

Shenandoah Community School District Board of Directors  
Shenandoah Administration Board Room  
January 9, 2023 – 5:00 p.m.  
Regular Meeting

Board Agenda

1. Call to Order
2. Roll Call and Determination of Quorum
3. Mission Statement: Read by Director Hiser
  - a. *The Shenandoah Community School District, in partnership with families and the community, will provide each student an educational environment that maximizes his or her potential to become responsible, successful citizens and lifelong learners in an ever-changing world.*
4. Public Hearing – Resolution to Continue Participation in the Instruction Support Program
5. Public Hearing – District Developed Special Education Delivery Plan
6. Welcome To Audience
7. Public Forum
8. Consent Agenda
  - a. Minutes
  - b. Treasurer’s Report
    - i. Account Balances
    - ii. Unspent Authorized Budget Report
    - iii. Accounts Payable
  - c. Personnel Requests:

Contracts:

Elizabeth Herold	K-8 Associate Level II/III	\$14.39/hr
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Contracts 2023-24:

Grant Staats	.5 FTE Varsity Asst Football Coach	\$1868
Kyle Wallace	Associate TBD	\$14.24/hr
Kyle Wallace	.5 FTE Varsity Asst Football Coach	\$1868

Modifications (Paraeducator Certification - \$.15):

Holly Olson

Resignations:

Tarah Hailey	JK-8 Associate	effective 1.13.23
Terri Henderson	JK-8 Secretary	effective 12.30.22
  - d. Fundraising Requests:  
\*on attached sheet
  - e. Grant Requests:
    - i. Greater Shenandoah Foundation – Elementary PBIS for \$2,000 for Spring Family Carnival Night
  - f. Out of State Travel Requests:
    - i. MC2 to Omaha, Nebraska on March 8<sup>th</sup> to visit 3 businesses
9. Action Items
  - a. Approve Resolution to Continue Participation in the Instructional Support Program
  - b. Approve District Developed Special Education Delivery Plan

- c. Approve Request to the School Budget Review Committee for Modified Supplemental Amount and Supplemental State Aid for the 2023-2024 Dropout Prevention Program in the amount of \$288,077 for expenditures necessary to implement the 2023-2024 at-risk and dropout prevention program plans
- d. Accept Letters of Intent to Bargain from SEA and SSA+
- e. Approve adding 1 FTE Construction Teaching Position
- f. Approve Final Reading of Board Policies:
  - i. 401.14: Employee Expression
  - ii. 402.02: Child Abuse Reporting
  - iii. 408.01: Licensed Employee Professional Development
  - iv. 601.02: School Day
  - v. 602.01: Curriculum Development
  - vi. 602.02: Curriculum Implementation
  - vii. 602.03: Curriculum Evaluation
  - viii. 605.01: Instructional Materials Selection (I,II)
  - ix. 605.01-R(1): Instructional Materials Selection (I, II) Regulation
  - x. 605.02: Instructional Materials Inspection
  - xi. 605.03: Objection to Instructional Materials
  - xii. 605.03-R(1): Objection to Instructional Materials – Reconsideration of Instructional Materials Regulation
  - xiii. 605.3E1: Instructions to the Reconsideration Committee
  - xiv. 605.3E2: Reconsideration of Instructional and Library Materials
  - xv. 605.3E3: Sample Letter to Individual Challenging Instructional or Library Materials
  - xvi. 605.3E4: Request to Prohibit a Student from Checking out Specific Library Materials
  - xvii. 605.04: Technology and Instructional Materials
  - xviii. 605.05: School Library
  - xix. 802.04: Capital Asset

10. Informational Items

Next Regular Meeting –February 13, 2023 at 5:00 p.m.

11. Adjournment

Shenandoah Community School District Board of Directors  
 Shenandoah Administration Board Room  
 January 9, 2023 – 6:15 p.m.  
 Closed Session

1. Call to Order
2. Roll Call and Determination of Quorum
3. Approval of Agenda
4. Closed Session

Motion – I move that the Board go into closed session as authorized by Iowa Code Section 21.5(1)(a) & 21.5(1)(e) to conduct a hearing to consider disciplinary action against a student and to review and discuss records which are required by state or federal law to be kept confidential.

Return to Open Session

5. Action Item:
  - a. Action regarding recommended discipline of student
6. Adjournment

**Shenandoah Community School District**  
**Minutes of the Annual Meeting of the Board of Directors – December 12, 2022**  
**Administration Board Room**

**Call to Order:**

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

**Roll Call:**

Roll Call was answered by Directors Jean Fichter, Jeff Hiser, Benne Rogers, Adam Van Der Vliet and Clint Wooten. Also present were Superintendent Dr. Kerri Nelson, School Business Official William Barrett and Board Secretary Lisa Holmes.

**Mission Statement:**

The SCSD Mission Statement was read by Director Wooten.

**Welcome to Audience:**

President Fichter welcomed everyone to the meeting.

**Open Forum:**

President Fichter read the rules for speaking during the open forum. There was no public comment.

**Action Items:**

***Approval of Previous Minutes***

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

***Approval of Treasurer's Report***

Motion to approve Account Balances, Unspent Authorized Budget Report and Accounts Payable by Director Hiser, second by Director Van Der Vliet. Motion carried unanimously.

**Adjournment of Retiring Board:**

Motion by Director Wooten, second by Director Van Der Vliet to adjourn the meeting at 5:03 pm. Motion carried unanimously.

**Call to Order:**

Board Secretary Lisa Holmes called the meeting to order at 5:04 pm.

**Roll Call:**

Roll Call was answered by Directors Jean Fichter, Jeff Hiser, Benne Rogers, Adam Van Der Vliet and Clint Wooten. Also present were Superintendent Dr. Kerri Nelson, School Business Official William Barrett and Board Secretary Lisa Holmes.

**Election of Board President and Oath:**

Director Rogers nominated Director Fichter. Director Hiser nominated himself. Paper ballots were handed out, collected and read by the board secretary with Directors Fichter, Rogers, Van Der Vliet and Wooten voting for Director Fichter and Director Hiser voting for himself. Director Fichter was elected on a 4-1 vote. Board Secretary Lisa Holmes administered the oath of office to newly elected Board President Jean Fichter who then presided over the meeting.

**Election of Board Vice President & Oath**

Director Wooten nominated Director Van Der Vliet. Director Hiser nominated himself. Paper ballots were handed out, collected and read by the board secretary with Directors Fichter, Rogers, Van Der Vliet and Wooten voting for Director Van Der Vliet and Director Hiser voting for

himself. Director Van Der Vliet was elected on a 4-1 vote. Board Secretary Lisa Holmes administered the oath of office to newly elected Vice President Adam Van Der Vliet.

**Consent Agenda:**

Personnel Requests: Contracts: Stacy Jones, PM Dispatch - \$14.75/hr. Contracts 2023-24: Clare Conley, MS Ag/Science – BA/Step 3. Resignations: Kadelyn Cunningham, K8 Associate – effective 11/16/22; Diana Roberts, Associate – effective 1/2/23; Grant Staats, Girl’s Cross Country Coach. Volunteer Coaches: John Connell, MS Basketball; Kayla Shelton, Cheerleading. Fundraising Requests as noted. Out of State Travel Requests as noted. Early Graduation Request – May 2023 pending all requirements are met: Katelynn Anderzhon. Motion to approve by Director Van Der Vliet, second by Director Rogers. Motion carried unanimously.

**Action Items:**

***Approve Appointment of Ahlers & Cooney as SCS D Attorney:***

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

***Approve Bank Depositories with Bank Iowa, First National Bank and ISJIT:***

Motion to approve Bank Iowa (PPEL, SAVE, General Fund, Management) for up to \$7.5 million, First National Bank (Activities, Scholarship) for up to \$1 million and ISJIT for up to \$5 million by Director Van Der Vliet, second by Director Rogers. Motion carried unanimously.

***Approve Valley News Today as SCS D Publication:***

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

***Appoint Member to Page County Conference Board:***

Directors Hiser and Fichter volunteered to serve. Director Van Der Vliet made a motion to appoint Director Fichter, second by Director Wooten. Ayes – Rogers, Van Der Vliet, Wooten, Fichter. Nays - Hiser. By a 4-1 vote, Director Fichter was appointed to serve.

***Appoint Member to Fremont County Conference Board:***

Director Rogers nominated Director Wooten, second by Director Van Der Vliet. Motion carried unanimously.

***Approve 2023 Page County Fair Agreement:***

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

***Approve Purchase of Stage Curtain and Cyclorama from Heartland Scenic:***

There were two quotes received. One was from Heartland Scenic for \$50,860 for the curtain and \$3,334 for the cyclorama and the other was from Omaha Stage for \$44,498 for the curtain and \$2,368 for the cyclorama. Elliot Smith spoke about both quotes and believes that Heartland Scenic has the better product and that Omaha Stage doesn’t appear to meet industry standards. Motion to approve quote with Heartland Scenic by Director Van Der Vliet, second by Director Wooten. Motion carried unanimously.

***Approve Sharing Agreement with Sidney CSD for Tennis for 2023 at a per athlete rate:***

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

***Approve Addition of Contemporary US Issues as a High School Course Starting Second Semester:***

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

**Approve LED Lighting Proposal in the amount of \$36,479:**

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

**Approve Resolution to Consider Continued Participation in the Instructional Support Program and to Schedule a Public Hearing for January 9<sup>th</sup> at 5:00 pm:**

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

**Set Public Hearing for District Developed Special Education Delivery Plan for January 9<sup>th</sup> at 5:00 pm:**

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

**Approve Second Readings of Board Policies – 401.14: Employee Expression, 402.02: Child Abuse Reporting, 408.01: Licensed Employee Professional Development, 601.02: School Day, 602.01: Curriculum Development, 602.02: Curriculum Implementation, 602.03: Curriculum Evaluation, 605.01: Instructional Materials Selection (I,II), 605.01-R(1): Instructional Materials Selection (I, II) Regulation, 605.02: Instructional Materials Inspection, 605.03: Objection to Instructional Materials, 605.03-R(1): Objection to Instructional Materials – Reconsideration of Instructional Materials Regulation, 605.3E1: Instructions to the Reconsideration Committee, 605.3E2: Reconsideration of Instructional and Library Materials, 605.3E3: Sample Letter to Individual Challenging Instructional or Library Materials, 605.3E4: Request to Prohibit a Student from Checking out Specific Library Materials, 605.04: Technology and Instructional Materials, 605.05: School Library, 802.04: Capital Asset:**

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

Although not on the agenda, short discussion was held about protocols followed regarding the lock down incident at the JK-8 building in November. Dr. Nelson responded to a question from Director Hiser that debriefing was done following the incident. She also noted that the district has undergone a safety audit that was made available by the Iowa Department of Education. Participating in the audit will allow for additional funding of \$50,000 per building.

**Informational Items:**

Next Regular Meeting – January 9, 2023 at 5:00 pm

**Adjournment:**

Motion by Director Van Der Vliet, second by Director Wooten to adjourn the meeting at 5:36 pm. Motion carried unanimously.

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Board Secretary

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Board President

Following the meeting the board met in exempt session for the purpose of discussing negotiations.









**SHENANDOAH COMMUNITY SCHOOL  
CALCULATION OF MISCELLANEOUS INCOME**

**2022-2023**

	STATE AID/ SRCIPVR (CNI)	TLC/4 YR STATE AID/TSS/ EARLY INTER/PD/ TRANS EQ.	SPED DEFICIT SUPPLEMENTAL	AEA FLOWTHROUGH	PROPERTY TAX	INSTRUCTIONAL SUPPORT THRU	EXCISE TAXES UTILITY REPL.	** MISC	TOTAL REVENUE
	Source Codes	Source CodeS	STATE AID Source Code	Source Code	Source Codes	INCOME SURTAXES Source Code	Source Codes	REVENUE	(Includes Flowthrough)
	3111, 3112 3801, 3803	3116, 3117, 3119 3204, 3216, 3376	3113	3214	1110-1119	1134	1170-1179		
JUL								7,847.11	7,847.11
AUG								48,493.76	48,493.76
SEP	562,986.00	145,736.00	-	495,632.00	753,464.57	-	22,472.51	14,487.22	1,994,778.30
OCT	562,986.00	145,736.00	-	-	1,261,529.77	-	40,629.77	11,911.46	2,022,793.00
NOV	562,986.00	145,736.00	-	-	128,536.93	-	-	23,493.54	860,752.47
DEC	605,465.37	145,736.00	-	-	75,459.85	171,107.25	-	120,006.97	1,117,775.44
JAN	-	-	-	-	-	-	-	-	-
FEB	-	-	-	-	-	-	-	-	-
MAR	-	-	-	-	-	-	-	-	-
APR	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-
JUN	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,294,423.37</b>	<b>\$ 582,944.00</b>	<b>\$ -</b>	<b>\$ 495,632.00</b>	<b>\$ 2,218,991.12</b>	<b>\$ 171,107.25</b>	<b>\$ 63,102.28</b>	<b>\$ 226,240.06</b>	<b>\$ 6,052,440.08</b>

