

# ***Red Oak Community School District***

***604 S Broadway***

***Red Oak, Iowa 51566***

***712.623.6600***

**[www.redoakschooldistrict.com](http://www.redoakschooldistrict.com)**

## **Regular Board of Directors Meeting**

Meeting Location: Red Oak Jr./Sr. Virtual Learning Center OR

VIA Internet and phone -visit website for information

Go To Meeting Link: <https://meet.goto.com/546499901>

Wednesday, June 21, 2023 – 5:30 pm

### **- Agenda –**

- 1.0 Call to Order – Board of Directors President Bret Blackman
- 2.0 Roll Call – Board of Directors Secretary Heidi Harris
- 3.0 Approval of the Agenda – President Bret Blackman
- 4.0 Communications
  - 4.1 Public Comment  
(The board invites members of the public to offer comments about items of interest or concern relating to the district. Public comments are limited to two (2) minutes. The Board will not respond to comments at this time, but may consider the input when the topic is raised on an agenda. Due to open meeting laws the Board cannot discuss items not already on the agenda.)
  - 4.2 Good News from Red Oak Schools
  - 4.3 Visitors and Presentations
- 5.0 Consent Agenda
  - 5.1 Review and Approval of Minutes from May 17, 2023 and June 13, 2023
  - 5.2 Review and Approval of Monthly Business Reports
  - 5.3 Personnel Consideration
    - 5.3.1 Hiring of Dillon Rocha as Jr High School Football Assistant Coach for the 2023-2024 school year (pending certification)
    - 5.3.2 Hiring of Donovan Rocha as Jr High School Football Assistant Coach for the 2023-2024 school year (pending certification)
    - 5.33 Hiring of Rocky Rocha as Jr High School Football Head Coach for the 2023-2024 school year (pending certification)
    - 5.3.3 Hiring of Abigail Weeks as Sr High School Girls Track Assistant Coach for the 2023-2024 school year
  - 5.4 Contract Renewals
    - 5.4.1 Renewal of Imagine Learning Edgenuity Online Learning Software for the 2023-2024 school year (\$15,400)
- 6.0 General Business for the Board of Directors
  - 6.1 Old Business
    - 6.1.1 Discussion/Approval of 2<sup>nd</sup> Reading of Board Policies 700-705

6.1.2 Discussion/Approval of 2<sup>nd</sup> Reading of Board Policy 905.1

6.2 New Business

6.2.1 Discussion/Approval Authorizing the Creation of a Flexibility Account and Transfer of Unexpended and Unobligated Professional Development (\$50,000), Home School Assistance Program (\$48,544.25), and Before and After School Program (\$8,049.79) Funds in Accordance with Iowa Code § 298A.2

6.2.2 Discussion/Approval of Resolution to Consider Continued Participation in the Instructional Support Program

6.2.3 Discussion/Approval of Renewing the Districts Property and Casualty Insurance with United Group Insurance for the 2023-2024 School Year

6.2.4 Discussion/Approval of Setting Registration Fees for the 2023-2024 school year at \$40.00 for Kindergarten through Sixth Grade and \$60.00 for Seventh Grade through Twelfth Grade

6.2.5 Discussion/Approval of Purchasing SAVVAS Preschool Literacy Curriculum (\$22,340.97)

6.2.6 Discussion/Approval of Purchasing Marzano Instructional Empowerment (i.e., Identifying Critical Content) Training (\$5,500)

6.2.7 Discussion/Approval of Purchasing Pikmykid Dismissal Management System (\$6,650)

6.2.8 Discussion/Approval of 2024 Legislative Priorities

7.0 Reports

7.1 Administrative

7.2 Future Conferences, Workshops, Seminars

7.3 Other Announcements

7.4 Board Member Requested Item(s) for next meeting agenda

8.0 Next Board of Directors Meeting:            Wednesday, July 19, 2023 – 5:30 pm  
Red Oak Virtual Learning Center  
Red Oak Jr./Sr. High

9.0 Adjournment

Red Oak Community School District  
Meeting of the Board of Directors  
Meeting Location: Virtual Classroom/ Phone/Internet  
Red Oak Junior Senior High School Campus  
May 17, 2023

The regular meeting of the Board of Directors of the Red Oak Community School District was called to order by President Bret Blackman at 5:30 p.m. at the Red Oak Junior Senior High School Virtual Classroom.

**Present**

Directors: Bret Blackman, Roger Carlson, Jackie DeVries, Bryce Johnson (remotely), and Kathy Walker.

Superintendent Ron Lorenz, Business Manager Deb Drey, Accounting Clerk Heidi Harris

**Approval of Agenda**

Motion by Director Walker, second by Director DeVries to approve the agenda with the order of agenda items at the discretion of the meeting chair. Motion carried unanimously.

**Good News from Red Oak Schools**

May is School Board Recognition month. Thank you to our five board members who dedicate themselves, their vision, and leadership to our school district.

The Music Boosters were able to raise \$36,000 and provide our Music Department with two beautiful new pianos – a huge thank you to the Music Boosters!

The Red Oak High School Theatre Department has been selected to participate in the 2023 High School Musical Theater Awards Showcase at the Des Moines Civic Center. This is a prestigious opportunity for our students to participate in the Triple Threat Award program and represent Iowa and work with Broadway performers at the National High School Music Theatre Awards in New York City. Congratulations on all your hard work!

Congratulations to our very own Kristina Chilton who was presented with the 2023 Charles Lakin Outstanding Teacher Award – she received a monetary award along with another stipend to Inman Elementary. Congratulations Kristina on a job well done!

We also have several track state qualifiers who will compete in the 2023 State Track Championship this weekend – good luck to our track Tigers.

We had nine seniors named to Hawkeye 10 All-Academic Team varsity letters for maintaining a 3.5 grade point average throughout their high school career.

**Visitors and Presentations**

Ivan Gentry from the Green Hills AEA presented an overview of The Rising Hope Academy which will help students with severe behavioral challenges.

**Public Comments**

Larry Brandstetter commented on the importance of having an exit interview practice in place for all exiting staff.

Jeff Gigstad commented on reviewing and reinforcing our current cell phone policies in lieu of a cell phone ban.

## **Continuation of May 17, 2023 Meeting Minutes – Page 2**

### **Consent Agenda**

Motion by Director Carlson, seconded by Director DeVries to approve the consent agenda as presented including meeting minutes, personnel considerations, and sharing agreements. Motion carried unanimously.

### **Board Policy Series 700 – 705**

Motion by Director Carlson, seconded by Director Walker to approve the first reading of Board Policies 700 – 705. Motion carried unanimously.

### **Board Policy 905.1**

Motion by Director Walker, seconded by Director DeVries to approve the first reading of Board Policy 905.1. Motion carried unanimously.

### **Class of 2023 Graduates**

Motion by Director DeVries, seconded by Director Walker to approve the Class of 2023 list of graduates. Motion carried unanimously.

### **Life Insurance, AD&D, Long-Term Disability, and Dental Insurance Policy**

Motion by Director Walker, seconded by Director DeVries to approve Lincoln Financials' life insurance, accidental death & dismemberment, long-term disability, and dental insurance rates for the 23–24 and 24–25 school years. Motion carried unanimously.

### **Mercer Health and Benefits LLC**

Motion by Director Walker, seconded by Director Carlson to approve the letter of engagement with Mercer Health and Benefits, LLC for the 23–24 school year. Motion carried unanimously.

### **Specialty Underwriters Insurance**

Motion by Director DeVries, seconded by Director Walker to renew the Specialty Underwriters Insurance for the 2023-2024 school year. Motion carried unanimously.

### **2023-2024 Substitute Teacher Pay**

Motion by Director Walker, seconded by Director DeVries to approve raising the daily substitute teacher pay from \$130 to \$140 per day. Motion carried unanimously.

### **2023-2024 Substitute Support Staff Pay**

Motion by Director DeVries, seconded by Director Walker to approve a \$2 per hour raise for substitute support staff (i.e. Paraprofessionals, Secretaries, and Bus Drivers) for the 2023-2024 school year. Motion carried unanimously.

### **Jr/Sr High School and Inman Elementary School Parking Lot**

Motion by Director Carlson, seconded by Director Walker to approve SW Parking Lot to re-stripe the Jr/Sr High School and Inman Elementary School parking lots for \$8,800. Motion carried unanimously.

### **Elementary Literacy Curriculum**

Motion by Director Walker, seconded by Director DeVries to purchase My View Elementary Literacy Curriculum for \$206,445.55. Motion carried unanimously.

### **Rising Hope Academy**

Motion by Director Walker, seconded by Director Carlson to approve the partnering with Green Hills AEA in hosting the Rising Hope Academy for the 2023-2024 school year. Motion carried unanimously.

**Continuation of May 17, 2023 Meeting Minutes – Page 3**

**Closed Session**

Entered into closed session at 6:51 p.m. for the Superintendent Performance Evaluation Pursuant to Iowa Code Section 21.5(1)(i). and exited at 7:33 p.m. Note: Bryce Johnson exited the meeting at 6:44 p.m.

**Adjournment**

Motion by Director Carlson, seconded by Director Walker to adjourn the meeting at 7:34 p.m.  
Motion carried unanimously.

Next Board of Directors Meeting

Wednesday, June 21, 2023 – 5:30 p.m.  
Virtual Classroom/Phone/Internet  
Red Oak Junior Senior High School Campus

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Bret Blackman, President

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Heidi Harris, Asst Board Secretary

Red Oak Community School District  
Meeting of the Board of Directors  
Meeting Location: Virtual/Phone/Internet  
June 13, 2023

The special meeting of the Board of Directors of the Red Oak Community School District was called to order by President Bret Blackman at 5:30 p.m. The meeting was held virtually.

**Present**

Directors: Bret Blackman, Roger Carlson, Bryce Johnson, and Kathy Walker  
Superintendent Ron Lorenz, Asst Board Secretary Heidi Harris

**Approval of Agenda**

Motion by Director Carlson, second by Director Walker to approve the agenda with the order of agenda items at the discretion of the meeting chair. Motion carried unanimously.

**Consent Agenda**

Motion by Director Walker, second by Director Johnson to approve the consent agenda as presented including current personnel considerations and an out of state field trip. Motion carried unanimously.

**Adjournment**

Motion by Director Johnson, second by Director Walker to adjourn the special board meeting at 5:32 p.m. Motion carried unanimously.

Next Board of Directors Meeting

Wednesday, June 21, 2023 – 5:30 p.m.  
Virtual Classroom/Phone/Internet  
Red Oak Junior Senior High School Campus

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Bret Blackman, President

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Heidi Harris, Asst Board Secretary

RED OAK COMMUNITY SCHOOLS 2023

MAY RECONCILIATION REPORT

	GENERAL FUND	MANAGEMENT	PEEL/EQUIPMENT LEVY	DEBT SERVICE	SAVE TAXES/REV BONDS	BEFORE/AFTER SCHOOL
Beg. Balance 05-01-2023	\$6,277,828.05	\$1,297,805.18	\$3,177,584.89	\$2,020,430.60	\$2,706,861.84	\$8,049.79
Revenue	\$1,138,978.94	\$20,462.93	\$45,668.76	\$116,468.63	\$133,513.31	
Expenditure	\$1,013,165.67	\$517.00	\$16,155.47	\$1,104,668.74		
Balance 05-31-2023	\$6,403,641.32	\$1,317,751.11	\$3,207,098.18	\$1,032,230.49	\$2,840,375.15	\$8,049.79
			\$14,809,146.04			
<b>Balance 05-31-2022</b>	<b>\$4,735,819.88</b>	<b>\$1,638,515.15</b>	<b>\$3,158,802.51</b>	<b>\$934,472.59</b>	<b>\$1,830,835.19</b>	<b>\$8,049.79</b>

Checking Account .80%	Checking Account	\$14,816,005.85
	ISIII	
	Petty Cash	\$100.00
	Outstanding Checks	\$6,959.81
		<u>\$14,809,146.04</u>

	ACTIVITY FUND	NUTRITION FUND
Beg. Balance 05-01-2023	\$96,878.28	\$669,450.08
Revenue	\$26,384.73	\$53,284.10
Expenditure	\$15,179.09	\$35,793.62
Balance 05-31-2023	<u>\$108,083.92</u>	<u>\$686,940.56</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Checking Account ID 1	Fund Number 10	OPERATING FUND
AGRIVISION	10000695596	64.20
10 9010 2650 000 0000 618	Tailgate Cables	64.20
Vendor Name AGRIVISION		<u>64.20</u>
AHLERS & COONEY	844391	1,515.50
10 9010 2310 000 0000 342	5/2023 Legal Services	1,515.50
AHLERS & COONEY	845054	110.00
10 9010 2310 000 0000 342	5/2023 Legal Fees (Additional)	110.00
Vendor Name AHLERS & COONEY		<u>1,625.50</u>
ALBIREO ENERGY LLC	PIN0037040	1,080.00
10 0109 2620 000 0000 432	HS BMS Controller Repair	1,080.00
Vendor Name ALBIREO ENERGY LLC		<u>1,080.00</u>
BARR TIRE & SERVICE CENTER	276150	20.00
10 9010 2630 000 0000 618	Bancroft Clean Up	20.00
Vendor Name BARR TIRE & SERVICE CENTER		<u>20.00</u>
BATTEN SANITATION SERVICE	53123BS	6,953.83
10 0109 2630 000 0000 421	HS Sanitation 5/2023	1,980.00
10 0418 2630 000 0000 421	IES Sanitation 5/2023	2,165.00
10 0445 2630 000 0000 421	ROECC Sanitation 5/2023	1,980.00
10 9010 2630 000 0000 421	Admin/District Sanitation 5/2023	828.83
Vendor Name BATTEN SANITATION SERVICE		<u>6,953.83</u>
BILLINGS, MESHELL	908123978471 9	194.98
10 0418 1000 100 8001 612	PTO Billings - Cabinet	194.98
Vendor Name BILLINGS, MESHELL		<u>194.98</u>
Cambium Assessment, Inc	D- 546300000: SY21-22	719.00
10 0418 1200 410 1112 325	ELL Tests Graded by Cambium Assessment	719.00
Vendor Name Cambium Assessment, Inc		<u>719.00</u>
CAMBLIN MECHANICAL INC	41201	212.50
10 0109 2620 000 0000 432	HS Actuator Repair	212.50
CAMBLIN MECHANICAL INC	41237	2,773.63
10 0109 2620 000 0000 432	HS Pump Seal Repair	2,773.63
CAMBLIN MECHANICAL INC	41243	857.97
10 0109 2620 000 0000 432	HS Tech Bldg Actuator Repair	857.97
CAMBLIN MECHANICAL INC	41244	684.11
10 0109 2620 000 0000 432	HS Actuator Replacement	684.11
CAMBLIN MECHANICAL INC	41245	374.80
10 0109 2620 000 0000 432	HS Water Heater Water Piping Replacement	374.80
Vendor Name CAMBLIN MECHANICAL INC		<u>4,903.01</u>
CAPITAL SANITARY SUPPLY CO.	o065442A, p065442B	1,847.16



Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 9010 2620 000 0000 618	Paper Towels, Soap, Urinal Screens	1,847.16
Vendor Name CAPITAL SANITARY SUPPLY CO.		<u>1,847.16</u>
CASEY'S BUSINESS MASTERCARD	20230614	165.99
10 9010 2700 000 0000 626	Activities Gas- May 2023	165.99
Vendor Name CASEY'S BUSINESS MASTERCARD		<u>165.99</u>
CDW GOVERNMENT, INC.	JP43366	1,450.04
10 9010 2235 000 0000 739	TrippLite UPS Battery Backup System 2250	1,450.04
Vendor Name CDW GOVERNMENT, INC.		<u>1,450.04</u>
CENTURY LINK	52523CL	766.50
10 9010 2490 000 0000 530	District Long Distance	766.50
Vendor Name CENTURY LINK		<u>766.50</u>
CHAILLIE, JANE	31286	209.94
10 0418 1000 100 8001 612	PTO -Reimbursement Light Covers	209.94
Vendor Name CHAILLIE, JANE		<u>209.94</u>
CHANEY ELECTRONICS, INC.	91532A	94.35
10 0109 1300 370 0000 612	Electronic Kits	82.20
10 0109 1300 370 0000 612	Shipping	12.15
Vendor Name CHANEY ELECTRONICS, INC.		<u>94.35</u>
CHAT MOBILITY	51523CM	108.30
10 9010 2510 000 0000 532	5/2023 Admin Mifi's	108.30
Vendor Name CHAT MOBILITY		<u>108.30</u>
CHEMSEARCH	8256757	478.76
10 0418 2640 000 0000 433	IES Boiler Water Treatment	478.76
CHEMSEARCH	8260757	507.72
10 0109 2640 000 0000 433	HS Boiler Water Treatment	507.72
Vendor Name CHEMSEARCH		<u>986.48</u>
CITY OF RED OAK	60123CORO	1,355.62
10 9010 2620 000 0000 411	Admin/District Water 5/2023	96.63
10 0109 2620 000 0000 411	HS Water 5/2023	463.59
10 0418 2620 000 0000 411	IES Water 5/2023	523.91
10 0445 2620 000 0000 411	ROECC Water 5/2023	271.49
Vendor Name CITY OF RED OAK		<u>1,355.62</u>
CLARINDA COMMUNITY SCHOOLS	60123CCSD	3,788.04
10 9010 1000 130 3116 567	TLC 2nd Sem 22-23	174.54
10 9010 1000 100 0000 567	OE 2nd Sem 22-23	3,613.50
Vendor Name CLARINDA COMMUNITY SCHOOLS		<u>3,788.04</u>
CLAYTON RIDGE COMMUNITY SCHOOL DISTRICT	61323CRCS	14,731.25
10 9010 1000 100 0000 567	OE Out 2nd Sem 22-23	14,052.50
10 9010 1000 100 3116 567	TLC Out 2nd Sem 22-23	678.75
Vendor Name CLAYTON RIDGE COMMUNITY SCHOOL		<u>14,731.25</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
DISTRICT		
COCA-COLA BTLG OF OMAHA	11038965	315.00
10 0418 3200 000 8901 618	IES - Coca Cola Order	315.00
Vendor Name COCA-COLA BTLG OF OMAHA		<u>315.00</u>
COUNCIL BLUFFS COMM SCHOOLS	2023614	13,300.92
10 9010 1200 217 3303 320	Sped Lvl III 4/2023	13,300.92
Vendor Name COUNCIL BLUFFS COMM SCHOOLS		<u>13,300.92</u>
COURT OF HONOR	096919	35.00
10 9010 2310 000 0000 611	US Flag Replacement	35.00
Vendor Name COURT OF HONOR		<u>35.00</u>
CREXENDO BUSINESS SOLUTIONS, INC	99173	1,426.74
10 9010 2510 000 0000 532	5/2023 Internet Phone Svcs	1,426.74
Vendor Name CREXENDO BUSINESS SOLUTIONS, INC		<u>1,426.74</u>
DEPARTMENT OF EDUCATION	TRANS003549	50.00
10 9010 2700 000 0000 434	Vehicle Inspection	50.00
Vendor Name DEPARTMENT OF EDUCATION		<u>50.00</u>
DES MOINES STAMP MFG. CO.	1218121	39.00
10 9010 2321 000 0000 611	Deposit Stamp	39.00
DES MOINES STAMP MFG. CO.	1219021	24.50
10 0418 2410 000 0000 611	Signature Stamp	24.50
Vendor Name DES MOINES STAMP MFG. CO.		<u>63.50</u>
DICKEL DUIT OUTDOOR POWER, INC.	62421	289.99
10 9010 2640 000 0000 618	Yard Blower Replacement	289.99
DICKEL DUIT OUTDOOR POWER, INC.	62453	19.99
10 9010 2670 000 0000 618	Eye Protection	19.99
Vendor Name DICKEL DUIT OUTDOOR POWER, INC.		<u>309.98</u>
DOVEL REFRIGERATION	6012146	187.18
10 0109 2620 000 0000 432	HS Cooler Repair	187.18
Vendor Name DOVEL REFRIGERATION		<u>187.18</u>
FAREWAY FOOD STORES	00039691	44.37
10 0109 1300 340 0000 612	Groceries - FACS	44.37
FAREWAY FOOD STORES	00040000	80.92
10 0109 1300 340 0000 612	Groceries - FACS	80.92
FAREWAY FOOD STORES	00040631	427.55
10 0109 1300 340 0000 612	Groceries FACS	48.84
10 0109 1300 340 0000 612	Groceries FACS	89.52
10 0109 1300 340 0000 612	Groceries FACS	289.19
FAREWAY FOOD STORES	00041233	17.47
10 0109 1300 340 0000 612	Groceries - FACS	17.47
FAREWAY FOOD STORES	00041351	20.98
10 0109 1300 340 0000 612	Groceries - FACS	20.98
FAREWAY FOOD STORES	000428784	104.80
10 9010 2321 000 0000 611	Ice Cream Social - End of Year Award Cer	104.80
FAREWAY FOOD STORES	127240	18.95

