EMMETSBURG COMMUNITY SCHOOL DISTRICT

Business Procedures Manual

July 2022

Preface

This manual is intended to describe business procedures for the Emmetsburg Community School District. While it is an overview of various topics, it may not answer all of your questions. There are many forms included in the appendix and most are also available in the Live Binder.

If you need further assistance or clarification, please contact the Business Office at 712-852-3201 or email aenderson@e-hawks.org

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PURCHASE ORDERS

Purchase Orders and Procedures

Remember that you are spending public funds and we all have a fiduciary responsibility to spend the taxpayers' money wisely and appropriately. That is to say: for "a public purpose." (See appendix)

When making large purchases, be sure to follow board policy regarding quotes and bids.

Procedures

1. All authorized district purchases are made on District purchase orders. Any purchase made directly between an employee and vendor without a purchase order is considered to be a personal transaction between the vendor and employee. The district is not responsible for these purchases.

2. Requisitions are entered into the Vista Iowa Accounting system to create a purchase order.

    a. Requisitions for items you would like to purchase must be submitted to the immediate supervisor for approval. If available, including quotes would be best practice. From there, the superintendent must approve the purchase prior to the order.
    b. All vendors must be set up in the software system and a W-9 must be on file prior to purchase. Contact the business office if you are unsure if the vendor is on file.
    c. After requisition is entered, it will go through the approval process.
    d. After the appropriate approvals, the business office will produce the purchase order.
    e. The business office will submit the purchase order to the vendor by mail, e-mail or fax.
    f. **No orders should be placed until AFTER a Purchase Order is created by the business office**. This process does not differentiate between school supplies, curriculum, furniture, fixtures, equipment or athletic purchases.

3. **All items should be shipped to the appropriate building and all bills should be sent to the Business Office.**
    a. Packing slip is verified by the purchaser and given to the business office. Discrepancies should be noted.
    b. Vendor invoices/statements should be sent to the Business Office. Paper copy is kept until the fiscal year audit is complete.
    c. All contracts, quotes, receipts, bills/invoices and packing slips should be sent to the business office.

4. Purchases made without a purchase order are discouraged and not the responsibility of the district.

Technology Purchases

Purchasing Guidelines and Quotes

Emmetsburg Community School District recognizes the necessity of establishing standards to govern the purchase of technology equipment, software and infrastructure. In order to ensure technology purchases meet established standards, all purchase orders issued for the acquisition of technology will be made through the Technology Department and Systems Administrator.

All purchase orders issued for the acquisition of technology, ***regardless of funding source***, must be routed to the Technology Director prior to being purchased.

Hardware

All requests for quotes and questions regarding hardware acquisition should be directed through the technology office. The Technology Director will research for pricing and useful life in order to maximize the purchasing power of school when wanting to procure hardware. The Technology Director will request new equipment quotes prior to any hardware purchase.

If specialized computer hardware is necessary for a particular situation or environment, please contact the Technology Director for assistance. Any equipment purchased without authorization will not be supported by the Emmetsburg Technology Department and the purchaser will be personally responsible for equipment maintenance and replacement.

Software

For information regarding the purchase of computer software, please contact the Technology Director prior to the purchase. All software must be reviewed for system compatibility requirements before purchase in order to ensure proper operation after installation.

Contact the Technology Director 712-852-3201 ext. 105 for assistance.

CREDIT CARDS

Emmetsburg Community School District
Credit Card Rules

The following rules and procedures are to be adhered to when utilizing the credit card at the Emmetsburg Community School District:

1. Employees that check out a credit card must immediately return the credit card and receipts to the business office after use.

2. The cardholder is accountable and responsible for the credit card while in their possession.

3. A log of all activity showing date, person that checked it out, and date of card return will be kept.

4. All credit cards will be stored in a secure area.

5. Detailed receipts should be turned in with the card. If incomplete receipts are submitted, you will be asked to contact the vendor for an itemized listing of purchases. You must submit both the charge slip and itemized receipt. If this is not done, the card user will be expected to reimburse the district for the charge. When charging meals, you must indicate the person(s) who have charged on the receipt as well as what it is for. For example, if you attend a conference and use the VISA for a meal charge, you must note name(s), conference, date. You may only charge the amount allowed for meals noted in board policy. (Refer to board policy Credit Cards 401.10)

6. The District does not pay state sales and local option taxes except in some cases of meals or hotel. All attempts to apply for tax exemption will be made with vendors.

7. Credit cards may **not** be used for the following: personal uses, cash advances, money orders, gift cards, narcotics, dangerous drugs, firearms, alcohol, explosives, professional services, fixed assets, salaries/wages/benefits, cell phones/pagers, etc.

8. The credit card may be used for **current** year expenses only-no prepays are allowed for the next fiscal year.

9. For local purchases, keep a copy of the charge slip, itemized sales

receipt, and/or any other information related to the purchase(s). If you are at a local restaurant that does not have an electronic itemized receipt, ask for a written receipt that includes the vendor name, address, date and the itemization. You must make every attempt to obtain itemization. When ordering on-line, print the final confirmation page showing the zero balance and paid for by credit card for documentation.

11. **Never** fax a copy of your card or number unless you are absolutely sure the recipient will be receiving this information directly.

