

# ***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/211363053>

Wednesday, November 15, 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 public 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 October 18, 2023, and November 1, 2023

5.2 Review and Approval of Monthly Business Reports

5.3 Personnel Consideration

5.3.1 Hiring of Tracy Vannausdle as School Beyond School Sponsor for the 2023-2024 School Year

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 Policy 402.14

6.1.2 Discussion/Approval of 2<sup>nd</sup> Reading of Board Policy 503.6

6.2.3 Discussion/Approval of 3<sup>rd</sup> Reading of Board Policy 806

6.2 New Business

6.2.1 Discussion/Approval of 1<sup>st</sup> Reading of Board Policy 701.5

6.2.2 Discussion/Approval of 1<sup>st</sup> Reading of Board Policy 804.6

6.2.3 Discussion/Approval of Red Oak Jr-Sr High School Early Graduation Requests

6.2.4 Discussion/Approval of Renewal of Marzano iObservation Annual License (\$5,000)

- 6.2.5 Discussion/Approval of Placing a Secure Clothing and Shoe Recycling Bin at the Jr-Sr High School
- 6.2.6 Discussion/Approval of Hard Surface Bus Route Plan for 2023-2024 School Year
- 6.2.7 Discussion/Approval of Building and District Professional Development Plans for the 2023-2024 School Year
- 6.2.8 Discussion/Approval of Using Professional Development Funds to Purchase PK-12 In-Person Training on Relationship Building with Students and Parents and Developing Common Language Regarding School Culture, on January 15, 2023 (\$9,500)
- 6.2.9 Discussion/Approval of Replacing Jr-Sr High School STEAM Center Water Heater (\$7,742.92)
- 6.2.10 Discussion/Approval of Acceptance of FY 2022 Audit as Presented
- 6.2.11 Discussion of FY 2023 Financials and Depository Balances
- 6.2.12 Discussion of Online/Blended Learning Program to Serve Non-traditional Students
- 6.2.13 Discussion of Tiered Diploma System

#### 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, November 29, 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**  
**October 18, 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, Jackie DeVries, and Kathy Walker  
Superintendent Ron Lorenz, Board Secretary/Business Manager 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.

**Consent Agenda**

Motion by Director DeVries, second by Director Walker to approve the consent agenda as presented including meeting minutes, business reports, and current personnel considerations. Motion carried unanimously.

**Good News from Red Oak Schools**

The Red Oak Marching Band earned a Division 1 rating at the IHSMA State Marching Band Festival in Glenwood, they placed fourth in the Class 2A Division at the Mid-Iowa Band Championships.

The Boys and Girls Varsity Cross Country Team finished 9<sup>th</sup> at the Hawkeye 10 Conference Meet.

The volleyball team defeated Harlan to advance to the Class 3A regional semi-final game just as Coach Montgomery earned her 400<sup>th</sup> career victory.

We had 11 football players receive All-District recognition for 2<sup>nd</sup> team honors while four additional players received honorable mention.

**Sad News**

Our friend, colleague and beloved bus driver, Tom Solt, passed away unexpectedly this week. Tom served the District for 11 years and was loved by all. Our thoughts and prayers are with his family and friends.

**Board Policies Series 800 - 806**

Motion by Director DeVries, second by Director Walker to approve the second reading of board policies series 800 - 806. Motion carried unanimously.

**Board Policy 402.14**

Motion by Director Walker second by Director DeVries to approve the second reading of Board Policy 402.14. Motion carried unanimously.

**Board Policy 503.6**

Motion by Director DeVries, second by Director Walker to approve the first reading of Board Policy 503.6. Motion carried unanimously.

**Continuation of October 18, 2023, Meeting Minutes – Page 2**

**School Beyond School Sponsor**

Motion by Director DeVries, second by Director Walker to approve the hiring of a School Beyond School sponsor with a supplemental stipend of \$4,726. Motion carried unanimously.

**School Improvement Advisory Committee (SIAC)**

Motion by Director Walker, second by Director DeVries to approve a School Improvement Advisory Committee for the 2023-2024 school year. Motion carried unanimously.

**Adjournment**

Motion by Director Walker, second by Director DeVries to adjourn the meeting at 6:05 p.m. Motion carried unanimously.

Next Board of Directors Meeting

Wednesday, November 15, 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, Board Secretary

**Red Oak Community School District  
Special Meeting of the Board of Directors  
Meeting Location: Phone/Internet  
Virtual  
November 1, 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 7:30 a.m. The meeting was held virtually.

**Present**

Directors: Bret Blackman, Roger Carlson, Kathy Walker, and Jackie DeVries (arrived at 7:32 a.m.)

Superintendent Ron Lorenz, Board Secretary/Business Manager Heidi Harris

**Approval of Agenda**

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

**Consent Agenda**

Motion by Director Carlson, second by Director Walker to approve the special consent agenda as presented which included only personnel considerations.

**Adjournment**

Motion by Director Walker, second by Director Carlson to adjourn the board meeting at 7:33 a.m. Motion carried unanimously.

Next Board of Directors Meeting

Wednesday November 15, 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, Board Secretary

| Vendor Name                               | Invoice Number                       | Amount          |
|---|--------------------------------------|-----------------|
| Account Number                            | Detail Description                   | Amount          |
| Checking Account ID 1                     | Fund Number 10                       | OPERATING FUND  |
| AHLERS & COONEY                           | 853547                               | 621.00          |
| 10 9010 2310 000 0000 342                 | October Legal Fees                   | 621.00          |
| AHLERS & COONEY                           | 854212                               | 110.00          |
| 10 9010 2310 000 0000 342                 | Professional Services                | 110.00          |
| Vendor Name AHLERS & COONEY               |                                      | <u>731.00</u>   |
| AMAZON CAPITAL SERVICES, INC.             | 111-0499749-8492227                  | 127.48          |
| 10 9010 2700 000 0000 618                 | Chocks & Level Brick                 | 127.48          |
| AMAZON CAPITAL SERVICES, INC.             | 111-1387025-0181004                  | 39.90           |
| 10 0418 2650 000 0000 618                 | Flag Rope                            | 39.90           |
| AMAZON CAPITAL SERVICES, INC.             | 111-1591071-7081031                  | 44.17           |
| 10 9010 2620 000 0000 618                 | Rivets, Power Inverter               | 44.17           |
| AMAZON CAPITAL SERVICES, INC.             | 111-2601216-0150625                  | 254.94          |
| 10 9010 2321 000 0000 611                 | Admin Bankers Boxes                  | 254.94          |
| AMAZON CAPITAL SERVICES, INC.             | 111-2768203-3573023                  | 727.44          |
| 10 0109 2620 000 0000 618                 | Battery Packs                        | 727.44          |
| AMAZON CAPITAL SERVICES, INC.             | 111-3116515-2358623                  | 471.58          |
| 10 0418 1000 100 8001 612                 | PTO -Supplies                        | 471.58          |
| AMAZON CAPITAL SERVICES, INC.             | 111-3747998-4503432                  | 67.72           |
| 10 0109 1000 100 0000 618                 | STPALER/ENVELOPES                    | 67.72           |
| AMAZON CAPITAL SERVICES, INC.             | 111-3790034-4621067                  | 1,629.66        |
| 10 0418 1200 431 4501 618                 | Title Night Supplies                 | 1,629.66        |
| AMAZON CAPITAL SERVICES, INC.             | 111-4005104-8263440                  | 136.92          |
| 10 0109 1000 100 0000 618                 | Fire Safety Supplies                 | 136.92          |
| AMAZON CAPITAL SERVICES, INC.             | 111-4022570-2919431                  | 45.52           |
| 10 0109 2620 000 0000 618                 | 2 12v 7ah batteries                  | 45.52           |
| AMAZON CAPITAL SERVICES, INC.             | 111-6540125-2414652                  | 5.88            |
| 10 0109 2620 000 0000 618                 | CH751 keys. 2 pack                   | 5.88            |
| AMAZON CAPITAL SERVICES, INC.             | 111-7127874-9666616                  | 199.95          |
| 10 9010 2235 000 0000 618                 | TrippLite Metered PDU                | 118.99          |
| 10 9010 2235 000 0000 618                 | ANKER USB C Adapter for MacBook      | 53.97           |
| 10 9010 2235 000 0000 618                 | Antistatic Silicon Laptop Repair Mat | 26.99           |
| AMAZON CAPITAL SERVICES, INC.             | 111-7257559-7197810                  | 32.99           |
| 10 9010 2620 000 0000 432                 | Chain Link Fence Gate Corner         | 32.99           |
| AMAZON CAPITAL SERVICES, INC.             | 111-8574476-5036206                  | 60.99           |
| 10 9010 2620 000 0000 618                 | Mouse Repellant                      | 60.99           |
| AMAZON CAPITAL SERVICES, INC.             | 111-8966167-2470622                  | 191.51          |
| 10 0418 1000 100 8001 612                 | PTO-Supplies                         | 191.51          |
| AMAZON CAPITAL SERVICES, INC.             | 111-9946618-6526625                  | 374.85          |
| 10 0109 1300 340 0000 612                 | Air Fryers                           | 374.85          |
| Vendor Name AMAZON CAPITAL SERVICES, INC. |                                      | <u>4,411.50</u> |

| Vendor Name                               | Invoice Number                           | Amount           |
|---|--|------------------|
| Account Number                            | Detail Description                       | Amount           |
| AMAZON.COM CREDIT                         | 112-0221642-1403406                      | 49.72            |
| 10 9010 2310 000 0000 611                 | Office Supplies - Binders, Pens, Wall Mo | 49.72            |
| Vendor Name AMAZON.COM CREDIT             |  | <u>49.72</u>     |
| APPLE COMPUTER, INC.                      | MA34385747                               | 299.00           |
| 10 9010 2235 000 0000 618                 | Apple iPad 9th Generation                | 299.00           |
| Vendor Name APPLE COMPUTER, INC.          |  | <u>299.00</u>    |
| BARNES-NOBLE BOOKSTORE                    | 111-1711884-9010653                      | 38.29            |
| 10 0109 1000 100 0000 612                 | Basic Physics by Kuhn                    | 38.29            |
| Vendor Name BARNES-NOBLE BOOKSTORE        |  | <u>38.29</u>     |
| BATTEN SANITATION SERVICE                 | SanitationOc t2023                       | 6,065.00         |
| 10 9010 2630 000 0000 421                 | Admin Office/BBF/FBF/Bancroft/Webster    | 245.00           |
| 10 0109 2630 000 0000 421                 | Jr/Sr High School Sanitation             | 1,940.00         |
| 10 0418 2630 000 0000 421                 | Inman Sanitation                         | 1,940.00         |
| 10 0445 2630 000 0000 421                 | ROECC Sanitation                         | 1,940.00         |
| Vendor Name BATTEN SANITATION SERVICE     |  | <u>6,065.00</u>  |
| CAM COMMUNITY SCHOOL DISTRICT             | OE2223                                   | 18,831.20        |
| 10 9010 1000 100 3116 567                 | TLC 2nd Semester 22-23                   | 859.42           |
| 10 9010 1000 100 0000 567                 | Concurrent Enrollment 22-23 2nd Semester | 185.33           |
| 10 9010 1000 100 0000 567                 | OE Out 2nd Semester 22-23                | 17,786.45        |
| Vendor Name CAM COMMUNITY SCHOOL DISTRICT |  | <u>18,831.20</u> |
| CAPITAL SANITARY SUPPLY CO.               | o067574C                                 | 3,860.37         |
| 10 9010 2620 000 0000 618                 | Ice Melt o069101A                        | 604.43           |
| 10 9010 2620 000 0000 618                 | Hand Soap/Trash Bags o069290             | 3,166.10         |
| 10 9010 2620 000 0000 618                 | Toilette Paper o067574c                  | 89.84            |
| CAPITAL SANITARY SUPPLY CO.               | o069101                                  | 1,880.15         |
| 10 9010 2620 000 0000 618                 | District Supplies                        | 1,880.15         |
| Vendor Name CAPITAL SANITARY SUPPLY CO.   |  | <u>5,740.52</u>  |
| CENTURY LINK                              | 712 F43-0022 152 OCT                     | 176.00           |
| 10 9010 2490 000 0000 530                 | Admin Transmitter                        | 176.00           |
| CENTURY LINK                              | 712623-6389 671 OCT                      | 218.37           |
| 10 9010 2490 000 0000 530                 | District Long Distance                   | 218.37           |
| CENTURY LINK                              | 712623-6390 680 OCT                      | 183.86           |
| 10 9010 2490 000 0000 530                 | Two Way Transmitter                      | 183.86           |
| CENTURY LINK                              | 712623-6393 688 OCT                      | 183.86           |
| 10 9010 2490 000 0000 530                 | Two Way Transmitter                      | 183.86           |
| CENTURY LINK                              | 712623-6394 697 OCT                      | 183.86           |
| 10 9010 2490 000 0000 530                 | Two Way Transmitter                      | 183.86           |

| Vendor Name                                  | Invoice Number                    | Amount          |
|--|-----------------------------------|-----------------|
| Account Number                               | Detail Description                | Amount          |
| CENTURY LINK                                 | 712623-6809<br>576 OCT            | 183.86          |
| 10 9010 2490 000 0000 530                    | Two Way Transmitter               | 183.86          |
| CENTURY LINK                                 | 712623-8016<br>651 OCT            | 183.86          |
| 10 9010 2490 000 0000 530                    | Two Way Transmitter               | 183.86          |
| CENTURY LINK                                 | 7126236817<br>133 OCT             | 183.86          |
| 10 9010 2490 000 0000 530                    | Two Way Transmitter               | 183.86          |
| Vendor Name CENTURY LINK                     |                                   | <u>1,497.53</u> |
| CHEMSEARCH                                   | 8450831                           | 495.31          |
| 10 0418 2640 000 0000 433                    | IES Boiler Treatment              | 495.31          |
| CHEMSEARCH                                   | 8453963                           | 507.72          |
| 10 0109 2640 000 0000 433                    | HS Boiler Treatment               | 507.72          |
| Vendor Name CHEMSEARCH                       |                                   | <u>1,003.03</u> |
| CITY OF RED OAK                              | WATER10-23                        | 1,784.48        |
| 10 0109 2620 000 0000 411                    | JR/HS                             | 512.15          |
| 10 0418 2620 000 0000 411                    | IES                               | 591.34          |
| 10 0445 2620 000 0000 411                    | ROECC                             | 301.55          |
| 10 9010 2620 000 0000 411                    | Admin/Bus Barn/BB/FB Field        | 379.44          |
| Vendor Name CITY OF RED OAK                  |                                   | <u>1,784.48</u> |
| COUNCIL BLUFFS COMM SCHOOLS                  | 2024118                           | 7,005.44        |
| 10 9010 1200 217 3303 320                    | Sped lvl 3 Aug/Sept               | 7,005.44        |
| Vendor Name COUNCIL BLUFFS COMM SCHOOLS      |                                   | <u>7,005.44</u> |
| CRAIG, PEGGY                                 | Mummy&Son                         | 74.47           |
| 10 0418 2110 490 8027 618                    | Reimbursement                     | 74.47           |
| Vendor Name CRAIG, PEGGY                     |                                   | <u>74.47</u>    |
| CREXENDO BUSINESS SOLUTIONS, INC             | 131059                            | 1,434.08        |
| 10 9010 2510 000 0000 532                    | District Internet 10/2023         | 1,434.08        |
| Vendor Name CREXENDO BUSINESS SOLUTIONS, INC |                                   | <u>1,434.08</u> |
| DEPARTMENT OF EDUCATION                      | Trans003967                       | 800.00          |
| 10 9010 2700 000 0000 434                    | Semi - Annual Bus Inspections     | 800.00          |
| Vendor Name DEPARTMENT OF EDUCATION          |                                   | <u>800.00</u>   |
| DICK BLICK                                   | 30292840                          | 437.62          |
| 10 0109 1000 100 0000 612                    | Liquid Gloss, Clay                | 437.62          |
| Vendor Name DICK BLICK                       |                                   | <u>437.62</u>   |
| DICKEL DUIT OUTDOOR POWER, INC.              | 65944                             | 32.50           |
| 10 9010 2640 000 0000 618                    | Weed Trimmer Repair               | 32.50           |
| Vendor Name DICKEL DUIT OUTDOOR POWER, INC.  |                                   | <u>32.50</u>    |
| DOVEL REFRIGERATION                          | 6013479                           | 2,152.95        |
| 10 0109 2620 000 0000 432                    | HS Oven Repair                    | 2,152.95        |
| DOVEL REFRIGERATION                          | 6013504                           | 371.05          |
| 10 0418 1000 100 0000 738                    | IES - Walk-In Cooler Motor Repair | 371.05          |



| Vendor Name                               | Invoice Number  | Amount   |
|---|---|----------|
| Account Number                            | Detail Description  | Amount   |
| Vendor Name DOVEL REFRIGERATION           |   | 2,524.00 |
| FAREWAY FOOD STORES                       | 00011809  | 12.21    |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 12.21    |
| FAREWAY FOOD STORES                       | 00061115  | 25.63    |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 25.63    |
| FAREWAY FOOD STORES                       | 00061425  | 95.35    |
| 10 0418 3200 000 8901 618                 | Celebration Supplies - IES  | 95.35    |
| FAREWAY FOOD STORES                       | 00076911  | 115.13   |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 115.13   |
| FAREWAY FOOD STORES                       | 00078397  | 79.20    |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 79.20    |
| FAREWAY FOOD STORES                       | 00078640  | 107.51   |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 107.51   |
| FAREWAY FOOD STORES                       | 00079647  | 115.51   |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 115.51   |
| FAREWAY FOOD STORES                       | 00080127  | 107.43   |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 107.43   |
| FAREWAY FOOD STORES                       | 00081300  | 22.73    |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 22.73    |
| FAREWAY FOOD STORES                       | 00081825  | 85.49    |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 85.49    |
| FAREWAY FOOD STORES                       | 00082242  | 26.91    |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 26.91    |
| FAREWAY FOOD STORES                       | 00082891  | 117.38   |
| 10 0109 1300 340 0000 612                 | Groceries FACS  | 117.38   |
| Vendor Name FAREWAY FOOD STORES           |   | 910.48   |
| FASTENAL COMPANY                          | IARED93337  | 23.99    |
| 10 0109 1300 370 0000 612                 | 18 gage red wire, 100'  | 23.99    |
| Vendor Name FASTENAL COMPANY              |   | 23.99    |
| FES                                       | INV001656   | 405.00   |
| 10 9010 2236 000 0000 536                 | Nov Web Hosting   | 405.00   |
| Vendor Name FES                           |   | 405.00   |
| FIRST BANKCARD - HEIDI HARRIS             | 553477  | 267.50   |
| 10 9010 2620 000 0000 618                 | Drinking Fountain Filters   | 267.50   |
| FIRST BANKCARD - HEIDI HARRIS             | 91354566  | 297.63   |
| 10 0109 2620 000 0000 618                 | Solenoid Valve  | 297.63   |
| FIRST BANKCARD - HEIDI HARRIS             | 93319   | 120.40   |
| 10 0418 2650 000 0000 618                 | Heat Valve  | 120.40   |
| FIRST BANKCARD - HEIDI HARRIS             | 93980   | 114.88   |
| 10 0418 2620 000 0000 618                 | Heating Coil Ball Valve   | 114.88   |
| FIRST BANKCARD - HEIDI HARRIS             | Yodek2324   | 623.52   |
| 10 9010 1000 100 0000 358                 | Yodeck Flipnode Digital Signage Media Su                                  | 623.52   |
| FIRST BANKCARD - HEIDI HARRIS             | ZE2   | 195.50   |
| 10 0109 1000 110 0000 612                 | Skyward by Katahj Copley<br><a href="https://murphym">https://murphym</a> | 136.75   |
| 10 0109 1000 110 0000 612                 | Brave Beginnings by Erin Keeton-Howard h                                  | 58.75    |
| Vendor Name FIRST BANKCARD - HEIDI HARRIS |   | 1,619.43 |
| FIRST BANKCARD - OFFICE CARD 1            | 1364-6336   | 227.98   |