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0109 1000 100 0000 612	Supplies - AG	18.95
FAREWAY FOOD STORES	Project Jack	174.97
10 0418 1920 000 8903	Project Jack	174.97
Vendor Name FAREWAY FOOD STORES		<u>890.01</u>
FASTENAL COMPANY	IARED91638	11.13
10 0418 2620 000 0000 618	Beam Clamp	11.13
Vendor Name FASTENAL COMPANY		<u>11.13</u>
FES	INV000844	405.00
10 9010 2236 000 0000 536	5/2023 Web Hosting	405.00
Vendor Name FES		<u>405.00</u>
FIRST BANKCARD - HEIDI HARRIS	111-0693962-9399404	43.98
10 9010 2620 000 0000 618	Notary Book	43.98
FIRST BANKCARD - HEIDI HARRIS	111-3286335-7321059	79.29
10 9010 2321 000 0000 611	Calculator	79.29
FIRST BANKCARD - HEIDI HARRIS	111-3350150-8534642	90.89
10 9010 2700 000 0000 618	Foam Cannon - Pressure Washer	90.89
FIRST BANKCARD - HEIDI HARRIS	111-4019860-7965814	1,203.53
10 0418 1000 100 8001 612	PTO - Classroom Supplies	449.99
10 0418 1000 100 8001 612	PTO - Classroom Supplies	753.54
FIRST BANKCARD - HEIDI HARRIS	111-7910225-5646663	161.97
10 0418 1000 100 8001 612	PTO - Classroom Supplies	161.97
FIRST BANKCARD - HEIDI HARRIS	111-9835339-2795412	11.98
10 9010 2321 000 0000 611	Name Plate	11.98
FIRST BANKCARD - HEIDI HARRIS	113-4549149-6633846	11.98
10 9010 2310 000 0000 611	Name Plate for Board Meetings	11.98
FIRST BANKCARD - HEIDI HARRIS	318461	311.36
10 9010 2310 000 0000 580	IASBO Spring Academy Accommodations	311.36
FIRST BANKCARD - HEIDI HARRIS	332707	200.00
10 0109 2213 000 8202 618	Summer Ag Ed Conference	200.00
FIRST BANKCARD - HEIDI HARRIS	463078	60.00
10 9010 2321 000 0000 618	Notary Commission	60.00
FIRST BANKCARD - HEIDI HARRIS	840-56800040-2-32141	86.80
10 0418 2410 000 0000 531	Postage - IES	86.80
FIRST BANKCARD - HEIDI HARRIS	HH 051123	31.96
10 9010 2310 000 0000 611	Office Supplies - Sign Tabs/Dividers	31.96
FIRST BANKCARD - HEIDI HARRIS	KH51823	229.91
10 9010 2235 000 0000 618	Screen Mom Screen Cleaner 1 Gallon	49.99
10 9010 2235 000 0000 618	The Rag Company 16" Microfiber towels 10	25.95
10 9010 2235 000 0000 618	Samsung T7 1TB SSD External Hard Drive	139.98
10 9010 2235 000 0000 618	USANOOKS Microfiber Cleaning	13.99

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
FIRST BANKCARD - HEIDI HARRIS	VP_TKPTP9M9	34.99
10 9010 2321 000 0000 618	Business Cards	34.99
Vendor Name	FIRST BANKCARD - HEIDI HARRIS	<u>2,558.64</u>
FIRST BANKCARD - OFFICE CARD 1	15590047	271.80
10 0418 2620 000 0000 618	HEATING VALVES	271.80
FIRST BANKCARD - OFFICE CARD 1	3573896347	26.75
10 9010 2321 000 0000 618	Teacher of the Year Award	26.75
FIRST BANKCARD - OFFICE CARD 1	IOWAGRO12815 065	15.00
10 9010 2630 000 0000 618	HS Pesticide License	15.00
FIRST BANKCARD - OFFICE CARD 1	S036655	471.71
10 0418 2650 000 0000 618	Smoke Detector Heads	471.71
Vendor Name	FIRST BANKCARD - OFFICE CARD 1	<u>785.26</u>
FIRST BANKCARD - OFFICE CARD 2	20230613	288.89
10 9010 2700 000 0000 618	Portapower	288.89
FIRST BANKCARD - OFFICE CARD 2	70051	152.00
10 0109 1000 421 3227 618	Zoo Trip - SBS	152.00
Vendor Name	FIRST BANKCARD - OFFICE CARD 2	<u>440.89</u>
GREEN HILLS AEA	4157	40,172.08
10 9010 1000 100 4669 320	Social Worker (split)	2,111.96
10 0109 1200 420 1119 320	Social Worker (split)	17,974.08
10 0418 1000 431 4501 320	Social Worker (split)	20,086.04
Vendor Name	GREEN HILLS AEA	<u>40,172.08</u>
GRISWOLD COMMUNITY SCHOOLS	53023GCSDCE	607.87
10 9010 1000 100 0000 567	2nd Sem Concurrent Enrollment	607.87
GRISWOLD COMMUNITY SCHOOLS	53023GCSDOE	38,927.64
10 9010 1000 100 0000 567	OE 2nd Sem 23-24	36,135.00
10 9010 1000 100 3116 567	TLC 2nd Sem 23-24	2,792.64
Vendor Name	GRISWOLD COMMUNITY SCHOOLS	<u>39,535.51</u>
HALEY'S ELECTRIC	10302	4,436.03
10 0109 2620 000 0000 432	HS Light Repair	4,436.03
Vendor Name	HALEY'S ELECTRIC	<u>4,436.03</u>
HOUGHTON STATE BANK	60723HSB	15.00
10 9010 2310 000 0000 320	Safe Deposit Box Rental	15.00
Vendor Name	HOUGHTON STATE BANK	<u>15.00</u>
HY VEE FOOD STORES	001154411052 30050001	195.47
10 0418 1920 000 8903	Project Jack -	195.47
HY VEE FOOD STORES	463724 58779463724	713.00
10 0109 2410 000 0000 618	CORSAGES FOR GRADUATION.	175.00
10 0109 2410 000 0000 618	BOUTONNIERES FOR GRADUATION.	120.00
10 0109 2410 000 0000 618	SINGLE CARNATIONS FOR GRADUATES.	228.00
10 0109 2410 000 0000 618	FRESH FLORAL ARRANGEMENTS FOR THE GRADUA	180.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0109 2410 000 0000 618	DELIVERY OF FLOWERS.	10.00
HY VEE FOOD STORES	6439444	167.52
10 0418 1000 100 8001 612	PTO Mulch - IES	167.52
HY VEE FOOD STORES	658718	41.94
10 9010 2670 000 0000 618	Irrigation Access	41.94
HY VEE FOOD STORES	697223 58778697223	154.00
10 0109 2410 000 0000 618	FOIL BALLOONS FOR SENIOR ATHLETIC & SCHO	36.00
10 0109 2410 000 0000 618	LATEX BALLOONS FOR SENIOR ATHLETIC & SCH	96.00
10 0109 2410 000 0000 618	BALLOON WEIGHTS FOR BALLOON BOUQUETS.	12.00
10 0109 2410 000 0000 618	DELIVERY OF BALLOON BOUQUETS.	10.00
HY VEE FOOD STORES	7390821	42.00
10 0445 1000 100 8002 618	PTO -Balloons PreK Showcase	42.00
Vendor Name HY VEE FOOD STORES		<u>1,313.93</u>
IASBO	300004643	250.00
10 9010 2310 000 0000 320	2023-2024 IASBO Renewal	250.00
Vendor Name IASBO		<u>250.00</u>
IMAGINE LEARNING	305264	2,750.00
10 0109 1200 420 1119 612	Edgenuity Library - Credit Recovery -	2,750.00
Vendor Name IMAGINE LEARNING		<u>2,750.00</u>
INSTRUCTIONAL EMPOWERMENT INC	Q-30322	650.00
10 9010 2213 132 3376 320	Expert Consultation - Evaluation for Dst	650.00
Vendor Name INSTRUCTIONAL EMPOWERMENT INC		<u>650.00</u>
IOWA DEPARTMENT OF EDUCATION	TRANS003549	50.00
10 9010 2700 000 0000 434	Vehicle Annual Inspection	50.00
Vendor Name IOWA DEPARTMENT OF EDUCATION		<u>50.00</u>
IOWA DIVISION OF LABOR	188867	120.00
10 0418 2670 000 0000 490	IES Boiler Inspections	80.00
10 9010 2670 000 0000 490	Bancroft Boiler Inspection	40.00
IOWA DIVISION OF LABOR	188902	160.00
10 0109 2670 000 0000 490	HS Boiler Inspections	160.00
Vendor Name IOWA DIVISION OF LABOR		<u>280.00</u>
IOWA PUPIL TRANSPORTATION ASSO	17406	350.00
10 9010 2700 000 0000 340	IPTA 59th Annual Transportation Conferen	350.00
Vendor Name IOWA PUPIL TRANSPORTATION ASSO		<u>350.00</u>
JAN-PRO OF OMAHA	16004	1,050.00
10 9010 2630 000 0000 340	Additional 5/2023 Janitorial	1,050.00
Vendor Name JAN-PRO OF OMAHA		<u>1,050.00</u>
JOHNSON AUTO PARTS	6177-273493	11.15
10 9010 2700 000 0000 618	Wipers (#15)	11.15

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name	JOHNSON AUTO PARTS	11.15
JOHNSON CONTROLS FIRE PROTECTION LP	23522432	1,742.13
10 0445 2670 000 0000 490	ROECC Fire Alarm Inpection	1,742.13
JOHNSON CONTROLS FIRE PROTECTION LP	23522469	3,670.61
10 0418 2670 000 0000 490	IES Fire Alarm Inspecton	3,670.61
JOHNSON CONTROLS FIRE PROTECTION LP	23522582	2,317.15
10 0109 2670 000 0000 490	HS Fire Alarm Inspection	2,317.15
Vendor Name	JOHNSON CONTROLS FIRE PROTECTION LP	7,729.89
JOHNSTONE SUPPLY	1504699/1504718	1,514.90
10 0418 2660 000 0000 618	Cartridge Honeywell	1,514.90
Vendor Name	JOHNSTONE SUPPLY	1,514.90
JONES MECHANICAL	24147718	1,098.91
10 0109 2620 000 0000 432	HS Water Heater Repair	1,098.91
Vendor Name	JONES MECHANICAL	1,098.91
JOSTENS	31490207	678.44
10 0109 2410 000 0000 618	Shipping and Handling	18.44
10 0109 2410 000 0000 618	Stoles for Staff	360.00
10 0109 2410 000 0000 618	Stoles for Staff	300.00
JOSTENS	31500315	328.00
10 0109 2410 000 0000 618	Faculty Cords - Graduation	328.00
Vendor Name	JOSTENS	1,006.44
KCAV	37488	120.00
10 9010 2235 000 0000 359	Remote Service Call with KCAV	120.00
Vendor Name	KCAV	120.00
LINKE, JOYCE	61423KL	3,307.50
10 0109 2120 000 0000 580	Travel Reimbursement 22-23	3,307.50
Vendor Name	LINKE, JOYCE	3,307.50
LORENZ, RONALD	61323RL	167.03
10 9010 2321 000 0000 580	MileageReimbursement	167.03
LORENZ, RONALD	JUNE2023RL	250.00
10 9010 2321 000 0000 532	4th Qtr Mobile Reimbursement	250.00
Vendor Name	LORENZ, RONALD	417.03
LYNN'S HOME BAKED EATS & TREATS	49608493	44.00
10 9010 2321 000 0000 618	Cookies for Board Appreciation Week	44.00
Vendor Name	LYNN'S HOME BAKED EATS & TREATS	44.00
MATHESON TRI-GAS	0027750161	253.50
10 0109 1300 370 0000 612	Power Cord	142.00
10 0109 1300 370 0000 612	Acetylene Gas Refill	95.00
10 0109 1300 370 0000 612	Hazardous Material Charge	16.50
MATHESON TRI-GAS	0027803082	113.38
10 0109 1300 370 0000 612	Oxygen Refill	113.38
Vendor Name	MATHESON TRI-GAS	366.88

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
MEDIACOM	52123MCFBF	246.90	
10 9010 2236 000 0000 536	FBF PRI Lines 5/2023		246.90
MEDIACOM	52123MCINT	3,100.00	
10 9010 2236 000 0000 536	District Internet 5/2023		3,100.00
MEDIACOM	52123MCPRI	1,761.00	
10 9010 2236 000 0000 536	District PRI Lines 5/23		1,761.00
MEDIACOM	MC51223HSPRI	77.50	
10 9010 2236 000 0000 536	HS PRI Lines 5/2023		77.50
Vendor Name	MEDIACOM		<u>5,185.40</u>
MIDAMERICAN ENERGY	51823MAE	17,909.89	
10 0109 2620 000 0000 622	5/2023 HS Electricity		9,911.42
10 0418 2620 000 0000 622	5/2023 IES Electricity		5,641.31
10 0445 2620 000 0000 622	5/2023 ROECC Electricity		1,786.59
10 9010 2620 000 0000 621	5/2023 District Gas		128.34
10 9010 2620 000 0000 622	5/2023 District Electricity		442.23
MIDAMERICAN ENERGY	539403521-1	299.28	
10 9010 2620 000 0000 622	Sports Complex Electricity		299.28
MIDAMERICAN ENERGY	540499101	683.75	
10 0109 2620 000 0000 622	5/202 Fieldhouse Electricity		683.75
Vendor Name	MIDAMERICAN ENERGY		<u>18,892.92</u>
MOBILITY WORKS DBA WMK LLC	RO#OMG-703311	463.92	
10 9010 2700 217 3303 434	Bus 10 Lift Repairs		463.92
Vendor Name	MOBILITY WORKS DBA WMK LLC		<u>463.92</u>
NEBRASKA AIR FILTER, INC.	0413038-IN	1,974.61	
10 9010 2620 000 0000 618	District Air Filters		1,974.61
Vendor Name	NEBRASKA AIR FILTER, INC.		<u>1,974.61</u>
ONESOURCE THE BACKGROUND CHECK COMPANY	2022126191	60.00	
10 9010 2310 000 0000 340	Employee Background Checks		60.00
Vendor Name	ONESOURCE THE BACKGROUND CHECK COMPANY		<u>60.00</u>
OREILLY AUTO PARTS	0298-207768	31.96	
10 9010 2700 000 0000 618	Capsule Lights		31.96
OREILLY AUTO PARTS	0298-20953	12.22	
10 9010 2700 217 3303 618	Wiper blade for Van #21		12.22
Vendor Name	OREILLY AUTO PARTS		<u>44.18</u>
PELZER, ELAINE	53023EP	28.17	
10 0418 1000 100 0000 580	Mileage Reimbursement		28.17
Vendor Name	PELZER, ELAINE		<u>28.17</u>
PLUMB SUPPLY/RIBACK SUPPLY	8111033.2	25.16	
10 0418 2620 000 0000 618	Flex Connectors		25.16
PLUMB SUPPLY/RIBACK SUPPLY	8743452	205.20	
10 0418 2620 000 0000 618	Pro Press Valves		205.20
PLUMB SUPPLY/RIBACK SUPPLY	8779827	3,446.99	
10 9010 2600 000 0000 731	Milwaukee Pro Press Tool		3,446.99
PLUMB SUPPLY/RIBACK SUPPLY	8801690	30.47	

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0418 2620 000 0000 618	Pro Press Coupling	30.47
PLUMB SUPPLY/RIBACK SUPPLY	8806281	94.66
10 0418 2620 000 0000 618	Slip Couplings	94.66
PLUMB SUPPLY/RIBACK SUPPLY	8809605	210.35
10 0418 2620 000 0000 618	Pro Press T	188.72
10 9010 2620 000 0000 618	Tube Cutter	21.63
PLUMB SUPPLY/RIBACK SUPPLY	8818139	21.06
10 0418 2620 000 0000 618	Gasket Kit	21.06
Vendor Name	PLUMB SUPPLY/RIBACK SUPPLY	<u>4,033.89</u>
PRO LAWNS & LANDSCAPING, LLC	5858	300.00
10 9010 2630 000 0000 618	Parking Lots Maintenance	300.00
Vendor Name	PRO LAWNS & LANDSCAPING, LLC	<u>300.00</u>
QUADIENT	51823QUAD	1,000.00
10 9010 2321 000 0000 531	Postage Refill 5/2023	1,000.00
Vendor Name	QUADIENT	<u>1,000.00</u>
REALLY GOOD STUFF, LLC.	8233684	119.51
10 0418 1000 100 8001 612	PTO Chair Pockets	119.51
Vendor Name	REALLY GOOD STUFF, LLC.	<u>119.51</u>
RED OAK CHRYSLER, INC.	1GNSK5E30 BR366243	273.37
10 9010 2700 000 0000 434	Recharge A on #4	273.37
Vendor Name	RED OAK CHRYSLER, INC.	<u>273.37</u>
RED OAK DO IT CENTER	105040	102.32
10 9010 2620 000 0000 618	Softball Lime	102.32
RED OAK DO IT CENTER	105153	127.90
10 9010 2630 000 0000 618	Softball Lime	127.90
RED OAK DO IT CENTER	522345	31.99
10 9010 2620 000 0000 618	Equipment Replacement	31.99
Vendor Name	RED OAK DO IT CENTER	<u>262.21</u>
RED OAK HARDWARE HANK	169911	440.98
10 9010 2620 000 0000 618	Office Chairs	440.98
Vendor Name	RED OAK HARDWARE HANK	<u>440.98</u>
RED OAK LANES	RoLanes05262 3	172.00
10 0418 1000 100 8001 612	PTO - 6th Grade Bowling	172.00
Vendor Name	RED OAK LANES	<u>172.00</u>
RED OAK PUBLISHING LLC	53123ROE	535.25
10 9010 2572 000 0000 540	5/2023 Board Publications	535.25
Vendor Name	RED OAK PUBLISHING LLC	<u>535.25</u>
REHBEIN, BETH	Rehbein05262 3	149.05
10 0418 1000 100 8001 612	PTO Reimbursement	149.05
Vendor Name	REHBEIN, BETH	<u>149.05</u>



Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
RIVERSIDE COMMUNITY SCHOOLS	61323RCS	3,788.03	
10 9010 1000 100 0000 567	OE Out 2nd Sem 22-23		3,613.50
10 9010 1000 100 3116 567	TLC Out 2nd Sem 22-23		174.53
Vendor Name RIVERSIDE COMMUNITY SCHOOLS			<u>3,788.03</u>
RIVERSIDE TECHNOLOGIES, INC	0387529-IN	1,400.00	
10 9010 2235 000 0000 359	6/2023 Managed Svcs		1,400.00
Vendor Name RIVERSIDE TECHNOLOGIES, INC			<u>1,400.00</u>
ROCKLER COMPANIES, INC.	20230613	395.98	
10 9010 2620 000 0000 618	Paint Sprayer		395.98
Vendor Name ROCKLER COMPANIES, INC.			<u>395.98</u>
ROGERS PLUMBING & HEATING	36511	700.08	
10 0109 2620 000 0000 432	Sports Complex Hydrant Repair		700.08
ROGERS PLUMBING & HEATING	36512	201.50	
10 0418 2620 000 0000 432	IES Kitchen Drain Repair		201.50
ROGERS PLUMBING & HEATING	36552	577.50	
10 0109 2620 000 0000 432	HS Bathroom Sewer Repair		577.50
ROGERS PLUMBING & HEATING	36565	1,036.50	
10 0418 2620 000 0000 432	IES Water Line Repair		1,036.50
Vendor Name ROGERS PLUMBING & HEATING			<u>2,515.58</u>
SAVVAS LEARNING CO, LLC	7028403694	135,195.88	
10 0418 1000 100 3342 612	MyView Literacy - grades 2-5; 6-year stu		78,219.88
10 0418 1000 100 8017 641	MyPerspectives ELA - 6th grade; 6-year s		50,591.15
10 0418 1000 100 8017 641	Shipping & Handling		6,384.85
Vendor Name SAVVAS LEARNING CO, LLC			<u>135,195.88</u>
SCHOLASTIC BOOK FAIRS-8	W5231060BF	321.29	
10 0418 2222 000 0000 643	Scholastic Book Fair		321.29
Vendor Name SCHOLASTIC BOOK FAIRS-8			<u>321.29</u>
SCHOLASTIC, INC.	49261254	775.59	
10 0109 1000 100 8017 641	The Outsiders Novel Set - 95		775.59
Vendor Name SCHOLASTIC, INC.			<u>775.59</u>
SCHOOL BUS SALES	01P37043	629.24	
10 9010 2700 217 3303 434	Exhaust, Tail pipe, Adapter-Bus #10		629.24
Vendor Name SCHOOL BUS SALES			<u>629.24</u>
SCHOOL SPECIALTY LATTA DIV.	208132308689	647.54	
10 0418 1000 100 8001 612	PTO- Title - C.D		647.54
SCHOOL SPECIALTY LATTA DIV.	308104280752	1,438.40	
10 0418 1200 431 4501 618	Title Supplies		1,438.40
Vendor Name SCHOOL SPECIALTY LATTA DIV.			<u>2,085.94</u>
SOUTHWEST IOWA EGG COOP	51723RO	100.00	
10 0418 1920 000 8903	Project Jack to South West Iowa Egg Coop		100.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name	SOUTHWEST IOWA EGG COOP	100.00
STANEK FIRE PROTECTION	37747	236.47
10 0418 2640 000 0000 433	IES Annual Fire System Inspection	236.47
Vendor Name	STANEK FIRE PROTECTION	236.47
STANTON COMMUNITY SCHOOL DIST.	2223SCSDSW	1,197.20
10 9010 1000 100 0000 567	22-23 Concurrent Enrollment	1,197.20
STANTON COMMUNITY SCHOOL DIST.	53123SCSDOE	225,286.98
10 9010 1000 100 0000 567	OE 2nd Sem 22-23	214,240.40
10 9010 1000 100 3116 567	TLC 2nd Sem 22-23	11,046.58
Vendor Name	STANTON COMMUNITY SCHOOL DIST.	226,484.18
SW IA TIRE & SERVICE	130483	39.50
10 9010 2650 000 0000 618	Tire Replacement #25	39.50
Vendor Name	SW IA TIRE & SERVICE	39.50
THYSSENKRUPP ELEVATOR CORP	1000523945	177.06
10 0109 2620 000 0000 432	HS Quarterly Elevator Maintenance	177.06
Vendor Name	THYSSENKRUPP ELEVATOR CORP	177.06
TIMBERLINE BILLING SERVICE LLC	27501	441.61
10 9010 2510 217 3303 359	5/2023 Medicaid Services	441.61
Vendor Name	TIMBERLINE BILLING SERVICE LLC	441.61
UNITED FARMERS COOPERATIVE	0479798	6.97
10 0109 2620 000 0000 618	HS Keys	6.97
UNITED FARMERS COOPERATIVE	MayFuel2023	5,713.84
10 9010 2700 000 0000 623	Propane	26.93
10 9010 2700 000 0000 626	Ethanol	2,982.56
10 9010 2700 000 0000 626	Truck Utility Ethanol	637.37
10 9010 2700 000 0000 627	Diesel	405.67
10 9010 2700 000 0000 627	Truck Utility Diesel	58.45
10 9010 2700 217 3303 626	SpEd Ethanol	864.82
10 9010 2700 217 3303 627	SpEd Diesel	738.04
UNITED FARMERS COOPERATIVE	UFMCSupplies 05/23	73.40
10 9010 2620 000 0000 618	District Supplies	73.40
Vendor Name	UNITED FARMERS COOPERATIVE	5,794.21
UPPER EDGE TECHNOLOGIES INC	68789	8,680.00
10 9010 2235 000 0000 618	Lenovo 300e 1st Gen Touch Chromebook Mot	8,680.00
Vendor Name	UPPER EDGE TECHNOLOGIES INC	8,680.00
US CELLULAR	0579949857	752.29
10 0418 2410 000 0000 532	IES SAM Phone	46.61
10 0109 2410 000 0000 532	HS Principal Phones (2)	93.22
10 9010 2510 000 0000 532	SBO/FBF MIFIS/Phone	193.47
10 9010 2490 000 0000 530	Bus Barn Phones (2)	92.72
10 9010 2490 000 0000 530	Nurse Phone	46.61
10 9010 2490 000 0000 532	Maintenance Phones (4)	186.44

