NON-INSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

700	Purpose of Non-Instructional and Business Services
701	Financial Accounting System
701.1	Depository of Funds
701.2	Transfer of Funds
701.3	Financial Records
701.4	Governmental Accounting Practices and Regulations
701.5	Fiscal Management
702	Cash in School Buildings
703	Budget
703.1	Budget Planning
703.2	Spending Plan
704	Revenue
704.1	Local - State - Federal - Miscellaneous Revenue
704.2	Debt Management Policy
704.2R1	Post-Issuance Compliance Regulation
704.3	Investments
704.4	Gifts, Grants, Bequests
704.5	Student Activities Fund
704.6	Online Fundraising Campaigns - Crowdfunding
705	Expenditures
705.1	Purchasing - Bidding
705.1R1	Suspension and Debarment of Vendors and Contractors Procedure
705.1R2	Using Federal Funds in Procurement Contracts
705.2	Credit and Procurement Cards
705.3	Payment for Goods and Services
705.4	Expenditures for Public Purpose
705.4R1	Use of Public Funds Regulation
706	Payroll Procedures
706.1	Payroll Periods
706.2	Payroll Deductions
706.3	Pay Deductions
706.3R1	Pay Deductions Regulation
707	Fiscal Reports
707.1	Secretary's Reports
707.2	Treasurer's Annual Report
707.3	Publication of Financial Reports
707.4	Audit
707.5	Internal Controls
707.5R1	Internal Controls Procedure
707.6	Audit Committee

708 Care, Maintenance and Disposal of School District Records

709 Insurance Program

710 School Food Services
710.l School Nutrition Program
710.1E1 School Nutrition Program Notices of Nondiscrimination
710.1E2 Child Nutrition Programs Civil Rights Complaint Form
710.1R1 School; Nutrition Program Civil Rights Complaint Procedure
710.2 Free or Reduced Price Meals Eligibility
710.3 Vending Machines
710.4 Meal Charges: Negative Balance Policy

711 Transportation
711.1 Student School Transportation Eligibility
711.2 Student Conduct on School Transportation
711.2R1 Student Conduct on School Transportation Regulation
711.3 Student Transportation for Extracurricular Activities
711.4 Summer School Program Transportation Service
711.5 Transportation of Nonresident and Nonpublic School Students
711.6 Transportation of Non School Groups
711.7 School Bus Safety Instruction
711.8 Transportation in Inclement Weather
711.9 District Vehicle Idling
711.10 School Bus Passenger Restraints

712 Technology and Data Security
712R1 Security Requirements of Third-Party Vendors Regulation

713 Responsible Technology Use & Social Networking

PURPOSE OF NON INSTRUCTIONAL 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 lunch program and financial services. The board, as it deems necessary, will provide additional noninstructional services to support the education program. To the extent a group of employees has a recognized collective bargaining unit, the provisions of the master contract regarding such topics shall prevail.

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

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

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 institutions to serve as the official school district depository or depositories. The board will also designate the maximum amount which may be kept on deposit in each bank. This amount will be designated the first time a new depository is identified, and will be reviewed at least once every [*five*] years or when an increase or additional depository is needed. The amount stated in the resolution must be for all depositories and include all of the school district's funds.

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

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

Cross Reference:
210.1 Annual Meeting
206.4 Treasurer [or 206.3, Secretary-Treasurer]
704.1 Local - State - Federal - Miscellaneous Revenue

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

TRANSFER OF FUNDS

The Board of Directors may transfer funds between school district accounts only as authorized by law and upon adoption of a board resolution when required.

Funds may be transferred under the following circumstances:

1. Discontinued Purpose. When the necessity for a fund has ceased to exist, the remaining 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.
2. Completion of a Specific Purpose. Monies received for a specific purpose or by vote of the electors may be transferred by board resolution only after the purpose for which the monies were received has been completed. Voter approval is required to transfer monies from the Capital Projects Fund or the Debt Service Fund to the General Fund.
3. Flexibility Account Transfers. If all statutory requirements for district use of funds under the Statewide Preschool Program, Professional Development Supplement (PDS), Home School Assistance Program (HSAP), Teacher Leadership Supplement (TLS), or any discontinued categorical fund have been met, and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of the remaining funds into the district's Flexibility Account by board resolution, in accordance with law.

   Before expenditures are made from the Flexibility Account, the district shall:

   - Publish notice of the time, date, and place of a public hearing on the proposed expenditures;
   - Conduct the required public hearing;
   - Adopt a board resolution certifying that all statutory requirements of the original funding sources have been met; and
   - Submit a copy of the signed board resolution to the Iowa Department of Education.
4. Protective and Safety Equipment. The district may transfer funds by board resolution from the General Fund to the Student Activity Fund for the purchase or refurbishment of protective and safety equipment required for extracurricular interscholastic athletic contests or competitions sponsored or administered by the Iowa High School Athletic Association (IHSAA) or the Iowa Girls High School Athletic Union (IGHSAU).
5. Before and After School Child Care Program. If the before and after school child care program generates revenues in excess of the amount necessary to operate the program, the excess funds may, following a public hearing and approval by board resolution, be transferred to the General Fund for general fund purposes. A copy of the signed board resolution shall be submitted to the Iowa Department of Education.
6. Teacher Salary Supplement Transfers. Unexpended and unobligated funds remaining at the end of a fiscal year, together with ongoing revenues, may be transferred from the Professional Development Supplement (PDS), Talented and Gifted (TAG), and Teacher Leadership Supplement (TLS) programs to the Teacher Salary Supplement (TSS) program as authorized by law.
7. School Budget Review Committee Transfers. The district may request approval from the School Budget Review Committee (SBRC) to transfer funds as permitted by law to complete the funding of a program prior to its elimination.
8. Temporary Interfund Loans. Temporary transfers (loans) between district funds are permitted as authorized by law. Any such loan shall be repaid, with applicable interest, to the originating fund no later than October 1 following the end of the fiscal year in which the loan was made.

The board secretary, in coordination with the district treasurer, shall make recommendations to the Board of Directors regarding fund transfers and provide the documentation necessary to support any proposed transfer.

Legal Reference: Iowa Code §§ 24.21-.22; 257.10, 279.8; 279.42; 298A.
289 I.A.C. 6

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

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025, August 10, 2026

FINANCIAL RECORDS

The financial records of the school district shall be maintained in accordance with generally accepted accounting principles (GAAP) and all applicable federal and state laws. School district revenues and expenditures shall be recorded in the appropriate fund or account.

The district's financial records shall include, but are not limited to, the following funds and account groups:

Governmental Funds

- General Fund
  The General Fund is the chief operating fund of the district and accounts for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds
  Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for designated purposes other than debt service or capital projects. These funds include, but are not limited to:
  - Management Levy Fund
  - Public Education and Recreation Levy (PERL) Fund
  - Student Activity Fund
- Capital Projects Funds
  Capital Projects Funds account for financial resources used to acquire or construct major capital facilities and other capital assets, as well as revenues received through the Secure an Advanced Vision for Education (SAVE) program. These funds include:
  - Physical Plant and Equipment Levy (PPEL) Fund
  - Secure an Advanced Vision for Education (SAVE) Fund
- Debt Service Fund
  The Debt Service Fund accounts for the accumulation of resources and the payment of principal and interest on the district's long-term debt.

Proprietary Funds

Proprietary Funds account for business-type activities that are financed primarily through fees and user charges. These funds may include:

- School Nutrition Fund
- Child Care Fund
- Community Education Fund
- Preschool Fund (non-voluntary, state-funded)
- Internal Service Fund

Fiduciary Funds

Fiduciary Funds account for assets held by the district on behalf of others or in trust for another entity. These funds may include:

Trust Funds

- Expendable Trust Funds
- Nonexpendable Trust Funds

- Pension Trust Funds

Custodial Funds

- Custodial Funds
- Non-Fiduciary Scholarship Funds

Account Groups

The district shall maintain accounting records for:

- General Capital Assets
- General Long-Term Debt

The Board of Directors may establish additional funds or accounts as authorized by generally accepted accounting principles and applicable law. The district shall certify taxes for authorized funds as provided by law. The status of each fund shall be included in the district's annual financial report.