SHENANDOAH COMMUNITY SCHOOL			
UNSPENT AUTHORIZED BUDGET CALCULATION			
2022-2023			
	REGULAR PROGRAM DISTRICT COST	\$7,688,022.00	
+	REGULAR PROGRAM BUDGET ADJUSTMENT	\$0.00	
+	SUPPLEMENTARY WEIGHTING DISTRICT COST	\$122,715.00	
+	SPECIAL ED DISTRICT COST	\$1,015,729.00	
+	TEACHER SALARY SUMMPLEMENT DISTRICT COST	\$691,673.00	
+	PROF DEV SUPPLEMENT DISTRICT COST	\$75,128.00	
+	EARLY INTERVENTION SUPPL DISTRICT COST	\$87,656.00	
+	TEACHER LEADERSHIP SUPP DISTRICT COST	\$371,074.00	
+	AEA SPECIAL ED SUPPORT	\$380,673.00	
+	AEA SPECIAL ED SUPPORT ADJUSTMENT	\$0.00	
+	AEA MEDIA SERVICES	\$62,895.00	
+	AEA EDUCATIONAL SERVICES	\$69,533.00	
+	AEA SHARING DISTRICT COST	\$830.00	
+	AEA TEACHER SALARY SUPPL DISTRICT COST	\$39,086.00	
+	AEA PROF DEV SUPPL DISTRICT COST	\$4,203.00	
+	DROPOUT ALLOWABLE GROWTH	\$232,546.00	Local Match \$77,515
+	SBRC ALLOWABLE GROWTH OTHER #1	\$0.00	Inc. Enrollmnt, OE Out, and LEP
+	SBRC ALLOWABLE GROWTH OTHER #2	\$0.00	LEP
+	SPECIAL ED DEFICIT ALLOWABLE GROWTH	\$0.00	Estimated
-	SPECIAL ED POSITIVE BALANCE REDUCTION	\$0.00	
-	AEA SPECIAL ED POSITIVE BALANCE	\$0.00	
+	ALLOWANCE FOR CONSTRUCTION PROJECTS	\$0.00	
-	UNSPENT ALLOWANCE FOR CONSTRUCTION	\$0.00	
+	ENROLLMENT AUDIT ADJUSTMENT	\$0.00	
-	AEA PRORATA REDUCTION	\$61,588.00	
=	MAXIMUM DISTRICT COST	\$10,780,175.00	
+	PRESCHOOL FOUNDATION AID	\$200,151.00	
+	INSTRUCTIONAL SUPPORT AUTHORITY	\$569,452.00	
+	ED IMPROVEMENT AUTHORITY	\$0.00	
+	OTHER MISCELLANEOUS INCOME	\$3,250,000.00	Estimate on Budget Worksheet
+	UNSPENT AUTH BUDGET - PREVIOUS YEAR	\$3,920,594.72	Est.
=	MAXIMUM AUTHORIZED BUDGET	\$18,720,372.72	
-	EXPENDITURES	\$5,394,058.50	28.81%
=	UNSPENT AUTHORIZED BUDGET	\$13,326,314.22	
	<b>EXPENDITURES</b>	<b>FY2023</b>	<b>FY2022 Actuals</b>
	JULY	\$181,999.04	\$209,118.22
	AUGUST	\$370,607.46	\$540,423.00
	SEPTEMBER	\$1,581,703.72	\$1,185,235.82
	OCTOBER	\$1,173,788.51	\$1,378,454.07
	NOVEMBER	\$1,043,857.23	\$1,061,892.88
	DECEMBER	\$1,042,102.54	\$1,200,949.33
	JANUARY		\$1,068,212.67
	FEBRUARY		\$2,205,533.90
	MARCH		\$1,417,225.67
	APRIL		\$996,563.39
	MAY		\$1,043,181.09
	JUNE		\$3,260,483.25
	<b>TOTAL</b>	<b>\$5,394,058.50</b>	<b>\$15,567,273.29</b>



Function Part 1	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
5000 DEBT SERVICE	0.00	77,155.65	77,155.65	0.00	(77,155.65)	0.00	0.00	(77,155.65)
6000 6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 DEBT SERVICE	0.00	77,155.65	77,155.65	0.00	(77,155.65)	0.00	0.00	(77,155.65)
<b>61 SCHOOL NUTRITION FUND</b>								
2000 2000	0.00	166.99	1,759.85	0.00	(1,759.85)	0.00	33.74	(1,793.59)
3000 3000	0.00	85,948.64	365,881.84	0.00	(365,881.84)	884.16	30,746.43	(397,512.43)
6000 6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 SCHOOL NUTRITION FUND	0.00	86,115.63	367,641.69	0.00	(367,641.69)	884.16	30,780.17	(399,306.02)
<b>62 CHILDCARE FUND</b>								
3000 3000	0.00	1,870.51	6,572.88	0.00	(6,572.88)	0.00	0.00	(6,572.88)
62 CHILDCARE FUND	0.00	1,870.51	6,572.88	0.00	(6,572.88)	0.00	0.00	(6,572.88)
<b>81 TRUST FUNDS NON EXPENDABLE</b>								
1000 INSTRUCTION	0.00	0.00	5,375.00	0.00	(5,375.00)	375.00	0.00	(5,750.00)
6000 6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81 TRUST FUNDS NON EXPENDABLE	0.00	0.00	5,375.00	0.00	(5,375.00)	375.00	0.00	(5,750.00)
<b>91 AGENCY FUND</b>								
1000 INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 AGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total:</b>	<b>0.00</b>	<b>1,420,171.15</b>	<b>6,869,044.38</b>	<b>0.00</b>	<b>(6,869,044.38)</b>	<b>61,738.11</b>	<b>181,093.47</b>	<b>(7,111,875.96)</b>

MONTHLY BOARD VENDOR BILLS

Vendor Name	Invoice Detail	Invoice Detail	Description
	Amount		
Checking Account ID 10		Fund Number 10	GENERAL FUND
AHLERS & COONEY PC	250.00		LAWYER
BARBARA FARWELL	159.25		ESL TRAVEL
BLICK ART MATERIALS	15.54		HS ART SUPPLIES
BMO MASTERCARD - TRANSPORTATION I	196.42		TRANSPORTATION SUPPLIES
BMO MASTERCARD	76.13		MS PRINCIPAL FUNDRAISER SUPPLIES
BMO MASTERCARD	146.12		HS PRINCIPAL FUNDRAISER SUPPLIES
BMO MASTERCARD	1,146.43		TAG SUPPLIES
BMO MASTERCARD	1,904.81		MS GENERAL ED SUPPLIES
BMO MASTERCARD	325.26		SUPPLIES
BMO MASTERCARD	357.97		HS FCS SUPPLIES
BMO MASTERCARD	737.76		SUPPLIES
BMO MASTERCARD	34.98		HS PRINCIPAL FUNDRAISER SUPPLIES
BMO MASTERCARD	389.86		SUPPLIES
BMO MASTERCARD	30.00		MAY MENTOR DUES & FEES
BMO MASTERCARD	565.02		SUPPLIES
BMO MASTERCARD	2,400.84		SUPPLIES
BMO MASTERCARD	148.14		MS FCS SUPPLIES
BMO MASTERCARD	778.93		MAINTENANCE BUILDING SUPPLIES
BMO MASTERCARD	219.10		TECH REPAIR & MAINTENANCE SUPPLIES
BMO MASTERCARD	378.65		SUPPLIES
BMO MASTERCARD	39.92		HS SPED LVL III SUPPLIES
BMO MASTERCARD	25.90		HS PRINCIPAL FUNDRAISER SUPPLIES
BMO MASTERCARD	3,175.38		SUPPLIES/MATERIALS
BROWN'S REPAIR & AUTO PARTS, INC.	2,626.89		VEHICLE REPAIR SERVICES
CABINETS BY STAC	2.99		MAINTENANCE BUILDING SUPPLIES
CENEX FLEET FUELING	2,400.78		FUEL
CENTURYLINK	619.69		TELEPHONE
CHAT MOBILITY	59.34		TELEPHONE
CITY OF SHENANDOAH	12,569.20		WATER-SEWER
CONSCIOUS DISCIPLINE	1,868.75		ELEM GENERAL ED SUPPLIES
CORNHUSKER INTERNATIONAL TRUCKS	213.51		TRANSPORTATION REPAIR PARTS
COUNTY LINE DESIGN	540.00		MS PRINCIPAL FUNDRAISER SUPPLIES
CULLIGAN WATER	425.47		MAINTENANCE SUPPLIES/RENTAL
DELUXE	192.36		BUSINESS MANAGER SUPPLIES
EGAN SUPPLY	2,362.00		CUSTODIAL SUPPLIES
ELECTRONIC SOUND	610.00		MAINTENANCE BUILDING SUPPLIES
ELEVATE ROOFING	913.69		MAINTENANCE BUILDING REPAIR SERVICES
FAREWAY STORES	25.27		SUPPLIES
GARNER MEDIA HOLDINGS	360.00		BOARD NEWSPAPER ADVERTISING
HD PRO INSTITUTIONAL	2,359.11		CUSTODIAL SUPPLIES
IAMO COMMUNICATIONS	30.00		NETWORK SUPPORT INTERNET ACCESS
IOWA ASSOCIATION OF SCHOOL BOARD	785.00		IASB CONVENTION - REGISTRATION
IOWA COMMUNICATIONS NETWORK	179.90		TELEPHONE
IOWA WESTERN COMMUNITY COLLEGE	35,476.00		TUITION-COMMUNITY COLLEGES
JAYMAR BUSINESS FORMS	243.68		BUSINESS MANAGER SUPPLIES
JB PARTS & SUPPLY	95.43		MAINTENANCE BUILDING SUPPLIES
JOHN GOWING PLUMBING AND HEATING	48.14		MAINTENANCE PARTS
JOHNSON CONTROLS	456.25		OTHER PURCHASED PROPERTY SERVICES
LEPORTE ELECTRIC	1,974.89		MAINTENANCE BUILDING REPAIR SERVICES
MENARDS	8.99		HS IND ARTS RESALE INVENTORY
MID-AMERICAN RESEARCH CHEMICAL	1,920.33		CUSTODIAL SUPPLIES
MIDAMERICAN ENERGY	13,849.87		UTILITIES-ELECTRICITY
MIDWEST PLAYSCAPES, INC.	6,312.35		MAINTENANCE PARTS

MILLER BUILDING	249.64	MAINTENANCE BUILDING SUPPLIES
MITEL NET SOLUTIONS	608.95	TELEPHONE
OMAHA WORLD HERALD	892.00	BOARD NEWSPAPER ADVERTISING
PAPER TIGER SHREDDING	50.00	PURCHASED PROFESSIONAL SERVICES
PETERSEN AUTO	514.00	VEHICLE REPAIR SERVICES
PLUNKETT'S PEST CONTROL	406.80	MAINTENANCE PEST CONTROL CONTRACTED
PUSH PEDAL PULL	249.00	SUPPLIES
RED OAK WELDING	34.20	HS IND ARTS SUPPLIES
ROCSTOP CARDTROL	5,534.06	TRANSPORTATION DIESEL
SADDLEBACK EDUCATIONAL	23.90	ELEM GENERAL ED SUPPLIES
SAPP BROS.	213.95	TRANSPORTATION SUPPLIES
SCHOOL BUS SALES	141.24	TRANSPORTATION REPAIR PARTS
SHENANDOAH CHAMBER & INDUSTRY	63.50	MAY MENTOR DUES & FEES
SHENANDOAH MEDICAL CENTER	366.00	BUS DRIVER PHYSICALS
SHENANDOAH ROTARY	76.00	MAY MENTOR DUES & FEES
SHENANDOAH SANITATION	1,536.14	MAINTENANCE GARBAGE COLLECTION
SHENANDOAH SCHOOL LUNCH	220.00	CATERING/SUPPLIES
SHIRLEY THRASHER	50.00	REIMBURSEMENT - BUS DRIVER PHYSICAL
SIOUX CITY CSD	164.72	DROP OUT PREVENTION SERVICES FOR AN LEA
SWIFT SERVICES LLC	74.95	NETWORK SUPPORT INTERNET ACCESS
TUVA LABS INC.	1,120.00	HS GENERAL ED TEXTBOOKS
US CELLULAR	478.39	NETWORK SUPPORT INTERNET ACCESS
VALLEY PUBLICATIONS	431.09	BOARD NEWSPAPER ADVERTISING
VERNIER SOFTWARE & TECHNOLOGY	2,490.75	CARL PERKINS SUPPLIES
WALLIN PLUMBING & HEATING	438.91	MAINTENANCE BUILDING SUPPLIES
ZIMCO SUPPLY	575.00	GROUNDS GENERAL SUPPLIES
Fund Number 10	<u>120,035.48</u>	
Checking Account ID 10	Fund Number 33	SAVE (SECURE AN ADVANCED VISION FOR ED.
UMB BANK, N.A.	600.00	ISSUANCE COSTS AND AMORTIZATION OF BONDS
WILSON GROUP INC., THE	9,500.00	MS JK-8 WINDOWS CONSTRUCTION PROJECT
Fund Number 33	<u>10,100.00</u>	
Checking Account ID 10	Fund Number 36	PHYSICAL PLANT & EQUIPMENT
BLUPOINTE DRS	750.00	TECH RELATED SOFTWARE
BMO MASTERCARD	1,002.00	STUDENT HOUSING PROJECT
CDW GOVERNMENT	1,886.30	COMPUTERS
FELD FIRE	297.00	OTHER PURCHASED PROPERTY SERVICES
MIDAMERICAN ENERGY	8.79	STUDENT HOUSING PROJECT
MILLER BUILDING	1,656.06	STUDENT HOUSING PROJECT
OTIS ELEVATOR	79.83	OTHER PURCHASED PROPERTY SERVICES
UPS	161.79	OTHER PURCHASED PROPERTY SERVICES
WELLS FARGO FINANCIAL LEASING	2,181.88	COPIER LEASE
Fund Number 36	<u>8,023.65</u>	
Checking Account ID 10	Fund Number 61	SCHOOL NUTRITION FUND
BERNARD FOOD INDUSTRIES	373.72	SCHOOL LUNCH PROGRAM LUNCH
BMO MASTERCARD	217.91	REPAIRS & MAINTENANCE EQUIPMENT
FAREWAY STORES	209.13	FOOD/SUPPLIES
HY-VEE	301.31	FOOD/SUPPLIES
MARTIN BROS DIST	27,207.16	FOOD/SUPPLIES
MEYER LABORATORY INC	2,333.50	SCHOOL LUNCH PROGRAM SUPPLIES
Fund Number 61	<u>30,642.73</u>	
Checking Account ID 10	<u>168,801.86</u>	
Checking Account ID 40	Fund Number 21	ACTIVITY FUND
4 SEASONS FUNDRAISING	10,721.80	SUPPLIES/FFA
BELIEVE PRODUCTIONS, INC.	3,549.40	SUPPLIES/MS MARCHING MUSTANGS
BMO MASTERCARD	778.41	TRAVEL
BMO MASTERCARD	2,434.30	SUPPLIES
BMO MASTERCARD	585.88	SUPPLIES

