

A RESOLUTION DIRECTING EXPENDITURES OF THE SCHOOL FLEXIBILITY FUND

WHEREAS, HF 565 School Flexibility Fund, was established in the 2017 Legislative Session to provide local control and flexibility regarding the use of ending balances in certain categorical funds effective July 1, 2018; and HF 847 Education Matters was established in the 2021 Legislative Session to expand opportunities for transfer ending balances to the Flexibility Account; and

WHEREAS, the Clarinda Community School Board of Directors conducted a public hearing on August 12, 2026 as required by Iowa Code 298A.2(d), using the form of public hearing prescribed by the Iowa Department of Education, which was published in the same manner as required in Iowa Code 24.9, to provide adequate notice to stakeholders and transparency of intended board action; and

WHEREAS, the Clarinda Community School District has fulfilled the needs intended to be met by the following categorical funds, as hereby certified by the Board of Directors, and that the statutory requirements for the following original sources of funds have been met, have been repealed, or are no longer in effect as noted below:

- ☐ Home School Assistance Program under Iowa Code 299A.12 statutory requirements for all purposes listed in 299A.12 (2) have been met and funding for all lawful requests for services and materials from parents or guardians of students eligible to access the program has been provided and a balance remains unencumbered and unobligated at the close of FY26

WHEREAS, the Clarinda Community School District has transferred the following funds authorized pursuant to HF 565 into the School Flexibility Fund:

- ☐ Home School Assistance Program under Iowa Code 299A.12 ending balance of \$194,376.67 of which \$169,000.00 was transferred to the Flexibility Fund from FY26

WHEREAS, the Board of Directors of the Clarinda Community School District has determined the needs of students would be better served by the flexible expenditure of these funds during the budget year beginning in or after the calendar year in which the transfer to the flexibility fund occurs, for the following purposes

Any school district general fund purpose including but not limited to staff, programs, transportation, curriculum, or utilities in the amount of \$169,000.00.

Now, therefore be it **RESOLVED**, that the Board of Directors of the Clarinda Community School District acknowledges the transfer of such funds to the Flexibility Account within the General Fund, and requires expenditures accordingly for those purposes stated above, total amount of \$169,000 to be available for expenditure effective for the 2027 Fiscal Year.

RESOLVED, that the Superintendent is directed to include the information concerning such expenditure in the budget certified in accordance with Iowa Code 24; and be it further

RESOLVED, that the Superintendent is directed to provide a copy of this Resolution to the Iowa Department of Education as they prescribe and make such Resolution available for any audit of the district performed under chapter 11.

Resolution approved, _____ August 12, 2026 by the Clarinda Board of Directors:

Signed,

Board President, Clarinda Community School District

Board Secretary, Clarinda Community School District