The superintendent, in conjunction with the school business official and district treasurer, is responsible for implementing this policy and recommending any necessary changes to the district's financial recordkeeping practices.

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

Cross Reference: 704 Revenue
705 Expenditures

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025, August 10, 2026

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 School Director of Business Services to assign amounts to a specific purpose in compliance with GASB 54. An 'assigned fund balance' should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

Fund Balance Reporting

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

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

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

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

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

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

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

It is the responsibility of the superintendent 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.	
Cross Reference:	701.3	Financial Records
	703	Budget
	704	Revenue

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

FISCAL MANAGEMENT

The Board of Directors recognizes its fiduciary responsibility to oversee the management of school district finances in a manner that supports the district's vision, mission, and goals. To fulfill this responsibility, the Board may engage in ongoing learning regarding the district's financial operations, needs, and legal requirements to maintain an informed understanding of the district's financial position.

The Board is committed to establishing annual financial goals for the district based on measurable data, financial indicators, and long-term projections.

Each month, the superintendent, in coordination with the district treasurer and school business official, shall provide the Board with financial reports that accurately reflect the district's financial condition. These reports shall include, but are not limited to:

- Receipts, disbursements, and fund balances for each district fund;
- Cash flow projections and anticipated cash flow needs;
- The district's investment portfolio;
- Budget-to-actual financial information; and
- Other reports necessary for the Board to effectively monitor the district's financial condition.

Following the close of each fiscal year, the superintendent, in coordination with the district treasurer and school business official, shall present a concise, timely, and organized summary of the district's financial results for the completed fiscal year. The Board shall review relevant PK-12 public education financial indicators and other available data to monitor financial trends and evaluate the district's fiscal health.

The Board shall establish annual financial goals and fiscal management performance measures. These goals shall be adopted by board action and recorded in the official board minutes. Progress toward achieving the established goals shall be evaluated as of June 30 each year following completion of the Certified Annual Report (CAR), which is due to the Iowa Department of Education by September 15.

The Board recognizes that providing a high-quality educational program for all students requires maximizing General Fund resources available for instruction while maintaining long-term financial stability.

When appropriate and authorized by law, the Board may request additional Modified Supplemental Amount (MSA) authority from the School Budget Review Committee (SBRC) for purposes including, but not limited to:

- Special education deficit funding;
- Increasing enrollment;
- English Learner (EL) instructional support;
- At-risk and dropout prevention programs;
- Initial staffing associated with the opening of new buildings or educational programs; and
- Other purposes authorized by Iowa law.

When the School Budget Review Committee awards Modified Supplemental Amount authority, the Board may levy the associated cash reserve as recommended by the superintendent, in coordination with the district treasurer and school business official, and consistent with the district's annual financial goals and fiscal management performance measures.

Review July 21, 2025 and August 10, 2026

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 the building's office.

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

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

Legal Reference:	Iowa Code § 279.8	
Cross Reference:	701.1	Depository of Funds
	704	Revenue

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

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. The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.

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

- 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 School Business Official to prepare the budget for review by the board prior to the April 30 deadline each year. The District will provide all of the information necessary for the Proposed Property Tax Statement to the Department of Management by March 15.

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

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

The proposed budget filed by the board with the board 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 30. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and the Iowa Department of Management.

The board may amend the budget for the fiscal year in the event of 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.	
Cross Reference:	214	Public Hearings
	703	Budget
	704	Revenue
	705	Expenditures

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023
Review July 21, 2025

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	
Cross Reference:	703	Budget
	704	Revenue

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

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

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

Tuition fees received by the school district are deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year are set by the board based upon the superintendent'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. Educational 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 educational 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. However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than ten and no more than twenty days prior to the proposed public hearing. Notice of the public hearing must include the date, time and location of the public hearing, and a description of the proposed action. The proceeds from the sale of other school district property 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;
- Sale of books, records, tapes, software, educational equipment, and supplies.
- Items displaying the emblem, mascot, or logo of the district or that otherwise promote the identity of the District and its programs if sold on district property;
- Souvenirs and programs relating to events sponsored by or at the district if sold on district property;

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

- and
- Goods, products or professional services which are produced, created or sold incidental to the district's teaching, research, and extension missions.

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

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

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

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023
Review July 21, 2025

DEBT MANAGEMENT POLICY

The Board of Directors recognizes that prudent debt management is essential to maintaining the financial stability of the district while providing safe, efficient, and effective educational facilities. Debt shall be incurred only for lawful purposes and in accordance with the Iowa Constitution, Iowa Code, and all applicable federal and state laws.

Debt Limits

Credit Ratings

The district will strive to maintain the highest practical credit ratings for all categories of short-term and long-term debt without compromising the educational mission of the district. While external economic and market conditions may affect the district's credit rating, the Board is committed to sound financial practices that preserve the district's creditworthiness.

General Obligation Debt

Outstanding general obligation debt shall not exceed five percent (5%) of the actual value of taxable property within the district, as prescribed by the Iowa Constitution and Iowa law.

Revenue Debt

When revenue-supported debt is issued, the district will seek to maintain debt service coverage of at least 1.20 times annual debt service requirements.

The district shall not act as a conduit issuer or issue municipal securities for projects in which a third party is responsible for repayment, except as authorized by law.

Purposes and Uses of Debt

Capital Planning

The district supports long-range capital planning, intergovernmental cooperation, and responsible financial planning to ensure that capital improvements are completed in a fiscally responsible manner.

Capital Financing

Long-term debt may be issued as authorized by Iowa law to finance capital improvements, including but not limited to:

- Land acquisition;
- Planning and design;
- Construction or renovation of buildings;
- Permanent improvements;
- Attached fixtures and equipment; and
- Eligible movable equipment.

Capitalized interest may be included when appropriate. Authorized financing instruments may include:

- General Obligation Bonds;
- General Obligation Capital Loan Notes;
- Bond Anticipation Notes;
- Revenue Anticipation Notes;
- Secure an Advanced Vision for Education (SAVE) Revenue Bonds; and
- Lease Purchase Agreements, including Certificates of Participation.

Working Capital Financing

Working capital debt may be issued when cash flow analysis demonstrates a temporary mismatch between available cash and operating expenditures. Such debt shall be repaid within thirteen (13) months of issuance.

Refunding Outstanding Debt

The district shall periodically review outstanding debt to determine whether refunding opportunities exist that provide economic benefit or otherwise serve the best interests of the district. Refunding decisions shall comply with applicable federal tax law and Iowa law.

Debt Standards and Structure

Debt shall be structured to:

- Minimize the overall borrowing cost to the district;
- Allocate costs fairly between current and future taxpayers;
- Recover debt capacity as rapidly as practical; and
- Comply with all state and federal legal requirements.

Generally, the district will issue fixed-rate debt. Variable-rate debt may be considered only when specifically authorized by the Board and determined to be in the district's best interest.

The district shall not issue derivative financing instruments, including interest rate swaps, caps, collars, forward agreements, zero-coupon bonds, or capital appreciation bonds, except as expressly authorized by Iowa law.

Debt Issuance

Credit Enhancement

Credit enhancement products, including bond insurance, may be utilized only when doing so reduces the district's overall borrowing costs.

Method of Sale

Debt will generally be sold through a competitive bidding process. The Board may authorize a negotiated sale when doing so is determined to be in the best interests of the district due to the complexity of the financing, market conditions, or potential cost savings.

Professional Services

The district shall retain qualified professionals as necessary for debt issuance, including:

- Bond Counsel;
- Municipal Advisor;
- Escrow or Verification Agents;

- Arbitrage Compliance Consultants; and
- Other professionals as required by law or prudent financial practice.

Professional service providers shall possess appropriate municipal finance expertise and be compensated at rates consistent with industry standards.

Debt Management

Investment of Debt Proceeds

Debt proceeds shall be invested in accordance with Iowa law, board policy, and the district's investment policy while maintaining the safety, liquidity, and legal compliance of district funds.

