

**RESOLUTION TO TRANSFER EXCESS HOME SCHOOL ASSISTANCE PROGRAM
FUNDS TO THE SCHOOL FLEXIBILITY FUND**

WHEREAS, HF565 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 HF847 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 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of Directors, and that the statutory requirements for the following original sources of funds have been met, have been repealed, or are no longer in effect as noted below: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 funds received under Iowa Code 257.10 (10) were used to meet all statutory requirements of Iowa Code 284 and a balance remains unencumbered and unobligated as the close of FY2026.

NOW, THEREFORE IT IS RESOLVED

- 1) The Board of the Clarinda Community School District authorizes the transfer of such remaining and unencumbered funds to the Flexibility Account within the General Fund, and requires expenditures accordingly for those purpose stated above, total amount of \$169,000 to be available for expenditure effective for the 2027 Fiscal Year.
- 2) 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.

PASSED AND APPROVED THIS 8th of July 2026

Board President
Clarinda Community School District

Attest:

Board Secretary
Clarinda Community School District