BMO MASTERCARD		325.82	SUPPLIES
BMO MASTERCARD		374.90	MAY MENTORING ACTIVITY SUPPLIES
BMO MASTERCARD		98.65	SUPPLIES/MS STUDENT COUNCIL
BMO MASTERCARD		238.53	TRAVEL/FFA
BMO MASTERCARD		145.80	SUPPLIES
BUSINESS PROFESSIONALS OF AMERICA -		680.00	STUDENT ENTRY & REGISTRATION FEES
COLBY PEDERSEN		150.00	GENERAL ATHLETICS OFFICIAL
DARRIAN IRLBECK		150.00	GENERAL ATHLETICS OFFICIAL
DAVIN HOLSTE		66.00	GENERAL ATHLETIC WORKERS
DOANE COLLEGE		150.00	REGISTRATION/SHEN SINGERS
DUSTIN EDIE		150.00	GENERAL ATHLETICS OFFICIAL
FAREWAY STORES		397.49	MUSTANG FIELD CONCESSION SUPPLIES
FREDERICK VEATCH		200.00	GENERAL ATHLETICS OFFICIAL
HAUFF MID AMERICA SPORTS		645.94	SUPPLIES/GENERAL ATHLETICS
IOWA FFA ASSOCIATION		200.00	REGISTRATION/FFA
IOWA HIGH SCHOOL SPEECH ASSOCIATION		207.00	REGISTRATION/SHS SPEECH CLUB
JON SKILLERN		22.00	GENERAL ATHLETIC WORKERS
JUSTIN MILLER		100.00	GENERAL ATHLETICS OFFICIAL
LASTING INK IMPRESSIONS		385.00	SUPPLIES/CHEERLEADERS
MATTHEW SELLS		100.00	MS GENERAL ATHLETIC WORKERS
MAX I. WALKER 0140-BENSON		611.55	DRY CLEANING/MARCHING MUSTANGS
MICHAEL IRVIN		200.00	GENERAL ATHLETICS OFFICIAL
MT AYR CSD		140.00	ENTRY FEE TO ANOTHER SCHOOL
OSBORN, CURTIS		100.00	MS GENERAL ATHLETICS OFFICIAL
RIEMAN MUSIC DES MOINES		143.29	RESALE/MS MARCHING MUSTANGS
RON HANSEN		22.00	MS GENERAL ATHLETIC WORKERS
SHOOK MUSIC STUDIO		120.00	SUPPLIES/SHEN SINGERS
TONYA THOMPSON		66.00	GENERAL ATHLETIC WORKERS
TROPHIES PLUS		530.12	SUPPLIES/GENERAL ATHLETICS
TROY NICKLAUS		200.00	GENERAL ATHLETICS OFFICIAL
WYHE'S CHOICE		2,437.00	SHEN BOYS BOWLING SUPPLIES
Fund Number 21		<u>27,426.88</u>	
Checking Account ID 40	Fund Number 81		TRUST FUNDS NON EXPENDABLE
EMMA SICKMAN AND IWCC		375.00	SCHOLARSHIPS/I&C WILSON
JILLIAN BUZZARD AND WAYNE STATE		500.00	SCHOLARSHIPS/MURIEL KEENAN
Fund Number 81		<u>875.00</u>	
Checking Account ID 40		<u>28,301.88</u>	

First Name	Last Name	Organization	Start Date	End Date	Name of Fundraiser	What specific funds will be used for	Percentage of profit	Population
Stephanie	Langner	FCCLA	2/6/2023	2/22/2023	Fresh Florida Strawberries	State Leadership Conference and general chapter funds	30%	Staff or General Public



**ITEMS TO INCLUDE ON AGENDA**

**SHENANDOAH COMMUNITY SCHOOL DISTRICT**

Instructional Support Levy

- Hearing on the Proposed Resolution
- Resolution to Continue Participation in the Instructional Support Program

**NOTICE MUST BE GIVEN PURSUANT TO CHAPTER 21, CODE OF IOWA, AND THE LOCAL RULES OF THE SCHOOL DISTRICT.**

January 9, 2023

The Board of Directors of the Shenandoah Community School District, in the Counties of Fremont, Mills, Montgomery, and Page, State of Iowa, met in \_\_\_\_\_ session, in the Logan Administration Building, 304 West Nishna Road, Shenandoah, Iowa 51601, at 5:00 P.M., on the above date. There were present President \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

The President announced that this is the time, place, and date to hold a hearing on the proposed Resolution to Continue Participation in the Instructional Support Program. The following persons appeared:

(List the persons who appeared or attach the minutes of the hearing)

The President declared the hearing closed.

Director \_\_\_\_\_ introduced the following Resolution and moved its adoption. Director \_\_\_\_\_ seconded the motion to adopt. The roll was called, and the vote was:

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

The President declared the Resolution adopted as follows:

**RESOLUTION TO CONTINUE PARTICIPATION IN THE INSTRUCTIONAL SUPPORT PROGRAM**

WHEREAS, the Board of Directors has determined that to continue the current level of services and to fund the ongoing programs of the School District, continuation of participation in the Instructional Support Program for a period of five years is necessary and in the best interests of the District and its residents and students; and

WHEREAS, the Board of Directors has given consideration to continue participation in the Instructional Support Program as provided in Sections 257.18 through 257.21, Code of Iowa; and

WHEREAS, the Board has published notice of the time and place of a public hearing on the Resolution; and

WHEREAS, a hearing has been held upon the proposal to continue participation in the Instructional Support Program and any objections are overruled:

NOW, THEREFORE, IT IS RESOLVED:

1. The Board of Directors determines that it is consistent with the five-year finance plan to fund the ongoing programs and services of the School District and it is in the best interest of the School District to continue participation in an Instructional Support Program as provided

in Sections 257.18 through 257.21, Code of Iowa, and to provide additional funding therefor for a period of five (5) years commencing with the fiscal year ending June 30, 2025.

2. The additional funding for the Instructional Support Program for a budget year will be determined annually and will not exceed ten percent (10%) of the total regular program district cost for the budget year and moneys received under Section 257.14, Code of Iowa, as a budget adjustment for the budget year.

3. Moneys received by the District for the Instructional Support Program may be used for any general fund purpose.

4. The Instructional Support Program shall be funded by instructional support state aid and a combination instructional support property tax levied annually upon the taxable property within the School District commencing with the levy of property taxes for collection in the fiscal year ending June 30, 2025, and an instructional support income surtax imposed annually, the percent of income surtax to be determined by the Board for each budget year to be imposed upon the state individual income tax of each individual income taxpayer resident in the School District on December 31, 2024, and each year thereafter.

5. Unless, within twenty-eight days following the adoption of this Resolution, the Secretary of the Board receives a petition containing the signatures of eligible electors equal in number to not less than one hundred or thirty percent of the number of voters at the last preceding regular school election, whichever is greater, asking that an election be called to approve or disapprove this action of the Board adopting the Instructional Support Program, this action of the Board is final and the Secretary is authorized and directed to certify a copy of this Resolution to the Department of Management.

In the event a petition containing the required number of signatures is filed with the Secretary of the Board within twenty-eight days of the adoption of this Resolution, the President shall call a meeting of the Board to consider rescission of this Resolution, or to direct the county commissioner of elections to submit the following question to the qualified electors of the School District at a special election.

If the Board determines to submit the question to the electors, the proposition to be submitted shall be as follows:

Shall the Board of Directors of the Shenandoah Community School District, in the Counties of Fremont, Mills, Montgomery, and Page, State of Iowa, be authorized for a period of five (5) years to continue to levy and impose an instructional support tax in an amount (after taking into consideration instructional support state aid) of not exceeding ten percent (10%) of the total of regular program district cost for the budget year and moneys received under Section 257.14, Code of Iowa, as a budget adjustment in the budget year, and be authorized annually, in combination, as determined by the Board, to levy an instructional support property tax upon all the taxable property within the School District

commencing with the levy of property taxes for collection in the fiscal year ending June 30, 2025, and to impose an instructional support income surtax upon the state individual income tax of each individual income taxpayer resident in the School District on December 31 for each calendar year commencing with calendar year 2024, or each year thereafter, the percent of income surtax to be determined by the Board for each fiscal year, to be used for any general fund purpose?

PASSED AND APPROVED this 9th day of January, 2023.

---

President of the Board of Directors

ATTEST:

---

Secretary of the Board of Directors

CERTIFICATE

STATE OF IOWA

)

) SS

COUNTY OF PAGE

)

I, the undersigned Secretary of the Board of Directors of the Shenandoah Community School District, in the Counties of Fremont, Mills, Montgomery, and Page, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the corporate records of the School District showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that the meeting and all action was duly and publicly held in accordance with a notice of meeting and a tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective offices as indicated therein, that no board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the School District or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Secretary of the Board of Directors of the  
Shenandoah Community School District

**CERTIFICATE OF PARTICIPATION**

I, \_\_\_\_\_, certify that the attached is a true and complete copy of the portion of the corporate records of the Shenandoah Community School District showing the action of the Board to participate in the Instructional Support Program, that such proceedings remain in full force and effect and have not been amended or rescinded in any way, and that no petition requesting an election was filed within the twenty-eight day period following the Board action.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Secretary of the Board of Directors of the  
Shenandoah Community School District

**ACKNOWLEDGEMENT OF FILING**

I, \_\_\_\_\_, certify that on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, there was filed in the office of the Department of Management a Resolution of the Board of Directors of the Shenandoah Community School District, in the Counties of Fremont, Mills, Montgomery, and Page, State of Iowa, adopted on January 9, 2023; the Resolution provides for Continued Participation in the Instructional Support Program as provided in Sections 257.18 through 257.21, Code of Iowa.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
State of Iowa, Department of Management

**SHENANDOAH  
COMMUNITY SCHOOL  
DISTRICT**

**DISTRICT DEVELOPED  
SERVICE DELIVERY PLAN**

FOR SPECIAL EDUCATION  
(December 2022)



# Shenandoah Community School District

## District Developed Service Delivery Plan

**2022-2023**

“The delivery system was developed in accordance with Iowa Administrative Code rule 41.408(2)“c”. The group of individuals who developed the system included parents of eligible individuals, special education teachers, general education teachers, administrators, and at least one representative of the AEA.”

The group of individuals includes:

Parent(s) of Eligible Individual: C & A DeLong, K Gutschenritter, K Jensen, A Maher, A Morelock

Special Education Teachers: TBaldwin , TBonnes, TFreed, AHanna, BHargis, VMorgan-Fine, KMunsinger, MPeterson, , HRodewald, SSparks, KVanFosson

General Education teachers: MBlake, NGrindle, THughes

Administrators: ABurdorf, AChristensen, KNelson, JNewberg, JWeinrich

Special Education Coordinator/Administrator: TSpiegel

AEA Representative: LPhipps

Parent and Teacher Meeting Dates: 11/16/22, 11/21/22

Adopted by Board of Education: xx/xx/xx

## **Assurances**

The district assures it provides a system for delivering instructional services including a full continuum of services and placements to address the needs of eligible individuals aged 3 to 21, and shall provide for the following:

1. The provision of accommodations and modifications to the general education environment and program, including settings and programs in which eligible individuals aged 3 through 21 receive specially designed instruction, including modification and adaption of curriculum, instructional techniques and strategies and instructional materials.
2. The provision of specially designed instruction and related activities through cooperative efforts of the special education teachers and general education teachers in the general education classroom.
3. The provision of specially designed instruction on a limited basis by a special education teacher in the general classroom or in an environment other than the general classroom, including consultation with general education teachers.
4. The provision of specially designed instruction to eligible individuals with similar special education instructional needs organized according to the type of curriculum and instruction to be provided, and the severity of the educational needs of the eligible individuals served.

The district assures the school board has approved the development of the plan for creating a system for delivering specially designed instructional services.

The district assures that prior to the school board adoption, this delivery system was available for comment by the general public.

The district assures the delivery system plan was developed by a committee that includes a parent of eligible individual, a special education teacher, a general education teacher, administrators, and an AEA representative.

The district assures that the AEA Special Education Director verifies that the delivery System is in compliance with the Iowa Administrative Rules of Special Education.

The district assures that the school board has approved the service delivery plan for implementation.

## Continuum of Services

**Consulting Teacher Services:** Consulting Teacher services are defined as indirect services provided by a certified special education teacher to a general education teacher in adjusting the learning environment and/or modifying his/her instructional methods using specially designed instructional strategies to meet the individual needs of a student with a disability receiving instruction in the general education classroom.

**Co-Teaching Services:** Co-teaching services are defined as the provision of specially designed instruction and academic instruction provided to a group of students with disabilities and without disabilities. These services are provided by the special education teacher and general education teacher in partnership to meet the content and skill needs of students in the general education classroom. These services take shape in a variety of manners. For example, teachers co-plan, divide the class, and provide the instruction to smaller groups; or teachers co-plan and then co-instruct different components of the content. The effectiveness of services provided through co-teaching has a strong research base.

**Collaborative Services:** Collaborative services are defined as direct specially designed instruction provided to an individual student with a disability or to a group of students with disabilities by a certified special education teacher in a general education classroom to aid the student(s) in accessing the general education curriculum. These services are provided simultaneously with the general education content area instruction.

**Pull-Out Services:** Pull-Out services are defined as direct specially designed instruction provided to an individual student with a disability or a group of students with disabilities by a certified special education teacher to provide supplementary instruction that cannot otherwise be provided during the student's regular instruction time. These services are provided in an individual or small group setting for a portion of the day. Pull-Out services supplement the instruction provided in the general education classroom through Consulting Teacher services or Collaborative/Co-Teaching services. The specially designed instruction provided in Pull-out settings does not supplant the instruction provided in the general education classroom.

**Special Class/Self-contained Class:** Special Class services are defined as direct specially designed instruction provided to an individual student with a disability or a group of students with disabilities by a certified special education teacher to provide instruction which is tied to the general education curriculum, but has been modified to meet the unique needs of the student(s) in a self-contained setting (including, but not limited to special classes (Example: special education math class), special schools, home instruction, and instruction in hospitals and institutions). This means the student is receiving his or her primary instruction separately from non-disabled peers.

**Regular Early Childhood Program with teacher holding dual endorsements:** The child is served in the regular early childhood classroom with a teacher that holds a valid practitioner's license issued by the Board of Educational Examiners that includes pre-kindergarten and early

childhood special education. The teacher is responsible for direct instruction, preparation of materials, adaptations and accommodations as specified in the IEP. The teacher with the dual endorsements is responsible for implementing and monitoring the child's progress according to the IEP.

The Shenandoah Community School District's early childhood programs implement the appropriate criteria of the program model being used. These may include Iowa Quality Preschool Program Standards.

### **Notes**

Students may receive different services at multiple points along the continuum based on the IEP.

The district will provide access to this continuum for all eligible individuals based on their IEP. Services may be provided within the district or through contractual agreement with other districts and/or agencies.

The continuum includes services for eligible individuals ages 3-21.

## Caseload

The weighted caseload is mostly determined by the weight from the K-12 Weighted Enrollment Factor (WEF) matrix and IEP factors of students on teachers rosters. A caseload of 80 points is considered a full load.

Caseloads will be reviewed at the beginning of the school year (on or around special education count in October), at the end of the first semester and at the end of the second semester. These numbers will be reviewed by individual special education teachers with the special education director. These may be reviewed at any time when caseloads change by request of the teacher, principal, or special education director.