Federal Tax Compliance

The district treasurer shall maintain appropriate procedures to ensure compliance with all federal tax requirements applicable to tax-exempt debt, including:

- Post-issuance compliance;
- Arbitrage and rebate requirements;
- Record retention;
- Investment monitoring;
- Private use limitations; and
- Required federal reporting.

Financial Disclosure

The district is committed to complete, accurate, and timely financial disclosure in accordance with applicable standards of the Municipal Securities Rulemaking Board (MSRB), Governmental Accounting Standards Board (GASB), Securities and Exchange Commission (SEC), Internal Revenue Service (IRS), and Generally Accepted Accounting Principles (GAAP). The district treasurer shall be responsible for ensuring ongoing compliance with continuing disclosure requirements.

The superintendent, school business official, and district treasurer are responsible for implementing this policy and recommending revisions as necessary to ensure compliance with applicable law and sound financial management practices.

Legal Reference Iowa Code §§ 74; 75; 76; 278.1; 298; 298A.

Cross Reference:	701	Financial Accounting System
	704	Revenue

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023
Review July 21, 2025
Review August 10, 2026

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

1. Role of Compliance Coordinator/Board Treasurer

   The board treasurer shall:

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

2. Financing Transcripts' Filing and Retention

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

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

3. Proper Use of Proceeds

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

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

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

4. Timely Expenditure and Arbitrage/Rebate Compliance

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

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

5. Proper Use of Bond Financed Assets

   The board treasurer shall:

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

6. General Project Records

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

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

7. Advance Refundings

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

a. Identify and select bonds to be advance refunded with advice from internal financial personnel and a financial advisor;
b. Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
c. Review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure;
    1. that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
    2. that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
    3. that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; and
    4. that the proposed issuance will not result in the issuer's exploitation of the difference between tax exempt and taxable interest rates to obtain an 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, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices, or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
g. Modifications to rights of Holders of the Bonds, if material;
h. Bond calls (excluding sinking fund mandatory redemptions), if material and tender offers;
i. Defeasances of the bonds;
j. Release, substitution, or sale of property securing repayment of the bonds, if material;
k. Rating changes on the bonds;
l. Bankruptcy, insolvency, receivership or similar event of the Issuer;
m. The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
n. Appointment of a successor or additional trustee or the change of name of a trustee, if material.

INVESTMENTS

The Investments Policy of the Decorah Community School District shall apply to all public funds of the school district, including operating funds, bond proceeds, and all other funds, as well as all investment transactions involving public funds accounted for in the financial statements of the school district. Each investment made pursuant to this policy must be authorized by applicable law and this written Investments Policy.

The investment of debt service or sinking funds shall comply not only with this Investments Policy but also with any applicable bond resolution.

This policy is intended to comply with Iowa Code Chapter 12B.

Upon adoption of this policy and any future amendments, copies shall be provided to:

1. The governing body or officer of the school district to which this Investments Policy applies.
2. All depository institutions or fiduciaries holding public funds of the school district.
3. The auditor engaged to audit the funds of the school district.

In addition, a copy of this policy shall be provided to every fiduciary or third party assisting with or facilitating the investment of school district funds.

Delegation of Authority

In accordance with Iowa Code section 12B.10(1), responsibility for conducting investment transactions resides with the Treasurer. Only the Treasurer and individuals authorized by board resolution may invest public funds. A copy of any authorizing resolution shall be maintained with this policy.

Any contract or agreement with an outside person or entity investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds, or acting in a fiduciary capacity for the school district shall require the outside party to notify the school district in writing within thirty (30) days after receiving notice from its auditor or any regulatory authority of:

- A material weakness in its internal control structure; or
- Any regulatory order or sanction relating to the services being provided to the school district.

Records of investment transactions made by or on behalf of the school district are public records and remain the property of the school district, regardless of whether they are maintained by the school district or by a fiduciary or third party. If a fiduciary or third party fails to provide requested records within a reasonable time, the school district shall make no new investments with or through that entity and shall not renew maturing investments with or through that entity.

The Treasurer shall establish a written system of internal controls and investment practices. These controls shall be designed to:

- Prevent the loss of public funds;
- Document the officers and employees responsible for each element of the investment process; and
- Ensure appropriate oversight and management of the district's investment program.

The internal controls shall provide for the receipt and review of audited financial statements and related reports on internal control structure for all outside persons performing any of the following services for the school district:

1. Investing public funds;

2. Advising on the investment of public funds;
3. Directing the deposit or investment of public funds; or
4. Acting in a fiduciary capacity for the school district.

A bank, savings and loan association, or credit union providing only depository services shall not be required to provide an audited financial statement or related report on internal control structure.

The Treasurer and all employees authorized to place investments shall be bonded in the amount of [Insert Dollar Amount].

Objectives

The primary objectives of all investment activities involving the financial assets of the school district shall be, in order of priority:

1. Safety – The safety and preservation of principal is the foremost investment objective.
2. Liquidity – Maintaining sufficient liquidity to meet anticipated financial obligations is the second investment objective.
3. Return – Obtaining a reasonable rate of return, consistent with the first two objectives, is the third investment objective.

Prudence

When investing or depositing public funds, the Treasurer shall exercise the care, prudence, and diligence that a prudent person acting in a similar capacity and familiar with such matters would use to achieve the investment objectives established in this policy.

In making investment decisions, the Treasurer shall consider the role each investment plays within the overall investment portfolio and its consistency with the objectives of safety, liquidity, and return.

When investing school district assets for a period longer than two (2) years, the Treasurer shall request competitive investment proposals for comparable credit quality and investment terms from a minimum of three (3) investment providers.

Instruments Eligible for Investment

School district funds may be invested only in investments authorized by Iowa law, including:

- Obligations of the United States Government, its agencies, and instrumentalities.
- Certificates of deposit and other evidences of deposit, including savings accounts, interest-bearing checking accounts, and money market accounts, at federally insured Iowa depository institutions approved and secured pursuant to Iowa Code Chapter 12C.
- Iowa Schools Joint Investment Trust (ISJIT).
- [OPTION: Prime bankers' acceptances that mature within 270 days and are eligible for purchase by a Federal Reserve Bank.]
- [OPTION: Commercial paper or other short-term corporate debt maturing within 270 days and rated within the two highest classifications by at least one nationally recognized rating service approved by the Superintendent of Banking.]
- [OPTION: Repurchase agreements secured by obligations of the United States Government, its agencies, or instrumentalities, with collateral held directly by the district or through an authorized custodian.]
- Insured deposits or certificates of deposit invested pursuant to Iowa Code section 12B.10(7) in amounts exceeding federal deposit insurance limits at federally insured Iowa depository institutions approved and secured pursuant to Iowa Code Chapter 12C.

- An open-end management investment company registered with the Securities and Exchange Commission under the Investment Company Act of 1940 and operated in accordance with 17 C.F.R. § 270.2a-7, whose portfolio investments are limited to investments otherwise authorized by this policy.
- [OPTION: Warrants or improvement certificates of a levee or drainage district.]

All authorized investments remain subject to the Investment Maturity Limitations and Diversification Requirements contained in this policy.

Prohibited Investments and Investment Practices

School district funds shall not be invested in:

1. Reverse repurchase agreements.
2. Futures or options contracts.

The following investment practices are prohibited:

1. Trading securities for speculation or short-term trading gains.
2. Entering into contracts that compensate an investment advisor, agent, or fiduciary based upon the performance of invested assets.

Investment Maturity Limitations

Operating funds shall be identified separately from all other district funds available for investment. Operating funds are those reasonably expected to be expended during the current budget year or within fifteen (15) months of receipt.

1. Operating funds may only be invested in authorized investments with maturities of 397 days or less. However, if the district has or expects to accumulate public funds exceeding operating funds by at least thirty-three percent (33%) during the current budget year, those excess funds may be invested in certificates of deposit at federally insured Iowa depository institutions with maturities of 63 months or less, provided sufficient operating funds remain invested in instruments maturing within 397 days.
2. Funds that are not classified as operating funds may be invested in authorized investments with maturities exceeding 397 days. All investment maturities shall remain consistent with the district's anticipated financial needs and planned use of funds.