-All invoices/charges should be billed to the Emmetsburg School District and not the employee.

12. All District and building purchasing policies and procedures must be followed when utilizing the credit card.

13. Lost or stolen cards should be reported immediately to the Business Manager at 712-852-3201 ext. 102, the school Principal/department supervisor or VISA 1-800-423-7503.

14. The Business Manager is responsible for the administration and monitoring of the credit card within the District.

15. The credit card use will be LAST resort. Every attempt will be made to direct bill charges to the district. If you need assistance with direct billing or using a house account at a vendor, please contact the Business Manager.

FIXED ASSETS AND INVENTORY

FIXED ASSET REPORTING

1. All items of equipment that are valued at $2500 or more will be tagged and inventoried as a fixed asset.

2. Equipment is defined as a single item, which will last more than 1 year and costs at least $2500.

3. We have a fiduciary duty to keep track of all taxpayer property, and this is the process that makes this happen.

4. When disposing of a tagged item, the Operations and Maintenance (O&M) Department should be notified, so they can arrange disposal. This should be done on the attached form.

5. Tagged items should not be thrown away by the buildings. This should only be done by the O&M department.

6. If items are to be traded in on new equipment, you should receive written confirmation from the company receiving the asset and the price allowed for the asset. The trade-in confirmation should be attached to the disposal form along with the tag # and submitted to the O&M Department.

Emmetsburg Community School District

Fixed Asset Disposal

Tag#: ______________________________

Item Description: ____

Reason for Disposal: ____

____

____

Principal/Supervisor Signature: __________________________________

Completed by Operations and Maintenance:

Disposition:

Junked__________ Moved to Storage________

Date:___________ Employee_______________

Sold: ______________________ Price:_____________________

(Superintendent or Business Manager must handle any sale of items to ensure proper procedures are followed)

CASH DEPOSITS AND PETTY CASH

Cash Handling Procedures

Cash per Diem for a District-sponsored state tournament competition or event

CASH PER DIEM is a predetermined amount of cash given to a District student/coach/sponsor to purchase a meal while participating in a District-sponsored state tournament competition or event within the set guidelines of the District Administrator. **When cash is taken, receipts must be brought back to the Business Office after returning from the event.**

What is the cash per diem amount?

Athletes/Participants and Coaches/Sponsors may receive $8 per meal or $24.00 per day (3 meals a day @ $8) if applicable.

Which meals is the cash per diem allowed for?

- Breakfast is only provided after an overnight stay.
- If the tournament/event team is staying overnight and the hotel/motel offers a morning continental breakfast, meal reimbursement will not be provided for that meal.
- Lunch is provided if the event requires mid-day attendance.
- An evening meal is provided if the participants have not returned from the event before 5pm.

PROCEDURES FOR CASH PER DIEM UTILIZATION

1. **Distribute Cash:** Cash should **NEVER** be distributed to students. In extenuating circumstances, cash may be given to a Head Coach/Sponsor if other methods are not feasible. To receive cash, the administrator, coach or sponsor must complete a Payment Request form which must indicate what the cash is needed for, date and must be approved by the Superintendent. Receipts must still be submitted for items purchased with cash. If the money is used for a start-up cash box for an event, an account of money received minus the start-up must be submitted after the event.

   Credit Card Alternative:
   A credit card may be checked out by the sponsor/coach for state level competition in which the district is allowed a per diem per athlete. It is the responsibility of the sponsor/coach to bring back an itemized receipt with the meal purchases and is also the responsibility of the coach to stay within the dollar limits of the per diem policy. Any amounts over the per diem allowed will need to be reimbursed to the District.

EVENT ADMISSION FEES/TICKETING RECEIPT OF PAYMENTS

The District has a fiduciary responsibility to the public that money being collected is secure and used to support the student activity for which the money is collected.

PROCEDURES WHEN AN ADMISSION FEE IS CHARGED TO ENTER AN EVENT:

1. **High School Building Secretary will prepare the start-up cash for the event**

   If the activity is something other than an athletic event, inform the building secretary at least 3 days prior to make sure a cash box will be available.

2. **Obtain tickets and cash**

   The Ticket Manager or designee verifies and is given the cash as well as items for each admission point including:

   - Pre-numbered tickets; there must be a set of pre-numbered or pre-counted tickets to correspond with each fee charged.
   - Report of Ticket Sales form with the starting ticket number and the amount of start up cash pre-filled

   For certain activities (such as prom, music concerts and theatre presentations), tickets may be sold before the event. There must be at least two individuals selling the tickets. The remaining tickets and money collected must be kept in a locked cash box and put in the building safe at the conclusion of the sales each day. If a student's ticket is lost or stolen before the event, it is not replaced (there is no log of purchaser).

3. **Ticket sales**

   The Building Secretary and/or Ticket Manager must arrange to have at least two individuals, volunteer or paid, at each admission point; one to collect the money and issue the ticket and one to collect the ticket from the patron. The ticket is torn in half and put in a collection container for discard following the event. At no time should the cash box or ticket container be left unattended. A District employee wage must go through District payroll. Non-employees must complete an Internal Revenue Service W-9 form (which includes name, address and social security number) to receive payment for services. At no time are individuals compensated directly from ticket sales. Every effort should be made to utilize District employees in ticket taking duties as opposed to non-employees. The ticket sale process will be periodically verified by Business Office Staff. It is requested that employees sign up to volunteer for 3 events in order to receive an activity ticket.

