

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

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JESUP COMMUNITY SCHOOL DISTRICT

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PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

This series of the board policy manual is devoted to the goals and objectives for the school district's noninstructional services and business operations that assist in the delivery of the education program. These noninstructional services include, but are not limited to, transportation, the school lunch program and child care. The board, as it deems necessary, will provide additional noninstructional services to support the education program.

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

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JESUP COMMUNITY SCHOOL DISTRICT

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.

Note: While this policy is not mandatory, the content of it is. The requirement to review the amount designated is not a legal requirement, but is a best practice. Districts have flexibility in determining how frequently to review this.

Legal Reference: Iowa Code §§ 12C; 279.33 (1995).

Cross Reference: 210.1 Annual Meeting
206.4 Treasurer
704.1 Local - State - Federal - Miscellaneous Revenue

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JESUP COMMUNITY SCHOOL DISTRICT

TRANSFER OF FUNDS

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

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

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

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

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

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

Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by Oct. 1 following the end of the fiscal year.

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

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JESUP COMMUNITY SCHOOL DISTRICT

FINANCIAL RECORDS

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

Governmental fund type:

- General fund – This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.
- Special revenue fund – These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - Management Levy fund
 - Public Education and Recreation Levy fund (PERL)
 - Student activity fund
- Capital projects fund - These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.
 - Physical Plant and Equipment Levy fund (PPEL)
 - Secure and Advanced Vision for Education (SAVE)
- Debt service fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary fund type – This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

- Enterprise fund
 - School nutrition fund
 - Child care fund
 - Internal service fund
 - Community Education
 - Preschool (nonvoluntary, state)

Fiduciary funds: - These funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity.

- Trust
 - Expendable trust funds
 - Nonexpendable trust funds
 - Pension trust funds
- Custodial Funds

Non-Fiduciary Scholarship Fund

Account groups - The groups are the accounting records for capital assets and long-term debt.

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

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FINANCIAL RECORDS

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

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

NOTE: The list of funds above does not include the "Library levy fund," which is only available to one school district. The school district eligible to levy the library levy must add this fund to its policy.

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

Cross Reference: 704 Revenue
705 Expenditures

JESUP COMMUNITY SCHOOL DISTRICT

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JESUP COMMUNITY SCHOOL DISTRICT

GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

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

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

The Board authorizes the superintendent and/or board secretary 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.

GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

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.

Note: This policy is an optional policy. Should the board not adopt a policy implementing GASB54, the default is to reduce – committed, assigned and unassigned fund balances – in that order. Adoption of a policy gives boards the ability to have greater control over their fund balances.

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

Cross Reference: 701.3 Financial Records
703 Budget
704 Revenue

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FISCAL MANAGEMENT

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

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

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

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

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

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

NOTE: Districts should include any optional uses of MSA the district uses in the bulleted list.

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

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FINANCIAL METRICS

The following relevant PK-12 public sector indicators will be provided to the Board annually to better understand the financial trends of the district. These indicators will be an accurate depiction as of June 30th of the preceding fiscal year and will depict at a minimum of three (3) years of data.

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

Financial Projections

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

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

1. **Unspent Authorized Budget Ratio:** Maintain unspent authorized budget ratio within the 5-15% target range. The current year's projected balance will be discussed with the Board before staffing and other spending decisions are finalized for the succeeding year.
2. **Unspent Authorized Budget Net of Restricted Fund Balances (Categorical Balances):** Maintain unspent authorized budget ratio net of restricted fund balances (categorical balances) within the 2-5 % target range. The district will attempt to spend the restricted (categorical) annual allocation in the year received to the extent possible.
3. **Solvency Ratio:** Maintain an unrestricted, uncommitted general fund balance within the 7-17 % target range with 5 % being a minimum goal. The current year's projected balance will be discussed with the Board before establishing the succeeding year's cash reserve levy and before staffing and other spending decisions are finalized.
4. *[Optional: The District will take reasonable steps to achieve a total general fund balance at least equal to its unspent authority. This enables the District to cash flow its legal spending limit].*

CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for any one day shall be sufficient for that day's operations. Funds raised by students shall be kept in the building offices.

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

It shall be the responsibility of the superintendent to determine the amount of cash necessary for each day's operations and to comply with this policy.

Legal Reference: Iowa Code § 279.8 (1995).

Cross Reference: 701.1 Depository of Funds
704 Revenue

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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 board secretary 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 for the Proposed Property Taxes is then held 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.

BUDGET PLANNING

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 (1995).

Cross Reference: 214 Public Hearings
703 Budget
704 Revenue
705 Expenditures

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LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

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

Revenue, from whatever source, shall be accounted for and classified under the official accounting system of the school district. It shall be 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 shall not be used for private gain or political purposes.

