

CHAPTER 15

INFORMATION MANAGEMENT

A Management Information System (MIS) is much more than a data processing system. Data are facts and figures, the raw material of information. Data processing collects in various groupings. An MIS goes beyond data collection. Information is data which are organized and interpreted. An MIS organizes and interprets data into information which can be used by management personnel for planning and decision-making. At a minimum, an MIS should include analysis and simulation or modeling components.

The director of the department of education shall conduct research on education matters **(256.9(9))**.

The school budget review committee (SBRC) may direct the director of the department of education or the director of the department of management to make studies and investigations of school costs in any school district **(257.31(1))**.

The director shall approve, coordinate, and supervise the use of electronic data processing by school districts, AEAs, and merged areas **(256.9(11))**.

The AEA board shall collaborate with the department of education to provide a statewide infrastructure for educational data to create cost efficiencies, provide storage and disaster mitigation, and improve interconnectivity between schools and school districts. In addition, the AEA boards shall work with the department to provide system-wide coordination in the implementation of the statewide longitudinal data system consistent with the federal American Recovery and Reinvestment Act of 2009. The AEAs shall provide support to school districts' information technology infrastructure that is consistent with the statewide infrastructure for the educational data collaborative **(273.2(8))**.

Information Sharing

Interagency Agreements with Juvenile Justice System

1. The board of directors of each public school and the authorities in charge of each accredited nonpublic school shall adopt a policy and the superintendent of each public school shall adopt rules which provide that the school district or school may share information contained within a student's permanent record pursuant to an interagency agreement with state and local agencies that are part of the juvenile justice system. These agencies include, but are not limited to, juvenile court services, the department of human services, and local law enforcement authorities. The disclosure of information shall be directly related to the juvenile justice system's ability to effectively serve, prior to adjudication, the student whose records are being released.
2. The purpose of the agreement shall be to reduce juvenile crime by promoting cooperation and collaboration and the sharing of appropriate information among the parties in a joint effort to improve school safety, reduce alcohol and illegal drug use, reduce truancy, reduce in-school and out-of-school suspensions, and to support alternatives to in-school and out-of-school suspensions and expulsions which provide structured and well-supervised educational programs supplemented by coordinated and appropriate services designed to correct behaviors that lead to truancy, suspension, and expulsions and to support students in successfully completing their education.
3. Information shared under the agreement shall be used solely for determining the programs and services appropriate to the needs of the juvenile or the juvenile's family, or coordinating the delivery of programs and services to the juvenile or the juvenile's family.
4. Information shared by the school district or school under the agreement is not admissible in any court proceedings which take place prior to a disposition hearing, unless written consent is obtained from a student's parent, guardian, or legal or actual custodian.
5. Information shared by another party to the agreement with a school district or school pursuant to an interagency agreement shall not be used as a basis for a school disciplinary action against a student.
6. The interagency agreement shall provide, and each signatory agency to the agreement shall certify in the agreement, that confidential information shared among the parties to the agreement shall remain confidential and shall not be shared with any other person, school, school district, or agency, unless otherwise provided by law.
7. Juvenile court social records may be disclosed in accordance with section 232.147, subsection 7.
8. A school or school district entering into an interagency agreement under this section shall adopt a policy implementing the provisions of the interagency agreement. The policy shall include, but not be limited to, the provisions of the interagency agreement and the procedures to be used by the school or school district to share information from the student's permanent record with participating agencies. The policy shall be published in the student handbook **(280.25)**.

Foster Care Transfer of Records

In order to facilitate the educational stability of children in foster care, a school district, upon notification by an agency of the state that a child in foster care is transferring into the school district, shall provide for the immediate and appropriate enrollment of the child. A school district or an accredited nonpublic school, upon notification by an agency of the state that a child in foster care is transferring from the school district or accredited nonpublic school to another school district or accredited nonpublic school, shall promptly provide for the transfer of all of the educational records of the child not later than 5 school days after receiving the notification **(280.29)**.

Reporting

It is a duty of the director of the department of education to prepare forms and procedures necessary to be used by AEA boards, district boards, school officials, principals, teachers, and other employees, and to insure uniformity, accuracy, and efficiency in keeping records in both pupil and cost accounting, the execution of contracts, and the submission of reports, and notify the AEA board, district board, or school authorities when a report has not been filed in the manner or on the dates prescribed by law or by rule that the school will not be accredited until the report has been properly filed **(256.9(18))**.

It is the responsibility of the administrative officials and board members to submit information and materials as requested by the department of education, department of management, any other state agency, or any federal agency. Reports shall be filed electronically if an electronic format is available **(IAC 281—99.2)**.

All school districts shall submit program plans, reports, or data collections in the manner, by the procedures, and on the dates prescribed by the department of education. Plans, reports, and data collections shall include, but not be limited to, the following:

- Vehicle Information System September 1
- Annual Transportation Report September 15
- Certified Annual Report (CAR-COA) September 15
- Special Education Supplement September 15
- Facilities, Elections & Save Report September 30
- Certified Enrollment Report/PEACE October 15
- Certified Supplementary Weighting Report October 15
- School Board Officers Report November 1
- Annual Audit Report March 31
- Certified Budget April 15 **(IAC 281—99.2(1))**.

All AEAs shall submit program plans, reports, or data collections in the manner, by the procedures, and on the dates prescribed by the department of education. Plans, reports, and data collections shall include, but not be limited to, the following:

- Certified Annual Report (CAR-COA) September 15
- Facilities Report September 30
- Certified Supplementary Weighting Report October 15
- School Board Officers Report November 1
- Proposed Budget March 15
- Annual Audit Report March 31 **(IAC 281—99.2(2))**.

If any plan, report, or data collection has not been received by the due date of the form or by the due date of a valid extension granted by the department of education, the following procedure shall be followed:

- a.* The superintendent of the school district or the administrator of the area education agency, and the president of the applicable board, shall be notified of the unfiled report and the number of days it is past due.
- b.* The state board of education, the SBRC, or the Iowa board of educational examiners may be notified of the school districts or AEAs which were not timely in filing one or more reports.
- c.* The SBRC may implement the procedures described in 289—subrule 6.3(5) **(IAC 281—99.2(3))**.

The department of education may upon request allow a school district or AEA to submit reports, data collections, or program plans after the due date listed in rule 281—99.2(256,257,285,291) for good cause.

a. Good cause shall include illness or death of a school district or AEA staff member involved in developing the program plan or submitting the report or data collection, acts of God, technological problems at the department lasting at least seven days within the final two weeks prior to the deadline that prevent access necessary for the plan, report, or data collection submission, or unforeseeable unusual or unique circumstances which, in the opinion of the director of

the department, constitute sufficient cause for allowing submission of program plans, reports, or data collections after the published due date.

b. Good cause does not include consequences of local time management or administrative decisions or when districts and AEAs have timed out or have encountered system overloads within the final three days before the due date (**IAC 281—99.3(1)**).

A school district or AEA desiring permission to submit a program plan, report, or data collection after the published due date shall notify the department staff member responsible for receiving the plan, report, or data collection as soon as possible upon determining that the district or AEA will not be able to meet the deadline, but no sooner than two weeks prior to the due date and no later than two days prior to the due date. When an extension of the submission deadline is allowed, the department shall establish a date by which the school district or AEA shall submit the plan, report, or data collection. Permission to submit a program plan, report, or data collection after the published due date shall expire upon receipt of the submission by the department and shall not carry over into subsequent application or reporting cycles (**IAC 281—99.3(2)**).

The school district or AEA shall budget on the GAAP basis of budgeting as defined by the GASB. School districts and AEAs shall use the chart of accounts defined in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA). The school district or AEA shall maintain its financial records and prepare financial reports, including the Certified Annual Report, in the manner and by the procedures prescribed by the departments of education and management in the Uniform Financial Accounting for Iowa LEAs and AEAs (UFA) manual and GAAP. School districts and AEAs shall use the chart of accounts defined in Uniform Financial Accounting for Iowa LEAs and AEAs (UFA). The UFA manual shall be based on the most recent version of Financial Accounting for Local and State School Systems published by the United States Department of Education. If GAAP permits a choice of reporting methods for transactions, or if GAAP is in conflict with UFA, the department of education staff shall determine a uniform method of reporting to be used by all school districts and AEAs (**IAC 281—99(4)**).

The department shall compile the financial information related to chapters 423E and 423F from the certified annual reports of each school district received pursuant to section 291.10, subsection 2, and shall submit the information to the general assembly in an annual report each February 1 (**256.9(19)**).

The director of the Department of Education shall:

- a.* Conduct or direct the AEA to conduct feasibility surveys and studies, if requested under section 282.11, of the school districts within the AEA service areas and all adjacent territory, including but not limited to contiguous districts in other states, for the purpose of evaluating and recommending proposed whole grade sharing agreements requested under section 282.7 and section 282.10, subsections 1 and 4. The surveys and studies shall be revised periodically to reflect reorganizations which may have taken place in the AEA, adjacent territory, and contiguous districts in other states. The surveys and studies shall include a cover page containing recommendations and a short explanation of the recommendations. The factors to be used in determining the recommendations include, but are not limited to:
 - (1) The possibility of long-term survival of the proposed alliance.
 - (2) The adequacy of the proposed educational programs versus the educational opportunities offered through a different alliance.
 - (3) The financial strength of the new alliance.
 - (4) Geographical factors.
 - (5) The impact of the alliance on surrounding schools.
- b.* Copies of the completed surveys and studies shall be transmitted to the affected districts' school boards (**256.9(32)**).

The AEA board shall provide data and prepare reports as directed by the director of the Department of Education (**273.3(3)**).

Failure by any school district to provide information or appear before the SBRC as requested for the accomplishment of review or hearing is justification for the SBRC to instruct the director of the department of management to withhold any state aid to that district until the SBRC's inquiries are satisfied completely (**257.31(11)**). Failure by an AEA to provide information or appear before the SBRC as requested for the accomplishment of review or hearing constitutes justification for the SBRC to instruct the department of administrative services to withhold payments for the AEA until the SBRC's inquiries are satisfied completely (**257.32(4)**).

The secretary shall report to the director of the department of education, the county auditor, and county treasurer the name and post office address of the president, treasurer and secretary of the board as soon as practicable after the qualification of each (**291.11**).

The school district shall file an annual report with the director of the department of education on forms prepared for that purpose **(291.10(1))**. This annual report is called the Certified Annual Financial Report (CAR). The annual report shall include the financial information required in section 423F.5, subsection 1, as related to moneys received under chapter 423E or 423F, as applicable, for each budget year **(291.10(2))**.

The secretary of each district shall file monthly with the board of directors a complete statement of all receipts and disbursements from each individual fund during the preceding month, and also the balance remaining on hand in each individual fund at the close of the period covered by the statement, which monthly statements shall be open to public inspection **(291.7)**.

The treasurer shall render a statement of the finances of the corporation whenever required by the board, and the treasurer's accounting records shall always be open for inspection **(291.14)**.