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 9010 2490 000 0000 532	Technology Phones (2)	93.22
Vendor Name US CELLULAR		752.29
VISUAL EDGE IT dba COUNSEL	23AR1357111	666.58
10 0109 1000 100 0000 359	HS Copier Clicks - 4/2023	221.49
10 0418 1000 100 0000 359	IES Copier Clicks - 4/2023	338.81
10 9010 2520 000 0000 618	Steady Serve	12.99
10 9010 2520 000 0000 618	Admin Copier Clicks - 4/2023	39.55
10 0445 1000 100 0000 359	ROECC Copier Clicks - 4/2023	53.74
VISUAL EDGE IT dba COUNSEL	23AR875660	512.55
10 0445 1000 100 0000 359	ROECC Coper Clicks 5/2023	52.26
10 9010 2520 000 0000 618	Steady Serve	12.99
10 9010 2520 000 0000 618	Admin Office Clicks 5/2023	43.81
10 0418 1000 100 0000 359	IES Copier Clicks 5/2023	204.54
10 0109 1000 100 0000 359	HS Copier Clicks 5/2023	198.95
Vendor Name VISUAL EDGE IT dba COUNSEL		1,179.13
WELLS FARGO LEASING	5025124364	1,215.50
10 0109 1000 100 0000 359	HS Copier Lease 5/23	552.50
10 0418 1000 100 0000 359	IES Copier Lease 5/23	331.50
10 9010 2520 000 0000 618	Admin Office Lease 5/23	110.50
10 0445 1000 100 0000 359	ROECC Copier Lease 5/23	221.00
Vendor Name WELLS FARGO LEASING		1,215.50
WESTLAKE ACE HARDWARE	10543127	30.63
10 9010 2620 000 0000 618	Zip Ties- Windscreen	30.63
WESTLAKE ACE HARDWARE	2657926	861.16
10 9010 2620 000 0000 618	District Maintenance	590.91
10 9010 2650 000 0000 618	Trailor Repair	27.49
10 0109 2620 000 0000 618	HS Maintenance	128.52
10 0445 2620 000 0000 618	ROECC Maintenance	23.98
10 0418 2620 000 0000 618	IES Maintenance	90.26
WESTLAKE ACE HARDWARE	481801292700 55	13.99
10 9010 2700 000 0000 618	Key Fob Batteries (#15)	13.99
Vendor Name WESTLAKE ACE HARDWARE		905.78
WILLIAM V. MACGILL & CO.	IN0837532	170.00
10 0418 1000 108 0000 612	Nurse - Lithium Batteries	170.00
Vendor Name WILLIAM V. MACGILL & CO.		170.00
Wilson Language Training Corporation	IF09180	4,169.34
10 0418 1200 431 4501 612	Fundations Progress Monitoring Level 1	210.00
10 0418 1200 431 4501 612	Fundations Progress Monitoring Level K	210.00
10 0418 1200 431 4501 612	Fundations Word of the Day Cards 2	50.00
10 0418 1200 431 4501 612	Trick Word Flashcards 2	70.00
10 0418 1200 431 4501 612	Classroom Poster Set 2	90.00
10 0418 1200 431 4501 612	Fundations Standard Sound Cards 2	60.00
10 0418 1200 431 4501 612	Large Sound Cards 2	70.00
10 0418 1200 431 4501 612	Books to Remember Set 2 (5 books)	180.00
10 0418 1200 431 4501 612	Books to Remember Set 1	180.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0418 1200 431 4501 612	Fundations Composition Book 3	567.00
10 0418 1200 431 4501 612	Fundations Student Notebook 3	567.00
10 0418 1200 431 4501 612	Desk Strip (10-pack)	288.00
10 0418 1200 431 4501 612	Fundations Writing Pads (5 pack)	20.00
10 0418 1200 431 4501 612	Fundations Writing & Drawing Pads (5 pac	20.00
10 0418 1200 431 4501 612	Desk Strip Lite (10 pack)	94.50
10 0418 1200 431 4501 612	Fundations Fluency Kit 2	110.00
10 0418 1200 431 4501 612	Fundations Fluency Kit 1	110.00
10 0418 1200 431 4501 612	Fundations Ready to Rise Teacher Guide f	105.00
10 0418 1200 431 4501 612	Fundations Ready to Rise Teacher Guide f	105.00
10 0418 1200 431 4501 612	WRS Student Dictation Notebook (Steps 1-	162.00
10 0418 1200 431 4501 612	WRS End of Step Assessment (Steps 1-6) S	130.00
10 0418 1200 431 4501 612	Keyword Puzzles	160.00
10 0418 1200 431 4501 612	Fundations Stories Set 1	140.00
10 0418 1200 431 4501 612	WRS Student Notebook (Steps 1-6) (10 pac	162.00
10 0418 1200 431 4501 612	shipping charge	308.84
Vendor Name	Wilson Language Training Corporation	4,169.34
YMCA-MONTGOMERY COUNTY	ROCSO- 5222023	50.00
10 0418 1000 100 8001 612	PTO - YMCA, Lifeguards	50.00
Vendor Name	YMCA-MONTGOMERY COUNTY	50.00
YOUNG AUTO PARTS INC.	249583	219.35
10 9010 2700 000 0000 618	Bus 13 Oil and Filters	219.35
YOUNG AUTO PARTS INC.	249721	11.49
10 9010 2700 217 3303 618	U-Bolt (Bus #10)	11.49
YOUNG AUTO PARTS INC.	249751	189.99
10 9010 2700 000 0000 434	Battery (Lunch Van)	189.99
YOUNG AUTO PARTS INC.	249878	7.49
10 9010 2700 000 0000 618	Butt Connector (Suburban #17)	7.49
Vendor Name	YOUNG AUTO PARTS INC.	428.32
Fund Number	10	600,179.07
Checking Account ID	1	Fund Number 22
EMC INSURANCE	32323MEC	MANAGEMENT FUND
22 9010 2620 000 0000 524	EMC Ref 1760033	1,500.00
Vendor Name	EMC INSURANCE	1,500.00
Fund Number	22	1,500.00
Checking Account ID	1	Fund Number 36
ALLEY, POYNER, MACCHIETTO, ARCHITECTURE, INC	23028-2	PHYSICAL PLANT & EQUIPMENT
36 9010 4700 000 0000 450	IES Roof Repair Bidding	1,500.00
Vendor Name	ALLEY, POYNER, MACCHIETTO, ARCHITECTURE, INC	1,500.00
COUNCIL BLUFFS COMM SCHOOLS	2023614	2,009.52

RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
36 9010 2620 000 0000 441	Rent 4/2023	2,009.52
Vendor Name COUNCIL BLUFFS COMM SCHOOLS		<u>2,009.52</u>
WILLIAMS SCOTSMAN INC	9017791281	2,958.20
36 9010 2620 000 0000 441	6/2023 Portable Rent	2,958.20
Vendor Name WILLIAMS SCOTSMAN INC		<u>2,958.20</u>
Fund Number 36		<u>6,467.72</u>
Checking Account ID 1	Fund Number 40	DEBT SERVICES FUND
PIPER SANDLER	53123PS	1,950.00
40 9010 5000 000 0000 349	Dissemination Agent/GO Bonds	1,950.00
Vendor Name PIPER SANDLER		<u>1,950.00</u>
UMB BANK N.A.	949885	300.00
40 9010 5000 000 0000 349	Paying Agent Fee	300.00
Vendor Name UMB BANK N.A.		<u>300.00</u>
Fund Number 40		<u>2,250.00</u>
Checking Account ID 1		<u>610,396.79</u>
Checking Account ID 2	Fund Number 61	SCHOOL NUTRITION FUND
ARCHER, CARMEN	52223BA	11.26
61 483 000 0000 000	Senior Lunch Reimbursement	11.26
Vendor Name ARCHER, CARMEN		<u>11.26</u>
BAUMAN, JEANNE	60123JB	38.77
61 0109 3110 000 0000 580	Mileage Reimbursement	38.77
Vendor Name BAUMAN, JEANNE		<u>38.77</u>
BRUCE, DANELLE	52223AB	15.65
61 483 000 0000 000	Senior Lunch Reimbusement	15.65
Vendor Name BRUCE, DANELLE		<u>15.65</u>
CASHATT, JENNIFER	52223JC	7.12
61 483 000 0000 000	Senior Lunch Reimbursement	7.12
Vendor Name CASHATT, JENNIFER		<u>7.12</u>
FALK, LAURA	52223FS	6.10
61 483 000 0000 000	Senior Lunch Reimbursement	6.10
Vendor Name FALK, LAURA		<u>6.10</u>
FIELDS, MARY	52223SF	8.90
61 483 000 0000 000	Senior Lunch Reimbursement	8.90
Vendor Name FIELDS, MARY		<u>8.90</u>
GARCIA, MARIA	52223LE	89.70
61 483 000 0000 000	Senior Lunch Reimbursement	89.70
Vendor Name GARCIA, MARIA		<u>89.70</u>
HUBERT COMPANY, LLC	Q553093	22,960.69
61 9010 3110 000 0000 618	Vacuum Sealer	209.99
61 9010 3110 000 0000 618	Pan Carrier	351.20
61 9010 3110 000 0000 618	Bun Rack	498.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
61 9010 3110 000 0000 618	Easy Wedger	348.70
61 9010 3110 000 0000 618	Commercial Sectionizer	650.00
61 9010 3110 000 0000 618	Cutlery Starter Set 3 pc.	170.00
61 9010 3110 000 0000 618	S7H	399.00
61 9010 3110 000 0000 618	OXO Chef's Mandolin Slicer	220.00
61 9010 3110 000 0000 618	Can Opener	178.00
61 9010 3110 000 0000 618	Bun Pan	834.00
61 9010 3110 000 0000 618	Commercial Microwave	300.00
61 9010 3110 000 0000 739	Can Rack	792.00
61 9010 3110 000 0000 739	Cold-CHRCL	18,009.80
Vendor Name HUBERT COMPANY, LLC		<u>22,960.69</u>

OPAA! FOOD MANAGEMENT INC	IA00049122	52,600.18
61 9010 3110 000 4557 631	5/2023 Food Services	52,600.18
OPAA! FOOD MANAGEMENT INC	IA00049311	4,936.97
61 9010 3110 000 4557 631	FFVP 5/2023	4,936.97
Vendor Name OPAA! FOOD MANAGEMENT INC		<u>57,537.15</u>

PERKINS, INGRID	52223JP	29.00
61 483 000 0000 000	Senior Lunch Reimbursement	29.00
Vendor Name PERKINS, INGRID		<u>29.00</u>

ROLENC, STACEY	52223TR	24.35
61 483 000 0000 000	Senior Lunch Reimbursement	24.35
Vendor Name ROLENC, STACEY		<u>24.35</u>

WESTOVER, JED	52223KW	53.60
61 483 000 0000 000	Senior Lunch Reimbursement	53.60
Vendor Name WESTOVER, JED		<u>53.60</u>

Fund Number 61		<u>80,782.29</u>
Checking Account ID 2		80,782.29
Checking Account ID 3	Fund Number 21	STUDENT ACTIVITY FUND
ALL-AMERICAN TIMING	6.5.23	150.00
21 0109 1400 920 6840 810	Live Track Results Program	150.00
Vendor Name ALL-AMERICAN TIMING		<u>150.00</u>

ASPI SOLUTIONS, INC	16880	288.00
21 0109 1400 920 6840 810	Track Program Fee	288.00
Vendor Name ASPI SOLUTIONS, INC		<u>288.00</u>

ATLANTIC GOLF & COUNTRY CLUB	Atlantic5. 26.23	50.00
21 0109 1400 920 6660 810	H-10 Boys Golf Green Fees	50.00
Vendor Name ATLANTIC GOLF & COUNTRY CLUB		<u>50.00</u>

BEHRENDTS, AL	Behrens5.25. 23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name BEHRENDTS, AL		<u>160.00</u>

Bob, Burris	Burris5.24. 23	160.00
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RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
Bob, Burris	Burris6.5.23	110.00
21 0109 1400 920 6835 340	V Softball Official - 1 Game	110.00
Vendor Name Bob, Burris		<u>270.00</u>
BOND, DAWSON	Bond06.12.23	125.00
21 0109 1400 920 6730 340	9th Baseball Official	125.00
BOND, DAWSON	Bond5.30.23	210.00
21 0109 1400 920 6730 340	Freshman Baseball Official	210.00
BOND, DAWSON	BOND6.15.23	125.00
21 0109 1400 920 6730 340	9th Baseball Official	125.00
BOND, DAWSON	BOND6.16.23	125.00
21 0109 1400 920 6730 340	9th Baseball Official	125.00
Vendor Name BOND, DAWSON		<u>585.00</u>
BSN SPORTS	921280321,	6,251.02
	921280322,	
21 0109 1400 920 6600 618	Baseball, Soccer, Track Uniforms	6,251.02
Vendor Name BSN SPORTS		<u>6,251.02</u>
BUSCH, SCOTT	Busch6.13.23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name BUSCH, SCOTT		<u>160.00</u>
CDW GOVERNMENT, INC.	1CBMR70	208.01
21 0109 1400 920 6600 618	Activities Printer Toner	208.01
Vendor Name CDW GOVERNMENT, INC.		<u>208.01</u>
CONOVER, CASEY	Conover5.31.23	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
Vendor Name CONOVER, CASEY		<u>160.00</u>
DAVIS, DAVID	Davis5.25.23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name DAVIS, DAVID		<u>160.00</u>
FIRST BANKCARD - DEB DREY	194221152	700.00
21 9010 1400 920 6835 739	Softball Catcher's Gear	700.00
Vendor Name FIRST BANKCARD - DEB DREY		<u>700.00</u>
FIRST BANKCARD - HEIDI HARRIS	111-0079065-0300223	952.11
21 9010 1400 920 6835 618	Softball Pants	952.11
FIRST BANKCARD - HEIDI HARRIS	111-0103204-0220218	379.95
21 9010 1400 920 6730 618	Baseball Catcher's Equipment	379.95
FIRST BANKCARD - HEIDI HARRIS	19388	55.00
21 0109 1400 920 6840 810	IATC Membership - Track	55.00
FIRST BANKCARD - HEIDI HARRIS	20230613	1,432.75
21 0109 1400 910 6111 618	Adventureland Tickets - Vocal	1,432.75
Vendor Name FIRST BANKCARD - HEIDI HARRIS		<u>2,819.81</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
FIRST BANKCARD - OFFICE CARD 1	1/A-71559	28.94
21 0109 1400 920 6840 580	Girls State Track Meal	28.94
Vendor Name	FIRST BANKCARD - OFFICE CARD 1	<u>28.94</u>
FIRST BANKCARD - OFFICE CARD 2	82772967	460.32
21 0109 1400 910 6220 580	Band Hotel	460.32
Vendor Name	FIRST BANKCARD - OFFICE CARD 2	<u>460.32</u>
FIRST BANKCARD - OFFICE CARD 3	27689	90.00
21 0109 1400 920 6660 810	Girls Golf Practice Round	90.00
FIRST BANKCARD - OFFICE CARD 3	62855268	563.11
21 0109 1400 910 6210 580	HS Vocal Hotel and Food	563.11
FIRST BANKCARD - OFFICE CARD 3	Staybridge	517.55
21 0109 1400 910 6210 580	HS Vocal Travel	517.55
Vendor Name	FIRST BANKCARD - OFFICE CARD 3	<u>1,170.66</u>
FIRST BANKCARD - OFFICE CARD 4	20230613	1,925.42
21 0109 1400 920 6840 580	Boys State Track Hotel and Food	1,925.42
FIRST BANKCARD - OFFICE CARD 4	81537EE00410 5	163.20
21 0109 1400 920 6600 580	Tennis Regional Hotel and Food	163.20
Vendor Name	FIRST BANKCARD - OFFICE CARD 4	<u>2,088.62</u>
HANSEN, SUSAN	Hansen5.26. 23	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
Vendor Name	HANSEN, SUSAN	<u>160.00</u>
IA HIGH SCHOOL SPEECH ASSOC.	ME041323D.5. 16.23	50.00
21 0109 1400 920 6600 810	Speech Certificates	50.00
Vendor Name	IA HIGH SCHOOL SPEECH ASSOC.	<u>50.00</u>
IOWA FFA ASSOCIATION	26059	60.00
21 0109 1400 950 7407 810	Colt Registration	60.00
Vendor Name	IOWA FFA ASSOCIATION	<u>60.00</u>
IOWA HIGH SCHOOL MUSIC ASSOC	20230612	591.00
21 0109 1400 910 6210 810	IHSMA Solo/Small Ensemble Admission	295.50
21 0109 1400 910 6220 810	IHSMA Solo/Small Ensemble Admission	295.50
Vendor Name	IOWA HIGH SCHOOL MUSIC ASSOC	<u>591.00</u>
JIM STANLEY - STANLEY'S UPHOLSTERY	051523	275.00
21 9010 2640 920 6720 433	Windscreen Repair	275.00
Vendor Name	JIM STANLEY - STANLEY'S UPHOLSTERY	<u>275.00</u>
JOHNSON, CHRIS	Johnson5.30. 23	175.00
21 0109 1400 920 6730 340	V DH Baseball Official	175.00
JOHNSON, CHRIS	Johnson5.31. 23	160.00



Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
JOHNSON, CHRIS	Johnson6.8. 23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name JOHNSON, CHRIS		<u>495.00</u>
LOVETTE/GLS & ASSOC, GREG	20230612	200.00
21 9010 1400 920 6835 320	Softball Umpire Scheduling Fee	200.00
Vendor Name LOVETTE/GLS & ASSOC, GREG		<u>200.00</u>
MCDERMOTT, MIKE	McDermott5. 25.23	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
MCDERMOTT, MIKE	McDermott5. 30.23	175.00
21 0109 1400 920 6835 340	V Softball DH Official	175.00
MCDERMOTT, MIKE	McDermott6. 12.23	125.00
21 0109 1400 920 6730 340	9th Baseball Official	125.00
MCDERMOTT, MIKE	MCDERMOTT6. 16.23	125.00
21 0109 1400 920 6730 340	9th Baseball Official	125.00
Vendor Name MCDERMOTT, MIKE		<u>585.00</u>
MERRITT, DOUG	Merritt06. 08.23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
MERRITT, DOUG	Merritt6.13. 23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name MERRITT, DOUG		<u>320.00</u>
Municipal Golf Course	20230612	60.00
21 0109 1400 920 6660 810	Girls Golf Regional Fee	60.00
Vendor Name Municipal Golf Course		<u>60.00</u>
NATIONAL FFA ORGANIZATION	MDS302080	28.00
21 0109 1400 950 7407 810	FFA Grad Cords	28.00
Vendor Name NATIONAL FFA ORGANIZATION		<u>28.00</u>
PACE, RICK	Pace061323	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
Vendor Name PACE, RICK		<u>160.00</u>
PAULSEN, MARK	Paulsen06052 3	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name PAULSEN, MARK		<u>160.00</u>
PETERSEN, TRACE	Petersen0531 23	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name PETERSEN, TRACE		<u>160.00</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
PETRY, BYRON	Petry5.26.23	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
Vendor Name	PETRY, BYRON	<u>160.00</u>
PIPERRO, CHRIS	Piperro05262 3	175.00
21 0109 1400 920 6730 340	JV/V Baseball Official	175.00
Vendor Name	PIPERRO, CHRIS	<u>175.00</u>
RIDDELL ALL AMERICAN SPORTS CORP	951778824	596.37
21 9010 1400 920 6720 618	Football Helmet Reconditioning	596.37
Vendor Name	RIDDELL ALL AMERICAN SPORTS CORP	<u>596.37</u>
ROWEDDER, BRODY	Rowedder	175.00
21 0109 1400 920 6730 340	JV/V Baseball Official	175.00
Vendor Name	ROWEDDER, BRODY	<u>175.00</u>
SCHMITT MUSIC	5250298	125.05
21 0109 1400 910 6220 618	Band Reeds	125.05
Vendor Name	SCHMITT MUSIC	<u>125.05</u>
SHANTZ, STEVE	Schantz05302 3	175.00
21 0109 1400 920 6730 340	V DH Baseball Official	175.00
Vendor Name	SHANTZ, STEVE	<u>175.00</u>
SWEENEY, BOB	Sweene6.16. 23	110.00
21 0109 1400 920 6730 340	V Baseball Official	110.00
SWEENEY, BOB	Sweeney06052 3	160.00
21 0109 1400 920 6730 340	JV/V Baseball Official	160.00
Vendor Name	SWEENEY, BOB	<u>270.00</u>
SWEENEY, JEFF	Sweeney06052 3	110.00
21 0109 1400 920 6835 340	V Softball Official - 1 Game	110.00
Vendor Name	SWEENEY, JEFF	<u>110.00</u>
TRUE PITCH, INC.	TP-10855	1,154.60
21 9010 1400 920 6730 739	Baseball Mound/Plate Clay	1,154.60
Vendor Name	TRUE PITCH, INC.	<u>1,154.60</u>
TURNER, PHIL	Turner052423	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
TURNER, PHIL	Turner060823	110.00
21 0109 1400 920 6835 340	V Softball Official	110.00
Vendor Name	TURNER, PHIL	<u>270.00</u>
WAX, GARY	Wax053123	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
Vendor Name	WAX, GARY	<u>160.00</u>

RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
WEINRICH, JON	Weinrich0530 23	125.00
21 0109 1400 920 6730 340	Freshman Baseball Official	125.00
WEINRICH, JON	Weinrich6. 15.23	80.00
21 0109 1400 920 6730 340	9th Baseball Official	80.00
WEINRICH, JON	Weinrich6. 16.23	100.00
21 0109 1400 920 6730 340	V Baseball Official	100.00
Vendor Name WEINRICH, JON		<u>305.00</u>
WESTLAKE ACE HARDWARE	002601118900 55	42.99
21 9010 2640 920 6720 433	Baseball Sprinkler	42.99
Vendor Name WESTLAKE ACE HARDWARE		<u>42.99</u>
WHITEHILL, KEVIN	Whitehill1060 823	110.00
21 0109 1400 920 6835 340	V Softball Official	110.00
Vendor Name WHITEHILL, KEVIN		<u>110.00</u>
WILLIAMS - ASST PRINCIPAL, JUSTIN	Williams0525 23	160.00
21 0109 1400 920 6835 340	JV/V Softball Official	160.00
WILLIAMS - ASST PRINCIPAL, JUSTIN	Williams0530 23	175.00
21 0109 1400 920 6835 340	V DH Official	175.00
Vendor Name WILLIAMS - ASST PRINCIPAL, JUSTIN		<u>335.00</u>
WISOA	WISOA052423	36.00
21 9010 1400 920 6725 320	Soccer Officials	36.00
Vendor Name WISOA		<u>36.00</u>
WOOD, JONATHAN	Wood060323	110.00
21 0109 1400 920 6730 340	V Baseball Official	110.00
Vendor Name WOOD, JONATHAN		<u>110.00</u>
WOOD, RAY	Wood060323	110.00
21 0109 1400 920 6730 340	V Baseball Official	110.00
Vendor Name WOOD, RAY		<u>110.00</u>
Fund Number 21		<u>23,434.39</u>
Checking Account ID 3		<u>23,434.39</u>

## **700 - Purpose of Non-instructional and Business Services (no revisions)**

This series of the board policy manual is devoted to the goals and objectives for the school district's non-instructional services and business operations that assist in the delivery of the education program. These non-instructional services include, but are not limited to, transportation, the school lunch program and childcare. The board, as it deems necessary, will provide additional non-instructional services to support the education program. It is the goal of the board to provide non-instructional services and to conduct its business operations in an efficient manner.