Tuition fees received by the school district shall be deposited in the general fund. The tuition fees for pre-kindergarten through twelfth grade during the regular academic school year shall be 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 shall be 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 shall be deposited in the general fund. It shall be 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 shall be deposited in the general fund. It shall be 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 shall be placed in the PPEL (Physical Plant & Equipment Levy) fund. The proceeds from the sale of other school district property shall be placed in the general fund.

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

- Goods and services directly and reasonably related to the educational mission;
- Goods and services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- Goods and services which are not otherwise available in the quantity or quality required by the school district;

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- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales;
- Sale of books, records, tapes, software, educational equipment, and supplies;
- Items displaying the emblem, mascot, or logo of the district or that otherwise promote the identity of the District and its programs if sold on district property;
- Souvenirs and programs relating to events sponsored by or at the district if sold on district property; and
- Goods, products or professional services which are produced, created or sold incidental to the district's teaching, research, and extension missions.

It is the responsibility of the superintendent 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

SALE OF BONDS

The board may conduct an election for the authority to issue bonded indebtedness. Revenues generated from an approved bond issue shall be used only for the purpose stated on the ballot. Use of excess funds in the account for another purpose requires the approval of the voters in the school district community.

Revenues received from the issuing of bonded indebtedness shall be deposited into the Capital Projects fund.

Legal Reference: Iowa Code §§ 74-76; 278.1; 291.13; 298 (1995).

Cross Reference: 701 Financial Accounting System
704 Revenue

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JESUP COMMUNITY SCHOOL DISTRICT

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;

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- 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.

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

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

Cross Reference: 704 Revenue
707 Fiscal Reports

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Bond Disclosure Policy

Article I

Key Participants and Responsibilities

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

Section 1.02. Responsibilities. The Compliance Officer is responsible for the following tasks:

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

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

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

Article II

Official Statements

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

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

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

Article III

Annual Report Filings

Section 3.01. Overview. Under the Disclosure Agreements the District has entered into in connection with certain of its Securities, the District is required each year to file Annual Reports with the EMMA system. Such Annual Reports are generally required to include: (1)

certain updated financial and operating information as outlined in each Disclosure Agreement, and (2) the District's audited financial statements. The documents, reports and notices required to be submitted to the MSRB pursuant to this Policy shall be submitted through EMMA in one or more electronic document format files as required by the Rule at the time of filing, and shall be accompanied by identifying information, in the manner prescribed by the MSRB, or in such other manner as is consistent with the Rule. To facilitate the District's Disclosure Agreements the Compliance officer shall:

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

Article IV

Listed Event Filings

Section 4.01. Disclosure of Listed Events. The District is obligated to disclose to the MSRB

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

(A) Prior to issuance of new Securities on or after February 27, 2019, a complete list of current Financial Obligations shall be compiled and submitted to the Compliance Officer for continuous monitoring regarding compliance with all Disclosure Agreements entered on or after February 27, 2019.

(B) The Compliance Officer shall:

(i) monitor and periodically review the Listed Events identified on Exhibit A, in connection with the Disclosure Agreements identified on the chart in Exhibit B to determine whether any event has occurred that may require a filing with EMMA. To the extent Compliance Officer determines notice for an event is not required based on the event not achieving a level of materiality, Compliance Officer shall document the basis for the determination.

(ii) In a timely manner, not in excess of ten (10) business days after the occurrence of the Listed Event, file a Listed Event Notice for Securities to which the Listed Event applies.

(C) For Securities to which the Listed Event or Events are applicable, the Listed Event Notice shall be filed in a timely manner not in excess of ten (10) business days after the occurrence of the Listed Event.

(D) The Compliance Officer shall monitor Securities data on EMMA regarding rating agency reports for rated Securities and may subscribe to any available ratings agency alert service regarding the ratings of any Securities.

Article V

Miscellaneous

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

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

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

EXHIBIT A LISTED EVENTS

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

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, if material;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders, if material;
- (8) Bond calls, if material, and tender offers;

- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, if material;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person ¹;
Note to paragraph (b)(5)(i)(C)(12):
For the purposes of the event identified in paragraph (b)(5)(i)(C)(12) of this section, the event is considered to occur when any of the following occur:
The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.
- (13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

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

- (15) Incurrence of a Financial Obligation of the obligated person, if material ², or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material*; and
- (16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

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

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

EXHIBIT B

DISCLOSURE AGREEMENT INVENTORY

Complete upon each new issuance

NAME OF ISSUE/PRINCIPAL
AMOUNT _____

DATE OF ISSUE _____

FINAL MATURITY DATE _____

CUSIP FOR FINAL MATURITY _____

DATE BY WHICH ANNUAL REPORTS MUST BE FILED
(OR "EXEMPTION" UNDER THE RULE) _____

ANNUAL REPORTS INFORMATION TO BE FILED

SOURCE OF INFORMATION _____

DATE INFORMATION WAS FILED _____

INVESTMENTS

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

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

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

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. When investing funds other than operating funds, the investments must mature according to the need for the funds.