Each teacher shall keep a daily register which shall correctly exhibit the name or number of the school, the district and county in which it is located, the day of the week, month, year, and the name, age, and attendance of each scholar, and the branches taught, and when scholars reside in different districts, separate registers shall be kept for each district, and a certified copy of the register shall, immediately at the close of the school, be filed by the teacher in the office of the secretary of the board **(294.4)**.

The teacher shall file with the school superintendent and the director of the department of education such reports and in such manner as may be required **(294.5)**.

Each board that pays membership dues to the Iowa association of school boards shall annually report to the local community and to the department of education the amount the board pays in annual dues to the Iowa association of school boards, the amount of any fees paid and revenue or dividend payments received for services the board receives from the association or from any of the association's affiliated for-profit entities, and the products or services the school district received inclusive with membership in the association **(279.38(1))**. Each board that pays membership dues to an organization in accordance with this section shall annually report to the local community and to the department of education the amount the board pays in annual dues to the organization, the amount of any fees paid and revenue or dividend payments received for services the board receives from the organization, and the products or services the school district received inclusive with membership in the organization. If the organization administers federal education grants on behalf of school districts or distributes federal education grant funds to school districts, the organization shall submit to the general assembly copies of all reports the organization provides to the United States department of education, on the date on which each such report is provided to the United States department of education, relating to federal grants and grant amounts that the organization administers for or distributes to school districts. The governing board of the organization is subject to chapters 21 and 22 relating to open meetings and public records **(279.38A(2))**.

1. The board of directors of each public school district shall develop, maintain, and distribute a financial report on an annual basis. The objective of the financial report shall be to facilitate public access to a variety of information and statistics relating to the education funding received by the school district, enrollment and employment figures, and additional information.
2. The financial report shall contain, at a minimum, information relating to the following:
 - a. All property tax levies, income surtaxes, and local option sales taxes in place in the school district, listed by type of levy, rate, amount, duration, and notification of the maximum rate and amount limitations permitted by statute.
 - b. The amount of funding received on a per pupil basis through the operation of the school finance formula, and from any other state appropriation or state funding source.
 - c. Federal funding received per student or teacher population targeted to receive the funds, and any other federal grants or funding received by the district.
 - d. Teacher and administrator minimum, maximum, and average salary paid by the district, and the percentage and dollar increase under teacher and administrator salary and benefits settlement agreements.
 - e. Teacher and administrator health insurance and other alternative health benefit information, including the monthly premium, the percentage of the premium paid by the district, and the percentage of the premium paid by a teacher or administrator for single and family insurance.
 - f. Teacher and administrator employment statistics, including the annual number of licensed full-time and part-time teachers and administrators employed by the school district during the preceding five years, and including the number of teachers and administrators no longer employed by the district, and new hires.
 - g. Student enrollment levels during the preceding five years, including regular enrollment, special education enrollment, and enrollment adjustments made pursuant to supplementary weighting.

- h.* Such additional information as the school district may determine.
3. Copies of a school district's financial report for the previous school year shall be posted on an internet website maintained by the school district by January 1 of each school year. If the school district does not maintain or develop an internet website, the school district shall either distribute or post written copies of the financial report at specified locations throughout the school district **(279.63)**.

Accurate and complete accounting records must be kept so that the cost of transportation to and from school may be ascertained **(IAC 281--43.9)**.

Affidavit

Many documents filed with the department include affidavits. An affidavit is a written or printed declaration or statement of facts, made voluntarily, and confirmed by the oath or affirmation of the party making it, taken before a person having authority to administer such oath or affirmation. A person is guilty of perjury if in any official proceeding or on any official report, this person knowingly and willfully makes a false statement under oath or equivalent affirmation, including in an affidavit.

A notary public commissioned in the State of Iowa is authorized to administer this oath or affirmation. The notary should be independent of the individual to be placed under oath and should be aware that an affidavit is a jurat and, therefore, the individuals must be placed under oath. A typical oath would be "Do you swear or affirm that the data in this document are true, correct, complete, and done in full compliance with the pertinent statutes of the State of Iowa and rules of the State Department of Education, to the best of your knowledge and belief?" An attorney general opinion has opined that the notary may charge a reasonable fee for such services. Reasonable discretion is allowed in the exercise of powers and duties of notaries public. A notary public may decline the exercise of notarial services **(OAG #81-11-4(L))**. Employees may retain the fees for notarizing if notarizing papers is not one of their assigned duties **(OAG #65-12-25)**.

Evidence of Timely Filing

Any report, claim, tax return, statement, or any payment required or authorized to be filed or made to the state, or any political subdivision which is transmitted through the United States mail or mailed but not received by the state or political subdivision or received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed or made and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, or payment was deposited in the United States mail on or before the date for filing or paying. In the event of nonreceipt of any such report, tax return, statement, or payment, the sender shall file a duplicate within 30 days of receiving written notification of nonreceipt of such report, tax return, statement, or payment. Filing of a duplicate within 30 days of receiving written notification shall be considered to be a filing made on the date of the original filing. For the purposes of this section "competent evidence" means evidence, in addition to the testimony of the sender, sufficient or adequate to prove that the document was mailed on a specified date which evidence is credible and of such a nature to reasonably support the determination that the letter was mailed on a specified date **(622.105)**.

If any report, claim, tax return, statement, or payment is sent by United States mail and either registered or certified, a record authenticated by the United States post office shall be considered competent evidence that the report, claim, tax return, statement, or payment was delivered to the state or political subdivision to which addressed, and the date of registration or certification shall be deemed the postmarked date **(622.106)**.

Copyright Law (U.S. Code, Title 17)

Title 17 of the U.S. Code regulates the reproduction of copyrighted materials.

Electronic Transactions

"*Electronic record*" means a record created, generated, sent, communicated, received, or stored by electronic means **(554D.103(7))**. "*Information*" means data, text, images, sounds, codes, computer programs, software, databases, or the like **(554D.103(10))**. "*Record*" means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form **(554D.103(13))**. "*Transaction*" means an action or set of actions occurring between two or more persons relating to the conduct of business, commercial, or governmental affairs **(554D.103(16))**.

Chapter 554D applies to electronic records and electronic signatures relating to a transaction, but does not apply to a transaction to the extent it is governed by any of the following:

- a. A law governing the creation or execution of wills, codicils, or testamentary trusts.
- b. Chapter 554 other than articles 2 and 13 and section 554.1306.

A transaction subject to chapter 554D is also subject to other applicable substantive law **(554D.104)**.

Chapter 554D does not require a record or signature to be created, generated, sent, communicated, received, stored, or otherwise processed or used by electronic means or in electronic form **(554D.106(1))**. Chapter 554D applies only to transactions between parties each of which has agreed to conduct transactions by electronic means **(554D.106(2))**.

Chapter 554D shall be construed and applied as follows:

1. To facilitate electronic transactions consistent with other applicable law.
2. To be consistent with reasonable practices concerning electronic transactions and with the continued expansion of those practices.
3. To effectuate its general purpose to make uniform the law with respect to the subject of chapter 554D among states enacting the uniform law **(554D.107)**.

Legal recognition of electronic records, signatures, and contracts:

1. A record or signature shall not be denied legal effect or enforceability solely because it is in electronic form.
2. A contract shall not be denied legal effect or enforceability solely because an electronic record was used in its formation.
3. If a law requires a record to be in writing, an electronic record satisfies the law.
4. If a law requires a signature, an electronic signature satisfies the law **(554D.108)**.

An electronic record or electronic signature is attributable to a person if it was the act of the person. The act of the person may be shown in any manner, including a showing of the efficacy of any security procedure applied to determine the person to which the electronic record or electronic signature was attributable **(554D.111(1))**.

If a law requires a signature or record to be notarized, acknowledged, verified, or made under oath, the requirement is satisfied if the electronic signature of the person authorized to perform those acts, together with all other information required to be included by other applicable law, is attached to or logically associated with the signature or record **(554D.113)**.

If parties have agreed to conduct a transaction by electronic means and a law requires a person to provide, send, or deliver information in writing to another person, the requirement is satisfied if the information is provided, sent, or delivered in an electronic record capable of retention by the recipient at the time of receipt. An electronic record is not capable of retention by the recipient if the sender or its information processing system inhibits the ability of the recipient to print or store the electronic record **(554D.110(1))**.

If a law other than chapter 554D requires a record to be posted or displayed in a certain manner; to be sent, communicated, or transmitted by a specified method; or to contain information that is formatted in a certain manner, all of the following apply:

- a. The record must be posted or displayed in the manner specified in the other law.
- b. Except as otherwise provided in subsection 554D.110(4)"b", the record must be sent, communicated, or transmitted by the method specified in the other law.
- c. The record must contain the information formatted in the manner specified in the other law **(554D.110(2))**.

If a sender inhibits the ability of a recipient to store or print an electronic record, the electronic record is not enforceable against the recipient **(554D.110(3))**.

The requirements of section 554D.110 shall not be varied by agreement, except as follows:

- a. To the extent a law other than chapter 554 requires information to be provided, sent, or delivered in writing but permits that requirement to be varied by agreement, the requirement under subsection 554D.110(1) that the information be in the form of an electronic record capable of retention may also be varied by agreement.
- b. A requirement under a law other than chapter 554D.110 to send, communicate, or transmit a record by first-class mail postage prepaid may be varied by agreement to the extent permitted by the other law **(554D.110(4))**.

Time and Place for receipt and sent:

1. Unless otherwise agreed between the sender and the recipient, an electronic record is sent when all of the following occur:

- a. The electronic record is addressed properly or otherwise directed properly to an information processing system that the recipient has designated or uses for the purpose of receiving electronic records or information of the type sent and from which the recipient is able to retrieve the electronic record.
 - b. The electronic record is in a form capable of being processed by that information processing system.
 - c. The electronic record enters an information processing system outside the control of the sender or of a person who sent the electronic record on behalf of the sender or enters a region of the information processing system designated or used by the recipient which is under the control of the recipient.
2. Unless otherwise agreed between a sender and the recipient, an electronic record is received when both of the following occur:
 - a. The electronic record enters an information processing system that the recipient has designated or uses for the purpose of receiving electronic records or information of the type sent and from which the recipient is able to retrieve the electronic record.
 - b. The electronic record is in a form capable of being processed by that information processing system.
 3. Subsection 2 applies even if the place the information processing system is located is different from the place the electronic record is deemed to be received under subsection 4.
 4. Unless otherwise expressly provided in the electronic record or agreed between the sender and the recipient an electronic record is deemed to be sent from the sender's place of business and to be received at the recipient's place of business. For purposes of this subsection, both of the following apply:
 - a. If the sender or recipient has more than one place of business, the place of business of such person is the place having the closest relationship to the underlying transaction.
 - b. If the sender or the recipient does not have a place of business, the place of business is the sender's or recipient's residence, as the case may be.
 5. An electronic record is received under subsection 2 even if no individual is aware of its receipt.
 6. Receipt of an electronic acknowledgment from an information processing system described in subsection 2 establishes that a record was received but, by itself, does not establish that the content sent corresponds to the content received.
 7. If a person is aware that an electronic record purportedly sent under subsection 1, or purportedly received under subsection 2, was not actually sent or received, the legal effect of the sending or receipt is determined by other applicable law. Except to the extent permitted or required by the other law, the requirements of this subsection shall not be varied by agreement **(554D.117)**.