Approved November 11, 2013

Reviewed ~~October 29, 2013~~ **May 17, 2023**

Revised November 26, 2018

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### **701.1 - Depository of Funds (no revisions)**

Each year at its annual meeting, the board will designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. The maximum deposit amount to be kept in the depository will be stated in the resolution. The amount stated in the resolution must be for all depositories and include all of the school district's funds.

It is the responsibility of the board secretary to include the resolution in the minutes of the meeting.

Approved November 11, 2013

Reviewed ~~October 29, 2013~~ **May 17, 2023**

Revised November 26, 2018

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### **701.2 - Transfer of Funds (significant revisions to reflect code changes)**

The board may loan monies between funds as it deems necessary. The board shall exercise this authority judiciously.

When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner. School district monies received for a specific purpose or upon vote of the people may only be transferred, by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.

**If all requirements for district use of funds under the Preschool Foundation Aid, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement or any discontinued fund teacher have been met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds by passage of a board resolution into the district's flexibility account in accordance with law. Before the expenditure of amounts in the flexibility account, the district shall publish notice of the time, date, and place of a public hearing on the proposed resolution approving said expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution approving the expenditures. The district will present a copy of the signed board resolution to the Department of Education.**

The District may transfer by board resolution from the general fund to the student activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association of Iowa Girls High School Athletic Union.

If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the board of directors of the school corporation for deposit in the general fund of the school corporation to be used for school district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.

The district may choose to request approval from the School Budget Review Committee to transfer funds to make a program whole, prior to its elimination.

Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by Oct. 1 following the end of the fiscal year.

~~A loan from one fund to the other will be at a rate of interest consistent with the state rate. The period of the loan shall be for a reasonable period and no longer than one year from the beginning date of the loan.~~

It is the responsibility of the board secretary to make recommendations to the board regarding transfers and to provide the documentation justifying the transfer.

Approved ~~November 11, 2013~~ **May 17, 2023**

Reviewed ~~October 29, 2013~~ **May 17, 2023**

Revised ~~November 26, 2018~~ **May 17, 2023**

Financial records of the school district are maintained in accordance with generally accepted accounting principles (GAAP) as required or modified by law. School district monies are received and expended from the appropriate fund and/or account. The funds and accounts of the school district will include, but not be limited to:

Governmental fund type:

- General fund
- Special revenue fund
  - Management levy fund
  - ~~Physical plant and equipment levy fund~~
  - Public education and recreation levy fund (PERL)
  - Student activity fund
- Capital projects fund
  - Physical plant and equipment levy fund (PPEL)
  - Secure and Advanced Vision for Education (SAVE)
- Debt service fund
- State penny sales tax fund

Proprietary fund type:

- Enterprise fund
  - School nutrition fund
  - Childcare fund
- Internal service fund

Fiduciary funds:

- ~~Trust or agency funds~~
  - Expendable trust funds
  - Nonexpendable trust funds
  - ~~Agency funds~~
  - Pension trust funds
- Custodial funds

Account groups:

- General capital assets account group
- General long-term debt account group

As necessary the board may, by board resolution, create additional funds within the governmental, proprietary and fiduciary fund types. The resolution shall state the type of fund, name of the fund and purpose of the fund.

The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Proprietary funds account for operations of the school district operated similar to private business, and they account for the

costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for fixed assets and long-term debt.

Approved November 11, 2013

Reviewed ~~October 29, 2013~~ **May 17, 2023**

Revised ~~November 26, 2018~~ **May 17, 2023**

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#### **701.4 - Governmental Accounting Practices (no revisions)**

School district accounting practices will follow state and federal laws and regulations, generally accepted accounting principles (GAAP) and the uniform financial accounting system provided by the Iowa Department of Education. As advised by the school district's auditor, determination of liabilities and assets, prioritization of expenditures of governmental funds and provisions for accounting disclosures shall be made in accordance with governmental accounting standards.

In Governmental Accounting Standards Board (GASB) Statement No. 54, the board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance - restricted, committed, assigned, and unassigned - while honoring constraints on the specific purposes for which amounts in those fund balances can be spent. A formal board action is required to establish, modify and or rescind a committed fund balance. The resolution will state the exact dollar amount. In the event, the board chooses to make changes or rescind the committed fund balance, formal board action is required.

The board authorizes the superintendent and school business manager to assign amounts to a specific purpose in compliance with GASB 54. An 'assigned fund balance' should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

It is the responsibility of the superintendent to make recommendations to the board regarding fund balance designations.

Approved: November 11, 2013

Reviewed: ~~October 29, 2013~~ **May 17, 2023**

Revised: November 26, 2018

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#### **702.1 - Cash in School Buildings (no revisions)**

The amount of cash that may be kept in the school building for any one day is sufficient for that day's operations. Funds raised by students are kept in the locked fireproof vault or locked fireproof cabinet in the building or in the Administrative Center.

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

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

Approved November 11, 2013

Reviewed ~~November 26, 2018~~ **May 17, 2023**

Revised November 26, 2018

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### **703.1 - Budget Planning (minor revisions to reflect new budget deadline of April 30 enacted by HF 718)**

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected.

A budget for the school district is prepared annually for the board's review. The budget will include the following:

- the amount of revenues to be raised by taxation;
- the amount of revenues from sources other than taxation;
- an itemization of the amount to be spent in each fund; and,
- a comparison of the amount spent and revenue received in each fund for like purposes in the two prior fiscal years.

It is the responsibility of the superintendent and the board secretary/treasurer to prepare the budget for review by the board prior to the April ~~15~~ **30** deadline each year.

Prior to the adoption of the proposed budget by the board, the public is apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April ~~15~~ **30**.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the



proposed budget and public hearing information at least 20 but no more than 10 days prior to the public hearing.

The board will adopt and certify a budget for the operation of the school district to the county auditor by April ~~15~~ 30. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and other proper authorities.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

Approved ~~November 11, 2013~~ May 17, 2023  
Reviewed ~~November 26, 2018~~ May 17, 2023  
Revised ~~November 26, 2018~~ May 17, 2023

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### **703.2 - Spending Plan (no revisions)**

The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.

Approved November 11, 2013  
Reviewed ~~November 26, 2018~~ May 17, 2023  
Revised November 26, 2018

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### **704.1 - Local, State, Federal, and Miscellaneous Revenue (no revisions)**

Revenues of the school district are received by the board treasurer. Other persons receiving revenues on behalf of the school district will promptly turn them over to the board treasurer.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. School district funds from all sources will not be used for private gain or political purposes.

Tuition fees received by the school district are deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year are set by the board based upon the superintendent's recommendation in compliance with current law. Tuition fees for summer school, driver's education and adult education are set by the board prior to the offering of the programs.

The board may charge materials fees for the use or purchase of educational materials. Materials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board when materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board a fee schedule for renting school district property.

Proceeds from the sale of real property are placed in the physical plant and equipment levy (PPEL) fund. However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than ten and no more than twenty days prior to the proposed public hearing. Notice of the public hearing must include the date, time and location of the public hearing, and a description of the proposed action. The proceeds from the sale of other school district property are placed in the general fund.

The board may claim exemption from the law prohibiting competition with private enterprise for the following activities:

- Goods and services directly and reasonably related to the educational mission;
- Goods and services offered only to students, employees or guests, which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- Goods and services, which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and,
- Sale of books, records, tapes, software, educational equipment, and supplies.

It is the responsibility of the superintendent to bring to the board's attention additional sources of revenue for the school district.

Approved November 11, 2013  
Reviewed ~~August 23, 2021~~ **May 17, 2023**  
Revised August 23, 2021

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## **704.2 - Debt Management (no changes)**

### DEBT LIMITS

#### Credit Ratings

The school district seeks to maintain the highest possible credit ratings for all categories of short- and long-term debt that can be achieved without compromising the delivery of services and the achievement of adopted objectives. The school district recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the school district is committed to ensuring that actions within their control are prudent.

#### Debt Limits

For general obligation debt, the school district's outstanding debt limit shall be no more than five percent (5%) of the actual value of property within the school district's boundaries, as prescribed in the Iowa constitution and statutory restrictions.

For revenue debt, the school district's goal is to provide adequate debt service coverage of at least 1.20 times the annual debt service costs.

In accordance with Iowa law, the school district may not act as a conduit issuer or issue municipal securities to raise capital for revenue-generating projects where the funds generated are used by a third party ("conduit borrower") to make payments to investors.

### PURPOSES AND USES OF DEBT

#### Capital Planning

To enhance creditworthiness and prudent financial management, the school district is committed to systematic capital planning intergovernmental cooperation and coordination and long-term financial planning.

#### Capital Financing

The school district may issue long-term debt for capital projects as authorized by Iowa law, which include, but are not limited to, the costs of planning, design, land acquisition, buildings,

permanent structures, attached fixtures or equipment, and movable pieces of equipment. Capitalized interest may be included in sizing any capital project debt issue. The types of debt instruments to be used by the school district include:

- General Obligation Bonds
- General Obligation Capital Loan Notes
- Bond Anticipation Notes
- Revenue Anticipation Notes
- School Infrastructure Sales, Services and Use Tax Revenue Bonds
- Lease Purchase Agreements, including Certificates of Participation

### Working Capital Financing

The school district may issue debt for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows. The school district shall strive to repay working capital debt by the end of the fiscal year in which the debt was incurred. A Working Capital Reserve may be included in sizing any working capital debt issue.

### Refundings

Periodic reviews of all outstanding debt will be undertaken to determine if refunding opportunities exist. Refunding will be considered (within federal tax law restraints) if and when there is a net economic benefit of the refunding or if the refunding is otherwise in the best interests of the school district, such as to release restrictive bond covenants which affect the operations and management of the school district.

In general, advance refundings for economic savings will be undertaken when a net present value savings exceeds three percent of the refunded debt can be achieved. Current refundings, which produce a new present value savings of less than three percent will be considered on a case by case basis taking into consideration bond covenants and general conditions. Refundings with negative savings will not be considered unless there is a compelling public policy objective for doing so.

## DEBT STANDARDS AND STRUCTURE

### Length of Debt

Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. Long-term debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed. All debt issued will adhere to state and federal law regarding the length of time the debt may be outstanding.

### Debt Structure

Debt will be structured to achieve the lowest possible net cost to the school district given market conditions, the urgency of the capital project, the type of debt being issued, and the nature and type of repayment source. To the extent possible, the school district will design the repayment of its overall debt to rapidly recapture its credit capacity for future use.

Generally, the school district will only issue fixed-rate debt. In very limited circumstances, the school district may issue variable rate debt, consistent with the limitations of Iowa law and upon a finding of the board that the use of fixed rate debt is not in the best interest of the school district and a statement of the reasons for the use of variable rate debt.

All debt may be structured using discount, par or premium coupons, and as serial or term bonds or notes, or any combination thereof, consistent with Iowa law. The school district should utilize the coupon structure that produces the lowest True Interest Cost (TIC) taking into consideration the call option value of any callable maturities.

The school district will strive to structure their debt in sinking fund installments for each debt issue that achieves, as nearly as practicable, level debt service within an issue or overall debt service within a particular classification of debt.

Derivatives (including, but not limited to, interest rate swaps, caps, collars, corridors, ceiling and floor agreements, forward agreements, float agreements, or other similar financing arrangements), zero-coupon or capital appreciation bonds are not allowed to be issued consistent with State law.

#### Decision Analysis to Issue Debt

Whenever the school district is contemplating the issuance of debt, information will be developed concerning the following four categories commonly used by rating agencies assessing the school district's credit worthiness, listed below.

Debt Analysis – Debt capacity analysis; purpose for which debt is proposed to be issued; debt structure; debt burden; debt history and trends; and adequacy of debt and capital planning.

Financial Analysis – Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditure trends; history and long-term trends of revenues and expenditures; evidences of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

Governmental and Administrative Analysis – Government organization structure; location of financial responsibilities and degree of control; adequacy of basic service provision; intergovernmental cooperation/conflict and extent of duplication; and overall planning efforts.

Economic Analysis – Geographic and location advantages; population and demographic characteristics; wealth indicators; types of employment, industry and occupation; housing characteristics; new construction; evidences of industrial decline; and trend of the economy.

## DEBT ISSUANCE

### Credit Enhancement

Credit enhancements (i.e., bond insurance, etc.) may be used but only when the net debt service on the debt is reduced by more than the costs of the credit enhancement.

### Costs and Fees

All costs and fees related to issuing the debt will be paid out of debt proceeds and allocated across all projects receiving proceeds of the debt issue.

### Method of Sale

Generally, all school district debt will be sold through a competitive bidding process. Bids will be awarded on a TIC basis providing other bidding requirements are satisfied.

The school district may sell debt using a negotiated process in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions of school district credit are unusually volatile or uncertain.

### Professional Service Providers

The school district will retain external bond counsel for all debt issues. All debt issued by the school district will include a written opinion by bond counsel affirming that the school district is authorized to issue the debt, stating that the school district has met all Iowa constitutional and statutory requirements necessary for issuance and determining the debt's federal income tax status. The bond counsel retained must have comprehensive municipal debt experience and a thorough understanding of Iowa law as it relates to the issuance of the particular debt.

The school district will retain an independent financial advisor. The financial advisor will be responsible for structuring and preparing all offering documents for each debt issue. The financial advisor retained will have comprehensive municipal debt experience, experience with diverse financial structuring and pricing of municipal securities.

The treasurer shall have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, rebate specialist, etc.) as necessary to meet legal requirements and minimize net debt costs. These services can include debt restructuring services and security or escrow purchases.

Compensation for bond counsel, financial advisor and other service providers will be as economical as possible and consistent with industry standards for the desired qualification levels.

## DEBT MANAGEMENT

### Investment of Debt Proceeds

The school district shall invest all proceeds received from the issuance of debt separate from the school district's consolidated cash pool unless otherwise specified by the authorizing bond resolution or trust indenture. Investments will be consistent with those authorized by Iowa law and the school district's Investment Policy to maintain safety of principal and liquidity of the funds.

### Arbitrage and Record Keeping Compliance

The treasurer shall maintain a system of record-keeping, reporting and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax-exempt or tax credit bonds. Federal tax compliance, record-keeping, reporting and compliance procedures shall include not be limited to:

- 1) post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
- 2) proper maintenance of records to support federal tax compliance;
- 3) investments and arbitrage compliance;
- 4) expenditures and assets;
- 5) private business use; and
- 6) designation of primary responsibilities for federal tax compliance of all bond financings.

### Financial Disclosure

The school district is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share comprehensible and accurate financial information. The school district is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Securities and Exchange Commission.

The Official Statements accompanying debt issues, Annual Audits, and Continuing Disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), Generally Accepted Accounting Principles (GAAP) and the Internal Revenue Service (IRS). The treasurer shall be responsible for ongoing debt disclosure as required by any Continuing Disclosure Certificate for any debt issue and for maintaining compliance with disclosure standards promulgated by state and federal regulatory bodies.

Approved November 11, 2013

Reviewed ~~November 26, 2018~~ **May 17, 2023**

Revised November 26, 2018

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#### **704.2R1 - Post-Issuance Compliance Regulation for Tax-Exempt Obligations (no revisions)**

##### 1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

- a) Be responsible for monitoring post-issuance compliance;
- b) Maintain a copy of the transcript of proceedings or minutes in connection with the issuance of any tax-exempt obligations and obtain records that are necessary to meet the requirements of this regulation;
- c) Consult with bond counsel, a rebate consultant, financial advisor, IRS publications and such other resources as are necessary to understand and meet the requirements of this regulation;
- d) Seek out training and education to be implemented upon the occurrence of new developments in the area and upon the hiring of new personnel to implement this regulation.

##### 2. Financing Transcripts' Filing and Retention

The board treasurer shall confirm the proper filing of an IRS 8038 Series return and maintain a transcript of proceedings and minutes for all tax-exempt obligations issued by the school district including, but not limited to, all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained until 11 years after the tax-exempt obligation documents have been retired. The transcript shall include, at a minimum:

- a) Form 8038;
- b) Minutes, resolutions and certificates;



- c) Certifications of issue price from the underwriter;
- d) Formal elections required by the IRS;
- e) Trustee statements;
- f) Records of refunded bonds, if applicable;
- g) Correspondence relating to bond financings; and
- h) Reports of any IRS examinations for bond financings.

### 3. Proper Use of Proceeds

The board treasurer shall review the resolution authorizing issuance for each tax-exempt obligation issued by the school district and the school district shall:

- a) Obtain a computation of the yield on such issue from the school district's financial advisor;
- b) Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub-fund, if applicable);
- e) Maintain records of the payment requests and corresponding records showing payment;
- f) Maintain records showing the earnings on, and investment of, the Project Fund;
- g) Ensure that all investments acquired with proceeds are purchased at fair market value;
- h) Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments do not exceed the yield to which such investments are restricted;
- i) Maintain records related to any investment contracts, credit enhancement transactions and the bidding of financial products related to the proceeds.

### 4. Timely Expenditure and Arbitrage/Rebate Compliance

The board treasurer shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued by the school district and the expenditure records provided in Section 2 of this regulation, above and shall:

- a) Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;

- b) Monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate if the school district does not meet the “small issuer” exception for said obligation;
- c) Not less than 60 days prior to a required expenditure date, confer with bond counsel and a rebate consultant, if the school district will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate. In the event the school district fails to meet a temporary period or rebate exception:
  - 1. Procure a timely computation of any rebate liability and, if rebate is due, file a Form 8038-T and arrange for payment of such rebate liability;
  - 2. Arrange for timely computation and payment of yield reduction payments (as such term is defined in the Code and Treasury Regulations), if applicable.

## 5. Proper Use of Bond Financed Assets

The board treasurer shall:

- a) Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) Monitor and confer with bond counsel with respect to all proposed bond financed assets;
  - 1. management contracts;
  - 2. service agreements;
  - 3. research contracts;
  - 4. naming rights contracts;
  - 5. leases or sub-leases;
  - 6. joint venture, limited liability or partnership arrangements;
  - 7. sale of property; or
  - 8. any other change in use of such asset.
- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

## 6. General Project Records

For each project financed with tax-exempt obligations, the board treasurer shall maintain, until three years after retirement of the tax-exempt obligations or obligations issued to refund those obligations, the following:

- a) Appraisals, demand surveys or feasibility studies;
- b) Applications, approvals and other documentation of grants;
- c) Depreciation schedules;
- d) Contracts respecting the project.

## 7. Advance Refundings

The board treasurer shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds. The board treasurer shall:

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel and a financial advisor;
- b) Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) Review the structure with the input of a financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure;
  - (1) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
  - (2) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
  - (3) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; and
  - (4) that the proposed issuance will not result in the issuer's exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes;
- d) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied;
- e) Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase,

the Board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;

- f) Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase of a guaranteed investment contract;
- g) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- h) After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

## 8. Continuing Disclosure

The board treasurer shall assure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The board treasurer will monitor material events as described in each continuing disclosure agreement and assure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than 10 business days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:

- a) Principal and interest payment delinquencies;
- b) Non-payment related defaults, if material;
- c) Unscheduled draws on debt service reserves reflecting financial difficulties;
- d) Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e) Substitution of credit or liquidity providers, or their failure to perform;
- f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices, or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
- g) Modifications to rights of Holders of the Bonds, if material;
- h) Bond calls (excluding sinking fund mandatory redemptions), if material and tender offers;
- i) Defeasances of the bonds;
- j) Release, substitution, or sale of property securing repayment of the bonds, if material;
- k) Rating changes on the bonds;
- l) Bankruptcy, insolvency, receivership or similar event of the Issuer;
- m) The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the

- ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
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### **704.3 – Investments (no changes)**

School district funds in excess of current needs are invested in compliance with this policy. The goals of the school district's investment portfolio in order of priority are:

- To provide safety of the principal;
- To maintain the necessary liquidity to match expected liabilities; and
- To obtain a reasonable rate of return.

In making investments, the school district will exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds that are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the treasurer to invest funds in excess of current needs in the following investments:

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- Qualified investment pool, including, but not limited to, Iowa Schools Joint Investment Trust Program (ISJIT);
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions; and,
- Obligations of the United States government, its agencies, and instrumentalities.

It is the responsibility of the treasurer to oversee the investment portfolio in compliance with this policy and the law.