4. **Secure the unsold tickets and money**

   When ticket sales conclude, the Ticket Manager will retrieve the cash box from the ticket takers and secure it in the building safe. At **no** time should the cash box be taken to an individual's home, office, classroom or left in a vehicle.

5. **Reconcile ticket sales to money collected**

   Total ticket sales should be equal to total money collected less the starting cash. Discrepancies are investigated and noted on the form. A summary report of ticket sales is completed by the Building Secretary and reconciled with the cash. A receipt is prepared and cash is sent to the Financial Administrative Assistant (FAA) for preparation of the deposit. The FAA will then take the deposit to the bank.

6. Money collected should be turned in to the secretary daily. No monies shall be kept in drawers/classrooms/personal spaces including vehicles.

Receipting Procedures

Any money collected is to be receipted with the building secretary. This includes monies collected and deposited into club accounts for field trips, t-shirts, etc. Sponsors/coaches should not collect money themselves. When the customer pays, the transaction should be receipted immediately and the original receipt should be given to the buyer of the product being sold or to the person paying for a field trip, fee, etc.

Checks should be made payable to the name of the individual school or Emmetsburg Community School District, not to the account. ie EHS Baseball, FFA, Student Council

When preparing receipts, describe why the money is collected. ie Fruit Sales, Fines, t-shirts, meals, etc so that the Business Office is able to track and describe the deposit.

Petty Cash Funds

1. No building should have a petty cash fund.

TRAVEL REIMBURSEMENT GUIDELINES

Travel Expense Guidelines and Reimbursement

1. Travel and expense reimburse guidelines are governed by board policies 401.7 (See appendix).
2. Travel must be approved in advance by the employee's supervisor.
3. For those employees requesting mileage reimbursement (only when a district vehicle is unavailable), the trips must be logged including date, start location, end location and miles traveled. Please submit any mileage reimbursement within 60 days of the event.
4. If an overnight stay is required and more than one employee is going, hotel rooms should be shared whenever possible. If an employee wishes to have a single room, they may be responsible for reimbursing the District the difference between a single and double room.
5. **Current meal allowance is $30/day and $40/day for out of state trips as per Board Policy 401.7. Although there is no board policy setting tip rates, 15% has been recognized as best practice.**
6. If requesting a reimbursement, use the Payment Request form. Itemized receipts must be submitted for any reimbursement.

ALLOWABLE STUDENT FEES & DELINQUENT FEES

<u>Allowable Fees</u>

ITEM	FEE ALLOWED?	RATIONALE
Textbooks, including electronic textbooks, and supplementary instructional materials which convey information to the student or otherwise contribute to the learning process	Yes	Authorized by Iowa Code section 301.1 as textbooks
Software used for instruction	Yes	Authorized by Iowa Code section 301.1 as textbooks
Worksheets	Yes	Authorized by Iowa Code section 301.1 as textbooks
Student planners	Yes	Authorized by Iowa Code section 301.1 as school supply
Towel fee	Yes	Authorized by Iowa Code section 301.1 as school supply
Fee for costs of cleaning and general wear-and-tear of marching band uniform or choir performance robe	Yes	Authorized by Iowa Code section 301.1 as school supply
Rental of musical instrument	Yes	Authorized by Iowa Code section 301.1 as textbooks
Chemicals, apparatus used by every student in chemistry class Wood in woodshop Foods in food class Cloth, sewing supplies in sewing class	No	Prohibited by Iowa Code section 282.6 and OAG # 79-12-22 as “tuition”
Difference between the basic raw material (see row directly above) and a student’s voluntarily chosen upgrade (e.g., pine wood upgraded to walnut or basic cotton cloth upgraded to finer grade of cloth)	Yes	Authorized by Iowa Code section 301.1 as school supply
Eye protective device	Yes	Authorized by Iowa Code section 280.10
Ear protective device	Yes	Authorized by Iowa Code section 280.11
Driver education course	Yes	Authorized by Iowa Code section 282.6
Summer school courses	Yes	Authorized by Iowa Code section 282.6
Discretionary transportation of pupils to and from school (less than 2 miles from elementary or middle school or less than 3 miles from high school)	Yes	Authorized by Iowa Code section 285.1(1)
Transportation for extracurricular events	No	Prohibited by Iowa Code section 285.10(9)
Any cost associated with field trips (e.g., admission, transportation)	No	Prohibited by Iowa Code section 282.6 as “tuition” assuming the field trip is during a day that is counted by the district as a day of instruction

