

Red Oak Community School District

604 S Broadway

Red Oak, Iowa 51566

712.623.6600

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/734078053>

Wednesday, June 26, 2024 – 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

5.0 Consent Agenda

5.1 Review and Approval of Minutes from June 5, 2024

5.2 Review and Approval of Monthly Business Reports

5.3 Personnel Considerations

5.3.1 Hiring of Bret Sherkenbach as Business Teacher at Red Oak Jr-Sr High School Effective July 1, 2024

5.3.2 Hiring/Renewal of Leanne Fluckey as District TLC/Mentoring Coordinator for the 2024-2025 School Year

5.3.3 Hiring/Renewal of Tracy Vannausdle as TLC Instructional Lead at Jr-Sr High School for the 2024-2025 School Year

5.3.4 Hiring/Renewal of Bret Eubank as TLC Instructional Lead at Jr-Sr High School for the 2024-2025 School Year

5.3.5 Hiring/Renewal of Janelle Erickson as TLC Instructional Lead at Jr-Sr High School for the 2024-2025 School Year

5.3.6 Hiring/Renewal of Kelsey Mangold as TLC Assessment Coordinator at Jr-Sr High School for the 2024-2025 School Year

5.3.7 Hiring/Renewal of Tiegen Podliska as TLC Student Interventionist at Jr-Sr High School for the 2024-2025 School Year

- 5.3.8 Hiring/Renewal of Jen Wilcoxson as TLC Mentor at Jr-Sr High School for the 2024-2025 School Year
- 5.3.9 Hiring/Renewal of Sharon Allison as TLC Mentor at Jr-Sr High School for the 2024-2025 School Year
- 5.3.10 Hiring of Stacey Rolenc as TLC Mentor at Jr-Sr High School for the 2024-2025 School Year
- 5.3.11 Hiring of Beth Rehbein as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.12 Hiring of Meshell Billings as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.13 Hiring of Melinda Smits as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.14 Hiring of Brandi Blackman as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.15 Hiring of Christina Chilton as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.16 Hiring of Angie Montgomery as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.17 Hiring of Sonia Kunze as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.18 Hiring of SueAnn Crouse as TLC Instructional Lead at Inman Elementary for the 2024-2025 School Year
- 5.3.19 Hiring of Connie Dentlinger as TLC Assessment Coordinator at Inman Elementary for the 2024-2025 School Year
- 5.3.20 Hiring of Karla Davis as TLC Student Interventionist at Inman Elementary for the 2024-2025 School Year
- 5.3.21 Hiring of Amy McClintock as TLC Student Interventionist at Inman Elementary for the 2024-2025 School Year
- 5.3.22 Hiring of Julie Johnson as TLC Mentor at Inman Elementary for the 2024-2025 School Year
- 5.3.23 Hiring of Mark Haufle as TLC Mentor at Inman Elementary for the 2024-2025 School Year
- 5.3.24 Hiring of Jacki Viner as TLC Mentor at Inman Elementary for the 2024-2025 School Year
- 5.3.25 Resignation of Tia Rains as Paraprofessional at Inman Elementary Effective Immediately
- 5.4 Contract Renewals
 - 5.4.1 Renewal of Student Accident Insurance/Catastrophic Injury Insurance with Student Assurance Services for the 2024-2025 School Year (\$550)
 - 5.4.2 Renewal of Imagine Learning Edgenuity Online Learning Site License for the 2024-2025 School Year (\$17,820)
 - 5.4.3 Renewal of Lexia Elementary Literacy Program (\$15,400)
- 6.0 General Business for the Board of Directors
 - 6.1 Old Business
 - 6.1.1 Discussion/Approval of 2nd Reading of 100 Series of Board Policies
 - 6.1.2 Discussion/Approval of 2nd Reading of Board Policy 605.6
 - 6.2 New Business
 - 6.2.1 Discussion/Approval of 1st Reading of Board Policy 509.2

- 6.2.2 Discussion/Approval of Issuing Request for Proposals for Banking Services for the Fiscal Years 2024, 2025, and 2026
- 6.2.3 Discussion/Approval of Bids for Auditing Services for Fiscal Years 2024, 2025, and 2026
- 6.2.4 Discussion/Approval of Property Schedule No. 2, Dated August 1, 2024, to the Master Lease Purchase Agreement Between American Capital Financial Services, Inc., as Lessor, and Red Oak Community School District, as Lessee, Dated August 1, 2020, Including Addendum and Exhibits
- 6.2.5 Discussion/Approval of 2024-2025 Pest Control Bid
- 6.2.6 Discussion/Approval of 2024-2025 Trash Removal Bid
- 6.2.7 Discussion/Approval of 2024-2025 Fuel Bid
- 6.2.8 Discussion/Approval of Fixed Price Contracts, with the New Cooperative, to Purchase Diesel and Ethanol Fuel for the 2024-2025 School Year
- 6.2.9 Discussion/Approval of Maintaining Current Registration Fees for the 2024-2025 School Year
- 6.2.10 Discussion/Approval of Renewing District's Property and Casualty Insurance with United Group Insurance, Including a \$5 Million Increase in the Excess Liability Limit, for the 2024-2025 School Year (\$451,256)
- 6.2.11 Discussion/Approval of Amending 2024-2025 High School Course Handbook to Include Consumer Math
- 6.2.12 Discussion/Approval of 2025 Legislative Priorities

7.0 Reports

- 7.1 Administrative
- 7.2 Future Conferences, Workshops, Seminars
- 7.3 Other Announcements
- 7.4 Board Member Requested Item(s) for Next Meeting Agenda

8.0 Next Board of Directors Meeting: Wednesday, July 17, 2024 – 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 with Work Session
Meeting Location: Virtual Classroom/ Phone/Internet
Red Oak Junior Senior High School Campus
June 5, 2024

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, Kathy Walker, Bryce Johnson, Scott Bruce, Aaron Schmid
Superintendent Ron Lorenz, Board Secretary/Business Manager, Heidi Harris

Approval of Agenda

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

Use of District's Flexibility Account to Purchase Math Curriculum Public Hearing

President Blackman opened the public meeting at 5:35 p.m. Superintendent Lorenz requested that \$74,011.92 from the District's Flexibility Funds (\$48,544.25 Home School Assistance Flexibility Fund and \$25,467.67 from the District's Professional Development Flexibility Fund) to purchase new math curriculum to replace our current outdated math curriculum. There were no public comments. President Blackman closed the public hearing at 5:39 p.m.

Public Hearing to Transfer Unexpended Professional Development Funds to the District's Flexibility Account

President Blackman opened public meeting at 5:40 p.m to transfer unexpended professional development funds to the District's Flexibility Account. Superintendent Lorenz requested \$186,000 of unexpended professional development funds be transferred to the District's flexibility account to be used for future General Fund purchases. There were no public comments. President Blackman closed the public hearing at 5:41 p.m.

Consent Agenda

Motion by Director Johnson, second by Director Schmid to approve the consent agenda as presented including personnel considerations. Motion carried unanimously.

Transfer of Professional Development Funds to the District's Flexibility Account

Motion by Director Bruce, second by Director Schmid to approve the transfer of \$186,000 from the Professional Development fund to the District's Flexibility Account. Motion carried unanimously.

Resolution Directing Expenditures from the School's Flexibility Account

Motion by Director Johnson, second by Director Walker to approve the purchase of new math curriculum using \$48,544.25 from the HSAP Flexibility account and \$25,467.67 from the District's Professional Development Flexibility Account for a total of \$74,011.92. Motion carried unanimously.

Instructional Empowerment and Marzano Contracts

Motion by Director Walker, second by Director Bruce to approve contracting with Instructional Empowerment to provide new teacher on-site professional development on Identifying Critical Content and the Marzano Focused Teacher Growth and Evaluation Model for \$5,900. Motion carried unanimously.

Purchase/Lease of New Chromebooks

Motion by Director Bruce, second by Director Schmid to approve the purchase/lease of 900 ACER R756T Chromebooks to update our fleet of K-12 1:1 devices for \$80,485.64 per year with a four year lease. Motion carried unanimously.

Bridges Elementary Mathematics Curriculum

Motion by Director Walker, second by Director Johnson to approve the purchase of Bridges Elementary (K-4) Mathematics curriculum for \$46,742.40. Motion carried unanimously.

Continuation of June 5, 2024, Board Meeting Minutes on Page 2

EnVision Elementary Mathematics Curriculum

Motion by Director Schmid, second by Director Johnson to approve the purchase of EnVision Elementary (5-6) mathematics curriculum for \$27,060. Motion carried unanimously.

Letter of Engagement with Piper Sandler & Co.

Motion by Director Walker, second by Director Bruce to approve the letter of engagement with Piper Sandler & Co. Motion carried unanimously.

PikMyKid Software Purchase

Motion by Director Johnson, second by Director Bruce to approve the purchase of the PikMyKid Dismissal Management, Electronic Hall Pass, Emergency Alert, and Emergency Reunification System for \$9,950 per year for a term of four years. Motion carried unanimously.

Superintendent Contract

Motion by Director Bruce, second by Director Schmid to approve the three-year extension to the Superintendent's contract for school years 2024-2025, 2025-2026, and 2026-2027. Motion carried unanimously.

FY 2025 Preliminary School Tax Certification

Motion by Director Johnson, second by Director Walker to approve the FY 2025 preliminary tax certification. Motion carried unanimously.

Adjournment

Motion by Director Walker, second by Director Johnson to adjourn the regular meeting at 5:58 p.m. Motion carried unanimously.

Next Board of Directors Meeting

Wednesday, June 19, 2024 – 5:30 p.m.
Virtual Classroom/Phone/Internet
Red Oak Junior Senior High School Campus

Bret Blackman, President

Heidi Harris, Board Secretary

Work Session

- I.** Daric O'Neal from Alley Poyer Macchietto Architecture presented detailed renderings and updated pricing for future potential capital improvement projects.
- II.** Matt Gillaspie from Piper Sandler & Co. presented our current financial analysis along with potential funding options for capital improvement projects.
- III.** Administrative priorities and recommendations for future capital improvement projects focused mainly on IES cafeteria extensions, a building extension for the Fine Arts, outdoor facility improvements, and possible District storage options.

May 2024 Reconciliation Report

RED OAK COMMUNITY SCHOOLS 2024	GENERAL FUND	MANAGEMENT	PHYSICAL PLANT AND EQUIPMENT LEVY	DEBT SERVICE	SAVE TAXES/REV BONDS	BEFORE/AFTER SCHOOL
Beg. Balance 5-01-2024	\$5,865,157.35	\$977,773.68	\$3,309,761.02	\$2,118,917.36	\$3,231,392.88	
Revenue	\$920,260.93	\$9,657.47	\$58,058.05	\$161,859.68	\$121,694.45	
Expenditure	\$990,106.78		\$4,161.08	\$1,124,918.74	\$73,803.33	
Balance 5-31-2024	\$5,795,311.50	\$987,431.15	\$3,363,657.99	\$1,155,858.30	\$3,279,284.00	\$0.00

Balance 5-31-2023	\$6,403,641.32	\$1,311,151.11	\$3,201,098.15	\$1,105,812.15	\$2,766,763.49	\$8,049.79
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Checking Account .33%	Checking Account	\$ 9,992,973.98
	Bank Iowa	\$ 2,567,064.89
	ISJIT	\$ 2,035,726.44
	Petty Cash	\$ 100.00
	Outstanding Checks	\$ 11,748.69
		<u>\$ 14,584,116.62</u>

	ACTIVITY FUND	NUTRITION FUND
Beg. Balance 5-01-2024	\$79,924.07	\$749,879.23
Revenue	\$10,579.52	\$73,181.95
Expenditure	<u>\$16,912.31</u>	<u>\$72,311.11</u>
Balance 5-31-2024	<u>\$73,591.28</u>	<u>\$750,750.07</u>

Balance 5-31-2023	\$1,050,053.92	\$686,940.56
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Checking Account .33%	\$79,927.07	\$749,879.23
Petty Cash Boxes	\$200.00	
Outstanding cks	\$2,165.99	\$9.90
	<u>\$77,961.08</u>	<u>\$749,869.33</u>

PHYSICAL PLANT AND EQUIPMENT LEVY

	2020-2021		2021-2022		2022-2023		2023 - 2024
Beginning Balance (July 1)	\$2,329,854.73	Beginning Balance (July 1)	\$ 2,726,998.24	Beginning Balance (July 1)	\$ 3,193,485.61	Beginning Balance (July 1)	\$ 3,209,437.61
Add: Revenue		Add: Revenue		Add: Revenue		Add: Revenue	
Property Taxes	\$137,149.56	Property Taxes	\$ 130,392.46	Property Taxes	\$ 174,097.05	Property Taxes	\$ 590,423.35
Voted PPEL	\$420,570.90	Voted PPEL	\$ 446,494.67	Voted PPEL	\$ 420,024.91	Voted PPEL	\$ 56,784.79
Voted PPEL Surtax	\$493,222.30	Voted PPEL Surtax	\$ 174,559.79	Voted PPEL Surtax	\$ 45,787.95	Voted PPEL Surtax	\$ 16,764.93
Utility Replacement Tax	\$3,864.00	Utility Replacement Tax	\$ 3,566.87	Utility Replacement Tax	\$ 3,776.43	Utility Replacement Tax	\$ 99.11
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)	\$ 113.50
Mobile Home Tax	\$61.01	Mobile Home Tax	\$ 45.81	Mobile Home Tax	\$ 88.96	Mobile Home Tax	\$ 99.11
Voted PPEL Mobile Home	\$188.87	Voted PPEL Mobile Home	\$ 269.31	Voted PPEL Mobile Home	\$ 88.06	Voted PPEL Mobile Home	\$ 113.50
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)	\$ 113.50
Commercial Industrial tax	\$2,160.74	Commercial Industrial tax	\$ 2,101.92	Commercial Industrial tax	\$ 2,101.92	Commercial Industrial tax	\$ 2,101.92
Commercial Ind. Voted PPEL	\$7,786.86	Commercial Ind. Voted PPEL	\$ 3,814.88	Commercial Ind. Voted PPEL	\$ 3,814.88	Commercial Ind. Voted PPEL	\$ 3,814.88
Interest	\$5,392.12	Interest	\$ 5,991.65	Interest	\$ 17,061.65	Interest	\$ 84,395.65
		Sale of Vacant Lot	\$ 2,000.00			School Bus Refunds	\$ 143,764.80
Prior Year Expenditure							
ERATE Reimbursement							
Subtotal	\$1,084,478.48	Subtotal	\$ 786,020.26	Subtotal	\$ 674,422.55	Subtotal	\$ 892,346.13
TOTAL AVAILABLE	\$3,414,333.21	TOTAL AVAILABLE	\$ 3,513,018.50	TOTAL AVAILABLE	\$ 3,867,908.16	TOTAL AVAILABLE	\$ 4,101,783.74
LESS: Expenditures		LESS: Expenditures		LESS: Expenditures		LESS: Expenditures	
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 Slicense 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 SpEd	\$ 5,520.92
				Portable Rental	\$ 2,968.20	Architectural Svcs	\$ 100.00
				Lunch Van	\$ 57,186.00	ISFIS Software	\$ 2,000.00
				Gym Floor Resurfacing	\$ 5,678.50	Portable Rental	\$ 4,370.36
				Portable Rental	\$ 2,968.20	Portable Rental/Apex Rent	\$ 7,134.80
				Rent Council Bluffs Sp Ed	\$ 2,272.87	SW Iowa Parking Lot	\$ 8,700.00
				Portable Rental	\$ 2,968.20	Inman Roof	\$ 23,073.00
				HS Boiler	\$ 178,070.00	Portable Rental	\$ 2,958.20
				Software Subscription	\$ 3,100.00	Inman Roof Construction	\$ 12,150.00
				Rent Council Bluffs Sp Ed	\$ 1,947.40	Micro Bus	\$ 105,800.00
				Portable Rental	\$ 2,968.20	Portable Rental/Apex Rent	\$ 5,347.90
				K-12 Docs	\$ 1,435.00	Portable Rental/Apex Rent	\$ 3,130.10
				Gym Floor Resurfacing	\$ 3,920.00	Portable Rental/Apex Rent	\$ 3,135.00
				Rent Council Bluffs Sp Ed	\$ 2,003.36	Portable Rental/Apex Rent	\$ 4,161.08
				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			
Subtotal	\$248,913.37	Subtotal	\$ 197,755.30	Subtotal	\$ 652,662.89	Subtotal	\$ 738,125.75
Cash Balance	\$3,165,419.84	Cash Balance	\$ 3,315,263.20	Cash Balance	\$ 3,215,245.27	Cash Balance	\$ 3,363,657.99

Capital Projects Fund

	2020-2021		2021-2022		2022-2023		2023-2024
Beg Balance (July 1)	\$1,888,719	Beg Balance (July 1)	\$1,830,921	Beg Balance (July 1)	\$2,264,484	Beg Balance (July 1)	\$2,815,738
Add: Revenue		Add: Revenue		Add: Revenue		Add: Revenue	
1¢ Sales Tax	\$950,493	1¢ Sales Tax	\$1,247,814	1¢ Sales Tax	\$1,447,127	1¢ Sales Tax	\$1,251,067
Interest	\$3,688	Interest	\$4,218	Interest	\$14,279	Interest	\$27,471
Subtotal	\$2,842,900	Subtotal	\$3,082,954	Subtotal	\$3,725,890	Subtotal	\$4,094,276
LESS: Expenditures		LESS: Expenditures		LESS: Expenditures		LESS: Expenditures	
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	Revenue Bond Payment	\$73,803
Jerry's Basement Water	\$821	Revenue Bond Payment	\$73,807	Alley Poyner-Bldg Master	\$6,000	Revenue Bond Payment	\$73,803
Trans Office Const Exp	\$984	Revenue Bond Payment	\$73,807	Revenue Bond Payment	\$73,612	Revenue Bond Payment	\$73,803
Rev Bond Pymt Transfer	\$73,973	Revenue Bond Payment	\$73,807	Alley Poyner-Bldg Master	\$7,596	Revenue Bond Payment	\$73,803
Trans Office Const Exp	\$1,521	Revenue Bond Payment	\$73,807	Revenue Bond Payment	\$73,612	Revenue Bond Payment	\$73,803
ROECC Abstract	\$345	Revenue Bond Payment	\$73,807	Revenue Bond Payment	\$73,612	Revenue Bond Payment	\$73,803
ROECC Construction Exp	\$5,785	Revenue Bond Payment	\$73,807	Revenue Bond Payment	\$73,612	Revenue Bond Payment	\$73,803
Chrome Book Lease	\$30,620	Revenue Bond Payment	\$73,807	Revenue Bond Payment	\$73,612	Revenue Bond Payment	\$73,803
Rev Bond Pymt Transfer	\$147,946	Track Incorrectly Coded	-\$3,500	Revenue Bond Payment	\$73,612	Revenue Bond Payment	\$73,803
Boyd Jones-Admin Center	\$6,755			Revenue Bond Payment	\$73,612		
Rev Bond Pymt Transfer	\$73,973			Revenue Bond Payment	\$73,612		
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						
Subtotal	\$1,011,979	Subtotal	\$828,387	Subtotal	\$910,152	Subtotal	\$814,992
Fund Balance	<u>\$1,830,921</u>	Fund Balance	<u>\$2,254,567</u>	Fund Balance	<u>\$2,815,738</u>	Fund Balance	<u>\$3,279,284</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Checking Account ID 1	Fund Number 10	OPERATING FUND
AHLERS & COONEY	866669	1,320.50
10 9010 2310 000 0000 342	Professional Services	1,320.50
Vendor Name AHLERS & COONEY		<u>1,320.50</u>
ALLENSWORTH, BREANNA	Professional Comp	62.50
10 0109 2213 132 3376 121	Professional Comp	62.50
Vendor Name ALLENSWORTH, BREANNA		<u>62.50</u>
AMAZON CAPITAL SERVICES, INC.	4000 945	193.17
10 9010 2235 000 0000 618	Symbol Zebra LS2208 Scanner	53.37
10 9010 2235 000 0000 618	Plastic razor blade scraper 2 pack	9.99
10 9010 2235 000 0000 618	Motsenbocker's Lift Off adhesive remover	10.99
10 9010 2235 000 0000 618	Dymo 30336 labels 12 pack	118.82
AMAZON CAPITAL SERVICES, INC.	4000 953	167.08
10 9010 2235 000 0000 618	Tera Barcode Scanner D5100	72.15
10 9010 2235 000 0000 618	Tera Universal Barcode Scanner stand	19.98
10 9010 2235 000 0000 618	Anker USB-C to HDMI Adapters	74.95
AMAZON CAPITAL SERVICES, INC.	Adnub051624	59.03
10 9010 2310 000 0000 611	Clasp Envelopes, Binder Rings, Legal Pad	59.03
AMAZON CAPITAL SERVICES, INC.	Awards050924	19.99
10 9010 2321 000 0000 618	Award Envelopes	19.99
AMAZON CAPITAL SERVICES, INC.	Inman362	254.58
10 0418 1000 100 8001 612	PTO -Supplies	254.58
AMAZON CAPITAL SERVICES, INC.	Inman364	145.91
10 0418 1000 100 8001 612	PTO - Media Center	145.91
AMAZON CAPITAL SERVICES, INC.	Inman365	121.09
10 0418 1000 100 8001 612	PTO -Supplies	121.09
AMAZON CAPITAL SERVICES, INC.	Inman366	158.72
10 0418 1000 100 8001 612	PTO - Supplies	158.72
AMAZON CAPITAL SERVICES, INC.	Jessie051424	6.85
10 9010 2321 000 0000 618	End of Year Awards	6.85
AMAZON CAPITAL SERVICES, INC.	jf0605241	108.89
10 0445 2630 000 0000 435	Batteries - Emergency Lights	108.89
AMAZON CAPITAL SERVICES, INC.	LF2324-55	818.28
10 0418 1200 431 4501 618	Supplies - Title Summer School	818.28
Vendor Name AMAZON CAPITAL SERVICES, INC.		<u>2,053.59</u>
BATTEN SANITATION SERVICE	Trash061124	6,530.00
10 0109 2630 000 0000 421	HS Trash Service	2,070.00
10 0418 2630 000 0000 421	IES Trash Service	2,070.00
10 0445 2630 000 0000 421	ROECC Trash Service	2,070.00
10 9010 2630 000 0000 421	Admin Office/BBF/FBF/Bancroft/Webs ter	320.00
Vendor Name BATTEN SANITATION SERVICE		<u>6,530.00</u>
BAUMAN, JEANNE	MileageMay20 24	42.05
10 0109 1000 100 0000 580	Mileage Reimbursement	42.05
Vendor Name BAUMAN, JEANNE		<u>42.05</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
BLACKHAWK SUPPLY, LLC	109116	591.43
10 0418 2620 000 0000 618	Heating Valves & Fittings	591.43
Vendor Name BLACKHAWK SUPPLY, LLC		<u>591.43</u>
BRUCE SUPPLIES & CONSTRUCTION INC.	3586	810.00
10 0109 2620 000 0000 618	Telehandler - Move Storage Container	810.00
Vendor Name BRUCE SUPPLIES & CONSTRUCTION INC.		<u>810.00</u>
CAPITAL SANITARY SUPPLY CO.	o0341848	1,817.51
10 9010 2620 000 0000 618	District Toilette Paper & Trash Bags	1,817.51
Vendor Name CAPITAL SANITARY SUPPLY CO.		<u>1,817.51</u>
CASEY'S BUSINESS MASTERCARD	MayFuel2024	84.06
10 9010 2700 000 0000 626	Activities Fuel	84.06
Vendor Name CASEY'S BUSINESS MASTERCARD		<u>84.06</u>
CENTURY LINK	333530031 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
CENTURY LINK	333618424 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
CENTURY LINK	333787005	176.00
10 9010 2490 000 0000 530	District Internet	176.00
CENTURY LINK	333950737 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
CENTURY LINK	334025445 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
CENTURY LINK	334031752 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
CENTURY LINK	334115776 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
CENTURY LINK	334122590 MAY	96.86
10 9010 2490 000 0000 530	District Internet	96.86
Vendor Name CENTURY LINK		<u>854.02</u>
CHANEY ELECTRONICS, INC.	92013A	57.60
10 0109 1300 370 0000 612	Electronic Kits	57.60
Vendor Name CHANEY ELECTRONICS, INC.		<u>57.60</u>
CHEMSEARCH	701155	481.84
10 0109 2640 000 0000 433	HS Boiler	481.84
CHEMSEARCH	8713713	495.31
10 0418 2640 000 0000 433	IES Boiler	495.31
Vendor Name CHEMSEARCH		<u>977.15</u>
CITY OF RED OAK	WaterMay2024	1,503.94