Diversification

School district investments shall be diversified to reduce the risk of loss resulting from an overconcentration of investments by maturity, issuer, or investment type.

[OPTION: Prime Bankers' Acceptances]

- No more than ten percent (10%) of the investment portfolio may be invested in prime bankers' acceptances.
- No more than five percent (5%) of the investment portfolio may be invested in securities of a single issuer.

[OPTION: Commercial Paper]

- No more than ten percent (10%) of the investment portfolio may be invested in commercial paper or other short-term corporate debt.
- No more than five percent (5%) of the investment portfolio may be invested in securities of a single issuer.
- No more than five percent (5%) of commercial paper investments may be invested in securities rated in the second-highest rating classification.

Whenever practical, the district shall diversify investments according to the following principles:

1. Investment maturities shall be staggered to avoid excessive concentration within a particular maturity period.
2. Sufficient liquidity shall be maintained to meet payroll, accounts payable, and other anticipated obligations through maturing investments, marketable U.S. Treasury securities, or available cash.
3. Maturity diversification shall be managed to minimize market value fluctuations so that potential price declines on longer-term investments do not exceed the interest income generated by the remainder of the portfolio.

Safekeeping and Custody

All school district investments involving the use of a public funds custodial agreement, as defined in Iowa Code section 12B.10C, shall comply with all applicable laws and administrative rules. All custodial agreements shall:

- Be in writing; and
- Require that all custodial services be performed in accordance with the laws of the State of Iowa.

All school district investments eligible for physical delivery shall be secured through a third-party custodian. Purchased investments shall be held pursuant to a written third-party custodial agreement requiring delivery versus payment and compliance with all requirements of this Safekeeping and Custody section.

Ethics and Conflict of Interest *(Optional)*

The Treasurer and all officers and employees of the school district involved in the investment process shall refrain from any personal business activity that could conflict with the proper execution of the district's investment program or impair their ability to make impartial investment decisions.

Any personal investment or loan in excess of $__________ with any entity designated by the district as a depository or with which the district regularly conducts investment business shall be disclosed in writing to the Board of Directors.

Reporting

The Treasurer shall submit a monthly investment report to the Board of Directors. The report shall include:

- A summary of current market conditions;
- Investment strategies employed since the previous report;
- A summary of the current investment portfolio, including maturities, rates of return, and other significant investment characteristics;
- A summary of all investment transactions occurring during the reporting period; and
- A comparison of investment performance to the district's budgetary expectations.

Investment Policy Review and Amendment

This Investment Policy shall be reviewed at least once every three (3) years, or more frequently as determined appropriate by the Board of Directors.

Any amendments to this policy shall be promptly provided to all parties identified in the Scope of Investment section of this policy.

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

Cross Reference:	206.4	Treasurer
	704	Revenue

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025, August 11, 2026

GIFTS, GRANTS, BEQUESTS

The Board accepts gifts, grants, and bequests to the District when they further the interests of the District and support the educational mission of the schools. The Board of Directors has ultimate authority to determine whether a proposed gift, grant, or bequest furthers the interests of the District.

The District values the support of booster clubs; the Family, Educator, and Community Organization (FEC); community partners; and individual donors. The Board encourages prospective donors to discuss their interests and projects with the Board prior to donation to match the immediate and long-term needs of the District.

Administrative Acceptance

The superintendent is authorized to accept gifts, grants, and bequests that:

- Have an estimated value of $10,000 or less
- Do not create ongoing financial obligations, staffing needs, or facility modifications
- Do not include naming rights or conditions that alter curriculum, programming, or District policy

The Superintendent shall provide periodic reports to the Board summarizing such accepted gifts.

Board Review and Approval Required

Prior to acceptance, the board shall review and approve any gift, grant, or bequest that:

- Has an estimated value of $10,000 or more
- Requires construction, renovation, or modification of District facilities or grounds
- Creates ongoing financial, maintenance, insurance, or staffing obligations
- Involves naming rights
- Imposes material conditions affecting curriculum, programming, student access, or District operations
- The Superintendent determines should be reviewed by the Board of Directors

No gift requiring Board approval shall be publicly announced as accepted until formal Board action has occurred. Acceptance of a gift shall not imply endorsement of any business, product, service, or political position. Gifts shall not be accepted if they are intended to offset or replace fees properly assessed by the District.

All gifts, grants, and bequests accepted on behalf of the District become the property of the District and are subject to the control and direction of the Board. Acceptance of a gift to initiate or expand a program shall not obligate the District to continue the program once donated funds or resources are exhausted.

The District shall acknowledge all accepted gifts in writing.

Legal Reference:	Iowa Code §§ 279.42; 565.6.	
Cross Reference:	217	Gifts to Board of Directors
	402.4	Gifts to Employees
	508.1	Class or Student Group Gifts

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023, July 21, 2025, and April 13, 2026

STUDENT ACTIVITIES FUND

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

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

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

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

Legal Reference: Iowa Code § 279.8.

Cross Reference:	504	Student Activities
	701	Financial Accounting System

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

FUNDRAISING WITHIN THE DISTRICT

Fundraising can foster a sense of community and pride in the school district through group efforts to accomplish a common goal. The school board believes fundraising campaigns can further the interests of the district. Care must be taken to help ensure fundraising efforts are done properly and safely to benefit the school community. The school board is responsible for approving all district affiliated and student fundraising. Any person or entity acting on behalf of the district and wishing to conduct a fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the board or its designee. Any fundraising efforts conducted using the district's resources, name, logos, symbols, or imagery will be conducted in accordance with all policies, regulations and rules for fundraising within the district.

District Affiliated Fundraising

There are times when the school board may decide to engage in district-affiliated fundraising efforts to benefit the school district. All district affiliated fundraising efforts will fulfill a public purpose and will not benefit only one single individual or family, except in unique circumstances pre-approved by the school board. The use of district owned resources to conduct fundraising efforts will be in accordance with all applicable laws and regulations and other relevant district policies and procedures.

Money or items raised by any district affiliated 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.

Student Fundraising

Students may raise funds for school-sponsored events with the permission of the school board. The school board delegates to the Superintendent the authority to approve routine student fundraising as deemed appropriate. Collection boxes for school fund raising must have prior approval from the school board or its designee before being placed on school property. All funds generated from district-sponsored student fundraising will be placed in the district's student activity fund. The Superintendent will develop necessary regulations to ensure the safety and equity of student fundraising efforts.

Online Fundraising

The use of the district's name, logos, symbols, or imagery for online fundraising will be subject to the approval of the Superintendent. All online fundraising efforts will fulfill a public purpose, and will not benefit only one single individual or family except in unique circumstances pre-approved by the school board. 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.

All items and money generated from online fundraising are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

Legal Reference:	Iowa Code §§ 279.8; 279.42; 565.6.	
Cross Reference:	508.1	Class or Student Group Gifts
	504.5	Student Fundraising
	704.4	Gifts – Grants – Bequests
	904.2	Advertising and Promotion

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

PURCHASING – BIDDING

The Board of Directors supports economic development in Iowa and, whenever practical, within the Decorah Community School District. As permitted by law, purchasing preference will be given to Iowa goods and services from locally owned businesses within the district or Iowa-based companies when cost, quality, and other relevant considerations are substantially equal and the required specifications are met.

When federal Child Nutrition Funds are used, geographical preference may be applied only for unprocessed agricultural food items as permitted by federal law.

The district shall also comply with all statutory purchasing preferences, including procurement goals and reporting requirements related to certified targeted small businesses, minority-owned businesses, and women-owned businesses.

Goods and Services

The Board of Directors shall enter into contracts for goods and services as it determines to be in the best interests of the school district. The superintendent is responsible for approving purchases except those requiring board approval by law or this policy. The superintendent may coordinate purchases with other governmental entities to obtain volume pricing and other purchasing efficiencies. Joint purchases with other political subdivisions will be considered for equipment, accessories, or attachments with an estimated cost of $50,000 or more.