Line fees for bowling as part of Physical Education cost	No	Prohibited by Iowa Code section 282.6 as “tuition”
Flowers, balloon drop, other decorations, security – all associated with graduation ceremony	No	No authorization exists and there is no means by which this can be made voluntary for individual students
Locker, lock fees	No	Prohibited by Iowa Code section 282.6 as “tuition” (part of facility)
ITEMS FOR SALE AS VOLUNTARY PURCHASES TO STUDENTS	**CHARGE ALLOWED FOR NO MORE THAN ACTUAL COST?**	**RATIONALE**
Parking permit	Yes	Authorized by Iowa Code section 279.9
Yearbook, Memory Book, School Newspaper	Yes	As long as the purchase is voluntary, this is not regulated by state law
Class ring	Yes	As long as the purchase is voluntary, this is not regulated by state law
Dance tickets	Yes	As long as the purchase is voluntary, this is not regulated by state law
Activity tickets	Yes	As long as the purchase is voluntary, this is not regulated by state law
Graduation cap, gown, tassel	Yes	As long as the purchase is voluntary, this is not regulated by state law
Diploma	No	If earned, the district must provide a diploma and there is no authorization by which to charge a fee for doing so
Diploma cover (*not* the diploma itself)	Yes	As long as the purchase is voluntary, this is not regulated by state law
MISCELLANEOUS ITEMS FOR WHICH A CHARGE IS ALLOWED	**CHARGE ALLOWED FOR NO MORE THAN ACTUAL COST?**	**RATIONALE**
NSF check charges	Yes	This is not regulated by education law
Duplicate student IDs	Yes	This is not regulated by education law
Fines for overdue school books or lost, damaged, destroyed items	Yes	Permitted by 281—IAC 18.4
Monetary penalty for violation of parking regulation	Yes	Authorized by Iowa Code section 279.8A, if amount is reasonable

II. DELINQUENT FUNDS

What *not* to do:

1. Do not withhold educational records of the student, including report cards and diplomas.

2. Do not disclose the fact that a family owes delinquent funds via posting a list of names or sending a note home with the student if anything on the outside of the communication indicates that the note is about a debt.

> Iowa Code section 537.7103 Prohibited practices.
> …
> 3. …
> b. The disclosure, publication, or communication of information relating to a person's indebtedness to another person, by publishing or posting a list of indebted persons, commonly known as "deadbeat lists", or by advertising for sale a claim to enforce payment of a debt when the advertisement names the debtor.
> c. The use of a form of communication to the debtor, except a telegram, an original notice or other court process, or an envelope displaying only the name and address of a debtor and the return address of the debt collector, intended or so designed as to display or convey information about the debt to another person other than the name, address, and phone number of the debt collector.
>
> 537.5201 Effect of violations on rights of parties.
> 1. The consumer, other than a lessee in a consumer rental purchase agreement, has a cause of action to recover actual damages and in addition a right in an action other than a class action to recover from the person violating this chapter a penalty in an amount determined by the court, but not less than one hundred dollars nor more than one thousand dollars, if a person has violated the provisions of this chapter relating to:
> …
> y. Prohibitions against unfair debt collection practices under section 537.7103.
>
> 537.5301 Willful violations.
> …
> 4. A person who willfully and knowingly violates the provisions of section 537.7103 is guilty of a serious misdemeanor.

Participation in Commencement

This is a very gray area. Districts are not required to have a graduation ceremony of any type, so generally they may set reasonable terms and conditions for participation of students. However, a district needs to avoid a situation where only students who owe money are kept from participating in the ceremony, because that would be tantamount to disclosing the debt.

This leaves the district with the following lawful option:

1. Sue 'em.

STUDENT ACTIVITY FUNDS

Student Activity Funds

Iowa Code -- Chapter 298A.8 governs student activity funds.

Examples include money received from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related co- curricular or extracurricular activities. Moneys in this fund shall be used to support only the co-curricular program.

All funds collected through school activities are under the financial control and responsibility of the school board as they are public funds.

Expenditures which lack public purpose shall not be made from public monies. Activity funds are public funds. Other restrictions include:

May not be devoted or allocated to any private organization.
May not be added to the general fund.
Any balance remains under the control of the board.
Residual interest belongs to the district.
Surplus may be used to support other student activities.

Our Board policies regarding use of student activity funds are included in the appendix.

Remember: Don't be a headline!

"Principal resigns; bought gifts with school funds." The Des Moines Register, January 23, 2001. A principal lost his/her job for purchasing Christmas gifts for staff from student activity funds.

A principal lost his/her job for using student activity funds for the following purposes: office refrigerators and microwave, free lunches and snacks and district equipment at home. The auditor made the following statement: "Money from student activity accounts is to be used only for items that directly benefit the students"

This section is an overview of Student Activities.

GAMBLING ACTIVITIES

A gambling license will need to obtained for any gambling activity. All gross proceeds from gambling activities must be reported annually to the Iowa Department of Revenue.

Gambling activities include raffles and carnival type games of skill or chance (fish ponds, spin the wheel, etc.).

Sales tax of 7% (6% State plus 1% local option) is due on the gross proceeds from the sale of tickets or wristbands, charges to participate, and admissions to events that involve gambling activities. An auction, silent or live, is <u>not</u> considered a gambling activity.