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0109 2620 000 0000 411	HS Water	510.30
10 0418 2620 000 0000 411	IES Water	559.98
10 0445 2620 000 0000 411	ROECC Water	328.15
10 9010 2620 000 0000 411	Admin/Bus Barn/BB/FB Field	105.51
Vendor Name CITY OF RED OAK		<u>1,503.94</u>
COCA-COLA BTLG OF OMAHA	11391994	535.73
10 0418 3200 000 8901 618	Coca Cola Order	535.73
Vendor Name COCA-COLA BTLG OF OMAHA		<u>535.73</u>
CORNING RENTAL	R22583-1/R22692-1	550.00
10 9010 2630 000 0000 618	For tree trimming	550.00
Vendor Name CORNING RENTAL		<u>550.00</u>
COUNCIL BLUFFS COMM SCHOOLS	2024600	6,886.11
10 9010 1200 217 3303 320	Sped LvL 3 Out - April	6,886.11
COUNCIL BLUFFS COMM SCHOOLS	2024619	3,885.40
10 9010 1000 130 3116 567	TLC	178.90
10 9010 1000 100 0000 567	OE OUT 2nd Sem	3,706.50
Vendor Name COUNCIL BLUFFS COMM SCHOOLS		<u>10,771.51</u>
CRAIG, PEGGY	Craig052224	16.88
10 0418 2110 490 8027 618	Reimbursement to Peggy for YES supplies	16.88
Vendor Name CRAIG, PEGGY		<u>16.88</u>
CREXENDO BUSINESS SOLUTIONS, INC	175335	1,430.16
10 9010 2510 000 0000 532	District Interenet	1,430.16
Vendor Name CREXENDO BUSINESS SOLUTIONS, INC		<u>1,430.16</u>
DEPARTMENT OF INSPECTIONS, APPEALS, & LICENSING	193817	280.00
10 9010 2640 000 0000 433	Bancroft/Bus Barn	40.00
10 0109 2640 000 0000 433	HS Boiler Room	160.00
10 0418 2640 000 0000 433	IES Boiler Room	80.00
Vendor Name DEPARTMENT OF INSPECTIONS, APPEALS, & LICENSING		<u>280.00</u>
DOVEL REFRIGERATION	6014469	165.69
10 0109 2620 000 0000 432	HS Walk in cooler - replaced contractor	165.69
DOVEL REFRIGERATION	6015661	138.75
10 0109 2620 000 0000 432	HS Freezer - Set Unit Warmer, Cleared Dr	138.75
DOVEL REFRIGERATION	6015705	119.77
10 0109 2620 000 0000 432	Mini Split Refrigerant & Tighten Flares	119.77
Vendor Name DOVEL REFRIGERATION		<u>424.21</u>
ELECTRONIC CONTRACTING CO.	57997	10,554.50
10 0445 2670 000 4034 618	ROECC Intercom System	10,554.50
ELECTRONIC CONTRACTING CO.	57998	12,226.68
10 0418 2670 000 4034 618	Intercom System	12,226.68
Vendor Name ELECTRONIC CONTRACTING CO.		<u>22,781.18</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
FAREWAY FOOD STORES	00009777	119.11
10 0109 1300 340 0000 612	Groceries FACS	119.11
FAREWAY FOOD STORES	00010677	61.25
10 0109 1300 340 0000 612	Groceries FACS	61.25
FAREWAY FOOD STORES	00010928	34.74
10 0109 1300 340 0000 612	Groceries FACS	34.74
FAREWAY FOOD STORES	00011134	18.04
10 0109 1300 340 0000 612	Groceries FACS	18.04
FAREWAY FOOD STORES	00020255	65.06
10 0418 3200 000 8901 618	Chips & Slider Buns IES	65.06
FAREWAY FOOD STORES	00021235/002 1174	1,026.44
10 0418 1200 431 4501 618	Summer School Snacks	1,026.44
FAREWAY FOOD STORES	00021477	16.43
10 0418 1000 100 8001 612	Summer School Science Items	16.43
FAREWAY FOOD STORES	00084855	153.31
10 0418 3200 000 8901 618	Meat & Cheese Tray IES	153.31
FAREWAY FOOD STORES	00086323	117.92
10 9010 2321 000 0000 618	End of Year Recognition/Retirement	117.92
Vendor Name FAREWAY FOOD STORES		<u>1,612.30</u>
FES	INV002264	405.00
10 9010 2236 000 0000 536	June Web Hosting	405.00
Vendor Name FES		<u>405.00</u>
FIRST BANKCARD - HEIDI HARRIS	ECM300409464	101.99
10 0109 2620 000 0000 618	Parts for Athletic Tent	101.99
FIRST BANKCARD - HEIDI HARRIS	SupplyHouse0 52824	1,198.87
10 0109 2620 000 0000 618	One Handle Lavatory Faucet	451.76
10 0418 2620 000 0000 618	Heating Control Valves	747.11
Vendor Name FIRST BANKCARD - HEIDI HARRIS		<u>1,300.86</u>
FIRST BANKCARD - OFFICE CARD 1	617267	121.92
10 0109 2410 000 0000 611	Cookies	121.92
FIRST BANKCARD - OFFICE CARD 1	PizzaJane	170.78
10 0418 3200 000 8901 618	Pizza - Staff	170.78
Vendor Name FIRST BANKCARD - OFFICE CARD 1		<u>292.70</u>
FIRST BANKCARD - OFFICE CARD 2	Zoo051124	142.50
10 0109 1000 421 3227 618	Zoo Tickets - SBS	142.50
Vendor Name FIRST BANKCARD - OFFICE CARD 2		<u>142.50</u>
FIRST BANKCARD - OFFICE CARD 3	20240611	115.98
10 9010 2640 000 0000 618	Field Cart Repair	115.98
Vendor Name FIRST BANKCARD - OFFICE CARD 3		<u>115.98</u>
FIRST BANKCARD BUSINESS MANAGER	300005227	250.00
10 9010 2310 000 0000 320	2024 IASBO Membership Dues	250.00
FIRST BANKCARD BUSINESS MANAGER	3093724259	199.98
10 9010 1000 100 0000 358	SSL Certificates for roschools.org (2Yea	199.98
FIRST BANKCARD BUSINESS MANAGER	Postage05292 4	9.85

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 9010 2310 000 0000 340	IRS Postage	9.85
Vendor Name	FIRST BANKCARD BUSINESS MANAGER	459.83
GENERAL FIRE AND SAFETY EQUIPMENT CO.	381634	664.50
10 0109 2670 000 0000 490	Semi Annual Inspection	664.50
Vendor Name	GENERAL FIRE AND SAFETY EQUIPMENT CO.	664.50
GLENWOOD COMMUNITY SCHOOLS	ApexJune2024	4,965.30
10 9010 1200 217 3303 320	Aprx LvL 3 - June 2024	4,965.30
Vendor Name	GLENWOOD COMMUNITY SCHOOLS	4,965.30
GREEN HILLS AEA	4809	40,032.00
10 9010 1000 100 4669 320	MSW 2nd Semeter Salary	21,939.50
10 0418 1200 431 4508 320	MSW 2nd Semester Salary	18,092.50
Vendor Name	GREEN HILLS AEA	40,032.00
GREEN TREE COMPANY, THE	10620	500.00
10 9010 2630 000 0000 435	Storm Damage Cleanup - Webster	500.00
Vendor Name	GREEN TREE COMPANY, THE	500.00
GRISWOLD COMMUNITY SCHOOLS	2-semOE24	31,977.70
10 9010 1000 100 0000 567	OE Out 2nd Semester 2024	29,652.00
10 9010 1000 130 3387 567	TLC Out 2nd Semester 2024	2,325.70
GRISWOLD COMMUNITY SCHOOLS	Concurrent23 -24Sem2	141.24
10 9010 1000 100 0000 567	Concurrent Enrollment 2nd Semester 23-24	141.24
Vendor Name	GRISWOLD COMMUNITY SCHOOLS	32,118.94
HALEY'S ELECTRIC	10764	357.31
10 0109 2620 000 0000 432	HS Glycol Pump/Remade Connections	357.31
Vendor Name	HALEY'S ELECTRIC	357.31
HILLTOP AUTO BODY	3362	3,331.00
10 9010 2650 000 0000 434	Vehicle Repair	3,331.00
Vendor Name	HILLTOP AUTO BODY	3,331.00
HY VEE FOOD STORES	7680585	791.00
10 0109 2410 000 0000 618	SINGLE ROSE FOR GRADUATES FOR 5-19-2024	375.00
10 0109 2410 000 0000 618	FRESH FLORAL ARRANGEMENTS FOR PLATFORM F	180.00
10 0109 2410 000 0000 618	ROSE BOUTONNIERES FOR GRADUATION 5-19-20	180.00
10 0109 2410 000 0000 618	ROSE CORSAGES FOR GRADUATION 5-19-2024.	56.00
HY VEE FOOD STORES	7681387	150.00
10 0109 2410 000 0000 618	BALLOON WEIGHTS FOR BOUQUETS FOR SENIOR	12.00
10 0109 2410 000 0000 618	LATEX BALLOON FOR BOUQUETS FOR SENIOR AW	96.00
10 0109 2410 000 0000 618	FOIL BALLOON FOR BOUQUETS FOR SENIOR AWA	42.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
HY VEE FOOD STORES	787693589297 87693	40.11
10 0418 1000 100 8001 612	Summer School Science Items	40.11
HY VEE FOOD STORES	HWater	41.31
10 0109 1000 100 0000 618	Water	41.31
Vendor Name HY VEE FOOD STORES		<u>1,022.42</u>
IOWA PUPIL TRANSPORTATION ASSO	IPTA2024	350.00
10 9010 2700 000 0000 340	Iowa Pupil Transportation Association Co	350.00
Vendor Name IOWA PUPIL TRANSPORTATION ASSO		<u>350.00</u>
JAN-PRO OF OMAHA	17748	4,445.00
10 9010 2630 000 0000 340	Additional Janitorial	4,445.00
Vendor Name JAN-PRO OF OMAHA		<u>4,445.00</u>
JOSTENS	34275804	196.08
10 9010 2410 000 0000 611	Staff Cords	196.08
Vendor Name JOSTENS		<u>196.08</u>
LEWIS CENTRAL COMMUNITY SCHOOL	OE2-2023	4,064.30
10 9010 1000 100 0000 567	OE Out 2nd Semester	3,706.50
10 9010 1000 130 3116 567	TLC 2nd Semester	357.80
Vendor Name LEWIS CENTRAL COMMUNITY SCHOOL		<u>4,064.30</u>
LINKE, JOYCE	Mileageage23-24	3,078.39
10 0109 2120 000 0000 580	Travel Reimbursement	3,078.39
Vendor Name LINKE, JOYCE		<u>3,078.39</u>
LORENZ, RONALD	PhoneStipen3-4qtr	500.00
10 9010 2231 000 0000 580	3rd & 4th Qtr Phone Stipen	500.00
Vendor Name LORENZ, RONALD		<u>500.00</u>
MASTER TEACHER	116802831	957.45
10 9010 2321 000 0000 618	Retiree/Year Recognition	957.45
Vendor Name MASTER TEACHER		<u>957.45</u>
MEDIACOM	838497059009 1339 MAY	89.45
10 9010 2236 000 0000 536	District Internet	89.45
MEDIACOM	838497059009 1909 MAY	266.90
10 9010 2236 000 0000 536	District Internet	266.90
MEDIACOM	838497500000 0648 MAY	892.67
10 9010 2236 000 0000 536	District Internet	892.67
MEDIACOM	838497500001 2692 MAY	1,550.00
10 9010 2236 000 0000 536	District Internet	1,550.00
Vendor Name MEDIACOM		<u>2,799.02</u>
MIDAMERICAN ENERGY	552942137	174.43
10 9010 2620 000 0000 622	Bus Barn Electric	174.43

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
MIDAMERICAN ENERGY	552946322	1,878.99	
10 0445 2620 000 0000 622	ROECC Electric		1,878.99
MIDAMERICAN ENERGY	552946599	117.21	
10 9010 2620 000 0000 622	FBF Electric		117.21
MIDAMERICAN ENERGY	552947029	5,665.06	
10 0418 2620 000 0000 622	IES Electric		5,665.06
MIDAMERICAN ENERGY	552947306	9,035.67	
10 0109 2620 000 0000 622	HS Electric		9,035.67
MIDAMERICAN ENERGY	552952874	182.99	
10 9010 2620 000 0000 622	Bancroft Electric		182.99
MIDAMERICAN ENERGY	552957460	262.10	
10 9010 2620 000 0000 622	Admin Electric		262.10
MIDAMERICAN ENERGY	552975474	92.74	
10 0418 2620 000 0000 622	IES Portable Electric		92.74
MIDAMERICAN ENERGY	553022929	245.21	
10 9010 2620 000 0000 622	Sports Complex Electric		245.21
MIDAMERICAN ENERGY	554078013	464.63	
10 9010 2620 000 0000 622	Feildhouse Electric		464.63
MIDAMERICAN ENERGY	554094003	12.40	
10 9010 2620 000 0000 622	Webster Electric		12.40
MIDAMERICAN ENERGY	554103961	646.95	
10 9010 2620 000 0000 622	Sports Complex Electric		646.95
Vendor Name MIDAMERICAN ENERGY			<u>18,778.38</u>
MIDWEST WINDOW FILMS, LLC	21350B	25,533.40	
10 0109 2670 000 4034 618	Window Film Installation		25,533.40
Vendor Name MIDWEST WINDOW FILMS, LLC			<u>25,533.40</u>
MONTGOMERY CO. MEMORIAL HOSP.	05242024	299.00	
10 9010 2700 000 0000 346	DOT Physicals/Drug Testing		299.00
Vendor Name MONTGOMERY CO. MEMORIAL HOSP.			<u>299.00</u>
NEBRASKA AIR FILTER, INC.	0422853-IN	1,917.33	
10 9010 2620 000 0000 618	Air Filters		1,917.33
Vendor Name NEBRASKA AIR FILTER, INC.			<u>1,917.33</u>
NEW COOPERATIVE INC	NCIMAY2024	5,505.28	
10 9010 2700 000 0000 626	Gas/Ethanol		2,305.98
10 9010 2700 000 0000 626	Maitenance Gas		408.60
10 9010 2700 000 0000 627	Diesel		1,172.26
10 9010 2700 217 3303 626	Sped Gas		1,375.20
10 9010 2700 000 0000 624	Oil		55.55
10 9010 2630 000 0000 618	District Supplies		158.94
10 9010 2700 000 0000 623	Propane - 33 lb. Refill		28.75
Vendor Name NEW COOPERATIVE INC			<u>5,505.28</u>
ONESOURCE THE BACKGROUND CHECK COMPANY	2022156544	15.00	
10 9010 2310 000 0000 340	Background Chekcs		15.00
Vendor Name ONESOURCE THE BACKGROUND CHECK COMPANY			<u>15.00</u>
OREILLY AUTO PARTS	0298-241073	4.10	
10 9010 2700 000 0000 618	Adheasive		4.10
OREILLY AUTO PARTS	0298-241697	35.97	