Purchases of goods and services shall conform to the following requirements:

- Up to $25,000: The superintendent may authorize purchases without prior board approval and without obtaining competitive quotations, proposals, or bids.
- $25,001 through $74,999: The superintendent may authorize purchases without prior board approval. Competitive quotations, proposals, or bids are encouraged when determined to be in the best interest of the district.
- $75,000 through $139,000: Prior to board approval, the superintendent shall obtain quotations, proposals, or bids for the goods or services to be purchased. The quotation process may be informal and may include written or verbal quotations.
- Over $139,000: Prior to board approval, the superintendent shall utilize a formal competitive Request for Proposal (RFP) process or competitive sealed bid process. RFPs and bids shall be submitted in writing through a sealed process.

If only one quotation, proposal, or bid is received, the Board may proceed with the purchase provided the submission meets the district's specifications and is determined to be in the best interest of the school district.

In awarding contracts for goods and services, the Board may consider factors including, but not limited to:

- Cost;
- Availability of service and repair;
- Statutory purchasing preferences, including targeted small businesses;
- Vendor qualifications and experience;
- Quality of goods or services; and
- Any other factors deemed relevant by the Board.

The Board may exempt certain professional service contracts from the purchasing thresholds and procedures established in this policy.

The purchasing thresholds and procedures contained in this section do not apply to public improvement projects.

Public Improvements

The Board shall enter into public improvement contracts as it determines to be in the best interests of the school district.

For purposes of this policy, a public improvement means a building or construction project under the control of a governmental entity that is funded, in whole or in part, with public funds or for which the governmental entity has committed public funds prior to construction. This includes projects undertaken jointly with other public or private entities.

The district shall comply with all applicable provisions of Iowa law governing public improvement projects, including statutory bidding thresholds, competitive quotation requirements, advertising requirements, and award procedures.

- Competitive quotations shall be obtained whenever required by Iowa law.
- Competitive bidding shall be conducted whenever required by Iowa law.
- The Board shall approve all competitive quotations and bids.

If the estimated cost of a public improvement does not require competitive quotations or bidding under Iowa law, the district may nevertheless utilize either process when it is determined to be in the district's best interest.

Contracts for public improvements shall be awarded to the lowest responsive, responsible bidder, unless otherwise authorized by law.

In the event of an emergency requiring repairs to a district facility that exceed applicable quotation or bidding thresholds, the district shall follow Board Policy 802.3 – Emergency Repairs.

The district shall comply with all applicable federal and state procurement laws and regulations, including contractor selection requirements, suspension and debarment requirements, and any procurement standards applicable to the use of federal funds.

The superintendent or designee shall develop administrative procedures necessary to implement this policy, including procedures governing procurement, contractor eligibility, suspension and debarment, and compliance with federal purchasing requirements.

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 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 §§ 26; 28E; 72.3; 73; 73A; 285; 297; 301. 261 I.A.C. 54. 281 I.A.C. 43.25.

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

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025, August 10, 2026

PURCHASING – BIDDING – SUSPENSION AND DEBARMENT OF VENDORS AND CONTRACTORS PROCEDURE

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

Prior to committing to any subaward, purchase, or contract, the superintendent or designee will verify that the party is not suspended or debarred by using at least one of the following methods:

1. Obtain a certification from the party affirming compliance with federal suspension and debarment requirements as part of an application, bid, or proposal.
2. Require compliance with federal suspension and debarment requirements as an express condition of the subaward, purchase, or contract.
3. Verify the party's status through the Federal System for Award Management (SAM) at: https://sam.gov/reports/awards/standard

Mandatory Federal Disclosures

In accordance with 2 CFR § 200.113, any applicant, recipient, or subrecipient of a federal award must promptly disclose credible evidence of any violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations under Title 18 of the United States Code, or violations of the Civil False Claims Act (31 U.S.C. §§ 3729–3733), when such violations are connected to a federal award or any related activity or subaward.

The required disclosure must be made in writing to:

- The appropriate federal awarding agency;
- The agency's Office of Inspector General; and
- The pass-through entity, if applicable.

Recipients and subrecipients must also comply with the reporting requirements related to recipient integrity and performance contained in Appendix XII to 2 CFR Part 200.

Failure to make required disclosures may result in remedies for noncompliance under 2 CFR § 200.339, including suspension or debarment.

The superintendent is responsible for ensuring that any credible evidence of violations of federal criminal law involving fraud, bribery, gratuities, or other matters affecting a federal award is reported in a timely manner to the appropriate federal awarding agency and/or pass-through entity, as required by law.

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025, August 10, 2026

PURCHASING - BIDDING: USING FEDERAL FUNDS IN PROCUREMENT CONTRACTS

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

2 CFR Part 200, Subpart D Subsection §200.318 (c)(1)
No District employee, officer, or agent may participate in the selection, award and administration of contracts supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. District officers, employees, agents, and board members may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, for situations where the financial interest is not substantial or the gift is an unsolicited item of nominal value, district employees must abide by all relevant board policies. Violation of this requirement may result in disciplinary action for the District employee, officer, agent, or board member.

2 CFR Part 200, Subpart D Subsection §200.320 (c)(1-5)
Procurement for contracts paid with federal funds may be conducted by noncompetitive (single source) proposals when one or more of the following circumstances apply: (1) the aggregate amount of the procurement transaction does not exceed the micro-purchase threshold; (2) the procurement transaction can only be fulfilled by a single source; (3) the public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation; (4) the recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or (5) after soliciting several sources, competition is determined inadequate.

2 CFR Part 200, Subpart D Subsection §200.321
The District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible. Affirmative steps must include: (1) placing such businesses on solicitation lists; (2) soliciting such businesses whenever they are deemed eligible as potential sources; (3) when economically feasible, dividing contracts into separate procurements to permit maximum participation from such businesses; (4) establishing delivery schedules that encourage participation by such businesses; (5) when appropriate, utilizing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the primary contractor to follow steps (1) through (5) when subcontractors are used.

The district will include the following provisions in all procurement contracts or purchase orders include the following provisions when applicable: 2 CFR Part 200 Appendix II

1. Contracts for more than the simplified acquisition threshold currently set at $150,000, which is the inflationadjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

2. All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federalentity including the manner by which it will be affected and the basis for settlement.

3. Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meetthe definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal

Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

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

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

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

7. Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), asamended—Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 12511387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

8. Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) mustnot be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

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

10. See §200.323 Procurement of recovered materials.

11. §200.216 Prohibition on certain telecommunications and video surveillance services or equipment

1. The district is prohibited from obligating or expending loan or grant funds to:
   a. Procure or obtain covered telecommunications equipment or services;
   b. Extend or renew a contract to procure or obtain covered telecommunication equipment or services; or
   c. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, or services.
2. As described in Public law 115-232, section 889, covered telecommunications equipment istelecommunications equipment or services means any of the following:
   i. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
   ii. For purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunication equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
   iii. Telecommunications or video surveillance services provided by such entities or using such equipment.
   iv. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National
   v. Intelligence of the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned by or controlled by, or otherwise connected to, the government of a covered foreign country.
3. For purposes of this section, "covered telecommunications equipment or services" also includes systems that usecovered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.
4. In implementing the prohibition under Public Law 115-232, section 889, heads of executive agenciesadministering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.
5. When the recipient or subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibitionon covered telecommunications equipment and services in this section. The recipient or subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.
6. For additional information, see Public Law 115-232, section 889.

(L) § 200.322 Domestic preferences for procurements.

- The recipient or subrecipient should, to the greatest extent practicable and consistent with law, provide apreference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards, contracts, and purchase orders under Federal awards.
- For purposes of this section:

● "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from theinitial melting stage through the application of coatings, occurred in the United States.

● "Manufactured products" means items and construction materials composed in whole or in part of non-ferrousmetals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

(c) Federal agencies providing Federal financial assistance for infrastructure projects must implement the Buy America preferences set forth in 2 CFR part 184.

Legal Reference:

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

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025
Review May 28, 2024
Review August 10, 2026

CREDIT AND PROCUREMENT CARDS

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

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

The school district may maintain a school district credit or procurement card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit or procurement card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district credit or procurement card for fueling school district transportation vehicles in accordance with board policy.