### Caseload Determination

How many IEP students are on your roster? \_\_\_\_\_

List the number of students in each category below:

Level 1 \_\_\_\_\_

Level 2 x1.25 \_\_\_\_\_

Level 3 x1.50 \_\_\_\_\_

How many students on your roster have the following:

3 Year Re-Evaluation \_\_\_\_\_

Alternate Assessment \_\_\_\_\_

Supervised Work Experience \_\_\_\_\_

How many classes do you co-teach \_\_\_\_\_

With how many teachers do you collaborate with (listed on IEP) \_\_\_\_\_

With how many associates do you collaborate with (listed on IEP) \_\_\_\_\_

How many students on your roster are dependent due to physical needs \_\_\_\_\_

How many students are on a BIP \_\_\_\_\_

How many students do you serve off-site \_\_\_\_\_

How many goals are you progress monitoring \_\_\_\_\_

Please add additional factors to be considered regarding workload:

## **Requesting a caseload review**

- All requests must be in writing and given to the special education director
- The person requesting the review is responsible for gathering relevant information to support his or her request. This information might include, but is not limited to: IEPs, schedule and instructional groupings, collaborative/co-teaching assignments, number of buildings

## **Procedural Steps**

1. Informal problem solving strategies in relation to caseload concerns have been exhausted.
2. A written request for caseload review is submitted to the principal/special education coordinator.
3. The request is reviewed for clarification with the principal/ special education coordinator. The principal/supervisor tries to resolve the concern at this point.
4. If the caseload concerns cannot be satisfactorily resolved, the request is then sent to the caseload committee.
5. Within 15 working days, the caseload committee will review the request and give a recommendation to the individual's principal/ special education coordinator.
6. Upon receipt of the committee's recommendation, the principal/ special education coordinator will review the information and discuss it with the individual.
7. Within 10 working days, the principal will meet with the individual and provide a written determination.
8. If the person requesting the review does not agree with the determination, he or she may appeal to the AEA Director of Special Education.
9. The AEA Director/designee will meet with personnel involved and will provide a written decision.

## **Evaluation of the Delivery System**

“The district will examine their SDP/APR data to determine priorities and develop an action plan. If the district meets SDP/APR requirements, the delivery system will be considered effective. If the district does not meet requirements, the district will work in collaboration with the State and AEA.”

Board minutes must be uploaded (.doc, .docx, .xls, .xlsx, .pdf only) to document the school board's approval of the requested amount (MSA), if any, associated with the at-risk and dropout prevention program. If the school board meeting occurs after January 15, the sc containing the date of the next board meeting and a projected date when the minutes will be uploaded.

[Upload Board Minutes](#)

## Modified Supplemental Amount

### MODIFIED SUPPLEMENTAL AMOUNT

#	Description	Amount
1	District cost per pupil	\$7,413
2	Certified enrollment (October 1, current school year) Certified enrollment was found and certified on 10/13/2022 12:55:51 PM.	1,050.3
3	Maximum modified supplemental amount possible <b>(0.037 x line 1 x line 2)</b>	<b>\$288,077</b>
4	Previous FY Carry-forward from CAR Project 1116 Carry-forward: <b>\$0</b> Project 1119 Carry-forward: <b>\$0</b>	\$0
5	Requested modified supplemental amount Enter an amount equal to, or less than (Ln3 - Ln4): <b>\$288,077</b>	288077
<b><i>"Requested MSA and required match (and the associated spending authority) is solely for the purpose of implementing the district's board-adopted At-Risk/Dropout program."</i></b>		
6	Required local match (Total Project Cost(Line 5 / 0.75) X 0.25)	\$96,026
7	Enter the number of enrolled students in the budget year identified as returning dropouts and potential dropouts.	500

### Questions?

If you have questions regarding the service section

Contact: Scott Dryer | [scott.dryer@iowa.gov](mailto:scott.dryer@iowa.gov) | 515-402-8700

If you have questions regarding the District Budget section (or service budgets),

Contact: Scott Dryer | [scott.dryer@iowa.gov](mailto:scott.dryer@iowa.gov) | 515-402-8700

At-Risk/Dropout Application

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Version: 1.0.0.0 Last Modified: 12/6/2022 1:39:21 PM



## Shenandoah CSD

At-Risk/Drop-Out Prevention Modified Supplemental Amount (MSA) Funded Programs  
for the 2023-2024 School Year

**MSA Funds:** \$288,077 **Local Match:** \$98,026 **At Risk:** \$40,875 **Prior Year Forward N/A** **Total Available:** \$426,978

Shenandoah CSD offers a broad range of services to support at-risk students and prevent students from dropping out of school. The following programs may be funded in whole or in part by At-Risk Dropout Prevention MSA funds.

**Extended School Year Camps:** Extended School Year Interest Camps will provide learning opportunities for students to be actively engaged in interest camps or credit recovery in the summer that are targeted at expanding academic areas such as STEM, additional leadership and community service, and to promote the overall social, emotional and physical development of students. This will keep students actively engaged in activities with appropriate supervision, keeping them in safe, secure environments. It bridges the gap and academic loss when students are disengaged and are isolated in the summer months and before and after school.

Grade Level PK-12

Target: General-At-Risk/Dropout programming targeted to identified and non identified student

Focus: Academic, Personal Development, Connection to School, Safe and Secure Environments

**Alternative Education:** The Flexible (Flex) Education and IGNITE alternative program provides an opportunity for credit accrual and credit recovery for students who are returning or potential dropouts during an extended school year (this will include purchasing online learning subscriptions). The program is inclusive of the instructional needs of our long-term remote learners. Students are supported in the process of transitioning into the workforce/post-secondary education through a variety of learning and field experiences. The program also serves students with disruptive patterns of behavior that may not be identified for special education services. Services may be half-day or self-contained.

Grade Level K-12

Target: General-At-Risk/Dropout programming targeted to identified and non identified students

Focus: Academic, Behavioral, Social Skills, Connection to School

**Home School Liaison:** A Home/School Liaison will work with students and families to reduce barriers that inhibit home/school communications and improve attendance. The liaison will help connect families to resources in the district and the general community to support their students, such as transportation, volunteer organizations, food pantries, and parenting resources.

Grade Level: PK-12

Target: General-At-Risk/Dropout programming targeted to identified and non identified students

Focus: Academic, Personal Development, Behavior Intervention

**Classroom Associates:** A classroom associate will work as part of a teaching team to support students transitioning to a more academic environment and work with behavioral needs.

Grade Level: K-1

Target: General-At-Risk/Dropout programming targeted to identified and non identified students

Focus: Academic, Personal Development, Behavior Intervention

**School Counselor JK-8:** A school counselor will work to meet the immediate needs of risk students.

**Contracted Law Enforcement:** The funds will also support contracted services from the Shenandoah police department to assist with event management and training.

Grade Level: PK-12

Target: General-At-Risk/Dropout programming targeted to identified and non identified students

Focus: Behavioral Intervention and Campus Safety

### Anticipated Budget

<b>Flex Education</b>			
2 of 4 FTE	A	Salary	61494
		Benefits	18947
	B	Salary	61494
		Benefits	18947
<b>HSL</b>			
2 FTE	A	Salary	32903
		Benefits	14001
	B	Salary	49949
		Benefits	16945
<b>School Counselor</b>			
1 FTE	A	Salary	47785
		Benefits	16611
<b>Extended School Year</b>			
(camps, tutoring, etc)		Salary/Supplies	50000
<b>Designated Toward School Security</b>			37902
		Total	426978

**TEACHER NOTIFICATION LETTER**

Jan 6, 2023

Board of Education  
Shenandoah Community School District

RE: REOPENER OF THE MASTER CONTRACT:

Dear Shenandoah Board of Education:

As per our reopener agreement the Shenandoah Education Association is notifying you of its intent to reopen for salary and other mutually agreed upon language. We suggest that the first session for the Master Contract be held in February, 2023. The first bargaining session will be an open meeting and the Association will be prepared to make its initial offer at the February board meeting. Following the two initial open meetings, the Association expects bargaining to be closed to the public. The Association would be agreeable to having both open sessions on the same evening, with the second open session to follow directly after the first, to save time.

Neither party needs to be restricted in the number and identity of its team, nor its representatives. The Association’s team will include all members and our UniServ Director.

February has been selected because of our mutual obligation to engage in negotiations well in advance of the May 31 completion date. (Section 20.17, Code of Iowa)

In an effort to accommodate schedules during this busy time of year, the Association proposed setting the first two open sessions and at least two closed sessions on the calendar at this time.

Please direct further communication regarding bargaining for the 2023-2024 Master Contract to Amy Bopp or Brian Daoust , chief negotiators for the Shenandoah Education Association.

Sincerely,

The Shenandoah Education Association

Amy Bopp and Brian Daoust  
Co-Chief Negotiators

cc: \_\_\_\_\_, UniServ Director  
\_\_\_\_\_, Superintendent

## ESP NOTIFICATION LETTER

January 4, 2023

Jean Fichter, President Board of Education  
Shenandoah Community School District  
Shenandoah, Iowa 51601

RE: Initiation of Bargaining for the 2023-2024 Master Contract

Dear President Fichter:

The Shenandoah Education Support Association is notifying you of its intent to bargain. We suggest the first bargaining session for the 2023-2024 Master Contract be held in February 2023. The first bargaining session will be an open meeting, and the association will be prepared to make its initial offer at that time. Following the two initial open meetings, the association expects bargaining to be closed to the public. The association would be agreeable to having both open sessions on the same evening, with the second session to follow directly after the first, to save time.

Neither party need be restricted in the number and identity of its team, nor its representatives. The association's team will include Sara Dressel ISEA UniServ Director, Anita Baker, John Greenleaf, Dee Priest, and Tammy Lauman.

In an effort to accommodate schedules during this busy time of year, the association proposes setting the first two open sessions and at least two closed sessions on the calendar at this time. Our chief negotiator will be contacting you to confirm dates.

Please direct further communication regarding bargaining the 2023-2024 master contract to Sara Dressel, chief negotiator for the Shenandoah Education Support Association at [sara.dressel@isea.org](mailto:sara.dressel@isea.org).

Sincerely,

Sara Dressel

Sara Dressel

cc: Tammy Lauman, Shenandoah Education Support Association  
Dr. Kerri Nelson, Superintendent

Lisa Holmes, Secretary to the Board  
Shenandoah Community School District

**Policy 401.14: Employee Expression**

Status: DRAFT

Original Adopted Date: 03/09/2022 | Last Reviewed Date: 03/09/2022

The board believes the district has an interest in maintaining an orderly and effective work environment while balancing employees First Amendment rights to freedom of expression and diverse viewpoints and beliefs. When employees speak within their official capacity, their expression represents the district and may be regulated. The First Amendment protects a public employee's speech when the employee is speaking as an individual citizen on a matter of public concern. Even so, employee expression that has an adverse impact on district operations and/or negatively impacts an employee's ability to perform their job for the district may still result in disciplinary action up to and including termination.

Employees will comply with Iowa law to the extent that compliance does not infringe on employees' free speech rights.

Employees who use social media platforms are encouraged to remember that the school community may not be able to separate employees as private citizens, from their role within the district. Employee expression on social media platforms that interferes with the district's operations or prevents the district from functioning efficiently and effectively may be subject to discipline up to and including termination.

A district employee who acts to protect a student for engaging in free expression or who refuses to infringe on students engaging in free expression; and who is acting within the scope of their professional ethics will not be retaliated against or face any adverse employment action based on their behavior provided that expression is otherwise permitted by law and board policy.

If the board or court finds an employee that is subject to licensure, certification or authorization by the Board of Educational Examiners discriminated against a student or other co-employee, the board will refer the employee to the Board of Educational Examiners for additional proceedings as required by law and which may result in discipline up to and including termination.

**Note:** This is a mandatory policy required by Iowa Code ch. 279.73.

Legal Reference: U.S. Const. Amend. I  
*Kennedy v. Bremerton School District*, 597 U.S. (2022)  
Iowa Code §§ 279.73; 280.22

**I.C. Iowa Code References**

Iowa Code § 279.73

**Description**

Directors - Powers and Duties - Intellectual Freedom - <https://simbli.eboardsolutions.com/SU/laslsh6paUrwPADE5WP2XuXAQ==>

Iowa Code § 280.22

Student Exercise of Free Expression - <https://simbli.eboardsolutions.com/SU/rMbKNMY2nwzxrKxyLLx4qg==>

**U.S. Constitution References**

U.S. Constitution

**Description**

Amend. 1 - <https://simbli.eboardsolutions.com/SU/u9JoDt45PmsP4dbitFanhA==>

**Cross References**

401.13

**Description**

Staff Technology Use/Social Networking

401.13-R(1)

Staff Technology Use/Social Networking - Regulation

502.03

Student Expression and Student Publications Code

502.03-R(1)

Student Expression and Student Publications Code - Regulation

**Policy 402.02: Child Abuse Reporting**

Status: ADOPTED

Original Adopted Date: 03/09/2022 | Last Revised Date: 06/23/2022 | Last Reviewed Date: 06/23/2022

In compliance with state law and to provide protection to victims of child abuse, the board believes incidents of alleged child abuse should be reported to the proper authorities. All licensed school employees, teachers, coaches and paraeducators are mandatory reporters as provided by law and are to report alleged incidents of child abuse they become aware of within the scope of their professional duties.

When a mandatory reporter suspects a student is the victim of child abuse, the mandatory reporter shall make an oral report of the suspected child abuse to the Iowa Department of Human Services within 24 hours of becoming aware of the abusive incident and shall make a written report to the Iowa Department of Human Services within 48 hours following the oral report. If the mandatory reporter believes the child is in immediate danger, the local law enforcement agency will also be notified.

Within six months of their initial employment, mandatory reporters will take a two-hour training course involving the identification and reporting of child abuse, or submit evidence they've taken the course within the previous three years. Once the training course has been taken, the certificate will remain valid for three years. Employees who have taken the two-hour training course will take the one-hour follow-up training course every three years and prior to the expiration of their certificate.

**NOTE: All mandatory reporter training certificates issued prior to July 1, 2019 remain effective for five years. Once this certificate expires, subsequent training certificates will be valid for three years.**

**NOTE: For more information, please visit the "Report Abuse and Fraud" section of the Iowa Department of Human Services' website, located at <http://dhs.iowa.gov/report-abuse-and-fraud>(<https://simbli.eboardsolutions.com/SU/BTP0FOoiZjgb9eUovJ9CdQ==>).**

**NOTE: Please remember there are two types of reporters identified in Iowa law: mandatory reporters and permissive reporters. Mandatory reporters are those individuals who are required by law to report suspected incidents of child abuse when they become aware of such incidents within the scope of their employment or professional responsibilities. Permissive reporters are not required by law to report abuse, but may choose to report to the Iowa Department of Human Services. While all licensed school employees, teachers, coaches and paraeducators are mandatory reporters within the scope of their profession, they are considered permissive reporters outside the scope of their profession.**

Legal Reference: Iowa Code §§ 232.67-.77; 232A; 235A; 280.17.  
441 I.A.C. 9.2; 155; 175.