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 9010 2700 000 0000 618	Antifreeze (4 Gallon)	35.97
OREILLY AUTO PARTS	0298-243781	224.67
10 0109 2620 000 0000 618	5vx780 belt	128.34
10 0109 2620 000 0000 618	b101 belt	96.33
OREILLY AUTO PARTS	0298-243782	214.26
10 0418 2640 000 0000 618	AX30 belt for ahu 3	46.68
10 0418 2640 000 0000 618	5vx1060 belt for AHU 2	167.58
Vendor Name OREILLY AUTO PARTS		<u>479.00</u>
PESKY PEST CONTROL, LLC	5421	175.00
10 9010 2620 000 0000 425	Pest Control	175.00
Vendor Name PESKY PEST CONTROL, LLC		<u>175.00</u>
PLOW, LLC dba ONE LESS THING	241529	435.00
10 9010 1000 300 4531 612	1 Each: Skill Builder Tree Measurement L	435.00
Vendor Name PLOW, LLC dba ONE LESS THING		<u>435.00</u>
PLUMB SUPPLY/RIBACK SUPPLY	S100452765.001	145.59
10 0445 2620 000 0000 618	Sink Faucet/Drain Cleaner	145.59
Vendor Name PLUMB SUPPLY/RIBACK SUPPLY		<u>145.59</u>
RED OAK FABRICATION INC.	344264	428.16
10 9010 2321 000 0000 618	RO key chain recognition.	428.16
RED OAK FABRICATION INC.	344460	27.04
10 9010 2620 000 0000 618	Garage Door Repair	27.04
Vendor Name RED OAK FABRICATION INC.		<u>455.20</u>
RED OAK LANES	Bowling052324	316.00
10 0418 1000 100 8001 612	PTO - 6th Grade Bowling	316.00
Vendor Name RED OAK LANES		<u>316.00</u>
RED OAK PUBLISHING LLC	RedOakExpres SMAY2024	386.09
10 9010 2572 000 0000 540	May Publications	386.09
Vendor Name RED OAK PUBLISHING LLC		<u>386.09</u>
RISER INC	3610	75.00
10 0109 2620 000 0000 432	Wheel, Bumper Foot - Volleyball	75.00
RISER INC	3680	275.00
10 0109 2620 000 0000 432	Volleyball System Repair	275.00
Vendor Name RISER INC		<u>350.00</u>
RIVERSIDE COMMUNITY SCHOOLS	OE2024	3,885.40
10 9010 1000 130 3116 567	TLC 2nd Semester	178.90
10 9010 1000 100 0000 567	OE 2nd Semester	3,706.50
Vendor Name RIVERSIDE COMMUNITY SCHOOLS		<u>3,885.40</u>
RIVERSIDE TECHNOLOGIES, INC	RC0001235	1,400.00
10 9010 2235 000 0000 359	Managed Services - June	1,400.00
RIVERSIDE TECHNOLOGIES, INC	RC0001283	12.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 9010 2235 000 0000 359	Additional Managed Services	12.00
Vendor Name RIVERSIDE TECHNOLOGIES, INC		<u>1,412.00</u>
SCHOOL BUS SALES	01P50434	808.84
10 9010 2700 000 0000 618	Roof hatch/ Stepwell support and fastner	808.84
Vendor Name SCHOOL BUS SALES		<u>808.84</u>
SCHOOL SPECIALTY LATTA DIV.	208134096818	69.52
10 0418 1000 100 8001 612	PTO - Supplies	69.52
SCHOOL SPECIALTY LATTA DIV.	308104509994	2,009.10
10 0418 1200 431 4501 618	Title summer school supplies	2,009.10
Vendor Name SCHOOL SPECIALTY LATTA DIV.		<u>2,078.62</u>
SIOUX CITY COMMUNITY SCH DIST	PMIC-MAY	214.45
10 9010 1000 420 1119 561	PMIC/C5 Billing Qtr 4	214.45
Vendor Name SIOUX CITY COMMUNITY SCH DIST		<u>214.45</u>
SMARTSIGN	MAT-270843	714.20
10 9010 2235 000 0000 618	Asset tags (1,000) for IT Intventory	714.20
Vendor Name SMARTSIGN		<u>714.20</u>
STERLING COMPUTERS	0178155	7,855.40
10 0109 1000 100 8101 734	4 Dell Precision 3660s computers for FOR	7,855.40
Vendor Name STERLING COMPUTERS		<u>7,855.40</u>
STREETSMARTS LLC	DriversEdJune2024	1,710.00
10 0109 1000 121 0000 320	Drivers Ed x 5	1,710.00
Vendor Name STREETSMARTS LLC		<u>1,710.00</u>
THYSSENKRUPP ELEVATOR CORP	1000611941	192.12
10 9010 2630 000 0000 618	Tree Trimming	192.12
Vendor Name THYSSENKRUPP ELEVATOR CORP		<u>192.12</u>
TIMBERLINE BILLING SERVICE LLC	29583	125.79
10 9010 2510 217 3303 359	Medicaid Billing	125.79
Vendor Name TIMBERLINE BILLING SERVICE LLC		<u>125.79</u>
TOUCHPOINT INDUSTRIES LLC	164111	12,774.40
10 9010 2235 000 0000 618	Touchpoint Standard Smart Clock (4)	12,774.40
Vendor Name TOUCHPOINT INDUSTRIES LLC		<u>12,774.40</u>
UPPER EDGE TECHNOLOGIES INC	72076	230.00
10 9010 2235 000 0000 618	Lenovo 300e 1st Gen Audio Board	0.00
10 9010 2235 000 0000 618	Lenovo 300e 1st Gen Bottom Cover Plate	230.00
10 9010 2235 000 0000 618	Lenovo 300e MTK Motherboard	0.00
10 9010 2235 000 0000 618	Lenovo 300e MTK Hinge Set	0.00
10 9010 2235 000 0000 618	Lenovo 300e AMD Motherboard	0.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 9010 2235 000 0000 618	Lenovo 300e AMD Palmrest/Keyboard	0.00
10 9010 2235 000 0000 618	Lenovo 300e AMD Touchpad	0.00
10 9010 2235 000 0000 618	Lenovo 300e AMD Bottom Cover Plate	0.00
10 9010 2235 000 0000 618	Lenovo 300e 1st Gen Motherboard	0.00
Vendor Name	UPPER EDGE TECHNOLOGIES INC	<u>230.00</u>
US CELLULAR	0653625562	822.56
10 9010 2490 000 0000 532	Maintenance	185.84
10 9010 2490 000 0000 532	Technology	92.92
10 9010 2510 000 0000 532	Business Official	46.46
10 9010 2510 000 0000 532	FBF/BBF/MiFi	265.04
10 9010 2410 000 0000 532	SAM's	46.46
10 9010 2410 000 0000 532	Principal	46.46
10 9010 2490 000 0000 530	Bus Barn	92.92
10 9010 2490 000 0000 530	Nurse	46.46
Vendor Name	US CELLULAR	<u>822.56</u>
VILLISCA COMMUNITY SCHOOLS	23-24 2nd SEM	5,957.46
10 9010 1000 100 0000 567	OE 2nd Semester	5,682.84
10 9010 1000 130 3116 567	TLC 2nd Semester	274.62
Vendor Name	VILLISCA COMMUNITY SCHOOLS	<u>5,957.46</u>
VISUAL EDGE IT dba COUNSEL	245AR182857	577.71
10 9010 2520 000 0000 618	Steady Serve	12.99
10 9010 2520 000 0000 618	Admin Copier Clicks	37.38
10 0445 1000 100 0000 359	ROECC Copier Clicks	66.17
10 0109 1000 100 0000 359	HS Copier Clicks	222.88
10 0418 1000 100 0000 359	IES Copier Clicks	238.29
Vendor Name	VISUAL EDGE IT dba COUNSEL	<u>577.71</u>
WELLS FARGO LEASING	5029834391	1,215.50
10 0418 1000 100 0000 359	IES	331.50
10 0109 1000 100 0000 359	HS	552.20
10 0445 1000 100 0000 359	ROECC	221.30
10 9010 2520 000 0000 618	Admin	110.50
Vendor Name	WELLS FARGO LEASING	<u>1,215.50</u>
WESTLAKE ACE HARDWARE	10547789	4.55
10 9010 2700 000 0000 618	Washers and fasteners	4.55
WESTLAKE ACE HARDWARE	2747062	421.20
10 0445 2620 000 0000 618	ROECC Supplies	16.99
10 0445 2620 000 0000 618	IES Supplies	13.99
10 0109 2620 000 0000 618	HS Supplies	233.34
10 9010 2620 000 0000 618	District Supplies	156.88
Vendor Name	WESTLAKE ACE HARDWARE	<u>425.75</u>
WILSON LANGUAGE TRAINING CORPORATION	INV56850	12,392.46
10 0418 1200 431 4501 612	Wilson Language Materials - Foundations,	12,392.46
Vendor Name	WILSON LANGUAGE TRAINING CORPORATION	<u>12,392.46</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
WISER, DILLON	Wiser121922	130.61
10 0418 1000 100 8001 612	PTO Reimbursement	130.61
Vendor Name	WISER, DILLON	130.61
YOUNG AUTO PARTS INC.	257882	119.96
10 9010 2700 000 0000 618	Air Filters & Oil Filters	119.96
Vendor Name	YOUNG AUTO PARTS INC.	119.96
Fund Number	10	265,638.40
Checking Account ID	1	Fund Number 22
UNITED GROUP INSURANCE	UnitedGroup2	MANAGEMENT FUND
	4	628.00
22 9010 2700 000 0000 522	Additoinal Policy	628.00
Vendor Name	UNITED GROUP INSURANCE	628.00
Fund Number	22	628.00
Checking Account ID	1	Fund Number 36
B & K MECHANICAL CONTRACTORS, LLC	4231	PHYSICAL PLANT & EQUIPMENT
dba GRUNWALD MECHANICAL CONTRACTORS		129,933.90
36 0418 4600 000 0000 451	Inman Boiler	129,933.90
Vendor Name	B & K MECHANICAL CONTRACTORS, LLC dba GRUNWALD MECHANICAL CONTRACTORS	129,933.90
COUNCIL BLUFFS COMM SCHOOLS	2024600	167.58
36 9010 2620 000 0000 441	Rent	167.58
Vendor Name	COUNCIL BLUFFS COMM SCHOOLS	167.58
ENGINEERING TECHNOLOGIES INC	19378	22,050.00
36 0418 4600 000 0000 451	Construction Documents/Administration	22,050.00
Vendor Name	ENGINEERING TECHNOLOGIES INC	22,050.00
INTECONNEX	15401	1,223.50
36 9010 2235 000 0000 350	ROECC Door Handle Replacement & Repair	1,223.50
Vendor Name	INTECONNEX	1,223.50
WILLIAMS SCOTSMAN INC	9020997498	2,958.20
36 9010 2620 000 0000 441	June Portable	2,958.20
Vendor Name	WILLIAMS SCOTSMAN INC	2,958.20
Fund Number	36	156,333.18
Checking Account ID	1	Fund Number 40
BERENS-TATE CONSULTING GROUP	843200-000E-JUNE2024	DEBT SERVICES FUND
		2,500.00
40 9010 5000 000 0000 349	Verification Report- General Bond	2,500.00
Vendor Name	BERENS-TATE CONSULTING GROUP	2,500.00
PIPER SANDLER	GoBond052024	1,950.00
40 9010 5000 000 0000 349	Dissemination Agent - Go Bonds	1,950.00
Vendor Name	PIPER SANDLER	1,950.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
UMB BANK N.A.	980424	300.00
40 9010 5000 000 0000 349	Admin Fee	300.00
Vendor Name UMB BANK N.A.		<u>300.00</u>
Fund Number 40		<u>4,750.00</u>
Checking Account ID 1		427,349.58
Checking Account ID 2	Fund Number 61	SCHOOL NUTRITION FUND
BERGREN, SHELLEY	SLR-Bergren	228.80
61 483 000 0000 000	Senior Lunch Reimbursement	228.80
Vendor Name BERGREN, SHELLEY		<u>228.80</u>
BOEYE, JENNIFER	SLR - BOEYE	43.05
61 483 000 0000 000	Senior Lunch Reimbursement	43.05
Vendor Name BOEYE, JENNIFER		<u>43.05</u>
BOZWELL, SHAUNA	SLR2024	43.46
61 483 000 0000 000	Senior Lunch Reimbursement	43.46
Vendor Name BOZWELL, SHAUNA		<u>43.46</u>
BRUCE, JEN	2537	8.00
61 483 000 0000 000	Senior Lunch Reimbursement	8.00
Vendor Name BRUCE, JEN		<u>8.00</u>
DEVRIES, JACKIE	SLR-Devries	146.70
61 483 000 0000 000	Senior Lunch Reimbursement	146.70
Vendor Name DEVRIES, JACKIE		<u>146.70</u>
FIGURELLI, REBECCA	LunchReimbursement1	12.65
61 483 000 0000 000	Lunch Account Reimbursement	12.65
FIGURELLI, REBECCA	LunchReimbursement2	13.18
61 483 000 0000 000	Lunch Account Reimbursement	13.18
Vendor Name FIGURELLI, REBECCA		<u>25.83</u>
JACKSON, JENNY	SLR-Jackson	25.25
61 483 000 0000 000	Senior Lunch Reimbursement	25.25
Vendor Name JACKSON, JENNY		<u>25.25</u>
KLEPINGER, ANNE	SLRKlepinger	57.80
61 483 000 0000 000	Senior Lunch Reimbursement	57.80
Vendor Name KLEPINGER, ANNE		<u>57.80</u>
MCCUNN, NAOMI	SLRMcCunn	6.25
61 483 000 0000 000	Senior Lunch Reimbursement	6.25
Vendor Name MCCUNN, NAOMI		<u>6.25</u>
MENSEN, LEAH	SLRMensen	58.92
61 483 000 0000 000	Senior Lunch Reimbursement	58.92
Vendor Name MENSEN, LEAH		<u>58.92</u>
OPAA! FOOD MANAGEMENT INC	IA00057474	4,921.46
61 9010 3110 000 0000 570	FFVP - MAY	4,921.46

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
OPAA! FOOD MANAGEMENT INC	IA00057711	46,370.31
61 9010 3110 000 0000 570	May Food Expenses	46,370.31
OPAA! FOOD MANAGEMENT INC	IA00057890	17,272.57
61 9010 3110 000 0000 570	Milk Supply Chain Feb - May	17,272.57
Vendor Name OPAA! FOOD MANAGEMENT INC		<u>68,564.34</u>
RAMIREZ, DANA	SLRRamirez	51.15
61 483 000 0000 000	Senior Lunch Reimbursement	51.15
Vendor Name RAMIREZ, DANA		<u>51.15</u>
WILLIAMS, MICHELA	LunchReimbursement24	83.40
61 483 000 0000 000	Lunch Acct Reimbursement	83.40
Vendor Name WILLIAMS, MICHELA		<u>83.40</u>
WINGFIELD, FELICIA	SLRWingfield	37.65
61 483 000 0000 000	Senior Lunch Reimbursement	37.65
Vendor Name WINGFIELD, FELICIA		<u>37.65</u>
Fund Number 61		<u>69,380.60</u>
Checking Account ID 2		69,380.60
Checking Account ID 3	Fund Number 21	STUDENT ACTIVITY FUND
AMAZON CAPITAL SERVICES, INC.	ME051624C	243.99
21 0109 1400 920 6790 618	GoPro	243.99
Vendor Name AMAZON CAPITAL SERVICES, INC.		<u>243.99</u>
ASPI SOLUTIONS, INC	37234	132.00
21 0109 1400 920 6840 810	H-10 MS Boys Track - Invoice 37234	132.00
Vendor Name ASPI SOLUTIONS, INC		<u>132.00</u>
BALKOVEC, STEVE	BALKOVEC060624	125.00
21 0109 1400 920 6730 340	BSB Official	125.00
Vendor Name BALKOVEC, STEVE		<u>125.00</u>
BOND, DAWSON	BOND060724	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
BOND, DAWSON	BOND061324	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
Vendor Name BOND, DAWSON		<u>250.00</u>
BRUCK, JAMES	BRUCK060724	175.00
21 0109 1400 920 6730 340	V BSB DH Official	175.00
Vendor Name BRUCK, JAMES		<u>175.00</u>
BSN SPORTS	925533334	56.59
21 0109 1400 920 6600 618	Softball Uniform Balance	56.59
Vendor Name BSN SPORTS		<u>56.59</u>
BUSCH, SCOTT	BUSCH051424	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
BUSCH, SCOTT	BUSCH060424	160.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
21 0109 1400 920 6730 340	BSB Official	160.00
BUSCH, SCOTT	BUSCH061424	125.00
21 0109 1400 920 6730 340	V BSB Official	125.00
Vendor Name BUSCH, SCOTT		<u>445.00</u>
CLARINDA COMMUNITY SCHOOLS	CLARINDA0531 24	110.00
21 0109 1400 920 6840 810	Boys Track Official	110.00
Vendor Name CLARINDA COMMUNITY SCHOOLS		<u>110.00</u>
CLARINDA COUNTRY CLUB	ClarindaGolf 042424	80.00
21 0109 1400 920 6660 810	H-10 Boys Golf	80.00
Vendor Name CLARINDA COUNTRY CLUB		<u>80.00</u>
COUSE, LANDON	COUSE060724	350.00
21 0109 1400 920 6730 340	9th BSB Official	350.00
COUSE, LANDON	COUSE061324	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
COUSE, LANDON	COUSE061424	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
COUSE, LANDON	COUSE061824	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
Vendor Name COUSE, LANDON		<u>725.00</u>
DANIELS, MAT	DANIELS06062 4	125.00
21 0109 1400 920 6730 340	BSB Official	125.00
Vendor Name DANIELS, MAT		<u>125.00</u>
FIRST BANKCARD - HEIDI HARRIS	BoysStateTra ck24	1,144.47
21 9010 1400 920 6740 580	Boys State Track Hotel	1,144.47
FIRST BANKCARD - HEIDI HARRIS	CoedState24	359.52
21 0109 1400 920 6650 580	Coed State Tennis Hotel	359.52
FIRST BANKCARD - HEIDI HARRIS	GirlsStateTr ack24	1,668.36
21 9010 1400 920 6840 580	Girls State Track Hotel	1,668.36
Vendor Name FIRST BANKCARD - HEIDI HARRIS		<u>3,172.35</u>
FIRST BANKCARD - OFFICE CARD 1	Band061124	385.00
21 0109 1400 910 6220 618	Bandmasters	213.00
21 0109 1400 910 6220 618	Parking	7.00
21 0109 1400 910 6220 618	Popplers	165.00
Vendor Name FIRST BANKCARD - OFFICE CARD 1		<u>385.00</u>
FIRST BANKCARD - OFFICE CARD 2	GirlsStateGo lf2024	979.81
21 0109 1400 920 6660 580	Girls State Golf Hotel	880.32
21 0109 1400 920 6660 580	Food	49.49
21 0109 1400 920 6660 580	Golf	50.00
FIRST BANKCARD - OFFICE CARD 2	LeanGolf0531 24	77.00
21 0109 1400 920 6660 810	Girls Golf Practice Round	77.00
Vendor Name FIRST BANKCARD - OFFICE CARD 2		<u>1,056.81</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
FIRST BANKCARD - OFFICE CARD 3	IHSMTA061124	68.63
21 0109 1400 910 6210 580	IHSMTA Parking and Food	68.63
FIRST BANKCARD - OFFICE CARD 3	Tennis061124	60.00
21 0109 1400 920 6650 580	Food	60.00
FIRST BANKCARD - OFFICE CARD 3	Track053124	85.46
21 9010 1400 920 6840 580	Girls State Track Food	85.46
Vendor Name FIRST BANKCARD - OFFICE CARD 3		<u>214.09</u>
FIRST BANKCARD - OFFICE CARD 4	BoysTrackSta te2024	794.11
21 0109 1400 920 6840 580	Boys State Track Hotel	653.15
21 0109 1400 920 6840 580	Boys State Track Food	140.96
FIRST BANKCARD - OFFICE CARD 4	GirlsTennisS tate2024	662.87
21 0109 1400 920 6650 580	Girls Tennis State Hotel	537.60
21 0109 1400 920 6650 580	Girls Tennis State Food	125.27
Vendor Name FIRST BANKCARD - OFFICE CARD 4		<u>1,456.98</u>
GAME ONE dba Graphic Edge	10246325	2,044.20
21 9010 1400 920 6730 618	Baseball Hats	2,044.20
Vendor Name GAME ONE dba Graphic Edge		<u>2,044.20</u>
GONZALEZ, BRYAN	GONZALEZ0516 24	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
Vendor Name GONZALEZ, BRYAN		<u>160.00</u>
HARTIGAN, TOM	HATRIGAN0425 24	180.00
21 0109 1400 920 6840 340	JH Boys Track Official	180.00
Vendor Name HARTIGAN, TOM		<u>180.00</u>
HOOGESTRAAT, JD	HOOGESTRAAT	125.00
21 0109 1400 920 6835 340	SB Official	125.00
Vendor Name HOOGESTRAAT, JD		<u>125.00</u>
IA GIRLS H.S. ATHLETIC UNION	21213	5.00
21 0109 1400 920 6835 618	Softball Lineup Card Postage	5.00
Vendor Name IA GIRLS H.S. ATHLETIC UNION		<u>5.00</u>
INTORRE, FRED	INTORRE06172 4	175.00
21 0109 1400 920 6835 340	V SB DH Official	175.00
Vendor Name INTORRE, FRED		<u>175.00</u>
IOWA FFA ASSOCIATION	26887	60.00
21 0109 1400 950 7407 810	COLT Registration	60.00
Vendor Name IOWA FFA ASSOCIATION		<u>60.00</u>
IOWA HIGH SCHOOL MUSIC ASSOC	375	145.00
21 0109 1400 910 6210 618	Large Group Band Festival	145.00
Vendor Name IOWA HIGH SCHOOL MUSIC ASSOC		<u>145.00</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
IOWA STATE FAIR	Statefair2024	33.00
21 0109 1400 950 7407 810	IA ST Fair FFA Tickets	33.00
Vendor Name IOWA STATE FAIR		<u>33.00</u>
IOWA STATE UNIVERSITY	313857	150.00
21 729 130 6220 910	Leadership Camp Payment - Dues	150.00
Vendor Name IOWA STATE UNIVERSITY		<u>150.00</u>
JOE'S PORTABLES, LLC	7990	440.00
21 0109 1400 920 6645 340	Porta Potty Rental - CC	440.00
Vendor Name JOE'S PORTABLES, LLC		<u>440.00</u>
JOHNSON, CHRIS	JOHNSON052024	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
JOHNSON, CHRIS	JOHNSON061024	175.00
21 0109 1400 920 6730 340	V BSB DH Official	175.00
Vendor Name JOHNSON, CHRIS		<u>335.00</u>
JONES, RON	JONES060424	125.00
21 0109 1400 920 6835 340	SB Official	125.00
Vendor Name JONES, RON		<u>125.00</u>
JOSTENS	08556C	203.00
21 0109 1400 950 7426 618	Yearbook Final Payment	203.00
Vendor Name JOSTENS		<u>203.00</u>
MCDERMOTT, MIKE	MCDERMOTT061424	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
Vendor Name MCDERMOTT, MIKE		<u>125.00</u>
MCGRUDER, JASON	MEGRUDER051624	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
Vendor Name MCGRUDER, JASON		<u>160.00</u>
MERRITT, DOUG	MERRITT051424	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
Vendor Name MERRITT, DOUG		<u>160.00</u>
METZGER, CHAD	METZGER053024	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
Vendor Name METZGER, CHAD		<u>160.00</u>
PACE, RICK	PACE053024	125.00
21 0109 1400 920 6835 340	V Softball Official	125.00
Vendor Name PACE, RICK		<u>125.00</u>