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

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

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

I.C. Iowa Code Description
Iowa Code § 279.8 Directors - General Rules - Bonds of Employees
Iowa Code § 279.29 Claims - Investments
Iowa Code § 279.30 Directors - Powers and Duties - Payments-exceptions

I.A.C. Iowa Administrative Code Description
281 I.A.C. 12.3 Administration

Cross References Code Description
216.03 Board of Directors' Member Compensation and Expenses
401.07 Employee Travel Compensation

Approved: July 21, 2025

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).
281 I.A.C. 12.3(1).

Cross Reference: 705 Expenditures

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

EXPENDITURES FOR A PUBLIC PURPOSE

The board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with, or when requesting reimbursement from, public funds, all school employees shall be able to accurately articulate, in a clear and concise manner, the public purpose served by such expenditure. If the employee is unable to do so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

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, in coordination with the Treasurer, shall develop a process for approving expenditures of public funds. The Board of Directors 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 prior to expending the funds. Purchases of food and refreshments for district staff, even within the district, shall comply with the school 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.

Legal References: 279.8, Code of Iowa : Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.70

Cross References:	401.7	Employee Travel Compensation
	704.1	Local-State-Federal-Miscellaneous Revenue
	704.5	Student Activities Fund
	705.1	Purchasing-Bidding
	705.2	Purchasing on Behalf of Employees
	705.3	Payment for Goods and Services
	707.5	Internal Controls
	905.1	Community Use of School District Facilities & Equipment

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025, August 10, 2026

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 *705.02 – 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.

- Break Room Supplies: The purchase of perishable or disposable supplies for employee break rooms is primarily designed for individual consumption and is a personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.

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.

FEDERAL AWARDS COMPLIANCE

In accordance with federal requirements under 2 CFR Part 200, generally accepted accounting principles (GAAP) and applicable Governmental Account Standards Board (GASB) standards,] shall account for and report federal awards in compliance with all applicable federal requirements governing the receipt and expenditure of federal awards. The district shall maintain the following:

Mandatory Disclosures 2 CFR 200.113
The district shall disclose violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award.

Financial Management 2 CFR Part 200.302
The district will maintain a financial management system with internal controls and transparency that identifies all federal awards received and expended and the federal programs under which they were received. Federal awards must be accurate and current, recorded in appropriate records complete with reporting and record maintenance sufficiently identifying amount, source, expenditure and application of funds. The district will compare actual expenditures to budgeted amounts regularly with effective control over and accountability of all funds, property, and assets.

Internal Controls 2 CFR Part 200.303
The district will maintain internal controls over federal awards. Internal controls shall be consistent with guidance provided in the U.S. Government Accountability Office Standards for Internal Control in the Federal Government (Green Book) and/or the COSO Internal Control Framework. These controls are designed to ensure compliance with federal statutes and regulations, safeguard funds, property, sensitive data and other assets. Internal controls monitor compliance and evaluate risks, taking prompt action when instances of noncompliance are identified. They include cybersecurity measures for electronic records.

Payment Procedures 2 CFR 200.305
Federal funds used to pay employees in full or in part must be regulated through the district's payment procedures, which include time and effort tracking. The district shall maintain written procedures for payment management in accordance with Uniform Guidance. Federal funds shall be drawn down only as needed to meet immediate cash requirements and in a manner that minimizes the time elapsing between receipt and disbursement. Compensation charged to federal awards shall be supported by records that accurately reflect the work performed.

Allowability of Costs 2 CFR 200 Subpart E 200.403 - 200.405
All costs charged to federal awards must comply with applicable cost principles. Costs shall also be accounted for in accordance with applicable GASB standards and district accounting policies. All allowable costs must be documented and conform to federal, state, and program-specific rules.

Procurement Standards 2 CFR 200.317 – 200.327; 200.318(c)(1)
The district must maintain written procurement procedures ensuring full and open competition. The district must use appropriate methods, which include required federal contract provisions and verifying contractors are not suspended or debarred. Procurement procedures shall address conflict of interest standards, methods of procurement, including micro-purchases, small purchases, sealed bids, competitive proposals, and noncompetitive procurements, as applicable under federal regulations. The district will maintain procurement records detailing method, selection and price analysis.

Additionally, the district will maintain standards of conduct governing employees engaged in these procurement activities. This includes prohibiting participation in decisions where personal or financial interests exist, requiring disclosure of potential conflicts and enforcing disciplinary actions for violations.

Reporting 2 CFR 200.328 – 329
The district will submit required financial and performance reports in accordance with federal requirements. The reporting must be accurate, complete and submitted in a timely manner in accordance with the conditions of the federal award. The district shall maintain supporting documentation for all reports submitted.

Record Retention 2 CFR 200.334-337

The district shall retain records related to federal awards for a minimum of *5 years* from the date of submission of the final expenditure report, unless a longer retention period is required.

Records are available for inspection and audit by authorized entities in accordance with federal requirements.

Legal Reference: 2 C.F.R. Pt. 200
Iowa Code §§ 11; 257
281 I.A.C. 97, 98

Adopted August 10, 2026

PAYROLL PERIODS

The payroll period for the school district is monthly. Employees are paid on the 15th and 28th 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 to issue payroll to employees in compliance with this policy.

Legal Reference: Iowa Code §§ 20; 91A.

Cross Reference: 706.2 Payroll Deductions

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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, federal insurance contributions, and the Iowa Public Employees' Retirement System (IPERS). In addition, any employee may elect to have payments withheld for district related and mutually agreed upon group insurance coverage and/or tax-sheltered annuity programs.

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

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

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

Payroll deduction requirements stated in the employee handbook, if any, will be followed.

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

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

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

REDUCTION IN EMPLOYEE PAY

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: 409.2 – Employee Leaves of Absence

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

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 Board Secretary. Within 15 business days of receiving the complaint, the Board Secretary 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.

TIME AND EFFORT REPORTING

The Decorah Community School District shall establish and maintain a system of internal controls and supporting documentation for salaries and benefits charged, in whole or in part, to federal awards in accordance with:

- 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")
- Applicable grant terms and conditions
- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB) standards Applicable
- state and federal laws and regulations

The district shall maintain records that accurately reflect the work performed and support the distribution of salaries and wages charged to federal programs.

Personnel costs charged to federal awards must be:

- Reasonable and necessary for the performance of the federal award;
- Consistently treated in accordance with district policies and procedures;
- Supported by records that accurately reflect the actual work performed;
- Properly allocated to the benefiting program or cost objective; and
- Supported by a system of internal controls providing reasonable assurance that the charges are accurate, allowable, and properly documented.Documentation supporting personnel expenses shall:
- Reflect the total activity for which the employee is compensated;
- Be incorporated into the district's official records;
- Reasonably reflect the employee's actual work activity;
- Comply with established district administrative procedures;
- Support allocations among multiple federal and non-federal funding sources, when applicable; and Be
- supported by periodic review and supervisory approval.

Employees working solely on a single federal program or cost objective may be required to complete periodic certifications confirming that the employee worked solely on that program for the applicable reporting period.

Employees working on multiple cost objectives or funding sources shall maintain appropriate time and effort documentation that reasonably reflects actual activity performed and supports salary allocations charged to each funding source.

Budget estimates or predetermined distributions may be used for interim accounting purposes provided that:

- The estimates produce reasonable approximations of actual activity;
- The district performs periodic reconciliations between budget estimates and actual work performed; and Any
- necessary adjustments are made timely.

All documentation shall be retained in accordance with the district's record retention policies and applicable federal record retention requirements, including retention for a minimum of three years following submission of the final expenditure report, unless a longer retention period is required by law, audit resolution, or grant terms.

The Superintendent and/or designated School Business Official shall establish administrative procedures necessary

Adopted August 10, 2026

PRESENTATION AND PUBLICATION OF FINANCIAL INFORMATION

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

Annually, after August 31 of each year and before the organizational meeting, the Treasurer will give the annual report stating the beginning balance, disbursements, revenues received, and ending balances in each school district fund. This report is in written form and sent to the Board with the agenda for the board meeting. The Treasurer will also furnish the Board with a statement from each depository showing the balance then on deposit. It is the responsibility of the Treasurer to submit this report to the board annually.