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

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- Iowa Schools Joint Investment Trust Program (ISJIT); and,
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions.

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

The treasurer shall be responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments.

Approved June 1996

Reviewed June 1999/August 2001/August 2004/June 2007/January 2010/April 2012/August 2014/December 2016/May 2019

Revised

It shall be the responsibility of the superintendent to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district.

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

Legal Reference: Iowa Code §§ 11.2, .6; 12.62; 12B.10; 12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123 (1995).

Cross Reference: 206.4 Treasurer
704 Revenue

GIFTS - GRANTS - BEQUESTS

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

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

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

Legal Reference: Iowa Code §§ 279.42; 565.6 (1995).

Cross Reference: 217 Gifts to Board of Directors
402.4 Gifts to Employees
508.1 Class or Student Group Gifts

Approved June 1996

Reviewed June 1999/August 2001/August 2004/June 2007/January 2010/April 2012/August 2014/December 2016/May 2019

Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

STUDENT ACTIVITIES FUND

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

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

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

Any unencumbered class or activity account balances will be used to support other student activities as approved by the building principal or athletic director, superintendent and board treasurer automatically when a class graduates or an activity is discontinued.

Legal Reference: Iowa Code §§ 11.23; 279.8 (1995).

Cross Reference: 504 Student Activities
701 Financial Accounting System

Approved June 1996

Reviewed June 1999/August 2001/August 2004/January 2010/April 2012/August 2014/December 2016/May 2019

Revised July 2007

JESUP COMMUNITY SCHOOL DISTRICT

Fundraising Within the District

Code 704.6

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.

NOTE: This is an optional policy.

Legal Reference: *Senior Class of Pekin High School v. Tharp*, 154 N.W.2d 874 (Iowa 1967) .
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 2019

Reviewed _____

Revised September 2022/May 2024

Fundraising Within the District Regulation

All district affiliated fundraising will be approved by the school board. Once approved, funds collected related to district affiliated fundraising will be placed in the appropriate fund in accordance with applicable laws and board policies. Prior to approval of district affiliated fundraising efforts, the board will consider:

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

Student Fundraising

Student fundraising can enhance a student's educational experience, but it must not be at the expense of the safety and education of the district's students. The following are additional regulations to assist the administration in developing procedures necessary for successful fundraising efforts:

- Students will not be asked to solicit door to door.
- Students who do not wish to engage in fundraising efforts will be provided an alternative community service option to apply toward credit of funds raised. The alternative option will not be unduly burdensome or onerous when compared to the fundraising activity.
- All funds generated due to a student fundraising activity will be deposited into the district's student activity funds, pursuant to applicable laws and board policies.
- Funds raised for a participatory student activity will be equally applied to all students regardless of their participation in fundraising efforts.
- All funds generated from district sponsored student fundraising efforts will be deposited in the student activity fund.
- All funds generated from non-district sponsored student fundraising efforts will be deposited into a private purpose trust fund designated by the board for such purpose.
- No school district employee or other individual affiliated with the district may deposit student fundraising funds into any other account.
- All funds received from student fundraising are the property of the district.

Application to Conduct a Fundraiser

School Sponsor _____ Date _____

Purpose of Fundraiser (including amount necessary to fund purpose, projected amount of sales/expenses/income and use of the funds raised)

Description of Fundraiser: _____

Date(s) to be conducted: from _____ to _____

Students to be involved: _____

Discussed at Administrative meeting on: _____

Board of Education Notification: _____
date

Approval: _____ Date: _____
Signature of building principal

Comments: _____

PURCHASING - BIDDING

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

Goods and Services

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

Purchases for goods and services shall conform to the following:

- The superintendent shall have the authority to authorize purchases without prior board approval and without competitive request for proposals, quotations, or bids for goods and services up to \$5,000
- For goods and services costing at least \$5,000 and up to \$50,000, the superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased prior to board approval. The quotation process may be informal, and include written or unwritten quotations.
- For goods and services exceeding, \$50,000, the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

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

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

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

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

Public Improvements

The board shall enter into public improvement contract(s) as the board deems to be in the best interest of the school district. 'Public improvement' means "a building or construction work which is constructed under the control of a governmental entity and is paid for in whole or in part with funds of the governmental entity, including a building or improvement constructed or operated jointly with any public or private agency."

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

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

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.

NOTE: While Iowa law dictates threshold amounts for quotes and bids for public improvement projects, there is no such requirement for goods and services. The district has discretion in this area to set the amounts required for the purchasing process.