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
PATTERSON, BILL	PATTERSON053024	160.00	
21 0109 1400 920 6730 340	Baseball Official		160.00
PATTERSON, BILL	PATTERSON061724	175.00	
21 0109 1400 920 6730 340	V BSB DH Official		175.00
Vendor Name PATTERSON, BILL			<u>335.00</u>
PERKINS, JOSH	PERKINS052024	125.00	
21 0109 1400 920 6835 340	V SB Official		125.00
PERKINS, JOSH	PERKINS061324	125.00	
21 0109 1400 920 6730 340	9th BSB Official		125.00
Vendor Name PERKINS, JOSH			<u>250.00</u>
PIZZA RANCH	ArtShow	133.48	
21 0109 1400 920 6600 618	Art Show Presenters Lunch		133.48
Vendor Name PIZZA RANCH			<u>133.48</u>
PORTER, SAM	PORTER060724	175.00	
21 0109 1400 920 6730 340	V BSB DH Official		175.00
Vendor Name PORTER, SAM			<u>175.00</u>
REISS, CHARLIE	REISS061324	160.00	
21 0109 1400 920 6730 340	JV/V BSB Official		160.00
REISS, CHARLIE	REISS061424	160.00	
21 0109 1400 920 6730 340	JV/V BSB Official		160.00
REISS, CHARLIE	REISS061824	160.00	
21 0109 1400 920 6730 340	JV/V BSB Official		160.00
Vendor Name REISS, CHARLIE			<u>480.00</u>
REISS, TYLER	REISS061324	160.00	
21 0109 1400 920 6730 340	JV/V BSB Official		160.00
REISS, TYLER	REISS061824	160.00	
21 0109 1400 920 6730 340	JV/V BSB Official		160.00
Vendor Name REISS, TYLER			<u>320.00</u>
SCHIEFFER, HARLEY	2024	500.00	
21 0109 1400 920 6600 340	H-10 Webservices		500.00
Vendor Name SCHIEFFER, HARLEY			<u>500.00</u>
TAYLOR, DUSTIN	TAYLOR060124	125.00	
21 0109 1400 920 6730 340	V BSB Official		125.00
TAYLOR, DUSTIN	TAYLOR061724	175.00	
21 0109 1400 920 6730 340	V BSB DH Official		175.00
Vendor Name TAYLOR, DUSTIN			<u>300.00</u>
TURNER, PHIL	TURNER053024	125.00	
21 0109 1400 920 6835 340	V Softball Official		125.00
TURNER, PHIL	TURNER061724	175.00	
21 0109 1400 920 6835 340	V SB DH Official		175.00
Vendor Name TURNER, PHIL			<u>300.00</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
VOSS, RORY	VOSS060124	125.00
21 0109 1400 920 6730 340	V BSB Official	125.00
Vendor Name VOSS, RORY		<u>125.00</u>
WEINRICH, JON	WEINRICH052024	160.00
21 0109 1400 920 6730 340	JV/V BSB Official	160.00
WEINRICH, JON	WEINRICH061024	175.00
21 0109 1400 920 6730 340	V BSB DH Official	175.00
WEINRICH, JON	WEINRICH061424	125.00
21 0109 1400 920 6730 340	V BSB Official	125.00
Vendor Name WEINRICH, JON		<u>460.00</u>
WESTLAKE ACE HARDWARE	10547829	37.98
21 0109 1400 920 6600 618	Hose and Nozzle	37.98
Vendor Name WESTLAKE ACE HARDWARE		<u>37.98</u>
WILLIAMS, JUSTIN	WILLIAMS050424	110.00
21 0109 1400 920 6835 340	Softball Official	110.00
WILLIAMS, JUSTIN	WILLIAMS052024	125.00
21 0109 1400 920 6835 340	V SB Official	125.00
WILLIAMS, JUSTIN	WILLIAMS060724	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
WILLIAMS, JUSTIN	WILLIAMS061324	125.00
21 0109 1400 920 6835 340	V SB Official	125.00
WILLIAMS, JUSTIN	WILLIAMS061824	125.00
21 0109 1400 920 6835 340	V SB Official	125.00
WILLIAMS, JUSTIN	WILLIAMS061824B	125.00
21 0109 1400 920 6730 340	9th BSB Official	125.00
Vendor Name WILLIAMS, JUSTIN		<u>735.00</u>
WILLIAMS, SHAWN	WILLIAMS050424	110.00
21 0109 1400 920 6835 340	Softball Official	110.00
WILLIAMS, SHAWN	WILLIAMS061324	125.00
21 0109 1400 920 6835 340	V SB Official	125.00
Vendor Name WILLIAMS, SHAWN		<u>235.00</u>
WOHLERS, KEITH	WOHLERS060424	160.00
21 0109 1400 920 6730 340	BSB Official	160.00
Vendor Name WOHLERS, KEITH		<u>160.00</u>
Fund Number 21		<u>18,209.47</u>
Checking Account ID 3		<u>18,209.47</u>



STUDENT ASSURANCE SERVICES, INC.
P.O. BOX 196
STILLWATER, MN 55082-0196
2024-2025 BILLING INVOICE

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

CATASTROPHIC INSURANCE

CLASS 1 – 7 th – 9 th Grade	Student Enrollment (101-250)	=	\$ 200.00
CLASS 1 – 10 th – 12 th Grade	Student Enrollment (201-400)	=	\$ 350.00

TOTAL PREMIUM DUE = \$ 550.00
(\$500 Minimum Required)

Invoice is determined by last year's provided enrollment number.

The premium is due prior to the effective date of the policy (August 1st)

THANK YOU

APPLICATION



Application is hereby made for a Catastrophic Student Accident Insurance Plan based on the following statements and representations.

Applicant (Name of School/District): **Red Oak Community School District**
 Street Address: **604 South Broadway Street**
 City, State, Zip: **Red Oak, IA 51566**

Taxpayer ID# (if applicable): 42-6038403

If the Applicant is a School District, please attach the list of schools to be insured. (ON BACK SIDE IF ADDT'L SPACE IS NEEDED)

It is agreed the insurance applied for will not become effective unless: a) this Application is received and approved by the Insurance Company based on current rules and requirements; b) the Policy is accepted by the Applicant; and c) the required premium is paid when due.

Policy Term: August 1, 2024 to August 1, 2025

Requested Policy Term, if other than August 1, 2024 to August 1, 2025: _____

Class (es) of Eligible Persons

The Applicant named above elects to provide coverage to the Class(es) of Eligible Persons checked below. Do not elect Class 3, if Class 2 is elected.

CHECK ALL THAT APPLY

- CLASS 1: All student athletes, student managers, student trainers, student coaches, cheerleaders and band members who participate in school sponsored and supervised interscholastic athletic activities.
- CLASS 2: All students, from pre-kindergarten through the twelfth grade, while they are attending regularly scheduled classes and taking part in all school-sponsored and supervised activities including off-season athletic training and conditioning, except interscholastic athletics. (Includes Class 3 students, if Class 2 students are covered under the Policy)
- CLASS 3: All students who participate in all school-sponsored and supervised extracurricular non-athletic activities and clubs.
 - CLASS 1: Rate is based on the *total enrollment* of each High School & Junior High, not just athletes. If you need Class 1 Sports Coverage for Junior High & 9th Grade, but the 9th Grade is in a different building, add the total number of 9th Grade students to the enrollment of the Junior High and use the corresponding Junior High rate.
 - Please list all grades to be covered (Attach list if you need more space)

RATE PER BUILDING

Number of Students in each High School		Number of Students in each Junior High	
0-200	\$	250	\$ 150
201-400	\$	350	\$ 200
401-1,000	\$	600	\$ 400
1,001-1,400	\$	1,250	\$ 650
1,401 & up	\$	1,650	\$ 1,000

Class 1:	<u>High School</u>	<u>Grades</u>	<u>Junior High</u>	<u>Grades</u>
(1) \$	<u>350 -</u>	<u>10 - 12</u>	<u>200 -</u>	<u>7 - 9</u>
(2) \$	_____	_____	_____	_____

Premium Totals: Total\$ 350 - Total\$ 200 - = \$ 550 -

Class	Grades	Number of Insureds	X	Rate	= Premium
Class 2:.....	_____	_____	X	\$1.20 per student	= \$ _____
Class 3:.....	_____	_____	X	\$0.40 per student	= \$ _____

Please list Class 3 activities and clubs to be covered _____ (ADDT'L SPACE OTHER SIDE)

TOTAL PREMIUM

(Subject to minimum premium of \$500)

\$ 550 -

Please include premium check with this Application, mail and make payable to: **STUDENT ASSURANCE SERVICES, INC.**

FRAUD STATEMENT

Any person who knowingly and with intent to defraud any insurance company or other person, files an application for insurance or a statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime, and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.

Signature of Authorized Person: _____

Title: Board President

Please Print Name: Bret Blackman

email: blackmanb@redoakschools.org

Signed at: Red Oak Iowa
City State

Telephone: 712-623-6600

Date: _____

Signed by Licensed Resident Agent _____
 (Where Required by Law)

SEE REVERSE SIDE FOR IMPORTANT INFORMATION



APPLICATION FOR STUDENT ACCIDENT INSURANCE

Red Oak Community School District
604 South Broadway St.
Red Oak IA 51566

- 1. What is the first day of authorized sports practice?
2. What is the first day of the regular school term? 8/23/24 Last Day of School 10/23/25
3. Select the PLAN desired below. Complete the Enrollment and Premium sections.
Effective Date: 08/01/2024 Termination Date: 07/31/2025

SCHOOLS THAT PROVIDE COVERAGE ON A GROUP BASIS
Group Athletic Coverage: Plan:
Senior High Enrollment Grades \$
Junior High Enrollment Grades \$
Additional Coverage Plan: \$
Additional Coverage Plan: \$
All-Pupil Coverages: Plan:
Total Enrollment of all Grades (PK-12): @ \$ = \$
TOTAL PREMIUM = \$
(All premiums are due prior to the effective date of the policy. If the full premium is not received within 60 days of the effective date, the policy will be cancelled and no coverage will be inforce, unless otherwise agreed)

SCHOOLS THAT OFFER COVERAGE ON A VOLUNTARY BASIS
Directions: Please review each statement below and initial if you agree to the terms required. Student Assurance Services will provide voluntary student accident forms via email after the completed application is received in our office.
1. Voluntary Coverage for Student Athletes (Grades 7-12): Plan: J - 1513 (Voluntary)
I agree that my Athletic Department(s) will directly notify all families of student athletes about the voluntary student accident coverage available prior to the start of each sports season (fall, winter, spring).
2. Voluntary Coverage for All Students (Grades PK-12): Plan: J - 1513 (Voluntary)
I agree that all schools within my school district will directly notify all families about the voluntary student accident coverage available at the beginning of the school year.
Estimated Total Enrollment within School District (Required)
When initial above, it's agreed and understood that: (applies only to voluntary coverages)
a. The school will offer coverage to all students in the school system.
b. Football/Sports Coverage is available only if the school installs the Voluntary Student Coverage.
c. A school official will complete the school's section of each claim form for school related injuries.
d. If an enrollment form is returned to the school: Premium must be sent to the agent within 30 days of receipt; and a school official must date the premium envelope on the date received.
e. Only one student accident insurance plan will be offered by the school.

WEBSITE ACCESS AGREEMENT

By signing this form you will be given an access code to view the Master Policy, enrolled roster, and claim status information on our website. This code should only be shared with school administration. An email that explains how to access your school's information will be provided after the application is received and reviewed.

Applied for by: Bret Blackman 712-623-6600 blackmanb@redoakschools.org
Signature of School Official: Heidi Harris 712-623-6600 harrish@redoakschools.org
Administrator of Policy/Claims: Heidi Harris 712-623-6600 harrish@redoakschools.org
Agent:
Print Name Telephone Number E-Mail Address

Administered by and Mail to: Student Assurance Services, Inc. P.O. Box 196 Stillwater, MN 55082



Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

SAS Admin. Use Only

100 - Legal Status of the School District

Iowa law authorizes the creation of a Common Schools System. As part of this Common School System, this school district is a school corporation created and organized under Iowa law. This school district is known as the Red Oak Community School District.

This school corporation is located in Montgomery County, and its affairs are conducted by elected school officials, the Red Oak Community School District Board of Directors. This school corporation has exclusive jurisdiction over school matters in the territory of the school district.

Legal Reference: ~~Iowa Code §§ 274.1, .2, .6, .7; 279.8; 594A.~~

Approved May 23, 2011

Reviewed ~~March 8, 2021~~ **May 15, 2024**

Revised March 8, 2021

101 - Educational Philosophy of the School District

As a school corporation of Iowa, the Red Oak Community School District, acting through its board of directors, is dedicated to promoting an equal opportunity for a quality public education to its students. The board's ability may be limited by the school district's ability and willingness to furnish financial support in cooperation with student's parents and school district community. The board is also dedicated to providing the opportunity to develop a healthy social, intellectual, emotional, and physical self-concept in a learning environment that provides guidance to and encourages critical thinking in the students for a lifetime.

The board endeavors, through the dedication of the school district's resources, to encourage students, who come to the school district from a variety of backgrounds, to look forward to the time when they will have jobs, homes, families, places in the school district community, and attain recognition as individuals. In order to achieve this goal, the board will seek qualified employees dedicated to development of their professional skills for the betterment of the education program and for the expertise for educational productivity.

Instruction and curriculum are the key elements of a public education. Critical thinking and problem-solving skills that will assist the students' preparation for life are instructed as part of a sequentially coordinate curriculum. The school district strives to prepare students for employment, to discover and nurture creative talent and to prepare them to meet and cope with social change in an atmosphere conducive to learning.

The support and involvement of the home and the school district community are essential to achieve educational excellence in the school district. The school district strives to maintain an active relationship with the home and the school district community to create within the

students an awareness of dignity and worth of the individual, civic responsibility and respect for authority.

Legal Reference: Iowa Code ~~Iowa Code §§ 256.11.~~

Approved May 23, 2011

Reviewed ~~March 8, 2021~~ **May 15, 2024**

Revised March 8, 2021

102 - Equal Educational Opportunity

It is the goal of the board to develop a healthy social, intellectual, emotional, and physical self-concept in the students enrolled in the school district. Each student attending school will have the opportunity to use its education program and services as a means for self-improvement and individual growth. In so doing, the students are expected to conduct themselves in a manner that assures each student the same educational opportunity.

The Red Oak Community School District does not discriminate on the basis of race, color, national origin, religion, creed, sex, disability, sexual orientation, gender identity, age (for employment) genetic information (for employment), socioeconomic status (for programs) or marital status (for programs) in its educational programs and its employment practices. **The belief in equal educational opportunity serves as a guide for the board and employees in making decisions relating to school district facilities, employment, selection of educational materials, equipment, curriculum, and regulations affecting students.** There is a grievance procedure for process complaints of discrimination. Any person with questions or a grievance regarding this policy should contact the Equity Coordinator, 604 S. Broadway Street, Red Oak, IA 51566, 712-623-6610, williamsj@roschools.org greens@redoakschools.org

The board requires all persons, agencies, vendors, contractors, and other persons and organizations doing business with or performing services for the school district to subscribe to all applicable federal and state laws, executive orders, rules, and regulations pertaining to contract compliance and equal opportunity.

Inquiries by students regarding compliance with equal educational opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, are directed to the Affirmative Action Coordinator by writing to the Affirmative Action Coordinator, Red Oak Community School District, 604 S. Broadway St., Iowa 51566; or by telephoning (712) 623-6600.

~~The board is committed to the policy that no otherwise qualified person will be excluded from educational activities on the basis of race, color, national origin, religion, creed, sex disability, sexual orientation, gender identity, socioeconomic status, or marital status. The board is~~

~~committed to the policy that no employee or applicant for employment will be subject to discrimination on the basis of race, color, national origin, religion, creed, sex, disability, sexual orientation, gender identity, age, or genetic information. Further, the board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm, and harassment.~~

Inquiries by students regarding compliance with equal educational opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, may also be directed in writing to the Director of the Region VII office of Civil Rights, U.S. Department of Education, John C. Kluczynski Federal Building, 230 S. Dearborn St., 37th Floor, Chicago, IL, 60604 (312) 730-1560, fax (312) 730-1576 OCR.Chicago@ed.gov, the Iowa Civil Rights Commissioner, <https://icrc.iowa.gov>, (515) 281-4121 or the Iowa Dept. of Education, Grimes State Office Bldg., Des Moines, IA 50319. (515) 281-5294. This inquiry or complaint to the federal or state office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Legal Reference:

~~[20 U.S.C. §§ 1221 et seq.](#)
[20 U.S.C. §§ 1681 et seq.](#)
[20 U.S.C. §§ 1701 et seq.](#)
[29 U.S.C. § 206 et seq.](#)
[29 U.S.C. § 794](#)
[42 U.S.C. §§ 2000d and 2000e.](#)
[42 U.S.C. §§ 12101 et seq.](#)
[34 C.F.R. Pt. 100.](#)
[34 C.F.R. Pt. 104.](#)
[Iowa Code §§ 216.6; 216.9; 256.11, 280.3.](#)
[281 I.A.C. 12.](#)~~

Approved October 13, 2014

Reviewed ~~March 8, 2021~~ **May 15, 2024**

Revised ~~March 8, 2021~~ **May 15, 2024**

102.R1 - Grievance Procedure

It is the policy of the Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact **Mr. Steven Green**, 2011 N. 8th St., Red Oak, IA 51566, 712-623-6610, greens@redoakschools.org.

Students, parents of students, employees, and applications for employment in the school district will have the right to file a formal complaint alleging discrimination under federal or state regulations requiring non-discrimination in programs and employment.

~~Level One-Principal~~

~~Employees with a complaint of discrimination based upon their race, color, national origin, religion, creed, sex, disability, sexual orientation, gender identity, age, or genetic information are encouraged to first discuss it with their immediate supervisor, with the objective of resolving the matter informally. An applicant for employment with a complaint of discrimination based upon their race, color, national origin, religion, creed, sex, disability, sexual orientation, gender identity, age, or genetic information are encouraged to first discuss it with the personnel contract person.~~

A student, or a parent of a student, employees, **and applicants for employment in the school district have the right to file a formal complaint alleging discrimination.** ~~with a complaint of discrimination based upon their race, color, national origin, religion, creed, sex, disability, sexual orientation, gender identity, socioeconomic status, or marital status are encouraged to discuss it with the instructor, counselor, supervisor, building administrator, program administrator or personnel contact person directly involved.~~ **The district has policies and procedures in place to identify and investigate complaints alleging discrimination. If appropriate, the district will take steps to prevent the recurrence of discrimination and to correct its discriminatory effects on the Complainant and others.**

A Complainant may attempt to resolve the problem informally by discussing the matter with a building principal or a direct supervisor. However, the Complainant has the right to end the informal process at any time and pursue the formal grievance procedures outlined below. Use of the informal or formal grievance procedure is not a prerequisite to the pursuit of other remedies. Please note that informal processes and procedures are not to be used in certain circumstances (e.g., sexual harassment and sexual assault).

Investigation

Within 15 (fifteen) working days, the equity coordinator will begin the investigation of the complaint or appoint a qualified person to undertake the investigation (hereinafter "equity coordinator"). If the Complainant is under 18 years of age, the equity coordinator shall notify his or her parent(s)/guardian(s) that they may attend investigatory meetings in which the Complainant is involved. The complaint and identity of the Complainant, Respondent, or witnesses will only be disclosed as reasonably necessary in connection with the investigation or as required by law or policy. The investigation may include, but is not limited to the following:

- A request for the Complainant to provide a written statement regarding the nature of the complaint;**

- A request for the individual named in the complaint to provide a written statement;
- A request for witnesses identified during the course of the investigation to provide a written statement;
- Interviews of the Complainant, Respondent, or witnesses;
- An opportunity to present witnesses or other relevant information; and
- Review and collection of documentation or information deemed relevant to the investigation.