The treasurer is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments including the percent of the investment portfolio by type of investment and by issuer and

maturities. It shall also be the responsibility of the treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

It is the responsibility of the superintendent to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district. It will also be the responsibility of the superintendent, in conjunction with the treasurer, to develop a system of investment practices and internal controls over the investment practices. The investment practices are designed to prevent losses, to document the officers' and employees' responsibility for elements of the investment process and address the capability of the management.

Approved November 11, 2013

Reviewed ~~October 29, 2013~~ **May 17, 20223**

Revised November 26, 2018

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#### **704.4 - Gifts, Grants, and 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 will have sole authority to determine whether the gift furthers the interests of the school district. The board reserves the right to turn away a gift, grant, and/or bequest that places an undue burden on the school district if the school district were to accept.

Gifts, grants, and bequests are 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 become the property of the school district. Gifts, grants, and bequests are administered in accordance with terms, if any, agreed to by the board.

The board also recognizes and supports the Red Oak Community School District Foundation, Inc., which has been established to accept grants, bequests, gifts, and other contributions.

Approved November 11, 2013

Reviewed ~~October 29, 2013~~ **May 17, 2023**

Revised November 26, 2018

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#### **704.5 - Student Activities Fund (no changes)**

Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the board. Students may use this revenue for purposes approved by the superintendent or superintendent's designee.

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

It is 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.

Approved November 11, 2013

Reviewed ~~November 26, 2018~~ **May 17, 2023**

Revised November 26, 2018

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#### **704.6 ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING (no revisions)**

The Red Oak Community School District Board of Education believes online fundraising campaigns, including crowdfunding campaigns, may further the interests of the district. Any person or entity acting on behalf of the district and wishing to conduct any fundraising campaign, online or otherwise, for the benefit of the district shall begin the process by seeking prior approval from the Superintendent. Any fundraising efforts conducted using the district's name, symbols, or imagery will be conducted in accordance with all policies, regulations and rules for fundraising within the district. Money or items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board, and will be used only in accordance with the terms for which they were given, as agreed to by the board.

Approval of requests shall depend on factors including, but not limited to:

- Compatibility with the district's educational program, mission, vision, core values, and beliefs;
- Congruence with the district and school goals that positively impact student performance;
- The district's instructional priorities;

- The manner in which donations are collected and distributed by the crowdfunding platform;
- Equity in funding; and
- Other factors deemed relevant or appropriate by the district.

If approved, the requestor shall be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign.

The requestor is responsible for compliance with all state and federal laws and other relevant district policies and procedures. All items and money generated are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

Legal Reference:

Iowa Code §§ 279.8; 279.42; 565.6.

Approved: August 23, 2021

Reviewed: ~~August 23, 2021~~ May 17, 2023

Revised: August 23, 2021

### **705.1 Purchasing and Bidding (significant revisions based recent bidding threshold revisions; note new regulations regarding suspension and debarment and the use of federal funds)**

The board supports economic development in Iowa, particularly in the local community. As permitted by law, purchasing preference will be given to Purchases by the school district will be made in Iowa for Iowa goods and services from a locally-owned businesses located within the school district or from an Iowa-based company that offers these goods or services if the cost and other considerations are relatively equal and they meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items as a part of response evaluation. Other statutory purchasing preferences will be applied as provided by law, including goals and reporting with regard to procurement from certified targeted small businesses, minority-owned businesses, and female-owned businesses.

Prior to August 15 of each year and after analyzing the school district's anticipated procurement level for the current fiscal year, the school board will set a goal of ten percent of the anticipated procurement level to be purchased from certified targeted small businesses. In determining the procurement level, the cost of utilities (heat, electricity, telephone and natural gas) and employees' costs will not be included. After the goal has been established, the superintendent will file the required Targeted Small Business Procurement form with the Department of Education by August 15.



By July 31 of each year, the superintendent will file a report with the Department of Education outlining purchases of goods and services from targeted small businesses for the previous fiscal year.

The school board and superintendent will encourage targeted small businesses that are not certified with the Department of Inspections and Appeals to become certified targeted small businesses.

### All Projects

It is the responsibility of the superintendent to approve purchases, except those authorized by or requiring direct board action. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories or attachments with an estimated cost of \$50,000 or more.

The superintendent will have the authority to authorize purchases without competitive bids for goods and services costing under \$5,000 without prior board approval. For goods and services costing more than \$5,000, the superintendent will receive, at a minimum, quotes of the goods and services to be purchased prior to approval of the board.

In the event that only one quotation or bid is submitted, the board may proceed if the quotation or bid meets the contract award specifications.

The contract award may be based on several cost considerations including, but not limited to the following:

- The cost of the goods and services being purchased;
- Availability of service and/or repair;
- The targeted small business procurement goal and other statutory purchasing preferences; and
- Other factors deemed relevant by the board.

When using federal Child Nutrition funds to purchase goods and services, dollars spent annually must be estimated. It is acceptable to categorize (e.g. groceries, milk, produce, small equipment, large equipment, supplies, and chemicals). A formal sealed bid procurement process is required when annual spending in the category exceeds \$25,000 annually. An informal process is used for all other purchases under the threshold annually. Documentation of informal procurement activity is kept on file.

### Public Improvement Projects

~~For goods and services utilized in~~ If the total estimated cost of a public improvement projects, as defined under Iowa law, ~~costing is less than \$57,000~~ **\$81,000** (or as outlined by law) ~~or less,~~

the superintendent shall receive quotes ~~of~~ **for** the goods and services to be purchased prior to approval **of the purchase** by the superintendent ~~or the board~~. **The board may award the contract in the best interest of the District.**

~~For goods and services utilized in~~ **If the total estimated cost of a** public improvement projects, as defined under Iowa law, ~~costing more is greater~~ than ~~\$57,000~~ **\$81,000** (or as outlined by law) and less than ~~\$139,000~~ **\$196,000**, the superintendent shall receive **at least two** competitive quotations **for the work in accordance with the process required under Iowa law** of the goods and services to be purchased prior to approval by the board. **The District will contract with** ~~purchase will be made from~~ the party submitting the lowest responsive, responsible quotation ~~based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, and other factors deemed relevant by the board.~~

~~For goods and services utilized in~~ **If the total estimated cost of a** public improvement projects, as defined under Iowa law, ~~costing more is greater~~ than ~~\$139,000~~ **\$196,000** (or as outlined by law), the superintendent shall receive competitive sealed bids **in accordance with the process required by Iowa law** of the goods and services to be purchased prior to approval of the board **awarding the contract for construction**. The purchase will be made from the party submitting the lowest responsive, responsible bid ~~based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, and other factors deemed relevant by the board.~~

The board and the superintendent will have the right to reject any or all bids, or any part thereof, and to re-advertise. If it is determined that a targeted small business which bid on the project may be unable to perform the contract, the superintendent will notify the Department of Economic Development. The board will enter into such contract or contracts as the board deems in the best interests of the school district.

**The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.**

Approved ~~November 11, 2013~~ **May 17, 2023**

Reviewed ~~October 29, 2013~~ **May 17, 2023**

Revised ~~November 26, 2018~~ **May 17, 2023**

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**705.1R1 Purchasing and Bidding Protest Procedure (originally approved March 8, 2021 due to ESSER requirements)**

- A. Any actual or prospective bidder, offeror, or contractor who considers himself to have been aggrieved in connection with the solicitation, evaluation, or award of a contract by the Red Oak Community School District may formally protest to the School Business Official of the Red Oak Community School District. Such protests must be made in writing and received by the School Business Official of the Red Oak Community School District within seven (7) days of the award of the contract. The protesting party must mail or deliver copies of the protest to the Red Oak Community School District, the State Agency, and other interested parties.
- B. In the event of a timely protest, the Red Oak Community School District shall not proceed further with the solicitation or award of the contract.
- C. A formal protest must be sworn and contain:
  - 1. A specific identification of the statutory or regulatory provision that the protesting party alleges has been violated.
  - 2. A specific description of each action by the Red Oak Community School District that the protesting party alleges to be a violation of the statutory or regulatory provision that the protesting party has identified.
  - 3. A precise statement of the relevant facts.
  - 4. A statement of any issues of law or fact that the protesting party contends must be resolved.
  - 5. A statement of the argument and authorities that the protesting party offers in support of the protest.
  - 6. A statement that copies of the protest have been mailed or delivered to the State Agency and all other identifiable interested parties.
- D. The Red Oak Community School District may settle and resolve the dispute over the solicitation or award of a contract at any time before the matter is submitted on appeal to the Board. The Red Oak Community School District may solicit written responses to the protest from other interested parties.
- E. If the protest is not resolved by mutual agreement, the Red Oak Community School District shall issue a written determination that resolves the protest.
  - 1. If the Red Oak Community School District determines that no violation of statutory or regulatory provisions has occurred, then the Red Oak Community School District shall inform the protesting party, the State Agency, and other interested parties by letter that sets forth the reasons for the determination.
  - 2. If the Red Oak Community School District determines that a violation of any statutory or regulatory provisions has occurred in a situation in which a contract has not been awarded, then the Red Oak Community School District shall inform the protesting party, the State Agency, and other interested parties of that determination by letter that details the reasons for the determination and the appropriate remedy.
  - 3. If the Red Oak Community School District determines that a violation of any statutory or regulatory provisions has occurred in a situation in which a contract has been awarded, then the Red Oak Community School District shall inform the protesting party, the State

Agency, and other interested parties of that determination by letter that details the reasons for the determination. This letter may include an order that declares the contract void.

F. The Red Oak Community School District shall maintain all documentation on the purchasing process that is the subject of a protest or appeal in accordance with the retention schedule of Red Oak Community School.

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### 705.1R2 Suspension and Debarment of Vendors and Contractors Procedure

In connection with transactions subject to federal suspension and debarment requirements, the district is prohibited from entering into transactions with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

When soliciting bids or otherwise preparing to enter into such a transaction, the superintendent or designee will use at least one of the following verification methods to ensure that any parties to the transaction are not suspended or debarred prior to committing to any sub-award, purchase, or contract:

1. Obtaining a certification of a party's compliance with the federal suspension and debarment requirements in connection with any application, bid, or proposal;
2. Requiring compliance with the federal suspension and debarment requirements as an express condition of any sub-award, purchase, or contract in question; or
3. Prior to committing to any sub-award, purchase, or contract, check the online Federal System for Award Management at <https://sam.gov/portal/SAM/##11> to determine whether the relevant party is subject to any suspension or debarment restrictions.

### 2 CFR Part 200 Subpart B-General Provisions 200.113 Mandatory Disclosures

A non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.) It is the responsibility of the Superintendent to timely report to the

relevant federal or pass through agency any violations of federal criminal law involving fraud, bribery or gratuity potentially impacting a federal grant.

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### **705.1R3 Using Federal Funds in Procurement Contracts**

In addition to the District's standard procurement and purchasing procedures, the following procedures for vendors/contractors paid with federal funds are required. When federal, state, and local requirements conflict, the most stringent requirement will be followed.

#### **2 CFR Part 200, Subpart D Subsection §200.318 (c)(1)**

No District employee, officer, or agent may participate in the selection, award and administration of contracts supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. District officers, employees, and agents may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, for situations where the financial interest is not substantial or the gift is an unsolicited item of nominal value, district employees must abide by all relevant board policies. Violation of this requirement may result in disciplinary action for the District employee, officer, or agent.

#### **2 CFR Part 200, Subpart D Subsection §200.320 (e)(1-4)**

Procurement for contracts paid with federal funds may be conducted by noncompetitive (single source) proposals when one or more of the following circumstances apply: (1) the item is only available from a single source; (2) public exigency or emergency will not permit the delay resulting from competitive bids; (3) the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or (4) after solicitation of a number of sources, competition is inadequate.

#### **2 CFR Part 200, Subpart D Subsection §200.321**

The District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include: (1) placing such businesses on solicitation lists; (2) soliciting such businesses whenever they are potential sources; (3) when economically feasible, dividing contracts into smaller tasks or quantities to allow participation from such businesses; (4) establishing delivery schedules that encourage participation by such businesses; (5) when appropriate, utilizing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the primary contractor to follow steps (1) through (5) when subcontractors are used.

The district will include the following provisions in all procurement contracts or purchase orders include the following provisions when applicable:

## 2 CFR Part 200 Appendix II

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal

Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the

employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in

connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See §200.322 Procurement of recovered materials.

#### §200.216 Prohibition on certain telecommunications and video surveillance services or equipment

(a) The district is prohibited from obligating or expending loan or grant funds to:

1. Procure or obtain;
2. Extend or renew a contract to procure or obtain; or
3. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

i. For purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunication equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

ii. Telecommunications or video surveillance services provided by such entities or using such equipment.

iii. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence of the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned by or controlled by, or otherwise connected to, the government of a foreign country.

(b) In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (I), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(c) See Public Law 115-232, section 889 for additional information.

(d) See also §200.471.



Generally, the school district will not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It is within the discretion of the board to determine when unique and unusual circumstances exist.

No purchase is made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.

Approved November 11, 2013

Reviewed ~~November 26, 2018~~ **May 17, 2023**

Revised November 26, 2018

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### **705.3 - Payment for Goods and Services (no revisions)**

The board authorizes the payment of claims against the school district for goods and services. The board will allow the payment after the goods and services have been received and accepted in compliance with board policy.

Claims for payment of freight, drayage, express, postage, printing, water, lights, telephone, rents, and payment of salaries pursuant to the terms of a written contract may be paid by the board secretary prior to formal audit and approval by the board. In addition, the secretary, upon approval of the board president, may issue warrants for approved registrations, claims offering a discount for early payment, approved travel expenses, approved goods and services delivered C.O.D. and other verified bills filed with the secretary when the board is not in session prior to payment of these claims and prior to audit and approval by the board. The board secretary will examine the claims and verify bills.

The secretary will determine to the secretary's satisfaction that the claims presented to the board are in order and are legitimate expenses of the school district. It is the responsibility of the secretary to bring claims to the board.

The board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.

It is the responsibility of the superintendent to develop the administrative regulations regarding this policy.

Approved November 11, 2013

Reviewed ~~November 26, 2018~~ **May 17, 2023**

Revised November 26, 2018

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**705.4 Credit and Procurement Cards** (new required policy per Iowa Constitution, Art. III, § 31.  
Iowa Code §§ 279.8, .29, .30. 281 I.A.C. 12.3(1).)

Employees may use school district credit cards and/or procurement cards (p-cards) for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to travel expenses related to professional development or fulfillment of required job duties, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district credit or procurement card must submit a detailed, itemized receipt in addition to a credit or procurement card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit or procurement card. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The school district may maintain a school district credit or procurement card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit or procurement card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district credit or procurement card for fueling school district transportation vehicles in accordance with board policy.

It is the responsibility of the superintendent to determine whether the school district credit or procurement card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit or procurement card used by the superintendent and the board is for appropriate school business.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit or procurement card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit or procurement card.

Approved

Reviewed

Revised

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## 705.5 Expenditures for Public Purpose (new policy requiring third reading)

The board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

The superintendent shall develop a process for approving expenditures of public funds. The board will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshment for district staff, even within district, should comply with the district's *Employee Travel Compensation* policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.

Approved

Reviewed

Revised

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## 705.5R1 Expenditures for Public Purpose

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration prior to expending funds.

### Reimbursements to an Individual

- Use of Credit/Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy 705.4 – *Credit and Procurement Cards*.
- Mileage: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.

- Travel accommodations: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- Food/Refreshments: Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.
- Apparel/Personal Items: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.
- Gifts: Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
- Retirement and Recognition Gifts: Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
- Honoraria: District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.

- Break Room Supplies: The purchase of perishable or disposable supplies for employee break rooms is primarily designed for individual consumption and is a personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.

#### Supplies for Public Areas

- Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the community.

#### Staff Parties/Receptions

- Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
- Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

#### School/ Student Activity Banquets

- School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the superintendent.

#### Memorial Gifts

- Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate.
- Memorial gifts of any sort other than flowers and a card are a personal expense.

#### Student Incentives

- It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be

gift cards or other monetary awards.

- Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.

### Meetings

- To the extent possible, meetings which span normal meal times should be avoided.
- Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol, and personal items not included as retirement or memorial gifts listed above.

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## 905.1 Community Use of School Facilities

The board promotes the concept of school facilities serving as a center for community activities. Therefore, groups or organizations in the community will be allowed to use school facilities when the following conditions are met:

1. The use in no way interferes with the district's educational and activity programs.
2. The use is consistent with state law and conforms to district regulations.
3. The use does not result in the facilities being over maximum capacity. If the use would result in the facilities being over maximum capacity, the various uses requested (by various groups or organizations) will be granted as the school district determines appropriate.
4. The group or organization is responsible and will exercise care in the use of the facilities.
5. The activity is supervised by an adequate number of adult sponsors.
6. No alcoholic beverages or controlled substances are available or used on school grounds.
7. Red Oak Community School District buildings and campus facilities are tobacco/nicotine-free. The use of tobacco and/or nicotine products (in any form) is prohibited.
8. The activity is confined to the area designated, and no school equipment or supplies are used except as approved in advance.
9. Any decorations or materials to be applied to the walls or floors must be approved in advance by the building principal.
10. Candles or other flammable materials shall be prohibited.
11. The activity is not a commercial profit-making venture by a taxable entity.
12. The use is not for private purpose or for personal gain.
13. A written application and agreement is executed, and approval is received in advance. A valid certificate of insurance is required.
14. The group or organization shall be responsible for paying for any damage or destruction to the school facilities.
15. The group or organization shall indemnify and hold the district harmless from any claims or charges arising from the actions or inactions of the group or organization.

Application and Arrangements. A written application must be filled out by the group or organization and approval received through the Administrative Center. The district reserves the right to withdraw approval.

Priority. Requests for use of school facilities for activities other than for the educational and activity program of the district (which shall always have precedence) shall receive priority scheduling as follows. Once an activity is scheduled, however, the district need not cancel the activity to make the facility available for a group with a higher priority.

1. **First Priority:** Meetings or activities for students, parents, and/or staff sponsored by recognized tax-exempt organizations which are affiliated with the district programs, such as:
  - Parent-Teacher Organizations

- Booster Clubs
  - Red Oak Education Association for meetings of the local association only.
  - Red Oak Support Staff Association for meetings of the local association only.
2. **Second Priority:** Adult education programs and other programs or training activities sponsored by tax-supported organizations, such as:
- Community College adult education classes
  - University/college educational programs
  - Green Hills Area Education Agency staff development activities
  - Law Enforcement Programs or Training sponsored at the City, County, or State Patrol levels, with a designated law enforcement official responsible for supervision
  - Armed Forces programs, other than recruitment or fundraising programs, that are open to the public and for which there is no admission charge
3. **Third Priority\*:** Educational and recreational programs which are sponsored by tax-exempt organizations, such as:
- Staff recreational programs
  - ~~City~~ Recreational **and club** programs
  - **YMCA recreational programs**
  - Church programs
  - Red Cross programs
  - Civic Clubs/Organizations
  - Meetings sponsored by governmental agencies to which the public is invited
  - Nonpublic schools for special purposes
  - Political meetings
4. **Fourth Priority:** Fund-raising activities and nonprofit making meetings and activities sponsored by commercial groups and parent-study groups sponsored by non-tax-exempt organizations.

Fees. Groups specified in the first priority are exempt from all rental and personnel fees. Groups specified in the second priority are exempt from all rental fees but will be charged for necessary personnel fees. Groups specified in the third and fourth priorities will be charged rental fees as set forth below and shall be charged for necessary personnel fees. Personnel fees include fees for the custodian(s), for food service workers if the kitchen is used, and for persons to operate public address systems, lighting, and special stage equipment. The rate shall be ~~\$25.00~~ **\$50.00** per hour.

Rental Fees:

		Second Priority	Third Priority	Fourth Priority
a.	Middle School Auditorium		<del>\$50.00</del>	<del>\$100.00</del>
b.	Senior Jr-Sr High Auditorium		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>
c.	<b>Auditorium Sound System</b>		<b>\$25.00</b>	<b>\$50.00</b>



c.	Inman/Middle School Gymnasium		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>
d.	Senior Jr-Sr High Gymnasium		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>
e.	Media Center		<del>\$50.00</del> <b>\$75.00</b>	<del>\$100.00</del> <b>\$125.00</b>
f.	Inman/Middle School Cafeteria (including kitchen)		<del>\$50.00</del> <b>\$75.00</b>	<del>\$100.00</del> <b>\$125.00</b>
g.	Senior High Cafeteria		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>
h.	Washington Intermediate Multi-Purpose Room		<del>\$50.00</del>	<del>\$100.00</del>
i.	General classrooms (all buildings)		<del>\$50.00</del> <b>\$75.00</b>	<del>\$100.00</del> <b>\$125.00</b>
j.	Inman Cafeteria		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>
k.	<b>Fieldhouse</b>		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>
l.	<b>Athletic Fields (per day)</b>		<del>\$50.00</del> <b>\$125.00</b>	<del>\$100.00</del> <b>\$175.00</b>

\*No fees will be charged for use of classrooms for after-school use (Monday-Friday from 3:15 p.m. to 4:45 p.m., during the school year), by Third Priority Groups which provide adult supervised activities for Red Oak Community School students. These groups will be charged a custodial fee if clean-up is required or if a custodian must stay beyond normally scheduled hours.

Third Priority Groups shall be eligible for a reduced-rate for multiple use requests. These rates shall be determined by the administration.

#### Football Stadium/Track Use.

A. Groups shall be charged the following rental fees for use of limited facilities at the football stadium:

- Third Priority - ~~\$50.00~~ **\$75.00**
- Fourth Priority - ~~\$100.00~~ **\$125.00**

The following facilities are included in the above user fee as needed:

- Stadium parking facilities
- Parking lots
- Ticket stations
- Players' benches
- Restrooms

B. Groups shall be charged the following rental fees for use of extended facilities at the football stadium:

- Third Priority - ~~\$50.00~~ **\$75.00**
- Fourth Priority - ~~\$100.00~~ **\$125.00**

The following additional facilities are included in the above use fee as needed:

- Athletic field and track
- Sound system

- Locker & shower rooms
- Press box
- Lights

The following conditions shall apply in addition to the general conditions outlined in this policy:

1. Any use of the track or football field must be approved in advance.
2. All concession rights and privileges are reserved by the district.
3. If designated by the district, the organization shall insure that police protection is provided and shall pay all such costs.
4. If rehearsals are necessary, arrangements shall be determined by the business office.
5. If any platforms, stages, chairs or additional stage equipment are needed, they shall be provided by the organization. Installation must be approved by the Maintenance Director.
6. The organization shall be required to provide public liability insurance naming the Red Oak Community School District as an "additional insured" through a company approved by the district with a minimum of \$100,000 property coverage.