**I.C. Iowa Code References**

Iowa Code § 232

**Description**

Juvenile Justice - <https://simbli.eboardsolutions.com/SU/vxOgO3EkrigsUnYFUbPCzQ==>

Iowa Code § 232A

Juvenile Justice Restitution - <https://simbli.eboardsolutions.com/SU/pDdLyGKCF7p0SP57UqplusslshnQ==>

Iowa Code § 235A

Child Abuse - <https://simbli.eboardsolutions.com/SU/MWCeYJ3Jkcplus1RIJTLPCORQ==>

Iowa Code § 280.17

Uniform School Requirements - Child abuse reporting - <https://simbli.eboardsolutions.com/SU/Yq0JdQORTKiZMOupplusslj1VA==>

**I.A.C. Iowa Administrative Code References**

**Description**

441 I.A.C. 155

Human Services - Child Abuse Prevention - <https://simbli.eboardsolutions.com/SU/59FUTarMFzf88QpMCexiEQ==>

441 I.A.C. 175

Human Services - Abuse of Children -  
<https://simbli.eboardsolutions.com/SU/C7BxDzHGVAp48sc8Gh23pw==>

441.I.A.C. 9.2

Human Services - Statement of Policy -  
<https://simbli.eboardsolutions.com/SU/tRQoFTEFIssr5gcslsht9Dslshyg==>

**Cross References**

401.06

Limitations to Employment References

402.03

Abuse of Students by School District Employees

502.09

Interviews of Students by Outside Agencies

507.01

Student Health and Immunization Certificates

**Description**

**Policy 408.01: Licensed Employee Professional Development**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

The board encourages licensed employees to attend and participate in professional development activities to maintain, develop, and extend their skills. The board will maintain and support an in-service program for licensed employees. Professional development activities will include activities that promote and/or teach about compliance with applicable Iowa laws.

Requests for attendance or participation in a development program, other than those development programs sponsored by the school district, **is** **are** made to the superintendent. Approval **of** **by** the superintendent must be obtained prior to attendance by a licensed employee in a professional development program when the attendance would result in the licensed employee being excused from their duties or when the school district pays the expenses for the program.

The superintendent will have sole discretion to allow or disallow licensed employees to attend or participate in the requested event. When making this determination, the superintendent will consider the value of the program for the licensed employee and the school district, the effect of the licensed employee's absence on the education program and school district operations and the school district's financial situation as well as other factors deemed relevant in the judgment of the superintendent. Requests that involve unusual expenses or overnight travel must also be approved by the board.

**NOTE: This is a mandatory policy.**

**NOTE: Boards should adapt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).**

Legal Reference: Iowa Code § 279.8; .74;  
281 I.A.C. 12.7; 83.6

**I.C. Iowa Code References**

Iowa Code § 279.8

**Description**

Directors - General Rules - Bonds of Employees - <https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

Iowa Code 279.74

Powers and Duties - Specific Defined Concepts - <https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==>

**I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.7

**Description**

Professional Development - <https://simbli.eboardsolutions.com/SU/pVMSqQimVxJEqZjNH9Ooslshw==>

281 I.A.C. 83.6

General Accreditation Standards - Teacher Professional Development - <https://simbli.eboardsolutions.com/SU/g528zB29ZrxJOySzyUcJcG==>

**Cross References**

414

**Description**

Classified Employee Professional Purposes Leave



**Policy 601.02: School Day**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

The student school day for grades one through twelve will consist of a minimum of six hours, not including the lunch period. The school day consists of the schedule of class instruction and class activities as established and sponsored by the school district. Time during which students are released from school for parent/teacher conferences may be counted as part of students' instructional time. The minimum school day will meet the requirements as established for the operation of accredited schools.

The board may define the number of days kindergarten will be held and the length of each school day for the students attending kindergarten. The school day will consist of a schedule as recommended by the superintendent and approved by the board.

The school district may also record a day of school with less than the minimum instructional hours if the total hours of instructional time for grades one through twelve in any five consecutive school days equals a minimum of thirty hours, even though any one day of school is less than the minimum instructional hours because of a staff development opportunity provided for the instructional staff or parent-teacher conferences have been scheduled beyond the regular school day. If the total hours of instructional time for the first four consecutive days equal at least thirty hours because parent-teacher conferences have been scheduled beyond the regular school day, the school district may record zero hours of instructional time on the fifth consecutive school day as a school day. Schedule revisions and changes in time allotments will be made by the superintendent.

When the school is forced to close due to weather or other emergencies, the part of the day during which school was in session will constitute a school day. The ~~[superintendent/building principal]~~ will create administrative regulations necessary to utilize any remote learning opportunities that are available and permitted by law during the period of closure. ~~Remote learning opportunities will count toward instructional time requirements as allowed by law. During the time of remote learning, student attendance will be taken, assessments may be administered and grades will count toward students' cumulative grade point average.~~ The provision of special education and accommodations for students who have individualized education programs (IEPs) or Section 504 plans during periods of closure will be determined by each respective IEP or Section 504 team.

It is the responsibility of the superintendent to inform the board annually of the length of the school day.

Legal Reference: 34 C.F.R. sec. 300  
28 C.F.R. pt. 35  
Iowa Code § 256.7 (3) (21) (32), 279.8, .10.  
281 I.A.C. 12.1(1), .1(7-10).

**I.C. Iowa Code References**

Iowa Code § 256.7

**Description**

DE - Duties of State Board -  
<https://simbli.eboardsolutions.com/SU/2YhSyJalzmh6aoOQjPYZng==>

Iowa Code § 279.10

Directors- Powers and Duties - School Year Begin Date -  
<https://simbli.eboardsolutions.com/SU/abWXRkne6jVFMG5KErbp4A==>

Iowa Code § 279.8

Directors - General Rules - Bonds of Employees -  
<https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

**I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.1

**Description**

General Standards -  
<https://simbli.eboardsolutions.com/SU/YUtmkTJUMOlgHxkUbjbmsA==>

**C.F.R. - Code of Federal Regulations References Description**

28 C.F.R. 35

Judicial - Disability - Nondiscrimination -

<https://simbli.eboardsolutions.com/SU/npoEibZl1Yf0Uplus3ZMtpS1A==>

34 C.F.R. Pt. 300

Education - Disabilities/Children/Assistance to States -

<https://simbli.eboardsolutions.com/SU/RShDnOlHBMiplusSdaczVYC6g==>

**Cross References**

601.01

711.08

**Description**

School Calendar

Transportation in Inclement Weather

**Policy 602.01: Curriculum Development**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

Curriculum development is an ongoing process in the school district and consists of both research and design. Research is the studious inquiry and critical investigation of the various content areas for the purpose of revising and improving curriculum and instruction based on relevant information pertaining to the discipline. This study is conducted both internally (what and how we are currently doing at the local level) and externally (what national standards, professional organizations, recognized experts, current research, etc. tell us relative to the content area). Design is the deliberate process of planning and selecting the standards and instructional strategies that will improve the learning experiences for all students. The board delegates the curriculum development process to the Superintendent, who will make curriculum development recommendations and submit them to the board for final approval.

A systematic approach to curriculum development (careful research, design, and articulation of the curriculum) serves several purposes:

- Focuses attention on the content standards of each discipline and ensure the identified learnings are rigorous, challenging, and represent the most important learning for our students.
- Increases the probability that students will acquire the desired knowledge, skills and dispositions and that our schools will be successful in providing appropriate learning experiences.
- Facilitates communication and coordination.
- Improves classroom instruction.

The superintendent is responsible for the curriculum development process and for determining the most effective method of conducting research and design activities. A curriculum framework will describe the processes and procedures that will be followed in researching, designing, and articulating each curriculum area. This framework will at a minimum, describe the processes and procedures for the following curriculum development activities to:

- Study the latest thinking, trends research and expert advice regarding the content/discipline;
- Study the current status of the content/discipline (what and how well students are currently learning);
- Identify content standards, benchmarks, and grade level expectations for the content/discipline;
- Describe the desired learning behaviors, teaching and learning environment related to the content/discipline;
- Identify differences in the desired and present program and develop a plan for addressing the differences;
- Communicate with internal and external publics regarding the content area;
- Involve staff, parents, students, and community members in curriculum development decisions;
- ~~Verify integration of local, state, and/or federal mandates (MCNS, school-to-work, etc);~~
- Verify how the standards and benchmarks of the content/discipline support each of the broader student learning goals and provide a K-12 continuum that builds on the prior learning of each level;
- Ensure proposed curriculum complies with applicable laws;
- Align annual improvement goals with needs assessment information.

It is the responsibility of the superintendent to keep the board apprised of necessary curriculum revisions, progress or each content area related to curriculum development activities, and to develop administrative regulations for curriculum development including recommendations to the board.

**NOTE:** This is a mandatory policy but the content is discretionary to the extent somewhere in the board policy the board describes its process for establishing content standards, benchmarks, performance levels, and annual improvement goals aligned with needs assessment information. The bulleted items are suggestions for content of this policy. The italicized items are not mandatory functions but are implied from the mandates. Boards, in conjunction with their administrators, should review their curriculum development process and incorporate it into this policy - striking what doesn't apply and adding what does.

Legal Reference: 20 U.S.C. § 1232h.  
34 C.F.R. Pt. 98.  
Iowa Code §§ 216.9; 256.7, 279.8; .74; 280.3.  
281 I.A.C. 12.5, .8.

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**I.C. Iowa Code References**

Iowa Code § 216.9

**Description**Unfair/Discriminatory Practices -  
<https://simbli.eboardsolutions.com/SU/AjpluscGJpbLzrhwxzsGSZ50Q==>

Iowa Code § 256.7

DE - Duties of State Board -  
<https://simbli.eboardsolutions.com/SU/2YhSyJalznh6aoQ0jPYZng==>

Iowa Code § 279.8

Directors - General Rules - Bonds of Employees -  
<https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

Iowa Code § 280.3

Education Program - Attendance Center Requirements -  
<https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==>

Iowa Code 279.74

Powers and Duties - Specific Defined Concepts -  
<https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==>**I.A.C. Iowa Administrative Code References****Description**

281 I.A.C. 12.5

General Accreditation Standards - Education Program -  
<https://simbli.eboardsolutions.com/SU/vkblWsaFMEJuoZkHwvERtA==>

281 I.A.C. 12.8

General Accreditation Standards - Student Achievement -  
<https://simbli.eboardsolutions.com/SU/4gaoUDaHkAy0JQ8PybbXiw==>**U.S.C. - United States Code References****Description**

20 U.S.C. § 1232h

Education - Protection of Pupil Rights -  
<https://simbli.eboardsolutions.com/SU/m4fXslsh7XCCplusQ4tMaVCLplusKrw==>**C.F.R. - Code of Federal Regulations References****Description**

34 C.F.R. Pt. 98

Education - Research, Experimental Programs, Testing - Student Rights -  
<https://simbli.eboardsolutions.com/SU/lgYvlzmfRavCLoplusPq516Q==>**Cross References****Description**

101

Educational Philosophy of the School District

103

Long-Range Needs Assessment

103-R(1)

Long-Range Needs Assessment - Regulation

604.10

Online Courses

906

Unmanned Aircraft/Drones

**Policy 602.02: Curriculum Implementation**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

Without careful and continuing attention to implementation, planned changes in curriculum and instruction rarely succeed as intended. How change is put into practice, to a large extent, determines how well it fares.

Implementation refers to what actually happens in practice as compared to what was supposed to happen. Curriculum implementation includes the provision of organized assistance to staff in order to ensure that the newly developed curriculum and the most powerful instructional strategies are actually delivered at the classroom level. There are two components of any implementation effort that must be present to guarantee the planned changes in curriculum and instruction succeed as intended:

- Understanding the conceptual framework of the content/discipline being implemented; and,
- Organized assistance to understand the theory, observe exemplary demonstrations, have opportunities to practice, and receive coaching and feedback focused on the most powerful instructional strategies to deliver the content at the classroom level.

The superintendent is responsible for curriculum implementation and for determining the most effective way of providing organized assistance and monitoring the level of implementation. A curriculum framework will describe the processes and procedures that will be followed to assist all staff in developing the knowledge and skills necessary to successfully implement the developed curriculum in each content area. This framework will, at a minimum, describe the processes and procedures for the following curriculum implementation activities to:

- Study and identify the best instructional practices and materials to deliver the content;
- Describe procedures for the purchase of instructional materials and resources (See Policy \_\_\_\_\_. Boards should insert the policy number to cross reference their policy on Instructional Materials Selection);
- Identify/develop exemplars that demonstrate the learning behaviors, teaching, and learning environment to deliver the content;
- Study the current status of instruction in the content area (how teachers are teaching);
- Compare the desired and present delivery system, identify differences (gap analysis), and develop a plan for addressing the differences;
- Organize staff into collaborative study teams to support their learning and implementation efforts (address the gaps);
- Provide ongoing professional development related to instructional strategies and materials that focuses on theory, demonstration, practice and feedback;
- Regularly monitor and assess the level of implementation;
- Communicate with internal and external publics regarding curriculum implementation;
- Involve staff, parents, students, and community members in curriculum implementation decisions;
- Ensure the curriculum framework complies with applicable laws;
- Provide professional development to staff to support effective curriculum implementation.

It is the responsibility of the superintendent to keep the board apprised of curriculum implementation activities, progress of each content area related to curriculum implementation activities, and to develop administrative regulations for curriculum implementation including recommendations to the board.

**Note:** This is a mandatory policy but the content is discretionary to the extent somewhere in board policy the board describes its process for establishing content standards, benchmarks, performance levels, and annual improvement goals aligned with needs assessment information. The bulleted items are suggestions for content of this policy. The italicized items are not mandatory functions but are implied from the mandates. Boards, in conjunction with their administrators, should review their curriculum implementation process and incorporate it into this policy - striking what doesn't apply and adding what does. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 13 #1 - May 15, 2000.