Electronic record retention requirements:

1. If a law requires that a record be retained, the requirement is satisfied by retaining an electronic record of the information in the record which does both of the following:
 - a. Accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise.
 - b. Remains accessible for later reference.
2. A requirement to retain a record in accordance with subsection 1 does not apply to any information the sole purpose of which is to enable the record to be sent, communicated, or received.
3. A person may satisfy subsection 1 by using the services of another person if the requirements of that subsection are satisfied.
4. If a law requires a record to be presented or retained in its original form, or provides consequences if the record is not presented or retained in its original form, that law is satisfied by an electronic record retained in accordance with subsection 1.
5. If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection 1.
6. A record retained as an electronic record in accordance with subsection 1 satisfies a law requiring a person to retain a record for evidentiary, audit, or like purposes, unless a law enacted after July 1, 2000, specifically prohibits the use of an electronic record for the specified purpose.
7. This section does not preclude a governmental agency of this state from specifying additional requirements for the retention of a record subject to the agency's jurisdiction **(554D.114)**.

A governmental agency of this state shall determine whether, and the extent to which, the governmental agency will create and retain electronic records and convert written records to electronic records **(554D.119)**.

The standards adopted pursuant to section 554D.120 should encourage and promote consistency and interoperability with similar requirements adopted by another governmental agency and nongovernmental persons interacting with governmental agencies of this state. If appropriate, such standards may specify differing levels of standards from which

a governmental agency of this state may choose in implementing the most appropriate standard for a particular application **(554D.121)**.

A choice of law provision in a computer information agreement which provides that the contract is to be interpreted pursuant to the laws of a state that has enacted the uniform computer information transactions Act, as proposed by the national conference of commissioners on uniform state laws, or any substantially similar law, is voidable and the agreement shall be interpreted pursuant to the laws of this state if the party against whom enforcement of the choice of law provision is sought is a resident of this state or has its principal place of business located in this state. For purposes of this section, a “*computer information agreement*” means an agreement that would be governed by the uniform computer information transactions Act or substantially similar law as enacted in the state specified in the choice of laws provision if that state’s law were applied to the agreement **(554D.125)**.

Board Records

Each board shall adopt by written policy a system for maintaining accurate records. The system shall provide for recording and maintaining the minutes of all board meetings, coding all receipts and expenditures, and recording and filing all reports required by the Iowa Code or requested by the director of the department of education. Financial records of school districts shall be maintained in a manner as to be easily audited according to accepted accounting procedures **(IAC 281—12.3(1))**.

The board shall develop and maintain a policy manual which provides a codification of its policies, including the adoption date, the review date, and any revision date for each policy. Policies shall be reviewed at least every 5 years to ensure relevance to current practices and compliance with the Iowa Code, administrative rules and decisions, and court decisions **(IAC 281--12.3(2))**.

Each agency shall maintain sufficient records and reports for audit by the department. Records and reports shall include at a minimum: licensure (certification) and endorsements or recognition requirements for all special education personnel under rules 281—41.401(256B,34CFR300) to 281—41.403(256B); all IEP and IFSP meetings and three-year reevaluations for each eligible individual; and data required for federal and state reporting **(IAC 281—41.901)**.

The department reserves the right to audit the records of any agency providing special education for eligible individuals and utilizing funds generated under Iowa Code chapters 256B, 273 and 282 **(IAC 281—41.902)**.

“*Public records*” includes all records, documents, tape, or other information stored or preserved in any medium, of or belonging to the school corporation. “*Public records*” also includes all records relating to the investment of public funds including but not limited to investment policies, instructions, trading orders, or contracts, whether in the custody of the public body responsible for the public funds or a fiduciary or other third party **(22.1(3))**.

“*Lawful custodian*” means the government body currently in physical possession of the public record. The custodian of a public record in the physical possession of persons outside a government body is the government body owning that record. The records relating to the investment of public funds are the property of the public body responsible for the public funds. Each government body shall delegate to particular officials or employees of that government body the responsibility for implementing the requirements of chapter 22 and shall publicly announce the particular officials or employees to whom responsibility for implementing the requirements has been delegated. “*Lawful custodian*” does not mean an automated data processing unit of a public body if the data processing unit holds the records solely as the agent of another public body, nor does it mean a unit which holds the records of other public bodies solely for storage **(22.1(2))**.

In school corporations, the secretary shall file and preserve copies of all reports made and all papers transmitted pertaining to the business of the corporation **(291.6(1))**.

When a government body reaches a final, binding, written settlement agreement that resolves a legal dispute claiming monetary damages, equitable relief, or a violation of a rule or statute, the government body shall, upon request and to the extent allowed under applicable law, prepare a brief summary of the resolution of the dispute indicating the identity of the parties involved, the nature of the dispute, and the terms of the settlement, including any payments made by or on behalf of the government body and any actions to be taken by the government body. A government body is not required to prepare a summary if the settlement agreement includes the information required to be included in the summary. The settlement agreement and any required summary shall be a public record **(22.13)**.

A person who, having no right or authority to do so, makes or alters any public document, or any instrument which purports to be a public document, or who possesses a seal or any counterfeit seal of the school corporation, or of any officer or employee of the school district, commits a class "D" felony **(718.5)**.

Any public officer or employee, who knowingly does any of the following, commits a class "D" felony:

1. Makes or gives any false entry, false return, false certificate, or false receipt, where such entries, returns, certificates, or receipts are authorized by law.
2. Falsifies any public record, or issues any document falsely purporting to be a public document.
3. Falsifies a writing, or knowingly delivers a falsified writing, with the knowledge that the writing is falsified and that the writing will become a public record of a government body **(721.1)**.

A public officer or employee who, by reason of the officer's or employee's employment, has access to any public record, or to any file, dossier, or accumulation of information of any kind, and who gives or transfers to any person, in exchange for anything of value other than fees authorized by law, any such record, file, dossier, or accumulation of information, or any part thereof, or who imparts to any person any information contained therein, in exchange for anything of value other than fees authorized by law, commits a serious misdemeanor **(721.10)**.

Any person who represents any document or paper to be any public record or any civil or criminal process, when the person knows such representation to be false, commits a simple misdemeanor **(720.5)**.

Public Access

Every officer having the custody of a public record or writing shall furnish any person, upon demand and payment of the legal fees therefor, a certified copy thereof **(622.46)**.

Every person shall have the right to examine and copy a public record and to publish or otherwise disseminate a public record or the information contained in a public record. Unless otherwise provided for by law, the right to examine a public record shall include the right to examine a public record without charge while the public record is in the physical possession of the custodian of the public record. The right to copy a public record shall include the right to make photographs or photographic copies while the public record is in the possession of the custodian of the public record. All rights under this section are in addition to the right to obtain a certified copy of a public record under section 622.46. A government body shall not prevent the examination or copying of a public record by contracting with a nongovernment body to perform any of its duties and functions. However, a government body is not required to permit access to or use of

- a. a geographic computer database by any person except upon terms and conditions acceptable to the governing body. The governing body shall establish reasonable rates and procedures for the retrieval of specified records, which are not confidential records, stored in the database upon the request of any person.
- b. data processing software developed by the governmental body, as provided in section 22.3A **(22.2)**.

The examination and copying of public records shall be done under the supervision of the lawful custodian of the records or the custodian's authorized designee. The lawful custodian shall not require the physical presence of a person requesting or receiving a copy of a public record and shall fulfill requests for a copy of a public record received in writing, by telephone, or by electronic means. Fulfillment of a request for a copy of a public record may be contingent upon receipt of payment of expenses to be incurred in fulfilling the request and such estimated expenses shall be communicated to the requester upon receipt of the request. The lawful custodian may adopt and enforce reasonable rules regarding the examination and copying of the records and the protection of the records against damage or disorganization. The lawful custodian shall provide a suitable place for the examination and copying of the records, but if it is impracticable to do the examination and copying of the records in the office of the lawful custodian, the person desiring to examine or copy shall pay any necessary expenses of providing a place for the examination and copying. All expenses of the examination and copying shall be paid by the person desiring to examine or copy. The lawful custodian may charge a reasonable fee for the services of the lawful custodian or the custodian's authorized designee in supervising the examination and copying of the records. If copy equipment is available at the office of the lawful custodian of any public records, the lawful custodian shall provide any person a reasonable number of copies of any public record in the custody of the office upon the payment of a fee. The fee for the copying service as determined by the lawful custodian shall not exceed the actual cost of providing the service. Actual costs shall include only those expenses directly attributable to supervising the examination of and making and providing copies of public records. Actual costs shall not include charges for ordinary expenses or costs such as employment benefits, depreciation, maintenance, electricity, or insurance associated with the administration of the office of the lawful custodian **(22.3)**.

A government body may provide, restrict, or prohibit access to data processing software developed by the government body, regardless of whether the data processing software is separated or combined with a public record. A government body shall establish policies and procedures to provide access to public records which are combined with its data processing software. A public record shall not be withheld from the public because it is combined with data processing software. A government body shall not acquire any electronic data processing system for the storage, manipulation, or retrieval of public records that would impair the government body's ability to permit the examination of a public record

and the copying of a public record in either written or electronic form. If it is necessary to separate a public record from data processing software in order to permit the examination or copying of the public record, the government body shall bear the cost of separation of the public record from the data processing software. The electronic public record shall be made available in a format useable with commonly available data processing or database management software. The cost chargeable to a person receiving a public record separated from data processing software under this subsection shall not be in excess of the charge under this chapter unless the person receiving the public record requests that the public record be specially processed. A government body may establish payment rates and procedures required to provide access to data processing software, regardless of whether the data processing software is separated from or combined with a public record. Proceeds from payments may be considered repayment receipts, as defined in section 8.2. The payment amount shall be calculated as follows:

- a. The amount charged for access to a public record shall be not more than that required to recover direct publication costs, including but not limited to editing, compilation, and media production costs, incurred by the government body in developing the data processing software and preparing the data processing software for transfer to the person. The amount shall be in addition to any other fee required to be paid under this chapter for the examination and copying of a public record. If a person accesses a public record stored in an electronic format that does not require formatting, editing, or compiling to access the public record, the charge for providing the accessed public record shall not exceed the reasonable cost of accessing that public record. The government body shall, if requested, provide documentation which explains and justifies the amount charged. This paragraph shall not apply to any publication for which a price has been established pursuant to another section, including section 2A.5.
- b. If access to the data processing software is provided to a person for a purpose other than provided in paragraph "a", the amount may be established according to the discretion of the government body, and may be based upon competitive market considerations as determined by the government body **(22.3A(2))**.

A government body is granted and may apply for and receive any legal protection necessary to secure a right to or an interest in data processing software developed by the government body **(22.3A(3))**.