| Vendor Name   | Invoice Number  | Amount   |
|---|---|----------|
| Account Number  | Detail Description                                    | Amount   |
| 10 0418 2600 000 0000 618                             | Flex Lines Water Softener                             | 227.98   |
| Vendor Name   | FIRST BANKCARD - OFFICE CARD 1                        | 227.98   |
| FIRST BANKCARD - OFFICE CARD 2                        | 100066539   | 23.11    |
| 10 0418 1000 108 0000 612                             | Nurse supplies (MacGill)<br>Economy Storage           | 23.11    |
| Vendor Name   | FIRST BANKCARD - OFFICE CARD 2                        | 23.11    |
| FIRST BANKCARD - OFFICE CARD 3                        | 8874 04 6861  | 54.78    |
| 10 9010 2620 000 0000 618                             | Plumbing Parts Storage                                | 54.78    |
| Vendor Name   | FIRST BANKCARD - OFFICE CARD 3                        | 54.78    |
| FIRST BANKCARD - OFFICE CARD 4                        | ITAG<br>Conference<br>Hote                            | 359.66   |
| 10 9010 2213 132 3376 320                             | Food and lodging for iTAG<br>conference               | 359.66   |
| FIRST BANKCARD - OFFICE CARD 4                        | TV110923  | 419.36   |
| 10 0109 2213 132 3376 320                             | Hotel IA School Counselor's<br>Assoc.                 | 419.36   |
| Vendor Name   | FIRST BANKCARD - OFFICE CARD 4                        | 779.02   |
| FIRST BANKCARD BUSINESS MANAGER                       | USPS101623  | 9.73     |
| 10 9010 2310 000 0000 611                             | Certified Mail  | 9.73     |
| Vendor Name   | FIRST BANKCARD BUSINESS MANAGER                       | 9.73     |
| GLENWOOD COMMUNITY SCHOOLS                            | ApexOct2023   | 5,865.72 |
| 10 9010 1200 217 3303 320                             | Sped lvl 3 Apex Oct 2023                              | 5,865.72 |
| Vendor Name   | GLENWOOD COMMUNITY SCHOOLS                            | 5,865.72 |
| HALEY'S ELECTRIC                                      | 10494   | 3,359.77 |
| 10 0109 2620 000 0000 432                             | HS Boiler E Stop                                      | 3,359.77 |
| HALEY'S ELECTRIC                                      | 10500   | 1,030.00 |
| 10 0109 2620 000 0000 432                             | HS South Loop Lighting<br>Repair                      | 1,030.00 |
| HALEY'S ELECTRIC                                      | 10501   | 2,623.21 |
| 10 0109 2620 000 0000 432                             | HS North Loop Light Repair                            | 2,623.21 |
| Vendor Name   | HALEY'S ELECTRIC                                      | 7,012.98 |
| HEARTLAND AEA #1                                      | 31976   | 517.50   |
| 10 0109 2410 000 0000 611                             | Printing Envelopes                                    | 517.50   |
| Vendor Name   | HEARTLAND AEA #1                                      | 517.50   |
| HILLTOP AUTO BODY                                     | Chevyclaim  | 4,041.22 |
| 10 9010 5311 000 0000                                 | Chevy Claim Reimbursement                             | 4,041.22 |
| Vendor Name   | HILLTOP AUTO BODY                                     | 4,041.22 |
| HOLT WOODWORKING, INC. BDA LEADING<br>EDGE LAMINATING | 56879   | 93.30    |
| 10 0418 1000 100 0000 618                             | Lamination  | 93.30    |
| Vendor Name   | HOLT WOODWORKING, INC. BDA<br>LEADING EDGE LAMINATING | 93.30    |
| IOWA ASSOCIATION OF SCHOOL BOARDS                     | 23 IASB   | 225.00   |
| 10 9010 2310 000 0000 580                             | IASB Delegate Assembly<br>Convention                  | 225.00   |

| Vendor Name                         | Invoice Number                      | Amount    |
|-------------------------------------|-------------------------------------|-----------|
| Account Number                      | Detail Description                  | Amount    |
| Vendor Name                         | IOWA ASSOCIATION OF SCHOOL BOARDS   | 225.00    |
| ISFIS, INC.                         | 20039                               | 160.00    |
| 10 9010 2310 000 0000 320           | Fall Workshop                       | 160.00    |
| Vendor Name                         | ISFIS, INC.                         | 160.00    |
| JAN-PRO OF OMAHA                    | 16696                               | 2,330.00  |
| 10 9010 2630 000 0000 340           | December Portable                   | 2,330.00  |
| JAN-PRO OF OMAHA                    | 16701                               | 38,750.00 |
| 10 9010 2630 000 0000 340           | Janitorial Services Dec 2023        | 38,750.00 |
| JAN-PRO OF OMAHA                    | 16773                               | 6,160.00  |
| 10 9010 2630 000 0000 340           | October Additional Services         | 6,160.00  |
| Vendor Name                         | JAN-PRO OF OMAHA                    | 47,240.00 |
| JOHNSON AUTO PARTS                  | 6177-279090                         | 42.22     |
| 10 9010 2650 000 0000 618           | Windshield Wipers                   | 42.22     |
| Vendor Name                         | JOHNSON AUTO PARTS                  | 42.22     |
| JOHNSON CONTROLS FIRE PROTECTION LP | 516303831                           | 848.92    |
| 10 0418 2620 000 0000 432           | IES Fire Alarm Repair               | 848.92    |
| Vendor Name                         | JOHNSON CONTROLS FIRE PROTECTION LP | 848.92    |
| JONES MECHANICAL                    | 25776266                            | 236.00    |
| 10 0109 2620 000 0000 432           | HS FACS Kitchen Repair              | 236.00    |
| Vendor Name                         | JONES MECHANICAL                    | 236.00    |
| MATHESON TRI-GAS                    | 0028724711                          | 572.86    |
| 10 0109 1300 370 0000 612           | Oxygen Refill                       | 60.92     |
| 10 0109 1300 370 0000 612           | Argon Refill                        | 96.45     |
| 10 0109 1300 370 0000 612           | Acetylene Refill                    | 240.00    |
| 10 0109 1300 370 0000 612           | Hypertherm Nozzle                   | 45.50     |
| 10 0109 1300 370 0000 612           | Hypertherm Electrode                | 59.50     |
| 10 0109 1300 370 0000 612           | Fuel and Hazzardous Material Charge | 70.49     |
| Vendor Name                         | MATHESON TRI-GAS                    | 572.86    |
| MAX I WALKER UNIFORM RENTAL         | Robes101223                         | 2,943.00  |
| 10 0109 1000 100 4045 618           | HS Robe Cleaning                    | 2,943.00  |
| Vendor Name                         | MAX I WALKER UNIFORM RENTAL         | 2,943.00  |
| MEDIACOM                            | 838497059009<br>1339 OCT            | 79.97     |
| 10 9010 2236 000 0000 536           | HS PRI Line                         | 79.97     |
| MEDIACOM                            | 838497500000<br>0648 OC             | 890.67    |
| 10 9010 2236 000 0000 536           | District PRI Lines                  | 890.67    |
| MEDIACOM                            | 838497500001<br>2692 OCT            | 1,550.00  |
| 10 9010 2236 000 0000 536           | District Internet                   | 1,550.00  |
| Vendor Name                         | MEDIACOM                            | 2,520.64  |
| MIDAMERICAN ENERGY                  | 20190-87007<br>OCT                  | 29,882.08 |
| 10 0109 2620 000 0000 622           | HS Electric                         | 15,223.79 |

| Vendor Name  | Invoice Number                         | Amount           |
|--|--|------------------|
| Account Number                                     | Detail Description                     | Amount           |
| 10 0418 2620 000 0000 622                          | IES Electric                           | 9,233.22         |
| 10 0445 2620 000 0000 622                          | ROECC Electric                         | 4,862.04         |
| 10 9010 2620 000 0000 622                          | District Electric                      | 563.03           |
| Vendor Name MIDAMERICAN ENERGY                     |  | <u>29,882.08</u> |
| MONTGOMERY CO. MEMORIAL HOSP.                      | 10202023                               | 92.00            |
| 10 9010 2700 000 0000 346                          | Mandatory Drug Testing                 | 92.00            |
| Vendor Name MONTGOMERY CO. MEMORIAL HOSP.          |  | <u>92.00</u>     |
| NEBRASKA AIR FILTER, INC.                          | 0416685-IN                             | 1,287.29         |
| 10 9010 2620 000 0000 618                          | District Air Filters                   | 1,287.29         |
| Vendor Name NEBRASKA AIR FILTER, INC.              |  | <u>1,287.29</u>  |
| NEW COOPERATIVE INC                                | FuelOct2023                            | 4,664.79         |
| 10 9010 2620 000 0000 618                          | District Supplies                      | 193.83           |
| 10 9010 2700 000 0000 624                          | Oil                                    | 63.60            |
| 10 9010 2700 000 0000 626                          | Gas/Ethanol                            | 1,063.61         |
| 10 9010 2700 000 0000 626                          | Truck/Utility Ethanol                  | 190.31           |
| 10 9010 2700 000 0000 627                          | Diesel                                 | 1,675.69         |
| 10 9010 2700 000 0000 627                          | Truck/Utility Diesel                   | 182.48           |
| 10 9010 2700 217 3303 626                          | Sped Gas                               | 851.78           |
| 10 9010 2700 217 3303 627                          | Sped Diesel                            | 443.49           |
| Vendor Name NEW COOPERATIVE INC                    |  | <u>4,664.79</u>  |
| NOLTE, CORNMAN & JOHNSON P.C.                      | 2122Audit                              | 7,800.00         |
| 10 9010 2310 000 0000 320                          | 21 - 22 Audit Fees                     | 7,800.00         |
| Vendor Name NOLTE, CORNMAN & JOHNSON P.C.          |  | <u>7,800.00</u>  |
| OFFICE OF THE AUDITOR                              | AuditorFilingFee                       | 625.00           |
| 10 9010 2310 000 0000 320                          | Auditor State Filing Fee               | 625.00           |
| Vendor Name OFFICE OF THE AUDITOR                  |  | <u>625.00</u>    |
| ONESOURCE THE BACKGROUND CHECK COMPANY             | 2022142745                             | 22.50            |
| 10 9010 2310 000 0000 320                          | Background Checks                      | 22.50            |
| Vendor Name ONESOURCE THE BACKGROUND CHECK COMPANY |  | <u>22.50</u>     |
| OREILLY AUTO PARTS                                 | 0298-224162                            | 258.92           |
| 10 9010 2700 000 0000 618                          | Antifreeze, Wiper Blades, Washer Fluid | 258.92           |
| Vendor Name OREILLY AUTO PARTS                     |  | <u>258.92</u>    |
| PIONEER PAINT                                      | INV906981                              | 1,188.75         |
| 10 9010 2630 000 0000 618                          | Field Paint                            | 1,188.75         |
| Vendor Name PIONEER PAINT                          |  | <u>1,188.75</u>  |
| PLUMB SUPPLY/RIBACK SUPPLY                         | S100029224.001                         | 170.02           |
| 10 9010 2620 000 0000 618                          | Plumbing Inventory                     | 170.02           |
| PLUMB SUPPLY/RIBACK SUPPLY                         | S100038064.001                         | 788.51           |
| 10 0418 2620 000 0000 618                          | Water Softener Piping                  | 788.51           |
| PLUMB SUPPLY/RIBACK SUPPLY                         | S100061319.001                         | 414.23           |

| Vendor Name                    | Invoice Number                       | Amount           |
|--------------------------------|--------------------------------------|------------------|
| Account Number                 | Detail Description                   | Amount           |
| 10 9010 2620 000 0000 618      | Water Softener                       | 414.23           |
| PLUMB SUPPLY/RIBACK SUPPLY     | S100065321.001                       | 252.09           |
| 10 0418 2620 000 0000 618      | Water Softener Piping                | 252.09           |
| Vendor Name                    | PLUMB SUPPLY/RIBACK SUPPLY           | <u>1,624.85</u>  |
| PRECISION DIESEL INC.          | 1008848                              | 234.00           |
| 10 9010 2700 000 0000 618      | Deiseal Additive                     | 234.00           |
| PRECISION DIESEL INC.          | 20639                                | 1,147.07         |
| 10 9010 2700 000 0000 434      | Bus #8 Repairs                       | 1,147.07         |
| Vendor Name                    | PRECISION DIESEL INC.                | <u>1,381.07</u>  |
| RED OAK PUBLISHING LLC         | 82761                                | 181.33           |
| 10 9010 2572 000 0000 540      | Board Publications                   | 181.33           |
| RED OAK PUBLISHING LLC         | Newspaper2324                        | 49.99            |
| 10 9010 2572 000 0000 540      | 23-24 Newspaper Subscription         | 49.99            |
| Vendor Name                    | RED OAK PUBLISHING LLC               | <u>231.32</u>    |
| RED OAK WELDING SUPPLIES       | 47270                                | 134.95           |
| 10 0109 1300 370 0000 612      | CO2 Flowmeter Repair                 | 134.95           |
| Vendor Name                    | RED OAK WELDING SUPPLIES             | <u>134.95</u>    |
| SCHOOL ADMINISTRATORS OF IOWA  | 300015666                            | 591.00           |
| 10 0418 2410 000 0000 810      | School Administrators Membership J.C | 591.00           |
| Vendor Name                    | SCHOOL ADMINISTRATORS OF IOWA        | <u>591.00</u>    |
| SCHOOL NURSE SUPPLY, INC       | 0973900-IN                           | 215.40           |
| 10 0418 1000 108 0000 612      | Nurse Supplies                       | 215.40           |
| Vendor Name                    | SCHOOL NURSE SUPPLY, INC             | <u>215.40</u>    |
| SCHOOL SPECIALTY LATTA DIV.    | 208133364631                         | 103.90           |
| 10 0418 2410 000 0000 611      | Card Stock IES                       | 103.90           |
| Vendor Name                    | SCHOOL SPECIALTY LATTA DIV.          | <u>103.90</u>    |
| SHOOK MUSIC STUDIO             | 10 2023                              | 612.50           |
| 10 0109 1000 110 0000 320      | Piano Tuning                         | 612.50           |
| Vendor Name                    | SHOOK MUSIC STUDIO                   | <u>612.50</u>    |
| SOUTHSIDE SALES & SERVICE      | 1942                                 | 71.50            |
| 10 9010 2630 000 0000 618      | Tiller Rental                        | 71.50            |
| Vendor Name                    | SOUTHSIDE SALES & SERVICE            | <u>71.50</u>     |
| SOUTHWESTERN COMMUNITY COLLEGE | 38834                                | 100.00           |
| 10 9010 2700 000 0000 340      | STOP Training Class - Bus Driver     | 100.00           |
| SOUTHWESTERN COMMUNITY COLLEGE | SWCC 1st Semester                    | 94,752.60        |
| 10 0109 1000 100 0000 565      | 23-24 1st Semester Tuition           | 94,752.60        |
| Vendor Name                    | SOUTHWESTERN COMMUNITY COLLEGE       | <u>94,852.60</u> |
| SW IA TIRE & SERVICE           | 135028                               | 24.06            |
| 10 9010 2640 000 0000 618      | Trailer Tire Repair                  | 24.06            |

| Vendor Name                                | Invoice Number           | Amount                     |
|--|--------------------------|----------------------------|
| Account Number                             | Detail Description       | Amount                     |
| Vendor Name SW IA TIRE & SERVICE           |                          | 24.06                      |
| TIMBERLINE BILLING SERVICE LLC             | 28319                    | 176.44                     |
| 10 9010 2510 217 3303 359                  | 10/2023 Medicaid Billing | 176.44                     |
| Vendor Name TIMBERLINE BILLING SERVICE LLC |                          | 176.44                     |
| UNITY POINT CLINIC                         | 202443                   | 42.00                      |
| 10 9010 2700 000 0000 346                  | Mandatory Drug Testing   | 42.00                      |
| Vendor Name UNITY POINT CLINIC             |                          | 42.00                      |
| US CELLULAR                                | 0610348116               | 841.65                     |
| 10 0418 2410 000 0000 532                  | SAM Phone                | 46.66                      |
| 10 0109 2410 000 0000 532                  | Principals Phones        | 93.32                      |
| 10 9010 2510 000 0000 532                  | Business Official Phone  | 46.66                      |
| 10 9010 2510 000 0000 532                  | FBF/BBFMifi              | 235.07                     |
| 10 9010 2490 000 0000 530                  | Bus Barn Phones          | 93.32                      |
| 10 9010 2490 000 0000 530                  | Nurse Phone              | 46.66                      |
| 10 9010 2490 000 0000 532                  | Maintenance Phones       | 186.64                     |
| 10 9010 2490 000 0000 532                  | Technology Phones        | 93.32                      |
| Vendor Name US CELLULAR                    |                          | 841.65                     |
| VISUAL EDGE IT dba COUNSEL                 | 24AR1273824              | 755.27                     |
| 10 0445 1000 100 0000 359                  | ROECC Copier             | 67.69                      |
| 10 0109 1000 100 0000 359                  | Jr/Sr HS Copier          | 209.25                     |
| 10 0418 1000 100 0000 359                  | IES Copier               | 405.76                     |
| 10 9010 2520 000 0000 618                  | Steady Serve             | 12.99                      |
| 10 9010 2520 000 0000 618                  | Admin Copier             | 59.58                      |
| Vendor Name VISUAL EDGE IT dba COUNSEL     |                          | 755.27                     |
| WELLS FARGO LEASING                        | 5027098431               | 1,215.70                   |
| 10 9010 2520 000 0000 618                  | Admin Copier             | 110.70                     |
| 10 0418 1000 100 0000 359                  | IES Copier               | 331.50                     |
| 10 0109 1000 100 0000 359                  | HS Copier                | 552.50                     |
| 10 0445 1000 100 0000 359                  | ROECC Copier             | 221.00                     |
| Vendor Name WELLS FARGO LEASING            |                          | 1,215.70                   |
| WESTLAKE ACE HARDWARE                      | 2696615                  | 387.29                     |
| 10 9010 2700 000 0000 618                  | Transportation Supplies  | 86.97                      |
| 10 0445 2620 000 0000 618                  | ROECC Supplies           | 42.96                      |
| 10 0418 2620 000 0000 618                  | IES Supplies             | 18.37                      |
| 10 0109 2620 000 0000 618                  | HS Supplies              | 82.52                      |
| 10 9010 2620 000 0000 618                  | District Supplies        | 156.47                     |
| Vendor Name WESTLAKE ACE HARDWARE          |                          | 387.29                     |
| YOUNG AUTO PARTS INC.                      | 253211                   | 263.79                     |
| 10 9010 2700 000 0000 618                  | Oil                      | 263.79                     |
| YOUNG AUTO PARTS INC.                      | 253315                   | 71.85                      |
| 10 9010 2700 000 0000 618                  | Oil & Filter             | 71.85                      |
| Vendor Name YOUNG AUTO PARTS INC.          |                          | 335.64                     |
| Fund Number 10                             |                          | 278,550.73                 |
| Checking Account ID 1                      | Fund Number 36           | PHYSICAL PLANT & EQUIPMENT |
| COUNCIL BLUFFS COMM SCHOOLS                | 2024118                  | 1,412.16                   |