## **Flexibility Account (HF 565)**

(Excerpted from Iowa Department of Education. "2017 Legislation: Funding Flexibility Provisions." January 2018.)  
[https://educateiowa.gov/sites/default/files/documents/Flexibility Legislation Guidance.pdf](https://educateiowa.gov/sites/default/files/documents/Flexibility%20Legislation%20Guidance.pdf)

2017 Iowa Acts chapter 154, House File 565 increased district flexibility in how unexpended, unobligated amounts from certain categorical funds can be used by creation and utilization of a Flexibility Account within the General Fund. Using this flexibility does require increased role of, and/or formal action by, the district's board of directors. Additional detail is provided in the following narrative.

### Moving funds to the Flexibility Account

Effective with the budget year beginning July 1, 2017 (fiscal year 2018), a school district may authorize transfer of all or any portion of unexpended, unobligated amounts remaining at the end the fiscal year ("end of a fiscal year beginning on or after July 1, 2017") from the following categorical funds to the Flexibility Account:

- I. Preschool Foundation Aid
- II. Professional Development Supplement
- III. Home School Assistance Program

Additionally, a school district may transfer all or a portion of any unexpended and unobligated moneys in any other school district fund or school district general fund account if the program, purpose, or requirements for the expenditure of such moneys have been repealed or are no longer in effect.

The legislation included specific requirements that must be met prior to the Board's authorization for transfer. Following are the requirements by categorical fund.

### Preschool Foundation Aid

The school district must have provided preschool programming during the fiscal year for which funding remains unexpended and unobligated to all eligible students for whom a timely application for enrollment was submitted.

### Professional Development Supplement

The school district must have met all professional development requirements of Iowa Code chapter 284.

### Home School Assistance Program

The school district must have met all statutory requirements for use of home school assistance program funding listed in Iowa Code 299A.12(2). This includes the following:

- a. Instruction for students and assisting parents with instruction.
- b. Support services for students and teaching parents and staff support services.

- c. Salary and benefits for the supervising teacher of the home school assistance program students (if part time, only for the portion of time in which the teacher is a home school assistance program teacher).
- d. Salary and benefits for clerical and office staff of the home school assistance program (if part time, only for the portion of time spent providing the home school assistance program).
- e. Staff development for the home school assistance program teacher.
- f. Travel for the home school assistance program teacher.
- g. Resources, materials, computer software and hardware, supplies, and purchased services that meet the following criteria:
  - 1. Are necessary to provide the services of home school assistance.
  - 2. Are retained as the possessions of the school district for its prekindergarten through grade twelve home school assistance program.

Additionally, the school district must have funded all requests for services and materials from parents or guardians of students eligible to access the program.

#### Using Funds That Are Moved to the Flexibility Account

Expenditures from the flexibility account shall be approved by resolution of the board of directors of the school corporation and shall be included in the budget certified in accordance with Iowa Code chapter 24.

Before the board of directors may adopt the resolution approving expenditures from the flexibility account, it must hold a public hearing on the proposed resolution. The proposed resolution must state the following:

- the original source and purpose of the funds
- the proposed use of such funds
- the amount of the proposed expenditure
- the fiscal year from which the transfer of such funds to the flexibility account occurred

The proposed resolution must also include a certification that the statutory requirements for each original source of the money proposed to be used have been met, have been repealed, or are no longer in effect.

The board is required to publish notice of the time and the place of the public hearing in the same manner as required in Iowa Code section 24.9. The form for the public hearing notices, which the Department is required to prescribe, is posted on the General Fund page of the Department's website under the "Flexibility Account" heading.

A copy of the approved resolution shall be provided by the board to the Department and shall be made available by the board for any audit performed under Iowa Code chapter 11.

RESOLUTION TO CONSIDER CONTINUED PARTICIPATION  
IN THE INSTRUCTIONAL SUPPORT PROGRAM

WHEREAS, the Board of Directors has determined that to continue the current level of services and to fund the ongoing programs of the School District, continuation of participation in the Instructional Support Program for a period of five years commencing with the 2024-2025 budget year is necessary and in the best interests of the District and its residents and students; and

WHEREAS, the Board of Directors wishes to consider continued participation in the Instructional Support Program as provided in Sections 257.18 through 257.21, Code of Iowa; and

WHEREAS, the authorization for the current Instructional Support Program will expire on June 30, 2024; and

WHEREAS, this Resolution sets forth the proposal of the Board of Directors, including the method that will be used to fund the program; and

WHEREAS, notice of the time and place of a public hearing must be published:

NOW, THEREFORE, it is resolved:

1. The Board of Directors wishes to consider continued participation in the Instructional Support Program as provided in Sections 257.18 through 257.21, Code of Iowa, for a period of five years, commencing with the 2024-2025 budget year (i.e., fiscal year ending June 30, 2025).
2. The additional funding for the Instructional Support Program for a budget year shall be determined annually and shall not exceed ten percent (10%) of the total regular program district cost for the budget year and moneys received under Section 257.14, Code of Iowa, as a budget adjustment for the budget year.
3. Moneys received by the District for the Instructional Support Program may be used for any general fund purpose.
4. The Instructional Support Program shall be funded by a combination of instructional support property tax levied annually upon the taxable property within the School District commencing with the levy of property taxes for collection in the fiscal year ending June 30, 2025, and an instructional support income surtax imposed annually, the percent of income surtax to be determined by the Board for each budget year to be imposed upon the state individual income tax of each individual income taxpayer resident in the School District on December 31, 2024, and each year thereafter.

5. The Secretary is authorized and directed to give notice of a public hearing to be held in the Red Oak Virtual Learning Center, Red Oak Jr./Sr. High School, 2011 North 8<sup>th</sup> Street, Red Oak, Iowa, on July 19, 2023, at 5:35 P.M.
6. Following the public hearing the Board intends to take action on the question whether to continue participation in the Instructional Support Program.

PASSED AND APPROVED this 21<sup>st</sup> day of June, 2023.

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President of the Board of Directors

ATTEST:

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Secretary of the Board of Directors

NEWSPAPER COPY TO BE PUBLISHED AFTER June 21, 2023 AND BEFORE July 19, 2023

NOTICE OF CONSIDERATION OF PROPOSAL TO CONTINUE PARTICIPATION IN THE  
INSTRUCTIONAL SUPPORT PROGRAM FOR THE RED OAK COMMUNITY SCHOOL DISTRICT

Notice is hereby given that the Board of Directors of the Red Oak Community School District, in the Counties of Montgomery, Page, and Pottawattamie State of Iowa, will hold a hearing upon its Resolution to Consider Continued Participation in the Instructional Support Program. The hearing will be held in the Red Oak Virtual Learning Center, Red Oak Jr./Sr. High School, 2011 North 8<sup>th</sup> Street, Red Oak, Iowa, on July 19, 2023, at 5:35 P.M.

The Board of Directors is considering continued participation in the Instructional Support Program as provided in Sections 257.18 through 257.21, Code of Iowa, for a period of five years, commencing with the fiscal year ending June 30, 2025.

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

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

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

RED OAK COMMUNITY SCHOOL DISTRICT

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Secretary of the Board of Directors



## 2023-2024 Red Oak Community School District Renewal

Coverage	2023 Premium	2022 Premium	\$ Change	% Change
Commercial Property*	\$ 145,815	\$ 104,313	\$ (41,502)	28%
General Liability	\$ 11,857	\$ 11,406	\$ (451)	4%
Commercial Auto	\$ 32,739	\$ 31,378	\$ (1,361)	4%
Worker's Compensation	\$ 69,096	\$ 79,301	\$ 10,205	-15%
Umbrella	\$ 5,190	\$ 6,260	\$ 1,070	-21%
Inland Marine	\$ 394	\$ 394	\$ -	0%
Errors and Omissions (linebacker)	\$ 18,446	\$ 15,196	\$ (3,250)	18%
Pollution	\$ 870	\$ 870	\$ -	0%
Crime	\$ 1,269	\$ 1,269	\$ -	0%
<b>EMC Total</b>	<b>\$ 285,676</b>	<b>\$ 250,387</b>	<b>\$ (35,289)</b>	<b>12%</b>
Excess Lines (\$5Mil - Old Rep.)	\$ 8,513	\$ 2,900	\$ (5,613)	66%
Equipment Maintenance (Jester)	\$ 109,661	\$ 96,423	\$ (13,238)	12%
Cyber (Jester)	\$ 5,263	\$ 4,245	\$ (1,018)	19%
<b>Jester Total</b>	<b>\$ 123,437</b>	<b>\$ 103,568</b>	<b>\$ (19,869)</b>	<b>16%</b>
<b>Total Across Policies</b>	<b>\$ 409,113</b>	<b>\$ 353,955</b>	<b>\$ (55,158)</b>	<b>13%</b>

\*\$2.5K Deductible (other than wind / hail) at 90% Co-insurance

### Exploring Opportunities / Insights

#### Property

School districts across the state who are loss free are experiencing a 20-25% increase in premium on average. ROCS D reflects an increase of 28% for the 2023-2024 policy period which is a direct reflection of revaluation of property based on market conditions. As an example, when EMC's replacement cost estimator tool was run for Inman, this property's valuation increased nearly \$6 Mil alone.

The 2023 renewal also comes with some changes in coverages / deductibles:

- Building deductibles will be \$2.5K unless their valuation exceeds \$10 Mil. For buildings valued >\$10Mil - <\$25 Mil, the deductible will be \$25K for Wind / Hail







related events per occurrence. For building valued >\$25 Mil - <\$50Mil, this specific deductible will be \$50K per occurrence.

- Deductible buy-down options are available at additional premium.
- Additional coverage limitations will apply to cosmetic damage to buildings with metal roofs.

### **Workers Compensation**

Experience Mod increased 21% across policy years 2021-2022 / 2022-2023 from 1.02 to 1.23. Entering into renewal years 2023-2024, the district's Mod is 1.21. Early discussion with administration centered on Pre-Work Screening Programs, but further conversations with EMC's Risk Management Team suggest that greater impact will be made in evaluating / assessing the district's Return to Work Program. Implementing this preventative programming will not only streamline processes for administration and employees but has proven to equate to cost savings for districts by reducing the amount paid out in claims.

- **EMC's Return to Work Program:** When workplace injury / illness occurs, expenses can add up quickly due to lost time, medical costs and hiring replacement workers. Implementing a proactive return to work program can help mitigate costs - improving experience. modification factor and save on compensation premiums.
  - Companies engaged in the program can save an average of \$462 per day off work for medical and indemnity costs.

### **Auto**

One change in coverage at renewal is that any student transport unit over 10-years-old will no longer be covered at replacement cost, rather, actual cash value will be used. Another opportunity to take advantage of the tools available to the district would be in the district's implementation of a fleet safety program.

- **EMC School Fleet Safety Program:** If Red Oak implements a School Fleet Safety Program, like the one provided by EMC's online template, employee injury and auto losses should diminish over time, saving the district countless premium dollars.
  - Programming includes guidelines for driver disqualification criteria and running motor vehicle records (MVRs).





- Preproduced training materials and on-demand videos help employees learn safety practices, with a goal of reducing auto claims, while freeing up administration to perform other critical functions.

**Cyber**

Although the premium for Cyber coverage hasn't increased for several years, the premiums presented here are estimates with final numbers awaiting the signed application from the Superintendent. The only change to operations that may impact premium centers around remote access to servers increasing from one employee to two at renewal.

**Umbrella / Excess Lines**

The 2023-2024 policy period will offer \$3Mil in Umbrella coverage. EMC will no longer offer Excess Lines coverage as a part of their portfolio.

**Loss Analysis / Policy Wide**

Based on last year's numbers, ROCSD sits at a 60% loss ratio - over a three-year period, the District is averaging a 73% loss ratio. EMC's goal is to have a district sustain a loss ratio of less than 45%. If the safety group performs well overall, dividends will be paid out to individual school districts. Upon pulling a 5-year Loss Run Report, the following breakout will help understand where loss mitigation efforts will be most impactful.

<b>Year</b>	<b>Incurred Loss</b>	<b># Claims</b>	<b>Auto</b>	<b>Property</b>	<b>GL</b>	<b>Linebacker</b>	<b>Workers Comp</b>
2023	\$ 132,471.00	21	4	1	1	1	14
2022	\$ 220,671.00	24	5	2	0	0	17
2021	\$ 42,273.00	17	2	3	2	1	9
2020	\$ 160,026.00	16	5	2	1	0	8
2019	\$ 45,514.00	10	5	0	1	0	4
<b>Totals</b>	<b>\$ 600,955.00</b>	<b>88</b>	21	8	5	2	52

Further analyzing the 5 years of loss run data, it is noteworthy that 52 of the 88 total claims are work comp related and represent 57% of the total claims paid, equaling \$341K.





### Speed Up Dismissal with Fewer Staff

The platform notifies teachers to send the right student out the moment their parent or bus arrives. This reduces the number of staff needed to run dismissal and speeds up dismissal safely.



### Increase Instructional Time

Teachers can redirect 15 minutes per day back into the learning process with a live feed of dismissal from their classroom. They get to spend less time on frustrating dismissal processes and more on teaching.



### Make Instant Dismissal Changes

Parents can make changes instantly to how their student goes home using the parent app. This minimizes custody issues and builds in safety by giving parents the control of approved delegates during pick up.



### Account For Every Student

When a student leaves by car, bus, walking, or to an after school program, it is time stamped and saved in a report. Their parent also receives a notification of their safe dismissal for peace of mind.



### Manage It All From One Place

Whether you're helping kids into cars or releasing students from the classroom, the platform lets you manage everything from one place, while integrating into systems and devices you already have.

### Equip Staff For Emergencies

Whether you have a campus intruder or inclement weather, communication is key. Enable staff to act quickly with a suite of tools on their devices: emergency alerts, panic button, staff instructions, and location services to ensure student safety.



### Communicate in Real Time

Whether there's a bus delay or closure, Pikmykid allows you to notify the right parents at the right time – straight from your dashboard.



### Minimize Front Office Calls

When plans change, parents can schedule and make updates from their app to how students will go home. This means no more office calls or miscommunications from notes to the classroom.



### Manage Absentees

The parent app automates the absentee process and enables staff to stay updated on all absentee students: when, why, and for how long.

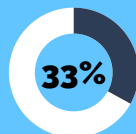


### Make Informed Decisions

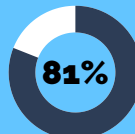
With a real-time reports of student's whereabouts, you have everything you need to make informed safety decisions and guarantee everyone is on the same page.



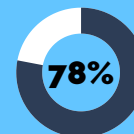
Transformation schools can feel...



less time spent in the car line for parents and staff



reduction in traffic congestion per school



of schools report a significant improvement in safety



of parents adopt the platform when fully implemented



5005 W Laurel St, Ste 204,  
Tampa FL 33607

### Pricing Quote

Quote Name	Inman Primary and Elementary School Quote 1 Year	Created Date	6/9/2023
Bill To Name	Inman Primary School - Red Oak, Iowa	Ship To Name	Inman Primary School - Red Oak, Iowa
Bill To	900 Inman Drive Red Oak, Iowa 51566 United States	Ship To	900 Inman Drive Iowa, Iowa 51566 United States
		Expiration Date	7/31/2023

Product	District / School	Quantity	Start Date	End Date	List Price	Discount	Total Price
Premium Implementation & Onboarding (10-day)	School	2.00	7/1/2023	7/31/2023	\$750.00	100.00%	\$0.00
Pikmykid Small Daily Safety & Emergency Operation Solution	School	1.00	7/1/2023	6/30/2024	\$1,950.00		\$1,950.00
Pikmykid Daily Safety & Emergency Operation Full Solution w/Hall Pass	School	1.00	7/1/2023	6/30/2024	\$4,700.00		\$4,700.00

Discount	18.40%
Total Price	\$6,650.00
Grand Total	\$6,650.00

#### Subscription Term

#### Subscription terms:

**Agreement Start Date:** The initial subscription term commences on the date of execution of this agreement or the Activate Date. Access to service shall remain in effect during the license term or the License Activation date mentioned in the quote. The required annual subscription term is predicated upon our substantial up-front costs and commitments associated with set-up of the Pikmykid system and the customization of your school portal. Accordingly, the annual subscription fee is not refundable and is deemed earned upon establishment of your school portal with at least one user. Client agrees to pay Pikmykid the applicable fees set forth on this annual license agreement, within thirty (30) days of the Invoice Date.

**Renewal Term and Fees.** Upon the expiration of the initial term, and each extension of the term, this Agreement shall automatically renew and the term shall be extended for an additional period equal to the initial term, upon the same terms and conditions contained herein. If you do not want the term of this Agreement to renew, you must give us written notice of non-renewal not less than sixty (60) prior to the scheduled end of the agreement term. If

PikMyKid decides on non-renewal of agreement, the company will provide your institution with email notice within the same time frame.. Pikmykid will issue an invoice 30 days prior to renewal. Pikmykid shall have the right to increase the price of the services upto 5% at renewal.

**Billing:** All fees are invoiced in USD. You will be invoiced per the Fee Schedule below and are due within 30 days of the invoice date. If applicable, sales tax shall be assessed on your invoice to comply with the sales tax laws and regulations in your state. Your Implementation shall be suspended if Fees for your Initial Term are not received within 30 days of the invoice due date, and Your Account shall be suspended and inaccessible if such Fees are not received within 45 days of the invoice due date. Fees for Renewal Terms shall be invoiced 30 days in advance of the start date of the Renewal Term, and shall be due by the start date of the Renewal Term.

**Services included with this license:** Your subscription includes access to training materials, technical support services and guided product implementation.

Premium implementation if added to quote: Includes up to 3 hours of **Premium implementation services for first year** (Configuration, Set-up, and Account management) to be used within 30 days of implementation start date<sup>\*1</sup>. This is sufficient to meet the needs of most organizations. If necessary, additional hours above that threshold can be purchased through Pikmykid at \$150/hr for account service or \$250/hr for engineering/ data management work.

**Data setup:** Unless listed above, SIS integration or data mapping support is not included in the Services.

**Standard implementation** includes virtual webinar-based training recording for any of the products Pikmykid Support & Client Success\*2 is included complimentary with your paid subscription are:

- Year-round access to training videos, launch checklists & best practice tips
- Access to Freshdesk Knowledge Base with articles to Prepare, Launch & Manage
- Access to Walk-Thru tutorial videos built-in to the product
- Access to Phone call support for up to 2 named staff contacts during standard business hours
- Parent App Email support 24x7
- School staff email support during standard business hours

**Client Success services include:**

- Annual (30-min, virtual) account review every 3 months once onboarded with your dedicated Success Representative each year\*2. These hours can be utilized towards consulting, training and configuration changes; packs of additional Consulting hours can be purchased as needed.
- Q/A Sessions with process experts - Access up to 3 Pre-scheduled group townhall style Q/A sessions every year, where we discuss best practices and help school consult with our process experts. School tap into process used by other schools too.
- Quarterly webinar style product walkthrough – Access to product walkthrough webinars for any new features

\*2 Consulting hours do not roll over year to year. Support tiers are subject to change on an annual basis.

**Additional services that might be included if Emergency alert services purchased are:**

- Monthly Fire drills using emergency reunification
- Up to 5 Emergency text messaging and text to voice messages annually at each site meets the needs of most organizations and included in the contract value for notifying parents and staff about inclement weather alerts or others requiring emergency dismissal schedule. If necessary for higher levels of usage, additional packages of messages or calls can be purchased through Pikmykid
- Emergency services covers one incident per site. “Incident” means a single event (or transaction) that requires human interaction by a monitoring center agent or that results in a direct connection to a 911 center agent (i.e., an escalation), and is measured on a per call (transactional) basis.

**Signature:**

Quote Accepted by Name:

Billing Contact Name:

Billing Contact Email:

Is PO required (Y/N)?:

Please specify the Co-Op name if you are using one for this purchase?:

Date Signed:

Signer Title:

Billing Contact Title:

Billing Contact Phone #:

Tax Exempt (Y/N)?:

What is your Fund Source for this Purchase?:

**Security & Student Data Protection Statement**

Pikmykid works hard to stay up to date on the newest technology in order to evolve our system to be the industry setting standard for school dismissal. We use state-of-the-art technologies every day to ensure the highest level of safety for schools & students.

We host our client data securely and exclusively in ISO 27001 and FERPA compliant data centers. We also use enterprise grade firewalls to prevent unauthorized access to our servers. Using SSL (TLS 1.2 standard) for all requests sent from our various applications to our servers to ensure all your data is securely encrypted during transmission. Our goal is to keep student information as secure as possible, allowing schools to provide quality education while we take care of the security details for them. Our application runs in Microsoft IIS, using a principle of least privilege.

Pikmykid's system allows only specific protocols and ports to communicate with our servers, thus many protocols are disabled by default, allowing the minimum attack surface area to be exposed. Application layer security is provided through accounts using authentication protocols that uniquely identify each user of the system and require each user to have a strong password and limited access. Using this authentication, we are able to specify different levels of authorization for our various user types as well as individual users.

In the database, all passwords are salted for added security. Salting the password is essential in that if the database were ever compromised, the users' passwords will not be revealed, the practical implication of this is that many people use the same password for multiple systems - so the potential of abuse of any passwords is prevented by using this one-way salt. The user security sessions also expire so a user is not logged into the system indefinitely. Patches and updates are applied regularly to all our servers to prevent new exploits from being used to gain access to our system. We pride ourselves on excellence when it comes to our standards for safety, and we plan to never let this falter.

Pikmykid is committed to staying up to date on all security protocols to prevent data breaches. However, in the event of a data breach administrators at both the district and individual school level will be immediately notified and our team will begin identifying and correcting the breach without delay. The Pikmykid team will also provide password reset support to all accounts if deemed necessary or at the request of those affected. The Pikmykid team upon learning of a data breach will immediately initiate Breach Protocol to remedy all issues and provide full support during the process with continuous updates to users.