Within 60 (sixty) working days, the equity coordinator shall complete the investigation and issue a report with respect to the findings.

The equity coordinator shall notify the Complainant and Respondent of the decision within 5 (five) working days of completing the written report. Notification shall be by U.S. mail, first class.

Decision and Appeal

The complaint is closed after the equity coordinator has issued the report, unless with 10 (ten) working days after receiving the decision, either party appeals the decision to the superintendent by making a written request detailing why he/she believes the decision should be reconsidered. The equity coordinator shall promptly forward all materials relative to the complaint and appeal to the superintendent. Within 30 (thirty) working days, the superintendent shall affirm, reverse, amend the decision, or direct the equity coordinator to gather additional information. The superintendent shall notify the Complainant, Respondent, and the equity coordinator of the decision within 5 (five) working days of the decision. Notification shall be by U.S. mail, first class.

The decision of the superintendent shall be final.

The decision of the superintendent in no way prejudices a party from seeking redress through state or federal agencies as provided by in law.

This policy and procedures are to be used for complaints of discrimination, in lieu of any other general complaint policies or procedures that may be available.

If any of the stated timeframes cannot be met by the district, the district will notify the parties and pursue completion as promptly as possible.

Retaliation against any person, because the person has filed a complaint or assisted or participated in an investigation, is prohibited. Persons found to have engaged in retaliation shall be subject to discipline by appropriate measures.

~~If the grievance is not resolved at level one and the grievant wishes to pursue the grievance, the grievant may formalize it by filing a complaint in writing on a Grievance Filing Form, which may be obtained from the Compliance Officer. The complaint will state the nature of the grievance and the remedy requested. The filing of the formal, written complaint at level two must be within 15 working days from the date of the event giving rise to the grievance, or from the date the date the grievant could reasonably become aware of such occurrence. The grievant may request that a meeting concerning the complaint be held with the Compliance Officer. A minor student may be accompanied at the meeting by a parent or guardian. The Compliance Officer will investigate the complaint and attempt to resolve it. A written report from the Compliance Officer regarding action taken will be sent to the involved parties within a reasonable time after receipt of the complaint.~~

~~Level Three Appeal to Board~~

~~If the grievant is not satisfied with the Compliance Officer's decision, the grievant can file an appeal with the Board of Directors within 5 working days of the decision. It is within the discretion of the Board of Directors to determine whether it will hear the appeal.~~

~~The Compliance Officer is:~~

~~-~~

~~Superintendent of Schools~~

~~Administrative Center, 604 S Broadway St. Red Oak, IA 51566~~

~~(712) 623-6600~~

~~7:30 a.m. - 4:30 p.m.~~

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Iowa Civil Rights Commission; the Equal Employment Opportunity Commission; the U.S. Department of Education, Office for Civil Rights; the U.S. Department of Education, Office of Special Education Programs; or the Iowa Department of Education. Any inquiry or complaint to a state or federal office may be done instead of, or in addition to, an inquiry or complaint at the local level.

102.E1 – Annual Notice of Nondiscrimination

Students, parents, employees and others doing business with or performing services for the Red Oak Community School District are hereby notified that this school district does not discriminate on the basis race, color, national origin, religion, creed, sex, disability, sexual orientation, gender identity, age (for employment), genetic information (for employment), socioeconomic status (for programs) or marital status (for programs) in its educational programs and its employment practices. **There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact Mr. Steven Green, 2011 N. 8th St., Red Oak, IA 51566, 712-623-6610, greens@redoakschools.org.**

Any person having inquires concerning the school district's compliance with the regulations implementing Title VI of the Civil Rights Act of 1964, Title VII of the Civil Rights Act of 1964, Title IX, the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act (ADEA), the Pregnancy Discrimination Act, Iowa Code Chapter 216, or Iowa Code Section 280.3 is directed to contact:

Equity Coordinator, Justin Williams
Red Oak Jr./Sr. High School, 2001 N. 8th St.
Red Oak, IA 51566
(712)623-6600

who has been designated by the school district to coordinate the school district's efforts to comply with the regulations implementing the state and federal laws outlined above.

102.E2 – Continuous Notice of Nondiscrimination

It is the policy of the Red Oak Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact Mr. Steven Green, 2011 N. 8th St., Red Oak, IA 51566, 712-623-6610, greens@redoakschools.org.

102.E23 - Grievance Form for Complaints of Discrimination or Non-Compliance with Federal or State Regulations Requiring Nondiscrimination

I, _____, am filing this grievance because

(Attach additional sheets if necessary)

Describe incident or occurrence as accurately as possible:

(Attach additional sheets if necessary)

Signature _____

Address _____

Phone Number _____

If Student, Name _____ Grade Level _____

Attendance Center _____

Name of Individual Alleging Discrimination or Non-Compliance

Name _____

Grievance Date _____

State the nature of the complaint and the remedy requested.

Indicate Principal's or Supervisor's response or action to above complaint.

Signature of Principal or Supervisor

102.E4 - Section 504 Student and Parental Rights

The Red Oak Community School District does not discriminate in its educational programs and activities on the basis of a student's disability. It has been determined that your child has a qualifying disability for which accommodations may need to be made to meet his or her individual needs as adequately as the needs of other students. As a parent, you have the right to the following:

- Participation of your child in school district programs and activities, including extracurricular programs and activities, to the maximum extent appropriate, free

of discrimination based upon the student's disability and at the same level as students without disabilities;

- Receipt of free educational services to the extent they are provided students without disabilities;
- Receipt of information about your child and your child's educational programs and activities in your native language;
- Notice of identification of your child as having a qualifying disability for which accommodations may need to be made and notice prior to evaluation and placement of your child and right to periodically request a re-evaluation of your child;
- Inspect and review your child's educational records including a right to copy those records for a reasonable fee; you also have a right to ask the school district to amend your child's educational records if you feel the information in the records is misleading or inaccurate; should the school district refuse to amend the records, you have a right to a hearing and to place an explanatory letter in your child's file explaining why you feel the records are misleading or inaccurate;
- Hearing before an impartial hearing officer if you disagree with your child's evaluation or placement; you have a right to counsel at the hearing and have the decision of the impartial hearing officer reviewed.

Inquiries concerning the school district's compliance with the regulations implementing Title VI of the Civil Rights Act of 1964, Title VII of the Civil Rights Act of 1964, Title IX, the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act (ADEA), the Pregnancy Discrimination Act, Iowa Code Chapter 216, or Iowa Code Section 280.3 should be directed to:

Superintendent of Schools
Administrative Center, 604 S Broadway St,
Red Oak, IA 51566
(712)-623-6600

Who has been designated by the school district to coordinate the school district's efforts to comply with the regulations implementing the state and federal laws outlined above.

102.E5- Witness Disclosure Form

Name of Witness: _____
Date of interview: _____
Date of initial complaint: _____
Date and place of alleged incident(s): _____

<i>Nature of discrimination, harassment, or bullying alleged (check all that apply):</i>					
<input type="checkbox"/>	Age	<input type="checkbox"/>	Physical Attribute	<input type="checkbox"/>	Sex
<input type="checkbox"/>	Disability	<input type="checkbox"/>	Physical/Mental Ability	<input type="checkbox"/>	Sexual Orientation
<input type="checkbox"/>	Familial Status	<input type="checkbox"/>	Political Belief	<input type="checkbox"/>	Socio-economic Background
<input type="checkbox"/>	Gender Identity	<input type="checkbox"/>	Political Party Preference	<input type="checkbox"/>	Other – Please Specify:
<input type="checkbox"/>	Marital Status	<input type="checkbox"/>	Race/Color	<input type="checkbox"/>	
<input type="checkbox"/>	National Origin/Ethnic Background/Ancestry	<input type="checkbox"/>	Religion/Creed	<input type="checkbox"/>	

Description of incident witnessed:

Additional information:

I agree that all of the information on this form is accurate and true to the best of my knowledge.

Signature: _____ Date: _____

Approved March 8, 2021

Reviewed March 8, 2021

Revised March 8, 2021

103 - Long-Range Needs Assessment Process

Long-range needs assessment enables the school district to analyze assessment data, get feedback from the community about its expectation of student and determines how well students are meeting student learning. The board will conduct ongoing and in-depth needs

assessment, soliciting information from business, labor, industry, high education and community members, regarding their expectations for adequate student preparation.

In conjunction with the in-depth needs assessment of the school district, the board will authorize the appointment of a committee, representing administrators, employees, parents, students and community members, to make recommendations and assist the board in determining the priorities of the school district in addition to the basic skills areas of the education program.

At least every five (5) years the board shall conduct an in-depth needs assessment, soliciting information from parents, students, business, labor, industry, higher education, and community members, regarding their expectations for adequate student preparation. One purpose of this assessment is to assist the board in developing and evaluating a statement of philosophy for the school district. The second purpose of this assessment is to determine the areas of student performance, knowledge, and attitudes and the areas of school district operations which are judged to be the most crucial in meeting school or school district goals. As part of its assessment, the board shall develop a process for communicating with business, industry, labor, and higher education regarding their expectations for adequate student preparation. The statement of philosophy shall describe the board's beliefs and topics which shall include the nature of learning, the purpose of the school district, the scope of educational experiences that the school district should provide, the nature of its learners and a description of a desirable learning atmosphere.

It is the responsibility of the superintendent to ensure the school district community is informed of students' progress on state and locally determined indicators. The superintendent will report annually to the board about the means used to keep the community informed.

As a result of the board and committee's work, the board will determine major educational needs and rank them in priority order; develop long-range goals and plans to meet the needs; establish and implement short-range and intermediate-range plans to meet the goals and to attain the desired levels of student performance; evaluate progress toward meeting the goals and maintain a record of progress under the plan that includes reports of student performance and results of school improvement projects; and annually report the school district's progress made under the plan to the committee, community and Iowa Department of Education.

Legal Reference:

~~[Iowa Code §§ 21; 256.7; 280.12.](#)~~
~~[281 I.A.C. 12.8\(1\)\(b\).](#)~~

Approved May 23, 2011

Reviewed ~~March 8, 2021~~ May 15, 2024

Revised March 8, 2021

103.R1 - Long-Range Needs Assessment Process

The school district's long-range needs assessment process includes:

- Collecting, analyzing, and reporting information derived from local, state and national sources;
- Reviewing information acquired on the following:
 - State indicators and other locally determined indicators,
 - Locally established student learning goals,
 - Specific data collection required by state and federal programs;
- Collecting and analyzing assessment data on the following:
 - State indicators,
 - Locally determined indicators,
 - Locally established student learning goals.

104 - Discrimination and Harassment Based on Sex Prohibited

In accordance with Title IX of the Education Amendments Act of 1972, the Red Oak Community School District prohibits sex discrimination, including sexual harassment as defined by the regulations implementing Title IX (34 C.F.R. § 106.30), against any individual participating in any education program or activity of the District. This prohibition on discrimination applies to students, employees, and applicants for employment.

The Board authorizes the Superintendent to adopt procedures for any individual to report sexual harassment to the District's Title IX Coordinator, for the provision of supportive measures to anyone who has been subjected to sexual harassment whether or not they proceed with a formal complaint under those procedures, and for the investigation and resolution of such complaints, as required by Title IX. This Title IX grievance process shall be used to respond to all complaints of sexual harassment that fall within the scope of Title IX. For complaints of sexual harassment that do not fall within the scope of Title IX, the District may still offer supportive measures to the target of such conduct and shall apply any other policy or procedure applicable to the alleged conduct.

Any individual with questions about the District's Title IX policy and procedures, or who would like to make a report or file a formal complaint of sex discrimination or sexual harassment may contact the District's designated Title IX Coordinator, ~~Justin Williams, Jr/Sr High School Assistant Principal at Red Oak Jr/Sr High School,~~ **Mr. Steven Green** 2011 8th St. Red Oak, IA 51566, (712) 623-6610 or williamsj@roschools.org, greens@redoakschools.org.

Retaliation against a person who made a report or complaint of sexual harassment, assisted, or participated in any manner in an investigation or resolution of a sexual harassment report or

complaint is strictly prohibited. Retaliation includes threats, coercion, discrimination, intimidation, reprisals, and/or adverse actions related to employment or education. Any individual who believed they have been retaliated against in violation of this Policy should immediately contact the District's Title IX Coordinator.

Approved 8-24-2020

Reviewed ~~March 8, 2021~~ **May 15, 2024**

Revised ~~March 8, 2021~~ **May 15, 2024**

605.6 - Appropriate use of District Technology, Network Systems, and Internet Access

The district recognizes the importance of developing students into agile learners who are capable of addressing the complex needs of our future workforce. For this reason, the district has prioritized making available technology and programs that teach students to embrace modern technology and tools while fostering a secure learning environment for students to the extent reasonable. Because technology is a vital part of the school district curriculum, the Internet will be made available to employees and students. Appropriate and equitable use of the Internet will allow employees and students to access resources unavailable through traditional means.

~~The board is committed to making available to students and employees' access to a wide range of electronic learning facilities, technology (potentially including, but not limited to, computers, tablets, and handheld devices), equipment and software, network systems, and the internet. The goal in providing this technology and access is to support the educational objectives and mission of the school district and to promote resource sharing, innovation, problem solving, and communication.~~

Students will be able to access the Internet through their assigned device. Individual student accounts and electronic mail addresses may be issued to students. Students may be permitted to use district-issued email addresses and Internet-based collaboration software to send and receive messages at school.

The school district's technology, network and/or internet connection are not a public access service or a public forum. The school district has the right to place reasonable restrictions on the material accessed and/or posted through the use of its technology, network and/or internet connection, including the use of personal technology brought into the school district by students and staff and the ability of students and staff to access the school district's network systems and internet access using personal technology.

The Internet can provide a vast collection of educational resources for students and employees. It is a global network which makes it impossible to control all available information. Because information appears, disappears and changes constantly, it is not possible to predict or control what students may locate. The school district makes no guarantees as to the accuracy of information received on the Internet. Although students will be under teacher supervision while on the network, it is not possible to constantly monitor individual students and what they are accessing on the network. Some students might encounter information which may not be of educational value. Student Internet records and access records are confidential records treated like other student records. Students' Internet activities will be monitored by the school district to ensure students are not accessing inappropriate sites that have visual depictions that include obscenity, child pornography or are harmful to minors. The school district will use technology protection measures to protect students from inappropriate access, including sites that include obscenity, child pornography or are harmful to minors.

~~The school district's technology, network systems, and internet access shall be available to all students and staff within the school district. However, access is a privilege, not a right. Each student and employee must have a signed acceptable use agreement on file prior to having access to and using the school district's technology, network, and the internet. The amount of time and type of access available for each student and employee may be limited by the school district's technology and the demands for the use of the school district's technology.~~

The school district will monitor the online activities of students and will educate students about appropriate online behavior, including interacting on social networking sites and chat rooms. Students will also be educated on cyberbullying, including awareness and response. Employees will provide age-appropriate training for students who use the Internet. The training provided will be designed to promote the school district's commitment to:

- The standards and acceptable use of Internet services as set forth this policy and regulation;
- Student safety with regard to:
 - safety on the Internet;
 - appropriate behavior while online, on social networking websites, and
 - in chat rooms; and
 - cyberbullying awareness and response.
- Compliance with the E-rate requirements of the Children's Internet Protection Act

~~Individual student accounts and electronic mail addresses may be issued to students. Even if students have not been given access to and/or use of the school district's technology, network, and the internet, they may still be exposed to information from the school district's technology, network, and/or the internet in guided curricular activities at the discretion of their teachers. If a student already has an electronic mail address, the student will not be permitted to use the address to send and receive mail at school.~~

Employees and students will be instructed on the appropriate use of the Internet. Parents will be required to sign a permission form to allow their students to access the Internet. Students will sign a form acknowledging they have read and understand the Internet Acceptable Use policy and regulations, that they will comply with the policy and regulations, and that they understand the consequences for violation of the policy or regulations.

In compliance with federal law, this policy will be maintained at least five years beyond the termination of funding under the Children's Internet Protection Act (CIPA) or E-rate.

~~Students and employees shall only engage in appropriate, ethical, and legal utilization of the school district's technology, network systems, and internet access. Student and employee use of the school district's technology, network, and internet access shall also comply with all school district policies and regulations. Employees and students will be instructed on the appropriate use of the internet. Parents/guardians will be required to sign a permission form~~

to allow their students to access the internet. Students will sign a form acknowledging they have read and understand the Internet Acceptable Use policy and regulations, that they will comply with the policy and regulations and understand the consequences for violation of the policy or regulations.

Students, parents/guardians, and employees may be asked from time to time to sign a new consent and/or acceptable use agreement to reflect changes and/or developments in the law or technology. When students, parents/guardians, and employees are presented with new consent and/or acceptable use agreements to sign, these agreements must be signed for students and/or staff to continue to have access to and use of the school district's technology, network systems, and the internet.

Inappropriate use and/or access will result in the restriction and/or termination of the privilege of access to and use of the school district's technology, network, and internet access and may result in further discipline for students up to and including expulsion and/or other legal action and may result in further discipline for employees up to and including termination of employment and/or other legal action. The school district's administration will determine what constitutes inappropriate use and its decision will be final.

The school district may close a user account at any time as required and administrators, faculty, and staff may request the technology coordinator to deny, revoke, or suspend user accounts. Any user identified as a security risk or having a history of problems with technology and/or network systems may be denied access to the school district's technology, network systems, and the internet. Students and employees will be instructed by the school district's technology coordinator or other appropriate personnel on the appropriate use of the school district's technology, network, and the internet.

The internet can provide a vast collection of educational resources for students and employees. It is a global network which makes it impossible to control all available information. Because information appears, disappears and changes constantly, it is not possible to predict or control what students may locate. The school district makes no guarantees as to the accuracy of information received on the internet. Some students might encounter information that may not be of educational value.

The school district will, within the curriculum currently being offered, include age-appropriate content related to children's use of the internet. This may include anti-bullying and harassment considerations, social networking considerations, and other considerations involving internet usage.

The school district has the right, but not the duty, to monitor any and all aspects of its technology, network systems and internet access including, but not limited to, monitoring sites students and staff visit on the internet and reviewing e-mail. The administration and the technology coordinator shall have both the authority and right to examine all technology and internet activity including any logs, data, e-mail, storage, and/or other technology related records of any user. The use of e-mail is limited to school district and educational purposes

~~only. Students and staff waive any right to privacy in anything they create, store, send, disseminate or receive on the school district's technology and network systems, including the internet.~~

~~No warranties, expressed or implied, are made by the school district for the technology and internet access being provided. Although the school district has taken measures to implement and maintain protection against the presence of viruses, spyware, and malware on the school district's technology, network systems, and internet access, the school district cannot and does not warranty or represent that the school district's technology, network systems or internet access will be secure and free of viruses, spyware or malware at all times. The school district, including its officers and employees, will not be responsible for any damages including, but not limited to, the loss of data, delays, non-deliveries, misdeliveries or service interruptions caused by negligence or omission. Individual users are solely responsible for making backup copies of their data. The school district is not responsible for the accuracy of information users access on the internet and is not responsible for any unauthorized charges students or employees may incur as a result of their use of the school district's technology, network systems, and/or internet access. Any risk and/or damages resulting from information obtained from the school district's technology, network systems, and/or internet access is assumed by and is the responsibility of the user.~~

~~The interpretation, application, and modification of this policy are within the sole discretion of the school district. Any questions or issues regarding this policy should be directed to the superintendent, any building principal or the technology coordinator.~~

~~The board will review and update this policy as necessary. The district will maintain this policy at least five (5) years after the termination of funding pursuant to the Children's Internet Protection Act (CIPA) or E-rate.~~

Approved: September 18, 2000

Reviewed ~~October 8, 2018~~ **May 15, 2024**

Revised ~~October 8, 2018~~ **June 19, 2024**

605.6R1 - Appropriate use of District Technology, Network Systems, and Internet Access Regulation

I. Responsibility for Internet Appropriate Use

- A. The authority for appropriate use of electronic internet resources is delegated to the licensed employees.
- B. Instruction in the proper use of the internet will be available to employees who will then provide similar instruction to their students.

- C. Employees are expected to practice appropriate use of the internet, and violations may result in discipline up to, and including, discharge. Violations relating to or supporting of illegal activities will be reported to law enforcement agencies.

II. Internet Access.

- A. Access to the internet is available to teachers and students as a source of information and a vehicle of communication.
- B. Students will be able to access the internet while at school under the supervision of a staff member. Individual student accounts and electronic mail addresses may be issued to students at this time.
 - 1. Making internet access available to students carries with it the potential that some students might encounter information that may not be appropriate for students. However, on a global network, it is impossible to control all materials. Because information on the internet appears, disappears and changes, it is not possible to predict or control what students may locate.
 - 2. It is a goal to allow teachers and students access to the rich opportunities on the internet, while we protect the rights of students and parents/guardians who choose not to risk exposure to questionable material.
 - 3. The smooth operation of the network relies upon the proper conduct of the end users who must adhere to strict guidelines which require efficient, ethical and legal utilization of network resources.
 - 4. To **promote accountability** ~~reduce unnecessary system traffic~~, users may use real-time conference features such as talk/chat/internet relay chat only as approved by the supervising teacher
 - 5. Transmission of material, information or software in violation of any board policy or regulation is prohibited.
 - 6. **System** Users ~~will be allowed to download and upload files that pass the requirements of the virus protection and/or content filter technologies that are in place.~~ **will follow district cybersecurity policy and procedures to ensure network security..**
 - 7. The school district makes no guarantees as to the accuracy of information received on the internet.

