

This bus is equipped with a ~~recording~~video/audio monitoring system.

Review of Recording Devices~~Videotapes~~

The school district will review ~~the recordings~~videotapes when necessary as a result of an incident reported by a bus driver or student. The ~~recordings~~videotapes may be recirculated for erasure after 10 days.

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

Recording~~Video~~ Monitoring System

~~Recording devices~~Video cameras will be rotated randomly on school district buses.

Determination of how ~~recording devices~~video cameras will be used and which school buses will be equipped with

| ~~recording~~ ~~videe~~ equipment will be made by the superintendent in consultation with the building principals and transportation director.

Code No. 711.2R2
Page 2 of 2

| Student Conduct

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

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

711.3 STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

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

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

Students, who are provided transportation 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 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 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 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 deem relevant.

Legal Reference: Iowa Code §§ 256B.4; 285.1-.4; 321 ~~(2009)~~.
281 I.A.C. 41. ~~41298; 43.~~

Cross Reference: 504 Student Activities
711 Transportation

Approved 08/08/94

Reviewed 02/16/16

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Code No. 711.4

711.4 TRANSPORTATION EQUIPMENT

The school district shall purchase transportation vehicles which meet the requirements of the board and Iowa Department of Education. The purchase of such vehicles shall be in compliance with board policy.

School district student transportation vehicles shall be inspected by the Iowa Department of Education. It shall be the responsibility of the superintendent to arrange for the inspection of the school district transportation vehicles requiring inspection and to develop a program for routine maintenance of school district vehicles.

Legal Reference: Iowa Code § 285.10(3) (2009).
281 I.A.C. 43.30-.31, .41

Cross Reference: 705.1 Purchasing-Bidding
711 Transportation

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Reviewed 02/16/16

Revised 05/09/11

Code No. 711.5

711.5 SCHOOL VEHICLE ROUTES

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

Legal Reference: Iowa Code §§ 285.10-.11 (2009).
281 I.A.C. 43.1-.2

Cross Reference: 711 Transportation

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Code No. 711.6

711.6 DISCRETIONARY STOPS BY SCHOOL VEHICLES

The school district is required to provide a certain level of transportation service to its resident students. The board has complete discretion to provide additional transportation service to its resident and nonresident students. School district transportation vehicles may, at the discretion of the board, make special stops on the bus route as a courtesy to the passengers. Changes in the bus route for discretionary stops must be reviewed by the board.

It shall be the responsibility of the superintendent to recommend to the board whether a school vehicle will make a discretionary stop. In making this recommendation, the superintendent shall consider the safety of the students, the size of the school buses, the length of the route, the cost to the school district, and other factors deemed relevant by the board or superintendent.

Legal Reference: Iowa Code § 285.10 (2009).
281 I.A.C. 43.10.

Cross Reference: 711 Transportation

Approved 08/08/94

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711.7 SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

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

Legal Reference Iowa Code § 285.10 ~~(2009)~~.
 281 I.A.C. 43.10.
 [281 I.A.C. 41.412](#)

Cross Reference: 603.2 Summer School Instruction
 711 Transportation

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

711.8 TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

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 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. It is the responsibility of the superintendent to determine the amount to be charged and report it to the ~~school business official~~~~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 will make a recommendation annually to the board regarding the method to be used. In making a recommendation to the board, the superintendent 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.

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.

Legal Reference: Iowa Code §§ 285.1-2, .10, .16-~~(2009)~~.

Cross Reference: 711 Transportation

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

711.9 TRANSPORTATION OF NONSCHOOL GROUPS

School district vehicles may be available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities within the state as long as the transportation does not interfere with or disrupt the education program of the school district and does not interfere with or delay the transportation of students. The local nonprofit entity must pay the cost of using the school district vehicle as determined by the superintendent. Prior to making the school district transportation vehicle available to the local nonprofit entity, the "school bus" signs will be covered and the flashing warning lamps and the stop arm made inoperable.

It is the responsibility of the superintendent to develop administrative regulations for use of school district transportation vehicles to transport students and others to school-sponsored events within the state and for application for, use of, and payment for using the school district transportation vehicles by local nonprofit entities for a nonschool-sponsored activity.

Legal Reference: Iowa Code §§ 285.1(21), .10(9), (10)~~(2009)~~.
281 I.A.C. 43.10.

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

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

711.10 SCHOOL BUS SAFETY INSTRUCTION

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.

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

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 to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code §§ 279.8; 321-~~(2009)~~.
281 I.A.C. 41.412; 43.40.

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

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711.11 TRANSPORTATION IN INCLEMENT WEATHER

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

The final judgment as to when conditions are unsafe to operate will be made by the superintendent. The superintendent will be assisted by the actual "on location" ~~decisions and~~ 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 by commercial radio when school is cancelled or temporarily delayed. When school is cancelled because of weather anywhere in the school district, all schools will be closed.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced by commercial radio. 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.

Legal Reference: Iowa Code § 279.8 ~~(2009)~~.

Cross Reference: 601.2 School Day

Approved 08/08/94

Reviewed 02/16/16

Revised 05/09/11

Code No. 711.12

711.12 DISTRICT VEHICLE IDLING

The board recognizes that it has a role in reducing environmental pollutants and in assisting students and others be free from pollutants that may impact their respiratory health. Unnecessary vehicle idling emits pollutants and wastes fuel. The board directs the superintendent, in conjunction with the Director of Transportation, to work on administrative regulations to implement this policy and reduce school vehicle idling time.