> **For example, a group that holds a chili supper or sells t-shirts for an approved fund raiser at Emmetsburg CSD, does not have to pay sales tax on proceeds. However, if the group holds a raffle to raise the money, the gross proceeds are subject to sales tax.**

<u>PROCEDURES REQUIRED FOR A SCHOOL SPONSORED GAMBLING ACTIVITY:</u>

1. Fund raising procedures must be followed (including the completion of the Fundraiser/Resale Form if applicable).

2. The completed Fundraiser/Resale Form provides the District accounting department with the information necessary to complete the state gambling tax reporting requirements. Gross proceeds from gambling activities are subject to a 7% sales tax; activity proceeds are adjusted accordingly.

3. Upon submittal of the final Fundraiser/Resale Form, the District accounting department will transfer the tax obligation from the student activity fund to the district's liability account.

If a school sponsored activity wishes to hold a gambling activity that will not be on the high school campus, a separate license will need to be obtained.

If an outside organization wishes to hold a gambling activity, they will need to obtain a gambling license for their organization. They will also be responsible for submitted all related reports and payments to the State of Iowa.

DISTRICT SPONSORED CLINICS/CAMPS/LEAGUES/OTHER

TO BE CONSIDERED DISTRICT SPONSORED THE FOLLOWING CRITERIA ARE TRUE:

- The activity must be sponsored by a school employee.
- All monies must be processed through a district account following district receipt and purchasing procedures.
- All participants are Emmetsburg students or patrons.
- The activity must complement the district's curricular and co-curricular offerings and/or philosophy.
- Facility rental fees are waived, but the sponsoring group may be responsible for custodial fees.

PROCEDURES REQUIRED FOR THE EVENT:

- The school sponsor will request preliminary approval from the Building Administrator or Athletic Director. This includes verifying the availability of the space. Fundraising procedures must be followed as well as a Facility Request Form. Administration will determine the facility availability and whether the application for its use meets the Board policy and administrative regulations. It is within the discretion of the superintendent to allow use of school district buildings and sites on Sundays. A schedule regarding facilities usage can be found on www.e-hawks.org under Calendars then School Facility Use Calendar.
- Administration will notify the requestor by email of the approval for use.
- The sponsor will recruit, assign and determine wages, if any, for all activity coaches, officials, etc needed for the camp/clinic.
  - Current employees of the district must be paid through district payroll
  - Non-employees must complete and Internal Revenue Service W-9 form (which includes name, address and social security number) to receive payment for services.

APPENDIX

All District Expenditures must meet what we call "Public Purpose"

What is a Public Purpose?

PUBLIC PURPOSE:
District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District. This is a requirement of the Iowa Constitution. All funds received by the District are considered public funds and must be used to support the educational mission of the District. The only exception would be funds held in Trust and Agency status for another entity or qualified group / individual where the District was acting as only the fiscal agent. ***To test whether an expenditure is appropriate is called the "public scrutiny test." Simply ask whether the tax-paying public would view the expenditure as necessary to support public education.***

EMMETSBURG COMMUNITY SCHOOL DISTRICT
Gift Law Reminder

Gift Law (April 2011 School Leader Update)

Scenario #1: A clothing company contacts an activities director and coaching staff with a deal for their school. To get the AD and coaches to recommend the company to the superintendent and school board members, the company wants to give clothing to the AD and coaches.

Scenario #2: a curriculum publisher contacts the math department of a district and offers free DVD players to the teachers if they can get their building principal to recommend the company to the superintendent and school board members.

The Reality: Iowa's gift law (Iowa Code chapter 68B) prohibits the above conduct.

The gift law applies to all public employees, which includes administrators, teachers, and coaches at school districts. The gift law prohibits a public employee or that person's immediate family member from accepting or receiving, directly or indirectly, any gift or series of gifts from "restricted donor".

A restricted donor is defined in the law as a person or company who is or is seeking to be a party to a sale, purchase, lease or other type of contract with the employer of the public employee. Thus, in the above scenario the clothing company, the publisher, and all of their representatives are restricted donors. They want a contract with the school district. They want to sell goods to the district. There are some exceptions to the prohibitions in the gift law. The ones that would most commonly occur regarding school employees are as follows:

- Non-monetary items with a value of three dollars or less that are received from any one donor during one calendar day.
- Informational material relevant to public employee's official functions, such as books, pamphlets, reports, documents, periodicals, or other information that is recorded in a written, audio, or visual format.

- Anything available or distributed free of charge to member of the general public without regard to the official status of the recipient.

The consequences for violating the gift law are severe. A person who knowingly and intentionally violates the gift law may be punished in ALL of the following three ways:

1) Both donor and recipient are guilty of a serious misdemeanor. Serious misdemeanors are punishable by up to one-year incarceration and a fine of between $250 and $1500, plus a 30% surcharge and court costs.
2) The gift law specifically gives the public employer permission to fire the employee who takes a gift in violation of this law.
3) Finally, violation of the gift law is a violation of the Board of Educational Examiner's Code of Ethics. Therefore, the public employee who is also licensed by the BOEE could lose his or her license.

The Ethics Board noted that most of the time, students are not considered to be "restricted donors." That is, a student who does not stand to benefit financially from making the gift is not a restricted donor, and can legally give gifts to the student's teacher(s). The board also noted that its opinion does not overturn a local school policy prohibiting such gifts.

Finally, the Ethics Board noted that a teacher always has the option of donating a gift within 30 days to the school.