NOTE: Districts should compare the discretionary purchasing limits in the section regarding goods and services with purchasing limits set in other policies (e.g., expenditures) to ensure consistency.

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 1996

Reviewed June 1999/August 2001/August 2004/February 2010/May 2012/September 2014/June 2019

Revised January 2007/February 2017/July 2018/March 2023

**SUSPENSION AND DEBARMENT OF VENDORS AND CONTRACTORS
PROCEDURE**

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

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

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

Approved July 2018

Reviewed June 2019

Revised

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, or agent, any member of his or her immediate family, his or her 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, and agents 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, or agent.

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

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 item is only available from a single source; (2) public exigency or emergency will not permit the delay resulting from competitive bids; (3) the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or (4) after solicitation of a number of sources, competition is 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, 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 potential sources; (3) when economically feasible, dividing contracts into smaller tasks or quantities to allow 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

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

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

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

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

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

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

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

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

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not 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.

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

(J) See §200.322 Procurement of recovered materials.

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

- (a) The district is prohibited from obligating or expending loan or grant funds to:
1. Procure or obtain;
 2. Extend or renew a contract to procure or obtain; or
 3. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
 - i. 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).
 - ii. Telecommunications or video surveillance services provided by such entities or using such equipment.
 - iii. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence 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 foreign country.

- (b) In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (l), heads of executive agencies administering 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.
- (c) See Public Law 115-232, section 889 for additional information.
- (d) See also §200.471.

Approved _____ Reviewed _____ Revised March 2023/

JESUP COMMUNITY SCHOOL DISTRICT

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.

NOTE: This is a mandatory policy. School districts that have credit cards must have a board policy. School districts that have only a gasoline credit card should amend this policy to reflect their practice.

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

JESUP COMMUNITY SCHOOL DISTRICT

Cross Reference: 216.3 Board of Directors' Member Compensation and Expenses
 401.7 Employee Travel Compensation

Approved December 1995

Reviewed March 1999/March 2001/January 2003/April 2004/January 2006/June 2008/March 2013/July 2015/December 2017/June 2020

Revised June 2023

JESUP COMMUNITY SCHOOL DISTRICT

PURCHASING ON BEHALF OF EMPLOYEES

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

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

Legal Reference: Iowa Code § 279.8 (1995).

Cross Reference: 703 Budget

Approved June 1996

Reviewed June 1999/August 2001/August 2004/June 2007/February 2010/May 2012 September 2014/January 2017/June 2019

Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

PAYMENT FOR GOODS AND SERVICES

The board authorizes 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 payment for the bills at the board's regular board meeting.

The secretary shall 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 shall be 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 shall be the responsibility of the superintendent to develop the administrative regulations regarding this policy.

Legal Reference: Iowa Constitution, Art. III § 31.
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) (1995).
281 I.A.C. 12.3(1).
1980 Op. Att'y Gen. 102, 160, 720.
1976 Op. Att'y Gen. 69.
1972 Op. Att'y Gen. 130, 180, 392, 456, 651.
1936 Op. Att'y Gen. 375.

Cross Reference: 705 Expenditures

Approved June 1996

Reviewed June 1999/August 2001/August 2004/February 2010/May 2012 September 2014/January 2017/June 2019

Revised January 2007

JESUP COMMUNITY SCHOOL DISTRICT

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 public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

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

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

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

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

Legal Reference: Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.70
1979 Op. Atty. Gen., No. 79-4-26

Cross Reference: 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 August 2023

USE OF PUBLIC FUNDS REGULATION

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

Reimbursements to an Individual

- **Use of Credit/Procurement Card**: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy 401.10 – Credit and Procurement Cards.
- **Mileage**: Individual 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 mealtimes should be avoided when possible. When a district meeting is required to take place spanning a customary mealtime, the superintendent or designee shall determine whether food and/or refreshments 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, and honorarium shall be given to the district.

Supplies for Public Areas

- Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshments for 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 district 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 value 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 mealtimes 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 a time that's most convenient for the public, and often span normal meal hours. Food and refreshments 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.

Approved August 2023

PAYROLL PERIODS

The payroll period for the school district shall be monthly. Employees shall be paid on the 25th day of each month. If this day is a holiday, recess, or weekend, the payroll shall be paid on the last working day prior to the holiday, recess or weekend.

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

NOTE: This policy is written for a monthly payroll period. If another method is used, the policy should be amended to reflect the proper method.

Legal Reference: Iowa Code §§ 20.9; 91A.

Cross Reference: 706.2 Payroll Deductions

Approved June 1996

Reviewed June, 1999/August 2001/August 2004/ October 2007/February 2010/May 2012/September 2014/January 2017/June 2019

Revised June 2017/May 2024

JESUP COMMUNITY SCHOOL DISTRICT

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 May 2024

Reviewed _____

Revised _____

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.