Legal References: Iowa Code §279.8

Cross References: 403 Employee Health and Well-Being
507 Student Health and Well-Being
711 Transportation

Approved _____ Reviewed _____ Revised _____

Code 711.13

711.13 SCHOOL BUS PASSENGER RESTRAINTS

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.

Legal Reference: 281 I.A.C. 43.10(6)

Cross Reference: 711.10 School Bus Safety Instruction

Approved

Reviewed

Revised

712 TECHNOLOGY AND DATA SECURITY

The Shenandoah 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 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 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 to develop procedures to govern the secure creation, storage and transmission of any sensitive data and personally identifiable information (PII). The superintendent or designee 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 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.

712R1 SECURITY REQUIREMENTS OF THIRD-PARTY VENDORS REGULATION

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:
 - a. Targeted advertising;
 - b. Amassing a profile about a student or students except in furtherance of educational purposes;
 - c. Selling or renting PII for any purpose other than those expressly permitted by law; and
 - d. Disclosing PII for any purposes other than those expressly permitted by law.

Approved

Reviewed

Revised

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800 OBJECTIVES OF BUILDINGS & SITES

This series of the board policy manual sets forth the board objectives and goals for the school district's buildings and sites. It is the goal of the board to provide sufficient school district buildings and sites for the education program. The board will strive to provide an environment which will encourage and support learning.

In providing this environment the school district buildings and sites will accommodate the organizational and instructional patterns that support the education program. The board has final authority to determine what is necessary to meet the needs of the education program.

It is the responsibility of the superintendent to oversee the day-to-day operations of the school buildings and sites and to notify the board of areas in need of improvement.

Approved 08/08/94

Reviewed 04/09/18

Revised

801.1 BUILDINGS & SITES LONG RANGE PLANNING

As part of the board's long-range plan for the school district's education program, the board will include the buildings and sites needs for the education program. The long-term needs for building and will be discussed and determined by the board.

It is the responsibility of the superintendent to provide information including, but not limited to, enrollment projections and education program requirements to the board.

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297-~~(2009)~~.

Cross Reference: 105 Long-Range Needs Assessment
~~211.4 — Work Sessions~~

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

801.2 BUILDINGS & SITES SURVEYS

The board may engage the services of consultants or other personnel to study the needs of the school district's buildings and sites in providing the education program. The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

It is the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Legal Reference: Iowa Code §§ 280.3, .14; 297-~~(2009)~~.

Cross Reference: 105 Long-Range Needs Assessment
801 Site Acquisition and Building Construction

Approved 08/08/94

Reviewed 04/09/18

Revised 07/07/11

801.3 EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

Buildings and sites considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement be able to meet, the specifications set by the board. The board will make this determination.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specifications will be consistent with the education program, and they will provide the architect with the information necessary to determine what is expected from the facility. It is within the discretion of the board to determine whether a committee is appointed.

The education specifications will include, but not be limited to, the financial resources available for the project, the definition and character of classrooms, the functional use to be made of the rooms, description of specialized needs, and other pertinent information as the board deems necessary.

It is the responsibility of the superintendent to make a recommendation to the board regarding the specifications of buildings and sites.

Legal Reference: Cedar Rapids Community School District, Linn County v. City of Cedar Rapids, 252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ ~~8A.73A.2, .18~~; 280.3, .14; 297; 544A ~~(2009)~~.
~~1974 Op. Att'y Gen. 529.~~

Cross Reference: 801 Site Acquisition and Building Construction

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Reviewed 04/09/18

Revised 07/07/11

801.4 SELECTION OF AN ARCHITECT

The board shall have the authority to select the architect for construction requiring these services. The financial condition of the school district, the ability of the architect to meet the specifications of the board and the State Department of Education if necessary, the experience of the architect and other factors deemed relevant by the board will be considerations for selection of an architect.

It shall be the responsibility of the board to interview the architects and make a decision.

Legal Reference: Iowa Code chs. 297; 544A (2009)

Cross Reference: 801 Site Acquisitions and Building Construction

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Reviewed 04/09/18

Revised 07/11/11

801.5 SITE ACQUISITION

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

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

Legal Reference: Iowa Code §§ 21.5(j); 297-~~(2009)~~.

Cross Reference: 213 Closed Sessions
705.1 Purchasing - Bidding
801 Site Acquisition and Building Construction
~~801.3 Educational Specifications for Buildings & Sites~~

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~~801.6 BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS~~

~~The board supports economic development in Iowa, particularly in the school district community. Construction contracts will be made in the school district community or in Iowa from Iowa-based companies if the bids submitted are comparable in quality and can be received without additional cost in comparison to those submitted by other bidders. The board will have the authority to approve or retain construction contracts.~~

~~Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding \$25,000. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the 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 award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. 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.~~

~~It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids.~~

~~Legal Reference: Iowa Code §§ 72; 73; 73A.2, .18; 297.7-.8 (2009).~~

Cross Reference:	705	Expenditures
	705.1	Purchasing Bidding
	705.3	Requisitions and Purchase Orders
	705.4	Receiving Goods and Services
	801	Site Acquisition and Building Construction
	801.2	Building & Sites Surveys
	802.2	Requests for Improvements

801.7 FINANCING SITES AND CONSTRUCTION

Prior to the approval of a construction contract, except emergency construction, the board shall review methods for financing the project. The board may use the means it deems necessary to pay for the purchase of sites and construction. In determining the means of financing for these purposes, the board shall consider the financial condition of the school district and the uses allowed for the monies of the school district.