III. Permission to Use Internet

- A. Annually, parents/guardians of students under the age of 18 will grant permission for their student to use the internet using the prescribed form.
- B. All employees will sign the "District Employee Technology Usage Agreement" and return it to the Central Office.
- ~~C. People using the guest wireless network to access the internet will be required to agree to the terms of use before they are granted access.~~

IV. Student Use of Internet.

- A. Equal Opportunity - The internet is available to all students who have permission to use the internet within the school district under the supervision of a staff member. ~~The amount of time available for each student may be limited by the number of available terminals and the demands for each terminal.~~

~~It is possible that students in grades 6-12 who have a school-issued device as part of the 1:1 program will access the internet without direct supervision of a staff member during the school day.~~

~~Students in grades 6-12 who have a school-issued device as part of the 1:1 program will be able to access the internet while away from school. Because they will be accessing the internet via the school's internet service and content filtering technology, the same rules apply.~~

The internet is available to all staff that has a District Employee Technology Usage Agreement on file with Central Office.

B. ~~Digital Citizenship~~ On-line Protocol

1. The use of the network is a privilege and may be taken away for violation of board policy or regulations. As a user of the internet, employees and students may be allowed access to other networks. Each network may have its own set of policies and procedures. It is the user's responsibility to abide by the policies and procedures of these other networks.
2. ~~Internet Safety~~ **Students should adhere to on-line protocol:**
 - ~~a. Users shall not post personal contact information on the internet with district-owned devices. This includes name, age, gender, home address, or telephone number. This does not include posts made on the school's learning management system.~~
 - ~~b. Users should not share personal photos, personal videos, or photos/videos of others that do not support the curriculum or that are inappropriate.~~

~~c. Students shall not engage in instant messaging or social networking sites at any time during the school day except when such has been approved for classroom use.~~

~~d. Students should inform district personnel of any threatening, derogatory, or obscene communication immediately.~~

~~3. Cyberbullying— The Board Policy forbids cyberbullying. For the purposes of this policy, “cyberbullying” shall mean using digital communication capabilities on any electronic device to bully others by:~~

~~a. Sending or posting cruel messages or images~~

~~b. Threatening others~~

~~c. Excluding or attempting to exclude others from activities or organizations.~~

~~d. Starting or passing on rumors about others or the school system.~~

~~e. Harassing or intimidating others.~~

~~f. Sending angry, rude, or vulgar messages directed at a person or persons privately or to an online group.~~

~~g. Sending or posting harmful, untrue or cruel statements about a person to others.~~

~~h. Pretending to be someone else and sending or posting material that makes that person look bad or places that person in potential danger.~~

~~i. Sending or posting material about a person that contains sensitive, private, or embarrassing information, including forwarding private messages or images.~~

~~j. Engaging in tricks to solicit embarrassing information that is then made public.~~

~~4. Employees and students should adhere to on-line protocol:~~

~~a. Respect all copyright and license agreements.~~

~~b. Cite all quotes, references and sources.~~

~~c. Remain on the system long enough to get needed information, then exit the system.~~

- d. Apply the same privacy, ethical and educational considerations utilized in other forms of communication.
- e. ~~Copyright—The Red Oak School District views copyright as a critical issue in regards to 21st Century learning. Copyright, and the related areas of trademark and licensing, are one of the most important issues to be addressed and taught to students. Copyright protects the rights of creators and users of information. Students and employees of the Red Oak Community School District are expected to follow copyright law.~~
 - 1) ~~Plagiarism—The dictionary defines plagiarism as “taking ideas or writings from another person and offering them as your own.” The person who leads readers to believe that they are reading original work when it is copied, is guilty of plagiarism. The person who created a piece of work, should always be given credit. With the amount of cutting and pasting that is done via the internet, it is important that the guidelines of plagiarism are followed and credit is always given to the author of any piece of work.~~
 - 2) ~~Fair Use—Fair use is part of the copyright law, and can be used when completing school work. If copying is not specifically prohibited in the copyright law, then it may be allowed under fair use. Users need to make good decisions about the specific circumstances in which they are using others’ work. Students and employees of the Red Oak School District are expected to follow the fair use guidelines that are provided in the Board Policy Manual.~~
 - 3) ~~Public Domain—Users may upload creative works that are in the public domain for their own use. Users are responsible for determining whether a program is in the public domain.~~
 - 4) ~~File Sharing—The installation and/or use of any internet-based file-sharing tools is prohibited. File-sharing programs and protocols like BitTorrent, Limewire, Kazaa, Acquisition and others may not be used to facilitate the illegal sharing of copyrighted material (music, video, and images).~~
5. ~~Email—Employees and Students should use only district assigned email accounts or other approved forms of digital communication while at school. Employees and students are expected to adhere to the following guidelines:~~
 - a. ~~School issued email accounts will be accessed using the district supported and approved client software.~~

- b. Users are responsible for their passwords and accounts. At no time should one share his or her passwords with other users. Users are not to use, or allow others to use their email or other accounts. Any inappropriate use can result in the loss of the account as specified in the Acceptable Use Policy.
- c. Information transported using district email and other district owned accounts is not to be considered private, secure, or confidential. All electronic communication generated on district owned hardware is considered the property of the school district and may be reviewed and deleted as needed to ensure network integrity and confidentiality.
- d. Email and other electronic communication should reflect professional standards at all time. School accounts should only be used for school related correspondence. With regards to personal email use, occasional sending or receiving of personal messages by staff or students is inevitable. This type of incidental personal use is permitted providing it does not violate district policy, adversely affect others, the speed of the network, or the employee's professional responsibilities, including using instructional time for personal communication.
- e. District owned resources should never be used for the conduct of any personal, discriminatory, or unlawful business. This includes use for commercial purposes, advertising, and political lobbying.
- f. In addition to the regulations listed above, users are expected to adhere to the following guidelines:
 - 1. Read email on a regular basis
 - 2. Delete unwanted messages immediately
 - 3. Use of vulgar and/or abusive language is prohibited
 - 4. Always sign your name to a message
 - 5. Acknowledge that you have received a document or file that someone has sent to you

C. Restricted Material – Students will not intentionally access or download any text file or picture or engage in any conference that includes material which is obscene, libelous, indecent, vulgar, profane or lewd; advertises any product or service not permitted to minors by law; constitutes insulting or fighting words, the very expression of which injures or harasses others; or presents a clear and present

likelihood that, either because of its content or the manner of distribution, it will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities, will cause the commission of unlawful acts or the violation of lawful school regulations.

1. ~~Employees and students will not intentionally access, transmit, or download any text file or engage in any conference that:~~
 - a. ~~includes material which is obscene, libelous, indecent, vulgar, profane or lewd.~~
 - b. ~~advertises any product or service not permitted to minors by law.~~
 - c. ~~constitutes insulting or fighting words, the very expression of which injures or harasses others.~~
 - d. ~~presents a clear and present likelihood that, either because of its content or the manner of distribution, it will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities.~~
 - e. ~~will cause the commission of unlawful acts or the violation of lawful school regulations.~~
2. ~~Users agree to inform an appropriate district employee immediately if he or she:~~
 - a. ~~accidentally enters an internet site that is inappropriate as defined by this policy.~~
 - b. ~~accidentally changes the configurations on any computer.~~
 - c. ~~receives a message which makes him or her uncomfortable or is offensive.~~
3. ~~Use of social network sites, game sites, chat rooms, and other similar sites, except under the direction of a classroom teacher during instructional hours is prohibited.~~
4. ~~Any user of district technology resources used in the context of the school is prohibited from viewing, sending, or composing any digital communication that indicates or suggests unethical or illegal solicitation, racism, sexism, language that is inappropriate for the educational setting, cyberbullying, harassment, pornography, and other issues, including those defined by the nondiscrimination policy of the district.~~

~~5. Employees and students are prohibited from installing any unauthorized software, including personally owned software, on district-owned computers without permission from the district technology director.~~

~~6. All users are responsible for ensuring that any storage media that is brought in from outside the school are virus free and do not contain any unauthorized or inappropriate files as defined in this document.~~

D. Unauthorized Costs - If an employee or student gains access to any service via the internet which has a cost involved or if an employee or student incurs other types of costs, the user accessing such a service will be responsible for those costs.

IV. Student Violations--Consequences and Notifications.

Students who access restricted items on the Internet are subject to the appropriate action described in board policy or regulations or the following consequences:

1. First Violation - A verbal and written "Warning" notice will be issued to the student. The student may lose Internet access for a period of up to 1 week at the discretion of the supervising teacher or district official. A copy of the notice will be mailed to the student's parent and a copy provided to the building principal.
2. Second Violation - A verbal and written "Second Violation" notice will be issued to the student. A copy of the notice will be sent to the student's parent and a copy provided to the building principal. The student will forfeit all Internet privileges for a minimum period of 2 weeks.
3. Third Violation - A verbal and written "Third Violation" notice will be issued to the student. A copy of the notice will be sent to the student's parent and a copy provided to the building principal. The student will forfeit all Internet privileges for 1 month or for the balance of the school year.

~~E. Abuse of Network Privileges~~

~~1. Employees and students will not use the network in such a way that would disrupt the use of the network by others.~~

~~a. Users should never share their password with anyone or use another user's password.~~

~~i. Users who share their passwords will be considered responsible any results of such use.~~

~~ii. If a user believes others know their password and if any user files have been altered, he or she should notify a district employee.~~

- ~~b. Students should never use teachers' computers without permission or supervision.~~
- ~~c. Teachers should never allow students to use any device while the teacher is logged in.~~
- ~~d. d. Gaining or attempting to gain unauthorized access to others' files or vandalizing the data of another user is prohibited.~~

~~F. Vandalism is not permitted and will be strictly disciplined.~~

- ~~1. Vandalism is defined as any attempt to harm or destroy computer equipment as well as the data of another user or of another agency or network that is connected to the internet.~~
- ~~2. Vandalism includes, but is not limited to the uploading, downloading, or creation of computer viruses, or programs that infiltrate computer systems and/or damage software components.~~

~~V. District Rights and Responsibilities~~

- ~~A. Teachers and those assisting students are responsible for teaching proper techniques and standards for participation, for guiding student access to appropriate areas of the internet, for assuring that students understand what constitutes misuse of the internet, and the consequences of misuse. Teachers should model appropriate behavior and enforce the Acceptable Use Agreement.~~
- ~~B. The district shall provide all reasonable software for use by staff and students.~~
- ~~C. All software/hardware purchases need approval of the superintendent.~~
- ~~D. Red Oak Community School District reserves the right to monitor all activity and use of the network. This includes, but is not limited to, monitoring downloads, files, and documents stored on any school-owned hardware, checking internet histories and cache files, observing users' screens, reading email if deemed necessary, and blocking what the district considers inappropriate sites.~~
- ~~E. The district technology staff routinely monitors and performs maintenance on file servers, email, workstations, the internet, and user accounts. During these procedures, it may be necessary to review email and/or files stored on the network. Users should avoid storing personal and/or private information on the district and/or school's technology resources.~~
- ~~F. If routine maintenance and monitoring of the district's systems shows that a user has violated this agreement, another school district agreement or law, school district officials will conduct an individual investigation or search.~~

~~G. Sanctions may be both internal, involving loss of privileges or other district measures; and external, involving civil or criminal action under state or federal laws. All inappropriate items can be confiscated and only be returned to a parent/guardian.~~

~~VI. Student Violations—Consequences and Notifications.~~

~~A. Students who access restricted items on the internet are subject to the appropriate action described in board policy or regulations or the consequences found in the table on the next page.~~

~~B. Parents/Guardians will be notified of all violations of this Acceptable Use Agreement in a written letter or email from a school administrator or the technology coordinator.~~

605.6E1 - Student Internet Access Permission Form

INTERNET ACCESS PERMISSION LETTER TO PARENTS

Your child has access to the Internet. The vast domain of information contained within Internet's libraries can provide unlimited opportunities to students.

Students will be able to access the Internet through their teachers. Individual student accounts and electronic mail addresses (will/will not) be issued to students at this time. If a student already has an electronic mail address, he/she (will not/may, with permission of the supervising teacher) be permitted to use the address to send and receive mail at school.

Students will be expected to abide by the following network etiquette:

- The use of the network is a privilege and may be taken away for violation of board policy or regulations. As a user of the Internet, students may be allowed access to other networks. Each network may have its own set of policies and procedures. Students will abide by the policies and procedures of these other networks.
- Students will respect all copyright and license agreements.
- Students will cite all quotes, references, and sources.
- Students will only remain on the system long enough to get needed information.
- Students will apply the same privacy, ethical and educational considerations utilized in other forms of communication.
- Student access for electronic mail will be through their assigned district account. Students should adhere to the following guidelines:
 - Others may be able to read or access the mail, so private messages should not be sent.
 - Delete unwanted messages immediately.
 - Use of objectionable language is prohibited.
 - Always sign messages.

- Always acknowledge receipt of a document or file.

Students accessing Internet services that have a cost involved will be responsible for payment of those costs.

Please sign the form if you would like your child to be granted Internet access and return the permission form to your child's school.

Student Name _____ Grade _____
School _____ Date _____

(Parent or guardian's signature)

If you have granted your child Internet access, please have them respond to the following:

I have read the expected network etiquette and agree to abide by these provisions. I understand that violation of these provisions may constitute suspension or revocation of Internet privileges.

I agree to be responsible for payment of costs incurred by accessing any Internet services that have a cost involved. (Student signature)

~~The internet can provide a vast collection of educational resources for students. It is global, making it impossible to control all information available. Because information appears, disappears, and changes constantly, it is not possible to predict or control what students may locate 100% of the time. In an effort to prevent access to such material, the Red Oak Community School District does use content filtering software designed to block access to undesirable material. Although students will usually be under staff supervision while on the network, it is not possible to always monitor individual students and what they are accessing on the network. Therefore, some students might access information that is inappropriate or that may not be of educational value to them. As a consequence of knowingly accessing and/or downloading inappropriate/objectionable items or sending messages with vulgar/abusive/threatening language, students shall be disciplined. The district's complete Internet Appropriate Use Policy and Violation Notification Form can be found in the student handbook. Please decide if you would like your child to be granted internet access while a student at Red Oak Community School District.~~

~~I understand that by signing this form, I am permitting my child access the internet for educational purposes. This permission will remain in force until such time as I notify the school district that I no longer want my child to access the internet. I understand that my child can and will be disciplined for inappropriate use of the internet as defined in the student handbook. I also agree to be responsible for any unauthorized costs incurred by my child while using the internet.~~

Student Name: _____
Grade Level: _____
Parent Signature: _____
Date: _____

605.6E2 – Student Internet Access Denial Form

The internet can provide a vast collection of educational resources for students. It is global, making it impossible to control all information available. Because information appears, disappears, and changes constantly, it is not possible to predict or control what students may locate 100% of the time. In an effort to prevent access to such material, the Red Oak Community School District does use content filtering software designed to block access to undesirable material. Although students will usually be under staff supervision while on the network, it is not possible to always monitor individual students and what they are accessing on the network. Therefore, some students might access information that is inappropriate or that may not be of educational value to them. As a consequence of knowingly accessing and/or downloading inappropriate/objectionable items or sending messages with vulgar/abusive/threatening language, students shall be disciplined. Our district's complete Internet Appropriate Use Policy and Violation Notification Form can be found in the student handbook. Please decide if you would like your child to be granted internet access while a student at Red Oak Community School District.

I understand that by signing this form, I am denying my child access to the internet for educational purposes. This denial will remain in force until such time as I notify the school district that I no longer want my child denied access to the internet.

Student Name: _____
Grade Level: _____
Parent Signature: _____
Date: _____

605.6E3 – Internet Appropriate use Violation Notice

Student _____
Administrator _____
Date _____

Student Violations, Consequences, and Notifications:

Students who access and/or download inappropriate/objectionable items or send messages with vulgar/threatening language while on the internet shall be subjected to the following consequences:

First Violation:

For the first violation during the school's fiscal year (July 1-June 30), a verbal and written "First Violation" notice will be issued to the student by the principal's office using the prescribed form and the student's internet privileges will be suspended for a period of nine weeks. A copy of the notice will be sent by mail to the student's parent/guardian by the building principal's office and a copy kept on file in the principal's office.

Second Violation:

Upon the second violation during the school's fiscal year (July 1-June 30), a verbal and written "Second Violation" infraction notice will be issued to the student by the principal's office using the prescribed form. The student will lose all internet privileges. A copy of the notice will be sent by mail to the student's parent/guardian by the building principal's office.

*Students in violation of district internet policies may also be punished according to our district good conduct policy, or other board policies, on a case-by-case basis to be determined by each building principal.

A student who has lost his/her internet privileges by committing a second violation may, at the beginning of the next regular school year, petition the Board of Education to have his/her internet privileges reinstated on a one-year probationary basis. If during the one-year probationary period the student commits an additional violation, his/her internet privileges will be permanently suspended for the remainder of his/her time as a student in the Red Oak Community School District.

Nothing in this policy prevents the school district from immediately suspending a student's internet privileges.

509.2 Open Night

In keeping with good community relations, ~~Wednesday evenings will be kept free of scheduled activities with the exception of those activities that are required and/or scheduled by the Iowa State High School Activities Organizations~~ **student school activities will not be scheduled on Wednesday evenings beyond 6:30 p.m. whenever possible.** It is the responsibility of the principal **and/or activities director** to oversee the scheduling of school activities for compliance with this policy.

Approved: August 27, 2018

Reviewed: ~~November 28, 2022~~ **June 26, 2024**

Revised: November 28, 2022



**RED OAK COMMUNITY SCHOOL DISTRICT
RED OAK, IOWA**

**REQUEST FOR PROPOSAL
FOR
BANKING SERVICES
DUE:
July 30, 2024**

**Prepared by:
Heidi Harris, Business Manager
Red Oak Board of Education
604 South Broadway Street
Red Oak, Iowa 51566**

NOTICE TO BANKS

The Red Oak Community School District of Red Oak, Iowa, invites the submission of proposals for:

Banking Services

Proposals will be received until 11:00 a.m. on or before the 30TH day of July 2024, in the Business Office of the School District. The decision will be made by the Board of Education at the regular board meeting held in August 2024.

All proposals shall be marked "PROPOSAL FOR BANKING SERVICES"

The Red Oak School District reserves the right to accept or reject any or all bids, to waive any informalities, and to accept any proposal advantageous to the District.

Sincerely,

Heidi Harris,
Business Manager
Red Oak Community School District
604 South Broadway Street
Red Oak, IA 51566
712-623-6600

**REQUEST FOR PROPOSAL
FOR
BANKING SERVICES**

The Red Oak School District (District) is accepting written proposals from local financial institutions to serve as its primary depository. The financial institution selected (Bank) must be a qualified public depository under state law. The District will endeavor to use the Bank for normal and traditional banking services, however, the agreement shall not be an exclusive agreement nor shall the agreement preclude the District from obtaining banking or investment services from other sources. The District may elect to periodically invest in interest-bearing securities with other financial institutions.

Proposals will be received until 11:00 a.m. on or before the 30th day of July, 2024, in the Business Office of the School District. Bids shall be clearly marked on the envelope as "PROPOSAL FOR BANKING SERVICES".

All proposals shall contain, at a minimum, the "Cost Proposal Form for Depository Services". (Appendix A) Each financial institution is encouraged to submit information outlining other services that may be worthy of consideration by The District.

The District reserves the right to reject any and all proposals and to award this contract to the financial institution whose overall capabilities will best serve its needs. Selection of the Bank will be made primarily on the basis of the interest rate paid on The District's idle monies, the amount of the projected service charges to process The District's account activity, and the abilities of the financial institution, in the sole judgment and opinion of The District, to provide the overall level of service and commitment required for the District to carry out its operations.

All questions regarding The District's current banking operations should be presented in writing to Heidi Harris, Business Manager, at 604 South Broadway Street., Red Oak, IA 51566, or e-mail at harrish@redoakschools.org.

- **INTRODUCTION AND PURPOSE**

Purpose

The purpose of this Request for Proposal (RFP) is to obtain proposals from banking institutions (herein referred to as “Bank”) interested in contracting with the Red Oak Community School District for Banking Services. The successful Bank will provide the District with normal and traditional banking activity including but not limited to general check clearing, deposit services, ACH services, wire transfer services, currency and coin handling and exchange; however, the banking services agreement shall not be an exclusive agreement nor shall the contract preclude the School District from obtaining banking or investment services from any other bank.