The full text of the opinion may be viewed online at http://www.state.ia.us/ethics/legal/advopn/2007/07fao09.html

The Iowa Gift Law in its entirety is included below:

Iowa Gift Law

I.C. §68A.102. – Definitions.

As used in this chapter, unless the context otherwise requires:

4. "Candidate" means any individual who has taken affirmative action to seek nomination or election to a public office and shall also include any judge standing for retention in a judicial election.

I.C. §68B.2. – Definitions.

As used in this chapter, unless the context otherwise requires:

4. "Candidate" means a candidate under chapter 68A but does not include any judge standing for retention in a judicial election.

9. "Gift" means a rendering of anything of value in return for which legal consideration of equal or greater value is not given and received.

10. "Honorarium" means anything of value that is accepted or given as consideration for an appearance, speech, or article.

11. "Immediate family members" means the spouse and dependent children of a public official or public employee.

18. "Person" means, without limitation, any individual, corporation, business trust, estate, trust, partnership or association, labor union, or any other legal entity.

20. "Public employee" means state employees, legislative employees, and local employees.

24. "Restricted donor" means a person who is in any of the following categories:

a. Is or is seeking to be a party to any one or any combination of sales, purchases, leases, or contracts to, from, or with the agency in which the donee holds office or is employed.

b. Will personally be, or is the agent of a person who will be, directly and substantially affected financially by the performance or nonperformance of the donee's official duty in a way that is greater than the effect on the public generally or on a substantial class of persons to which the person belongs as a member of a profession, occupation, industry, or region.

c. Is personally, or is the agent of a person who is, the subject of or party to a matter which is pending before a subunit of a regulatory agency and over which the donee has discretionary authority as part of the donee's official duties or employment within the regulatory agency subunit.

d. Is a lobbyist or a client of a lobbyist with respect to matters within the donee's jurisdiction.

I.C. §68B.22. – Gifts Accepted or Received.

1. Except as otherwise provided in this section, a public official, public employee, or candidate, or that person's immediate family member shall not, directly or indirectly, accept or receive any gift or series of gifts from a restricted donor. A public official, public employee, candidate, or the person's immediate family member shall not solicit any gift or series of gifts from a restricted donor at any time.

2. Except as otherwise provided in this section, a restricted donor shall not, directly or indirectly, offer or make a gift or a series of gifts to a public official, public employee, or candidate. Except as otherwise provided in this section, a restricted donor shall not, directly or indirectly, join with one or more other restricted donors to offer or make a gift or a series of gifts to a public official, public employee, or candidate.

4. Notwithstanding subsections 1 and 2, the following gifts may be received by public officials, public employees, candidates, or members of the immediate family of public officials, public employees, or candidates:

a. Contributions to a candidate or a candidate's committee.

b. Informational material relevant to a public official's or public employee's official functions, such as books, pamphlets, reports, documents, periodicals, or other information that is recorded in a written, audio, or visual format.

c. Anything received from anyone related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related.

d. An inheritance.

e. Anything available or distributed free of charge to members of the general public without regard to the official status of the recipient. This paragraph shall not apply to functions described under paragraph "s".

f. Items received from a bona fide charitable, professional, educational, or business organization to which the donee belongs as a dues-paying member, if the items are given to all members of the organization without regard to individual members' status or positions held outside of the organization and if the dues paid are not inconsequential when compared to the items received.

g. Actual expenses of a donee for food, beverages, registration, travel, and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the donee has participation or presentation responsibilities.

h. Plaques or items of negligible resale value which are given as recognition for the public services of the recipient.

i. Food and beverages provided at a meal that is part of a bona fide event or program at which the recipient is being honored for public service.

j. Nonmonetary items with a value of three dollars or less that are received from any one donor during one calendar day.

k. Items or services solicited by or given to a state, national, or regional government organization in which the state of Iowa or a political subdivision of the state is a member for purposes of a business or educational conference, seminar, or other meeting; or solicited by or given to state, national, or regional government organizations, whose memberships and officers are primarily composed of state or local government officials or employees, for purposes of a business or educational conference, seminar, or other meeting.

l. Items or services received by members or representatives of members at a regularly scheduled event that is part of a business or educational conference, seminar, or other meeting that is sponsored and directed by any state, national, or regional government organization in which the state of Iowa or a political subdivision of the state is a member, or received at such an event by members or representatives of members of state, national, or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees.

m. Funeral flowers or memorials to a church or nonprofit organization.

n. Gifts which are given to a public official or public employee for the public official's or public employee's wedding or twenty-fifth or fiftieth wedding anniversary.

o. Payment of salary or expenses by a person's employer or the firm in which the person is a member for the cost of attending a meeting of a subunit of an agency when the person whose expenses are being paid serves on a board, commission, committee, council, or other subunit of the agency and the person is not entitled to receive compensation or reimbursement of expenses from the state or a political subdivision of the state for attending the meeting.

p. Gifts of food, beverages, travel, or lodging received by a public official or public employee if all of the following apply:

(1) The public official or public employee is officially representing an agency in a delegation whose sole purpose is to attract a specific new business to locate in the state, encourage expansion or retention of an existing business already established in the state, or to develop markets for Iowa businesses or products.