| Vendor Name                               | Invoice Number                       | Amount                |
|---|--------------------------------------|-----------------------|
| Account Number                            | Detail Description                   | Amount                |
| 36 9010 2620 000 0000 441                 | Rent Aug/Sept                        | 1,412.16              |
| Vendor Name COUNCIL BLUFFS COMM SCHOOLS   |                                      | <u>1,412.16</u>       |
| ISFIS, INC.                               | 20134                                | 2,000.00              |
| 36 9010 2510 000 0000 358                 | CFPM Pro Model Subscription<br>23-24 | 2,000.00              |
| Vendor Name ISFIS, INC.                   |                                      | <u>2,000.00</u>       |
| WILLIAMS SCOTSMAN INC                     | 9019366739                           | 2,958.20              |
| 36 9010 2620 000 0000 441                 | Portable                             | 2,958.20              |
| Vendor Name WILLIAMS SCOTSMAN INC         |                                      | <u>2,958.20</u>       |
| Fund Number 36                            |                                      | <u>6,370.36</u>       |
| Checking Account ID 1                     |                                      | 284,921.09            |
| Checking Account ID 2                     | Fund Number 61                       | SCHOOL NUTRITION FUND |
| MEEK, HEIDI                               | refund2324                           | 7.00                  |
| 61 483 000 0000 000                       | Lunch Account Refund                 | 7.00                  |
| Vendor Name MEEK, HEIDI                   |                                      | <u>7.00</u>           |
| OPAA! FOOD MANAGEMENT INC                 | IA00052232                           | 5,894.62              |
| 61 9010 3110 000 4557 631                 | FFVP Oct. 2023                       | 5,894.62              |
| OPAA! FOOD MANAGEMENT INC                 | IA00052298                           | 55,903.84             |
| 61 9010 3110 000 0000 570                 | October Food Expenses                | 55,903.84             |
| OPAA! FOOD MANAGEMENT INC                 | IA0009-083123                        | 15,505.88             |
| 61 9010 3110 000 4557 631                 | Milk Supply Chain Assistance         | 15,505.88             |
| Vendor Name OPAA! FOOD MANAGEMENT INC     |                                      | <u>77,304.34</u>      |
| Fund Number 61                            |                                      | <u>77,311.34</u>      |
| Checking Account ID 2                     |                                      | 77,311.34             |
| Checking Account ID 3                     | Fund Number 21                       | STUDENT ACTIVITY FUND |
| AMAZON CAPITAL SERVICES, INC.             | 111-7541792-1470603                  | 32.99                 |
| 21 0109 1400 920 6600 618                 | Electric Pump                        | 32.99                 |
| Vendor Name AMAZON CAPITAL SERVICES, INC. |                                      | <u>32.99</u>          |
| BAXTER, RANDY                             | BAXTER102023                         | 150.00                |
| 21 0109 1400 920 6720 340                 | V FB Official                        | 150.00                |
| Vendor Name BAXTER, RANDY                 |                                      | <u>150.00</u>         |
| BELT, CHAD                                | BELT102023                           | 150.00                |
| 21 0109 1400 920 6720 340                 | V FB Official                        | 150.00                |
| Vendor Name BELT, CHAD                    |                                      | <u>150.00</u>         |
| BSN SPORTS                                | 923516365                            | 281.59                |
| 21 9010 1400 920 6720 618                 | Down Marker                          | 281.59                |
| Vendor Name BSN SPORTS                    |                                      | <u>281.59</u>         |
| CLARINDA CHAMBER OF COMMERCE              | Band0923                             | 225.00                |
| 21 0109 1400 910 6220 810                 | Clarinda Band Jamboree               | 225.00                |
| Vendor Name CLARINDA CHAMBER OF COMMERCE  |                                      | <u>225.00</u>         |
| CONWAY, NICOLE                            | CONWAY101723                         | 40.00                 |

| Vendor Name                                   | Invoice Number                          | Amount   |
|---|---|----------|
| Account Number                                | Detail Description                      | Amount   |
| 21 0109 1400 920 6815 340                     | Line Judge Official                     | 40.00    |
| Vendor Name CONWAY, NICOLE                    |   | 40.00    |
| CR GRAPHICS LLC                               | 000530                                  | 712.62   |
| 21 0109 1400 950 7407 618                     | FFA Shirts                              | 712.62   |
| Vendor Name CR GRAPHICS LLC                   |   | 712.62   |
| FIRST BANKCARD - HEIDI HARRIS                 | ICDA2023                                | 135.00   |
| 21 0109 1400 910 6210 618                     | Opus Honor Choir                        | 135.00   |
| FIRST BANKCARD - HEIDI HARRIS                 | IWCOA23-24                              | 170.00   |
| 21 0109 1400 920 6790 810                     | IWCOA Membership and Parking Pass       | 170.00   |
| Vendor Name FIRST BANKCARD - HEIDI HARRIS     |   | 305.00   |
| FIRST BANKCARD - OFFICE CARD 4                | XC1023                                  | 432.94   |
| 21 0109 1400 920 6645 580                     | State XC Hotel/Food                     | 432.94   |
| Vendor Name FIRST BANKCARD - OFFICE CARD 4    |   | 432.94   |
| HOPPE, KACIE                                  | HOPPE101723                             | 40.00    |
| 21 0109 1400 920 6815 340                     | Line Judge Official                     | 40.00    |
| Vendor Name HOPPE, KACIE                      |   | 40.00    |
| IHSBCA  | Baseball 23-24                          | 105.00   |
| 21 0109 1400 920 6730 810                     | IHSBCA Membership Dues                  | 105.00   |
| Vendor Name IHSBCA                            |   | 105.00   |
| IOWA ASSOCIATION OF TRACK COACHES             | INV-001679                              | 55.00    |
| 21 0109 1400 920 6840 810                     | IATC Membership Dues                    | 55.00    |
| Vendor Name IOWA ASSOCIATION OF TRACK COACHES |   | 55.00    |
| IOWA FFA ASSOCIATION                          | 26365                                   | 973.50   |
| 21 0109 1400 950 7407 810                     | National, State, Chapter, District Dues | 973.50   |
| IOWA FFA ASSOCIATION                          | 26436                                   | 90.00    |
| 21 0109 1400 950 7407 810                     | Greenhand Fire Up FFA                   | 90.00    |
| Vendor Name IOWA FFA ASSOCIATION              |   | 1,063.50 |
| IOWA GIRLS' COACHES ASSOC                     | Basketball23                            | 60.00    |
| 21 0109 1400 920 6600 810                     | GBB - SWI Basketball Shootout           | 60.00    |
| Vendor Name IOWA GIRLS' COACHES ASSOC         |   | 60.00    |
| IOWA HIGH SCHOOL MUSIC ASSOC                  | Allstatemus<br>c2324                    | 32.00    |
| 21 0109 1400 910 6210 810                     | All State Registration 23-24            | 32.00    |
| Vendor Name IOWA HIGH SCHOOL MUSIC ASSOC      |   | 32.00    |
| JOHNSON, BOB                                  | JOHNSON10202<br>3A                      | 150.00   |
| 21 0109 1400 920 6720 340                     | V FB Official                           | 150.00   |
| Vendor Name JOHNSON, BOB                      |   | 150.00   |
| KENNEDY, SKIP                                 | KENNEDY10202                            | 150.00   |



| Vendor Name  | Invoice Number                          | Amount        |
|--|---|---------------|
| Account Number                                     | Detail Description                      | Amount        |
|  | 3                                       |               |
| 21 0109 1400 920 6720 340                          | V FB Official                           | 150.00        |
| Vendor Name KENNEDY, SKIP                          |   | <u>150.00</u> |
| KLIMEK, CHERI                                      | Yearbookover<br>pymt                    | 60.00         |
| 21 0109 1790 950 7426                              | Yearbook Reimbursement -<br>Overpayment | 60.00         |
| Vendor Name KLIMEK, CHERI                          |   | <u>60.00</u>  |
| NATIONAL FFA ORGANIZATION                          | CNR79268                                | 800.00        |
| 21 0109 1400 950 7407 810                          | FFA Convention Registration             | 800.00        |
| NATIONAL FFA ORGANIZATION                          | MDS310719                               | 187.00        |
| 21 0109 1400 950 7407 618                          | FFA Jackets                             | 187.00        |
| Vendor Name NATIONAL FFA ORGANIZATION              |   | <u>987.00</u> |
| NORTHWEST MISSOURI STATE UNIVERSITY                | BandfallCDE                             | 49.00         |
| 21 0109 1400 950 7407 810                          | FFA Fall Contest                        | 49.00         |
| Vendor Name NORTHWEST MISSOURI STATE<br>UNIVERSITY |   | <u>49.00</u>  |
| PAPER TRAIL  | Shook101923                             | 22.50         |
| 21 0109 1400 910 6110 618                          | HS Fall Play Posters                    | 22.50         |
| Vendor Name PAPER TRAIL                            |   | <u>22.50</u>  |
| PEPPER & SON, INC.                                 | 365731399/36<br>5728887                 | 375.49        |
| 21 0109 1400 910 6210 618                          | Mini Singer Music                       | 375.49        |
| Vendor Name PEPPER & SON, INC.                     |   | <u>375.49</u> |
| RED OAK HARDWARE HANK                              | 179587                                  | 27.91         |
| 21 0109 1400 950 7421 618                          | Homecoming Supplies                     | 27.91         |
| Vendor Name RED OAK HARDWARE HANK                  |   | <u>27.91</u>  |
| RIEMAN MUSIC, INC.                                 | 3613076                                 | 62.98         |
| 21 0109 1400 910 6220 618                          | Fundamental Method for<br>Timpani       | 62.98         |
| Vendor Name RIEMAN MUSIC, INC.                     |   | <u>62.98</u>  |
| STANGE, HUNTER                                     | STANGE102023                            | 150.00        |
| 21 0109 1400 920 6720 340                          | V FB Official                           | 150.00        |
| Vendor Name STANGE, HUNTER                         |   | <u>150.00</u> |
| TVRDY, JESSE                                       | Tvrdy100723                             | 175.00        |
| 21 0109 1400 920 6815 340                          | 9th VB Tournament Official              | 175.00        |
| Vendor Name TVRDY, JESSE                           |   | <u>175.00</u> |
| WEST MUSIC CO.                                     | All State<br>Music                      | 344.40        |
| 21 0109 1400 910 6210 618                          | All State Music                         | 344.40        |
| Vendor Name WEST MUSIC CO.                         |   | <u>344.40</u> |
| WESTLAKE ACE HARDWARE                              | 001050010742<br>6092623                 | 115.89        |
| 21 0109 1400 950 7421 618                          | Homecoming Supplies                     | 115.89        |

| Vendor Name                       | Invoice Number     | Amount   |
|-----------------------------------|--------------------|----------|
| Account Number                    | Detail Description | Amount   |
| Vendor Name WESTLAKE ACE HARDWARE |                    | 115.89   |
| Wilkinson, Andrew                 | 100                | 200.00   |
| 21 0109 1400 950 7421 618         | Homecoming DJ      | 200.00   |
| Vendor Name Wilkinson, Andrew     |                    | 200.00   |
| Fund Number 21                    |                    | 6,555.81 |
| Checking Account ID 3             |                    | 6,555.81 |

**October 2023 Reconciliation Report**

| <b>RED OAK COMMUNITY SCHOOLS 2024</b> | <b>GENERAL FUND</b> | <b>MANAGEMENT</b> | <b>PHYSICAL PLANT AND<br/>EQUIPMENT LEVY</b> | <b>DEBT SERVICE</b> | <b>SAVE TAXES/REV<br/>BONDS</b> | <b>BEFORE/AFTER<br/>SCHOOL</b> |
|---------------------------------------|---------------------|-------------------|--|---------------------|---------------------------------|--------------------------------|
| Beg. Balance 10-01-2023               | \$3,896,760.59      | \$890,647.35      | \$3,057,692.98                               | \$536,527.44        | \$2,949,455.82                  | \$8,049.79                     |
| Revenue                               | \$2,283,776.16      | \$62,993.19       | \$237,681.26                                 | \$691,840.09        | \$103,547.23                    |                                |
| Expenditure                           | \$1,080,113.92      |                   | \$201,125.92                                 |                     | \$73,803.34                     |                                |
| Balance 10-31-2023                    | \$5,100,422.83      | \$953,640.54      | \$3,094,248.32                               | \$1,228,367.53      | \$2,979,199.71                  | \$8,049.79                     |

\$13,363,928.72

|                           |                |                |                |                |                |            |
|---------------------------|----------------|----------------|----------------|----------------|----------------|------------|
| <b>Balance 10-31-2022</b> | \$5,183,103.56 | \$1,223,879.17 | \$3,143,797.79 | \$1,257,419.52 | \$2,495,410.45 | \$8,049.79 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|------------|

|                       |                    |                        |
|-----------------------|--------------------|------------------------|
| Checking Account .33% | Checking Account   | \$13,406,641.19        |
|                       | HSA Ajustments     | (\$14,683.72)          |
|                       | ISJIT              |                        |
|                       | Petty Cash         | \$100.00               |
|                       | Outstanding Checks | \$28,128.75            |
|                       |                    | <u>\$13,363,928.72</u> |

|                         | <b>ACTIVITY FUND</b> | <b>NUTRITION FUND</b> |
|-------------------------|----------------------|-----------------------|
| Beg. Balance 10-01-2022 | \$78,076.77          | \$692,862.13          |
| Revenue                 | \$46,260.16          | \$77,195.92           |
| Expenditure             | \$25,874.33          | \$60,357.31           |
| Balance 10-31-2022      | <u>\$98,462.60</u>   | <u>\$709,700.74</u>   |

|                           |              |              |
|---------------------------|--------------|--------------|
| <b>Balance 10-31-2022</b> | \$123,543.82 | \$562,332.59 |
|---------------------------|--------------|--------------|

|                       |                    |                     |
|-----------------------|--------------------|---------------------|
| Checking Account .33% | \$104,480.46       | \$626,783.91        |
| Petty Cash Boxes      | \$200.00           | \$-                 |
| Outstanding cks       | \$5,911.86         | \$17.02             |
|                       | <u>\$98,768.60</u> | <u>\$626,766.89</u> |