The detailed Terms and Privacy conditions for the software can be found here

<https://schools.pikmykid.com/pikmykid/account/termsconditions>

## Pledge to Safeguard Student Data

### Pikmykid Commits To:

- Not collect, maintain, use or share student personal information beyond that needed for authorized educational/school purposes, or as authorized by the parent/student.
- Not sell student personal information.
- Not use or disclose student information collected through an educational/school service (whether personal information or otherwise) for behavioral targeting of advertisements to students.
- Not build a personal profile of a student other than for supporting authorized educational/school purposes or as authorized by the parent/student.
- Not make material changes to school service provider consumer privacy policies without first providing prominent notice to the account holder(s) (i.e., the educational institution/agency, or the parent/student when the information is collected directly from the student with student/parent consent) and allowing them choices before data is used in any manner inconsistent with terms they were initially provided; and not make material changes to other policies or practices governing the use of student personal information that are inconsistent with contractual requirements.
- Not knowingly retain student personal information beyond the time period required to support the authorized educational/school purposes, or as authorized by the parent/student/schools.
- Collect, use, share, and retain student personal information only for purposes for which we were authorized by the educational institution/agency, teacher or the parent/student.
- Disclose clearly in contracts or privacy policies, including in a manner easy for parents to understand, what types of student personal information we collect, if any, and the purposes for which the information we maintain is used or shared with third parties.
- Support access to and correction of student personally identifiable information by the student or their authorized parent, either by assisting the educational institution in meeting its requirements or directly when the information is collected directly from the student with student/parent consent.
- Maintain a comprehensive security program that is reasonably designed to protect the security, privacy, confidentiality, and integrity of student personal information against risks – such as unauthorized access or use, or unintended or inappropriate disclosure – through the use of administrative, technological, and physical safeguards appropriate to the sensitivity of the information.
- Require that our vendors with whom student personal information is shared in order to deliver the educational service, if any, are obligated to implement these same commitments for the given student personal information.







# School Dismissal Manager™

## Master Services Agreement

A PRODUCT OF HORIZON MARKETING GROUP

**DATE:** 6/15/2023

**TO:** Red Oak Community School District

**FROM:** Horizon Marketing Group, Inc.

**RE:** School Dismissal Manager™ Master Services Agreement

**Effective Date:** This agreement is effective upon execution ("Effective Date") between Horizon Marketing Group, Inc. ("Horizon") and Red Oak Community School District ("School" or "You"), and shall remain in effect for an initial term of one (1) year beginning with the 2023 – 2024 school year.

**School Dismissal Manager™:** Horizon shall provide School with access to School Dismissal Manager ("SDM"). SDM is a web-based tool that allows parents to securely log in and advise their School when there is a change to their child's normal dismissal routine. Additionally, SDM has an email and text messaging alert system for the Schools to use if they desire. SDM is designed to display properly in the latest versions of Internet Explorer, Google Chrome, Firefox, and Safari. SDM also provides a mobile-sensitive web application for parents who want to use the system from smartphones and tablets. SDM also provides native Android and iOS apps for parents to use.

School will upload (and Horizon will assist as needed) their respective roster database export to SDM and follow the on-screen instructions to set up the School after year one. Note: necessary data that is NOT within the SIS will need to be provided by the School. Also, if a direct link to an SIS is implemented, the campus level users be restricted from editing student and parent data directly from the SDM administrative dashboard as it would potentially overwrite the nightly update data. Direct links to School's SIS system will be at an additional cost if needed.

Horizon will train the administrative staff (group sessions) in the use of the Admin system via phone and screen share at a mutually agreeable date and time prior to the activation of SDM. Additional training is available on a time and materials basis.

There is a "Contact Us" link on the parent interface page on SDM. If a parent sends a message through this link, the message will be sent to School with a copy to Horizon. Horizon does monitor those messages for issues relating to system or technical problems but will communicate ONLY with School if deemed appropriate. Horizon will NOT communicate directly with parents. Primary responsibility for parent inquiries rests with School.

FastLane allows for 'check in' as parents and guardians arrive at car line. The system will integrate the specific dismissal data for each day and merge it with the appropriate drivers and display for both classroom and administrators assisting in car line itself. Once in the cars, student can be "dismissed" and the live report will remove the car/driver from the queue.

**Fees:** School shall pay Horizon the following fees based on two (2) schools on an annual basis for aforementioned SDM features. These fees will cover SDM deployment, hosting and support for one school for one 10 month school year.

Annual Fees:

Set up, Training and support for one (1) school for one year	\$2,500
	X2
<b>Total:</b>	<b>\$5,000</b>

*Other* If School requests a programming, custom reporting or functionality change to SDM or requires any other services not previously defined in this agreement, School shall pay Horizon's then current hourly rates for those services. This includes roster data manipulation assistance if required. The pricing for such services shall be agreed to under separate cover.

*Taxes* School is responsible for payment of any and all sales, use, transfer, privilege, tariffs, excise, and/or other taxes and all duties, whether international, national, state, or local if applicable.

*Payment* School shall be invoiced the annual fees in May of the current School year for the upcoming year or at execution of this agreement (and fees for additional training and/or custom programming, if any). Thereafter, School will be issued an invoice for the following year's Annual fees in May of each year for the coming year. All payments are non-refundable. All payments made to Horizon under this Agreement shall be in United States currency in the form of company check and are non-refundable, cashier's check, electronic wire transfer, and/or credit card payment. Payments not made within sixty (60) days shall be subject to late charges equal to the lesser of i) one and one-half percent (1.5%) per month of the overdue amount; or ii) the maximum amount permitted under applicable law. Horizon may suspend all services on seven (7) days' written notice until the amounts outstanding are paid in full.

**\*\*Horizon may modify the Annual Subscription Fee after the initial term upon thirty (30) days advance written notice to School.**

**Promotion:** School agrees that Horizon shall have the right to indicate in its promotional/marketing materials, including but not limited to [www.schooldismissalmanager.com](http://www.schooldismissalmanager.com), that School is currently or has been a user of SDM.

**Term and Cancellation of Service:** Service shall begin at a mutually agreed upon date. School agrees to the term selected.

**Limitation of Liability:** TO THE FULLEST EXTENT ALLOWED BY FLORIDA LAW IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER OR ANY THIRD PARTY, FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR CONNECTED IN ANY WAY WITH THIS AGREEMENT AND/OR THE SERVICES PROVIDED HEREUNDER INCLUDING BUT NOT LIMITED TO DAMAGES FOR LOSS OF PROFITS, GOODWILL, USE, DATA OR OTHER INTANGIBLE LOSSES. THE TOTAL LIABILITY FOR ALL DAMAGES, LOSSES, AND CAUSES OF ACTION (WHETHER IN CONTRACT, TORT (INCLUDING

NEGLIGENCE), OR OTHERWISE) TO THE OTHER SHALL NOT EXCEED THE TOTAL PRICE OF THE SERVICES RENDERED AS DEFINED IN THIS AGREEMENT.

### **School's Responsibilities:**

As a condition to School 's use of SDM, School agrees that:

- A. It has full authority to enter into this Agreement and does not require additional approvals.
- B. It will be the sole, authorized user of its account. School is responsible for maintaining the confidentiality of any administrative user name and/or password used for accessing SDM, and is fully responsible for all activities that occur under its password or account. School agrees to immediately notify Horizon of any unauthorized use of its password or account or any other breach of security. Should School authorize any third party to use its account, School hereby agrees to supervise all usage thereof.
- C. It will not use SDM in a manner that could disable, overburden, or impair SDM or interfere with any other party's use and enjoyment of SDM.
- D. It will not, on its own or through a third party, attempt to reverse engineer SDM.

### **Horizon's Reservation of Rights:**

A. Horizon reserves the right at any time to terminate or suspend School 's use of SDM and/or any parent/guardian's use of SDM if you/they engage in activities that (Horizon concludes, in its discretion and consultation with School) violates this Agreement, may cause damage to SDM or may cause damage to any other third party.

B. Horizon reserves the right in its sole discretion to review, improve, modify, or perform upgrades to SDM. Horizon reserves the right to shut down, or discontinue, temporarily or permanently, SDM or any content or information on SDM. Horizon will advise School by notice on the SDM login screen no fewer than fourteen (14) days in advance if it intends to shut down SDM for more than 24 hours and/or discontinue SDM, either temporarily or permanently. School agrees that Horizon shall not be liable to School or any third party for any modification or discontinuance of SDM.

C. Horizon may assign its rights and responsibilities under this Agreement without prior advance notice to School .

**Privacy of Information:** SDM does not disclose personally identifiable or private information of parent/guardian users and/or their children to third parties, including third party advertisers, except where such disclosure may be compelled by law or court order and/or where it is necessary, in Horizon's discretion, to protect the safety of a child. Personally identifiable information includes: name, address, telephone number, email address, physical address, child's name, age, grade, teacher, School and dismissal information. Horizon, however, may provide non-identifiable geographic and demographic information to third parties such as: the number of Schools using SDM in a certain geographic region, the number of families using SDM in a geographic region, and general demographic information of the users in a particular region (e.g., there are 12 School s using SDM in the Hartford, Connecticut area and the children attending such School s range in grades K-6). This non-identifiable information may be shared with advertisers/potential advertisers on the SDM tool. For more information regarding Privacy, please refer to SDM's Privacy Policy on [www.Schooldismissalmanager.com](http://www.Schooldismissalmanager.com).

**Intellectual Property Rights:** The back-end programming of SDM, as well as any artwork, text, video, audio, copy, graphics, images, logos and other information created by Horizon (other than logos/graphics created on behalf of or by School), is owned by Horizon and is protected by copyright and other intellectual property laws under both United States and foreign laws. Any use of the information and the content on SDM not expressly permitted by this Agreement is a breach of this Agreement and may violate copyright, trademark, and other laws. All rights not expressly granted herein are reserved to Horizon.

**Indemnification:** Horizon agrees to defend, indemnify, and hold School, its affiliates, officers, directors, employees, agents, licensors, and suppliers harmless from and against any claims, actions or demands, liabilities and settlements including without limitation, legal fees and costs, that is the result of Horizon's willful, wanton or reckless conduct, negligence or a violation of this Agreement.

**Miscellaneous:**

A. Horizon is concerned about the privacy and safety of children when they use the Internet. Schooldismissalmanager.com is intended for parent/adult use only and parents/adult users should take steps to ensure that usernames and passwords are not provided to children under the age of 13. Horizon does not knowingly accept personally identifiable information from users who are under the age of 13.

B. The headings in this Agreement are for convenience and reference only. They shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

C. This Agreement is governed by the laws of the State of Florida without respect to its conflict of laws principals. You expressly agree that exclusive jurisdiction for any dispute with Horizon or in any way relating to your use of SDM, resides in the courts of Pinellas County in the State of Florida and you further agree and expressly consent to the exercise of personal jurisdiction in the courts of Pinellas County in the State of Florida in connection with any such dispute including any claim involving Horizon or its affiliates, subsidiaries, employees, contractors, officers, directors or agents.

D. If any provision of this Agreement is found to be invalid by any court having competent jurisdiction, the invalidity of such provision shall not affect the validity of the remaining provisions of this Agreement, which shall remain in full force and effect.

E. No waiver of any of this Agreement shall be deemed a further or continuing waiver of such term or condition or any other term or condition.

F. This Agreement as well as any written amendments to this agreement, constitutes the entire agreement between the parties with regard to the subject matter hereof. No other agreements, representations, or warranties have been made by either party to the other with respect to the subject matter of this agreement, except as referenced herein. This agreement may be amended only by a written agreement signed by both parties.

G. This Agreement may be executed in counterparts each of which shall be deemed an original and all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto as of the Effective Date set forth below.

**Red Oak Community School District**  
**604 S. Broadway**  
**Red Oak, IA 51566**

**HORIZON MARKETING GROUP, INC.**  
**3900 14<sup>th</sup> Street NE**  
**St. Petersburg, FL 33703**

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Signature

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Signature

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Name and Title

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Name and Title

Date:

Date:



# 2023 Legislative Platform



## 2023 Legislative Beliefs

### PUBLIC EDUCATION

Public education is the foundation of our democratic society and the key to successful futures for Iowa children. Quality public schools strengthen our communities and are the cornerstone of any sound economic development policy. The state must put public education first and provide sufficient funding and support services to provide all students with a world-class education. The state should provide full funding to public schools to meet the evolving needs of public-school students before additional financial support of nonpublic schools is provided.

Iowa's public schools are the backbone of our communities and provide quality education for Iowa students and:

- Operate under the guidance of locally elected board members who are entrusted with taxpayer dollars for the purpose of improving student achievement and skill proficiency for all students.
- Welcome all students regardless of race, religion, gender, gender identity, sexual orientation, socio-economic status, or disability.
- Provide parents and taxpayers with accountability and transparency for the use of taxpayer dollars.

All schools that receive any public funds, including property taxes, state aid or federal monies, should be subject to the same governance and educational standards as public-school districts.

### EDUCATIONAL EQUITY

The promise of public education is for every child to succeed. As locally elected leaders, school boards are uniquely positioned to set expectations for educational equity, ensuring that each child is given supports and interventions based on need. Educational equity requires that discriminatory practices, barriers, prejudices, and beliefs be identified and eradicated. Leaders must hold themselves accountable for deliberate actions, including the examination of policies and practices, intentional allocation of resources according to student need, support for rigorous curriculum and instruction, and engagement of families and communities.

## GOVERNANCE

Iowa has one of the finest public educational systems in the United States. The federal government, governor, General Assembly, Iowa Department of Education, school boards, professional educators and the public should strive to keep it strong. There must be a proper balance of state and federal control designed to ensure quality and a standard of education for all students, with local control which allows local school boards flexibility and decision-making authority to innovate and adapt to local needs and community values.

School districts are governed by boards that, as elected representatives, must be responsive and responsible to the citizens of the school district. Citizen involvement is the key to our representative form of government.

Local boards are, within the guidelines established by state law, vested with the authority to make the final decision on matters pertaining to a school district, area education agency (AEA) or community college. Local board members, who are closely connected to students, families and the communities in which they live, are best capable of understanding student needs and identifying effective solutions. The statutory duties and responsibilities of the local board cannot be delegated to persons who are not elected by the voters of the school district.

Locally elected school boards must have control over the content and management of their educational program, including the calendar and the flexibility for innovation and decision-making. A leadership team composed of the superintendent, principals and supervisory personnel working with the board is necessary for the efficient operation of the school district. Locally elected school boards should have the authority to determine the school calendar to best meet student needs, including but not limited to school start dates, year-round schools, and the use of virtual learning opportunities in response to natural disasters, weather or other emergencies.

## SCHOOL CHOICE

Iowa law provides sufficient choice through public charter schools, open enrollment, home school assistance, postsecondary enrollment options and nonpublic school alternatives. Additional investments in tax credits for nonpublic tuition or other options are not necessary to provide educational choice.

## SCHOOL BOARD MEMBERS

School districts and board members are entrusted with public funds for the purpose of improving student outcomes including but not limited to student academic achievement and skill proficiency, and the school board is responsible for overseeing such improvement.

Through original research and a close evaluation of highly effective board practices across the country, IASB recognizes the following six essential roles of effective school boards and encourages all Iowa board members to incorporate these principles in carrying out the mission of public education in their communities:



- **Setting Clear, High Expectations:** The board sets a vision which expresses a commitment to high expectations, consistently communicates the expectations, sets clear and focused goals and focuses on improving instruction.
- **Belief that All Children Can Learn:** Effective boards have strong shared beliefs and values about what is possible for students and their ability to learn. Board members expect to see improvements in student achievement as a result of implemented initiatives.
- **Creating the Conditions that Support Successful Teaching and Learning:** The board creates the conditions for success by showing commitment via board actions, resource allocations, a strong communications structure, and system alignment; provides quality, research-based professional development for educators; builds commitment and focus throughout the system and stays the course, solving problems along the way so improvements have time to work.
- **Holding the System Accountable for Student Success:** The board uses data and monitoring to hold the system accountable and to make decisions at the board table; identifies clear, understandable indicators that the board will accept as evidence of progress and success; and supports and monitors progress regularly at the board table with staff leaders.
- **Building Collective Will:** Within the school staff and throughout the community, the board creates widespread awareness and urgency of the improvement required to meet students' needs, instills hope that it's possible to change, and connects with and engages the community in a frank and ongoing effort to encourage each facet to fulfill its responsibility.
- **Leading and Learning Together as a Board/Superintendent Team:** Effective school boards lead as a united team with the superintendent with strong collaboration and mutual trust. The board also establishes board learning time around school improvement efforts, engages in deep conversations about the implications of learning, and leads thoughtful policy development.

## ELECTIONS

Participation in the democratic process is integral to the success of schools. School districts have a responsibility for promoting more community involvement in the election process to foster better-informed citizens and greater ownership in public education. Student achievement should drive decisions that impact school elections.

In keeping with the principles of democracy, IASB is committed to the concept of each vote having equal value and a simple majority vote as sufficient to determine election or taxation decisions.

School board elections should coincide with the opening of school. Due to boundary differences and to help maintain the nonpartisan status of school board elections, they should be separate from any other election.

School board members should be elected in a non-partisan manner in which decisions are based on the best interest of the school and students without regard to party affiliation. Boards should have less than a majority of board members elected in any one year.

School boards should have flexibility to determine when special elections are necessary and to schedule these to best suit the district's needs. There should be a minimum of four special election dates per calendar year for bond referendums, votes on levies, and revenue purpose statements and filling school board vacancies.

## IOWA ASSOCIATION OF SCHOOL BOARDS

IASB is committed to statewide leadership to ensure high achievement for all Iowa students. IASB recognizes that school boards are in a strategic position to bring about continuous improvement in public education through governance, public policies, and advocacy.

We believe that IASB is the organization most appropriate to deliver training and board development to school board members about their role and responsibilities to contribute to high student achievement.

## SCHOOL DISTRICT ORGANIZATION

School boards, and the residents of the school districts involved, have the primary responsibility to determine the makeup and boundaries of school districts and attendance centers.

The school board and the citizens of a school district assess the quality and extent of its educational program and determine whether the school district continues to operate within its present geographical boundaries.

In order to reduce costs and maintain or enrich quality education, IASB encourages school districts to share administrators, teachers, equipment, facilities and transportation, including the scheduling of joint classes and extracurricular activities. Sharing does not necessarily lead to eventual reorganization.

IASB believes school district reorganization, dissolution or sharing may be in the best interest of Iowa's public school students when:

- The best interest of students is the most important factor considered.
- The reorganization or dissolution is voluntary—initiated and voted upon by the citizens of the school districts involved.
- The state offers sufficient incentives to make the reorganization or sharing financially attractive to the school districts involved.

Geographical issues are considered, including minimizing the amount of travel time by students and allowing for continued community participation by the communities involved.

## PUBLIC RECORDS AND OPEN MEETINGS

Every citizen has the right to examine and copy all public records. The news media may publish public records unless the law expressly limits the right or requires public records to be kept confidential.

The schools belong to the people - the citizens and taxpayers of the school district. The public has the right to know what decisions are being made regarding the education of their young people and the expenditure of their tax dollars. School districts should have the ability to determine the method of public notice dissemination that maximizes public access to records at a minimal cost to the district.

Although it may not always be easy to publicly consider and discuss some of the tough issues confronting school boards, school boards should be responsive to the open meetings and public records policy established in state law. Compliance with the intent of the public records and open meetings law is best achieved through education, training and consistent enforcement.

## SCHOOL FUNDING

School finance decisions, whether at the local, state or federal level, should put student achievement first in all decisions. Iowa's school funding system must provide all Iowa children an equal opportunity to a quality public school education. The funding system must recognize that a high-quality public education is the first and foremost economic engine of our state.

A sufficient funding system provides equitable, sufficient, predictable, and timely funding, based on these foundational principles:

**Equity:** Iowa should fund public education with a student-driven formula, ensuring Iowans that the education of each student is supported equitably. The formula must provide sufficient revenue to cover the actual cost of the educational program, including on-time funding for districts experiencing increasing enrollment. The state should allow school districts with declining enrollment to maintain sufficient funding so the school district can adjust operations to meet student needs. The state should minimize the disparity for property taxpayers due to variances in property valuation per pupil.

**Excellence and Opportunity:** School finance must provide for continuous improvement of classroom instruction and promote excellence. A critical attribute of increasing the achievement of all children is the skill level of teachers and administrators in the school. Therefore, the school funding system must provide for the professional training and development of teachers and administrators, and school improvement that will promote Iowa as a national leader in public education.

**Stability:** The school funding system must continue to be a fair balance between property taxes, which are a stable and reliable revenue source, and other revenue sources. Iowa school boards are grateful for categorical funds but encourage the state to provide resources through the funding formula to maximize local flexibility and provide growth through an equity-based system. School districts should have spending authority for any reduction in state funding.

**Efficiency:** A diverse system of school finance helps schools control costs. To ensure well-managed and efficient schools, the school funding system must encourage cooperative ventures and the

pooling of resources and services. The school funding system must address increased costs due to inflation and other economic factors.

**Local Control:** State funding must support local control. Locally elected school boards should have the authority to utilize and allocate funding to best meet the needs of students. If the state decides to intervene in local education policy, any mandated changes, particularly those taking energy and focus away from real comprehensive school improvement and student achievement, must be fully funded by the state without a shift from other education resources.

## SCHOOL INFRASTRUCTURE

The state has a role to ensure that all Iowa public school students have equitable access to high-quality educational programs, provided in safe, efficient, accessible, and technology-ready facilities that promote student learning.

Revenues from the Secure an Advanced Vision for Education (SAVE) fund provide school districts with a stable, long-term, and equitable funding stream for infrastructure purposes and should not be negatively altered or discontinued.

## EDUCATION'S ROLE IN ECONOMIC DEVELOPMENT

Growth focused on economic stability, wealth creation, entrepreneurship and knowledge-based enterprises is a vital objective for the state of Iowa. Our public schools contribute to the growth of Iowa's economy through the education and development of our children and by providing good jobs. Our public-school districts are often the largest employer in many Iowa communities.

A quality public education system is both a key factor contributing to Iowa's quality of life and is a critical attractor of business to Iowa. While education contributes to Iowa's economy, it is also dependent upon economic growth for securing sufficient financial resources to provide quality education services.

Public education and economic growth are interdependent. It is therefore imperative that Iowa invest in viable and sustainable economic development and foster partnerships between education and the private sector.

Collaboration between public schools and the business community can enhance students' knowledge of career paths and future employment opportunities.