The rights of persons to examine or copy may be exercised at any time during the customary office hours of the lawful custodian of the records. However, if the lawful custodian does not have customary office hours of at least 30 hours per week, such right may be exercised at any time from 9:00 a.m. to noon and from 1:00 p.m. to 4:00 p.m. Monday through Friday, excluding legal holidays, unless the person exercising such right and the lawful custodian agree on a different time **(22.4)**.

A written report of an audit or examination shall be provided to the governmental subdivision and filed with the auditor of state. All reports shall be open to public inspection, including copies on file in the office of the state auditor, and refusal on the part of any public official to permit such inspection when such reports have been filed with the state auditor shall constitute a simple misdemeanor **(11.14(1))**.

The rights and remedies provided by this section 22.10 are in addition to any rights and remedies provided by section 17A.19. Any aggrieved person, any taxpayer to or citizen of the state of Iowa, or the attorney general or any county attorney, may seek judicial enforcement of the requirements of this chapter in an action brought against the lawful custodian and any other persons who would be appropriate defendants under the circumstances. Suits to enforce this chapter shall be brought in the district court for the county in which the lawful custodian has its principal place of business **(22.10(1))**.

Once a party seeking judicial enforcement of this chapter [open records] demonstrates to the court that the defendant is subject to the requirements of this chapter, that the records in question are government records, and that the defendant refused to make those government records available for examination and copying by the plaintiff, the burden of going forward shall be on the defendant to demonstrate compliance with the requirements of this chapter **(22.10(2))**.

Upon a finding by a preponderance of the evidence that a lawful custodian has violated any provision of chapter 22, a court:

- a. Shall issue an injunction punishable by civil contempt ordering the offending lawful custodian and other appropriate persons to comply with the requirements of this chapter in the case before it and, if appropriate, may order the lawful custodian and other appropriate persons to refrain for one [1] year from any future violations of this chapter.
- b. Shall assess the persons who participated in its violation damages in the amount of not more than five hundred dollars [\$500] nor less than one hundred dollars [\$100]. However, if a person knowingly participated in such a violation, damages shall be in the amount of not more than two thousand five hundred dollars [\$2,500] and not less than one thousand dollars [\$1,000]. These damages shall be paid by the court imposing them to the state of Iowa if the body in question is a state government body, or to the local

government involved if the body in question is a local government body. A person found to have violated this chapter shall not be assessed such damages if that person proves that the person did any of the following:

- (1) Voted against the action violating this chapter, refused to participate in the action violating this chapter, or engaged in reasonable efforts under the circumstances to resist or prevent the action in violation of this chapter.
 - (2) Had good reason to believe and in good faith believed facts which, if true, would have indicated compliance with the requirements of this chapter.
 - (3) Reasonably relied upon a decision of a court, a formal opinion of the Iowa public information board, the attorney general, or the attorney for the government body, given in writing, or as memorialized in the minutes of the meeting at which a formal oral opinion was given, or an advisory opinion of the Iowa public information board, the attorney general, or the attorney for the government body, given in writing.
- c. Shall order the payment of all costs and reasonable attorney fees, including appellate attorney fees, to any plaintiff successfully establishing a violation of this chapter in the action brought under this section. The costs and fees shall be paid by the particular persons who were assessed damages under paragraph "b" of this subsection. If no such persons exist because they have a lawful defense under that paragraph to the imposition of such damages, the costs and fees shall be paid to the successful plaintiff from the budget of the offending government body or its parent.
 - d. Shall issue an order removing a person from office if that person has engaged in a prior violation of this chapter for which damages were assessed against the person during the person's term **(22.10(3))**.

Ignorance of the legal requirements of this chapter is not a defense to an enforcement proceeding brought under this section. A lawful custodian or its designee in doubt about the legality of allowing the examination or copying or refusing to allow the examination or copying of a government record is authorized to bring suit at the expense of that government body in the district court of the county of the lawful custodian's principal place of business, or to seek an opinion of the attorney general or the attorney for the lawful custodian, to ascertain the legality of any such action **(22.10(4))**.

According to the Iowa Attorney General in the, if a second violation occurs while the injunction is in place, the official could be held in civil contempt. This can mean additional damages, or even time in jail **(AG Sunshine Advisory, June 2005)**. The punishment for contempt, where not otherwise specifically provided, shall be:

1. In the supreme court or the court of appeals, by a fine not exceeding one thousand dollars [\$1000] or by imprisonment in a county jail not exceeding six [6] months, or by both such fine and imprisonment.
2. Before district judges, district associate judges, and associate juvenile judges by a fine not exceeding five hundred dollars [\$500] or imprisonment in a county jail not exceeding six [6] months or by both such fine and imprisonment.
3. Before judicial magistrates, by a fine not exceeding one hundred dollars [\$100] or imprisonment in a county jail not exceeding thirty [30] days **(665.4)**.

Except as expressly provided otherwise by another statute referring to this chapter 17A by name, the judicial review provisions of this chapter shall be the exclusive means by which a person or party who is aggrieved or adversely affected by agency action may seek judicial review of such agency action. However, nothing in this chapter shall abridge or deny to any person or party who is aggrieved or adversely affected by any agency action the right to seek relief from such action in the courts **(17A.19)**.

The records of investment transactions made by or on behalf of a public body are public records and are the property of the public body whether in the custody of the public body or in the custody of a fiduciary or other third party **(22.14(1))**.

A person who knowingly and without authorization accesses a computer, computer system, or computer network commits the following:

- a. An aggravated misdemeanor if computer data is accessed that contains a confidential record, as defined in section 22.7, operational or support data of a public utility, as defined in section 476.1, operational or support data of a rural water district incorporated pursuant to chapter 357A or 504, operational or support data of a municipal utility organized pursuant to chapter 388 or 389, operational or support data of a public airport, or a trade secret, as defined in section 550.2.
- b. A serious misdemeanor if computer data is copied, altered, or deleted.
- c. A simple misdemeanor for any access which is not an aggravated or serious misdemeanor **(716.6B(1))**.

The prosecuting attorney or an aggrieved person may institute civil proceedings against any person in district court seeking relief from conduct constituting a violation of this section or to prevent, restrain, or remedy such a violation **(716.6B(2))**.

Charges by the custodian of public records for copies made are not subject to Iowa sales tax (**OAG #86-12-17**).

An agency may not charge a fee simply as a precondition to allowing examination of a public record (**OAG #81-8-18**).

Records should be copied in the agency offices unless it is impractical to do so. If it is necessary to perform the copying at a separate location, the copying is still to be performed under the supervision of the custodian or the custodian's deputy. The custodian is not to relinquish control of the records to the requestor. Any charges assessed for such copying service should be uniformly applied to all requestors (**OAG #81-4-4**).

A government body has no authority to impose a charge for a computer system's depreciation, maintenance, electricity, and insurance associated with retrieving the computerized public record and either printing it out or producing it onto a disk (**OAG #96-2-1**).

The district court may grant an injunction restraining the examination, including copying, of a specific public record or a narrowly drawn class of public records. A hearing shall be held on a request for injunction upon reasonable notice as determined by the court to persons requesting access to the record which is the subject of the request for injunction. It shall be the duty of the lawful custodian and any other person seeking an injunction to ensure compliance with the notice requirement. Such an injunction may be issued only if the petition supported by affidavit shows and if the court finds both of the following:

- a. That the examination would clearly not be in the public interest.
- b. That the examination would substantially and irreparably injure any person or persons (**22.8(1)**).

Good-faith, reasonable delay by a lawful custodian in permitting the examination and copying of a government record is not a violation of chapter 22 if the purpose of the delay is any of the following:

- a. To seek an injunction under this section.
- b. To determine whether the lawful custodian is entitled to seek such an injunction or should seek such an injunction.
- c. To determine whether the government record in question is a public record, or confidential record.
- d. To determine whether a confidential record should be available for inspection and copying to the person requesting the right to do so. A reasonable delay for this purpose shall not exceed 20 calendar days and ordinarily should not exceed 10 business days.
- e. Actions for injunctions under this section may be brought by the lawful custodian of a government record, or by another government body or person who would be aggrieved or adversely affected by the examination or copying of such a record.
- f. The rights and remedies provided by this section are in addition to any rights and remedies provided by section 17A.19 (**22.8(4)**).

Confidential Records

The following public records shall be kept confidential, unless otherwise ordered by a court, by the lawful custodian of the records, or by another person duly authorized to release such information:

- Personal information in records regarding a student, prospective student, or former student maintained, created, collected or assembled by or for a school corporation or educational institution maintaining such records. This subsection shall not be construed to prohibit a postsecondary education institution from disclosing to a parent or guardian information regarding a violation of a federal, state, or local law, or institutional rule or policy governing the use or possession of alcohol or a controlled substance if the child is under the age of twenty-one years and the institution determines that the student committed a disciplinary violation with respect to the use or possession of alcohol or a controlled substance regardless of whether that information is contained in the student's education records. This subsection shall not be construed to prohibit a school corporation or educational institution from transferring student records electronically to the department of education, an accredited nonpublic school, an attendance center, a school district, or an accredited postsecondary institution in accordance with section 256.9, subsection 48.
- Records which represent and constitute the work product of an attorney, which are related to litigation or claim made by or against a public body.
- Reports to governmental agencies which, if released, would give advantage to competitors and serve no public purpose.
- Appraisals or appraisal information concerning the sale or purchase of real or personal property for public purposes, prior to the execution of any contract for such sale or the submission of the appraisal to the property owner or other interest holders as provided in section 6B.45.