(2) The donor of the gift is not the business or businesses being contacted. However, food or beverages provided by the business or businesses being contacted which are consumed during the meeting are not a gift under section 68B.2, subsection 9, or this section.

(3) The public official or public employee plays a significant role in the presentation to the business or businesses on behalf of the public official's or public employee's agency.

q. Gifts other than food, beverages, travel, and lodging received by a public official or public employee which are received from a person who is a citizen of a country other than the United States and are given during a ceremonial presentation or as a result of a custom of the other country and are of personal value only to the donee.

r. Actual registration costs for informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions. The costs of food, drink, lodging, and travel are not "registration costs" under this paragraph. Meetings or sessions which a public official or public employee attends for personal or professional licensing purposes are not "informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions" under this paragraph.

s. Gifts of food, beverage, and entertainment received at a function where every member of the general assembly has been invited to attend, when the function takes place during a regular session of the general assembly. A sponsor of a function under this paragraph shall file a registration prior to the function taking place identifying the sponsor and the date, time, and location of the function. The registration shall be filed with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the board. After a function takes place, the sponsor of the function shall file a report disclosing the total amount expended, including in-kind expenditures, on food, beverage, and entertainment for the function. The report shall be filed with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the board within twenty-eight calendar days following the date of the function.

5. For purposes of determining the value of an item given or received, an individual who gives an item on behalf of more than one person shall not divide the value of the item by the number of persons on whose behalf the item is given and the value of an item received shall be the value actually received by the donee.

I.C. §68B.23. - Honoraria — banned.

2. A public official or public employee may accept an honorarium from any person under the following circumstances:

a. The honorarium consists of payment of actual expenses of a donee for registration, food, beverages, travel, and lodging paid in return for participation in a panel or speaking engagement at a meeting when the expenses relate directly to the day or days on which the recipient has participation or presentation responsibilities.

b. The honorarium consists of a nonmonetary item or series of nonmonetary items that the public official or public employee donates within thirty days to a public body, a bona fide educational or charitable organization, or the department of administrative services as provided in section 68B.22, subsection 3.

c. The honorarium consists of a payment made to a public official or public employee for services rendered as part of a bona fide private business, trade, or profession in which the public official or public employee is engaged if the payment is commensurate with the actual services rendered and is not being made because of the person's status as a public official or public employee, but, rather, because of some special expertise or other qualification.

EMPLOYEE TRAVEL COMPENSATION

Employees traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses. Actual and necessary travel expenses shall include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

Travel Outside the School District

Travel outside of the school district must be pre-approved. Pre-approval shall include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by employees, other than the superintendent, shall be approved by the superintendent.

Reimbursement for actual and necessary expenses will be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to the reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed receipt, other than a credit card authorization receipt, indicating the date, purpose and nature of the the expense for each claim item. In exceptional circumstances, the superintendent may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.

Failure to have a detailed receipt shall make the expense a personal expense. Personal expenses, including mileage, in excess of that required for the trip shall be reimbursed by the employee to the district no later than 10 working days following the date of the expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for registration shall be limited to the actual cost of the registration.

Pre-approved expenses for transportation within 300 miles of the school district administrative office shall be by automobile. If a school district vehicle is not available, the employee will be reimbursed 39 cents per mile. The board, on a case by case basis, will establish the rate for in district travel between buildings by district employees.

Pre-approved expense for lodging within the state is limited to actual cost. Pre-approved expense for lodging outside the state is limited to the rate of a medium priced hotel in the area. Lodging may be pre-approved for a larger amount if special circumstances require the employee to stay at a particular hotel by the superintendent. Pre-approved expenses for meals within the state are limited to $30.00/day for breakfast, lunch and dinner. Pre-approved expenses for meals outside the state are limited to $40.00/day for breakfast, lunch and dinner. Meals may be pre-approved for a larger amount by the superintendent.

Travel Within the School District

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed at a rate established by the superintendent. It shall be the responsibility of the superintendent to approve travel within the school district by employees. It shall be the responsibility of the board to review travel within the school district by the superintendent through the board's audit and approval process.

The superintendent shall be responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment of school district vehicles. The administrative regulations shall include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

Legal Reference: Iowa Constitution, Art. III § 31.
Iowa Code §§ 70A.9-.11 (2013).
1980 Op. Att'y Gen. 512.

Cross Reference: 216.3 Board of Director's Member Compensation & Expenses
401.6 Transporting of Students by Employees
401.10 Credit Cards
904.1 Transporting Students in Private Vehicles

Approved: 3/11/85 Reviewed: 2/16/15 Revised: 2/16/15

Gifts – Grants – Bequests

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

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

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

Legal Reference: Iowa Code §§ 279.42; 565.6 (2013).