## EDUCATIONAL STANDARDS AND ACCOUNTABILITY

It is the responsibility of local school boards to ensure that all students are educated for success in a 21st-century global society. Collaboration between Pre-K-12 and postsecondary institutions should be encouraged to help increase student opportunities.

School boards must ensure that their district operates from clear, measurable student learning standards and improvement goals; sufficient resources are allocated to improve instruction; and there is public accountability for improved results for students.

It is appropriate for the state to establish high and rigorous educational standards for the accreditation of public and nonpublic schools. Standards should be designed to ensure that all students have the opportunity to receive the educational program that meets their needs. The students of Iowa who attend public and nonpublic schools should receive their education instruction from licensed teachers. All public-school accreditation standards must also be applied to nonpublic schools.

Data collection and reporting is necessary to improve instruction and increase student achievement. Data collection and reporting is valuable when:

- It is possible to accurately determine student achievement gains, gaps between subgroups and level of attainment for all students;
- Purposes are clearly understood and worthy;
- Assessments are aligned with the intended purposes;
- Results are easily accessible to maximize school district use of the information to provide quality professional development and improve instruction; and,
- Results lend themselves to widespread understanding and evaluation by all school stakeholders.

The state or federal government must not use single-source data to issue sanctions, make generalizations about student performance or shift resources away from schools that require support to improve learning.

Iowa school districts should have the opportunity to comply with standards using various structures and mediums, including sharing and interactive telecommunications.

IASB supports assessment systems that measure student growth for all students, also known as value-added growth or gain, to improve student outcomes by driving professional development, teacher and administrator evaluation, and school improvement decisions.

## **EDUCATION TECHNOLOGY**

Technology is an important tool in providing a quality education. School districts must have equitable access to technology. Access includes provision of hardware and software, technological support staff and access to a variety of Internet, broadband and network services including the Iowa Communications Network (ICN).

Administration of the ICN should continue to prioritize educational access above other users. The state has a role in ensuring equitable access to technology and should provide sufficient resources to

purchase technology, support school technology plans and include professional development for educators on how to use technology to improve instruction and student outcomes.

## EARLY CHILDHOOD

Exposure to education in the first years of life is critical, and young children have an innate desire to learn. That desire can be supported or undermined by early experiences.

Research indicates that high-quality early childhood education promotes intellectual, language, mathematical, physical, social, emotional, and creative development, cultivates a child's curiosity and desire to learn, and builds a strong foundation for later academic and social success. The state plays a critical role by defining and supporting quality early childhood education programs.

## STUDENTS

All students can achieve at high levels when the state, local school boards and communities provide resources and support to ensure each child's success in school. It is the responsibility of school boards to meet the needs of every student. It is the responsibility of parents/guardians and communities to work collaboratively with school districts to meet the needs of every student.

## SCHOOL SAFETY

IASB believes that schools must be a safe environment for all students, staff, and visitors.

Each member of the school and community must take a holistic approach to school safety by providing schools with resources, quality leadership, and united support for the development of a locally determined approach to ensure a safe and secure learning environment for all children. IASB supports a comprehensive view of safety that considers threats such as:

- Crime and violence;
- Hazards such as natural disasters or accidents;
- Health risks such as pandemics; and
- Internal threats such as bullying, unintentional biases and adverse childhood experiences.

Security planning efforts must include prevention, preparedness, mitigation, and response efforts. These planning efforts must be practiced, evaluated, and updated on an ongoing basis. All individuals in the school community must be well-trained and knowledgeable of the best practices in school safety.

While all members of the school community benefit from accurate and timely information on safety efforts, school boards must have the authority to maintain appropriate levels of confidentiality to protect security plans and measures.

## TEACHER QUALITY

IASB believes, and research confirms, that teacher quality is the most important factor in determining a child's academic success.

It is the responsibility of the school board through the superintendent and administrators to ensure teachers in their district are qualified for the job they are hired to do. School boards have the authority to set high performance standards and expect demonstrated academic and instructional excellence from their teachers.

Therefore, boards need to ensure teachers, as a part of their job, continuously and collaboratively study content, instruction and the effect on students based upon identified student needs.

It is a board responsibility to expect and confirm that the district is fully implementing the Iowa Core Standards and Iowa Professional Development Model for the purpose of improving instruction measured by improved student achievement.

Quality teaching is essential to high student achievement. In order to recruit the best and the brightest teachers into Iowa and the profession, keep the best and the brightest teachers we now have, and increase respect for the profession that most impacts our children's future, IASB strongly advocates for school funding levels sufficient to pay competitive wages. In addition, IASB believes school boards must focus on ensuring a school culture that supports engaging educators in decision making, providing teachers with leadership opportunities and professional development, and exploring compensation and evaluation systems designed to enhance performance and retention.

## EDUCATOR PREPARATION AND LICENSURE

IASB supports improved alignment between teacher preparation and the PK-12 education systems. Preparation programs should be evaluated continually with the objective of providing training that reflects innovative and proven education methods designed to assess and maximize student achievement. Student needs must drive preparation programs. School boards, teacher preparation institutions, and the state must cooperate to ensure teachers obtain the knowledge and skills they need to teach to ensure all children can learn. Educators should be prepared to effectively teach the wide variety of students in Iowa classrooms. All Iowa educators must have the appropriate licensure, endorsements and accreditation from the board of educational examiners.

## PERSONNEL EVALUATION

School employees must be accountable for raising student achievement. An objective evaluation of all employees, performed on a regular basis, benefits the employee and the community and assists students in obtaining a quality education. IASB supports the right of school boards to exercise their authority to set standards of performance and establish rules of conduct for all employees.

Administrators or their designees must have the authority and resources to evaluate personnel whom they supervise.

## EMPLOYEE RELATIONS AND COLLECTIVE BARGAINING

Labor and employment laws should balance the rights of the employees with the rights of management, with an emphasis on student achievement and student safety. Positive labor relations enhance the ability of employees and school boards to work together for improved student achievement. Ideally, collective bargaining should end in a voluntary settlement between parties.

School boards should be guaranteed sufficient management rights necessary to operate the school district efficiently and effectively. Labor and employment laws should balance the rights of the employees with the rights of management, with an emphasis on student achievement and student safety.

The results of collective bargaining should be to:

- Advance excellence and equity in public education with the outcome of improved student achievement for all.
- Reflect sound research and proven best practices with a demonstrated positive impact on improving student achievement.
- Promote accountability by all for improved student outcomes.
- Include a regular evaluation of the impact of changes on student achievement.
- Preserve the constitutionally protected due process rights of school boards.
- Promote safe, healthy, effective, and respectful work environments for students and staff.

## BENEFITS

It is important to establish employee benefits necessary to attract and retain qualified employees. Benefits paid and contribution rates should maintain the actuarial soundness and affordability of employee benefit programs.

Unemployment compensation benefits should be reserved for those who experience sudden and unexpected job loss. It should not be extended between academic terms to employees who have contracts for less than 12 months or who have reasonable assurance of continued employment.

Substitute employees should not be eligible for unemployment compensation.

School district employees whose employment is terminated because of a reduction or realignment of staff, or for other reasons that would qualify them for unemployment compensation benefits, should be eligible to receive such benefits on the same basis as employees in private sector employment.



## DEPARTMENT OF EDUCATION

A State Board of Education, made up of laypersons, determines and adopts necessary rules and regulations for the proper enforcement and execution of the provisions of school laws, and adopts and prescribes standards for carrying out the provisions of the school laws. The State Board of Education must seek advice and counsel from a broad range of citizens and educational organizations in the formulation of rules and policies.

The Department of Education (DE) plays a significant role in facilitating school improvement efforts and supporting school districts, area education agencies and community colleges.

The DE should cooperate with IASB, area education agencies, community colleges, the federal government and state to streamline requests for information.

The DE should consider other student achievement measures, such as value-added or growth measures, for all students, in defining and negotiating the Iowa plan for school district compliance with federal requirements.

By its very nature, the DE is a state regulatory agency; however, Congress and the General Assembly should carefully consider the number and size of the regulatory tasks assigned to the DE and financially support the tasks assigned, including the provision of sufficient staff.

## AREA EDUCATION AGENCIES

Area education agencies (AEAs) are highly important in helping develop curriculum. AEA assistance to local schools in the areas of emerging technology, professional development and curriculum assessment is of vital importance to assist schools with the mandates of the federal Every Student Succeeds Act.

AEAs are established to provide school districts with specified services in special education, media, and other educational areas. Apart from special education, the Legislature and the Department of Education must not require these agencies to perform services that are regulatory in nature.

AEAs must retain their primary function as support agencies for local school districts, including developing and delivering services and programs to support local school improvement plans.

School improvement is a key strategy to meeting economic, political, and societal needs. AEAs can assist public schools with career development and transitions to facilitate business/community collaborations offering further opportunities for students.

The governance structure of AEAs must continue to be tied closely to PK-12 public school districts with students who receive the benefits of AEA services. AEAs should not be merged with community colleges. Directors of PK-12 school boards should continue to elect AEA directors.

AEAs should be assured of equitable, consistent, and timely funding and receive adequate funding for mandated programs and services.

## COMMUNITY COLLEGES

Community colleges are an integral part of public education and are strong partners with Pre-K-12 schools in the delivery of career and technical education and of enhanced educational offerings at the high school level through concurrent enrollment. As such, they must be funded by both state and local sources in a consistent and equitable manner.

## FEDERAL GOVERNMENT

Generally, IASB opposes a centralization of decision making on local and state educational issues in the federal bureaucracy and the United States Congress. Iowa citizens have the ability and desire to make decisions affecting the education of their young people. IASB urges Congress, the President of the United States and the U.S. Department of Education to support local control of school districts, continue the commitment to local flexibility, and reward local efforts to improve student achievement. If the federal government decides to intervene in state and local education policy, any mandated changes, particularly those taking energy and focus away from real comprehensive school improvement and student achievement, must be fully funded by federal dollars without a shift from other education resources.

Iowa schools should receive the federal commitment to help with the cost of educating students with special education needs combined with the federal support equal to other states, based on student needs, to maintain our level of educational excellence. The federal government should not impose intrusive or unnecessarily restrictive or prescriptive laws governing our community schools.



# 2023 Legislative Resolutions

## STUDENT ACHIEVEMENT AND ACCOUNTABILITY

### 1. STUDENT ACHIEVEMENT

Iowa students benefit from rigorous content standards and benchmarks that reflect the real-world knowledge and skills students need to graduate from high school prepared for college, trade school, military service, or to enter the workforce. We support state policies to:

- Provide technical assistance for school districts to fully implement the Iowa Content Standards which define what students should know and be able to do in math, science, literacy, social studies, and 21st century skills.
- Ensure research-based professional development that provides educators with training, support and time to work together.
- Support intensive, high-quality tutoring to improve student literacy and math proficiency.
- Continue evidenced-based literacy materials to help improve student achievement.
- Expand programming for career and technical education and apprenticeships.
- Ensure assessments are aligned to high expectations, improve and align instruction, and quality professional development.
- Support curriculum decisions that are made by locally elected school boards.
- Allow a consideration process that engages stakeholders, the Department of Education, and the state board of education in new graduation requirements.
- Provide full access to technology and online learning through Infrastructure investments, including:
  - Provide incentives to expand service with a priority on those areas with access to the slowest speeds.
  - Guarantee minimum download and upload speeds as a condition to receive grant funding or other financial incentives.

## **2. PRESCHOOL**

Research demonstrates that children who take part in early childhood education are more likely to succeed in school. We support state policies to:

- Ensure all school districts have the capacity to serve all 4- and 5-year-olds.
- Allow districts to provide services such as full-day programming, transportation and wraparound care.
- Additional support and resources to provide the necessary behavioral and educational services to 2-5 year olds.

## **3. EARLY LITERACY**

Early literacy programs are the building block for future student achievement. To achieve the goal of all students meeting literacy expectations by the end of third grade, we support state policies to:

- Enhance development and research on best practices for improving proficiency in early literacy strategies.
- Increase support for professional development and classroom intervention strategies focused on implementing best practices for early literacy in grades PK-3.
- Continue to focus on programs funded by the early intervention block grant program with flexibility to use those funds for other PK-3 literacy programs if approved by the school board.

## **4. ENGLISH LEARNERS**

The demographics of Iowa students are ever-changing, and an increasing number of our students do not speak English as a first language. We support state policies that ensure success for these students with the expansion of programming for English-learners (EL) until the students reach proficiency.

## **5. SCHOOL SAFETY**

Every student and staff member should have a safe and secure environment in which to learn and work. We support state policies to:

- Expand resources and evidence-based training for staff and adults working with students to address behavioral issues.
- Provide early identification, intervention, and school violence prevention programs.
- Enhance flexibility for schools to work with parents, the community, law enforcement and emergency personnel to institute safety measures in and around schools.
- Provide evidence-based school safety training for students and staff.

- Allow maximum flexibility and equitable distribution of resources to meet student, staff and building safety needs.

## **6. DROPOUT/AT RISK**

School boards strive to provide every student with the services they need to remain in school, progress, and graduate to become productive citizens. We support state policies to:

- Include dropout prevention and funding for at-risk students in the foundation formula and the socio-economic status as a factor in determining a student's at-risk status.
- Equalize the ability of all districts to generate dropout prevention funds.

## **7. MENTAL HEALTH**

Student mental health issues are increasing and impacting student achievement. To address these concerns, we support state policies that would establish comprehensive school and community mental health systems to offer preventative and treatment services to:

- Increase access to in-school and telehealth services.
- Increase access to mental health professionals via in-person or telehealth visits.
- Improve awareness and understanding of child emotional and mental health needs through ongoing teacher, administrator, and support staff training.
- Integrate suicide prevention and coping skills into existing curriculum.
- Support the mental health needs of educators and staff.
- Provide a comprehensive mental health resources clearinghouse for schools and community providers.
- Expand training that includes a referral plan for continuing action provided by mental health professionals outside of the school district.
- Designate a categorical funding stream for mental health professionals serving students and ongoing teacher, administrator, and support staff mental health training.
- Support development of a mental health workforce to provide services to children.

## **8. SPECIAL EDUCATION**

All students deserve a world-class education, regardless of disability. To ensure the success of students receiving special education services, we support policies that will:

- Ensure predictable and timely state funding that is reflective of the actual cost and needs of these students, including educational programming and healthcare.

- Support federal funding that covers 40% of the cost of educating students receiving special education services through the Individuals with Disabilities Education Act (IDEA).
- Modernize and fully fund IDEA by emphasizing improved outcomes for students with disabilities.

## 9. SHARING AND REORGANIZATION

Many school boards face the difficult task of providing educational opportunities to every student because of declining enrollment. Rural districts rely on sharing and reorganization incentives to provide a world-class education to their students. We support state policies that will:

- Continue sufficient incentives and assistance to encourage sharing or reorganization between school districts, including the establishment of regional schools.
- Expand maximum supplementary weighting and increase the number of positions eligible for operational sharing incentives.

## 10. AREA EDUCATION AGENCIES

Area education agencies (AEAs) provide essential services to PK-12 students. We support state policies that provide full and equitable funding across all area education agencies to provide essential services in a cost-effective manner to students and school districts including, but not limited to:

- Special education;
- Technology;
- Professional development;
- Curriculum assessment;
- Student assessment data analysis;
- Teacher training on social-emotional learning and mental health services for students in schools; and
- Online remote learning platform for students.

## EDUCATOR QUALITY

### 11. TEACHER RECRUITMENT AND LICENSURE

A highly skilled teacher workforce is essential to student achievement and can be supported by state policies that:

- Ensure high-quality teacher preparation programs, including alternative licensure programs for individuals with non-traditional or international education backgrounds.
- Provide research-based pedagogy training in addition to content knowledge in a curricular area.
- Encourage initiatives and programs that diversify Iowa's teaching profession to better match our student demographic makeup.
- Expand programs such as Teach Iowa Scholar, Teacher Intern Program, and others as approved by the Board of Educational Examiners.
- Create programs for student teaching grants and stipends and expand teacher apprenticeship programs to make education careers a more attractive and affordable option.
- Use the management fund to offer recruitment incentives to attract high-quality teachers.
- Create reciprocity agreements with other states that have high-quality teacher preparation programs to increase diversity among certified teachers and administrators.

## **12. TEACHER PROFESSIONAL DEVELOPMENT AND RETENTION**

Developing effective teachers and keeping them in every Iowa school district is crucial to student success and can be supported through state policies that:

- Provide teacher leadership and quality professional development programs.
- Provide beginning teacher mentoring programs.
- Use the management fund to offer retention incentives to maintain a high-quality teacher workforce.
- Allow flexibility and resources to pay school staff market competitive wages.
- Provide resources to school districts for ongoing cultural competency training.

## **FISCAL RESPONSIBILITY AND STEWARDSHIP**

### **13. SUPPLEMENTAL STATE AID**

The school aid formula is the biggest driver in providing resources for a high-quality education that translates to a successful future for our students and economic growth in our state. A school's general fund supports a high-quality teacher workforce, critical for student achievement. We support state policies on supplemental state aid rate that:

- Sufficiently supports the ability of local districts to meet parent and community expectations and provide a world-class education for all students.

- Provide the resources to recruit and retain a high-quality teacher and staff workforce.
- Incorporate inflation and cost-of-living increases to minimize the negative impact on a district's general fund from these increased costs.

## 14. SCHOOL FUNDING POLICY

Schools and school boards have a longstanding commitment to provide students with the programs and services they need to be successful. We support state policies on public school funding that:

- Sufficiently supports the ability of local districts to meet parent and community expectations and provides a world class education to all students.
- Equalize per-pupil funding for all program areas.
- Equitably funds all Area Education Agencies (AEAs).
- Maintain the funding mechanism for transportation costs that reduces the pressure on the general fund and addresses inequities between school districts.
- Include factors based on changes in demographics, including socio-economic status, remedial programming, and enrollment challenges.
- Reflect actual costs for special education services.
- Support flexibility in the use of voter and board-approved special levy funds.
- Incorporate categorical funding in the formula within three years.
- Include a mix of state aid and property taxes.
- Increase the budget guarantee to 103 percent to provide additional stability to support student achievement for districts with declining enrollment.

## 15. PROPERTY TAXES

A strong connection between school districts and the community is important to ensure local accountability. Property taxes provide a stable form of financial support for public schools. We support state policies that:

- Ensure efforts to minimize property tax disparities created by the additional levy rate without compromising additional resources to school districts.
- Maintain the ability of districts to determine discretionary levies
- Improve transparency and limits on the use of Tax Increment Financing (TIF) including:
  - Input from all affected taxing bodies before creation of a TIF district; and
  - A limit on the duration of all TIF districts.



## **16. TAX BASE**

A stable and growing tax base is essential to ensure sufficient funding to school districts to support a world class education for all students. We support state policies to:

- Conduct a non-partisan annual review and analysis of all current income, sales, or property tax exemptions and any other tax credits or deductions currently, including an analysis of the impact on Iowa's economy and state and local tax revenues.
- Conduct a non-partisan cost-benefit analysis, including the impact on Iowa's economy and state and local tax revenues prior to the creation of a new tax credit
- Eliminate any tax credits that are proven ineffective.
- Limit the authority to approve any tax law changes that restrict future tax bases or provide additional tax breaks to the legislature.
- Ensure transparency of current tax laws and proposed tax law changes on the direct and indirect impact on public school funding.

We oppose a constitutional amendment or statewide voter referendum that would limit taxes, spending or local control impacting education.

## **17. BOND ISSUES**

Local community investment in world-class education facilities is an important part of providing the best opportunities for student achievement. We support state policies to:

- Allow school bond issues to be passed by a simple majority vote.
- Provide the authority to levy a combination of property taxes and income surtaxes to pay the indebtedness.
- Clarify that revenue bonds do not count toward a 5% statutory debt limit.

## **18. UNFUNDED MANDATES**

Mandates on school districts that are imposed without funding put pressure on the school's general fund budget and can negatively impact efforts to provide a high-quality education for all students. We oppose any mandate that does not provide adequate and direct funding for successful implementation.

## GOVERNANCE

### 19. LOCAL ACCOUNTABILITY AND DECISION-MAKING

Locally elected school board members are closely connected to students, their families, and the communities in which they live, and are in the best position to understand student needs and identify effective solutions. Restrictive limitations on decision-making authority inhibit innovation, efficiency, and the ability of school boards to make locally based decisions about student achievement.

Local accountability and decision making include:

- **Student Achievement:** As locally elected officials, school boards should have the ability to set priorities, customize programming, and maximize community strengths to improve outcomes for all students;
- **Accountability & Reporting:** Data collection for state accountability should enhance the ability of school boards to focus on student learning and school improvement. IASB supports streamlining state-level reporting on management operations and eliminating duplicative or inefficient reporting processes;
- **Funding flexibility:** School boards should have the ability to maximize existing resources to meet local needs;
- **Transparency:** School boards should have flexibility to provide public access to records in ways that promote transparency for citizens while balancing the cost to taxpayers; and
- **Flexibility on Health and Safety Measures:** School boards should have the ability to make decisions, in partnership with local officials, regarding the health and safety needs of students, staff, families and the community.

### 20. PUBLIC SCHOOL INNOVATION

Students and their families benefit most when their public school has the authority and capacity to innovate. We support state policies that:

- Invest in magnet and innovation schools; expand flexible program offerings; and allow greater partnerships among schools and community organizations.
- Allow charter schools only when under the direction of the locally elected public school board.
- Establish or continue use of accredited online schools or classes.
- Continue collaboration between public and nonpublic schools, provided that no funds are redirected to private schools at the expense of public schools.

## **21. PRIVATE SCHOOL CHOICE**

Private schools are not required to accept all students regardless of race, religion, gender, gender identity, sexual orientation, socio-economic status, and disability. Private schools are not held to the same standard as public schools with respect to accountability and transparency. Parents should have the choice to enroll their children in private schools, but not with taxpayer money.

We oppose state policies that:

- Establish vouchers, educational savings accounts or any other program that uses taxpayer dollars to fund private schools.
- Provide direct payment of taxpayer funds to private schools or to home school education.
- Increase tax credits or deductions directed toward private schools or home school education.

## **22. HOME SCHOOL EDUCATION**

Parents and guardians have school choice in many forms, including through home school education.

We support state policies that:

- Continue Home School Assistance Programs (HSAP) provided by public schools to help home-schooled students achieve success.
- Require registration of all home-schooled students within their district of residence to facilitate assistance through the HSAP.