Personal information in confidential personnel records of governmental bodies, including school districts, relating to identified or identifiable individuals who are officials, officers, or employees of the governmental bodies. However, the following information relating to such individuals contained in personnel records shall be public records:

- (1) The name and compensation of the individual including any written agreement establishing compensation or any other terms of employment excluding any information otherwise excludable from public information pursuant to this section or any other applicable provision of law. For purposes of this paragraph, “*compensation*” means payment of, or agreement to pay, any money, thing of value, or financial benefit conferred in return for labor or services rendered by an official, officer, or employee plus the value of benefits conferred including but not limited to casualty, disability, life, or health insurance, other health or wellness benefits, vacation, holiday, and sick leave, severance payments, retirement benefits, and deferred compensation.
 - (2) The dates the individual was employed by the government body.
 - (3) The positions the individual holds or has held with the government body.
 - (4) The educational institutions attended by the individual, including any diplomas and degrees earned, and the names of the individual’s previous employers, positions previously held, and dates of previous employment.
 - (5) The fact that the individual was discharged as the result of a final disciplinary action upon the exhaustion of all applicable contractual, legal, and statutory remedies.
- The records of a library which, by themselves or when examined with other public records, would reveal the identity of the library patron checking out or requesting an item or information from the library. The records shall be released to a criminal or juvenile justice agency only pursuant to an investigation of a particular person or organization suspected of committing a known crime. The records shall be released only upon a judicial determination that a rational connection exists between the requested release of information and a legitimate end and that the need for the information is cogent and compelling.
 - Records of identity of owners of public bonds or obligations maintained as provided in section 76.10 or by the issuer of the public bonds or obligations. However, the issuer of the public bonds or obligations and a state or federal agency shall have the right of access to the records.
 - Communications not required by law, rule, procedure, or contract that are made to a government body or to any of its employees by identified persons outside of government, to the extent that the government body receiving those communications from such persons outside of government could reasonably believe that those persons would be discouraged from making them to that government body if they were available for general public examination. Notwithstanding this provision:
 - a. The communication is a public record to the extent that the person outside of government making that communication consents to its treatment as a public record.
 - b. Information contained in the communication is a public record to the extent that it can be disclosed without directly or indirectly indicating the identity of the person outside of government making it or enabling others to ascertain the identity of that person.
 - c. Information contained in the communication is a public record to the extent that it indicates the date, time, specific location, and immediate facts and circumstances surrounding the occurrence of a crime or other illegal act, except to the extent that its disclosure would plainly and seriously jeopardize a continuing investigation or pose a clear and present danger to the safety of any person.
 - Data processing software which is developed by a government body.
 - Mediation documents as defined in Iowa Code section 679C.102, except written mediation agreements that resulted from a mediation which are signed on behalf of a governing body. However, confidentiality of mediation communications resulting from mediation conducted pursuant to chapter 216 shall be governed by chapter 216.
 - Records containing information that would disclose, or might lead to the disclosure of, private keys used in an electronic signature or other similar technologies or records which if disclosed might jeopardize the security of an electronic transaction pursuant to chapter 554D.
 - The portion of a record request that contains an internet protocol number which identifies the computer from which a person requests a record, whether the person using such computer makes the request through the IowAccess network or directly to a lawful custodian. However, such record may be released with the express written consent of the person requesting the record.
 - Information concerning security procedures or emergency preparedness information developed and maintained by a government body for the protection of governmental employees, visitors to the government body, persons in the care, custody, or under the control of the government body, or property under the jurisdiction of the government body, if disclosure could reasonably be expected to jeopardize such employees, visitors, persons, or property.
 - a. Such information includes but is not limited to information directly related to vulnerability assessments; information contained in records relating to security measures such as security and response plans, security codes and combinations, passwords, restricted area passes, keys, and security or response procedures; emergency response protocols; and information contained in records that if disclosed would

significantly increase the vulnerability of critical physical systems or infrastructures of a government body to attack.

- b. This subsection shall only apply to information held by a government body that has adopted a rule or policy identifying the specific records or class of records to which this subsection applies and which is contained in such a record.
- Information in a record that would permit a governmental body subject to chapter 21 to hold a closed session pursuant to section 21.5 in order to avoid public disclosure of that information, until such time as final action is taken on the subject matter of that information. Any portion of such a record not subject to this subsection, or not otherwise confidential, shall be made available to the public. After the governmental body has taken final action on the subject matter pertaining to the information in that record, this subsection shall no longer apply. This subsection shall not apply more than 90 days after a record is known to exist by the governmental body, unless it is not possible for the governmental body to take final action within 90 days. The burden shall be on the governmental body to prove that final action was not possible within the 90-day period **(22.7)**.

The board of directors of each public school shall adopt a policy and the superintendent of each public school shall adopt rules which provide that the school district may share information contained within a student's permanent record pursuant to an interagency agreement with state and local agencies that are part of the juvenile justice system. The interagency agreement shall provide, and each signatory agency to the agreement shall certify in the agreement, that confidential information shared among the parties to the agreement shall remain confidential and shall not be shared with any other person, school, school district, or agency, unless otherwise provided by law. A school district entering into an interagency agreement under this section shall adopt a policy implementing the provision of the interagency agreement. The policy shall include, but not be limited to, the provisions of the interagency agreement and the procedures to be used by the school district to share information from the student's permanent record with participating agencies. The policy shall be published in the student handbook **(280.25)**.

The board shall adopt a policy concerning the accessibility and confidentiality of student records that complies with the provisions of the federal Family Educational Rights and Privacy Act of 1974 (FERPA) and Iowa Code chapter 22 **(IAC 281--12.3(4))**. The Family Educational Rights and Privacy Act of 1974 (FERPA, 20 U.S.C. section 1232g) provides students with access to their education records, the opportunity to request amendments to records, and some control over disclosure of information in those records. With several exceptions, school districts shall not disclose education records without the student's prior consent or risk losing federal education funding.

If it is determined that any provision of this chapter would cause the denial of funds, services or essential information from the United States government which would otherwise definitely be available to an agency of this state, such provision shall be suspended as to such agency, but only to the extent necessary to prevent denial of such funds, services, or essential information. An agency within the meaning of section 17A.2, subsection 1, shall adopt as a rule, in each situation where this section is believed applicable, its determination identifying those particular provisions of this chapter that must be waived in the circumstances to prevent the denial of federal funds, services, or information **(22.9)**.

For more information on the confidentiality of student education records refer to Iowa Administrative Code, chapter 281—41.

Names and addresses of students contained in public records in the custody of public schools are not confidential and are open to public inspection. However, schools are required to provide parents of students or adult students with an opportunity to inform the school that they do not want this information to be released without their prior consent **(OAG #80-6-8)**.

Evaluations of bid proposals are public records which are confidential until the bids are opened and an award made. The possibility of misuse of nonconfidential public records does not justify placing restrictions on access to those records **(OAG #79-3-3)**.

Notes of the secretary of the board become public records when transcribed for submission to the board as the minutes of the preceding meeting **(OAG #74-2-9)**.

Worksheets and notes prepared by the bureau of labor inspectors are not public records and may be kept confidential **(OAG #72-9-26)**.

Formal, official documents by which a school superintendent conveys official information to school board members containing information about the school district are public records. If the information contained in these letters falls within a statutory exemption such as student records, personnel information, or attorney work product, it is a

confidential public record and unavailable for public inspection. Chapter 22 does not require the school district to retain copies of these letters (**OAG #92-6-2(L)**).

Fair Information Practices

State agencies are required to adopt a Fair Information Practices policy. School districts are not required to adopt this policy. However, if a public body chooses to adopt policies to implement section 22.11 the policies must be adopted by the board of directors of the school district. The elected school board must give reasonable notice, make the proposed policy available for public inspection and allow full opportunity for the public to comment before adopting the policy. If the public body is established pursuant to an agreement under chapter 28E, the policy must be adopted by a majority of the public agencies party to the agreement. These policies shall be kept in the office of the chief administrative officer of the board (**22.12**).

It is the intent of this section to require that the information policies of state agencies are clearly defined and subject to public review and comment.

1. Each state agency as defined in chapter 17A shall adopt rules which provide the following:
 - a. The nature and extent of the personally identifiable information collected by the agency, the legal authority for the collection of that information, and a description of the means of storage.
 - b. A description of which of its records are public records, which are confidential records, and which are partially public and partially confidential records and the legal authority for the confidentiality of the records. The description shall indicate whether the records contain personally identifiable information.
 - c. The procedure for providing the public with access to public records.
 - d. The procedures for allowing a person to review a government record about that person and have additions, dissents, or objections entered in that record unless the review is prohibited by statute.
 - e. The procedures by which the subject of a confidential record may have a copy of that record released to a named third party.
 - f. The procedures by which the agency shall notify persons supplying information requested by the agency of the use that will be made of the information, which persons outside of the agency might routinely be provided this information, which parts of the information requested are required and which are optional and the consequences of failing to provide the information requested.
 - g. Whether a data processing system matches, collates, or permits the comparison of personally identifiable information in one record system with personally identifiable information in another record system.
2. A state agency shall not use any personally identifiable information after July 1, 1988, unless it is in a record system described by the rules required by this section (**22.11**).

Federal Funding Accountability and Transparency Act (FFATA)

FFATA requires that federal financial assistance recipients must report information about sub-awards and, in some cases, executive compensation at their agencies or the sub-recipients' organizations. FFATA was enacted in September 2006 and resulted in reports about direct federal assistance, which can be seen at USASpending.gov. The Office of Management and Budget (OMB) directed the federal agencies to implement the FFATA requirements for reporting on sub-recipients for new grants awarded on or after October 1, 2010.

General Education Provisions Act (GEPA)

In compliance with Section 427 of the General Education Provisions Act, as amended by Public Law 103-282, all applicants for grant awards made by the U.S. Department of Education are required to describe in their applications the steps they propose to take to ensure equitable access to, and equitable participation in, the proposed grant activities conducted with federal funds. The U.S. Department of Education has developed a single document that provides common guidance for all competitive and formula grant applicants.

Financial and Pupil Accounting Records

Each board shall require its administrative staff to establish and maintain a system of student records. This system shall include for each student a permanent office record and a cumulative record. The permanent office record shall serve as a historical record of official information concerning the student's education. The permanent office record shall be recorded and maintained under the student's legal name. At a minimum, the permanent office record should contain evidence of attendance and educational progress, serve as an official transcript, contain other data for use in planning to

meet student needs, and provide data for official school and school district reports. This record is to be permanently maintained and stored in a fire-resistant safe or vault or can be maintained and stored electronically with a secure backup file. The cumulative record shall provide a continuous and current record of significant information on progress and growth. It should reflect information such as courses taken, scholastic progress, school attendance, physical and health record, experiences, interests, aptitudes, attitudes, abilities, honors, extracurricular activities, part-time employment, and future plans. It is the "working record" used by the instructional professional staff in understanding the student. At the request of a receiving school or school district, a copy of the cumulative record shall be sent to officials of that school when a student transfers. For the sole purpose of implementing an interagency agreement with state and local agencies in accordance with Iowa Code section 280.25, a student's permanent record may include information contained in the cumulative record as defined above. The board shall adopt a policy concerning the accessibility and confidentiality of student records that complies with the provisions of the federal Family Educational Rights and Privacy Act of 1974 and Iowa Code chapter 22 (**IAC 281—12.3(4)**).

Financial forms and procedures shall be prescribed by the department of education as necessary to be used by AEA boards, school district boards, school officials, principals, teachers, and other employees to insure uniformity, accuracy, and efficiency in keeping records in both pupil and cost accounting, the execution of contracts, and the submission of reports. The department has the authority to notify the AEA board, school district board or school authorities when a report has not been filed in the manner or on the dates prescribed that the school will not be accredited until the report has been properly filed (**256.9(18)**). The financial procedure prescribed by the department of education is the current edition of *Uniform Financial Accounting Manual for Iowa LEAs and AEAs*. The UFA manual is available on the department of education web site at <https://www.educateiowa.gov/pk-12/school-business-finance/accounting-reporting/uniform-financial-accounting>.

The department of education is authorized to prescribe a uniform system of accounting. This is the Uniform Financial Accounting Manual (**OAG #83-12-1(L)**).

Each board shall adopt by written policy a system for maintaining accurate records. The system shall provide for recording and maintaining the minutes of all board meetings, coding all receipts and expenditures, and recording and filing all reports required by the Iowa Code or requested by the director of the department of education. Financial records of school districts shall be maintained in a manner as to be easily audited according to accepted accounting procedures (**IAC 281--12.3(1)**).