**I.C. Iowa Code References**

	<b>Description</b>
Iowa Code § 216.9	Unfair/Discriminatory Practices - <a href="https://simbli.eboardsolutions.com/SU/AjpluscGJpblzrhwxzsGSZ50Q==">https://simbli.eboardsolutions.com/SU/AjpluscGJpblzrhwxzsGSZ50Q==</a>
Iowa Code § 256.7	DE - Duties of State Board - <a href="https://simbli.eboardsolutions.com/SU/2YhSyJalznh6aoQ0jPYZng==">https://simbli.eboardsolutions.com/SU/2YhSyJalznh6aoQ0jPYZng==</a>
Iowa Code § 279.8	Directors - General Rules - Bonds of Employees - <a href="https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==">https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==</a>
Iowa Code § 280	Uniform School Requirements - <a href="https://simbli.eboardsolutions.com/SU/6pf4DpDsiUfBaGB2tr60Nw==">https://simbli.eboardsolutions.com/SU/6pf4DpDsiUfBaGB2tr60Nw==</a>
Iowa Code 279.74	Powers and Duties - Specific Defined Concepts - <a href="https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==">https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==</a>

**I.A.C. Iowa Administrative Code References**

	<b>Description</b>
281 I.A.C. 12.8	General Accreditation Standards - Student Achievement - <a href="https://simbli.eboardsolutions.com/SU/4gaoUDaHkAy0JQ8PybbXiw==">https://simbli.eboardsolutions.com/SU/4gaoUDaHkAy0JQ8PybbXiw==</a>

**U.S.C - United States Code References**

	<b>Description</b>
20 U.S.C. § 1232h	Education - Protection of Pupil Rights - <a href="https://simbli.eboardsolutions.com/SU/m4fXslsh7XCCplusQ4tMaVCLplusKrw==">https://simbli.eboardsolutions.com/SU/m4fXslsh7XCCplusQ4tMaVCLplusKrw==</a>

**C.F.R. - Code of Federal Regulations References**

	<b>Description</b>
34 C.F.R. Pt. 98	Education - Research, Experimental Programs, Testing - Student Rights - <a href="https://simbli.eboardsolutions.com/SU/lgYvlzzmfRavCLoplusPq516Q==">https://simbli.eboardsolutions.com/SU/lgYvlzzmfRavCLoplusPq516Q==</a>

**Cross References**

	<b>Description</b>
101	Educational Philosophy of the School District
103	Long-Range Needs Assessment
103-R(1)	Long-Range Needs Assessment - Regulation

**Policy 602.03: Curriculum Evaluation**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

Regular evaluation of the total curriculum is necessary to ensure that the written and delivered curriculum is having the desired effect for students.

Curriculum evaluation refers to an ongoing process of collecting, analyzing, synthesizing, and interpreting information to aid in understanding what students know and can do. It refers to the full range of information gathered in the school district to evaluate (make judgments about) student learning and program effectiveness in each content area.

Curriculum evaluation must be based on information gathered from a comprehensive assessment system that is designed for accountability and committed to the concept that all students will achieve at high levels, is standards-based, and informs decisions which impact significant and sustainable improvements in teaching and student learning.

The superintendent is responsible for curriculum evaluation and for determining the most effective way of ensuring that assessment activities are integrated into instructional practices as part of school improvement with a particular focus on improving teaching and learning. A curriculum framework will describe the procedures that will be followed to establish an evaluation process that can efficiently and effectively evaluate the total curriculum. This framework will, at a minimum, describe the procedures for the following curriculum evaluation activities:

- Identify specific purposes for assessing student learning;
- Develop a comprehensive assessment plan;
- Select/develop assessment tools and scoring procedures that are valid and reliable;
- Identify procedures for collecting assessment data;
- Identify procedures for analyzing and interpreting information and drawing conclusions based on the data (including analysis of the performance of various sub-groups of students);
- Identify procedures for establishing at least three levels of performance (specific to the content standard and the assessment tool when appropriate) to assist in determining whether students have achieved at a satisfactory level (at least two levels describe performance that is proficient or advanced and at least one level describes students who are not yet performing at the proficient level);
- Identify procedures for using assessment information to determine long-range and annual improvement goals;
- Identify procedures for using assessment information in making decisions focused on improving teaching and learning (data based decision making);
- Provide support to staff in using data to make instructional decisions;
- Define procedures for regular and clear communication about assessment results to the various internal and external publics (mandatory for communication about students receiving special education services);
- Define data reporting procedures;
- Verify that assessment tools are fair for all students and are consistent with all state and federal mandates;
- Verify that assessment tools measure the curriculum that is written and delivered;
- Identify procedures for deciding when multiple assessment measures are necessary for making good decisions and drawing appropriate conclusions about student learning;
- Identify roles and responsibilities of key groups;
- Involve staff, parents, students, and community members in curriculum evaluation;
- Ensure participation of eligible students receiving special education services in district-wide assessments.
- Ensure curriculum complies with applicable laws.

It is the responsibility of the superintendent to keep the board apprised of curriculum evaluation activities, the progress of each content area related to curriculum evaluation activities, and to develop administrative regulations for curriculum evaluation including recommendations to the board.

**Note:** This is a mandatory policy but the content is discretionary to the extent somewhere in board policy the board describes its process for establishing content standards, benchmarks, performance levels, and annual improvement goals aligned with needs assessment information. The bulleted items are suggestions for content of this policy. The italicized items are not mandatory functions but are implied from the mandates. Boards, in conjunction with their administrators, should review their curriculum evaluation process and incorporate it into this policy - striking what doesn't apply and adding what does. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 13 #1- May 15, 2000.

Legal Reference: 20 U.S.C. § 1232h  
34 C.F.R. pt. 98  
Iowa Code §§ 216.9, 256.7, 279.8, 280.3.  
281 I.A.C. 12.8.

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#### **I.C. Iowa Code References**

Iowa Code § 216.9

#### **Description**

Unfair/Discriminatory Practices -  
<https://simbli.eboardsolutions.com/SU/AjpluscGJpbLzrhwxzsGSZ50Q==>

Iowa Code § 256.7

DE - Duties of State Board -  
<https://simbli.eboardsolutions.com/SU/2YhSyJalzmb6aoO0jPYZng==>

Iowa Code § 279.8

Directors - General Rules - Bonds of Employees -  
<https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

Iowa Code § 280.3

Education Program - Attendance Center Requirements -  
<https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==>

Iowa Code 279.74

Powers and Duties - Specific Defined Concepts -  
<https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==>

#### **I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.8

#### **Description**

General Accreditation Standards - Student Achievement -  
<https://simbli.eboardsolutions.com/SU/4gaoUDaHkAy0JQ8PybbXiw==>

#### **U.S.C - United States Code References**

20 U.S.C. § 1232h

#### **Description**

Education - Protection of Pupil Rights -  
<https://simbli.eboardsolutions.com/SU/m4fXslsh7XCCplusQ4tMaVCLplusKrw==>

#### **C.F.R. - Code of Federal Regulations References**

34 C.F.R. Pt. 98

Education - Research, Experimental Programs, Testing - Student Rights -  
<https://simbli.eboardsolutions.com/SU/lgYvlzmfRavCLoplusPq516Q==>

#### **Cross References**

101

#### **Description**

Educational Philosophy of the School District

103

Long-Range Needs Assessment

103-R(1)

Long-Range Needs Assessment - Regulation



**Policy 605.01: Instructional Materials Selection (I, II)**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

**Option I**

The board has sole discretion to approve instructional materials for the school district. The board delegates this authority to licensed employees to determine which instructional materials, other than textbooks, will be utilized by and purchased by the school district. The Superintendent will provide licensed employees necessary training to ensure selected instructional materials comply with applicable laws. All instructional materials are available for review upon request and subject to all applicable laws.

In reviewing current instructional materials for continued use and in selecting additional instructional materials, licensed employees will consider the current and future needs of the school district as well as the changes and the trends in education and society. It is the responsibility of the superintendent to report to the board the action taken by licensed employees.

In the case of textbooks, the board will make the final decision after receiving a recommendation from the superintendent. The criteria stated above for selection of other instructional materials will apply to the selection of textbooks. The superintendent may develop another means for the selection of textbooks. Textbooks are reviewed as needed and at least every 7 years.

Education materials gifted to the school district must meet the criteria established above. The gift must be received in compliance with board policy.

The superintendent will establish additional criteria to guide the selection of instructional materials through administrative regulation, ensuring alignment with educational goals and compliance with laws.

**NOTE: This is a mandatory policy, but the content is discretionary. The board may edit the policy and regulation to reflect its philosophy, goals and practices. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 20 #1-August 31, 2007.**

Legal Reference: Iowa Code §§ 279.8; 74; 280.3, .14; 301.281 I.A.C. 12.3(12).

Iowa Code § 279.8	Directors - General Rules - Bonds of Employees - <a href="https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==">https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==</a>
Iowa Code § 280.14	Uniform School Requirements - Administrators - <a href="https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JuIH0w==">https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JuIH0w==</a>
Iowa Code § 280.3	Education Program - Attendance Center Requirements - <a href="https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==">https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==</a>
Iowa Code § 301	Textbooks - <a href="https://simbli.eboardsolutions.com/SU/z6zjIdeU8v20qSc7hh9jsQ==">https://simbli.eboardsolutions.com/SU/z6zjIdeU8v20qSc7hh9jsQ==</a>
Iowa Code 279.74	Powers and Duties - Specific Defined Concepts - <a href="https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==">https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==</a>

**I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.3	<b>Description</b> Administration - <a href="https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==">https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==</a>
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**Cross References**

208	<b>Description</b> Ad Hoc Committees
208-E(1)	Ad Hoc Committees - Exhibit

**Regulation 605.01-R(1): Instructional Materials Selection (I, II) - Regulation**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

I. Responsibility for Selection of Instructional Materials

- A. The board is responsible for matters relating to the operation of the **Community School** District.
- B. The responsibility for the selection of instructional materials is delegated to the professionally trained and licensed employees of the school system. **For the purpose of this rule the term "instructional materials" includes printed and multimedia materials (not equipment), whether considered text materials or library materials. The board retains the final authority for the approval of textbooks.**
- C. While selection of materials may involve many people including principals, teacher-librarian, students, parents and community members, the responsibility for coordinating the selection of most instructional materials and making the recommendation for the purchase rests with licensed employees.
- D. Responsibility for coordinating the selection of **text instructional** materials for distribution to classes will rest with the licensed employees, principal and superintendent. **For the purpose of this rule the term 'text materials' includes textbooks and other printed and nonprinted material provided in multiple copies for use of a total class or major segment of a class.**
- E. If the board appoints an ad hoc committee to make recommendations on the selection of instructional materials, the ad hoc committee is formed and appointed in compliance with the board policy on Ad Hoc Committees.

1. The superintendent will inform the committee as to their role and responsibility in the process.
2. The following statement is given to the ad hoc committee members:

*Bear in mind the principles of the freedom to learn and to read and base your decision on these broad principles rather than on defense of individual materials. Freedom of inquiry is vital to education in a democracy.*

*Study thoroughly all materials referred to you and read available reviews. The general acceptance of the materials should be checked by consulting standard evaluation aids and local holdings in other schools.*

*Passages or parts should not be pulled out of context. The values and faults should be weighed against each other and the opinions based on the material as a whole.*

***In the event material is challenged, your report, presenting both majority and minority opinions, will be presented by the principal to the complainant at the conclusion of our discussion of the questioned material.***

II. Material selected for use in libraries and classrooms will meet the following guidelines:

- A. Religion - Material will represent **the major any** religions in a factual, unbiased manner. The primary source material of **the major** religions is considered appropriate, but material which advocates rather than informs, or is designed to sway reader judgment regarding religion, will not be included in the school libraries or classrooms.
- B. Racism - Material will present a diversity of race, custom, culture, and belief as a positive aspect of the nation's heritage and give candid treatment to unresolved intercultural problems, including those which involve prejudice, discrimination, and the undesirable consequences of withholding rights, freedom, or respect of an individual. **Required material will comply with all applicable laws.**
- C. Sexism - Material will reflect sensitivity to the needs, rights, traits and aspirations of **men and women individuals** without preference or bias. **Required materials will comply with all applicable laws.**
- D. Age - Material will recognize the diverse contributions of various age groups and portray the continuing contributions of maturing members of society.

- E. Ideology - Material will present basic primary and factual information on an ideology or philosophy of government which exerts or has exerted a strong force, either favorably or unfavorably, over civilization or society, past or present. This material will not be selected with the intention to sway reader judgment and is related to the maturity level of the intended audience.
- F. Profanity and Sex - Material is subjected to a test of literary merit and reality by the teacher-librarians and licensed staff who will take into consideration their reading of public and community standards of morality.
- G. Controversial issues materials will be directed toward maintaining a balanced collection representing various views.

The selection decision should be made on the basis of whether the material presents an accurate representation of society and culture, whether the circumstances depicted are realistically portrayed, or whether the material has literary or social value when the material is viewed as a whole.

These guidelines will not be construed in such a manner as to preclude materials which accurately represent the customs, morals, manners, culture, or society of a different time or a different place.

### III. Procedure for Selection

- A. Material purchased for libraries and classrooms is recommended for purchase by licensed employees, in consultation with administrative staff, school library staff, students or an ad hoc committee as appointed by the board. The material recommended for purchase is approved by the appropriate building administrator.
  1. The materials selected will support stated objectives and goals of the school district. Specifically, the goals are:
    - a. To acquire materials and provide service consistent with the demands of the curriculum;
    - b. To develop students' skills and resourcefulness in the use of libraries and learning resources;
    - c. To effectively guide and counsel students in the selection and use of materials and libraries;
    - d. To foster in students a wide range of significant interests;
    - e. To provide opportunities for aesthetic experiences and development of an appreciation of the fine arts;
    - f. To provide materials to motivate students to examine their own attitudes and behaviors and to comprehend their own duties and responsibilities as citizens in a pluralistic democracy;
    - g. To encourage life-long education through the use of the library; and,
    - h. To work cooperatively and constructively with the instructional and administrative staff in the school.
  2. Materials selected **is are** consistent with stated principles of selection. These principles are:
    - a. To select material, within established standards, which will meet the goals and objectives of the school district;
    - b. To consider the educational characteristics of the community in the selection of materials within a given category;
    - c. To present the sexual, racial, religious and ethnic groups in the community by:
      1. Portraying people, **both men and women**, adults and children, whatever their ethnic, religious or social class identity, as human and recognizable, displaying a familiar range of emotions, both negative and positive.
      2. Placing no constraints on individual aspirations and opportunity.
      3. Giving comprehensive, accurate, and balanced representation to minority groups and women - in art and science, history and literature, and in all other fields of life and culture.
      4. Providing abundant recognition of minority groups and women by showing them frequently in positions of leadership and authority.
    - d. To intelligently, quickly, and effectively anticipate and meet needs through awareness of subjects of local, national and international interest and significance; and,
    - e. To strive for impartiality in the selection process.
  3. The materials selected will meet stated selection criteria. These criteria are:
    - a. Authority-Author's qualifications - education, experience, and previously published works;
    - b. Reliability:
      1. Accuracy-meaningful organization and emphasis on content, meets the material's goals and objectives, and presents authoritative and realistic factual material.
      2. Current-presentation of content which is consistent with the finding of recent and authoritative research.
    - c. Treatment of subject-shows an objective reflection for the multi-ethnic character and cultural

diversity of society.

d. Language:

1. Vocabulary:

- a. Does not indicate bias by the use of words which may result in negative value judgments about groups of people;
- b. Does not use "man" or similar limiting word usage in generalization or ambiguities which may cause others women to feel excluded or dehumanized.

