

Red Oak Community School District

2011 North 8th Street

Red Oak, Iowa 51566

712.623.6600

www.redoakschooldistrict.com

Regular Board of Directors Meeting

Meeting Location: Sue Wagaman Board Room
Red Oak CSD Administrative Center
The Technology Building, Red Oak High School Campus

Monday, November 24, 2014 – 5:30 pm

- Agenda -

- 1.0 Call to Order – Board of Directors President Lee Fellers
- 2.0 Roll Call – Board of Directors Secretary Shirley Maxwell
- 3.0 Approval of the Agenda – President Lee Fellers
- 4.0 Communications
- 5.0 Consent Agenda |
 - 5.1 Review and Approval of Minutes from November 10, 2014 2-4
 - 5.2 Review and Approval of Monthly Business Reports 5-33
 - 5.3 Approval of Education Services Agreements with the Woodward Granger Community School District and with the Glenwood Community School District 34-35
- 6.0 General Business for the Board of Directors
 - 6.1 Old Business – none
 - 6.2 New Business
 - 6.2.1 Annual School Budget and Finance Work Session provided by the Iowa Association of School Boards, Co-Directors for Financial Support Patti Schroeder and Gary Sinclair 36
 - 6.2.2 Financing Facilities Improvements with Current Funding Projections – Options for Consideration as Presented by Advisor Matthew Gillaspie, Piper Jaffray Services 37-55
 - 6.2.3 Board of Directors Consideration and Probable Action to Implement Certain Aspects of the Facilities Improvement Plan – Tiger Vision 56

Red Oak Community School District Board of Directors Meeting
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6.2.4 Review and Consideration for Adoption of Modified Allowable Growth Request for
Budget Authority Affecting English Language Learners 57-59

6.2.5 Review and Annual Consideration of Board Policy Code No. 407.6, Licensed
Employee Early Retirement 60-65

7.0 Reports 66-70

7.1 Administrative Reports

7.1.1 Status of Red Oak Middle School Repairs from the Water Damage of Labor Day
Weekend, 2014

7.1.2 Department Reports

7.2 Future Conferences, Workshops, Seminars

7.3 Other Announcements

8.0 Next Regular Board of Directors Meeting: Monday, December 15, 2014 – 6:00 pm
Sue Wagaman Board Room
Red Oak CSD Administrative Center

*** Special Note: The Directors will discuss a possible date for a special meeting in
December to discuss personnel assignments.

9.0 Adjournment

Item 5.0 Consent Agenda

BACKGROUND INFORMATION: The following items are presented for approval in one formal motion. Should any director have a question or would like for an item to be placed on the regular discussion agenda, please notify Board Secretary Shirley Maxwell in advance of the meeting.

Enclosed are reference pages for:

5.1 Review and Approval of the Minutes from November 10, 2014

The minutes are enclosed for your review. Unless there are suggested changes, they are submitted for approval by Board Secretary Shirley Maxwell.

5.2 Review and Approval of the Monthly Business Reports

Payment vouchers are enclosed for review and approval. Last minute bills could be found at the table. Accounting Clerk Jeanice Lester (lesterj@roschools.com) or Business Manager Shirley Maxwell (maxwells@roschools.com) are available to answer any questions concerning the expenditures in advance of this meeting. Please call ahead of the regular meeting if you need more information.

5.3 Approval of Education Services Agreements with the Woodward Granger Community School District and with the Glenwood Community School District

Enclosed are two education service agreements for review and approval. One involves a student open enrolled out to Glenwood CSD receiving special education services and the second involves a student whose home residence is Red Oak CSD but is attending a youth academy in the Woodward-Granger CSD. Both should be approved tonight.