**PHYSICAL PLANT AND EQUIPMENT LEVY**

|                                   | 2020-2021             |                                   | 2021-2022              |  | 2022-2023              |                                    | 2023 - 2024            |
|-----------------------------------|-----------------------|-----------------------------------|------------------------|--|------------------------|------------------------------------|------------------------|
| <b>Beginning Balance (July 1)</b> | <b>\$2,329,854.73</b> | <b>Beginning Balance (July 1)</b> | <b>\$ 2,726,998.24</b> | <b>Beginning Balance (July 1)</b>      | <b>\$ 3,193,485.61</b> | <b>Beginning Balance (July 1)</b>  | <b>\$ 3,209,437.61</b> |
| <b>Add: Revenue</b>               |                       | <b>Add: Revenue</b>               |                        | <b>Add: Revenue</b>                    |                        | <b>Add: Revenue</b>                |                        |
| Property Taxes                    | \$137,149.56          | Property Taxes                    | \$ 130,392.46          | Property Taxes                         | \$ 174,097.05          | Property Taxes                     | \$ 269,200.08          |
| Voted PPEL                        | \$420,570.90          | Voted PPEL                        | \$ 446,494.67          | Voted PPEL                             | \$ 420,024.91          | Voted PPEL                         | \$                     |
| Voted PPEL Surtax                 | \$493,222.30          | Voted PPEL Surtax                 | \$ 174,559.79          | Voted PPEL Surtax                      | \$ 45,787.95           | Voted PPEL Surtax                  | \$ 5,020.41            |
| Utility Replacement Tax           | \$3,864.00            | Utility Replacement Tax           | \$ 3,566.87            | Utility Replacement Tax                | \$ 3,776.43            | Utility Replacement Tax            | \$ 8,340.35            |
| Utility Replacement Tax (SAVE)    | \$13,925.08           | Utility Replacement Tax (SAVE)    | \$ 16,751.07           | Utility Replacement Tax (SAVE)         | \$ 13,371.56           | Utility Replacement Tax (SAVE)     | \$                     |
| Mobile Home Tax                   | \$61.01               | Mobile Home Tax                   | \$ 45.81               | Mobile Home Tax                        | \$ 88.96               | Mobile Home Tax                    | \$ 27.10               |
| Voted PPEL Mobile Home            | \$188.87              | Voted PPEL Mobile Home            | \$ 269.31              | Voted PPEL Mobile Home                 | \$ 88.06               | Voted PPEL Mobile Home             | \$                     |
| Military Credit                   | \$41.22               | Military Credit                   | \$ 31.27               | Military Credit                        | \$ 27.29               | Military Credit                    | \$ 113.50              |
| Military Credit (SAVE)            | \$115.82              | Military Credit (SAVE)            | \$ 0.56                | Military Credit (SAVE)                 | \$ 98.69               | Military Credit (SAVE)             | \$                     |
| Commercial Industrial tax         | \$2,160.74            | Commercial Industrial tax         | \$ 2,101.92            | Commercial Industrial tax              | \$                     | Commercial Industrial tax          | \$                     |
| Commercial Ind. Voted PPEL        | \$7,786.86            | Commercial Ind. Voted PPEL        | \$ 3,814.88            | Commercial Ind. Voted PPEL             | \$                     | Commercial Ind. Voted PPEL         | \$                     |
| Interest                          | \$5,392.12            | Interest                          | \$ 5,991.65            | Interest                               | \$ 17,061.65           | Interest                           | \$ 14,509.78           |
|                                   |                       | Sale of Vacant Lot                | \$ 2,000.00            |  |                        | School Bus Refunds                 | \$ 143,764.80          |
| Prior Year Expenditure            |                       |                                   |                        |  |                        |                                    |                        |
| ERATE Reimbursement               |                       |                                   |                        |  |                        |                                    |                        |
| <b>Subtotal</b>                   | <b>\$1,084,478.48</b> | <b>Subtotal</b>                   | <b>\$ 786,020.26</b>   | <b>Subtotal</b>                        | <b>\$ 674,422.55</b>   | <b>Subtotal</b>                    | <b>\$ 440,976.02</b>   |
| <b>TOTAL AVAILABLE</b>            | <b>\$3,414,333.21</b> | <b>TOTAL AVAILABLE</b>            | <b>\$ 3,513,018.50</b> | <b>TOTAL AVAILABLE</b>                 | <b>\$ 3,867,908.16</b> | <b>TOTAL AVAILABLE</b>             | <b>\$ 3,650,413.63</b> |
| <b>LESS: Expenditures</b>         |                       | <b>LESS: Expenditures</b>         |                        | <b>LESS: Expenditures</b>              |                        | <b>LESS: Expenditures</b>          |                        |
| Chrome Book Lease                 | \$84,589.28           | Frontline License Renewals        | \$ 17,052.94           | Chrome Book Lease (Double Payment)     | \$ 169,794.56          | Chrome Book Lease (Double Payment) | \$ 84,897.28           |
| Frontline Software                | \$16,264.13           | US Bank-Chromebook Lease Payment  | \$ 84,897.28           | Frontline Silcense Renewals            | \$ 41,560.28           | Frontline/SUI Software             | \$ 36,310.83           |
| Forecast5                         | \$22,158.00           | Forecast5                         | \$ 14,426.00           | FY22 Expenses Paid in FY23             | \$ 18,715.00           | Boiler Construction Documents      | \$ 2,958.20            |
| School Bus Lease                  | \$61,602.40           | Software Unlimited                | \$ 8,195.00            | Boiler Construction Documents          | \$ 7,000.00            | FY23 Expenses Paid in FY24         | \$ 1,922.04            |
| RO Chrysler-Ford Transport Van    | \$33,987.85           | Heartland Insealators             | \$ 5,120.00            | Portable Rental                        | \$ 34,356.02           | HS Gym Floor                       | \$ 4,655.00            |
| Chrome Book Lease                 | \$308.00              | Bus Lease                         | \$ 61,602.40           | Bus Lease                              | \$ 61,602.40           | Portable Rental                    | \$ 2,958.20            |
| Rent Council Bluffs Sp Ed         | \$728.08              | Rent Council Bluffs Sp Ed         | \$ 259.08              | Garage Doors-Bus Barn                  | \$ 11,608.00           | Bus Lease                          | \$ 137,764.80          |
| Rent Council Bluffs Sp Ed         | \$732.80              | Rent Council Bluffs Sp Ed         | \$ 2,202.60            | Chrome Book Lease (Double Pymt Refund) | \$ (84,897.28)         | New Bus Lease Advance              | \$ 77,184.00           |
| Rent Council Bluffs Sp Ed         | \$759.74              | Track Resurfacing                 | \$ 4,000.00            | Portable Rental                        | \$ 3,015.34            | Correction from FY23               | \$ (18,318.56)         |
| Rent Council Bluffs Sp Ed         | \$791.55              |                                   |                        | Press Box Chairs                       | \$ 419.93              | Frontline Software                 | \$ 12,590.23           |
| Rent Council Bluffs Sp Ed         | \$1,346.07            |                                   |                        | Track Resurfacing                      | \$ 82,000.00           | Portable Rental                    | \$ 2,958.20            |
| Infinite Campus Software Renewal  | \$23,233.00           |                                   |                        | Portable Rental                        | \$ 2,978.20            | Maintenance Van                    | \$ 7,900.00            |
| Rent Council Bluffs Sp Ed         | \$803.32              |                                   |                        | Boiler Construction Documents          | \$ 3,500.00            | Gas Piping - IES                   | \$ 1,259.17            |
| Rent Council Bluffs Sp Ed         | \$805.35              |                                   |                        | Portable Rental                        | \$ 2,968.20            | IES Re-Roofing Project             | \$ 195,505.00          |
| Rent Council Bluffs Sp Ed         | \$803.80              |                                   |                        | Rent Council Bluffs Sp Ed              | \$ 2,484.44            | Rent Council Bluffs Sp Ed          | \$ 5,520.92            |
|                                   |                       |                                   |                        | Portable Rental                        | \$ 2,968.20            | Architectural Svcs                 | \$ 100.00              |
|                                   |                       |                                   |                        | Lunch Van                              | \$ 57,186.00           |                                    |                        |
|                                   |                       |                                   |                        | Gym Floor Resurfacing                  | \$ 5,678.50            |                                    |                        |
|                                   |                       |                                   |                        | Portable Rental                        | \$ 2,968.20            |                                    |                        |
|                                   |                       |                                   |                        | Rent Council Bluffs Sp Ed              | \$ 2,272.87            |                                    |                        |
|                                   |                       |                                   |                        | Portable Rental                        | \$ 2,968.20            |                                    |                        |
|                                   |                       |                                   |                        | HS Boiler                              | \$ 178,070.00          |                                    |                        |
|                                   |                       |                                   |                        | Software Subscription                  | \$ 3,100.00            |                                    |                        |
|                                   |                       |                                   |                        | Rent Council Bluffs Sp Ed              | \$ 1,947.40            |                                    |                        |
|                                   |                       |                                   |                        | Portable Rental                        | \$ 2,968.20            |                                    |                        |
|                                   |                       |                                   |                        | K-12 Docs                              | \$ 1,435.00            |                                    |                        |
|                                   |                       |                                   |                        | Gym Floor Resurfacing                  | \$ 3,920.00            |                                    |                        |
|                                   |                       |                                   |                        | Rent Council Bluffs Sp Ed              | \$ 2,003.36            |                                    |                        |
|                                   |                       |                                   |                        | Portable Rental                        | \$ 2,958.20            |                                    |                        |
|                                   |                       |                                   |                        | Architect Svcs                         | \$ 6,000.00            |                                    |                        |
|                                   |                       |                                   |                        | Rent Council Bluffs Sp Ed              | \$ 7,112.92            |                                    |                        |
|                                   |                       |                                   |                        | Architect Svcs                         | \$ 9,042.55            |                                    |                        |
|                                   |                       |                                   |                        | Portable Rental                        | \$ 2,958.20            |                                    |                        |
|                                   |                       |                                   |                        | Rent Council Bluffs Sp Ed              | \$                     |                                    |                        |
| <b>Subtotal</b>                   | <b>\$248,913.37</b>   | <b>Subtotal</b>                   | <b>\$ 197,755.30</b>   | <b>Subtotal</b>                        | <b>\$ 652,662.89</b>   | <b>Subtotal</b>                    | <b>\$ 556,165.31</b>   |
| <b>Cash Balance</b>               | <b>\$3,165,419.84</b> | <b>Cash Balance</b>               | <b>\$ 3,315,263.20</b> | <b>Cash Balance</b>                    | <b>\$ 3,215,245.27</b> | <b>Cash Balance</b>                | <b>\$ 3,094,248.32</b> |

**Capital Projects Fund**

|                             | 2020-2021                 |                             | 2021-2022                 |                             | 2022-2023                 |                             | 2023-2024                 |
|-----------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
| <b>Beg Balance (July 1)</b> | <b>\$1,888,719</b>        | <b>Beg Balance (July 1)</b> | <b>\$1,830,921</b>        | <b>Beg Balance (July 1)</b> | <b>\$2,264,484</b>        | <b>Beg Balance (July 1)</b> | <b>\$2,815,738</b>        |
| <b>Add: Revenue</b>         |                           | <b>Add: Revenue</b>         |                           | <b>Add: Revenue</b>         |                           | <b>Add: Revenue</b>         |                           |
| 1c Sales Tax                | \$950,493                 | 1c Sales Tax                | \$1,247,814               | 1c Sales Tax                | \$1,447,127               | 1c Sales Tax                | \$451,733                 |
| Interest                    | \$3,688                   | Interest                    | \$4,218                   | Interest                    | \$14,279                  | Interest                    | \$10,097                  |
| <br>                        |                           |                             |                           |                             |                           |                             |                           |
| <b>Subtotal</b>             | <b>\$2,842,900</b>        | <b>Subtotal</b>             | <b>\$3,082,954</b>        | <b>Subtotal</b>             | <b>\$3,725,890</b>        | <b>Subtotal</b>             | <b>\$3,277,568</b>        |
| <br>                        |                           |                             |                           |                             |                           |                             |                           |
| <b>LESS: Expenditures</b>   |                           | <b>LESS: Expenditures</b>   |                           | <b>LESS: Expenditures</b>   |                           | <b>LESS: Expenditures</b>   |                           |
| Chrome Book Lease           | \$10,097                  | Chromebook Lease            | \$10,097                  | Revenue Bond Payment        | \$73,612                  | Revenue Bond Payment        | \$73,803                  |
| ROECC Construction Exp      | \$7,768                   | Record FB/BB Fields Deed    | \$22                      | FY22 Expense Paid in FY23   | \$3,500                   | AOI Bldg Master             | \$173                     |
| Admin Office Const Exp      | \$7,696                   | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  | Revenue Bond Payment        | \$73,803                  |
| District Signage            | \$28,312                  | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  | Revenue Bond Payment        | \$73,803                  |
| Trans Office Const Exp      | \$1,998                   | Revenue Bond Payment        | \$73,801                  | Revenue Bond Payment        | \$73,612                  | Alley Poyner-Bldg Master    | \$2,983                   |
| Trans Office Const Exp      | \$5,600                   | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  | Revenue Bond Payment        | \$73,803                  |
| Rev Bond Pymt Transfer      | \$221,920                 | District Signage            | \$9,895                   | Alley Poyner-Bldg Master    | \$9,717                   |                             |                           |
| Jerry's Basement Water      | \$821                     | Revenue Bond Payment        | \$73,807                  | Alley Poyner-Bldg Master    | \$6,000                   |                             |                           |
| Trans Office Const Exp      | \$984                     | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  | Revenue Bond Payment        | \$73,807                  | Alley Poyner-Bldg Master    | \$7,596                   |                             |                           |
| Trans Office Const Exp      | \$1,521                   | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  |                             |                           |
| ROECC Abstract              | \$345                     | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  |                             |                           |
| ROECC Construction Exp      | \$5,785                   | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  |                             |                           |
| Chrome Book Lease           | \$30,620                  | Revenue Bond Payment        | \$73,807                  | Revenue Bond Payment        | \$73,612                  |                             |                           |
| Rev Bond Pymt Transfer      | \$147,946                 | Track Incorrectly Coded     | -\$3,500                  | Revenue Bond Payment        | \$73,612                  |                             |                           |
| Boyd Jones-Admin Center     | \$6,755                   |                             |                           | Revenue Bond Payment        | \$73,612                  |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  |                             |                           |                             |                           |                             |                           |
| ROECC Lighting              | \$822                     |                             |                           |                             |                           |                             |                           |
| Consession Stand Breaker    | \$852                     |                             |                           |                             |                           |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  |                             |                           |                             |                           |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  |                             |                           |                             |                           |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  |                             |                           |                             |                           |                             |                           |
| ASI Signage                 | \$1,236                   |                             |                           |                             |                           |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  |                             |                           |                             |                           |                             |                           |
| ASI Signage                 | \$13,090                  |                             |                           |                             |                           |                             |                           |
| Rev Bond Pymt Transfer      | \$73,973                  |                             |                           |                             |                           |                             |                           |
| <br>                        |                           |                             |                           |                             |                           |                             |                           |
| <b>Subtotal</b>             | <b>\$1,011,979</b>        | <b>Subtotal</b>             | <b>\$828,387</b>          | <b>Subtotal</b>             | <b>\$910,152</b>          | <b>Subtotal</b>             | <b>\$298,369</b>          |
| <b>Fund Balance</b>         | <b><u>\$1,830,921</u></b> | <b>Fund Balance</b>         | <b><u>\$2,254,567</u></b> | <b>Fund Balance</b>         | <b><u>\$2,815,738</u></b> | <b>Fund Balance</b>         | <b><u>\$2,979,199</u></b> |

#### 402.14 – Required Professional Development for Employees

Appropriate training and professional development of all employees is crucial to the success of all students. The district will provide professional development opportunities appropriate to the duties of school employees.

For all professional development programs the district requires employees to take, the district will provide to the employee notice indicating the section of the law, or rules adopted by the state board of education or board of educational examiners that the district determines requires the employee to participate in the professional development program.

Approved:

Reviewed:

Revised:

## **503.6 Discipline of Students Who Make Threats of Violence or Cause Incidents of Violence**

Discipline is designed to promote behavior that will enable students to learn and successfully participate in their educational and social environments. The district discipline policy for students who make a threat of violence or commit an act of violence is developed to help students understand their obligations to others in the school setting, secure the safety of all students, staff, and the community, and to correct student behavior if a violation occurs (2023 Iowa Acts, chapter 96 (House File 604), sec. 7, new section 279.79, subsection 1).

Students will conduct themselves in a manner fitting their age, grade level, and maturity, and with respect and consideration for the rights of others while on school district property or on property within the jurisdiction of the school district; while on school owned and/or operated school or chartered vehicles; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management and welfare of the school district. Consequences for the misconduct will be fair and tailored to the age, grade level and maturity of the student.

Discipline and other responses to threats or incidents of violence by a student with a disability, including removal from a class, placement in a therapeutic classroom, suspensions, and expulsions, will comply with the provisions of applicable federal and state laws including, but not limited to, the IDEA, Section 504 of the Rehabilitation Act, and the Americans with Disabilities Act (2023 Iowa Acts, chapter 96 (House File 604), sec. 7, new section 279.79, subsection 3)

### Reporting a Threat of Violence or Incidence of Violence

In the case of any threat of violence or incident of violence that results in injury, property damage or assault by a student, the teacher will report to the school principal or lead administrator within 24 hours of the incident. The principal or lead administrator will notify the parent or guardian of the student(s) who threatened or perpetrated an act of violence and the student(s) who the threatened or perpetrated act of violence was made against within 24 hours after receipt of the teacher's report and complete an investigation of the incident as soon as possible. The classroom teacher may also notify the parent or guardian of the student who made the threat or caused the incident, and the parent or guardian of the student against whom the threat or incident was directed (2023 Iowa Acts, chapter 96 (House File 604), sec. 4).

An investigation will be initiated by the principal or lead administrator upon learning of an incident of violence or threat of violence through any credible means. If the principal or lead administrator finds that an incident of violence or threat of violence did occur, the administrator will determine the level of threat or incident by considering all aspects of the situation, including the student's intent and knowledge of the impact of their actions, their developmental level and context of the incident. The resolution will focus on identifying the cause behind the behavior and appropriate corrective action (2023 Iowa Acts, chapter 96 (House File 604), sec. 7, new section 279.79, subsections 1 and 4).

A student who makes a threat of violence, causes an incident of violence that results in injury or property damage, or who commits an assault, will be subject to escalating levels of discipline for each occurrence. When appropriate, referrals will be made to local law enforcement. The district retains

the authority to assign the level of disciplinary measures appropriate to the severity of the threat of violence or incident of violence (2023 Iowa Acts, chapter 96 (House File 604), sec. 7, new section 279.79, subsection 5).

### Threats of Violence

Threat of violence means a written, verbal, electronic or behavioral message that either explicitly or implicitly expresses an intention to inflict emotional or physical injury, property damage, or assault.

### Incident of Violence

Incident of violence means the intentional use of physical force or power against oneself, another person, a group or community or property resulting in injury, property damage or assault.

### Injury

Injury means “physical pain, illness or any impairment of physical condition.” State v. McKee, 312 N.W.2d 907, 913 (Iowa 1981).

### Property Damage

Property damage means any destruction, damage, impairment, or alteration of property to which the individual does not have a right to take such an action. Property means real property, which includes any real estate, building, or fixture attached to a building or structure, and personal property, which includes intangible property (Iowa Code section 4.1(21)).

### Assault

Assault means when, without justification, a student does any of the following:

an act which is intended to cause pain or injury to, or which is intended to result in physical contact which will be insulting or offensive to another, coupled with the apparent ability to execute the act; or any act which is intended to place another in fear of immediate physical contact which will be painful, injurious, insulting or offensive, coupled with the apparent ability to execute the act; or intentionally points any firearm toward another or displays in a threatening manner any dangerous weapon toward another.

The act is not an assault when the person doing any of the above and the other person are voluntary participants in a sport, social or other activity, not in itself criminal, when the act is a reasonably foreseeable incident of such sport or activity, and does not create an unreasonable risk of serious injury or breach of the peace (Following Iowa Code section 708.1).

Approved:

Reviewed:

Revised:



## 503.6 Discipline of Students Who Make Threats of Violence or Cause Incidents of Violence Regulation

### Levels of Behavior

The following levels are used to determine the district’s response to violent misconduct. Levels will be assigned based on the discretion of administrators. Administrators will consider the age level and maturity of students in determining the level of an offense and assigning appropriate consequences. Consequences for the misconduct will be fair and developmentally appropriate in light of the circumstances.

Level 1—Behaviors that jeopardize the physical safety or emotional well-being of others; behaviors that may lead to property damage (e.g., rough play, spontaneous aggressive behaviors such as pushing and shoving, antagonism, verbal threats, fighting words, etc.)

Level 2—Aggressive behaviors that involve the intentional use of force or intimidation; behaviors that include vandalism or the destruction of property valued at less than \$50; bringing a dangerous object to school; repeated or significant incidents of Level 1 infractions (e.g., simple assault/fighting/physical altercations, disorderly conduct, verbal abuse, substantial or severe threats, coercion, etc.)

Level 3—Aggressive behaviors involving extreme violence and/or the intentional use of force to inflict serious bodily harm or injury; behaviors that place others in substantial risk or significant fear; vandalism or destruction of property valued over \$50; repeated or significant incidents of Level 2 infractions (e.g., serious or aggravated assault, possession or use of a weapon, menacing with a dangerous object, premeditated threats of violence, extortion, etc.)