2. Compatible to the reading level of the student for whom it is intended.

e. Format:

1. Book

- a. Adequate and accurate index;
- b. Paper of good quality and color;
- c. Print adequate and well spaced;
- d. Adequate margins;
- e. Firmly bound; and,
- f. Cost.

2. Nonbook

- a. Flexibility, adaptability;
- b. Curricular orientation of significant interest to students;
- c. Appropriate for audience;
- d. Accurate authoritative presentation;
- e. Good production qualities (fidelity, aesthetically adequate);
- f. Durability; and,
- g. Cost.

3. Illustrations of book and nonbook materials should:

- a. Depict instances of fully integrated grouping and settings to indicate equal status and nonsegregated social relationships.
- b. Make clearly apparent the identity of minorities;
- c. Contain pertinent and effective illustrations;
- d. Flexible to enable the teacher to use parts at a time and not follow a comprehensive instructional program on a rigid frame of reference.

f. Special Features:

1. Bibliographies.
2. Glossary.
3. Current charts, maps, etc.
4. Visual aids.
5. Index.
6. Special activities to stimulate and challenge students.
7. Provide a variety of learning skills.

g. Potential use:

1. Will it meet the requirement of reference work?
2. Will it help students with personal problems and adjustments?
3. Will it serve as a source of information for teachers and librarians?
4. Does it offer an understanding of cultures other than the student's own and is it free of racial, religious, age, disability, ethnic, gender identity and sexual stereotypes?
5. Will it expand students' sphere of understanding and help them to understand the ideas and beliefs of others?
6. Will it help students and teachers keep abreast of and understand current events?
7. Will it foster and develop hobbies and special interest?
8. Will it help develop aesthetic tastes and appreciation?
9. Will it serve the needs of students with special needs?
10. Does it inspire learning?
11. Is it relevant to the subject?
12. Will it stimulate a student's interest?

4. Gifts of library or instructional materials may be accepted if the gift meets existing criteria for library and instructional materials. The acceptance and placement of such gifts is within the discretion of the board.

5. In order to provide a current, highly usable collection of materials, teacher-librarians will ensure constant and continuing renewal of the collection, not only the addition of up-to-date materials, but by the judicious elimination of materials which no longer meet school district needs or find use. The process of weeding instructional materials will be done according to established and accepted standards for

determining the relevance and value of materials in a given context.

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**I.C. Iowa Code References**

Iowa Code § 279.8

**Description**

Directors - General Rules - Bonds of Employees -  
<https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

Iowa Code § 280.14

Uniform School Requirements - Administrators -  
<https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulH0w==>

Iowa Code § 280.3

Education Program - Attendance Center Requirements -  
<https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==>

Iowa Code § 301

Textbooks -  
<https://simbli.eboardsolutions.com/SU/z6zjIdeU8v20qSc7hh9jsQ==>

Iowa Code 279.74

Powers and Duties - Specific Defined Concepts -  
<https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==>

**I.A.C. Iowa Administrative Code References**

**Description**

281 I.A.C. 12.3

Administration -  
<https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==>

**Cross References**

**Description**

208

Ad Hoc Committees

208-E(1)

Ad Hoc Committees - Exhibit

**Policy 605.02: Instructional Materials Inspection**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

UPDATED TITLE: INSTRUCTIONAL AND LIBRARY MATERIALS INSPECTION AND DISPLAY

Parents and other members of the school district community may view the instructional and library materials used by the students. All instructional materials, including teacher's manuals, films, tapes or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any federally funded programs must be available for inspection by parents.

The instructional and library materials must may be viewed on school district premises. Copies may be obtained according to board policy.

[Parents and guardians of students will be provided view-only access to select instructional materials through the district's classroom management software. Select instructional and library materials include:

- A catalog of books available in the school library;
- Electronic textbooks and core materials that are written and published primarily for use in elementary and secondary school instruction, and are required by the classroom teacher for use by students;
- Relevant portions of required printed textbooks and materials, if it is practical for district staff to digitize and upload;
- Any other materials as determined by the classroom teacher.

[In determining what materials should be posted on the district's classroom management software platform, the district will balance the desire for transparency with the time constraints of existing job duties and demands of employees. Parents and guardians should be advised that while district employees strive to keep information current, the most up to date materials are available upon request and subject to all applicable laws.]

It is the responsibility of the superintendent to develop administrative regulations regarding the inspection of instructional materials.

**NOTE: This federally funded programs portion of this policy is a mandatory policy and reflects federal law on the subject of parental rights to inspect instructional materials. The language related to viewing materials through either district premises or use of the classroom management software platform is optional language that allows for greater transparency for districts. It is not required by law but is intended to be used in districts that utilize online classroom management software and choose to make an online catalog of instructional materials visible to parents/guardians. Not all districts may have online classroom software capable of this feature. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 20 #1-August 31, 2007.**

Legal Reference: Goals 2000: Educate America Act, Pub. L. No. 103-227, 108 Stat. 125 (1994).  
Iowa Code §§ 279.8; 74; 280.3, .14; 301.  
281 I.A.C. 12.3(12).

**I.C. Iowa Code References**

**Description**

Iowa Code § 279.8	Directors - General Rules - Bonds of Employees - <a href="https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==">https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==</a>
Iowa Code § 280.14	Uniform School Requirements - Administrators - <a href="https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulH0w==">https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulH0w==</a>
Iowa Code § 280.3	Education Program - Attendance Center Requirements - <a href="https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==">https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==</a>
Iowa Code § 301	Textbooks - <a href="https://simbli.eboardsolutions.com/SU/z6zjldeU8v20qSc7hh9jsQ==">https://simbli.eboardsolutions.com/SU/z6zjldeU8v20qSc7hh9jsQ==</a>

Iowa Code 279.74

Powers and Duties - Specific Defined Concepts -  
<https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==>

**I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.3

**Description**

Administration -  
<https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==>

**Cross References**

901

**Description**

Public Examination of School District Records



**Policy 605.03: Objection to Instructional Materials**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

Members of the school district community may object to the instructional and library materials utilized in the school district and ask for their use to be reconsidered.

It is the responsibility of the superintendent, in conjunction with the principals, to develop administrative regulations for reconsideration of instructional materials.

[Parents or guardians of students enrolled in the district have the ability to request that their student not be able to check out certain library materials.]

**NOTE: This is a mandatory policy, but the language related to checking out materials is optional for districts. The board may edit the policy and regulation to reflect its philosophy, goals and practices. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 20 #1-August 31, 2007.**

Legal Reference: Iowa Code §§ 279.8; 74; 280.3, .14; 301.  
281 I.A.C. 12.3(12).

**I.C. Iowa Code References**

	<b>Description</b>
Iowa Code § 279.8	Directors - General Rules - Bonds of Employees - <a href="https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==">https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==</a>
Iowa Code § 280.14	Uniform School Requirements - Administrators - <a href="https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulHQw==">https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulHQw==</a>
Iowa Code § 280.3	Education Program - Attendance Center Requirements - <a href="https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==">https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==</a>
Iowa Code § 301	Textbooks - <a href="https://simbli.eboardsolutions.com/SU/z6zjIdeU8v20qSc7hh9jsQ==">https://simbli.eboardsolutions.com/SU/z6zjIdeU8v20qSc7hh9jsQ==</a>
Iowa Code 279.74	Powers and Duties - Specific Defined Concepts - <a href="https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==">https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==</a>

**I.A.C. Iowa Administrative Code References**

	<b>Description</b>
281 I.A.C. 12.3	Administration - <a href="https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==">https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==</a>

**Cross References**

	<b>Description</b>
213	Public Participation in Board Meetings

**Regulation 605.03-R(1): Objection to Instructional Materials - Reconsideration of Instructional Materials Regulation**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

A. A member of the school district community may raise an objection to instructional materials used in the school district's education program. While the individuals recommending the selection of such material were duly qualified to make the selection and followed the proper procedure and observed the criteria for selecting such material; the district must be ready to acknowledge that an error in selection may have been made despite this process. School employees regularly read great numbers of reviews in the selection process, and occasional errors are possible.

1. The complainant will address the complaint at the lowest organizational level of licensed staff. Often this will be the classroom teacher.

2. The school official or employee receiving a complaint regarding instructional or library materials will try to resolve the issue at the lowest organizational level. The materials generally will remain in use pending the outcome of the reconsideration procedure.

a. The school official or employee initially receiving a complaint will explain to the individual the district's selection procedure, criteria to be met by the instructional materials, and qualifications of those persons selecting the material.

b. The school official or employee initially receiving a complaint will explain to the individual the role of the objected material in the education program, its intended educational purpose, and additional information regarding its use. In the alternative, the employee may refer the individual to the teacher-librarian who can identify and explain the use of the material.

c. The school official or employee receiving the initial complaint will direct the complainant to complete the Request for Reconsideration of Instructional and Library Materials Form, and notify the building level principal of receipt of the complaint within two school days after the reconsideration form is received. Schools officials will offer to assist the complainant in completing the form, but if a complainant refuses to complete the form, the complaint will be deemed invalid and no further action taken.

B. Request for Reconsideration

1. A member of the school district community may formally challenge instructional and library materials on the basis of appropriateness used in the school district's education program. This procedure is for the purpose of considering the opinions of those persons in the school district and the community who are not directly involved in the selection process.

2. Each attendance center and the school district's central administrative office will keep on hand and make available Request for Reconsideration of Instructional and Library Materials Forms.

3. The individual will state the specific reason the instructional or library material is being challenged. The Request for Reconsideration of Instructional and Library Materials Form is signed by the individual and filed with the building-level principal.

4. The building-level principal will promptly file the objection with the Superintendent for re-evaluation.

5. The Superintendent will convene a reconsideration committee within two weeks of receipt of the Reconsideration Form.

6. The committee will make their recommendation to the Superintendent within five school days of meeting.

7. The Superintendent will issue a decision related to the Reconsideration Request Form within 5 school days of receipt of the committee's recommendation. A copy of the Superintendent's decision will be provided to the complainant.

8. An appeal of the Superintendent's decision may be filed with the board secretary within five days of the Superintendent's decision. The board will determine whether to hear the appeal at the next regular meeting or within 30 days of the Superintendent's decision, whichever is later. If the board elects to hear the appeal, the board will act to affirm, modify or reverse the decision of the Superintendent. The board's decision will be communicated to the complainant. The board's decision will be deemed final.

9. Generally, access to challenged instructional material will not be restricted during the reconsideration process. However, in unusual circumstances, the instructional material may be removed temporarily by following the provisions of Section B.6.d. of this rule.

10. The Reconsideration Committee

a. The reconsideration committee is made up of eight members.

(1) One licensed employee designated annually, as needed, by the superintendent.

(2) One teacher-librarian designated annually by the superintendent.

(3) One member of the administrative team designated annually by the superintendent.

(4) Three members of the community appointed annually, as needed, by the board.

(5) Two high school students, selected annually by the high school principal.

b. The committee will select their chairperson and secretary.

c. The committee will meet at the request of the superintendent.

d. Special meetings may be called by the board to consider temporary removal of materials in unusual circumstances. A recommendation for temporary removal will require a two-thirds vote of the committee.

e. The committee may be subject to applicable open meetings and public records laws. Notice of the committee meeting is made public through appropriate communication methods as required by law.

f. The committee will receive the completed Reconsideration Request Form from the superintendent.

g. The committee will determine its agenda for the meeting which may include the following:

(1) Distribution of copies of the completed Reconsideration Request Form.

(2) An opportunity for the individual or a group spokesperson to talk about or expand on the Reconsideration Request Form.

(3) Distribution of reputable, professionally prepared reviews of the challenged instructional material if available.

(4) Distribution of copies of the challenged instructional material as available.

h. The Committee will determine whether interested persons, including the individual filing the challenge, may have the opportunity to share their views. The committee may request that individuals with special knowledge be present to give information to the committee.

i. The committee's final recommendation may be to take no removal action, to remove the challenged material from the school environment, or to limit the educational use of the challenged material. The sole criterion for the final recommendation is the appropriateness of the material for its intended educational use. The written final recommendation and its justification are forwarded to the superintendent, the complainant and the appropriate attendance centers.

j. The individual filing the challenge is kept informed by the Superintendent of the status of the reconsideration request throughout the reconsideration process. The individual filing the challenge and known interested parties are given appropriate notice of meetings as required by law.

k. Following the superintendent's decision with respect to the committee's recommendation, the individual may appeal the decision to the board for review.

l. A recommendation to sustain a challenge will not be interpreted as a judgment of irresponsibility on the part of the individuals involved in the original selection or use of the material.

m. Requests to reconsider materials which have previously been reconsidered by the committee must receive approval of two-thirds of the committee members before the materials will again be reconsidered.

n. If necessary or appropriate in the judgment of the committee, the committee may consolidate related challenges, or decline to hear multiple challenges to the same materials. Generally, the committee will not hear subsequent challenges to the same materials within the same school year.

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#### **I.C. Iowa Code References**

Iowa Code § 279.8

#### **Description**

Directors - General Rules - Bonds of Employees - <https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

Iowa Code § 280.14

Uniform School Requirements - Administrators - <https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulH0w==>

Iowa Code § 280.3

Education Program - Attendance Center Requirements - <https://simbli.eboardsolutions.com/SU/2BAEZrp3RPZWgplusNf4lu5EQ==>

Iowa Code § 301

Textbooks - <https://simbli.eboardsolutions.com/SU/z6zjldeU8v20qSc7hh9jsQ==>

Iowa Code 279.74

Powers and Duties - Specific Defined Concepts - <https://simbli.eboardsolutions.com/SU/bSNhdcczYnnOFp0siNbHbQ==>

#### **I.A.C. Iowa Administrative Code References**

#### **Description**

281 I.A.C. 12.3

Administration - <https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==>

#### **Cross References**

#### **Description**

213

Public Participation in Board Meetings

## INSTRUCTIONS TO THE RECONSIDERATION COMMITTEE

The policy of this school district related to selection of learning materials states that any member of the school district community may formally challenge instructional and library materials used in the district's education program. This policy allows those persons in the school and the community who are not directly involved in the selection of materials to make their own opinions known. The task of the reconsideration committee is to ~~provide an open forum for discussion of challenged materials and to~~ make an informed recommendation on the challenge. The meetings of the committee may be subject to the open meetings law.