It shall be the responsibility of the superintendent to analyze the various methods of financing for the purchase of sites and construction and make a recommendation to the board.

Legal Reference: Harney v. Clear Creek Community School District, 261 Iowa 315, 154 N.W..2d 88 (1967).
Liggett v. Abbott, 192 Iowa 742, 185 N.W. 569 (1921)
Iowa Code §§ 73A; 74; 74A; 75; 278.1; 296; 297; 298 (1993)
1974 Op. Att’y Gen. 598.
1972 Op. Att’y Gen. 295.
1938 Op. Att’y Gen. 167.
1936 Op. Att’y Gen. 423.

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

801.8 SUPERVISION OF CONSTRUCTION

Construction authorized by the board must be supervised for proper execution. The board will tour the completed construction area before allowing final payment on the project.

It shall be the responsibility of the superintendent to supervise construction projects of the school district as they are completed. The superintendent shall be responsible for providing the board with progress reports at each meeting until the construction is completed and shall work closely with the architect.

Legal Reference: Iowa Code §§ 279.8 (2009)

Cross Reference: 801 Site Acquisition and Building Construction

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802.1 MAINTENANCE SCHEDULE

The school district buildings and sites, including the grounds, buildings and equipment, will be kept clean and in good repair. Employees should notify the building principal when something is in need of repair or removal, including graffiti.

It is the responsibility of the superintendent to maintain the school district buildings and sites. As part of this responsibility, a maintenance schedule is created and adhered to in compliance with this policy.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 ~~(2009)~~.

Cross Reference: 502.2 Care of School Property/Vandalism
502.7 Student Lockers
802 Maintenance, Operation and Management
804.1 Facilities Inspections

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802.2 REQUESTS FOR IMPROVEMENTS

Generally, except for emergency situations, requests for improvements or repairs are made to the superintendent by building principals and the head custodian. Requirements for requests outlined in the maintenance schedule will be followed.

Minor improvements, not exceeding a cost of \$5,000, may be approved by the superintendent. Improvements exceeding \$5,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 ~~(2009)~~.

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved 08/08/94

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802.3 EMERGENCY REPAIRS

In the event an emergency requiring repairs in excess of ~~\$25,000~~the state limit, to a school district facility are necessary to correct or control the situation and to prevent the closing of school, the provisions relating to bidding will not apply.

It is the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of ~~\$25,000~~the state limit were necessary to prevent the closing of school.

It is the responsibility of the superintendent to notify the board as soon as possible considering the circumstances of the emergency.

Legal Reference: Iowa Code §§ 280.3, .14; 297.8 ~~(2009)~~.

Cross Reference: 705.1 Purchasing - Bidding
802 Maintenance, Operation and Management

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Revised 07/11/11

802.4 ~~FIXED ASSETS MANAGEMENT SYSTEM~~ CAPITAL ASSETS

The school district will establish and maintain a capital assets management system for reporting capitalized assets owned or under the jurisdiction of the school district in its financial reports in accordance with generally accepted accounting principles (GAAP) as required or modified by law; to improve the school district's oversight of capital assets by assigning and recording them to specific facilities and programs and to provide for proof of loss of capital assets for insurance purposes.

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than \$5,000. The Federal regulations governing school nutrition programs require capital assets attributable to the school nutrition program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

All intangible assets with a purchase price equal to or greater than \$150,000 with useful life of two or more years, are included in the intangible asset inventory for capitalization purposes. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

Phase III districts, as determined under GASB 34, will not retroactively report intangible assets. If actual historical cost cannot be determined for intangible assets due to lack of sufficient records, estimated historical cost will be used.

This policy applies to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to "net" the capital asset and amortization to avoid reporting. For internally generated intangible assets, outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, and for development of internally generated intangible assets should be capitalized.

To improve the school district's oversight of fixed assets by assigning and recording them to specific facilities and programs and to provide for proof loss of fixed assets for insurance purposes, the school district will establish and maintain a fixed assets management system for reporting capitalized fixed assets owned or under the jurisdiction of the school district in its financial reports in accordance with generally accepted accounting principles (GAAP) as required or modified by law.

A separate fixed assets listing is prepared for fixed assets in the general fixed assets account group (GFAAG) and for the fixed assets of each proprietary and fiduciary fund. "Fixed assets" in the GFAAG will include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. "Fixed assets" in the proprietary funds will include school district buildings and sites, construction in progress, improvements other than buildings and sites, capitalized interest, infrastructure, land and machinery and equipment. Fixed assets reported in the financial reports will include individual fixed assets with an historical cost equal to or greater than \$500. Fixed assets accounted for and reported in the proprietary funds are depreciated over the useful life of each fixed asset.

The ~~fixed capital~~ assets management system ~~is~~ must be updated monthly to account for the addition/acquisition, disposal, relocation/transfers of ~~capital~~ fixed assets. It is the responsibility of the superintendent to count and reconcile the ~~capital~~ fixed assets ~~listing for the general fixed assets account group and for each proprietary and~~

~~fiduciary fund~~ with the ~~capital~~fixed assets management system on June 30 each year.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent to educate employees about this policy and its supporting administrative regulations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (~~2009~~).