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

Approved: 1/10/72 Reviewed: 4/23/18 Revised: 4/09/01

Student Activities Fund

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

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

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

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

Legal Reference: Iowa Code §§ 11.23; 279.8 (2013)

Cross Reference: 504 Student Activities
701 Financial Accounting System

Approved: 04/09/01 Reviewed: 4/23/18 Revised:__________

Code No. 702

Cash in School Buildings

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

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

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

Legal Reference: Iowa Code § 279.8 (2013)

Cross Reference: 701.1 Depository of Funds
704 Revenue

Approved: 04/09/01   Reviewed: 4/23/18   Revised: 11-21-16

PAYMENT REQUEST FORM

1. **This form is to be used only when requesting a payment not to place an order!!**
2. **You MUST attach a receipt to the back of this form. (Board Policy 401.10)**
3. **Turn this form in to your building principal/athletic director/supervisor for approval.**

DATE: ______________________________

Pay to:____

Items/Service Purchased:____

____

Amount:____ **(Please attach receipts!)**

Staff Member Submitting:____

Principal/Supervisor/AD:	Date
Superintendent:	Date

TO BE CHARGED TO:

Account Code(s): ____

____

(FOR BUSINESS OFFICE USE ONLY)

Fund Code(s):		**Amount(s):**
	____________________	____________
	____________________	____________
	____________________	____________
	____________________	____________
	____________________	____________
	____________________	____________
	____________________	____________

INVOICE TOTAL: ____________

Emmetsburg Community Schools

205 King Street Emmetsburg, IA 50536
(712) 852-3201 FAX (712) 852-3338
FEDERAL TAX ID NO. 42-6001658

REQUISITION

Date: ______________________

Vendor: ______________________________
____
____
____
Fax:
Phone:

Deliver and bill to: **Emmetsburg Community Schools**
Attn:
602 Call St.
Emmetsburg, IA 50536

Qty.	Catalog #	Description	Unit Cost	Total Cost
		SUBTOTAL		$0.00
		Percentage discount (if applicable)		0
		ALL TAXES ARE EXEMPT		
		(Required) Transportation Charges		
		Total Charges		$0.00

Instructions to Staff:
1) Complete entire vendor information including fax number.
2) Complete shipping amount and totals.
3) Sign your request at bottom.
4) Submit to your supervisor or principal before sending to the business office.
5) If you cannot find required information, refer to the company website for assistance.

STAFF SIGNATURE REQUIRED: ____________ **Date:** ____________

Principal: ____________ Date: ____________

Superintendent: ____________ Date: ____________

ADMIN USE ONLY

Fund Code: ____________ Amount: ____________
____________ ____________

FUNDRAISER/RESALE REPORT

(When complete, return to Activities Director)

- Form must be approved and signed by the Activity Director and Superintendent before fundraiser or resale items are ordered.
- Form is to be turned in by July 1 each year.(Fundraising for the next school year)
- Money is to be counted and receipted with building secretary or business office.
- All profits should be turned in as money is collected.

Name of Activity or Class:____

Name of Sponsor/Coach: ____

Purpose of Fundraiser: ____

Beginning Date of Fundraiser or:__________________________________

Ending Date of Fundraiser: _______________________________________

Vendor's Name:____

Brief Description of Item(s) Sold:_________________________________

Goal of Funds to be collected:____________________________________

Anticipated Expenses: ____

_______________________   ____________________

Superintendent   **Activity Director**

Ending Report

Gross Profit: $__________________   Net Profit: $_____________________

Comments____

____

NAME OR ADDRESS CHANGE REQUEST

TO BE COMPLETED AT THE BUSINESS OFFICE

____
New Name **(please print)**
Print as name appears on new social security card.

____
School/Department

____
Former Name (please print)

____
Previous Address, City, State, Zip

____
New Address , City, State, Zip

EFFECTIVE DATE OF CHANGE: _________________________

PLEASE ATTACH A COPY OF THE NEW SOCIAL SECURITY CARD.

____
Employee Signature

____
Date

For Business Office Use Only

If applicable:

Verification of Social Security Card name completed on ___________________________ by:
Date

____
Business Office Signature

COACH TIME SHEET

(for non-teaching coaches)

MONTH: Sport: ____________________

COACH: ____________________________________

DATE:	Explanation**:	HOURS:			
1		IN:	______________	OUT:	______________
2		IN:	______________	OUT:	______________
3		IN:	______________	OUT:	______________
4		IN:	______________	OUT:	______________
5		IN:	______________	OUT:	______________
6		IN:	______________	OUT:	______________
7		IN:	______________	OUT:	______________
8		IN:	______________	OUT:	______________
9		IN:	______________	OUT:	______________
10		IN:	______________	OUT:	______________
11		IN:	______________	OUT:	______________
12		IN:	______________	OUT:	______________
13		IN:	______________	OUT:	______________
14		IN:	______________	OUT:	______________
15		IN:	______________	OUT:	______________
16		IN:	______________	OUT:	______________
17		IN:	______________	OUT:	______________
18		IN:	______________	OUT:	______________
19		IN:	______________	OUT:	______________
20		IN:	______________	OUT:	______________
21		IN:	______________	OUT:	______________
22		IN:	______________	OUT:	______________
23		IN:	______________	OUT:	______________
24		IN:	______________	OUT:	______________
25		IN:	______________	OUT:	______________
26		IN:	______________	OUT:	______________
27		IN:	______________	OUT:	______________
28		IN:	______________	OUT:	______________
29		IN:	______________	OUT:	______________
30		IN:	______________	OUT:	______________
31		IN:	______________	OUT:	______________

***for instance: practice, weight room, game, etc.*

Please fill one sheet out for each month if not using Time Clock Plus