### Escalating Responses by Grade Band

#### Grades PK-2

| Level   | Escalating Response  |
|---------|--|
| Level 1 | <ul style="list-style-type: none"><li>▪ Requires parent or guardian notification.</li><li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li><li>▪ Responses may include any of the following:<ul style="list-style-type: none"><li>○ Parent or guardian conference that includes the student, when appropriate;</li><li>○ When appropriate and with written parent consent, counseling, and/or mental health counseling subject to available resources of the district;</li><li>○ Behavior intervention student agreement coupled with another response(s);</li><li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li><li>○ Detention; and/or</li><li>○ Temporary removal from class.</li></ul></li><li>▪ Unless the first offense is unusually serious, the administrator will avoid permanent removal from a class</li></ul> |

|         |   |
|---------|---|
| Level 2 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to the incident may include the following:</li> <li>▪ Parent or guardian conference that includes the student, when appropriate; <ul style="list-style-type: none"> <li>○ When appropriate, with written parent/guardian consent, counseling, and/or mental health</li> <li>○ counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class;</li> <li>○ In-school suspension;</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle; and/or</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate.</li> </ul> </li> </ul>  |
| Level 3 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to an incident may include the following: <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate, with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s).</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities; Temporary or permanent removal from class;</li> <li>○ In-school suspension;</li> <li>○ Out-of-school suspension;</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle;</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate; and/or</li> <li>○ Recommendation for expulsion.</li> </ul> </li> </ul> |

Grades 3-5

| Level   | Escalating Response   |
|---------|---|
| Level 1 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses may include any of the following:               <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate and with written parent consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention; and/or</li> <li>○ Temporary removal from class.</li> </ul> </li> <li>▪ Unless the first offense is unusually serious, the administrator will avoid permanent removal from a class</li> </ul>  |
| Level 2 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to the incident may include the following:               <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate, with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class;</li> <li>○ In-school suspension;</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle; and/or</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate.</li> </ul> </li> </ul> |
| Level 3 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to an incident may include the following:               <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> </ul> </li> </ul>  |

|  |  |
|--|--|
|  | <ul style="list-style-type: none"> <li>○ When appropriate, with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s).</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class;</li> <li>○ In-school suspension;</li> <li>○ Out-of-school suspension;</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle;</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate; and/or</li> <li>○ Recommendation for expulsion.</li> </ul> |
|--|--|

Grades 6-8

| Level   | Escalating Response   |
|---------|---|
| Level 1 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses may include any of the following:               <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate and with written parent consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention; and/or</li> <li>○ Temporary removal from class.</li> </ul> </li> </ul>  |
| Level 2 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to the incident may include the following:               <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate, with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> </ul> </li> </ul> |

|         |  |
|---------|--|
|         | <ul style="list-style-type: none"> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class;</li> <li>○ In-school suspension;</li> <li>○ Out-of-school suspension</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle; and/or</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate.</li> </ul>   |
| Level 3 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to an incident may include the following: <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate, with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s).</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class;</li> <li>○ In-school suspension;</li> <li>○ Out-of-school suspension;</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle;</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate; and/or</li> <li>○ Recommendation for expulsion.</li> </ul> </li> </ul> |

Grades 9-12

| Level   | Escalating Response  |
|---------|--|
| Level 1 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Responses to an incident may include, but are not limited to, the following: <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate and with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> </ul> </li> </ul> |

|         |   |
|---------|---|
|         | <ul style="list-style-type: none"> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention;</li> <li>○ Temporary removal from extracurricular activities;</li> <li>○ Temporary removal from class;</li> <li>○ In-school suspension; and/or</li> <li>○ Suspension of transportation if misconduct occurred in a school vehicle</li> </ul>  |
| Level 2 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Response to an incident may include the following: <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate and with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class; o In-school suspension;</li> <li>○ Out-of-school suspension;</li> <li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle; and/or</li> <li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate</li> </ul> </li> </ul> |
| Level 3 | <ul style="list-style-type: none"> <li>▪ Requires parent or guardian notification.</li> <li>▪ Review of response to prior offense, if applicable, to inform increased level of response.</li> <li>▪ Requires individualized educational program (IEP) meeting if the student has an IEP.</li> <li>▪ Response to an incident may include the following: <ul style="list-style-type: none"> <li>○ Parent or guardian conference that includes the student, when appropriate;</li> <li>○ When appropriate and with written parent/guardian consent, counseling, and/or mental health counseling subject to available resources of the district;</li> <li>○ Behavior intervention student agreement coupled with another response(s);</li> <li>○ Restitution or opportunities to repair relationships coupled with another response(s);</li> <li>○ Detention;</li> <li>○ Temporary or permanent removal from extracurricular activities;</li> <li>○ Temporary or permanent removal from class; o In-school suspension;</li> </ul> </li> </ul>   |

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"><li>○ Out-of-school suspension;</li><li>○ Suspension of transportation privileges if misconduct occurred in a school vehicle;</li><li>○ Placement in an alternative learning environment, including a therapeutic classroom, when appropriate; and/or</li><li>○ Recommendation for expulsion.</li></ul> |
|--|---|

### Definitions

Detention means the student's presence is required during non-school hours (or during lunch or recess) for disciplinary purposes. The student can be required to appear prior to the beginning of the school day, after school has been dismissed for the day or on a non-school day. Whether a student will serve detention, and the length of the detention, is within the discretion of the licensed employee or the building principal disciplining the student.

Expulsion means an action by the board to remove a student from the school environment, which includes, but is not limited to, classes and activities, for a period of time set by the board. In-school suspension means the student will attend school but will be temporarily isolated from one or more classes while under supervision. An in-school suspension will not exceed ten consecutive school days.

Out-of-school suspension means the student is removed from the school environment, which includes school classes and activities. An out-of-school suspension will not exceed ten consecutive school days unless due process is provided as required by federal and state law. A restriction from school activities means a student will attend school and classes and practice but will not participate in school activities.

Placement in an alternate learning environment means placement of a student in an environment established apart from the regular educational program that includes rules, staff and resources designed to accommodate student needs and to provide a comprehensive education consistent with the student learning goals and content standards established by the school district.

Removal from the classroom means a student is sent to the building principal's office. It is within the discretion of the person in charge of the classroom to remove the student.

## **806 Use of Recording Devices on School Property** (new policy requiring 3<sup>rd</sup> reading)

### District-Generated Recordings

The district believes in the importance of providing a safe and enriching learning environment possible for its students. The district uses digital recording devices on school property including school transportation vehicles to help protect the safety of district students, employees and community members; and to safeguard district property which is funded using public resources. Additionally, district-generated recordings of students engaging in the district's educational and extracurricular programs can be essential to engage positively with the school community and promote the value of public education.

In order to balance privacy and safety interests, no recording devices will be utilized on district property where individuals maintain a reasonable expectation of privacy. These areas include but are not limited to: the school nurse's office, restrooms, locker rooms, changing areas, lactation spaces and employee break areas.

Recordings of students have the potential to be considered education records. Any recordings will be maintained and accessed in compliance with the requirements of the Family Education Rights and Privacy Act and the district's policy on student records.

Recordings will be digitally maintained and stored for an appropriate amount of time to maintain the safety of the educational environment and to safeguard district property, after which they will be destroyed. The superintendent or superintendent's designee will establish any necessary regulations related to the secure storage, maintenance, viewing and destruction of digital recordings.

### Non-District Generated Recordings

The use of non-district owned recording devices on school property and at school events will be regulated. Students, parents and community members will not be permitted to take recordings of other students or employees during school hours unless the recording is authorized in advance by building administration. Students and employees found to violate this policy will be subject to disciplinary measures consistent with board policy and applicable student and employee handbooks. This policy will not be construed or enforced in a way that infringes on employee activity otherwise protected by law.

It is important to foster a community spirit and sense of unity within the district. However, the district acknowledges that not every student or staff member feels comfortable or safe being recorded. At district-sponsored extracurricular events and activities, the use of non-district owned recording devices by the public may be monitored by administration if a concern is made known to district administration by a student, employee or parent. Any individuals determined to be making recordings considered bothersome to students or staff may be asked to stop or destroy their recording and may be asked to leave the event.

Approved

Reviewed

Revised



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## **806-R1 Use of Recording Devices on School Property - Use of District Owned Recording Devices Regulation**

The board supports the use of recording devices on district property as a means to monitor and maintain a safe environment for students and employees. District property includes district-owned land, buildings, vehicles, buses and any other property as needed. The contents of the recordings may be used as evidence in a student or employee disciplinary proceeding.

### Student Records

The content of the recordings may be a student record subject to federal and state law, board policy and administrative regulations regarding confidential student records. Generally, surveillance video that does not capture any specific incident is not a student record or personnel record and may be disclosed as a public record upon request. Only those persons with a legal basis or legitimate educational purpose may view the recordings. In most instances, individuals with a legitimate educational purpose may be the superintendent, building principal, classroom teacher, transportation director, bus driver, HR director and special education staffing team. A parent may inspect, review or be informed of the content of the recording without consent from any student or parent of a minor student also shown in the recording, whether the student is a bystander to an incident or directly involved. The district may, but is not obligated by law to provide a copy of a recording to a parent or student upon request.

A recording during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. If the content of the recording becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

### Notice

The school district will annually provide the following notice to students, employees, and parents:

The Community School District Board of Directors has authorized the use of recording devices on school district owned property. The recording devices will be used to enhance safety and security within the educational environment. Students, employees, and parents are hereby notified that the content of the recording may be used in a student or employee disciplinary proceeding. The content of the recordings may be considered confidential student records and will be retained with other student records. Recordings will only be retained if necessary for use in a student or employee disciplinary proceeding or other matter as determined necessary by the administration. Parents may request to view the recording of their child.

The following notice will also be placed on all school buses equipped with recording devices:

This building/bus is equipped with a recording /audio monitoring system.

### Review of Recording Devices

The school district will review the recordings when necessary, as a result of an incident reported by an employee or student. The recordings may be re-circulated for erasure after 90\_days.

If not public records, the viewing of the recordings is limited to the individuals having a legitimate educational purpose. A written log, as appropriate, may be kept of those individuals viewing the

recordings stating the time, name of individual viewing and the date the recordings was viewed.

#### Student Conduct

Students are prohibited from tampering with the recording devices on the school property. Students found in violation of this regulation will be disciplined in accordance with the school district discipline policy and Good Conduct Rule and will reimburse the school district for any repairs or replacement necessary as a result of the tampering.

#### Employee Conduct

District-generated recordings may be used as evidence in employee disciplinary matters, as appropriate. Employees are prohibited from tampering with recording devices on school property. Employees found to be in violation of this regulation will be subject to disciplinary action as outlined in the employee handbook and relevant board policies.

## 701.5 Fiscal Management (new policy requiring three readings)

### Fiduciary Responsibility

The Board recognizes its fiduciary responsibility to oversee the management of school district funds in keeping with the school district's vision, mission, and goals. To achieve this purpose, the board may engage in learning about the financial needs, operations, and requirements of the district as appropriate for the board's understanding of the district's financial position. The Board also commits to engaging in annual financial goal setting for the district based upon measurable data and projections for the district.

After the fiscal year has closed, the Superintendent or their designee will provide to the Board concise, timely, well organized financial data. At least annually, the Board will consider the following financial information in establishing and reviewing annual financial goals:

- Revenues by fund and major sources as of June 30 for each year for the prior three years
- Expenditures by fund and major categories as of June 30 each year for prior three years
- Financial solvency ratio as of June 30 each year for the prior five years
- Unspent Balance as of June 30 each year for the prior five years
- Unspent Balance Ratio as of June 30 each year for the prior five years
- Enrollment Trend for prior ten years
- Staff costs as percent of total general fund as of June 30 each year for prior ten years

### Financial Metrics

The District is committed to utilizing the following financial metrics in determining district financial goals:

1. Unspent Authorized Budget (UAB) Percentage: Unspent Authorized Budget or unspent balance is the amount of spending authority remaining at the end of the fiscal year. The UAB Percentage is calculated by dividing the UAB by the current year spending authority. The District will seek to maintain a UAB Percentage within the 15%-25% range to hedge against overspending and unforeseen expenses. The current year's projected balance will be discussed with the Board before establishing the succeeding year's cash reserve levy and before staffing and other spending decisions are finalized for the succeeding year.
2. Solvency Ratio: Solvency Ratio is the hypothetical percentage of remaining revenue assuming the district were to end operations at the end of the current fiscal year, after receiving all yearly revenues and meeting all financial obligations. Solvency Ratio is calculated by dividing the Assigned and Unassigned General Fund Balance by Total General Fund Revenues minus AEA Flow-Through funds. The District will seek to maintain a Solvency Ratio within the 8%-15% target range with 5% being a minimum

goal. The current year's projected balance will be discussed with the Board before staffing and other spending decisions are finalized for the succeeding year.

3. Enrollment Trends: The Iowa school foundation formula is driven by student enrollment. Both increasing and decreasing enrollment impact the district's spending authority and costs. The District will seek to monitor long-term and short-term enrollment trends to anticipate staffing needs and likely expenditures.

The District will measure whether these goals were obtained as of June 30, but only after completion of the Certified Annual Report due September 15th each year.

Approved:

Reviewed:

Revised:

#### 804.6 Stock Prescription Medication Supply (new policy require three readings)

The Red Oak Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents including severe allergic reactions, respiratory distress, and opioid overdose. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors, bronchodilator canisters and spacers and/or opioid antagonists from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to administer to a student or individual who may be experiencing an anaphylactic reaction, respiratory distress or acute opioid overdose.

**Procurement and maintenance of supply:** The district shall stock a minimum of the following for each attendance center:

- *One pediatric dose and one adult dose epinephrine auto-injector;*
- *One pediatric and one adult dose bronchodilator canister and spacer;*
- *One dose naloxone or other opioid antagonist.*

The supply of such medication shall be maintained in a secure, easily accessible area for an emergency within the school building, or in addition to other locations as determined by the school district.

The School Nurse shall routinely check stock of medication and document in a log monthly:

- The expiration date;
- Any visualized particles or color change for epinephrine auto-injectors; or
- Bronchodilator canister damage.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector bronchodilator canister or spacer or opioid antagonist that is empty after use, damaged or, close to expiration. The district shall dispose of stock medications and delivery devices in accordance with state laws and regulations.

**Training:** A school nurse or personnel trained and authorized may provide or administer any of the medication listed in this policy from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction, respiratory distress, asthma or other airway-constricting disease, or opioid overdose. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector, bronchodilator canister or spacer or opioid antagonist shall consist of the requirements of medication administration established by law and an annual anaphylaxis, asthma, other airway-constricting disease, opioid overdose training program approved by the Department of Education.

Authorized personnel will be required to retake the medication administration course, training

program and provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors, bronchodilator canister or spacer or opioid antagonists to retain authorization to administer these medications if the following occur:

- Failure to administer an epinephrine auto-injector, bronchodilator canister or spacer or opioid antagonist according to generally accepted standards of practice (“medication error”); or
- Accidental injection injury to school personnel related to improperly administering the medication (“medication incident”).

**Reporting:** Authorized personnel will contact the school nurse or emergency medical services (911) immediately after a stock bronchodilator canister is administered to a student or individual. The school nurse retains accountability for professional nursing judgment with the administration of stock bronchodilator and whether to contact emergency medical services in accordance with Iowa laws.

The district will contact emergency medical services (911) immediately after a stock epinephrine auto-injector, or stock opioid antagonist is administered to a student or individual. The school nurse or authorized personnel will remain with the student or individual until emergency medical services arrive.

Within 48 hours, the district will report to the Iowa Department of Education:

- Each medication incident with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist;
- Each medication error with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist; or
- The administration of a stock epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist.

As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist provided they acted reasonably and in good faith.

The superintendent may develop an administrative process to implement this policy.

Approved:

Reviewed:

Revised:

804.5E1 PARENTAL AUTHORIZATION AND RELEASE FORM FOR THE ADMINISTRATION OF A VOLUNTARY SCHOOL SUPPLY OF STOCK MEDICATION FOR LIFE THREATENING INCIDENTS

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Student's Name (Last), (First), (Middle)      Birthday      School      Date

The district seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents. The district supplies the following prescription medications for life-threatening incidents that are listed below. Generic brands may be substituted, (select all that apply):

- Epinephrine auto-injectors
- Bronchodilator
- Bronchodilator Canisters and Spacers
- Opioid Antagonist

Pursuant to state law, the school district or and its employees are to incur no liability for any injury arising from the provision, administration, failure to administer, or assistance in the administration of the selected prescription medications supplied by the school for life-threatening incidents provided they have acted reasonably and in good faith.

The parent or guardian shall sign consent for the student to receive the voluntary school supply of stock medication listed for life-threatening incidents and sign a statement acknowledging that the school district is to incur no liability as a result of administration of a prescription medication for life-threatening incidents provided the school district to have acted reasonably and in good faith. Electronic signature meets the requirement of written signature.

- I request the above-named student be administered the voluntary stock supply of prescription medication, in the name of the school district, by a school nurse or personnel trained and authorized to administer to a student who acting reasonably and in good faith perceives the student may be experiencing symptoms associated with a life-threatening incident following the administration instructions listed as identified in the required annual awareness training associated with the stock medication(s) above and after completion of the medication administration course requirements
- I understand the school district and its employees acting reasonably and in good faith shall incur no liability as a result of administration of the prescription medication(s) for life-threatening incidents provided the school district to have acted reasonably and in good faith.

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date (agreed to the above statement)

## **Early Graduation Requests**

**Madison Hale**

**Ethan Kuipers**

**Lexiz Moreno**

**Kiley Riibe**

**Bryce Shirley**

**Annabelle Squires**

**Jackson Biggerstaff**





## MEET YOUR NEW CONTACTLESS FUNDRAISING BIN

PROVIDES A SAFE AND CONVENIENT PLACE FOR YOUR COMMUNITY TO RECYCLE THEIR TEXTILES

FUNDRAISE 24-7-365 BY RECEIVING MONEY FOR EVERY POUND OF TEXTILES RECYCLED

BLIP® TECHNOLOGY ENSURES THAT YOUR BINS ARE EMPTIED WHEN FULL



Clothes Bin® is an essential recycling business

**Clothes Bin®**  
**Organization and School Administration Presentation**  
**A New Franchise Concept That's Been Around Since 1986.**

[FillTheBins.com](http://FillTheBins.com)



# How It Works...



Organizations - Broward 62 Select Route Candidates Create Route

Resize Prediction

Search

| Site                                | Bin Name          | Last Report Date      | Fill % |
|-------------------------------------|-------------------|-----------------------|--------|
| Parkway Middle School               | FL-339 Key # 3539 | Jul 10, 2017 22:00:06 | 80%    |
| Lyons Creek Middle School           | FL-333 Key # 3539 | Jul 10, 2017 22:02:41 | 77%    |
| Challenger Elementary School        | FL-309 Key # 2192 | Jul 10, 2017 22:00:06 | 74%    |
| Driftwood Elementary School         | FL-317 Key # 3301 | Jul 10, 2017 22:00:06 | 72%    |
| Cypress Bay High School             | FL-356 Key # 3669 | Jul 10, 2017 22:00:06 | 72%    |
| Dolphin Bay Elementary School       | FL-354 Key # 3669 | Jul 07, 2017 22:00:06 | 72%    |
| Silver Shores Elementary School     | FL-304 Key # 2894 | Jul 10, 2017 22:00:05 | 71%    |
| Beachside Montessori Village Center | FL-328 Key # 3066 | Jul 10, 2017 22:00:06 | 69%    |
| Lake Forest Elementary School       | FL-341 Key #      | Jul 10, 2017 22:00:06 | 68%    |

Container location Resize

The map displays the geographic distribution of container locations across Broward County, Florida. Pins are color-coded: green for locations with 70% or higher fill rates, and yellow for those with lower fill rates. Major roads like I-75, I-95, and US-1 are visible. The Everglades Wildlife Management Area is also labeled.