Cross Reference: 709.1 Insurance Program
701.5 Financial Records

Approved 08/08/94

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Revised 07/11/11

802.4R1 ~~CAPITALFIXED ASSETS MANAGEMENT SYSTEM~~REGULATION

A. ~~CapitalFixed Aassets Mmanagement Systemteam.~~

- ~~1. The superintendent will appoint a fixed assets management team. Members of the fixed assets management team will include:
 - a. Superintendent, chair;
 - b. fixed assets manager;
 - c. Building principals;
 - d. Transportation director;
 - e. One or more facility maintenance personnel;
 - f. One or more technology personnel; and
 - g. Others deemed necessary by the superintendent.~~

~~2.1.~~ The superintendent, and/or other designated staffin conjunction with the ~~fixed assets management team~~, shall:

- a. Conduct the capitalfixed assets physical count;
- b. Develop the capitalfixed assets listing;
- c. Tag capitalfixed assets included in the capitalfixed assets management system with a bar code identification number;
- d. Make a recommendation of a computer software program for managing the capitalfixed assets management system;
- e. Enter the necessary data into the capitalfixed assets management system and compile the appropriate reports;
- f. Develop forms and procedures for maintaining the integrity of the capitalfixed assets management system; and
- g. Maintain responsibility for an accurate capitalfixed assets management system.

B. Determining historical cost.

1. The historical cost of a capitalfixed asset is based on the actual costs expended in making the capitalfixed assets serviceable. ~~For the initial fixed assets listing of currently owned fixed assets, records indicating the actual costs expended in making the fixed assets serviceable may be available in the central administrative office.~~
2. Gifts of capitalfixed assets are ~~given an "historical cost" of~~valued at the estimated fair market value on the addition/acquisition date.
3. CapitalFixed assets purchased under a capital lease are ~~given an~~valued at historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of capitalfixed assets ~~in the proprietary funds~~ must include capitalized interest ~~and infrastructure~~.
- ~~5. Fixed assets for which the historical cost cannot be determined.
 - a. Search board minutes to determine the approximate acquisition date, contract approval date or project approval date.
 - b. Search central administrative office records at the time of the presumed addition/acquisition date, including those in storage, on microfiche or archives, to determine the actual costs expended in making~~

- ~~the fixed assets serviceable.~~
- e. ~~If no records can be found to determine the actual costs expended in making the fixed assets serviceable the school district may estimate the historical cost using back trending/standard costing after consulting with the school auditor.~~

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C. Annual capital fixed assets listing reconciliation.

1. The superintendent, and/or other designated staff, in conjunction with the fixed capital assets management team, will conduct an annual capital fixed assets physical count to develop the annual capital fixed assets listing in a manner similar to the initial capital fixed assets listing process in B above. At least every three years, someone other than the person in custody of the capital fixed assets in the building/department/room will perform the capital fixed assets physical count for the building/department/room.
2. Upon completion of the annual capital fixed assets listing, the capital fixed assets listing is reconciled to the capital fixed assets management system data base.
3. Capital Fixed assets found to have been excluded from the data base are added to the capital fixed assets management system. The capital fixed assets management system process should be reviewed to prevent future incidents of excluding a capital fixed asset.
4. Capital Fixed assets unaccounted for are reported to the superintendent who contacts the supervisor of and the individual employee/person in charge/control/custody of the capital fixed asset. The individual employee/person in charge/control/custody of the capital fixed asset has thirty days to account for the capital fixed asset.
5. Capital Fixed assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/ control/custody of the capital fixed asset to replace the capital fixed asset.
6. The superintendent is responsible for documenting the reasons each fixed asset was not reconciled to the capital fixed assets management system.

D. Addition/acquisition of machinery and equipment fixed capital assets.

1. The school district's required purchasing policy and administrative regulations ~~and procedures~~ must be followed ~~to acquire machinery and equipment fixed~~ when acquiring capital assets. The school district's required policy and administrative regulations ~~and procedures~~ must be followed for receiving a gift of machinery and equipment fixed capital assets.
2. The Machinery and Equipment fixed capital assets Addition/Acquisition Form documentation must be completed for each additional machinery and equipment fixed capital assets with an addition/acquisition cost of equal to or greater than \$500. The following information ~~must~~ should be collected, if applicable:
 - a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. Government or BTA program ~~General fixed assets account group or proprietary fund asset (name proprietary fund)~~;
 - e. Addition/acquisition date;

- f. Check/purchase order number or gift;
- g. Bar code identification number assigned to and placed on the fixed capital asset;
- h. Serial/model number;
- i. Cost-historical;
- j. Fair market value on acquisition date (donated fixed-assets only);
- k. Estimated useful life (~~for proprietary funds only~~);
- l. Vendor;
- m. Purchasing fund and function;
- n. Description of capital fixed asset;

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- o. Department/person charged with custody,
- p. Method of addition/acquisition-purchase, trade, gift etc.,
- q. Quantity;
- r. Replacement cost; and
- s. Addition/acquisition authorization; and,
- s.t. Function for depreciation.

3. Machinery and equipment fixed Capital assets acquired in a month must be entered into the fixed capital assets management system in the same month.

3.4. The actual costs of construction in progress, other than infrastructure, is entered into the capital assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.