NOTE: This is a mandatory policy.

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 May 2024

Received _____

Revised _____

REDUCTION IN EMPLOYEE PAY 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 Superintendent or Business Manager. Within 15 business days of receiving the complaint, the Superintendent or Business Manager 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.

Presentation and Publication of Financial Information

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

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

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

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

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

Cross Reference: 206.3 Secretary
210.1 Annual Meeting
707 Fiscal Reports

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/February 2010/May

JESUP COMMUNITY SCHOOL DISTRICT

AUDIT

Code 707.4

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.

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/February 2010/May 2012/September 2014/January 2017/June 2019

Revised May 2024

JESUP COMMUNITY SCHOOL DISTRICT

INTERNAL CONTROLS

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

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

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

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

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

Upon approval of the board, the superintendent, may contact the State Auditor or elect to employ the school district's auditing firm or State Auditor to conduct a complete or partial forensic/internal control/SAS99 audit annually or otherwise as often as deemed necessary. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. The superintendent, shall ensure the State Auditor is notified of any suspected embezzlement or theft pursuant to Iowa law. In the event, there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to, and including termination.

Approved January 2007/September 2014 Revised May 2012 Reviewed January 2017/June 2019

Legal References: American Competitiveness and Corporate Accountability Act of 2002,
Pub. L. No. 107-204.
Iowa Code ch. 11, 279.8 (2005).

INTERNAL CONTROLS PROCEDURES

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

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

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

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

Approved January 2007

Revised May 2012/September 2014

Reviewed January 2017/June 2019

JESUP COMMUNITY SCHOOL DISTRICT

Audit Committee

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

The audit committee is comprised of:

- School Business Official
- Superintendent
- School Board President

The audit committee may at their discretion select a chair. The audit committee chair is selected by **[insert appropriate process.]**

The major responsibilities of the audit committee are to:

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

(insert other duties as desired by the board)

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

NOTE: For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #4- May 24, 2006.

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

Cross References: 208 Ad Hoc Committees
707.5 Internal Controls

Approved May 2024
Revised _____
Reviewed _____

JESUP COMMUNITY SCHOOL DISTRICT

CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

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

• Secretary's financial records	Permanently
• Treasurer's financial records	Permanently
• 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 cancellation, transfer, redemption, and / or replacement	11 years after maturity,
• Written contracts	11 years
• Cancelled warrants, check stubs, bank statements, bills, invoices, and related records	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 district
• Employment applications	2 years
• Payroll records	3 years
• School meal program accounts/ records claim for reimbursement	3 years after submission of the final

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

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

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

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

NOTE: Most of the time limits listed in this policy are based on legal requirements. Where the law is silent, best practice time limits have been developed. Prior to changing any of the time limits listed, it is recommended that local counsel be contacted.

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 July 1996
Reviewed July 1999/September 2001/October 2007/February 2010/May 2012/September 2014/January 2017/June 2019
Revised September,2004/June 2023

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 for the replacement values, when possible, after reviewing the costs and availability of such insurance. The comprehensive insurance program shall be reviewed once every three years.

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 would 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 \$500 unless such insurance is required by statute or contract.

The board may retain a private appraisal agency for inventory and appraisal value services. An itemized statement of the appraised value of school district facilities shall be kept. The approval shall be updated at least once every five years. Insurance will only be purchased through legally licensed Iowa insurance agents.

Administration of the insurance program, placing the insurance coverage and loss prevention activities shall be the responsibility of the superintendent. The board secretary shall be responsible for maintaining property appraisals and inventories, processing claims and maintaining loss records.

It shall be the responsibility of the superintendent to recommend, when necessary, the use of a private appraisal agency and make recommendations to the board for the purchase of additional insurance coverage.

Legal Reference: Iowa Code §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7;
517A.1; 670.7 (1995).
1974 Op. Att'y Gen. 171.
1972 Op. Att'y Gen. 676.

Cross Reference: 205 Board Member Liability
709 Insurance Program
804 Safety Program

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/February 2010/May 2012/September 2014/January 2017/June 2019

Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

SCHOOL NUTRITION PROGRAM

The school district will operate a school nutrition program. 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 or juice 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 food service director for food service to employee groups, parent-teacher meetings, civic organizations meeting for the purpose of better understanding the schools, and senior citizens in accordance with board policy.

The school nutrition program is operated on a nonprofit basis. The revenues of the school nutrition program will be used only for paying the regular operating costs of the school nutrition program. Supplies of the school nutrition program shall only be used for the school nutrition program.

The board will set, and periodically 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 program, in accordance with federal and state law.