Accurate and complete accounting records must be kept so that the cost of transportation to and from school may be ascertained (**IAC 281--43.9**).

Each agency shall maintain sufficient records and reports for audit by the department. Records and reports shall include at a minimum: licensure (certification) and endorsements or recognition requirements for all special education personnel under rules 281—41.401(256B,34CFR300) to 281—41.403(256B); all IEP and IFSP meetings and three-year reevaluations for each eligible individual; and data required for federal and state reporting (**IAC 281—41.901**).

School districts and AEAs are required to conform to generally accepted accounting principles (GAAP) commencing with the school year beginning July 1, 1996 (**257.31(4)**).

All school districts [and AEAs] shall budget on the generally accepted accounting principles (GAAP) basis of budgeting beginning with fiscal year 2006-2007 (**IAC 289—6.5(1)**).

Legal provisions may conflict with GAAP. Statement 1 of GAAFR says, "Where financial statements prepared in conformity with GAAP do not demonstrate finance-related legal and contractual compliance, the governmental unit should present such additional schedules and narrative explanations in the comprehensive annual financial report as may be necessary to report its legal compliance responsibilities and accountabilities. In extreme cases, preparation of a separate legal-basis special report may be necessary....Conflicts between legal provisions and GAAP do not require maintaining two accounting systems. Rather, the accounting system may be maintained on a legal compliance basis, but should include sufficient additional records to permit GAAP-based reporting."

When GAAP provides more than one method for accounting for a financial transaction, the department of education may determine which method will be used for school districts and AEAs to ensure consistency in reporting as required by Iowa Code (**256.9(18)**).

Records Retention

“*Electronic record*” means a record created, generated, sent, communicated, received, or stored by electronic means (**554D.103(7)**). “*Information*” means data, text, images, sounds, codes, computer programs, software, databases, or the like (**554D.103(10)**). “*Record*” means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form (**554D.103(13)**). “*Transaction*” means an action or set of actions occurring between two or more persons relating to the conduct of business, commercial, or governmental affairs (**554D.103(16)**).

“*Public records*” includes all records, documents, tape, or other information stored or preserved in any medium, of or belonging to the school corporation. “*Public records*” also includes all records relating to the investment of public funds including but not limited to investment policies, instructions, trading orders, or contracts, whether in the custody of the public body responsible for the public funds or a fiduciary or other third party (**22.1(3)**).

“*Record*” means a document, book, paper, electronic record, photograph, sound recording, or other material, regardless of physical form or characteristics, made, produced, executed, or received pursuant to law in connection with the transaction of official business of state government. “*Record*” does not include library and museum material made or acquired and preserved solely for reference or exhibition purposes or stocks of publications and unprocessed forms (**305.2(9)**). A preservation duplicate record shall have the same force and effect for all purposes as the original record whether or not the original record is in existence. A certified transcript, exemplification, or copy of a preservation duplicate record shall be deemed for all purposes to be a certified transcript, exemplification, or copy of the original record (**305.12**). All records made or received by or under the authority of or coming into the custody, control, or possession of public officials of this state in the course of their public duties are the property of the state and shall not be mutilated, destroyed, transferred, removed, or otherwise damaged or disposed of, in whole or in part, except as provided by law or by rule (**305.13**).

Iowa law makes no particular reference to the retention of school district records beyond electronic records except that the school board is authorized to make rules and regulations for the care of school property (**279.8**). Some records have administrative value, legal value, or historical value and the district or AEA would consider this in decisions on retention. The Statute of Limitations (Chapter 614), state guidelines, and the *Record Retention Manual for Iowa Cities*, are the basis for the following suggested best practices for government entities.

Electronic record retention requirements:

8. If a law requires that a record be retained, the requirement is satisfied by retaining an electronic record of the information in the record which does both of the following:
 - c. Accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise.
 - d. Remains accessible for later reference.
9. A requirement to retain a record in accordance with subsection 1 does not apply to any information the sole purpose of which is to enable the record to be sent, communicated, or received.
10. A person may satisfy subsection 1 by using the services of another person if the requirements of that subsection are satisfied.
11. If a law requires a record to be presented or retained in its original form, or provides consequences if the record is not presented or retained in its original form, that law is satisfied by an electronic record retained in accordance with subsection 1.
12. If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection 1.
13. A record retained as an electronic record in accordance with subsection 1 satisfies a law requiring a person to retain a record for evidentiary, audit, or like purposes, unless a law enacted after July 1, 2000, specifically prohibits the use of an electronic record for the specified purpose.
14. This section does not preclude a governmental agency of this state from specifying additional requirements for the retention of a record subject to the agency’s jurisdiction (**554D.114**).

A governmental agency of this state shall determine whether, and the extent to which, the governmental agency will create and retain electronic records and convert written records to electronic records (**554D.119**).

Board Records

- The official minutes of open meetings of the school board, including resolutions, retained permanently (**OAG #79-4-19**).
- Board meeting agendas, retained 5 years or until administrative value ends.
- Packets of informational materials prepared for use by members for an open meeting are public records (**OAG #81-8-24**), retained permanently.
- Detailed minutes and audio tapes of closed sessions, retained at least 1 year beyond the date of the meeting (**21.5(4)**).

- A copy of the board policies, retained until superseded.
- Oaths of Office, retained permanently with the minutes.
- Fidelity bonds of officials, retained 5 years after expiration.
- Required bids accepted, retained 10 years after completion of contract (or life of fixed asset if equipment).
- Required bids rejected, retained 10 years or after completion of contract.
- Required bid solicitations/requests for proposals/quotations, retained 10 years after completion of contract.
- Other bids accepted, retained 5 years.
- Other bids rejected, retained 5 years or 1 year beyond audit, whichever is later.
- Petitions by patrons, retained 5 years after issue closed.
- Articles of Incorporation, retained permanently.
- Records of patents, copyrights, trademarks, etc., retained permanently.
- Studies and surveys, retained until administrative value ends.

Legal Documents

- Written contracts, retained for 10 years beyond the end of the contract.
- Leases, retained for 5 years after expiration.
- Purchase or service agreements for equipment or supplies, retained 5 years after expiration.
- Record of payment of judgments against the district, retained 20 years.
- Accidents on school property, settled out of court, retained 10 years after settlement.
- Accidents on school property, court decisions, retained permanently.
- Fire damage reports, retained 5 years.
- Insurance policies, retained 5 years after expiration.
- Written settlement agreements that resolve a legal dispute (including insurance claim settlements), retained as public records (22.13).
- Fidelity bonds of officials, retained 5 years after expiration.
- Special events permits and licenses, retained 5 years.
- Civil lawsuits and administrative law proceedings, retained 5 years after closure.
- Criminal lawsuits, retained permanently.
- Informal legal opinions, retained 5 years.
- Formal legal opinions, retained permanently.

Correspondence

- Financial correspondence, retained 5 years.
- Personnel correspondence, retained 7 years after termination.
- Credit and collection correspondence, retained 7 years.
- General correspondence, retained 5 years or as long as of administrative or of historic value.
- Newsletters, retained permanently if of historic value.
- Letters or emails from patrons, retained 6 months or until issue resolved, whichever is later.
- Executive correspondence dealing with significant aspects of administration (i.e. agency policy, programs, fiscal or personnel matters), retained permanently.
- Emails messages that do no set policy, establish guidelines or procedures, certify a transaction, or become a receipt, retain until administrative value ends.

Budget

- Budget estimate worksheets, retained 5 years.
- Final budget and certification summary, retained permanently.
- Budget amendments, retained permanently.
- Certified enrollment official summaries, retained permanently.
- Affidavit of publication, retained 5 years or until audited.
- Notice of property tax allocation from county, retained 5 years.

Financial Reports and Records

- The secretary's annual report (CAR-COA), retained permanently.
- The secretary's and the treasurer's financial reports, monthly and annually, retained with minutes permanently.
- Interim financial reports not required by law, retained 5 years.
- Audits, retained permanently.
- Accounts Payable Records:
 - Invoices, statements, bills, claims, retained 5 years.
 - Purchase orders, change orders, and requisitions, retained 5 years after purchase order date.

- Vendor information, retained 5 years.
- Check/warrant copies, canceled or stubs, retained 5 years.
- Petty cash vouchers, retained 5 years.
- Cost accounting computations for indirect cost recovery, retained 5 years.
- Sales tax or use tax reports, retained 5 years.
- Accounts Receivable Records:
 - Receipts or receipt books, retained 5 years.
 - Daily cash receipt tabulations (cash register tapes, validation tallies, etc.), retained 5 years.
 - Invoices, statements, bills, claims, retained 5 years.
 - Records and reports regarding uncollectible accounts, bad debt write-offs, retained 10 years.
 - Claims for sales tax or fuel tax refunds, retained 5 years. Also licensed distributors, dealers and users must retain for 3 years copies of bills of lading or manifests, purchase invoices, copies of sales invoices, exemption certificates, purchase records, sales records, copies of reports filed with the Department of Revenue, Iowa export schedules, copies of credit memos, and cancelled checks and cash register.
- Ledgers:
 - General ledger, retained permanently.
 - Subsidiary ledgers, revenue or expenditures, retained 10 years.
- Books of Original Entry:
 - Receipt journals and registers, retained 10 years.
 - Disbursement journals and registers, retained 10 years.
 - General journal, retained 10 years.
- Payroll:
 - Payroll journals, retained 60 years.
 - Supporting payroll documentation (time sheets, leave reports, etc), retained 5 years.
 - W-2s, W-3s, W-4s, 941s, deposits, 1099s, 1096s, retained 5 years.
 - Iowa withholding reports, job service reports, IPERS, deposits/transfers, retained 5 years.
- Banking and Investments:
 - Notices of interest or dividends earned, reports of growth, purchase or sale, retained 5 years.
 - Bank or investment statements, retained 5 years.
 - Reconciliation worksheets, retained 5 years.
 - Check/warrant register (same as disbursement journal), retained 10 years.

Fixed Asset Records

- Documents relating to fixed asset, retained 5 years beyond disposal of fixed asset.
- Fixed asset maintenance and repair records, retained for the life of the fixed asset.
- Inventories of capital assets, retained for the life of the capital asset.
- Other inventories, retained 5 years after audit completed.
- Documents relating to real property transactions, retained permanently. (Includes such things as deeds, title opinions, abstracts, appraisals, certificate of title, title insurance, condemnation proceedings, demolitions, easement and right of way agreements, plats and vacations or alterations of plats, blueprints and other structural plans or specifications, and annexation files.)
- Appraisals, retained 5 years after project completed; if no project initiated, retained as long as has administrative value.
- Environmental impact surveys, retained 5 years.
- Construction records (work orders, change orders, payroll, purchase records, inspections and testing, progress reports, etc.), retained 5 years after project completion.
- Certificates of completion and acceptance, retain permanently.
- Profiles and grade books, retained permanently.
- Comprehensive facility plans (5 to 10 year projections), retained as long as have administrative value.
- Inspections, violations, remediation, retained for the life of the asset.
- Material Safety Data Sheets (MSDS), retained 30 years after last use (OSHA requirement).
- Disposal record of hazardous materials, retained permanently.
- Odometer readings, retained for life of vehicle.
- Depreciation records for equipment in proprietary funds, retained for life of asset.