~~E. Addition/acquisition of real property fixed assets.~~

- ~~1. The school district's required purchasing administrative regulations and procedures must be followed to acquire a real property fixed asset. The school district's required administrative regulations and procedures must be followed for receiving a gift of a real property fixed asset.~~
- ~~2. The Real Property Fixed Assets Addition/Acquisition Form must be completed for each additional real property fixed asset. The following information must be collected:

 - ~~a. Addition/acquisition date;~~
 - ~~b. Seller;~~
 - ~~c. Cost historical/addition/acquisition, cost including legal, architect, surveying and related fees;~~
 - ~~d. Balance sheet accounting/class code;~~
 - ~~e. Fair market value on a requisition date (donated fixed assets only);~~
 - ~~f. Estimated useful life of buildings (for proprietary funds only);~~
 - ~~g. Legal description;~~
 - ~~h. Location/address; and~~
 - ~~i. Addition/acquisition authorization.~~~~
- ~~3. For real property fixed assets in the general fixed assets account group, the actual costs of construction in progress, other than infrastructure, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.~~
- ~~4. For real property fixed assets in the proprietary funds, the actual costs of construction in progress, including infrastructure construction, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of~~

~~construction, the total costs accumulated over the period of construction are reclassified to buildings.~~

~~5. Real property fixed assets acquired in a month must be entered into the fixed assets management system in the same month.~~

F. Relocation/transfer of machinery and equipment fixedcapital assets.

1. A fixedcapital assets Relocation/Transfer ~~documentation Form~~ must be completed prior to removing machinery and equipment fixedcapital assets from their current location. The following information must be collected:

- a. Relocation/transfer date;
- b. Quantity;
- c. Bar code identification number;
- d. Current location-building/department/room code;
- e. Name of current location-building/department/room;

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- f. New location-building/department/room code;
- g. Name of new location-building/department/room;
- h. Date placed at new location-building/department/room;
- i. Department/person charged with custody; and
- j. Relocation/transfer authorization.

2. ~~Capital Machinery and equipment fixed~~ assets relocated/transferred in a month must be entered into the fixedcapital assets management system in the same month.

G. Disposal of ~~machinery and equipment and real property fixedcapital~~ assets.

1. A ~~Machinery and Equipment fixedCapital~~ Assets Disposal ~~Form~~documentation must be completed prior to disposing of real property machinery and equipment fixed assets. The following information must be collected:

- a. Disposal date;
- b. Quantity;
- c. Bar code tag identification number;
- d. Legal description;
- e. Location/Address;
- e-f. Purchaser;
- e-g. Disposal methods for real property junk, trade, sale, ~~trade in~~stolen, etc.; and
- e-h. Disposal authorization.

~~2. A Real Property fixed assets Disposal Form must be completed prior to disposing of real property fixed assets. The following information must be collected:~~

- a. ~~Disposal date~~;
- b. ~~Legal description~~;
- e. ~~Location/Address~~;
- d. ~~Purchaser~~;
- e. ~~Disposal method trade, sale, stolen, etc.; and~~
- f. ~~Disposal authorization~~.

2. Machinery and equipment/real property fixedCapital assets disposed of in a month must be entered into the fixedcapital assets management system in the same month.

3. When assets are sold or disposed of, it is necessary to calculate and report a gain or loss in the statement of activities. The gain/loss is calculated by subtracting the net book value (historical cost less any accumulated amortization) from the net amount realized on the sale or disposal.

H. Lost, damaged or stolen ~~machinery and equipment~~ fixedcapital assets.

1. A Lost, Damaged or Stolen ~~fixed-Capital a~~ Assets Report must be completed when a fixedcapital assets has been lost, damaged or stolen. The following information must be collected:
 - a. Date of loss, damage or theft;
 - b. Employee/person discovering;
 - c. Quantity;
 - d. Description of fixedcapital asset;
 - e. Bar code tag identification number;
 - f. Location-building/department/room;
 - g. Description of loss, damage, etc.;
 - h. Filing of police report-yes or no;
 - i. Filing of insurance report-yes or no;
 - j. Sent for repair-yes or no;
 - k. Date returned from repair;
 - l. Date returned to location-building/department/room;
 - m. Department/person charged with custody; and
 - n. Authorization

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2. FixedCapital assets damaged, lost or stolen in a month must be entered into the fixedcapital assets management system in the same month.

I. FixedCapital assets reports.

1. Annual reports for June 30 each year.
 - a. fixedCapital assets listing including the following items ~~for the school auditor~~:
 - i. Balance sheet accounting/class code;
 - ii. Purchasing fund, function and depreciation function;
 - iii. Bar code tag identification number;
 - iv. Description of the fixedcapital asset;
 - v. Historical cost or other; ~~and~~
 - vi. Location;
 - vii. Current year depreciation/expense; and,
 - vi.viii. Accumulated depreciation/amoritization.
 - b. fixedCapital assets listing by location/building;
 - c. fixedCapital assets listing by department/employee/person charged with custody; and
 - d. fixedCapital assets listing by replacement cost.

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802.4R2 ~~FIXED~~CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

Back trending/standard costing - an estimate of the historical original cost using a known average installed cost for alike units as of the estimated addition/ acquisition date. This cost is only applied to the ~~fixed~~capital assets initially counted upon implementation of the ~~fixed-capital~~ assets management system when the historical original cost cannot be determined. It is inappropriate to apply the back trending/standard costing method to any ~~fixed-capital~~ assets acquired after the ~~fixed~~-assets management system implementation date.

Balance sheet accounting/class codes - the codes set out for ~~fixed~~-assets in the Iowa Department of Education Uniform Accounting Manual. They are: 200-capital assets; 211-land and land improvements~~sites~~; 221-site improvements; 222- accumulated depreciation on site improvements; 231-buildings and building improvements; 232-accumulated depreciation on buildings and building improvements; 241-machinery and equipment; 242-accumulated depreciation on machinery and equipment, 251-works of art and historical treasures, 252-accumulated depreciation on works of art and historical treasures, 261- infrastructure, 262-accumulated depreciation on infrastructure, and 271-construction in progress.