# Clothes Bin® Textile Recycling Bin Examples

Picture 1: Callison Elementary School

Picture 2: District: Wimberley ISD



# Info for Organization & School Administration

- ▶ **FREE Bin Provided to Organization (includes servicing by Clothes Bin®)**
- ▶ **Rental Payment:** Monthly check made out to Organization through Bin Placement Agreement:  
**\$0.07 Cents per pound / \$140 per ton (every 2000 lbs.) of textiles collected from bin**  
ex: most organizations receive a check **between \$50.00 - \$500.00+ per month, per location**  
**\$600.00 - \$6000.00+ per year, per location**
- ▶ **Bin Dimensions:** 4' x 5' x 6'
- ▶ **Bin Construction:** Features Weather-Resistant, Galvanized Steel and Powder Coated Paint Construction with a Mail-Box Style Security Chute.
- ▶ **Security:** Key is given to administration during bin delivery.
- ▶ **Bin Location Placement:** Street-Side Accessibility (preferably outside gate for 24/7 access): Grassy Area, Parking Space or Curb-Side Area.
- ▶ **Insurance:** Clothes Bin® Assumes All Insurance & Liability for Bin on Property.
- ▶ **Contact: Brad Burnette,** Clothes Bin® Franchisee, is a local resident, and can be contacted via telephone (number on Bin) or e-mail.



## Additional Information for Administration

**SIGNAGE:** Bins include customized signage promoting the location.

**NO WORK:** No work or responsibility for the school, PTA/PTO or organization.

**REPORTING:** Recycling poundage reports are provided with monthly payments.

**PAYMENT:** Negotiated price per pound is paid for all monthly recycled textiles

**CAREER DAY PARTICIPATION:** Willing to volunteer for a School Career Day to educate students about the importance of textile recycling and about our Green Company.

### Small Middle School: Textile Recycling Bin Example



**CLOTHES  
BIN**  
CLOTHES & SHOES  
RECYCLING BINS

# Marketing Materials for Partnership

**Marketing:** Electronic Flyers (English/Spanish) are provided to Organization and School Administration for the Textile Recycling Program. School Website hyperlink for flyers is also recommended for additional marketing.



**M.H. MOORE ELEMENTARY SCHOOL** and

**Clothes Bin®** have partnered to collect and recycle old clothing, shoes and textiles!

**So, please do not throw them away!**

Just place the items in the **green** recycling bin in our parking lot.

**Every pound of recycled items supports our school!**

Below is a list of items that can be placed in our bin:

**Clothing:** pants, jeans, skirts, dresses, suits, shorts, shirts, tees, tanks

**Footwear:** shoes, boots, heels, sneakers, sandals, socks, tights

**Undergarments:** bras, underwear, slippers, camisoles

**Accessories:** hats, belts, ties, scarves, headbands

**Handbags:** wallets, totes, luggage, backpacks, briefcases

**Linens:** towels, sheets, comforters, blankets, tablecloths

As you clean out the old and bring in the new, **you** can help the environment and **M.H. Moore Elementary** too!



**¡M.H. MOORE ELEMENTARY SCHOOL** y

**Clothes Bin®** se han asociado para recoger y reciclar prendas de vestir, zapatos y textiles viejos!

Entonces, ¡por favor no bote estos artículos!

Sólo colóquelos en el contenedor **verde** de reciclaje en nuestro estacionamiento.

**¡Cada kilo de artículos reciclados contribuye con nuestra escuela!**

A continuación encontrará una lista de artículos que se pueden depositar en nuestro contenedor:

**Prendas de vestir:** pantalones, *jeans*, faldas, vestidos, trajes, pantalones cortos, camisas, franelas, camisetas

**Calzado:** zapatos, botas, tacones, zapatos de goma, sandalias, medias, calcetines

**Ropa interior:** sostenes, calzones, pijamas, camisolas

**Accesorios:** sombreros, cinturones, corbatas, pañuelos, cintas para el cabello

**Carteras:** billeteras, bolsos, maletas, mochilas, maletines

**Lencería:** toallas, sábanas, cubrecamas, cobijas, manteles

¡A medida que usted se deshace de lo viejo y trae lo nuevo, **usted** puede ayudar al medio ambiente, así como a **M.H. Moore Elementary** !



# NEXT STEPS:

- ▶ Sign half-page agreement between Organization or School Administration & Clothes Bin Franchisee
- ▶ Identify Potential Bin Location on Property Site
- ▶ Email High Resolution Logo for Bin Branding:  
[Chad@ClothesBinFranchise.com](mailto:Chad@ClothesBinFranchise.com) and  
[Christina@ClothesBinFranchise.com](mailto:Christina@ClothesBinFranchise.com)
- ▶ Clothes Bin will Place Bin at Identified Site
- ▶ Organization will Receive E-Marketing Flyers to Announce Partnership & Promote Textile Recycling Program
- ▶ Receive Monthly Rental Income for Bin



**CLOTHES  
BIN**  
CLOTHES & SHOES  
RECYCLING BINS



Thank You,  
Organization and School  
Administration!



Brad Burtnette  
Owner of Green Bins Iowa LLC.  
515.344.3225  
Brad@FillTheBins.com

FillTheBins.com

**CLOTHES  
BIN**  
CLOTHES & SHOES  
RECYCLING BINS

# Supported by Technology

We're bringing textile recycling to the 21st century with BLIP®, our Bin Location Information Program.

Detailed performance and analysis for each Bin location.

Intelligent Bins powered by BLIP® notify our company for servicing.

BLIP® software creates most efficient service route for staff.

Clothes Bin App shows real-time Bin Fill Levels for Servicing (Prevents Overflow) The Bin signals it is “ready to be serviced,” similar to Uber.



**CLOTHES  
BIN**  
CLOTHES & SHOES  
RECYCLING BINS

# Opportunity is Piling Up

**85% of textile waste\*** ends up in landfills occupying unnecessary landfill space, which equates to an astounding **17-BILLION POUNDS** of unnecessary dumping of clothes, shoes and textiles into landfills each year.

Lack of convenient ways for people to recycle clothes, shoes & textiles.

Clothes Bin® does not want to compete with a clothing collection program that your organization may have engaged: (Internal School/District Collection, Susan G. Komen, Goodwill, Salvation Army, etc.)

Clothes Bin® Textile Recycling program offers schools and organizations an opportunity to increase educational awareness of textile recycling and offers convenience to students, parents and neighbors who have clothing, shoes and leftover jackets that are no longer needed, wanted or used through the **FREE Bin** program.

Our company is able to **reuse, resell and recycle 100% of all collections** from the Bin program. (Ex: Shoes that are no longer able to be re-sold are ground up for playground material, and clothing with holes/stains are converted to wiper rags.

\*Source: 2014 US Environmental Protection Agency, Municipal Solid Waste Generation, Recycling, and Disposal in the United States: Facts and Figures for 2012



**CLOTHES  
BIN**  
CLOTHES & SHOES  
RECYCLING BINS

## **HARD SURFACE ONLY PLAN 2023-24 School Year**

| <b>Route</b> | <b>Pick Up Location</b>              | <b>Pick Up Time</b> | <b>Drop Off Time</b> |
|--------------|--------------------------------------|---------------------|----------------------|
| <b>#10</b>   | <b>@ Wales on County Road M37</b>    | <b>7:15 A.M.</b>    | <b>4:00 P.M.</b>     |
|              |                                      |                     |                      |
| <b>#2</b>    | <b>Boxelder @ 210th St</b>           | <b>7:10 A.M.</b>    | <b>3:50 P.M.</b>     |
| <b>#2</b>    | <b>1511 200th St (RO Sale Barn)</b>  | <b>7:20 A.M.</b>    | <b>3:40 P.M.</b>     |
|              |                                      |                     |                      |
| <b>#3</b>    | <b>230<sup>th</sup> St on HWY 48</b> | <b>7:25 A.M.</b>    | <b>3:40 P.M.</b>     |
| <b>#3</b>    | <b>240<sup>th</sup> St on HWY 48</b> | <b>7:20 A.M.</b>    | <b>3:45 P.M.</b>     |
|              |                                      |                     |                      |

**2022-2024 District Professional Development Plan**  
**284.6(3) *Teacher and Administrator Professional Development***

**District:** Red Oak Community School District

**Name and contact information of individual submitting this plan:**

Ron Lorenz  
Superintendent  
Red Oak CSD  
604 S. Broadway St.  
Red Oak, IA 51566  
[lorenzr@roschools.org](mailto:lorenzr@roschools.org)  
(712) 623-6600

**1. Describe how the district professional development program includes evidence based instructional strategies aligned with the district's student achievement needs and long-range improvement goals:**

The Red Oak CSD will focus its professional development activities on the standardization of instructional practices across the district. We will apply Marzano's Focus Teacher Growth and Evaluation Model to illustrate the breadth of effective instruction, provide focused feedback on teaching and learning and engage in robust professional dialogues.

Our long-term improvement goal is to achieve a more unified vision or common philosophical approach that provides all educators a shared sense of purpose, clarifies roles, responsibilities and expectations, and creates a consistent paradigm or mental model that drives instructional planning and delivery, resource allocation and strategic planning. We will strive to develop a common vocabulary that enables us to engage in more meaningful conversations regarding effective instruction, give and receive feedback, make data-based instructional decisions and align future professional development needs. We will identify, implement, monitor and refine a variety of research-based, high impact instructional strategies aimed at enhancing student outcomes.

The district will implement the Marzano Focus Teacher Growth and Evaluation Model. This model focuses on 23 core competencies, including standards-based planning, standards-based instruction, conditions for learning and professional responsibilities, that are closely aligned with the Iowa Teaching Standards. These competencies are derived from extensive narrative and meta-analytic studies, teacher designed studies, schoolwide studies and teacher evaluation studies. This model, which is based on Marzano's *New Art and Science of Teaching*, focuses on student outcomes and specific teacher behaviors.

(Correlation studies have indicated positive correlations between the elements of the model and mathematics and reading achievement.) It establishes a clear teaching and learning progression that moves from effective application of instructional strategies to specific student mental modes and processes to enhanced student outcomes. Such outcomes are closely aligned with the district's student achievement needs and long-range school improvement goals. Student achievement needs will be met organically by enhancing the quality and reliability of instruction they receive on a daily basis. Both students and teachers will flourish as we promote a shared understanding of what students should know, develop clear expectations that help educators focus on outcomes and establish a structure that allows for innovation and personalization.

**2. Describe how the district professional development program includes instructional improvement components including student achievement data, analysis, theory classroom demonstration and practice, technology integration, observation, reflection and peer coaching:**

Each of these instructional improvement components are embedded in the Marzano framework. They are also reflected in the district's virtual teaching and learning platform.

Marzano's standards-based planning process centers on closing the achievement gap using student achievement data, and the use of formative assessments to track student progress and adjust instruction is the first condition of learning identified by the Focus Teacher Growth and Evaluation Model. The majority of Marzano's core competencies focus on what actually happens in the classroom (i.e., classroom demonstration and practice):

- Identifying critical content from standards
- Previewing new content
- Helping students process new content
- Reviewing content
- Helping students practice skills, strategies and processes
- Helping students examine similarities and differences
- Helping students examine their reasoning
- Helping students revise knowledge
- Helping students engage in cognitively complex tasks

In prior years, the district has specified a focus for all buildings. This year, however, each building will determine its own focus as the district emphasizes all standards-based instructional strategies, along with standards-based planning and essential conditions for learning, to promote consistent instructional language, better pedagogy and enhanced student outcomes.

The Focus Teacher Growth and Evaluation Model accentuates the importance of observation, reflection and coaching as a basis for sustainable improvement. The model features a web-based interactive observation platform that relies on objective criteria and common instructional vocabulary to provide focused feedback and collaboration. The observation platform includes a growth plan component that allows individual teachers to identify strategies or competencies they would like to develop and solicit feedback and coaching from a variety of sources.

Marzano's model does not emphasize technology integration, but the district is addressing this through a district technology plan that continues to evolve as teachers learn more about effective strategies and tools that will promote a constructivist approach to learning. The technology plan harnesses the power of Marzano's model and identifies core elements of effective instruction for each year of implementation. Through this plan, it is the district's goal to leverage technology and digital learning strategies to expand access to high quality, ongoing, job-embedded professional learning opportunities for all.

**3. Describe how the district professional development program meets the needs of individual teachers and is aligned to the Iowa Teaching Standards:**

The Marzano Focus Teacher Growth and Evaluation Model meets the needs of individual teachers by simplifying and clarifying the things they need to do to provide more rigorous standards-based instruction. It increases the specificity and accuracy of observations by focusing on student products and results. It incorporates focused feedback and prioritizes alignment with necessary instructional shifts to promote higher order thinking skills, 21<sup>st</sup> century skills, literacy and other standards-based outcomes.

The iObserve measurement component provides teachers with a dashboard to monitor their progress over time and set individual improvement goals. The system provides a variety of resources, training videos and planning templates to help them refine their skills. The Essentials for Achieving Rigor book series is available to help teachers dig even deeper. The iObservation program also includes reflective (i.e. ORID) question prompts to help educators think more deeply about their practice.

The Marzano model is closely aligned with the Iowa Teaching Standards. The Des Moines Public Schools and Cedar Rapids CSD have completed crosswalk schemas between the Iowa Teaching Standards/Criteria and the Marzano model demonstrating a high level of consistency between the two. The Iowa Department of Education's Council on Educator Development referenced Marzano's model several times in its "Recommendations Regarding Educator Standards and Evaluation" (October 31, 2016).

**4. Describe how the district professional development program includes an evaluation component that documents the improvement in instructional practice and the effect on student learning:**

iObservation, the measurement component of Marzano's Focus Teacher Growth and Evaluation Model, will be used to complete classroom walkthroughs and formal observations aimed at providing teachers focused feedback based on objective criteria. The system will allow us to collect, manage and report longitudinal data to assess individual and systemic growth needs. Subsequent professional development will be differentiated according to individual, grade level, building and district priorities.

**5. Describe how the district professional development program provides access to all teachers in the district to professional development offerings:**

All teachers will be trained in Marzano's Focused model with each building selecting its own focus. Staff new to the district will receive additional training from a Marzano trainer during on-boarding process so that they are able to build a common understanding already shared among veteran staff. Beginning teachers will engage with mentors and the district mentoring coordinator to develop understanding of all 23 elements of the model as well as how to use iObservation to maximize reflection and personal growth. District administrators, mentors, and lead teachers will receive training and coaching in the Focus model and iObservation system on an on-going basis. Teachers and teacher leaders will engage in ongoing dialogues regarding Marzano's Focus model as part of the district's performance evaluation system. Professional development needs will be established and reassessed on a regular basis.

**6. Please indicate the district's professional development provider(s):**

- Learning Sciences International personnel
- District Curriculum Coordinator
- District Lead Teachers
- District Mentors
- District Administrators
- Iowa Department of Education and Green Hills AEA personnel
  
- Conscious Discipline

Additional providers may be approved based on programming needs and available opportunities throughout the school year.



## **Inman Elementary Professional Development Plan** 2023-2024

### **How does professional development meet the needs of individual teachers as is aligned with the Iowa teaching standards?**

The Marzano Focus Teacher Growth and Evaluation Model meets the needs of individual teachers by simplifying and clarifying the things they need to do to provide more rigorous standards-based instruction and conditions for learning. It increases the accuracy of observations by focusing on student products and results. It incorporates focused feedback and prioritizes alignment with necessary instructional shifts to promote higher order thinking skills, 21<sup>st</sup> century skills, literacy and other standards-based outcomes. The Marzano model is closely aligned with the Iowa Teaching Standards.

### **How will professional development use research based instructional strategies that are aligned with the district goals?**

Inman Elementary will focus its professional development activities on the standardization of implementation of reading curriculum as it aligns with Iowa Core and research based strategies in forming classroom environments that are conducive to all students learning.

### **How will professional development include instructional improvement components?**

Instructional improvement components are embedded within the Marzano framework adopted by the district and outlined in the district professional development plan. Teachers will be engaged in two threads of professional development. Marzano identification of critical content and establishing and maintaining effective relationships in a student-centered classroom. All professional learning will be related to one of the two threads.

### **How will the implementation and effectiveness be measured?**

Classroom walkthroughs in iObservation  
Team level pacing calendars  
Behavior referrals

## Red Oak Jr-Sr. High School Professional Development Plan - 2023-24

**Focus:**

Improving School Wide Culture & Climate

**Instructional Lead Team:**

Janelle Erickson - Instructor/Media Specialist

Brett Eubank - Instructor

Nate Perrien - Principal

Tracy Vannausdle - School Counselor

**Data:**

*Summative* - Conditions for Learning Survey

*Formative* - School Behavioral, Attendance and Academic Achievement data

**Building Professional Development Plan:*****Objective:***

Using the Marzano Center's Focused Teacher Evaluation Model, Red Oak staff will undergo both professional learning and implementation of classroom and schoolwide practices that foster a more consistent, predictable and friendly learning environment for students to learn and grow in while attending Red Oak Jr-Sr. High School.

***Building Plans MUST include:***

- A. *How will this plan support the individual professional development needs of teachers as outlined in the Iowa Teaching Standards?*

Through the Marzano Center's Science and Art of Teaching, the district has crosswalked Marzano's domains and elements of effective teaching with the Iowa Teaching Standards & Criteria. This year's focus is on the Marzano Domain of Conditions for Learning which includes:

Using Formative Assessment to Track Progress; Providing Feedback and Celebrating Progress; Organizing Students to interact with Content; Establishing and Acknowledging Adherence to Rules and Procedures; Using Engagement Strategies; Establishing and Maintaining Effective Relationships in a Student-Centered Classroom; Communicating High Expectations for Each Student to Close the Achievement Gap.

Teachers are asked to identify (at a minimum) one element as a professional growth goal related to Marzano's Conditions for Learning and set a professional growth plan for the year related to their selected element.

Professional Development throughout the school year will be the various elements of Marzano's Domain of Conditions for Learning which were outlined above.

- B. *How does this plan use researched based instructional strategies that are aligned to the district's student achievement needs and long-term improvement goals?*

The district's long term improvement goals related to culture and climate state; "Our long-term improvement goal is to achieve a more unified vision or common philosophical approach that provides all educators a shared sense of purpose, clarifies roles, responsibilities and expectations, and creates a consistent paradigm or mental model that drives instructional planning and delivery, resource allocation and strategic planning"

Utilizing Marzano's Success Map, Scales and Evidence, professional development will

provide teachers with not only the tools to create a more safe and productive learning environment, but also create a common language in relation to common expectations and addressing student behavior.