The Board Secretary, in coordination with the Treasurer, will provide a written report to the Board of Directors each month. The report will be included in the agenda for the Board of Directors meeting, showing the beginning balance, receipts, disbursements and ending balances of each school district fund. .

Following board approval, the Board Secretary will timely publish each month the schedule of bills allowed by the Board and will annually publish the total salaries paid to the employees regularly employed by the school district in a newspaper published within the school district or, if none, in a newspaper of general circulation within the school district.

Legal Reference: Iowa Code §§ 279; 291.7; 618

Cross Reference:	206.3	Secretary
	210.1	Annual Meeting

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025, August 10, 2026

AUDIT

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

Legal Reference: Iowa Code § 11.6

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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

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

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

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board president or vice-president,and the board 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 as required by law of any suspected embezzlement, theft or other financial irregularity pursuant to Iowa law. The superintendent and/or board president in coordination with the Auditor of State's office, will determine whether to conduct a complete or partial audit. The superintendent 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: 279.8, Code of Iowa :
American Competitiveness and Corporate Accountability Act of 2002, Pub. L.
No. 107-204.
Iowa Code §§ 11, 279.8.

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

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

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 interest of the district.
- Providing false, inaccurate or misleading financial information to district administrators or the board of directors.

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

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

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 may include board members, administrators and public members as determined by the Board. The audit committee chair is selected by the board.

The major responsibilities of the audit committee are to:

- Recommend an auditor to the board every three years
- 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.

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

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

Cross References: 208 Ad Hoc Committees
707.5 Internal Controls

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

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

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

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

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

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 shall be housed in a fire resistant safe or vault or electronically with a secure backups . 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 *[insert location]* and will be retained permanently. These records will be maintained by the custodian of district records. Special education records shall be maintained in accordance with law.

To the extent allowed by law the custodian of district records or their designee may digitize or otherwise electronically retain school district records and may destroy paper copies of the records. Necessary records related to the Child Nutrition Program must be retained in their original form during the retention period. An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

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

Cross Reference:

206.3	Secretary [or Secretary/Treasurer]
215	Board of Directors' Records
401.5	Employee Records
506	Student Records
901	Public Examination of School District Records

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025, August 10, 2026

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 $1000 unless such insurance is required by statute or contract.

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

Administration of the insurance program, making recommendations for additional insurance coverage, placing the insurance coverage and loss prevention activities is the responsibility of the superintendent. The capital assets manager is responsible for maintaining the 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.

Cross Reference: 205 Board Member Liability
804 Safety Program

Approved: June 16, 2003
Review April 9, 2018
Review February 13, 2023 and July 21, 2025

SCHOOL NUTRITION PROGRAM

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

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

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

The board will set, and annually review, the prices for school nutrition programs. It is the responsibility of the superintendent to make a recommendation regarding the prices of the school nutrition programs, in accordance with federal and state law.

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

The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements and prohibitions on purchasing food products misbranded as meat or egg products, or cultivated-protein food products in accordance with applicable laws.

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

Cross Reference: 710.2 Free or Reduced Cost Meals Eligibility
710.3 Vending Machines
710.4 Meal Charge Policy
905 Use of School District Facilities and Equipment

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025, August 10, 2025

SCHOOL NUTRITION PROGRAM – SCHOOL NUTRITION PROGRAM CIVIL RIGHTS COMPLAINTS PROCEDURE

USDA Child Nutrition Programs in Iowa

Procedures for Handling a Civil Rights Complaint

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

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

3. All complaints, whether written or verbal, must be accepted by the School Food Authority (SFA)/Sponsor/Organization and forwarded to USDA at the address or link on the nondiscrimination statement within 5 calendar days of receipt. An anonymous complaint should be handled the same way as any other. Complaint forms may be developed, but their use cannot be required. If the complainant makes the allegations verbally or in a telephone conversation and is reluctant or refuses to put them in writing, the person who handles the complaint must document the description of the complaint.
   There must be enough information to identify the agency or individual toward which the complaint is directed and indicate the possibility of a violation. Every effort should be made to obtain at least the following information:

   - Name, address and telephone number or other means of contacting the complainant;
   - The specific location and name of the organization delivering the program service or benefit;
   - The nature of the incident(s) or action(s) that led the complainant to feel there was discrimination;
   - The basis on which the complainant feels discrimination occurred (race, color, national origin, sex, age, or disability);
   - The names, titles, and addresses of people who may have knowledge of the discriminatory action(s); and
   - The date(s) when the alleged discriminatory action(s) occurred or, if continuing, the duration of such action(s).

USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the protected classes listed in #1 above, for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within five calendar days of receipt and no later than 180 days of the discriminatory act. The emailfor submission of a complaint is: program.intake@usda.gov

1. In Iowa, protected classes also include actual or potential parental, family or marital status. sexual orientation, and creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is: Iowa Civil Rights Commission, 6200 Park Avenue, Suite 100, Des Moines, IA 50321-1270; phone number 515-2814121, 800-457-4416; website: https://icrc.iowa.gov/.

Bureau of Nutrition and Health, IDOE, 12/2021

SCHOOL NUTRITION PROGRAM NOTICES OF NONDISCRIMINATION

USDA Nondiscrimination Statement

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the State or local Agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

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

Mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW, Mail Stop 9410
Washington, D.C. 20250-9410;

Fax: (202) 690-7442; or

Email: program.intake@usda.gov

USDA is an equal opportunity provider, employer, and lender

Iowa Nondiscrimination Statement

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

CHILD NUTRITION PROGRAMS CIVIL RIGHTS COMPLAINT FORM

Complaint Contact Information:

Name:

Street Address, City, State, Zip: ______ County:______Area Code/Phone: _____

Email Address: ____

Complaint Information:

- Specific name and location of the entity and individual delivering the service or benefit:
- Describe the incident or action of the alleged discrimination or give an example of the situation that has a discriminatory effect on the public, potential program participants, or current participants:
- On what basis does the complainant feel discrimination exists (race, color, national origin, sex, disability, age, , marital status, family/parental status, income derived from public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, creed, sexual orientation, religion, , actual/potential parental/family/marital status)?
- List the names, titles, and business addresses of persons who may have knowledge of the alleged discriminatory action:
- List the date(s) during which the alleged discriminatory actions occurred, or if continuing, the duration of such actions: __
- Date complaint received: _____
- Person receiving complaint: __
- Action(s) taken:

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

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

FREE OR REDUCED PRICE MEALS ELIGIBILITY

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

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

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

If a student owes money for five or more meals, the Director of Business Services 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 will be required to 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.. 7 C.F.R. §§ 210 et seq.. Iowa Code § 283A. 281 I.A.C. 58.	
Cross Reference:	710.1	School Nutrition Program
	710.3	Vending Machines
	710.4	Meal Charge Policy

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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, will reflect the guidelines in the Wellness policy 507.09.

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. 7 C.F.R. Pt. 210 et seq. Iowa Code ch. 283A 281 I.A.C. 58.	
Cross Reference:	504.5	Student FundRaising
	710	School Food Services

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

MEAL CHARGES

In accordance with state and federal law, the 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 family meal account. Funds can be added by sending or delivering a check to the child's attendance center, sending or delivering a check to the Central Administrative Office or paying online at RevTrak (https://decorah.revtrak.net/).

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases. 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 charge account for meals, but may charge no more than $30.00 to this account. When an account reaches this limit, an employee shall not be allowed to charge further meals or a la carte items until the negative account balance is paid.

Negative Account Balances

Negative Account Balances

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with the student's parent or guardian to resolve the matter of unpaid charges. Parents or guardians will be notified of an outstanding negative balance once the student owes five meals or more. Parents or guardians will be notified. Negative balances mayl be turned over to the superintendent or superintendent's designee 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 to develop an administrative regulation for implementing this policy

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 47-2016, 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: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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.	
	34 C.F.R. Pt. 300 et seq.	
	Iowa Code §§ 256B.4; 285; 321.	
	281 I.A.C. 41.412.	
Cross Reference:	501.16	Homeless Children and Youth
	507.8	Student Special Health Services
	603.3	Special Education
	711	Transportation

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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

After Three 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.