It shall be the responsibility of the food service director to administer the program. The food service director will cooperate with the superintendent so that the school nutrition program functions properly.

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.

NOTE: This is a mandatory policy.

NOTE: Superintendents will make the annual recommendation to the board after they have completed the Paid Lunch Equity (PLE) tool. For additional information, please visit the “Nutrition Programs” section of the Iowa Department of Education’s [website](#).

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

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

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/February 2010/May 2012/September 2014/January 2017/June 2019

Revised June 2017/July 2018

JESUP COMMUNITY SCHOOL DISTRICT

Page 2 of 2

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, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

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

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

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

This institution is an equal opportunity provider.

Iowa Nondiscrimination Statement

It is the policy of this CNP provider not to discriminate on the basis of race, creed, color, sex, sexual orientation, gender identity, national origin, disability, age, or religion in its programs, activities, or employment practices as required by the Iowa Code section 216.6, 216.7, and 216.9. If you have questions or grievances related to compliance with this policy by this CNP Provider, please contact the Iowa Civil Rights Commission, Grimes State Office Building, 400 E 14th St, Des Moines, IA 50319-1004; phone number 515-281-4121 or 800-457-4416; website: <https://icrc.iowa.gov/>.

Approved September 2022

JESUP COMMUNITY SCHOOL DISTRICT

CHILD NUTRITION PROGRAMS CIVIL RIGHTS COMPLAINT FORM

Complaint Contact Information:

Name: _____

Street Address, City, State, Zip: _____

County: _____ Area Code/Phone: _____

Email Address: _____

Complaint information:

1. Specific name and location of the entity and individual delivering the service or benefit:
2. Describe the incident or action of the alleged discrimination or give an example of the situation that has a discriminatory effect on the public, potential program participants, or current participants:
3. On what basis does the complainant feel discrimination exists (race, color, national origin, sex, age, disability, creed, sexual orientation, religion, gender identity, political party affiliation, actual/potential parental/family/marital status)?
4. List the names, titles, and business addresses of persons who may have knowledge of the alleged discriminatory action:
5. List the date(s) during which the alleged discriminatory actions occurred, or if continuing, the duration of such actions:
6. Date complaint received:
7. Person receiving complaint: _____
8. Action(s) taken: _____

USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the six protected classes of race, color, national origin, sex, age, and disability for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within five calendar days of receipt and no later than 180 days of the discriminatory act. The link for submission of a complaint is: program.intake@usda.gov.

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

This institution is an equal opportunity provider.12/2021

Approved September 2022

JESUP COMMUNITY SCHOOL DISTRICT

SCHOOL NUTRITION PROGRAM CIVIL RIGHTS COMPLAINT 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, sex, age, and disability.
2. Any person claiming discrimination has a right to file a complaint within 180 days of the alleged discrimination. See below for additional Iowa Civil Rights information. A civil rights complaint based on the protected classes listed in #1 above must be forwarded to the address on the nondiscrimination statement.
3. All complaints, whether written or verbal, must be accepted by the School Food Authority (SFA)/Sponsor/Organization and forwarded to USDA at the address or link on the nondiscrimination statement within 5 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.
4. There must be enough information to identify the agency or individual toward which the complaint is directed and indicate the possibility of a violation. Every effort should be made to obtain at least the following information:
 - Name, address and telephone number or other means of contacting the complainant;
 - The specific location and name of the organization delivering the program service or benefit;
 - The nature of the incident(s) or action(s) that led the complainant to feel there was discrimination;
 - The basis on which the complainant feels discrimination occurred (race, color, national origin, sex, age, or disability);
 - The names, titles, and addresses of people who may have knowledge of the discriminatory action(s); and
 - The date(s) when the alleged discriminatory action(s) occurred or, if continuing, the duration of such action(s).
5. USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the six protected classes listed in #1 above, 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
6. In Iowa, protected classes also include sexual orientation, gender identity, religion or creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is: Iowa Civil Rights Commission, Grimes State Office building, 400 E. 14th St. Des Moines, IA 50319- 1004; phone number 515-281-4121, 800-457-4416; website: <https://icrc.iowa.gov/>.

Bureau of Nutrition and Health, IDOE, 12/2021

Approved September 2022

JESUP COMMUNITY SCHOOL DISTRICT

FREE OR REDUCED COST 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 cost. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced price meals.

The district shall 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 Superintendent 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 Superintendent.

Employees, students and others will be required to deposit money into their lunch account prior to meals being consumed. Visitors and guests may pay cash for their meals.

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

Legal Reference: 42 U.S.C. §§ 1751 et seq. (1988).
7 C.F.R. Pt. 210 et seq. (1993).
Iowa Code ch. 283A (1995).
281 I.A.C. 58.