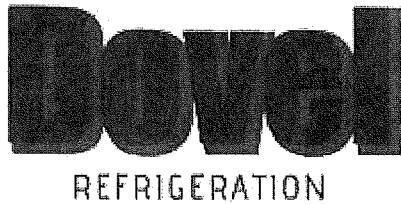
*C. Does the plan include instructional components related to student achievement data, analysis theory, classroom demonstration and practice, technology integration, observation, reflection, and peer coaching?*

To gauge the success of staff professional development, all formative data collected is rooted from the instructional components in each individual teacher's classroom. Utilizing Panorama Student Success via the edPortal we have access to real time data in relation to behavioral referrals, student academic successes and individual student intervention plans. Teacher teams collaborate two to three times each month to identify common needs, demonstrate and share classroom strategies that are successful for them (including utilizing google classroom, online resources, smart board technologies, etc) as well as identifying negative trending individual student and cohort data for attention and parent communication. We will attempt to better utilize our early release time and blend our 90 minutes each Wednesday to include both professional learning, team collaboration and student intervention/parent communication.

*D. How is the plan documented and evaluated to identify impact on instructional practice and student learning?*

The Focus Teacher Growth and Evaluation Model in Marzano, accentuates the importance of observation, reflection and coaching as a basis for sustainable improvement. The model features a web-based interactive observation platform that relies on objective criteria and common instructional vocabulary to provide focused feedback and collaboration. The observation platform includes a growth plan component that allows individual teachers to identify strategies or competencies they would like to develop and solicit feedback and coaching from a variety of sources.

Notes:



1600 N BROADWAY  
 Red Oak, IA 51566  
 (712) 623-9614  
 dovel2022@hotmail.com

# Estimate

|                  |            |
|------------------|------------|
| <b>ESTIMATE#</b> | 1030779449 |
| <b>DATE</b>      | 11/01/2023 |
| <b>PO#</b>       |            |

| <b>CUSTOMER</b>   |
|---|
| RED OAK COMMUNITY SCHOOL DISTRICT ADMIN OFFICE<br>604 South Broadway Street<br>Red Oak IA 51566<br>(712) 623-6600 |

| <b>SERVICE LOCATION</b>   |
|---|
| RED OAK COMMUNITY SCHOOL DISTRICT ADMIN OFFICE<br>604 South Broadway Street<br>Red Oak IA 51566<br>(712) 623-6600 |

| <b>DESCRIPTION</b>  |  |
|---|--|
| estimate on installing water heater<br>AO SMITH 100,000 btu 96% 50 gal 96% power vent |  |

| <b>Estimate</b>                        |            |             |              |
|--|------------|-------------|--------------|
| <b>Description</b>                     | <b>Qty</b> | <b>Rate</b> | <b>Total</b> |
| WATER HEATER, INSTALLATION & MATERIALS | 1.00       | 7,742.92    | 7,742.92     |

| <b>CUSTOMER MESSAGE</b> |
|-------------------------|
|                         |

**Estimate Total: \$7,742.92**

R&R Plumbing Heating and AC  
 PO BOX 181  
 Red Oak, IA 51566

# Estimate

| Name/Address  |
|---|
| Red Oak Community Schools<br>2011 Nth 8th St<br>Red Oak, IA 51566 |

| Date     | Estimate No. | Project |
|----------|--------------|---------|
| 10/27/23 | 13           |         |

| Item  | Description  | Quantity | Cost         | Total             |
|-------|--|----------|--------------|-------------------|
|       | Estimate to install a AO Sith Cyclone X BTX-100 water heater |          |              |                   |
| Labor | Parts and labor  | 1        | 8,250.00     | 8,250.00          |
|       | Sales Tax  |          | 7.00%        | 0.00              |
|       |  |          | <b>Total</b> | <b>\$8,250.00</b> |

**100 N. Broadway  
Red Oak, IA 51566**

**Estimate**

|            |            |
|------------|------------|
| Date:      | Estimate # |
| 10/31/2023 | 4091405    |

|   |
|---|
| <b>Name / Address:</b>  |
| Red Oak Community Schools<br>904 North Broad Street<br>Red Oak, IA 51566<br>USA |



*Everlasting Customer Relationships*

|  |
|--|
| Office: (712)623-5558<br>ajones@jonesmechanicalinc.com<br>www.ionesmechanicalinc.com |
|--|

|        |     |
|--------|-----|
| Terms  | Rep |
| Net 30 | AJ  |

| Item        | Description   | Qty | Total:           |
|-------------|---|-----|------------------|
| 14 Plumbing | Tech Center - Water heater replacement<br>Installation of A.O.Smith 50 gallon 100,000 BTU 96% Cyclone Xi power vent water heater<br>Sales Tax |     | 8,808.60<br>0.00 |

**Total** \$8,808.60

**This price may be reviewed if not accepted within 30 days. We look forward to working with you on this project!**

|                               |
|-------------------------------|
| Purchaser's Acceptance: _____ |
|-------------------------------|

|                                  |
|----------------------------------|
| Jones Mechanical, Inc Rep: _____ |
|----------------------------------|

**NOLTE, CORNMAN & JOHNSON P.C.**  
**Certified Public Accountants**  
**(a professional corporation)**  
**117 West 3rd Street North, Newton, Iowa 50208-3040**  
**Telephone (641) 792-1910**

October 20, 2023

To the Board of Education and Administration of  
Red Oak Community School District

We have audited the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the Red Oak Community School District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated August 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Red Oak Community School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on each major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether Red Oak Community School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Red Oak Community School District's compliance with those requirements.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant account policies used by the District are described in Note 1 to the financial statements. All significant transactions have been recognized in the financial statements in the proper period.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For the purpose of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 20, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge



we obtained during the audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, including the Schedule of Expenditures of Federal Awards required by the Uniform Guidance, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves. In our opinion, the supplementary information, including the Schedule of Expenditure of Federal Awards, is fairly stated in all material aspects in relation to the financial statements taken as a whole.

*Restriction on Use*

This information is intended solely for the use of the Board of Education and management of Red Oak Community School District and is not intended to be and should not be used by anyone other than these specified parties.

**Management comments include:**

1) Segregation of Duties indicating that one person had control over cash, investments, receipts, disbursements, capital assets, wire transfers, financial reporting and journal entries. \*

**Federal Award comments include:**

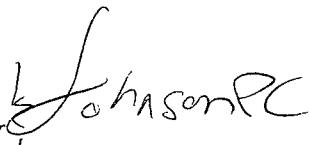
1) Segregation of Duties indicating that one person had control over cash, investments, receipts, disbursements, capital assets, wire transfers, financial reporting and journal entries. \*

**Statutory audit findings include:**

1) Certified Enrollment indicating the enrollment data certified to the Iowa Department of Education was understated by 1.00 student. \*

\* Indicates a repeat comment from the 2021 audit

Very truly yours,

  
Nolte, Cornman & Johnson P.C.

**NOLTE, CORNMAN & JOHNSON P.C.**

Certified Public Accountants  
(a professional corporation)

115 North 3<sup>rd</sup> Avenue West, Newton, Iowa 50208-3218

Telephone (641) 792-1910

Fax (641) 791-9284

March 29, 2023

John Parker  
Iowa Department of Management  
[John.Parker@iowa.gov](mailto:John.Parker@iowa.gov)

In connection with our audit of the Red Oak Community School District, we examined documentation by the District to support the enrollment certified to the Iowa Department of Education for October 2021. The following variances were noted:

Certified Enrollment

| <u>Student Name</u> | <u>Grade</u> | <u>Variance</u>          | <u>Reason/Remarks</u>   | <u>Season</u> |
|---------------------|--------------|--------------------------|-------------------------|---------------|
| Cameron Durbin      | 9            | <u>1.0</u><br><u>1.0</u> | Missed resident student | Fall 2021     |

Sincerely,



Nolte, Cornman & Johnson P.C.

cc: Margaret Hanson  
Iowa Department of Education  
[Margaret.Hanson@iowa.gov](mailto:Margaret.Hanson@iowa.gov)

**NOLTE, CORNMAN & JOHNSON P.C.**  
**Certified Public Accountants**  
(a professional corporation)  
115 North 3rd Avenue West, Newton, Iowa 50208-3218  
Telephone (641) 792-1910

NEWS RELEASE

Nolte, Cornman & Johnson P.C. today released an audit report on the Red Oak Community School District in Red Oak, Iowa.

**FINANCIAL HIGHLIGHTS:**

The District's revenues totaled \$19,359,809 for the year ended June 30, 2022, a 7.51% increase from the prior year. Expenses for the District operations for the year ended June 30, 2022 totaled \$16,023,584 a 6.28% decrease from the prior year. A significant increase in revenues from operating grants, contributions and restricted interest was the primary reason for the increase in total revenues. The largest decrease in total expenses occurred in the instruction functional area.

**AUDIT FINDINGS:**

Nolte, Cornman & Johnson P.C. reported two findings found on pages 70 through 72 of this report. The findings address issues such as a lack of segregation of duties and certified enrollment. Nolte, Cornman & Johnson P.C. provided the District with recommendations to address these findings.

Both of the findings discussed above are repeated from the prior year. The Community School District's Board of Education has a fiduciary responsibility to provide oversight of the Community School District's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the audit report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

# Red Oak Comm School District

## General Fund - Historical Summary

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |                     |                     |                     |                     |                     |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | FY - 2018                     | FY - 2019           | FY - 2020           | FY - 2021           | FY - 2022           | FY - 2023           |
| Local   | \$5,429,309                   | \$5,268,158         | \$5,238,798         | \$4,788,571         | \$4,960,757         | \$4,809,297         |
| Intermediate                                  | \$0                           | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| State   | \$7,259,394                   | \$7,086,158         | \$6,997,095         | \$7,415,153         | \$7,516,648         | \$8,064,384         |
| Federal                                       | \$518,063                     | \$532,319           | \$409,277           | \$1,366,268         | \$2,333,473         | \$1,245,649         |
| Other Fin. & Income Items                     | \$10,950                      | \$0                 | \$26,840            | \$16,581            | \$70,828            | \$80,881            |
| <b>TOTAL REVENUE</b>                          | <b>\$13,217,716</b>           | <b>\$12,886,635</b> | <b>\$12,672,010</b> | <b>\$13,586,573</b> | <b>\$14,881,706</b> | <b>\$14,200,211</b> |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |                     |                     |                     |                     |                     |
|   | FY - 2018                     | FY - 2019           | FY - 2020           | FY - 2021           | FY - 2022           | FY - 2023           |
| Salaries                                      | \$7,231,696                   | \$7,156,126         | \$6,952,215         | \$6,969,509         | \$7,041,709         | \$7,318,281         |
| Employee Benefits                             | \$2,571,779                   | \$2,514,787         | \$2,379,159         | \$2,458,139         | \$2,548,782         | \$2,531,714         |
| Purchased Services                            | \$1,624,545                   | \$1,736,692         | \$1,771,548         | \$1,907,426         | \$2,027,254         | \$2,550,717         |
| Supplies                                      | \$638,678                     | \$583,796           | \$666,032           | \$903,910           | \$825,911           | \$925,382           |
| Property                                      | \$15,411                      | \$39,636            | \$94,781            | \$345,771           | \$834,230           | \$150,972           |
| Miscellaneous Objects                         | \$12,301                      | \$12,962            | \$13,365            | \$10,202            | \$12,988            | \$9,675             |
| Other Items                                   | \$495,766                     | \$498,720           | \$480,081           | \$485,408           | \$489,115           | \$516,645           |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$12,590,176</b>           | <b>\$12,542,720</b> | <b>\$12,357,179</b> | <b>\$13,080,365</b> | <b>\$13,779,989</b> | <b>\$14,003,386</b> |
| <b>SURPLUS / DEFICIT</b>                      | <b>\$627,541</b>              | <b>\$343,915</b>    | <b>\$314,831</b>    | <b>\$506,208</b>    | <b>\$1,101,717</b>  | <b>\$196,826</b>    |
| <b>BEGINNING FUND BALANCE</b>                 | <b>\$1,989,233</b>            | <b>\$2,616,774</b>  | <b>\$2,960,689</b>  | <b>\$3,275,520</b>  | <b>\$3,781,728</b>  | <b>\$4,265,442</b>  |
| <b>YEAR-END FUND BALANCE</b>                  | <b>\$2,616,774</b>            | <b>\$2,960,689</b>  | <b>\$3,275,520</b>  | <b>\$3,781,728</b>  | <b>\$4,265,442</b>  | <b>\$4,462,268</b>  |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | <b>20.8%</b>                  | <b>23.6%</b>        | <b>26.5%</b>        | <b>28.9%</b>        | <b>31.0%</b>        | <b>31.9%</b>        |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | <b>2.49</b>                   | <b>2.83</b>         | <b>3.18</b>         | <b>3.47</b>         | <b>3.71</b>         | <b>3.82</b>         |

# Red Oak Comm School District

## Student Activity Fund - Historical Summary

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |           |            |            |            |            |
|---|-------------------------------|-----------|------------|------------|------------|------------|
|   | FY - 2018                     | FY - 2019 | FY - 2020  | FY - 2021  | FY - 2022  | FY - 2023  |
| Local   | \$248,087                     | \$299,669 | \$253,018  | \$200,259  | \$194,639  | \$171,438  |
| Intermediate                                  | \$0                           | \$0       | \$0        | \$0        | \$0        | \$0        |
| State   | \$0                           | \$0       | \$0        | \$0        | \$0        | \$0        |
| Federal                                       | \$0                           | \$0       | \$0        | \$0        | \$0        | \$0        |
| Other Fin. & Income Items                     | \$0                           | \$0       | \$0        | \$0        | \$0        | \$6,512    |
| <b>TOTAL REVENUE</b>                          | \$248,087                     | \$299,669 | \$253,018  | \$200,259  | \$194,639  | \$177,951  |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |           |            |            |            |            |
|   | FY - 2018                     | FY - 2019 | FY - 2020  | FY - 2021  | FY - 2022  | FY - 2023  |
| Salaries                                      | \$0                           | \$0       | \$0        | \$0        | \$0        | \$0        |
| Employee Benefits                             | \$0                           | \$0       | \$0        | \$0        | \$0        | \$0        |
| Purchased Services                            | \$67,874                      | \$66,733  | \$85,077   | \$48,026   | \$57,248   | \$53,719   |
| Supplies                                      | \$195,392                     | \$182,015 | \$171,533  | \$135,364  | \$134,654  | \$147,414  |
| Property                                      | \$0                           | \$2,056   | \$34,255   | \$27,133   | \$6,870    | \$7,332    |
| Miscellaneous Objects                         | \$0                           | \$0       | \$2,859    | \$6,565    | \$12,805   | \$15,710   |
| Other Items                                   | \$0                           | \$0       | \$0        | \$0        | \$0        | \$0        |
| <b>TOTAL EXPENDITURES</b>                     | \$263,266                     | \$250,804 | \$293,723  | \$217,088  | \$211,577  | \$224,174  |
| <b>SURPLUS / DEFICIT</b>                      | (\$15,179)                    | \$48,864  | (\$40,706) | (\$16,829) | (\$16,938) | (\$46,223) |
| <b>BEGINNING FUND BALANCE</b>                 | \$174,131                     | \$158,952 | \$207,817  | \$167,111  | \$150,281  | \$132,872  |
| <b>YEAR-END FUND BALANCE</b>                  | \$158,952                     | \$207,817 | \$167,111  | \$150,281  | \$132,872  | \$86,648   |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | 60.38%                        | 82.86%    | 56.89%     | 69.23%     | 62.80%     | 38.65%     |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | 7.25                          | 9.94      | 6.83       | 8.31       | 7.54       | 4.64       |

# Red Oak Comm School District

## Management Fund - Historical Summary

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |                    |                    |                   |                    |                    |
|---|-------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
|   | FY - 2018                     | FY - 2019          | FY - 2020          | FY - 2021         | FY - 2022          | FY - 2023          |
| Local   | \$303,829                     | \$26,872           | \$5,134            | \$382,474         | \$167,358          | \$291,284          |
| Intermediate                                  | \$0                           | \$0                | \$0                | \$0               | \$0                | \$0                |
| State   | \$5,737                       | \$0                | \$0                | \$6,654           | \$2,769            | \$58               |
| Federal                                       | \$0                           | \$0                | \$0                | \$0               | \$0                | \$0                |
| Other Fin. & Income Items                     | \$0                           | \$0                | \$0                | \$0               | \$0                | \$0                |
| <b>TOTAL REVENUE</b>                          | \$309,566                     | \$26,872           | \$5,134            | \$389,128         | \$170,127          | \$291,342          |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |                    |                    |                   |                    |                    |
|   | FY - 2018                     | FY - 2019          | FY - 2020          | FY - 2021         | FY - 2022          | FY - 2023          |
| Salaries                                      | \$0                           | \$0                | \$0                | \$4,500           | \$2,500            | \$6,250            |
| Employee Benefits                             | \$155,054                     | \$177,672          | \$41,560           | \$80,471          | \$1,178            | \$478              |
| Purchased Services                            | \$229,773                     | \$213,928          | \$269,598          | \$318,292         | \$291,059          | \$313,753          |
| Supplies                                      | \$0                           | \$0                | \$0                | \$0               | \$58,009           | \$84,213           |
| Property                                      | \$0                           | \$0                | \$0                | \$0               | \$0                | \$0                |
| Miscellaneous Objects                         | \$0                           | \$0                | \$0                | \$0               | \$0                | \$0                |
| Other Items                                   | \$0                           | \$0                | \$0                | \$0               | \$0                | \$0                |
| <b>TOTAL EXPENDITURES</b>                     | \$384,827                     | \$391,600          | \$311,158          | \$403,263         | \$352,746          | \$404,695          |
| <b>SURPLUS / DEFICIT</b>                      | <b>(\$75,260)</b>             | <b>(\$364,728)</b> | <b>(\$306,023)</b> | <b>(\$14,135)</b> | <b>(\$182,619)</b> | <b>(\$113,353)</b> |
| <b>BEGINNING FUND BALANCE</b>                 | \$2,386,690                   | \$2,311,430        | \$1,946,702        | \$1,640,678       | \$1,626,543        | \$1,443,924        |
| <b>YEAR-END FUND BALANCE</b>                  | \$2,311,430                   | \$1,946,702        | \$1,640,678        | \$1,626,543       | \$1,443,924        | \$1,330,571        |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | 601%                          | 497%               | 527%               | 403%              | 409%               | 329%               |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | 72.08                         | 59.65              | 63.27              | 48.40             | 49.12              | 39.45              |