Book value - The value of ~~a fixed~~capital assets on the records of the school district, which can be the cost or, ~~in the case of fixed assets in the proprietary fund,~~ the cost less the appropriate allowances, such a depreciation.

Buildings and building improvements - A ~~capital~~fixed assets account reflecting the addition/acquisition cost of permanent structures owned or held by a government and the improvements thereon.

Business-type activities – one of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in the whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital expenditures/expenses - expenditures/expenses resulting in the addition/acquisition of or addition/acquisition to the school district's ~~general or proprietary fixed~~capital assets.

Capital ~~fixed~~ assets - ~~capital~~fixed assets with a value of equal to or greater than \$500 based on the historical cost include: long-lived assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, construction in progress, improvements other than facilities, land, machinery and equipment, and intangible assets.

Capitalization policy - the criteria used by ~~a~~the school district to determine which ~~capital~~fixed assets will be reported as ~~fixed~~capital assets on the school district's financial statements and records.

Capitalization threshold – The dollar value limit at which a government elects to set for capitalizing tangible or intangible fixed assets on the school district's capital assets.

Capitalized interest - interest accrued and reported as part of the cost of the ~~capital~~fixed assets during the construction phase of a capital project. The construction phase extends from the initiation of pre-construction activities until the time the asset is placed in service.

Construction in progress - buildings in the process of being constructed other than infrastructure.

~~Contributed capital – the permanent fund capital of a proprietary fund. It is created when a residual equity transfer is received by a proprietary fund; a general fixed assets is "transferred" to a proprietary fund; or a grant received is restricted to a capital acquisition or construction.~~

Cost - the amount of money or other consideration exchanged for goods or services.

Depreciation/Amortization - expiration in the service life of fixed capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation/amortization, the cost of a capital fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

~~Fixed assets—long lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, construction in progress, improvements other than facilities, land and machinery and equipment.~~

Fixtures - attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building. Other fixtures are classified as machinery and equipment.

General capital fixed assets - capital fixed assets that are not fixed capital assets of any fund, but of the governmental unit as a whole. Most often these fixed capital assets arise from the expenditure of the financial resources of governmental funds.

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General fixed capital assets account group (GFAAG) - a self-balancing group of accounts established to account for capital fixed assets of the school district, not accounted for through specific proprietary funds.

Government activities – activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Government-wide financial statements – Financial statements that incorporate all of a government’s governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Historical (acquisition) cost - the actual costs expended to place a fixed capital asset into service. For land and buildings, costs such as legal fees, recording fees, surveying fees, architect fees and similar fees are included in the historical cost. For machinery and equipment, costs such as freight and installation fees and similar fees are included in the historical cost.

Improvements – In addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase the efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

Improvements other than buildings - attachments or annexation to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

~~Infrastructure assets - public domain fixed long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include; such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, tater and sewer systems, dams, and lighting systems and similar assets that are immovable and of value only to the governmental unit.~~

Investment in general fixed capital assets - an account in the GFAAG representing the school district's investment

in general fixed-capital assets. The balance in this account generally is subdivided according to the source of the monies that finance the fixed-capital assets addition/acquisition, such as general fund revenues and special assessments.

Land and buildings - real property owned by the school district.

Machinery and equipment - fixed-capital assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than (\$capitalization threshold), and fixed-capital assets under capital leases and fixed-capital assets being acquired under a lease/purchase agreement.

Proprietary funds ~~fixed assets~~ – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service fund~~capital fixed assets that are fixed assets specific to a proprietary fund, such as school nutrition fund or child care fund. Most often these fixed assets arise from the expenditure of financial resources of a proprietary fund.~~

Replacement cost - the amount of cash or other consideration required today to obtain the same fixed-capital assets or its equivalent.

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Reviewed 04/09/18

Revised 07/11/11

802.5 BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

The board recognizes the need for access to its buildings and sites by persons with disabilities. School district buildings and sites currently in use will be altered to be accessible to persons with disabilities unless the alteration would cause an undue hardship for the school district. Renovated and new buildings and sites will be accessible to persons with disabilities.

It is the responsibility of the superintendent, upon board approval, to take the necessary action to ensure school district buildings and sites are accessible to persons with disabilities.

Legal Reference: 29 U.S.C. §§ 621-634 ~~(1994)~~.
42 U.S.C. §§ 12101 *et seq.* ~~(1994)~~.
Iowa Code chs. 104A; 216 ~~(2009)~~.

Cross Reference: 103 Equal Educational Opportunity
603.3 Special Education

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

802.6 VANDALISM

The board believes everyone should treat school district buildings and sites and property with respect for the benefit of the education program. Users of school district property will treat it with care. Employees discovering vandalism should report it to the building principal as soon as possible.

Persons suspected, found or proven to have destroyed or otherwise harmed school district property may be subject to discipline by the school district, if the person is under the jurisdiction of the school district, and may be reported to local law enforcement officials. Persons who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8 ~~(2009)~~.

Cross Reference: 502 Students Rights and Responsibilities
903.4 Public Conduct on School Premises

Approved 08/08/94

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Revised 07/11/11

802.7 ENERGY CONSERVATION

In concert with the board's goal to utilize public funds in an effective and efficient manner, employees and students will practice energy conservation methods when utilizing the school district's buildings and sites. These methods include, but are not limited to, turning off lights and equipment when not in use, reducing the temperature of the facility, particularly when it is not in use, and keeping windows and doors properly closed or open, depending upon the weather.