Bond Issues

- Bond certificates, retained 11 years after final recall (or possibly permanently).
- Redeemed coupons, stamped "paid" and retained 11 years.
- Bond register, retained permanently.

- Affidavit of publication, retained permanently.
- Records and documents pertaining to cancellation, transfer, redemption, or replacement of public bonds or obligations shall be preserved by the issuer or its agent for a period of not less than 11 years **(76.10(7)"a")**.

Federal or State Programs or Grants

- Grant reports (quarterly, monthly, close-out documents, etc.), retained for grant terms if stated, if not stated then 5 years after audit or 7 years if not audited.
- Child nutrition records pertaining to participation, financial information, and free and reduced-price meal applications, retained 3 years beyond the current fiscal year. This is the federal fiscal year, so it really is retained 4 years. Records of an unresolved audit issue, retained until that audit is resolved.
- Records of federally funded public improvement projects (applications, contracts, accounting and banking records, payroll, EEO compliance records), retained 5 years after final payment if audited or 7 years after final payment if not audited.
- Records related to federal aid, retained 5 years if audited and no issues; if there is a non-compliance issue/questioned cost, the records are retained 3 years after settlement; if not audited, retained 7 years.
- CETA/JTPA contracts and claims, retained 5 years (CETA & JTPA program repealed by Workforce Investment Act of 1998; Job Corps continued).
- Asbestos medical records or records of licensure, retained for a minimum of 30 years.

Personnel Records

- Job descriptions and history, retained permanently.
- Applications and resumes of those hired, retained 60 years.
- Applications and resumes of those not hired, retained 5 years from the date the position is filled **(29 CFR sec. 1602.31)** or until issue resolved in the event of allegations of discrimination.
- Results of tests/placements of those hired, retained 60 years.
- Employment contracts, retained for 10 years after termination.
- Evaluations, discipline, demotion, promotion, awards, continuing education records, retained 60 years.
- Resignations and reasons for termination, retained 60 years.
- Employee medical exams, retained 60 years in separate file.
- Personnel policies and pay plans, retain permanently.
- IPERS claims, retained 60 years.
- Unemployment claims, retained 5 years.
- Garnishment records, retained 3 years beyond closure.
- Enrollments for direct deposit, insurance, savings bonds, TSAs, etc., retained as long as current.
- Health insurance payments and claims, retained 5 years.
- Internal investigations (harassment, etc.), retained 10 years.
- EEO-4 reports, retained 5 years.
- EEO Plans, retained 5 years or as long as of administrative value, whichever is later.

Employee Accidents

- Employer reports, retained 5 years.
- OSHA reports, retained 5 years.
- Worker compensation reports, retained 5 years after final payment, however if the case may result in future claims, the reports are retained 60 years.

Union/Association Records

- Negotiation records, retained as long as of administrative value.
- Master contracts, retained permanently.
- Fact finding and arbitration, retained 5 years minimum.
- Case files (actions, appeals, decisions), retained 10 years or until legal value ends, whichever is later.

Student Records

- Permanent record (evidence of attendance and educational progress, serves as an official transcript, contains other data for use in planning to meet student needs, and provides data for official school and school district reports, etc.), retained permanently in a fire-resistant safe or vault or electronically with a secure backup file, except as listed next.
 - **34 CFR 300.573** requires that a school inform parents when personally identifiable information collected, maintained, or used for special education purposes is no longer needed to provide educational services to the child. At the request of the parents, that information must be destroyed. This does not include the permanent record information of name, address, grades, attendance record, etc., which still may be maintained without

- time limit. The district may want to caution parents that there are many good reasons why they might not want their child's special education record destroyed such as the potential future need to prove disability for SSI or SS-disability purposes.
- The board shall adopt a policy concerning the accessibility and confidentiality of student records that complies with the provisions of the federal Family Educational Rights and Privacy Act of 1974 and Iowa Code chapter 22.
 - Cumulative record (courses taken, scholastic progress, school attendance, physical and health record, experiences, interests, aptitudes, attitudes, abilities, honors, extracurricular activities, part-time employment, and future plans, etc.), retained 2 years beyond graduation. Guidance is to cull unnecessary information from the record when a student advances to another attendance center, such as elementary to middle school.
 - Open enrollment applications are recommended to be retained for 5 years beyond graduation or termination of the open enrollment. However, to the extent that the open enrollment application is a special education record, it is governed by IAC chapter 41, which provides that it is retained so long as educationally relevant or necessary for audit/accountability purposes (IAC 281--41.624). "No longer needed for audit/accountability purposes" is defined as, at a minimum, 5 years after completion of the activity for which funds were drawn.

Legal Publications

The proceedings of each regular, adjourned, or special meeting of the board, including the schedule of bills allowed, shall be published after the adjournment of the meeting in the manner provided in this section and section 279.36, and the publication of the schedule of the bills allowed shall include a list of claims allowed, including salary claims for services performed. The schedule of bills allowed may be published on a once monthly basis in lieu of publication with the proceedings of each meeting of the board. The list of claims allowed shall include the name of the person or firm making the claim, the purpose of the claim, and the amount of the claim. If the purpose for the claims is the same, two or more claims made by the same vendor, supplier, or claimant may be consolidated if the number of claims consolidated and the total consolidated claim amount are listed in the statement. However, the board shall provide at its office upon request an unconsolidated list of all claims allowed. Salaries paid to individuals regularly employed by the district shall only be published annually and the publication shall include the total amount of the annual salary of each employee. The secretary shall furnish a copy of the proceedings to be published within two weeks following the adjournment of the meeting **(279.35)**. The requirements of section 279.35 are satisfied by publication in at least one newspaper published in the district or, if there is none, in at least one newspaper having general circulation within the district. For the fiscal year beginning July 1, 1989, and each fiscal year thereafter, the fee for the publications shall be the legal publication fee provided by statute **(279.36)**.

The compensation, when not otherwise fixed, for the publication in a newspaper of any notice, order, citation, or other publication required or allowed by law shall be at a rate of thirty-four cents for one insertion and twenty-three cents for each subsequent insertion for each line of eight point type two inches in length, or its equivalent. Beginning June 1, 2001, and each June 1 thereafter, the director of the department of administrative services shall calculate a new rate for the following fiscal year as prescribed in this section, and shall publish this rate as a notice in the Iowa administrative bulletin prior to the first day of the following calendar month. The new rate shall be effective on the first day of the calendar month following its publication. The rate shall be calculated by applying the percentage change in the consumer price index for all urban consumers for the last available 12-month period published in the federal register by the federal department of labor, bureau of labor statistics, to the existing rate as an increase or decrease in the rate rounded to the nearest one-tenth of a cent. The calculation and publication of the rate by the director of the department of administrative services shall be exempt from the provisions of chapters 17A and 25B **(618.11)**.

A school board in its publication of proceedings is required to include as part of the list of claims allowed the purpose of the claim. If the school district fails to identify the purpose of the claim, it is not in compliance with the publication requirement set forth by Code **(OAG #96-8-2(L))**.

The monthly salaries of each employee need not be published with the minutes if the yearly salaries are otherwise published **(OAG #78-4-7)**.

Gross salaries of employees must be published **(OAG #64-4-15)**. Details of benefits are a public record, and while not required to be published, must be made available on request. This includes information such as vacation time, accrued and used; sick leave, accrued and used; retirement benefits, etc. **(Clymer v. City of Cedar Rapids, 601 N.W.2d 42 (Iowa 1999))**.

All notices, proceedings, and other matter whatsoever, required by law or ordinance to be published in a newspaper, shall be published only in the English language and in newspapers published primarily in the English language **(618.1)**.

Any public official who violates the provisions of section 618.1 or who willfully fails to make publication as now required of the public official by law of any notice, report of proceedings or other matter whatsoever, shall be guilty of a simple misdemeanor **(618.2)**.

In all cases where an officer in the discharge of the officer's duty is required to post an advertisement or notice, the officer shall, when not otherwise provided, be allowed \$0.25, and the same mileage as a sheriff **(618.12)**.

Publications may be made in a newspaper published at least once a week **(618.5)**. When the publication is in a newspaper which is published more than once a week, the succeeding publications of such notice shall be on the same day of the week as the first publication. This section shall not apply to any notice for the publication of which provision inconsistent herewith is specially made **(618.9)**.

Publication requirements for districts and AEAs shall be deemed satisfied when publication is made in editions or zoned editions which are delivered to an area within the jurisdiction of the district or AEA making the publication even though publication is not made in other editions of the same newspaper **(618.16)**.

A publication required by law shall be printed in type no smaller than 6-point **(618.17)**. When a publication required by law is not published within one month of submission to the newspaper, the maximum compensation established by law shall be reduced by twenty-five percent [25%] **(618.18)**.

The school board or AEA board may publish, as straight matter or display, any matter of general public importance, in one or more newspapers, as defined in section 618.3 published in and having general circulation in the district or AEA, at the legal or appropriate commercial rate, according to the character of the matter published. In the event there is no such newspaper published in the district or AEA or in the event publication in more than one such newspaper is desired, publication may be made in any such newspaper having general circulation in the district or AEA **(618.14)**.

If publication be refused when copy therefor, with the cost or security for payment of the cost, is tendered, such publication may be made in some other newspaper of general circulation at or nearest to the county seat, with the same effect as if made in the newspaper so refusing **(618.8)**.

Publishers are entitled to charge extra prices for complicated and difficult work, above the rate designated by the law for the production of straight matter **(Brown and Company v. Lucas County, Iowa Report, Vol. 94, p. 70)**.

A newspaper that has been published within the area for more than 2 years, but has changed its post office of entry to a different post office of entry within its subscription area during that same time period, remains eligible for publishing official matters **(OAG #97-4-24)**. A change of name or ownership of a newspaper thus designated that does not affect its general circulation as required in section 618.3 shall in no way disqualify such newspaper for selection in making such publication of legal notices **(618.4)**.