Cross Reference: 503 Student Discipline
506 Student Records
804.6 Use of Recording
Devices on School Property

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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. Recording devices may be in operation on the school buses.

1. Bus riders will be at the designated loading point before the bus arrival time.
2. Bus riders will wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms 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.

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

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. 281 I.A.C. 41.412.	
Cross Reference:	504 711	Student Activities Transportation

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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 § 285.10 281 I.A.C. 43.10, 412	
Cross Reference:	603.2	Summer School
Instruction		
	711	Transportation

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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 Iowa 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 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.

Cross Reference: 711 Transportation

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

TRANSPORTATION OF NON SCHOOL GROUPS

Only in unusual circumstances will the board make school district transportation vehicles available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities in the state.

In the event school district transportation vehicles are made available to local nonprofit entities, it is the responsibility of the superintendent to develop administrative regulations for application for, use of, and payment for using the school district transportation vehicles.

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

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

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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.

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.
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

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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" 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

Cross Reference: 601.2 School Day

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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: 279.8, Code of Iowa : Iowa Code §279.8

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

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

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: 711.7 School Bus Safety Instruction

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025

TECHNOLOGY AND DATA SECURITY

The School District recognizes the increasingly vital role technology plays in society. 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. 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 may use 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 Superintendent or designee shall recommend to the Board that any approved contract with a third-party vendor will require that the vendor comply with all applicable state and federal laws, rules, or regulations, regarding the privacy of PII.

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

Access Control –Access control governs who may access what information within the district and the way users may access the information. It is the responsibility of the Superintendent or designee to determine which individuals will have access to district networks, devices and data, and to what extent such access will be granted. System and network access will be granted based upon a need-to-have requirement, with the least amount of access to data and programs by the user as possible.

Security Management –Security management addresses protections and security measures used to protect digital data. These include measures related to audits and remediation, as well as security plans for responding to, reporting and remediating security incidents. It is the responsibility of the superintendent or designee 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 appropriate controls to regulate data moving between trusted internal resources to external entities.

Technology and Data Use Training –Technology and data use training addresses acceptable use best practices to safeguard data for students, employees and staff. It is the responsibility of the Superintendent or designee to help ensure appropriate training on proper data and technology use.

Legal References: 279.8, Code of Iowa : 20 U.S.C. §1232g; 34 C.F.R. Part 99
47 U.S.C. §254
20 U.S.C. §6777
Iowa Code §§ 715C

Cross References:
401.13 Staff Technology Use/Social Networking
506.1 Education Records
605.4 Technology in the Classroom

Approved: June 16, 2003 Review April 9, 2018 Review February 13, 2023 and July 21, 2025, August 10,2026

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:

12. Performs an institutional service or function for which the school or district would otherwise use its own employees;
13. 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;
14. Is under the direct control of the district regarding the use and maintenance of education records; and
15. 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:

2. The vendor implement and maintain security procedures and practices consistent with current industry standards; and
3. 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.

RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

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

General Provisions

The superintendent is responsible for designating IT Coordinator oversee the use of school district technology resources. The IT Coordinator will prepare in-service programs for the training and development of school district staff and relevant volunteers in technology skills, appropriate use of district technology and for the incorporation of technology use in subject areas.

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

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

The superintendent, working with the appropriate staff, shall establish procedures governing management of technology records in order to exercise appropriate control over technology records, including financial, personnel and student information. The procedures will address at a minimum:

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

Social Networking or Other External Web Sites

For purposes of this policy, any website, other than the school district website or school-school district sanctioned websites, are considered external websites. Employees and volunteers shall not post confidential or proprietary information, including photographic images, about the school district, its employees, students, agents or others on any external website without prior written consent of the superintendent. Employees and volunteers shall adhere to all applicable privacy and confidentiality policies adopted by the school district when on external websites. Employees, students and volunteers shall not use the school district logos, images, iconography, etc. on external websites unless authorized in advance by school administration. Employees shall not use school district time or property on external sites that are not in direct relation to the employee's job duties. Employees, students and volunteers need to realize that the internet is not a closed system and anything posted on an external site may be viewed by others. Employees, students and volunteers who don't want school administrators to know their personal information, should refrain from sharing it on the internet. Employees and volunteers should not connect with students via external websites without consent of the building level administrator.

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

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

Approved: July 21, 2025 and reviewed August 10, 2026

Legal Reference: Iowa Code § 279.8.
282 I.A.C. 25, 26.

RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING: REGULATION

General

The following rules and regulations govern the use of the school district's network systems, employee access to the internet, and management of digital records:

- Employees will be issued a school district e-mail account. Passwords must be changed periodically.
- Each individual in whose name an access account is issued is responsible at all times for its proper use.
- Employees are expected to review their e-mail regularly tand shall reply promptly to inquiries with information that the employee can reasonably be expected to provide.
- Communications with parents and/or students must be made on a school district computer, unless in the case of an emergency.
- Employees may access the internet for education-related and/or work-related activities.
- Employees shall refrain from using technology resources for personal use, including access to social networking sites.
- Use of the school district technology and school e-mail address is a public record. Employees cannot have an expectation of privacy in the use of the school district's network and technology
- Use of technology resources in ways that violate the acceptable use and conduct regulation, outlined below, will be subject to discipline, up to and including discharge.
- Use of the school district's network is a privilege, not a right. Inappropriate use may result in the suspension or revocation of that privilege.
- Off-site access to the school district network will be determined by the superintendent in conjunction with appropriate personnel.
- All network users are expected to abide by the generally accepted rules of network etiquette. This includes being polite and using only appropriate language. Abusive language, vulgarities and swear words are all inappropriate.
- Network users identifying a security problem on the school district's network must notify appropriate staff. Any network user identified as a security risk or having a history of violations of school district technology use guidelines may be denied access to the school district's network.

- Employees are representatives of the district at all times and must model appropriate character, both on and off the worksite. This applies to material posted with personal devices and on personal websites and/or social media accounts. Posted messages or pictures which diminish the professionalism or discredit the capacity to maintain respect of students and parents may result in disciplinary action up to and including termination if the content posted is found to be disruptive to the educational environment and adversely impacts the employee's ability to effectively serve as a role model or perform his/her job duties for the district. The type of material that would affect an employee's ability to serve as an appropriate role model includes, but is not limited to, text or depictions involving hate speech, nudity, obscenity, vulgarity or sexually explicit content. Employee communications with students should be limited as appropriate. If there is any uncertainty, employees should consult their building administrator.

Prohibited Activity and Uses

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

- Using the network for commercial activity, including advertising, or personal gain.
- Infringing on any copyrights or other intellectual property rights, including copying, installing, receiving, transmitting or making available any copyrighted software on the school district network. *See Policy 605.07, Use of Information Resources* for more information.
- Using the network to receive, transmit or make available to others obscene, offensive, or sexually explicit material
- Using the network to receive, transmit or make available to others messages that are racist, sexist, and abusive or harassing to others.
- Use of another's account or password.
- Attempting to read, delete, copy or modify the electronic mail (e-mail) of other system users.
- Forging or attempting to forge e-mail messages.
- Engaging in vandalism. Vandalism is defined as any malicious attempt to harm or destroy school district equipment or materials, data of another user of the school district's network or of any of the entities or other networks that are connected to the Internet. This includes, but is not limited to, creating and/or placing a virus on the network.
- Using the network to send anonymous messages or files.
- Revealing the personal address, telephone number or other personal information of oneself or another person.
- Intentionally disrupting network traffic or crashing the network and connected systems.

- Installing personal software or using personal technology on the school district's technology and/or network without the permission of the Director of IT
- Using the network in a fashion inconsistent with directions from teachers and other staff and generally accepted network etiquette.

Other Technology Issues

Employees should contact students and their parents through the school district's technology or phone system unless in the case of an emergency or with prior consent of the principal. Employees should not release their cell phone number, personal e-mail address, etc. to students or their parents.