It is the responsibility of the superintendent to develop energy conservation guidelines for employees and students. Employees and students will abide by these guidelines.

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 ~~(2009)~~.

Cross Reference: 700 Purpose of Noninstructional and Business Services

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Revised 07/11/11

802.8 CONTRACT FOR MAINTENANCE SERVICES

The board may contract for custodial and other maintenance services for the school district buildings and sites. The superintendent is authorized to contract for such services. Except in the case of emergency, the board shall approve the contracts for these services if the cost exceeds \$2,000.

It shall be the responsibility of the superintendent to consider the financial condition of the school district and other factors deemed relevant by the superintendent in making such contracts.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 703 Budget
705 Expenditures
802.3 Emergency Repairs

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

802.9 CAPITAL ASSETS

General Capital Assets:

General capital assets are assets that generally result from expenditures in the governmental funds and are capitalized in the General Fixed Assets Account Group. These assets are reported in the governmental activity column of the government-wide statement of net assets, but are not reported in the fund financial statements.

Business-Type Capital Assets:

Business-type capital assets are those assets reported in the proprietary funds. These assets are reported in the business-type activity column of the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets are capitalized at cost for estimated historical cost and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market value as of the date received. The District does not possess any infrastructure. Improvements are capitalized, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The District maintains a reporting threshold of \$3,000 for general capital assets and a reporting threshold of \$500 for business-type capital assets. All reported capital assets except land and construction-in-progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the useful life.

<u>Asset Class</u>	<u>Useful Life</u>
Computers, TV	5 years
School Nutrition Vehicles	7 years
Licensed Vehicles	7 years
Musical Instruments	7 years
School Nutrition Equipment	12 years
Machinery & Equipment	15 years
Buildings	50 years

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802.10 INTANGIBLE ASSET REPORTING

Effective for the fiscal year beginning on July 1, 2010, and each fiscal year thereafter, the Shenandoah Community School District will conform to GASB Statement 51, Accounting and Financial Reporting for Intangible Assets.

The following criteria shall be used to identify and report intangible assets on the District's Statement of Net Assets.

Identification

An intangible asset will be recognized in the Statement of Net Assets only if it is identifiable using the following tests:

- a) Separable (it can be separated/divided from the government and sold, transferred, licensed, rented or exchanged **or**
- b) Arose from the contractual or other legal rights, regardless of whether those rights are transferable or separable.

Threshold for Capitalization

The Shenandoah Community School District will not capitalize any intangible asset with a value of less than \$150,000.00.

Measurement/Recognition

Effective July 1, 2010, intangible assets exceeding the District's threshold will be recorded at actual historical cost.

Amortization

The straight-line method of depreciation will be used to amortize intangible assets meeting District criteria. If is noted that the useful life of an intangible asset that arises from contractual or other legal rights should not exceed the period to which the service capacity of the asset is limited by those contractual or legal provisions.

Miscellaneous

This policy must be applied to all intangible assets. If an intangible asset meets the threshold criteria and is fully amortized, the asset must be reported at historical cost and the applicable accumulated depreciation must be reported as well.

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803.1 DISPOSITION OF OBSOLETE EQUIPMENT

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

Obsolete equipment having a value of less than \$5000 will be sold or disposed of in a manner determined by the board. *(Insert method here.)* However, the sale of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation. The publication of the sale or disposition will be published with at least one insertion each week for two consecutive weeks. Any other disposition may be done in any other manner so with only one insertion in same newspaper.

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

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

Legal Reference: Iowa Code §§ 297.22-.25 ~~(2009)~~.

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

Approved 08/08/94

Reviewed 04/09/18

Revised 07/14/14

803.2 LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

Decisions regarding the lease, sale, or disposal of school district real property are made by the board. In making its decision the board will consider the needs of the education program and the efficient use of public funds.

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

If the real property contains less than two acres, is located outside of a city, is not adjacent to a city and was previously used as a schoolhouse site, the property may revert to the owner of the tract from whom the property was taken following the procedures set forth in Iowa Code §§ 297.15-.25.

In the case of a sale or lease of school district real property not being used for the education program, unless otherwise exempted, advertisements for bids will be taken. If the bids received by the board are deemed inadequate, the board may decline to sell or lease the property and re-advertise.

In the case of the razing of a school district facility, in an amount in excess of the statutory minimum required by law at a cost of \$5,000 or more, the board will advertise and take bids for the purpose of awarding the contract for the project.

The superintendent is responsible for coordinating the action necessary for the board to accomplish the lease, sale, or disposal of school district real property, including student-constructed buildings. It will also be the responsibility of the superintendent to make a recommendation to the board regarding the use of school district real property not being utilized for the education program.

Legal Reference: Iowa Code §§ 297.15-.25 ~~(2009)~~.

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

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Reviewed 04/09/18

Revised 07/11/11

804.1 FACILITIES INSPECTIONS

A program for annual inspection, in addition to those conducted by authorized agencies, of the equipment, facilities, and grounds will be conducted as part of the maintenance schedule for school district buildings and sites. The results of this inspection will be reported to the board at its annual meeting. Further, the board may conduct its own inspection of the school district buildings and sites annually.

Legal Reference: Iowa Code § 279.8 ~~(2009)~~.