- **CONDITIONS QUALIFYING A BANKING INSTITUTION TO PROPOSE**

Designated Depository

The proposing Bank must be a qualified depository for public funds pursuant to state law.

Location

The proposing Bank must have business operations that accommodate local deposits at a location within the boundaries of the District.

- **BACKGROUND INFORMATION**

Location

The District is located in the State of Iowa, County of Montgomery and includes a District Office located in Red Oak, Iowa.

Current banking services

The District currently has separate checking accounts in for:

- General Fund that includes Payroll and Accounts Payable
- PPEL and Debt Service
- Capital Projects
- Activity Accounts
- Nutrition Account

The District transmits direct deposit of payroll monthly, makes federal and state payroll tax deposits via ACH.

Additional Questions

Banks should contact the School District Business Office should any questions, exceptions, or additions arise related to the RFP.

Questions should be sent to:
Heidi Harris
Business Manager
Phone: 712-623-6600
604 South Broadway Street
Red Oak, Iowa 51566
e-mail: harrish@redoakschools.org

- **GENERAL PROVISIONS**

General Instructions

The evaluation and selection of a Bank will be based on the information submitted in the Bank's proposal plus references and any required on-site visits or oral presentations. Failure to respond to each of the requirements in the RFP may be the basis for rejecting a response.

Public Information

All submitted proposals become the property of the District, and information included or attached shall become public record.

Informality or Irregularity

The District reserves the right to waive irregularities and accept or reject any or all proposals, or any part of any proposal.

Selection Criteria

The District reserves the right to reject any and all proposals and to award the services to the financial institution whose overall capabilities will best serve its needs. Selection of the Bank will be made primarily on the basis of the interest rate paid on The District's idle monies, the amount of the projected service charges to process The District's account activity, and the abilities of the financial institution, in the sole judgment and opinion of The District, to provide the overall level of service and commitment required for The District to carry out its operations.

Proposal costs

The District is not liable for any costs incurred by Banks in replying to this RFP. All costs associated with preparation and submission of proposals are the sole responsibility of the Bank.

Authorized Signatures

Proposals shall be signed and dated by an official authorized to bind the Bank in legal matters.

- **REQUIRED BANKING SERVICES**

Regular checking accounts

Separate checking accounts are maintained for the General Fund that includes payroll and accounts payable, PPEL and Debt Service Fund, Capital Projects, Activity Fund and Nutrition Fund. Funds must earn interest.

Deposit Services

Separate accounts are maintained for the above-mentioned accounts.

Supplies

The Bank shall provide the following as needed at no cost:

1.) duplicate deposit slips and 2.) secured (keyed or otherwise secured) depository bags. 3.) endorsement stamps. If the Bank chooses to charge for these services, please indicate the amount on the "Cost Proposal Form."

Night Depository

The Bank shall provide night depository services as needed.

Account Reconciliation Services

Paid Checks

Paid checks are to be returned in numeric order with the monthly bank statements or photocopied. The Bank must also be able to provide the District with a record of paid checks on Adobe imaging or other electronic media showing the front and back of each paid check.

Bank Statements

The Bank will provide the District with bank statements for all accounts on a monthly basis. The cut-off date for such bank statements will be the last business day of each month. Bank statements will be sent to the District within five (5) working days following the month's end. The bank statement shall list paid checks in numeric order.

Deposit Accounts

The Bank will provide the District with the original deposit slips in date order with the monthly bank statements or acceptable photocopy.

Deposit Discrepancies

Should any discrepancies occur, it must be brought to the attention of the business manager, or their designee on the same day as the discrepancy is found. This must be communicated by telephone with follow-up in writing for any debits/credits made to correct the error.

Investments

All of the District's investments shall be in accordance with Board policy 701.2 – 4 Investment of District Funds. The Board of Education recognizes its responsibility to ensure the prudent management of public funds. In this regard, the Business Office will make investment decisions based upon the following ranked criteria: 1.) Safety of principal 2.) Liquidity 3.) Yield

ACH

The Bank will maintain the capability of receiving or sending ACH transfers from and to other financial institutions, businesses, investment brokers, and federal, state, and local governments.

Direct Deposit of Payroll

All District employees automatically direct deposit their pay at the financial institution of their choice. Payroll deposits are required to be available to employees at their financial institution on payday. The District processes payroll monthly. The Bank must be able to accommodate direct deposit.

NSF Checks Deposited

The Bank shall automatically forward for collection, a second time, any item returned to the Bank because of NSF. If the redeposit is unsuccessful the item will be forwarded to the School District.

Overdraft of Accounts

In the past, the School District has not issued checks for which funds were not available (i.e. overdrafts). In the extremely rare event that this does happen, the School District requires that the Bank notify School District staff of the situation rather than fail to honor the check. School District staff will ensure that funds are transferred to the bank immediately to cover the overdrafts.

On-Line / Electronic monitoring of Accounts

To manage its cash flow and invest funds, the School District requires the capability of online/electronic monitoring of its accounts. Online monitoring should be accessible via a personal computer. The School District may wish to initiate repetitive outbound wire transfers electronically.

Merchant Card Processing

The school District may in the future wish to accept credit card payment for school fees.

Financial institutions may submit proposals for optional services that they feel may be in the best interest of the District.

RED OAK COMMUNITY SCHOOL DISTRICT
Cost Proposal Form for
Depository Services

Cost Proposal Form for Depository Services

Bank Submitted by: _____

Name/Title: _____

Date Submitted: _____

The following proposal form must be completed by the Bank and submitted with the remaining proposal items. The proposal form requests costs for a price per unit fee utilizing a monthly statement payment method.

Please indicate if there is no charge for a certain item by stating N/C. It is assumed by the School District that unless there is a specific charge listed in this section of the RFP, the service is without cost.

- | | |
|---|-------|
| <input type="checkbox"/> Checking/ Money Market Accounts/ Investment Accounts | Fees: |
| <input type="checkbox"/> Merchant Card Processing | Fees: |
| <input type="checkbox"/> Online Banking | Fees: |
| <input type="checkbox"/> ACH Origination/Direct Deposit | Fees: |
| <input type="checkbox"/> Fraud Prevention/ Account Security | Fees: |
| <input type="checkbox"/> Lockbox | Fees: |
| <input type="checkbox"/> Wire Transfer (Online Origination Capabilities) | Fees: |
| <input type="checkbox"/> Overdraft Protection | Fees: |
| <input type="checkbox"/> Image Checks on CD | Fees: |

Other Costs:

Please use this section of the Depository Cost Proposal Form to provide the Bank's proposed charges for any items not previously mentioned or services provided.

INTEREST RATE

All proposals shall state the percentage of the current interest rate and/or the interest rate to be paid the District.

AUDIT PROPOSAL

Between

RED OAK COMMUNITY SCHOOL DISTRICT

AND

NOLTE, CORNMAN & JOHNSON, P.C.

PERIOD COVERED

FOR THREE YEARS ENDING JUNE 30, 2026



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NOLTE, CORNMAN & JOHNSON P.C.
Certified Public Accountants
(a professional corporation)
115 North 3rd Avenue West, Newton, Iowa 50208-3218
Telephone (641) 792-1910
Fax (641) 791-9284
Email info@ncjcpaia.com

HEIDI HARRIS, BUSINESS MANAGER
RED OAK COMMUNITY SCHOOL DISTRICT
604 S BROADWAY STREET
RED OAK, IA 51566

We would like to make a proposal to perform an audit of your district's financial statements for the year ended June 30, 2024.

Our audit will be made in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation.

An audit directed to the expression of an opinion on the financial statements is not primarily or specifically designed and cannot be relied upon to disclose defalcations or other similar irregularities, should any exist, although their discovery may result.

Our services will include auditing of the Governmental Funds and Business Type Funds for the period of July 1, 2023 through June 30, 2024.

Nolte, Cornman & Johnson, P.C. is a member of the American Institute & Iowa Society of Certified Public Accountants, registered to practice in the State of Iowa. The firm and its audit staff are independent with regard to your audit.

We thank you for considering us as your independent auditor and look forward to working with you. We appreciate the opportunity to serve you.

We have enclosed a three-year period proposal per your request.

Please indicate your agreement with the arrangements contained in this RFP by signing and returning the enclosed contract. We will contact you with regard to scheduling when the contract is signed.

Sincerely,


NOLTE, CORNMAN & JOHNSON, P.C.

Members American Institute & Iowa Society of Certified Public Accountants

SCHOOL AUDIT PROFILE

1. Firm Name: NOLTE, CORNMAN & JOHNSON, P.C.
2. Address: 115 North 3rd Avenue West, Newton, IA 50208
3. Telephone: (641) 792-1910
4. Professional staff:

	<u>Number</u>	<u>Number CPA's</u>	<u>Average Years Experience</u>
A. Principals	1	1	39
B. Professional Staff	9	0	7

5. Schools audited by our staff in the last two years:
 Adair-Casey, Adel-DeSoto-Minburn, AGWSR, Albia, Alburnett, Allamakee, Ames, Andrew, Aplington-Parkersburg, Ar-We-Va, Atlantic, Audubon, Baxter, BCLUW, Bedford, Belle Plaine, Bettendorf, Boyer Valley, Burlington, CAL, CAM, Center Point-Urbana, Centerville, Central City, Central Decatur, Central Lee, Chariton, Charles City, Charter Oak-Ute, Clarinda, Clarksville, Clear Lake, Colfax-Mingo, Columbus, Coon Rapids-Bayard, Creston, Delwood, Denison, Diagonal, Dike-New Hartford, Dunkerton, Earlham, East Marshall, East Union, Easton Valley, Eddyville-Blakesburg-Fremont, Edgewood-Colesburg, Eldora-New Providence, Exira-Elk Horn-Kimballton, Fairfield, Fort Madison, Fremont-Mills, Gilbert, Greene County, Grundy Center, Guthrie Center, Hartley-Melvin-Sanborn, Hudson, Humboldt, IKM-Manning, Indianola, Iowa Falls, Keota, Kingsley-Pierson, Knoxville, Lake Mills, Lamoni, Lenox, Lewis Central, Logan-Magnolia, Maquoketa, Maquoketa Valley, Marion Independent, Martensdale-St. Marys, Mid-Prairie, Missouri Valley, Moulton-Udell, Mt. Pleasant, New Hampton, North Butler, North Tama County, Northwood-Kensett, Norwalk, OABCIG, Orient-Macksburg, Osage, Red Oak, Riceville, Schleswig, Sergeant Bluff-Luton, Shenandoah, Sibley-Ocheyedan, Sidney, South Central Calhoun, South O'Brien, South Page, South Tama County, Southeast Warren, St. Ansgar, Stanton, Stratford, Tri-Center, Tri-County, Turkey Valley, Twin Rivers, Underwood, Union, Van Meter, Villisca, Wapello, Washington, Webster City, West Burlington, West Harrison, West Monona, Westwood, and Woodbury Central.

6. The principal who is responsible for all school district audits and her position with our firm:

Person: Nancy Janssen, CPA; B.S. Iowa State University: CPA: 1985

Position: President

7. Quality controls are an essential part of our auditing services. Internal review procedures utilized by our firm include: Our 2024 school audit team as in the past will be composed of an experienced staff, all being supervised by our school audit manager. Our firm successfully completed a quality review March 2021.
8. Our firm will:
 - a) Compile, type and duplicate reports.

- b) Send discussion audit draft to the school district after field work is completed, for review by management.
- c) Review audit recommendations and district responses thereto with the Business Manager and/or Superintendent prior to issuing the audit report.
- d) Provide additional help or recommendations to the District when requested during the year.
- e) Strive to conduct the audit, when possible, at the district's convenience and in such a manner as to cause the least amount of disruption possible under the circumstances.
- f) Will provide copies of the audit report to the State Auditor's Office and the Department of Education as required.
- g) Present the audit report and a verbal explanation of the report to the Board if so requested, at an additional fee.

President:

Nancy L. Janssen, CPA

Education:

B.S. from Iowa State University

Continuing Education:

Attended the Governmental Roundtable and/or Iowa Governmental Audits course, attended various in-house presentations on Governmental issues and attended various other continuing education programs.

Experience:

She has experience working in various capacities from accountant to partner. She has significant experience with the following types of audits: School, Non-Profit and Commercial. She has been tax manager and has worked with several small business clients.

School Audit Experience:

She has completed thirty-seven school audit seasons. She is responsible for the final review of all workpapers and reports.

Independence:

Ms. Janssen does not have and has not had during any period covered by this audit any interest, direct or indirect, in your District or any of its board members or officials.

AGREEMENT BETWEEN
RED OAK COMMUNITY SCHOOL DISTRICT
AND

NOLTE, CORNMAN & JOHNSON, P.C.

THIS AGREEMENT made and entered into this 18TH day of APRIL, 2024, by and between RED OAK COMMUNITY SCHOOL DISTRICT, hereinafter called School District and NOLTE, CORNMAN, & JOHNSON, P.C., hereinafter called "CPA".

WHEREAS, the RED OAK COMMUNITY SCHOOL DISTRICT wishes to obtain the services of the CPA to perform the annual audit required by Section 11.6, Code of Iowa, for the three years ended June 30, 2026; and

WHEREAS, the CPA is equipped and staffed to assist in the above audit; and

WHEREAS, this agreement is in the public interest in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. That the CPA will:

- A. Provide auditors of various classifications and for the estimated hours as detailed in 2.A of this agreement.
- B. Begin work on the audit engagement as specifically agreed upon with the School District.
- C. Perform all work in accordance with generally accepted auditing standard, Chapter 11 of the Code of Iowa and applicable federal requirements.
- D. Immediately inform the School District, the Auditor of State and County Attorney if the audit discloses any irregularity in the collection or disbursement of public funds.
- E. Provide access to the working papers to any appropriate federal agencies for the period of time specified in relevant agreements entered into by the School District.
- F. Provide access to the working papers to the Auditor of State in accordance with Chapter 11 of the Code of Iowa.

2. Conditions of Payment:

- A. It is understood that the fees for the services set forth above shall be reimbursed at the following rates.

<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>
<u>Junior</u>	<u>95</u>	<u>70</u>
<u>In-charge</u>	<u>80</u>	<u>85</u>
<u>Audit Manager</u>	<u>30</u>	<u>100</u>
<u>Partner</u>	<u>15</u>	<u>125</u>
<u>Secretarial</u>	<u>Est. Cost</u>	<u>1000</u>

- B. The CPA shall present an invoice for services in the following manner: An invoice for 40% at the end of field work. An invoice for remainder at delivery of Audit Reports.
- C. Payment shall be made within 30 days of receipt of invoice.
- D. The total reimbursement shall not be for more than \$19,000 for the year ended June 30, 2024, and \$21,000 for the year ended June 30, 2025, and \$23,000 for the year ended June 30, 2026, except as specially agreed by the School District and the CPA.
- E. An additional fee will be charged at \$150 per hour for assistance beyond the course of normal audit fieldwork.

3. Termination of Agreement:

- A. This Agreement may be terminated by either party at any time, for cause, upon five business days written notice to the other party.
- B. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, RED OAK COMMUNITY SCHOOL DISTRICT AND CPA have executed this AGREEMENT as of the date indicated below.

CPA

RED OAK CSD

Nolte Cornman & Johnson PC

NOLTE, CORNMAN & JOHNSON, P.C.

By _____
BOARD PRESIDENT

Date 4/19/24

Date _____

AGENDA ITEM

RED OAK COMMUNITY SCHOOL DISTRICT

Technology Lease Purchase Agreement

Approval of Property Schedule No. 2, dated August 1, 2024, to the Master Lease Purchase Agreement between American Capital Financial Services, Inc., as Lessor, and Red Oak Community School District, as Lessee, dated August 1, 2020, including Addendum and Exhibits

**THIS AGENDA ITEM MUST BE POSTED IN ACCORDANCE WITH
IOWA CODE CHAPTER 21, AND THE RULES OF THIS DISTRICT**

_____, 2024

The Board of Directors of the Red Oak Community School District (the "School Corporation"), met in regular session, in the _____, 604 S. Broadway, Red Oak, Iowa 51566 at ____ A.M./P.M., on the above date. There were present President _____, in the chair, and the following Board Members:

Absent: _____

* * * * *

Director _____ then introduced the following Resolution and moved that the Resolution be adopted. Director _____ seconded the motion to adopt. The roll was called and the following directors voted:

AYES: _____

NAYS: _____

The President declared the resolution adopted as follows:

RESOLUTION AUTHORIZING APPROVAL OF PROPERTY SCHEDULE NO. 2, DATED AUGUST 1, 2024, TO THE MASTER LEASE PURCHASE AGREEMENT BETWEEN AMERICAN CAPITAL FINANCIAL SERVICES, INC., AS LESSOR, AND RED OAK COMMUNITY SCHOOL DISTRICT, AS LESSEE, DATED AUGUST 1, 2020, INCLUDING ADDENDUM AND EXHIBITS

WHEREAS, the Red Oak Community School District is authorized by Iowa Code section 274.1 to hold property and execute lease purchase agreements for technology pursuant to Iowa Code sections 298.3 and 423F.3, and to acquire items of technology as are needed to provide authorized programs and services, and to acquire such technology by entering into a lease with option to purchase agreement; and

WHEREAS, the Lease Purchase Agreement, consisting of the *attached* Master Lease Purchase Agreement, including Property Schedule No. 2, Addendum, and related Exhibits, is for a technology transaction that exceeds \$500 in value; and

WHEREAS, on February 7, 2017, the electors of the School District authorized a Physical Plant and Equipment property tax and income surtax for a period of 10 years commencing with the levy of property taxes for collection in the fiscal year ending June 30, 2021 and the imposition of a physical plant and equipment income surtax upon the state individual income tax of each individual income taxpayer resident in the school district on December 31 for each calendar year commencing with calendar year 2020, to be used for, among other authorized purposes, the lease-purchase of technology equipment; and

WHEREAS, the Red Oak Community School District Board of Directors previously approved a Master Lease Purchase Agreement dated as of August 1, 2020 (the “Master Lease”); and

WHEREAS, the Master Lease anticipates that future technology may be obtained through the execution of additional Schedules; and

WHEREAS, the Lease Purchase Agreement, consisting of the Master Lease, Addendum, Property Schedule No. 2 and related Exhibits and Certificates, is for a technology transaction that exceeds \$500 in value; and

WHEREAS, the Red Oak Community School District has determined that it is necessary and desirable to provide for the educational needs of the District by acquiring the technology listed in Property Schedule No. 2 (the “Technology”) for the educational use of its students and staff; and

WHEREAS, American Capital Financial Services, Inc. is willing to finance the Technology and lease the Technology to Red Oak Community School District pursuant to the terms of the Lease Purchase Agreement and Red Oak Community School District is willing to lease the Technology from American Capital Financial Services, Inc. pursuant to the terms of the Lease Purchase Agreement; and

WHEREAS, Red Oak Community School District has determined that this Lease Purchase Agreement will be funded with revenue from the voter approved Physical Plant and Equipment Levy:

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Red Oak Community School District, State of Iowa:

1. The Board of Directors finds and determines that the Lease Purchase Agreement is in the best interest of the Red Oak Community School District. The Lease Purchase Agreement consists of the Master Lease dated as of August 1, 2020, and Property Schedule No. 2 and related Exhibits and Certificates dated June __, 2024 between Red Oak Community School District and American Capital Financial Services, Inc., relating to the Technology as described in Exhibit 1 to Property Schedule No. 2. The Master Lease dated as of August 1, 2020 is hereby ratified and affirmed, and the Lease Purchase Agreement is authorized and approved subject to such variations, changes, insertions, deletions, and filling in of blanks as may be approved by Legal Counsel and the officers executing the Lease Purchase Agreement. The execution and

delivery of the Lease Purchase Agreement is conclusive evidence of approval of any such variations, changes, insertions, deletions, or filling in of blanks.

2. The Lease Purchase Agreement shall be designated as a qualified tax-exempt obligation as defined by Section 265(b) of the Internal Revenue Code of the United States, as amended.

3. That any potential application of Board Policy No. 705.1 is waived for this transaction.

4. That the Superintendent and Board Secretary are hereby authorized to take such action as they deem necessary and appropriate to enter into the Lease Purchase Agreement, upon the advice of Legal Counsel.