For the purpose of establishing and giving assured circulation to all notices and reports of proceedings required by statute to be published within the state, if newspapers are required to be used, only a newspaper which meets all of the following requirements shall be designated for official publication purposes:

1. Is a newspaper of general circulation that has been published at least once a week for at least 50 weeks per year within the area and regularly mailed through the post office of entry for at least 2 years.
2. Has a list of subscribers who have paid, or promised to pay, at more than a nominal rate, for copies to be received during a stated period.
3. Devotes at least 25% of its total column space in more than one-half of its issues during any 12-month period to information of a public character other than advertising.
4. Is paid for by at least 50% of the persons or subscribers to whom it is distributed **(618.3)**.

| Recommended or Required Notices | | |
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| This may not be a complete listing. | | |
| PUBLICATION | REQUIREMENTS | TIMES RUN |
| Meeting Proceedings (279.35) | One newspaper, in district, Provided within 2 weeks of meeting adjournment | One |
| Bills Allowed (279.35) | With publication above or in one newspaper, in district, on a monthly basis | One |
| Salaries (279.35) | One newspaper, in district, annually | One |
| Official Meeting notice (21.4) | Posting, at least 24 hours prior to meeting | One |
| Intent to sign a whole grade sharing | At least 90 days before signing the agreement; also hold | One |

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| agreement, Public notice (282.11) | a public hearing not less than 30 days prior to signing | |
| School Elections, and Public Measures (49.53, 298.18(3)) | One newspaper, in district, not less than 4 nor more than 20 days prior to election | One |
| Instructional Support Program Public hearing (257.18) | One newspaper, in district, not less than 10 nor more than 20 days prior to the public hearing | One |
| Budget Estimates, and annual levies previously authorized; time and date of public hearing (24.9) | One newspaper, in district, not less than 10 nor more than 20 days before the hearing | One |
| Bids for School Construction, Erection, Demolition, Alteration, Repair, or Improvement, estimated to cost more than competitive bid threshold (73A.18) | One newspaper, in county, first publication not less than 15 days prior to date set to receive bids | Two |
| Notice of public hearing on resolution to sell, lease or dispose of school property (297.22) | One newspaper, in district, not less than 10 days but not more than 20 days prior to the date of the hearing | One |
| Sale of school property, other than real property, having a value of not more than \$5,000 (297.22) | One newspaper, in district, each week for two consecutive weeks | Two |
| Bids for Rental or Lease-Purchase Option Contracts up to 20 years (278.1(2)"b") | One newspaper, in county, two consecutive weeks | Two |
| Bids and proposals for materials, products, supplies, provisions, and other needed articles to be purchased at public expense (73.2) | The statement "By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the state of Iowa" shall be printed on all requests for bids and proposals | As printed |
| Sale of Public Bonds (75.2) | One newspaper, in county, not less than 4 nor more than 20 days prior to sale | One |
| Sale of Anticipatory Warrants (74A.7) | One newspaper, in district, two consecutive weeks, not less than 10 days prior to sale | Two |
| Policy implementing the provisions of an interagency information sharing agreement (280.25(8)) | Student handbook | As published |
| Notice of school audit report being filed (11.14(2)) | Written notice that report has been filed sent to each newspaper and radio or television station in the district | One |
| Student responsibility and discipline policies including but not limited to: attendance; use of tobacco; use or possession of alcoholic beverages or any controlled substances; harassment of or by students and staff; violent, destructive, and seriously disruptive behavior; suspension, expulsion, emergency removal, weapons, and physical restraint; out-of-school behavior; participation in extracurricular activities; academic progress; and citizenship (IAC 281--12.3(6)) . | Student and Employee handbooks | As published |
| Written publication code regarding student exercise of free expression available to students and their parents (280.22(4)) . | Student handbook | As published |
| Names or positions and phone numbers or other contact information of designated investigator and alternate for abuse investigation (IAC 281--102.5(3)) . | Annually published in the student handbook, newspaper, in district, and posting in all buildings operated by the district | One |
| Information on human growth and development curriculum used in each grade level and procedures for | Annual notice to parents or guardians of enrolled students | One |

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| inspection of instructional materials prior to their use in classroom; Procedures for parent or guardian to request in writing that a pupil be excused from the instruction (279.50; DoE Dec. Order 11). | | |
| Information about the educational rights of homeless children and you and encouraging homeless children and youth of school age to enroll in the public school (IAC 281--33.3). | Post at community shelters and other locations in the district where services or assistance is provided to the homeless | One |
| Procedures for dispute resolution of a homeless child or youth denied access to a free, appropriate public education (written notice of right to appeal and manner of appeal; name, address and telephone number of the Legal Services office in area) (IAC 281--33.9(3)). | Hand delivery or U.S. mail if address available | One |
| Availability and requirements of postsecondary enrollment options (PSEO) for high school students (IAC 281--22.15). | Student handbook | One |
| Nondiscrimination policy, grievance policy and procedures, educational equity coordinator's name, address, and phone number, and grievance procedures for person who feels discriminated against (Title VI; Title IX; Section 504 of Rehabilitation Act; IC 601A). | All major annual or general publications | As published |
| Parent's or eligible student's right to (1) inspect and review educational records, (2) request an amendment of the educational records, (3) consent to disclosure of personally identifiable information in educational records; (4) file a complaint with the U.S. Department of Education regarding alleged noncompliance with the law; (FERPA (20 USC 1232g; 34 CFR 99.7)). | Annual notice to parents of students and students currently in attendance by any means reasonably likely to inform | One |
| Special education policies; suspension/expulsion procedures and student's due process right (34 CFR 300.503). | Written notice required to parents a reasonable time before school takes action | One |
| Free or low-cost legal and other relevant services available (34 CFR 300.507). | Hand delivery or U.S. mail if parent requests information or initiates hearing | One |
| Availability of asbestos management plan and any asbestos abatement actions taken or planned in the school (40 CFR 763E, AHERA). | Annual notice to parents, teachers, and employee organizations; any method; beginning of school year | One |
| Public release of the availability of SFSP Free and reduced price meals (7 CFR 225.15(3)(e)). | Annually provided to any media serving the area from which the school draws attendance; beginning of each school year and before September 30 which is the beginning of the federal fiscal year | One |
| Public release regarding availability of Summer Food Service Program Meals (The Healthy, Hunger-Free Kids Act of 2010 (the Act), Public | Annually provide printed or electronic materials to families of school children prior to the end of the school year, which provides information on the availability and location of SFSP meals during the summer; may | One |

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| Law 111-296, amendment to 42 USC 1761(a).13(a) and (Memos SFSP 04-2011, SP 15-2011). | distribute the information through means normally used to communicate with the households of enrolled children [regarding SFSP meals] | |
| Public release of eligibility of children for SFSP free and reduced price meals and for free milk (7 CFR 245.5). | Letter or notice and application distributed to parents of children enrolled in school announcing criteria at the beginning of each school year or, if notification of approval from the state is provided later, within 10 days after notification received; also provided to the informational media, the local unemployment office, and to any major employers contemplating large layoffs in the area from which the school draws attendance; Any subsequent changes in a school's eligibility criteria during the school year shall be publicly announced in the same manner as the original criteria were announced. Any communication with households for eligibility determination purposes must be in an understandable and uniform format and to the maximum extent practicable, in a language that parents and guardians can understand. | One, repeated if changed |
| Notify parents of open enrollment deadlines, transportation assistance, rights and procedures to appeal, and possible loss of athletic eligibility (IAC 281—17.3(2)) | By September 30 of each school year, notification in school newsletter, a newspaper of general circulation, or a parent handbook provided to all patrons of the district. This information shall also be provided to any parent/guardian of a pupil who enrolls in the district during the school year. | One |
| Procedures on charging fees, written notice of fees charged, waiver and reduction policy and procedures including income guidelines, and application for waivers (IAC 281—18.3(1)"e") | Distributed to all students at the time of registration or enrollment. For students or families whose primary language is other than English, the school shall provide a copy in the student's native language or arrange for translation within a reasonable time. | One |
| General notice to parents about the provisions of general education interventions that occur as part of the district's general program and that may occur at any time throughout the school year (IAC 281—41.312(1)) | Annual notice to parents | One |
| Notification to parents of a child with a disability of an IEP team meeting and affording them the opportunity to participate (IAC 281—41.322(2)) | In sufficient time to ensure parents have the opportunity to attend | One |
| Written notice to parents of a child with a disability that the district proposes to initiate or change the identification, evaluation, or educational placement of a child or the provision of FAPE to the child (IAC 281—41.503(1)). | Within a reasonable time before the agency proposes or refuses change; must be written in language understandable to the general public, and must be provided in the native language of the parent or other mode of communication used by the parent | One |
| Copy of the procedural safeguards available to the parents of a child with a disability (IAC 281—41.504(1)) | Given to parents each school year; May place a copy of procedural safeguards notice on district website; must be written in language understandable to the general public, and must be provided in the native language of the parent or other mode of communication used by the parent | One |
| Annual Progress Report (IAC 281—12.8(3)"b") | Sent to DE by 9/15 and "submit" to public by same date. | Once |
| 4 th grade reading proficiency (256D.3) | Sent to DE annually. | Once |

Financial and Budgetary Analysis

Ratio Analysis

Ratio analysis examines the relationship of one variable to another. For ratios to be truly useful the variables should be directly related such as cause and effect and should measure only a single relationship.

Variance Analysis

Variance analysis compares in detail a financial position or operating result against a benchmark. An example would be comparing the financial report against the budget or against a forecast for the same period and identifying and analyzing differences.

Times-Series Analysis

Times-series analysis is a mathematic technique to estimate future values or performances for which a series of past values or performances are known. For example, looking at the history of enrollments and projecting what future enrollments will be. This is also called trend analysis.

Modeling

Modeling is a mathematic technique to estimate the future effect of a series of events. Generally modeling is done on computer using formulas. An example would be determining the impact on future district costs per pupil if the district were to merge or enrollments were to change substantially.

Regression Analysis

Regression analysis is a statistical technique which estimates the relationship between two or more variables. Once this relationship can be determined, future changes to one variable can be estimated from changes to the other(s).

Cost-Effective Analysis

Cost-effective analysis is the process used to determine the least-cost approach to meeting objectives (outcomes) measured in educational terms. One alternative is cost-effective when compared to another if it achieves the desired outcomes for the same cost or provides the same desired outcomes for a lower cost.

Cash flow Forecasting

Cash flow forecasting is a times-series analysis. The purposes of cash flow forecasting are to schedule payment of bills, to plan major purchases, to detect cash shortages which may arise, to plan for temporary investment of idle cash, to plan for seasonal needs for cash over the yearly cycle, and to plan for program growth by estimating how long cash outflow will exceed cash inflow. Cash flow forecasts provide management with time to find additional resources or to modify plans. Cash flow forecasts are also necessary to obtain a credit rating on tax-exempt note issues and to ensure compliance with federal laws on arbitrage. Cash managers can estimate future cash position by examining historic cash flow patterns and analyzing the budgeted revenues and expenditures.

Benchmarking

Benchmarking establishes standards against which performance in a specific area can be compared to determine how well the entity performs and where improvements are needed. Those standards are determined from past performance measures, performance in other districts or AEAs, or industry standards of best practices. Benchmarks are most effective if they reflect a coherent mission and clearly defined strategies, goals, and objectives.

Performance Measurement

Performance measurement is a variance analysis. Performance measurement compares performance in a specific area to benchmarks to determine how well the entity performs and where improvements are needed. Improvements are generally in the areas of doing things better, faster, or cheaper and ensuring that performance and processes have a measurable, positive impact in achieving the entity's mission, goals and objective.