Cross Reference: ~~709 Insurance Program~~
802 Maintenance, Operation and Management

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Revised 07/11/11

804.2 ~~WARNING SYSTEM AND~~ DISTRICT EMERGENCY OPERATIONS PLANS

The safety and security of the school community is paramount to the Shenandoah Community School District. While there is no absolute guarantee of safety, it is the goal of the district to encourage and support physically secure learning and working environment within its buildings. The district shall work in conjunction with community stakeholders including local emergency management coordinators and local law enforcement agencies to create emergency operations plans for all district buildings and school buildings where students are educated.

The superintendent shall be responsible for the development, review and implementation of the district emergency operations plan. The plan shall include procedures for transmitting alerts regarding emergency situations to school personnel, students, and employers for non-school employees whose presence is regularly required in the school building. The emergency operations plan shall be updated and reviewed annually by the Board and shall address responses to natural disasters, active shooter scenarios and other emergencies as determined by the district. The emergency operations plans are confidential and shall not be subject to disclosure under Iowa Code Chapter 22. However, the district shall publish procedures for students, school personnel, parents, and family members to report possible safety threats on school grounds and at school activities.

The administration shall hold annual emergency operations drills at each district building covered by an emergency operation plan in accordance with law. The district shall determine which school personnel shall participate and whether local law enforcement and students participate in annual drills.

The school district will maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system is maintained on a regular basis under the maintenance plan for school district buildings and sites. This system may also be connected to the local police station in case of an emergency when the building is not in use.

Students are informed of this system according to board policy. Each classroom and office will have a plan for helping those in need of assistance to safety during an emergency. This will include, but not be limited to, students and employees with disabilities.

Licensed employees are responsible for instructing students on the proper techniques to be followed during an emergency. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code § ~~100.31 (2009)-280.30~~

Cross Reference: ~~507 — Student Health and Well Being~~
~~711.10 School Bus Safety Instruction~~
~~804 — Safety Program~~ ~~800 Objectives of Buildings & Sites~~

Approved 08/08/94

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804.3 FACILITIES SECURITY

To protect the school district buildings and sites and equipment, the facilities shall be locked when school is not in session. When school activities or public activities are held in the school district facilities, only the main entrance doors, as determined by the superintendent and the building principals, shall be unlocked for access to the school district facilities.

It shall be the responsibility of employees and users of the school district facilities to abide by this policy.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009)

Cross Reference: 401.9 Use of School District Facilities & Equipment by Employees
709 Insurance Program

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Revised 07/11/11

~~804.4 BOMB THREATS~~

~~As soon as a bomb threat is reported to the administration, the school district facility should be cleared immediately. A thorough search will be made by the appropriate school district or law enforcement officials. Employees and students will remain outside the school district facility until it is determined that danger no longer exists.~~

~~It is the responsibility of the superintendent to file a report or keep a report of each incident for the school district records.~~

~~Legal Reference: Iowa Code § 279.8 (2009).~~

~~Cross Reference: 804 Safety Program~~

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804.5 ASBESTOS CONTAINING MATERIAL

Friable and nonfriable asbestos containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed. If there is a need to replace asbestos it will be replaced with nonasbestos containing materials. Each school building will maintain a copy of the asbestos management plan.

The school district will annually notify, appoint and train appropriate employees as necessary.

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* ~~(1994)~~.
40 C.F.R. Pt. 763.84 ~~(2002)~~.
Iowa Code §§ 279.52-.54 ~~(2009)~~.

Cross Reference: 403.4 Hazardous Chemical Disclosure
802 Maintenance, Operation and Management

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804.5 STOCK EPINEPHRINE AUTO-INJECTOR SUPPLY

The Shenandoah Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of severe allergic reactions. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to a student or individual who may be experiencing an anaphylactic reaction.

Procurement and maintenance of supply: The district shall stock a minimum of one pediatric dose and one adult dose epinephrine auto-injector for each school building. The supply of such auto-injectors shall be maintained in a secure, dark, temperature-controlled location in each school building.

[Insert employee responsible] shall routinely check stock epinephrine auto-injectors and document in a log monthly:

- The expiration date;
- Any visualized particles; or
- Color change.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector that is used, close to expiration, or discolored or has particles visible in the liquid.

Training: A school nurse or personnel trained and authorized may provide or administer an epinephrine auto-injector from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector shall consist of the requirements established by law.

Authorized personnel will be required to provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors to retain authorization to administer stock epinephrine auto-injectors if the following occur:

- Failure to administer an epinephrine auto-injector to a student or individual by proper route, failure to administer the correct dosage, or failure to administer an epinephrine auto-injector according to generally accepted standards of practice (“medication error”); or
- Accidental injection of an epinephrine auto-injector into a digit of the authorized personnel administering the medication (“medication incident”).

Reporting: The district will contact emergency medical services (911) immediately after a stock epinephrine auto-injector is administered to a student or individual. The school nurse or authorized personnel will remain with the student or individual until emergency medical services arrive.

Within 48 hours, the district will report to the Iowa Department of Education:

- Each medication incident with the administration of stock epinephrine;
- Each medication error with the administration of stock epinephrine; or
- The administration of a stock epinephrine auto-injector.

As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine auto-injector provided they acted reasonably and in good faith.

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

NOTE: Districts are not required by law to stock and maintain a supply of epinephrine auto-injectors. However, if a district decides to stock and maintain a supply of epinephrine auto-injectors, the board is required to establish a policy.

Legal Reference: Iowa Code §§ 135.185; 279.8.
281 I.A.C. 14.3.

Cross Reference: 507.2 Administration of Medication

Approved _____ Reviewed _____ Revised _____