The most critical component of the reconsideration process is the establishment and maintenance of the committee's credibility in the community. For this purpose, the committee is composed of a combination of community members and licensed employees as detailed in 605.3R1. The community should not, therefore, infer that the committee is biased or is obligated to uphold prior professional decisions. For this same reason, a community member will be selected to chair the committee.

The reconsideration process, the task of this committee, is just one part of the selection continuum. Material is purchased to meet a need. It is reviewed and examined, if possible, prior to purchase. It is periodically re-evaluated through updating, discarding, or re-examination. The committee must be ready to acknowledge that an error in selection may have been made despite this process. Librarians and school employees regularly read great numbers of reviews in the selection process, and occasional errors are possible.

In reconsidering challenged materials, the role of the committee, and particularly the chairperson, is to produce a climate for meaningful discussion of disparate views agreement. The committee should begin by finding items of agreement, keeping in mind that the larger the group participating, the greater the amount of information available and, therefore, the greater the number of possible approaches to the problem.

The committee may, at its discretion, hear ~~If the complainant chooses, the complainant may make~~ an oral presentation from the complainant to the committee to expand and elaborate on the complaint. The committee may will listen to the complainant, to those with special knowledge, and any other interested persons. In these discussions, the committee should be aware of relevant social pressures which are affecting the situation. Individuals who may try to dominate or impose a decision must not be allowed to do so. Minority viewpoints expressed by groups or individuals must be heard, and observers must be made to feel welcome. It is important that the committee create a calm, nonvolatile environment in which to deal with a potentially volatile situation. To this end, the complainant will be kept informed of the progress of the complaint.

The committee will listen to the views of all interested persons before making recommendations. In deliberating its recommendation, the committee should remember that the school system must be responsive to the needs, tastes, and opinions of the community it serves. Therefore, the committee must distinguish between broad community sentiment and attempts to impose personal standards. The deliberations should concentrate on the appropriateness of the material. The question to be answered by the committee is, "Is the material appropriate for its designated audience at this time?"

The committee's final recommendation will be (1) to remove the challenged material from the total school environment, (2) to take no removal action, or (3) to agree on a limitation of the educational use of the materials.

The committee chairperson will instruct the secretary to convey the committee's recommendation to the office of the superintendent. The recommendation should detail the rationale on which it was based. A letter will be sent to the complainant outlining the outcome.

RECONSIDERATION OF INSTRUCTIONAL AND LIBRARY MATERIALSRECONSIDERATION REQUEST FORM

Request for re-evaluation of printed or multimedia material to be submitted to the superintendent.

REVIEW INITIATED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State \_\_\_\_\_ Zip Code \_\_\_\_\_ Telephone \_\_\_\_\_

School(s) in which item is used \_\_\_\_\_

Relationship to school (parent, student, citizen, etc.) \_\_\_\_\_

BOOK OR OTHER PRINTED MATERIAL IF APPLICABLE:

Author \_\_\_\_\_ Hardcover \_\_\_\_\_ Paperback \_\_\_\_\_ Other \_\_\_\_\_

Title \_\_\_\_\_

Publisher (if known) \_\_\_\_\_

Date of Publication \_\_\_\_\_

MULTIMEDIA MATERIAL IF APPLICABLE:

Title \_\_\_\_\_

Producer (if known) \_\_\_\_\_

Type of material (filmstrip, online resource,  
motion picture, etc.) \_\_\_\_\_

PERSON MAKING THE REQUEST REPRESENTS: (*circle one*)

Self \_\_\_\_\_ Group or Organization \_\_\_\_\_

Name of group \_\_\_\_\_

Address of Group \_\_\_\_\_

RECONSIDERATION OF INSTRUCTIONAL AND LIBRARY MATERIALS REQUEST FORM

1. What brought this item to your attention?

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2. To what in the item do you object? (please be specific; cite pages, or frames, etc.)

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3. In your opinion, what harmful effects upon students might result from use of this item?

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4. Do you perceive any instructional value in the use of this item?

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5. Did you review the entire item? If not, what sections did you review?

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6. Should the opinion of any additional experts in the field be considered?

\_\_\_\_\_ yes                      \_\_\_\_\_ no

If yes, please list specific suggestions: \_\_\_\_\_

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7. To replace this item, do you recommend other material which you consider to be of equal or superior quality for the purpose intended?

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RECONSIDERATION OF INSTRUCTIONAL AND LIBRARY MATERIALS REQUEST FORM

8. Do you wish to make an oral presentation to the Review Committee?

\_\_\_\_\_ Yes (a) Please contact the Superintendent

(b) Please be prepared at this time to indicate the approximate length of time your presentation will require. Although this is no guarantee that you'll be allowed to present to the committee, or that you will get your requested amount of time.

\_\_\_\_\_ Minutes.

\_\_\_\_\_ No

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Signature



SAMPLE LETTER TO INDIVIDUAL CHALLENGING INSTRUCTIONAL OR LIBRARY  
MATERIALS

Dear:

We recognize your concern about the use of \_\_\_\_\_ in our school district. The school district has developed procedures for selection of instructional materials but realizes that not everyone will agree with every selection made.

To help you understand the selection process, we are sending copies of the school district's:

1. Instructional goals and objectives,
2. Instructional and Library Materials Selection policy statement, and
3. Procedure for reconsideration of instructional and library materials.

If you are still concerned after you review this material, please complete the Reconsideration Request Form and return it to me. You may be assured of prompt attention to your request. If I have not heard from you within one week, we will assume you no longer wish to file a formal complaint.

Sincerely,

REQUEST TO PROHIBIT A STUDENT FROM CHECKING OUT SPECIFIC LIBRARY MATERIALS

Request to prohibit a student from checking out certain library materials to be submitted to the superintendent. Please complete one form per student.

REQUEST INITIATED BY \_\_\_\_\_ DATE \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State \_\_\_\_\_ Zip Code \_\_\_\_\_ Telephone \_\_\_\_\_

Name of affected Student \_\_\_\_\_

Requester's Relationship to Student (must be parent/legal guardian) \_\_\_\_\_

BOOK OR OTHER PRINTED MATERIAL TO PROHIBIT STUDENT FROM CHECKING OUT:

Author \_\_\_\_\_ Hardcover \_\_\_\_\_ Paperback \_\_\_\_\_ Other \_\_\_\_\_

Title \_\_\_\_\_

Publisher (if known) \_\_\_\_\_

Date of Publication \_\_\_\_\_

MULTIMEDIA MATERIAL TO PROHIBIT STUDENT FROM CHECKING OUT:

Title \_\_\_\_\_

Producer (if known) \_\_\_\_\_

Type of material (filmstrip, motion picture, etc.) \_\_\_\_\_

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Signature

**Policy 605.04: Technology and Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** 03/10/2022 | **Last Reviewed Date:** 03/10/2022

The board supports the use of innovative methods and the use of technology in the delivery of the education program. The board encourages employees to investigate economical ways to utilize multi-media, computers, electronic devices and other technologies as a part of the curriculum.

It is the responsibility of the superintendent to develop a plan for the use of technology in the curriculum and to evaluate it annually. The superintendent will report the results of the evaluation and make a recommendation to the board annually regarding the use of technology in the curriculum.

**NOTE: This is a mandatory policy and reflects the educational standards. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 20 #1-August 31, 2007.**

Legal Reference: Iowa Code § 279.8  
281 I.A.C. 12.3(12), 12.5(10), .5(17)

**I.C. Iowa Code References**

Iowa Code § 279.8

**Description**

Directors - General Rules - Bonds of Employees - <https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

**I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.3

**Description**

Administration - <https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==>

281 I.A.C. 12.5

General Accreditation Standards - Education Program - <https://simbli.eboardsolutions.com/SU/vkbLwsaFMEJuozkHwvERtA==>

**Cross References**

604.11

**Description**

Appropriate Use of Online Learning Platforms

712

Technology and Data Security

712-R(1)

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

**Policy 605.05: School Library**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Reviewed Date: 03/10/2022

The school district will maintain a school library in each building for use by employees and by students during the school day.

Materials for the libraries will be acquired according to board policy, "Instructional Materials Selection." *The district may provide access to all parents and guardians of students enrolled in the district an online catalog of all books available to students in the school libraries. This access will be displayed on the school district's website. Any challenges to library materials will be handled following the process for handling challenges to instructional and library materials as established in board policy.*

It is the responsibility of the principal of the building in which the school library is located to oversee the use of materials in the library.

It is the responsibility of the superintendent to develop procedures for the selection and replacement of both library and instructional materials, ~~for the acceptance of gifts, for the weeding of library and instructional materials, and for the handling of challenges to either library or classroom materials;~~

**NOTE:** *This is a mandatory policy and reflects the educational standards. The language in italics is optional and is not a legal requirement. However, districts may wish to make this information accessible to parents and guardians to increase transparency for the school community. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 20 #1-August 31, 2007.*

Legal Reference: Iowa Code §§ 256.7(24); 279.8; 280.14; 301.  
281 I.A.C. 12.3(11), (12).

**I.C. Iowa Code References**

Iowa Code § 256.7

**Description**

DE - Duties of State Board -  
<https://simbli.eboardsolutions.com/SU/2YhSyJalzmh6aoO0jPYZng==>

Iowa Code § 279.8

Directors - General Rules - Bonds of Employees -  
<https://simbli.eboardsolutions.com/SU/GxLOU5DCQ4IPacx1slshYam7g==>

Iowa Code § 280.14

Uniform School Requirements - Administrators -  
<https://simbli.eboardsolutions.com/SU/ncA1dXdJzGBJu0Z7JulH0w==>

Iowa Code § 301

Textbooks -  
<https://simbli.eboardsolutions.com/SU/z6zjIdeU8v20qSc7hh9jsQ==>

**I.A.C. Iowa Administrative Code References**

281 I.A.C. 12.3

**Description**

Administration -  
<https://simbli.eboardsolutions.com/SU/L3CskFik8aC3VhP8qtplusLfg==>

**Cross References**

605.06

**Description**

Internet - Appropriate Use

605.06-R(1)

Internet - Appropriate Use - Regulation

605.06-E(1)

Internet - Appropriate Use - Internet Access Permission Letter to Parents

605.06-E(2)

Internet - Appropriate Use - Violation Notice

**Policy 802.04: Capital Assets**

Status: DRAFT

Original Adopted Date: 03/10/2022 | Last Revised Date: 05/05/2022 | Last Reviewed Date: 05/05/2022

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

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

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

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

The district recognizes the importance of classifying leases of intangible assets as assets or liabilities in financial statements. When operating as a lessor, the district will recognize a lease liability and an intangible right-to-use lease asset. When operating as a lessee, the district will recognize a lease receivable and a deferred inflow of resources consistent with the requirements established in GASB 87.

The District recognizes a lease liability and an intangible right-to-use lease asset with an initial value of (\$ threshold amount) or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date plus certain initial direct costs to place the asset in service. The lease asset is then amortized on a straight-line basis over the life of the lease.

The capital assets management system must be updated monthly to account for the addition/acquisition, disposal, relocation/transfer of capital assets. It is the responsibility of the superintendent to count and reconcile the capital assets with capital assets management system on June 30 each year.

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

**NOTE:** This is a mandatory policy. It is suggested the board consider a capitalization threshold consistent with the GASB 34 Committee Recommendations which recommended "districts and AEAs implement capitalization levels that would capture at least 80% of the value of assets. However, the threshold should not be greater than \$5,000." In addition, Boards may wish to establish guidelines at lower thresholds for keeping track of capital assets for internal control and insurance purposes.

In determining the capital asset capitalization threshold, the size of the school district, the property insurance deductible and the time and effort necessary to account for and track capital assets with a lesser value should be considered. It is strongly recommended the board consult with the school auditor prior to setting the capitalization

threshold.

An intangible asset **excluding right to use lease**, should be recognized in the statement of net assets only if it is identifiable which means the asset is either separable or, arose from contractual or other legal rights, regardless of whether those rights are transferable or separable. The intangible asset must also possess all of the following characteristics/criteria:

- lack of physical substance;
- be of a nonfinancial nature (not in monetary form like cash or investment securities); and,
- the initial useful life extending beyond a single reporting period.

Examples of intangible assets include easements, land use rights, patents, trademarks and copyrights. In addition, intangible assets include computer software purchased, licensed or internally generated, including websites, as well as outlays associated with an internally generated modification of computer software.

Intangible assets can be purchased or licensed, acquired through nonexchange transactions or internally generated. Intangible assets exclude assets acquired or created primarily for purposes of directly obtaining income, assets from capital lease transactions reported by lessees, and goodwill created through the combination of a government and another entity.

A school district could, and many do, use bar code identification tags to control capital assets, such as VCRs, technology equipment, etc., even though these capital assets have a cost below the capitalization threshold. In tracking these capital assets only the information necessary to control the location and use of them needs to be maintained. Some school districts video-tape each classroom/office annually to save time and effort tracking capital assets below the capitalization threshold. The video tape is also helpful for insurance claims. Whether a school district chooses to track capital assets with a cost below the capitalization threshold or not, capital assets with a cost below the capitalization threshold should not be included in the capital assets listing for reporting purposes.

This policy provides for valuing capital assets at historical cost as required by GAAP. This policy bases the capitalization threshold on the historical/acquisition cost of the individual asset. The school district can choose to use the historical cost of all the items included in a purchase order as the basis for determining whether to capitalize the capital asset. The cost of improvements may be added to the historical cost of a capital asset. Deciding whether to add the costs of an improvement to a capital asset's historical cost is a judgment call which should be made after consulting with the school auditor.

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

#### **I.C. Iowa Code References**

	<b>Description</b>
Iowa Code § 257.31	Finance Program - Committee - <a href="https://simbli.eboardsolutions.com/SU/UJLMYdVaoL2saq7ymrAijKA==">https://simbli.eboardsolutions.com/SU/UJLMYdVaoL2saq7ymrAijKA==</a>
Iowa Code § 279.8	Directors - General Rules - Bonds of Employees - <a href="https://simbli.eboardsolutions.com/SU/GxLQU5DCQ4IPacx1slshYam7g==">https://simbli.eboardsolutions.com/SU/GxLQU5DCQ4IPacx1slshYam7g==</a>
Iowa Code § 297	School Houses/Sites - <a href="https://simbli.eboardsolutions.com/SU/nvXAM4Hpc9x1sMAWslshaKCCw==">https://simbli.eboardsolutions.com/SU/nvXAM4Hpc9x1sMAWslshaKCCw==</a>
Iowa Code § 298A	School District Fund Structure - <a href="https://simbli.eboardsolutions.com/SU/Kgu5hrq0flsx9tLytac44A==">https://simbli.eboardsolutions.com/SU/Kgu5hrq0flsx9tLytac44A==</a>

#### **Cross References**

	<b>Description</b>
701.03	Financial Records
709	Insurance Program