PASSED AND APPROVED this ___ day of June, 2024.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

PEST CONTROL
PROPOSAL

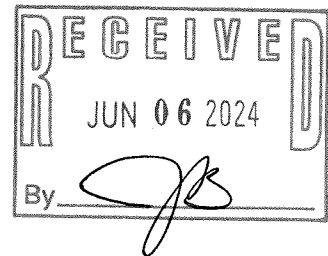
DUE: Noon on Friday, June 14, 2024

I, the undersigned, do hereby agree to furnish pest control services for the 2024-2025 school year to the Red Oak Community School District at a monthly rate per site in accordance with the proposal document as hereby recorded:

	<u>BAIT</u>	<u>SPRAY</u>
Jr/Sr High School	\$ <u>X</u>	\$ <u>55</u>
Jr/Sr HS Activities Ctr ↳ will be added to HS Inman service	\$ <u>X</u>	\$ <u>X</u>
ROECC School/Center	\$ <u>X</u>	\$ <u>50</u>
Admin/Bus Barn	\$ <u>X</u>	\$ <u>45</u>
Total monthly	\$ <u>X</u>	\$ <u>200</u>

Company Name Orkin
Address 4507 S 134th St.
Omaha, NE 68137
Phone (402) 850-3783

Contact Person Elijah Wright Elijah Wright
Signature
Date 06/04/24



**PEST CONTROL
PROPOSAL**

DUE: Noon on Friday, June 14, 2024

I, the undersigned, do hereby agree to furnish pest control services for the 2024-2025 school year to the Red Oak Community School District at a monthly rate per site in accordance with the proposal document as hereby recorded:

	<u>BAIT</u>	<u>SPRAY</u>
Jr/Sr High School	\$ <u>20</u>	\$ <u>20</u>
Jr/Sr HS Activities Ctr	\$ <u>20</u>	\$ <u>20</u>
Inman	\$ <u>20</u>	\$ <u>20</u>
ROECC School/Center	\$ <u>20</u>	\$ <u>20</u>
Admin/Bus Barn	\$ <u>20</u>	\$ <u>20</u>
Total monthly	\$ <u>100</u>	\$ <u>100</u>

Company Name _____

Address _____

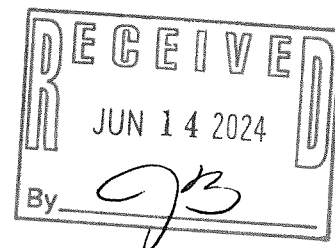
Phone 712-310-4265



Contact Person Andrew Ryan

[Signature]
Signature

Date 06-03-24



PEST CONTROL
PROPOSAL

DUE: Noon on Friday, June 14, 2024

I, the undersigned, do hereby agree to furnish pest control services for the 2024-2025 school year to the Red Oak Community School District at a monthly rate per site in accordance with the proposal document as hereby recorded:

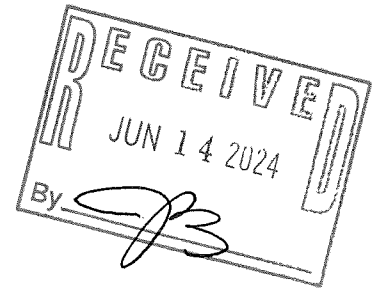
	<u>BAIT</u>	<u>SPRAY</u>
Jr/Sr High School	\$ <u>35.⁰⁰</u>	\$ <u>95.⁰⁰</u> = \$130.-
Jr/Sr HS Activities Ctr	\$ <u>30.⁰⁰</u>	\$ <u>55.⁰⁰</u> = \$85.-
Inman	\$ <u>30.⁰⁰</u>	\$ <u>75.⁰⁰</u> = \$105.-
ROECC School/Center	\$ <u>20.⁰⁰</u>	\$ <u>70.⁰⁰</u> = \$90.-
Admin/Bus Barn	\$ <u>60.⁰⁰</u>	\$ <u>75.⁰⁰</u> = \$135.-
Total monthly	\$ <u>175.-</u>	\$ <u>370</u>

Company Name Res Com Services
Address 2143 TAYLOR PL
CLARINDA, IA 51632
Phone 712-621-0117

\$ 545.- Total

Contact Person JEFF VERBA
Date 6/6/24

Signature [Handwritten Signature]



TRASH DISPOSAL PROPOSAL FORM
2024-2025 School Year

Please complete the following proposal form and submit to the Red Oak Community School District Administrative Center, no later than noon on Friday, June 14, 2024.

<u>Location</u>	<u>Size of Bin(s)</u>	<u># of Bins</u>	<u># of Pick-ups/wk.</u>	<u>Cost/Pick-up</u>	<u>Please Specify Schedule</u>
Jr/Sr High School	4-Dr. 6.5' x 3.5' x 5' 3-1.5 Yds	1	Daily	<u>\$90.00</u>	<u>Tue thru Sat</u>
High School Activity Center	2-Dr. 5' x 3' x 3' 1.5 Yd	1	Daily	<u>\$30.00</u>	<u>Tue thru Sat</u>
Admin/Bus Barn	4-Dr. 6.5' x 3.5' x 5' 1.5 Yd	1	Weekly	<u>\$30.00</u>	<u>1X Wk (Rocs own dumpster)</u>
ROECC	2-Dr. 5' x 3' x 3' 1.5 Yd	1	Daily	<u>\$30.00</u>	<u>Tue thru Sat</u>
Inman	4-Dr. 6.5' x 3.5' x 5' 4-1.5 Yds	1	Daily	<u>\$120.00</u>	<u>Tue thru Sat</u>
Football Field	2-Dr. 5' x 3' x 3' 1.5 Yd	1	As Needed	<u>\$30.00</u>	<u>On Call (Dumpster Rent 50.00 mo)</u>

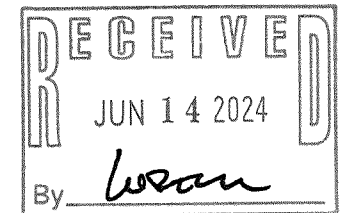
Company Name: Battensan Serv. Inc

Phone: 712-623-3460

Company Address: P.O. Box 415
Red Oak, IA
51566

Contact Person: Lynette Bruce

Date: _____



FUEL AND OIL PROPOSAL

Ethanol, Diesel Fuel, and Oil

Proposals will be received in the District Secretary's office of the Red Oak Community School District until noon on Friday, June 14th, 2024.

The proposal shall be submitted on this page or an exact copy thereof. It shall be enclosed in an envelope with the notation, FUEL PROPOSAL.

The undersigned agrees, if this proposal is accepted to furnish any or all of the ethanol, and diesel fuel, upon which prices are quoted, subject to the following conditions.

1. Red Oak Community School District chooses to solicit bids for fuel that are tied to the wholesale price. The proposal will identify a per gallon cost for fuel based on the vendor's wholesale cost (determined and measured by the first trading Monday of each month) plus your bid mark-up – normally measured in “cents per gallon”.
2. All fuel proposals must quote self-service price less deduction for discount per gallon.
3. Evidence must accompany all bills submitted to the school district that the material was supplied.
4. The Board of Directors has the right to reject any or all proposals or any part thereof.
5. All supplies to be supplied commencing August 1, 2024 through June 30, 2025.

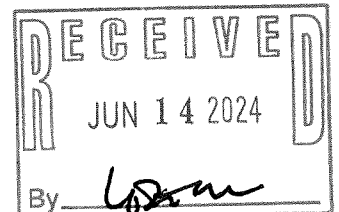
SPECIFICATIONS

We agree to sell, at our pump, gasoline at -.15/gal from posted pricing cents per gallon above vendor's cost. Price includes all tax of _____ cents per gallon.

Fed tax
We agree to sell, at our pump, diesel at -.15/gal from posted pricing cents per gallon above vendor's cost. Price includes all tax of _____ cents per gallon.

Fed tax

Company submitting proposal: New Cooperative
 Signature of company representative: Stanna Miller
 Address: 203 W Oak St
Red Oak
 Phone: 712-370-8051
 Date: 6.12.24





2024-2025 Red Oak Community School District Renewal

Coverage	2024 Premium	2023 Premium	\$ Change	% Change
Commercial Property*	\$ 159,836	\$ 145,815	\$ 14,021	10%
General Liability	\$ 13,780	\$ 11,857	\$ 1,923	16%
Commercial Auto	\$ 38,971	\$ 32,739	\$ 6,232	19%
Worker's Compensation	\$ 86,082	\$ 69,096	\$ 16,986	25%
Umbrella	\$ 5,208	\$ 5,190	\$ 18	0%
Inland Marine	\$ 394	\$ 394	\$ -	0%
Errors and Omissions (linebacker)	\$ 21,278	\$ 18,446	\$ 2,832	15%
Pollution	\$ 870	\$ 870	\$ -	0%
Crime	\$ 1,408	\$ 1,269	\$ 139	11%
EMC Total	\$ 327,827	\$ 285,676	\$ 42,151	15%
Excess Lines (\$5Mil - Old Rep.)	\$ 9,207	\$ 8,513	\$ 693.90	8%
Equipment Maintenance (Jester)	\$ 103,576	\$ 109,661	\$ 6,085	-6%
Cyber (Jester)	\$ 5,262	\$ 5,263	\$ 1	0%
Jester Total	\$ 118,045	\$ 123,437	\$ 5,392	-4%
Total Across Policies	\$ 445,872	\$ 409,113	\$ 36,759	9%

*\$5K Deductible (wind / hail 1%) at 100% Co-insurance

Exploring Opportunities / Insights

Outlook

The initial forecasts for the insurance renewal were coming in at a 15% - 25% estimated overall premium increase. The ROCSD increase came in overall at 9%.





Property

School districts across the state are experiencing an increase in premium due to increasing valuations to reach 100% replacement cost and due to continued weather events causing a high frequency of claims. ROCSD reflects an increase of 10% for the 2024-2025 policy period.

The 2024 renewal also comes with some changes in coverages / deductibles:

- Building deductibles will be \$5K.
- Wind / Hail deductible will be 1% on windstorm or hail.
- Deductible buy-down options are available at an additional premium.
- EMC will not provide coverage for cosmetic damage to roof surfacing caused by wind and /or hail.

Workers Compensation

Experience Mod is currently at 1.74 for the 2021 - 2023 policy periods, the premium is based off a 3-year average. The Mod increased from 1.22 2020 - 2022 to 1.74 2021 - 2023, which caused the work comp premium to go up 24%.

- **EMC's Return to Work Program:** When workplace injury / illness occurs, expenses can add up quickly due to lost time, medical costs and hiring replacement workers. Implementing a proactive return to work program can help mitigate costs - improving experience. modification factor and save on compensation premiums.





Auto

- **EMC School Fleet Safety Program:** If Red Oak implements a School Fleet Safety Program, like the one provided by EMC's online template, employee injury and auto losses should diminish over time, saving the district premium dollars.
 - Programming includes guidelines for driver disqualification criteria and running motor vehicle records (MVRs).
 - Preproduced training materials and on-demand videos help employees learn safety practices, with a goal of reducing auto claims, while freeing up administration to perform other critical functions.

Cyber

Cyber coverage did not increase in premium for the renewal.

Umbrella / Excess Lines

ROCSD currently carries a \$5,000,000 Excess Liability limit. The premium is \$9,206.90. Due to the increasing cost of judgements and settlements, Jester is recommending that ROCSD increase the Excess Liability limit from \$5,000,000 to \$10,000,000. The additional cost to increase the limit would be \$5,383.99 for a total premium of \$14,590.89.





Loss Analysis / Policy Wide

Below is a 5-year Loss Run Report, the following breakout will help understand where loss mitigation efforts will be most impactful.

Year	Incurred Loss	# Claims	Auto	Property	GL	Linebacker	Workers Comp
2024	\$ 20,323.00	12	5	1	0	0	6
2023	\$ 106,069.00	21	4	1	1	1	14
2022	\$ 114,334.00	25	6	2	0	0	17
2021	\$ 43,773.00	17	2	3	0	1	9
2020	\$ 161,170.00	16	5	2	1	0	8
Totals	\$ 445,669.00	91	22	9	2	2	54

2 Crime losses reported in 2021, \$0 paid out for both claims



Consumer Math Course Description

Consumer Math reinforces general math topics such as arithmetic using rational numbers, measurement, ratios and proportions, and basic statistics. Skills are applied to consumer problems and situations to prepare students for practical real-life applications such as budgeting, taxation, credit and banking services, insurance, buying and selling products and services, home and/or car ownership and rental, managing personal income, and investment.



2024 Legislative Platform



Proposed 2024 Legislative Beliefs

PUBLIC EDUCATION

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

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

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

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

EDUCATIONAL EQUITY

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

GOVERNANCE

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

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

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

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

SCHOOL CHOICE

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

SCHOOL BOARD MEMBERS

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

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

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

ELECTIONS

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

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

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

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

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

IOWA ASSOCIATION OF SCHOOL BOARDS

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

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

SCHOOL DISTRICT ORGANIZATION

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

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

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

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

- The best interest of students is the most important factor considered.
- The reorganization or dissolution is voluntary—initiated and voted upon by the citizens of the school districts involved.

- The state offers sufficient incentives to make the reorganization or sharing financially attractive to the school districts involved.

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

PUBLIC RECORDS AND OPEN MEETINGS

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

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

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

SCHOOL FUNDING

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

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

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

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

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

Efficiency: A diverse system of school finance helps schools control costs. To ensure well-managed and efficient schools, the school funding system must encourage cooperative ventures and the pooling of resources and services. The school funding system must address increased costs due to inflation and other economic factors.

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

SCHOOL INFRASTRUCTURE

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

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

EDUCATION'S ROLE IN ECONOMIC DEVELOPMENT

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

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

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

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

EDUCATIONAL STANDARDS AND ACCOUNTABILITY

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

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

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

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

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

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

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

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

EDUCATION TECHNOLOGY

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

Administration of the ICN should continue to prioritize educational access above other users. The state has a role in ensuring equitable access to technology and should provide sufficient resources to purchase technology, support school technology plans and include professional development for educators on how to use technology to improve instruction and student outcomes.

EARLY CHILDHOOD

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

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

STUDENTS

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

SCHOOL SAFETY

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

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

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

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

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

TEACHER QUALITY

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

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

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

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

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

EDUCATOR PREPARATION AND LICENSURE

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

PERSONNEL EVALUATION

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

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

EMPLOYEE RELATIONS AND COLLECTIVE BARGAINING

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

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

The results of collective bargaining should be to:

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

BENEFITS

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

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

Substitute employees should not be eligible for unemployment compensation.

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

DEPARTMENT OF EDUCATION

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

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

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

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

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

AREA EDUCATION AGENCIES

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

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

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

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

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

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

COMMUNITY COLLEGES

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

FEDERAL GOVERNMENT

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

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



Proposed 2024 Legislative Resolutions

1. We believe that literacy is the building block for student achievement and student success.

STUDENT ACHIEVEMENT

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

PRESCHOOL

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

- Ensure all school districts have the capacity to serve all 4- and 5-year-olds.
- Provide resources for districts to provide services such as full-day programming, transportation and wraparound care.
- Provide support and resources to support the behavioral and educational services for preschool-aged students.

Our Mission: To educate, support, and inspire public school boards in their pursuit of world-class education for all students in Iowa.

EARLY LITERACY

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

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

ENGLISH LEARNERS

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

AREA EDUCATION AGENCIES

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

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

2. We believe that a high-quality teacher workforce is necessary for student achievement.

TEACHER RECRUITMENT AND LICENSURE

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

- Ensure high-quality teacher preparation programs, including alternative licensure programs that include in-classroom experiences, pedagogy training, content knowledge in curricular area and mentoring for individuals with non-traditional or international education backgrounds.
- Encourage initiatives and programs that diversify Iowa's teaching profession to better match our student demographic makeup.

- Expand programs such as Teach Iowa Scholar, Teacher Intern Program, and others as approved by the Board of Educational Examiners.
- Create programs for student teaching grants and stipends and expand teacher apprenticeship programs to make education careers a more attractive and affordable option.
- Create a program to provide beginning teacher incentives and recruitment incentives to attract high-quality teachers.
- Create reciprocity agreements with other states that have high-quality teacher preparation programs to increase diversity among certified teachers and administrators.

TEACHER PROFESSIONAL DEVELOPMENT AND RETENTION

- Developing effective teachers and keeping them in every Iowa school district is crucial to student success and can be supported through state policies that:
 - Provide teacher leadership and quality professional development programs.
 - Provide beginning teacher mentoring programs.
 - Maintain Iowa's teacher leadership and compensation program
 - Create a program to fund retention incentives to maintain a high-quality teacher workforce.
 - Allow flexibility and resources to pay school staff market competitive wages.

3. We believe that expanded opportunities through public schools will provide students with diverse and engaging educational experiences.

PUBLIC SCHOOL INNOVATION

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

- Invest in magnet and innovation schools; expand flexible program offerings; and allow greater partnerships among schools and community organizations.
- Allow charter schools only when under the direction of the locally elected public school board.
- Establish or continue use of accredited online schools or classes.
- Continue collaboration between public and nonpublic schools, provided that no funds are redirected to private schools at the expense of public schools.
- Ensure flexibility to implement these programs without regulatory burdens.

4. We believe that student, educator, and staff mental health needs must be addressed and supported to improve student achievement, reduce dropout rates, and maintain a high-quality workforce.

DROPOUT/AT RISK

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

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

MENTAL HEALTH

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

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

5. Iowa school boards are elected by our communities to oversee public schools. Working closely with parents, communities, and educators, our locally elected school boards are in the best position to determine the needs of their communities and students.

LOCAL ACCOUNTABILITY AND DECISION-MAKING

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

Local accountability and decision making include:

- **Student Achievement:** As locally elected officials, school boards should have the ability to set priorities, customize programming, and maximize community strengths to improve outcomes for all students;

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

PARENT AND FAMILY ENGAGEMENT

Parents and/or guardians and families are an integral part of a student’s education, and the partnership between schools and families is essential to students’ success in the classroom. We support policies that encourage:

- Meaningful, two-way communication between parents and/or guardians and school districts, including teachers, administrators, and school boards.
- Parent and/or guardian and family engagement through inclusion in decision-making and on advisory committees.
- Parents and/or guardians to be partners in their children’s education.

SHARING AND REORGANIZATION

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

- Continue sufficient incentives and assistance to encourage sharing or reorganization between school districts, including the establishment of regional schools.
- Continue reorganization incentives past their current expiration date of July 1, 2024.
- Expand maximum supplementary weighting and increase the number of positions eligible for operational sharing incentives.

6. We believe schools must be open and welcoming to all students, and fully accountable and transparent in order to receive taxpayer dollars.

PRIVATE SCHOOL CHOICE

Accredited private schools who accept education savings account funds should be required to accept all students regardless of race, religion, gender, gender identity, sexual orientation, socio-economic status, and disability. Accredited private schools who accept education savings account funds should be held to the same standard as public schools with respect to accountability and transparency. This includes but is not limited to the following:

- Make public the annual audit of the accredited private school
- Adhere to the same reporting requirements on student achievement as is required of public schools
- Reimburse the pro-rated amount of educational savings account funds for a student who is expelled or voluntarily withdraws before the conclusion of the semester.

We support the following:

- Elimination of the tuition and textbook tax credit for those who receive an education savings account;
- Limiting the amount a student may receive from a school tuition organization grant to the difference between the educational savings account tuition payment and the actual tuition.
- Closure of educational savings accounts and all unspent deposited funds returned to the state’s general fund for eligible students who did not enroll in an accredited private school.
- Eliminate state funding for the purchase of textbooks by accredited private schools.
- Requiring that a nonpublic school must be in operation for at least one school year and provides either:
 - A letter from a certified public accountant that the school is insured and has sufficient capital or credit to operate in the upcoming school year OR
 - A surety bond or letter of credit to be filed with the Iowa department of education that the school in the amount equal to the funds needed for the upcoming school year.
- Payment to the AEAs for services provided to students at nonpublic schools.

We continue to oppose state policies that:

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

HOME SCHOOL EDUCATION

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

We support state policies that:

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

We oppose expanding the state’s educational savings account program to students who are receiving competent private instruction or independent private instruction.

7. We believe supplemental state aid is a critical component in student success by providing districts with adequate general fund resources.

SUPPLEMENTAL STATE AID

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

- Sufficiently supports the ability of local districts to meet parent and community expectations and provide a world-class education for all students.
- Provides the resources to recruit and retain a high-quality teacher and staff workforce.
- Incorporates inflation and cost-of-living increases to minimize the negative impact on a district's general fund from these increased costs.

SCHOOL FUNDING POLICY

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

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

PROPERTY TAXES

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

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

- A limit on the duration of all TIF districts.

TAX BASE

A stable and growing tax base is essential to ensure sufficient funding to school districts to support a world class education for all students. We oppose a constitutional amendment that would limit taxes, spending, or local control impacting education. We support state policies to:

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

BOND ISSUES

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

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

UNFUNDED MANDATES

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

SPECIAL EDUCATION

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

- Ensure predictable and timely state funding that is reflective of the actual cost and needs of these students, including educational programming and healthcare.
- Support federal funding that covers 40% of the cost of educating students receiving special education services through the Individuals with Disabilities Education Act (IDEA).
- Modernize and fully fund IDEA by emphasizing improved outcomes for students with disabilities.

8. We believe that every student deserves to learn, and every staff member deserves to work, in a safe and secure environment.

SCHOOL SAFETY

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

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