Cross Reference: 710 School Food Services

Approved July 1996

Reviewed July 1999/September 2001/October 2007/February 2010/May 2012/September 2014/January 2017/June 2019

Revised September 2004/June 2017

JESUP COMMUNITY SCHOOL DISTRICT

VENDING MACHINES

Food served or purchased by students during the school day and food served or purchased for other than special circumstances shall be approved by the superintendent. Vending machines in the school building shall be the responsibility of the administration. Purchases from the vending machines, other than juice machines, shall not be made during the lunch periods.

It shall be 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. (1988).
7 C.F.R. Pt. 210 et seq. (1993).
Iowa Code ch. 283A (1995).
281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising
710 School Food Services

Approved July 1996
Reviewed July 1999/September 2001/September 2004/October 2007/February 2010/May 2012/September 2014/January 2017/June 2019
Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

MEAL CHARGES

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

Payment of Meals

Students have use of a meal account. When the balance reaches \$0.00 a student may charge no more than \$5.00 for a single account and \$10.00 for a family account. When an account reaches this limit, a student shall not be allowed to charge further meals or a la carte items until the negative account balance is paid. [Insert description for how families may add money to student accounts by cash, check, or online bank account.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases. Students with outstanding meal charge debt shall be allowed to purchase a meal if the student pays for the meal when it is received. The school district may provide an alternate meal that meets federal and state requirements to students who have charged the maximum allowance to the student account and cannot pay out of pocket for a meal.

Employees may use a charge account for meals, but may charge no more than \$5.00 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

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with families to resolve the matter of unpaid charges. Families will be notified of an outstanding negative balance once the balance reaches \$10.00. Families will be notified by electronic and/or written notice. Negative balances of more than \$50.00, not paid prior to the end of the school year will 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.

MEAL CHARGES

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.

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

NOTE: If the district elects to provide alternate meals for students, the alternate meal must contain components available to all students and be provided in the same manner as meals are provided to other students. Additionally, the district is expected to accommodate special dietary needs when a child's disability restricts their diet.

NOTE: The Iowa Department of Education has tools and resources available to help districts with the school nutrition program and meal charge policy implementation and review. Please visit the "[School Meals](#)" section of the Iowa Department of Education's website.

NOTE: School districts must follow appropriate debt collection practices when trying to recover unpaid meal charges.

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

STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

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

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

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. 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 shall be within the discretion of the board to determine such conditions. Parents, who transport their children at the expense of the school district, shall be reimbursed at the rate per mile set by the state. A student may be required at the board's discretion to meet a school bus vehicle without reimbursement up to three-fourths of a mile.

Transportation arrangements made with a neighboring school district shall follow the terms of the agreement. Students, who choose to attend a school in a school district other than their resident school district, shall provide transportation to and from the school at their own expense.

Legal Reference: 20 U.S.C. §§ 1401, 1701 et seq. (1988).
34 C.F.R. Pt. 300 et seq. (1993).
Iowa Code §§ 256B.4; 285; 321 (1995).
281 I.A.C. 41.8; 43.

Cross Reference: 501.16 Homeless Children and Youth
603.3 Special Education
711 Transportation

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised _____

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 July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised August 2021

JESUP COMMUNITY SCHOOL DISTRICT

STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

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

1. Bus riders shall be at the designated loading point before the bus arrival time.
2. Bus riders shall wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept cleared at all times.
5. All bus riders shall load and unload through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written permission to get off at a different location is given to the driver.
7. The driver may assign a rider a seat.
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 shall assist in looking after the safety and comfort of younger students.
15. A bus rider who must cross the roadway to board or depart from the bus shall pass in front of the bus (no closer than 10 feet), look in both directions and proceed to cross the road or highway only on signal from the driver.
16. Students shall not throw objects about the vehicle nor out through the windows.
17. Shooting paper wads, squirt guns or other material in the vehicle is not permitted.
18. Students shall keep feet off the seats.
19. Roughhousing in the vehicle is prohibited.
20. Students shall refrain from crowding or pushing.
21. The use or possession of alcohol, tobacco or look-alike substances is prohibited in the vehicle.
22. The Good Conduct Rule is in effect

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised _____

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

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

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

Students, who are provided transportation in school district transportation vehicles for extracurricular events, shall 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 shall be the responsibility of the superintendent to make a recommendation to the board annually as to whether the school district shall provide the transportation authorized in this policy. In making the recommendation to the board, the superintendent shall consider the 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 (1995).
281 I.A.C. 41.8; 43.

Cross Reference: 504 Student Activities
711 Transportation

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

Transportation to and from the student's attendance center for summer school instructional programs shall be within the discretion of the board. It shall be the responsibility of the superintendent to make a recommendation regarding transportation of students in summer school instructional programs at the expense of the school district. In making the recommendation to the board, the superintendent shall consider the 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.