**Red Oak Comm School District**

**Local Option / Statewide Sales and Services Tax Fund - Historical Summary**

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |                    |                      |                    |                    |                    |
|---|-------------------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
|   | FY - 2018                     | FY - 2019          | FY - 2020            | FY - 2021          | FY - 2022          | FY - 2023          |
| Local   | \$331,915                     | \$178,362          | \$92,175             | \$3,688            | \$4,218            | \$14,279           |
| Intermediate                                  | \$0                           | \$0                | \$0                  | \$0                | \$0                | \$0                |
| State   | \$1,034,540                   | \$1,087,271        | \$1,070,755          | \$1,037,346        | \$1,248,594        | \$1,462,923        |
| Federal                                       | \$0                           | \$0                | \$0                  | \$0                | \$0                | \$0                |
| Other Fin. & Income Items                     | \$8,490,000                   | \$0                | \$0                  | \$0                | \$0                | \$0                |
| <b>TOTAL REVENUE</b>                          | <b>\$9,856,455</b>            | <b>\$1,265,634</b> | <b>\$1,162,930</b>   | <b>\$1,041,035</b> | <b>\$1,252,813</b> | <b>\$1,477,202</b> |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |                    |                      |                    |                    |                    |
|   | FY - 2018                     | FY - 2019          | FY - 2020            | FY - 2021          | FY - 2022          | FY - 2023          |
| Salaries                                      | \$0                           | \$0                | \$0                  | \$0                | \$0                | \$0                |
| Employee Benefits                             | \$0                           | \$0                | \$0                  | \$0                | \$0                | \$0                |
| Purchased Services                            | \$1,931,272                   | \$166,393          | \$6,806,313          | \$83,608           | \$0                | \$23,312           |
| Supplies                                      | \$0                           | \$0                | \$0                  | \$0                | \$0                | \$0                |
| Property                                      | \$163,691                     | \$98,793           | \$271,678            | \$40,717           | \$10,097           | \$0                |
| Miscellaneous Objects                         | \$0                           | \$0                | \$0                  | \$0                | \$0                | \$0                |
| Other Items                                   | \$2,167,070                   | \$772,099          | \$1,770,062          | \$887,678          | \$811,873          | \$883,340          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$4,262,033</b>            | <b>\$1,037,286</b> | <b>\$8,848,053</b>   | <b>\$1,012,002</b> | <b>\$821,970</b>   | <b>\$906,652</b>   |
| <b>SURPLUS / DEFICIT</b>                      | <b>\$5,594,422</b>            | <b>\$228,348</b>   | <b>(\$7,685,123)</b> | <b>\$29,032</b>    | <b>\$563,411</b>   | <b>\$570,550</b>   |
| <b>BEGINNING FUND BALANCE</b>                 | <b>\$3,751,095</b>            | <b>\$9,345,517</b> | <b>\$9,573,865</b>   | <b>\$1,888,742</b> | <b>\$1,917,774</b> | <b>\$2,338,700</b> |
| <b>YEAR-END FUND BALANCE</b>                  | <b>\$9,345,517</b>            | <b>\$9,573,865</b> | <b>\$1,888,742</b>   | <b>\$1,917,774</b> | <b>\$2,338,700</b> | <b>\$2,909,250</b> |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | 219%                          | 923%               | 21%                  | 190%               | 285%               | 321%               |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | 26.31                         | 110.76             | 2.56                 | 22.74              | 34.14              | 38.51              |

# Red Oak Comm School District

## Physical Plant and Equipment Levy (PEEL) Fund - Historical Summary

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |             |             |             |             |             |
|---|-------------------------------|-------------|-------------|-------------|-------------|-------------|
|   | FY - 2018                     | FY - 2019   | FY - 2020   | FY - 2021   | FY - 2022   | FY - 2023   |
| Local   | \$649,804                     | \$640,447   | \$652,664   | \$643,918   | \$660,390   | \$692,119   |
| Intermediate                                  | \$0                           | \$0         | \$0         | \$0         | \$0         | \$0         |
| State   | \$12,108                      | \$11,377    | \$10,947    | \$10,096    | \$5,949     | \$126       |
| Federal                                       | \$0                           | \$0         | \$0         | \$0         | \$0         | \$0         |
| Other Fin. & Income Items                     | \$0                           | \$0         | \$5,000     | \$0         | \$2,000     | \$0         |
| <b>TOTAL REVENUE</b>                          | \$661,912                     | \$651,824   | \$668,611   | \$654,014   | \$668,338   | \$692,245   |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |             |             |             |             |             |
|   | FY - 2018                     | FY - 2019   | FY - 2020   | FY - 2021   | FY - 2022   | FY - 2023   |
| Salaries                                      | \$0                           | \$0         | \$0         | \$0         | \$0         | \$0         |
| Employee Benefits                             | \$0                           | \$0         | \$0         | \$0         | \$0         | \$0         |
| Purchased Services                            | \$73,259                      | \$89,540    | \$103,064   | \$137,701   | \$116,980   | \$502,180   |
| Supplies                                      | \$4,165                       | \$5,060     | \$25,312    | \$16,264    | \$17,053    | \$17,991    |
| Property                                      | \$153,588                     | \$52,999    | \$106,514   | \$95,590    | \$88,332    | \$119,208   |
| Miscellaneous Objects                         | \$0                           | \$0         | \$0         | \$0         | \$0         | \$0         |
| Other Items                                   | \$0                           | \$0         | \$0         | \$0         | \$0         | \$0         |
| <b>TOTAL EXPENDITURES</b>                     | \$231,012                     | \$147,599   | \$234,890   | \$249,555   | \$222,365   | \$639,379   |
| <b>SURPLUS / DEFICIT</b>                      | \$430,900                     | \$504,225   | \$433,721   | \$404,459   | \$445,973   | \$52,866    |
| <b>BEGINNING FUND BALANCE</b>                 | \$961,009                     | \$1,391,909 | \$1,896,134 | \$2,329,855 | \$2,734,314 | \$3,646,791 |
| <b>YEAR-END FUND BALANCE</b>                  | \$1,391,909                   | \$1,896,134 | \$2,329,855 | \$2,734,314 | \$3,646,791 | \$3,699,657 |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | 602.5%                        | 1284.7%     | 991.9%      | 1095.7%     | 1640.0%     | 578.6%      |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | 72.30                         | 154.16      | 119.03      | 131.48      | 196.80      | 69.44       |



# Red Oak Comm School District

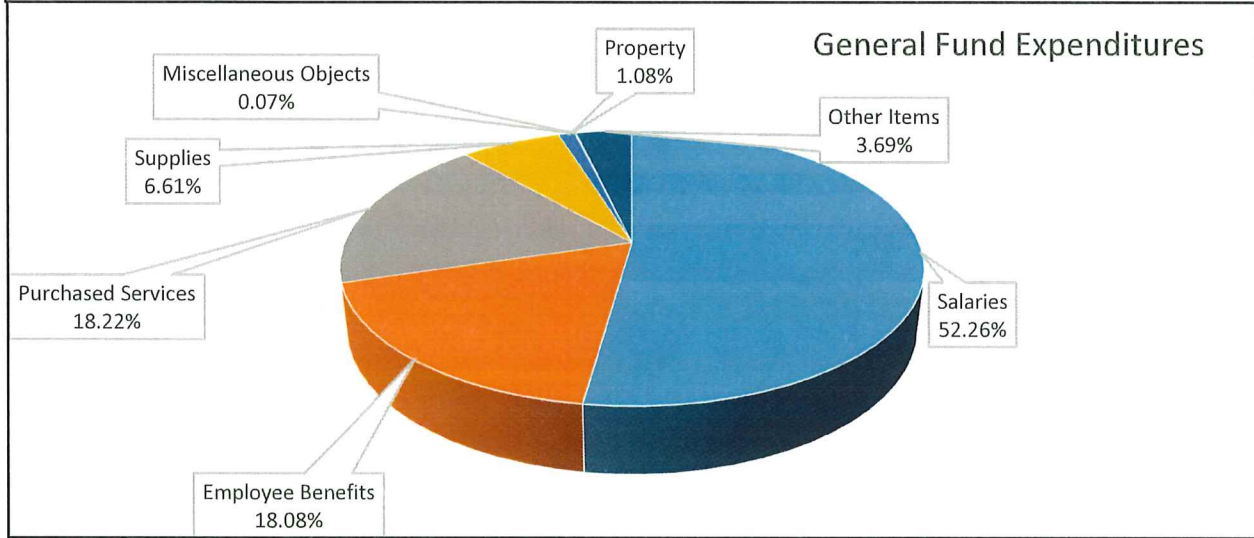
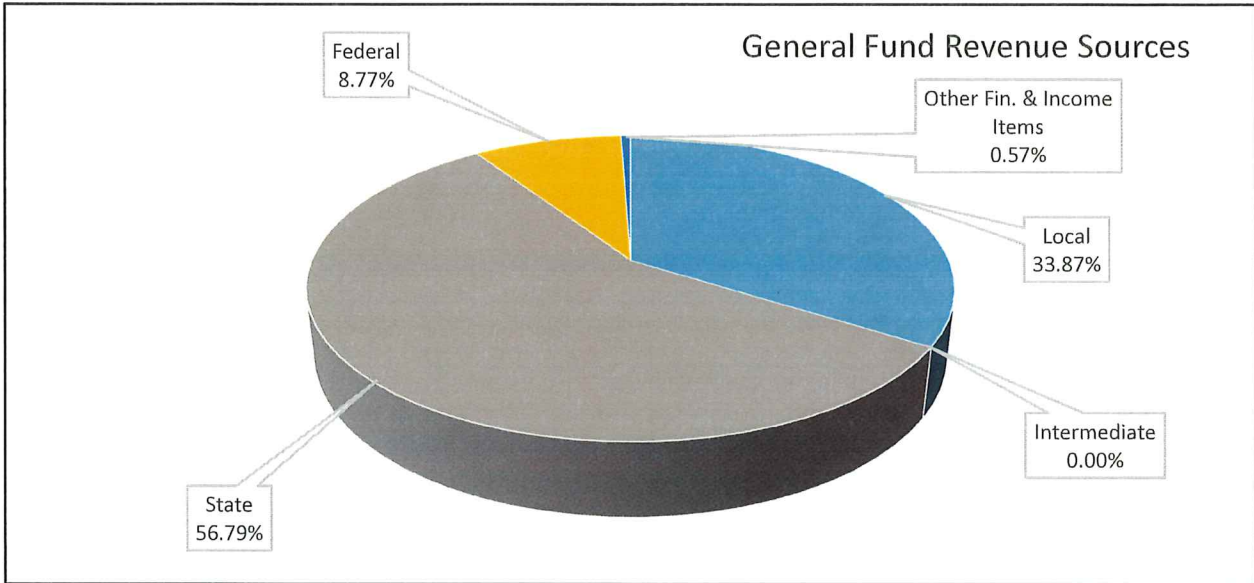
## Debt Funds - Historical Summary

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |                    |                    |                    |                    |                    |
|---|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY - 2018                     | FY - 2019          | FY - 2020          | FY - 2021          | FY - 2022          | FY - 2023          |
| Local   | \$261,317                     | \$764,636          | \$1,405,919        | \$1,443,806        | \$1,570,506        | \$1,634,684        |
| Intermediate                                  | \$0                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| State   | \$5,313                       | \$15,467           | \$26,104           | \$24,942           | \$26,177           | \$335              |
| Federal                                       | \$0                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| Other Fin. & Income Items                     | \$2,167,070                   | \$772,099          | \$1,770,062        | \$887,678          | \$811,873          | \$883,340          |
| <b>TOTAL REVENUE</b>                          | <b>\$2,433,701</b>            | <b>\$1,552,202</b> | <b>\$3,202,085</b> | <b>\$2,356,427</b> | <b>\$2,408,556</b> | <b>\$2,518,358</b> |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |                    |                    |                    |                    |                    |
|   | FY - 2018                     | FY - 2019          | FY - 2020          | FY - 2021          | FY - 2022          | FY - 2023          |
| Salaries                                      | \$0                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| Employee Benefits                             | \$0                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| Purchased Services                            | \$265,686                     | \$2,850            | \$2,600            | \$3,100            | \$5,050            | \$4,550            |
| Supplies                                      | \$0                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| Property                                      | \$0                           | \$0                | \$0                | \$0                | \$0                | \$0                |
| Miscellaneous Objects                         | \$2,166,570                   | \$1,492,371        | \$2,299,619        | \$2,299,026        | \$2,446,270        | \$2,296,351        |
| Other Items                                   | \$0                           | \$0                | \$0                | \$0                | \$0                | \$205,000          |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$2,432,256</b>            | <b>\$1,495,221</b> | <b>\$2,302,219</b> | <b>\$2,302,126</b> | <b>\$2,451,320</b> | <b>\$2,505,901</b> |
| <b>SURPLUS / DEFICIT</b>                      | <b>\$1,445</b>                | <b>\$56,981</b>    | <b>\$899,866</b>   | <b>\$54,301</b>    | <b>(\$42,763)</b>  | <b>\$12,458</b>    |
| <b>BEGINNING FUND BALANCE</b>                 | <b>\$30,933</b>               | <b>\$32,377</b>    | <b>\$89,358</b>    | <b>\$989,225</b>   | <b>\$1,043,526</b> | <b>\$1,000,763</b> |
| <b>YEAR-END FUND BALANCE</b>                  | <b>\$32,377</b>               | <b>\$89,358</b>    | <b>\$989,225</b>   | <b>\$1,043,526</b> | <b>\$1,000,763</b> | <b>\$1,013,220</b> |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | <b>1.33%</b>                  | <b>5.98%</b>       | <b>42.97%</b>      | <b>45.33%</b>      | <b>40.83%</b>      | <b>40.43%</b>      |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | <b>0.160</b>                  | <b>0.717</b>       | <b>5.156</b>       | <b>5.439</b>       | <b>4.899</b>       | <b>4.852</b>       |

# Red Oak Comm School District

## School Nutrition Fund - Historical Summary

| REVENUE                                       | ACTUAL REVENUE / EXPENDITURES |                   |                  |                  |                  |                  |
|---|-------------------------------|-------------------|------------------|------------------|------------------|------------------|
|   | FY - 2018                     | FY - 2019         | FY - 2020        | FY - 2021        | FY - 2022        | FY - 2023        |
| Local   | \$135,046                     | \$127,432         | \$131,057        | \$32,568         | \$81,152         | \$172,108        |
| Intermediate                                  | \$0                           | \$0               | \$0              | \$0              | \$0              | \$0              |
| State   | \$4,756                       | \$4,379           | \$4,729          | \$4,105          | \$4,862          | \$3,501          |
| Federal                                       | \$483,404                     | \$451,315         | \$512,023        | \$598,313        | \$823,555        | \$597,800        |
| Other Fin. & Income Items                     | \$2,800                       | \$0               | \$0              | \$0              | \$0              | \$18,010         |
| <b>TOTAL REVENUE</b>                          | <b>\$626,006</b>              | <b>\$583,126</b>  | <b>\$647,810</b> | <b>\$634,985</b> | <b>\$909,569</b> | <b>\$791,419</b> |
| EXPENDITURES                                  | ACTUAL REVENUE / EXPENDITURES |                   |                  |                  |                  |                  |
|   | FY - 2018                     | FY - 2019         | FY - 2020        | FY - 2021        | FY - 2022        | FY - 2023        |
| Salaries                                      | \$13,505                      | \$12,163          | \$14,419         | \$8,961          | \$5,455          | \$6,249          |
| Employee Benefits                             | (\$155,797)                   | \$2,190           | \$1,271          | \$4,621          | (\$5,299)        | \$1,068          |
| Purchased Services                            | \$484,290                     | \$533,780         | \$541,546        | \$333,415        | \$296,811        | \$77,744         |
| Supplies                                      | \$94,094                      | \$89,859          | \$74,336         | \$253,116        | \$318,479        | \$526,353        |
| Property                                      | \$8,161                       | \$7,615           | \$4,070          | \$3,441          | \$3,151          | \$0              |
| Miscellaneous Objects                         | \$0                           | \$0               | \$0              | \$0              | \$0              | \$0              |
| Other Items                                   | \$0                           | \$0               | \$0              | \$0              | \$0              | \$0              |
| <b>TOTAL EXPENDITURES</b>                     | <b>\$444,253</b>              | <b>\$645,606</b>  | <b>\$635,642</b> | <b>\$603,554</b> | <b>\$618,597</b> | <b>\$611,413</b> |
| <b>SURPLUS / DEFICIT</b>                      | <b>\$181,753</b>              | <b>(\$62,480)</b> | <b>\$12,168</b>  | <b>\$31,432</b>  | <b>\$290,972</b> | <b>\$180,006</b> |
| <b>BEGINNING FUND BALANCE</b>                 | <b>\$4,008</b>                | <b>\$185,762</b>  | <b>\$123,281</b> | <b>\$135,449</b> | <b>\$166,881</b> | <b>\$471,400</b> |
| <b>YEAR-END FUND BALANCE</b>                  | <b>\$185,762</b>              | <b>\$123,281</b>  | <b>\$135,449</b> | <b>\$166,881</b> | <b>\$471,400</b> | <b>\$651,406</b> |
| <b>FUND BALANCE AS % OF EXPENDITURES</b>      | <b>41.8%</b>                  | <b>19.1%</b>      | <b>21.3%</b>     | <b>27.6%</b>     | <b>76.2%</b>     | <b>106.5%</b>    |
| <b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b> | <b>5.02</b>                   | <b>2.29</b>       | <b>2.56</b>      | <b>3.32</b>      | <b>9.14</b>      | <b>12.78</b>     |



| General - Twelve Largest Revenue Sources |           | General - Twelve Largest Object Expenditures |           |
|--|-----------|--|-----------|
| Source Level 4                           | Amount    | Detail Object                                | Amount    |
| 3111 State Foundation Aid                | 5,871,915 | 121 Regular Employees                        | 5,399,574 |
| 1111 Regular Taxes                       | 3,251,261 | 270 Health Benefits                          | 1,292,300 |
| 4045 Esser Iii Funds                     | 723,359   | 567 Open Enrollment-Within Ia                | 929,074   |
| 3204 Teacher Quality Salary Imp          | 696,775   | 231 Ipers                                    | 693,161   |
| 3214 Aea Flowthrough                     | 510,133   | 220 Fica                                     | 546,178   |
| 3116 Teacher Leadership Supple           | 383,955   | 340 Other Professional Services              | 513,280   |
| 4501 Chapter I, Current Year             | 338,879   | 111 Regular Employees                        | 511,250   |
| 1134 Instructional Support Surtax        | 320,532   | 961 Bond Principal                           | 510,133   |
| 1323 Open Enrollment, Regular            | 316,264   | 612 Instructional Supplies                   | 312,455   |
| 1114 Instructional Support Taxes         | 274,850   | 622 Electricity                              | 265,985   |
| 3117 Preschool Grant Through S           | 248,336   | 320 Professional-Educational                 | 253,959   |

# Red Oak Community School District

## Key Measures and Results