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

Legal Reference: Iowa Code § 285.10 (1995).
281 I.A.C. 43.10.

Cross Reference: 603.2 Summer School Instruction
711 Transportation

Approved July 1996
Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019
Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

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 and nonresident/nonpublic students may be, and resident students attending a nonpublic school accredited by the State Department of Education will be, transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident, nonpublic and nonresident/nonpublic school students shall obtain the permission of the superintendent prior to being transported by the school district.

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

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

Continued transportation of nonresident, nonpublic and nonresident/nonpublic school students on a public school vehicle route will be subject to resident public school students' transportation needs. The superintendent shall make a recommendation annually to the board regarding the method to be used. In making a recommendation to the board, the superintendent shall 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 shall be 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 (1995).

Cross Reference: 711 Transportation

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

**TRANSPORTATION OF NONRESIDENT AND NONPUBLIC
SCHOOL STUDENTS**

The district will transport nonresident nonpublic students under the following conditions:

1. The student's resident district transfers, in writing, (Iowa Code 285.1) the student's reimbursement (Iowa Code 285.2) to Jesup Community School.
2. The student(s) will be picked up and dropped off at a current bus route within the Jesup District. A designated adult or the student(s) that reside at that address must be present in order for the student(s) to be picked up or dropped off. If the student(s) that reside at that address are not on the bus (afternoon) and an adult is not present at the pick up point, the student(s) will be returned to the school of attendance. The school of attendance will have the responsibility of contacting the parents or transporting the student.
3. The students and the parents will follow the rules and guidelines of the district. The students/parents agree that if there are any serious discipline problems or continual issues with the district pertaining to transportation, the district may terminate the agreement during the school year.
4. The district agrees to continue this agreement on a year-to-year basis only. The district will notify the parents by July 1 if the district wants to terminate this agreement for the following school year.

The district and parents agree to follow the above listed guidelines.

Parents of Student(s)/Date

Superintendent/Date

Administrator - School of Attendance/Date

JESUP COMMUNITY SCHOOL DISTRICT

TRANSPORTATION OF NONSCHOOL 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 shall be 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) (1995).
281 I.A.C. 43.10.

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

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised _____

SCHOOL BUS SAFETY INSTRUCTION

The school district shall conduct school bus safe riding practices instruction and emergency safety drills once a year for students who utilize school district transportation.

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

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

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

Legal Reference: Iowa Code §§ 279.8; 321 (1995).
281 I.A.C. 43.40.

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

Approved July 1996

Reviewed July 1999/September 2001/September 2004/October 2007/March 2010/May 2012/February 2017/July 2019

Revised _____

JESUP COMMUNITY SCHOOL DISTRICT

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 a Technology Coordinator who will oversee the use of school district technology resources. The Technology 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 including web sites 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.

Approved February 2024

Reviewed
Revised February 2024

JESUP COMMUNITY SCHOOL DISTRICT

Code 711.7

RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

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Social Networking or Other External Web Sites

For purposes of this policy any web site, other than the school district web site or school-school district sanctioned web sites, are considered external web sites. 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 web site 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 web sites. Employees, students and volunteers shall not use the school district logos, images, iconography, etc. on external web sites 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 web sites 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.

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

Cross Reference: 104 Anti-Bullying/Harassment
306 Administrator Code of Ethics
401.11 Employee Orientation
407 Licensed Employee Termination of Employment
413 Classified Employee Termination of Employment
605 Instructional Marterials

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, and shall reply promptly to inquiries with information that the employee can reasonably be expected to provide.
- Communications with parents and/or students must be made on a school district 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.

RESPONSIBLE TECHNOLOGY USE& SOCIAL NETWORKING REGULATION

- Infringing on any copyrights or other intellectual property rights, including copying, installing, receiving, transmitting or making available any copyrighted software on the school district network. *See Policy 605.7, Use of Information Resources* for more information.
- Using the network to receive, transmit or make available to others obscene, offensive, or sexually explicit material
- Using the network to receive, transmit or make available to others messages that are racist, sexist, and abusive or harassing to others.
- Use of another's account or password.
- Attempting to read, delete, copy or modify the electronic mail (e-mail) of other system users.
- Forging or attempting to forge e-mail messages.
- Engaging in vandalism. Vandalism is defined as any malicious attempt to harm or destroy school district equipment or materials, data of another user of the school district's network or of any of the entities or other networks that are connected to the Internet. This includes, but is not limited to, creating and/or placing a virus on the network.
- Using the network to send anonymous messages or files.
- Revealing the personal address, telephone number or other personal information of oneself or another person.
- *[Using the network for sending and/or receiving personal messages.]*
- 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 *[insert title.]*
- 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.