SUGGESTED BOARD ACTION: It is recommended the board of directors approve the following consent agenda items:

- Minutes from November 10, 2014
- Monthly business reports as presented
- Education service agreements with the Woodward Granger Community School District and with the Glenwood Community School District

Red Oak Community School District
Meeting of the Board of Directors
Meeting Location: Sue Wagaman Board Room, Red Oak CSD Administrative Center
Red Oak Technology Center, Red Oak High School Campus
November 10, 2014

This regular meeting of the Board of Directors of the Red Oak Community School district was called to order by President Lee Fellers at 6:00 p.m.

Present:

Directors: Lee Fellers, Bill Drey, Warren Hayes, Kathy Walker
Terry Schmidt, Superintendent, Shirley Maxwell, Board Secretary, and
Karla Wood, Assistant Board Secretary
Absent: Paul Griffen

Approval of Agenda

Motion by Director Drey, second by Director Hayes to approve the agenda as presented with the order of agenda items at the discretion of the board president. Motion carried unanimously.

Good News

Congratulations to: The varsity volleyball team and coaches for another trip to the state tournament in Cedar Rapids; the cross country team and coaches for their efforts and success at the State Cross Country Meet in Fort Dodge on November 1; and the fall play cast, crew and directors for their successful performances of the play "What a Life" by Clifford Goldsmith.

The Veteran's Day Program will be held on Tuesday, November 11, 2014, in the high school gym. The Middle School and High School combined bands and choirs will perform.

Affirmations and Commendations

The Directors recognized Senator-Elect Joni Ernst by formal resolution for her election to the United States Senate.

Consent Agenda

Motion by Director Drey, second by Director Walker to approve the consent agenda as presented. Motion carried unanimously.

- Review and approval of Minutes from October 29 and November 3, 2014
- Review and approval of Monthly business reports as presented
- Review and approval of an Education Service Agreement with Sioux City Community School District
- Review and approval of resignations from Monica Murcek, Maintenance and Darrell Berry, MS Volleyball Coach

Review and Discussion of Repairs at the Red Oak Middle School

Steve Tobin, Project Manager with Estes Construction joined the meeting remotely at 6:15 p.m. and gave the Directors an update and review of the findings from the State Fire Marshall's visit last week.

Motion by Director Drey, second by Director Hayes to move ahead with the planned repairs at the Red Oak Middle School with any unforeseen repairs needing prior approval. Motion carried unanimously.

11.10.14 Board Minutes Continued

Tiger Vision Work Session Follow-up and Consideration of Next Steps

The Directors discussed the various methods to support facilities improvements in the Red Oak School District. Matt Gillaspie, of Piper Jaffray, will be available at the budget workshop being held on November 24 to clarify how projected enrollments will affect the money available for facilities improvement. No formal action was taken at this time by the Directors.

Consideration of Red Oak High School Art Department Request for Purchase of Three Dimensional Printers

Motion by Director Drey, second by Director Walker to approve the purchase of two 3-D Printers and materials from Print-r-Bot Metal and PLA Filament at a total cost of \$1647.85. Motion carried unanimously.

District Technology Committee Report

District Technology Director, Bob Deter has worked with the Inman Primary Technology Committee to acquire student devices.

Mr. Deter updated the Directors on the one-to-one initiative at the High School and Middle School as the current three year cycle will end this year.

Problem Solving with Possible District Policy Language Affecting Head Lice Management at District Schools

Inman Primary School Principal, Gayle Allensworth and School R.N. Heather Hall presented concerns from parents and staff regarding the issue of head lice at IPS. The sub-committee on policy, Directors Walker and Hayes, will work with Mrs. Allensworth, Mrs. Hall and others who would like to see change in the district policy on head lice.

District Developed Special Education Service Delivery Plan

Mrs. Allensworth shared with the Directors the Red Oak School District Special Education Service Delivery Plan that has been submitted to the state for review and approval.

The District Annual Progress Report Update and Other Curriculum Improvement Initiatives

Red Oak School District Curriculum Director Barb Sims presented to the Directors the Annual Progress Report illustrating the academic progress by Red Oak students.

Mrs. Sims provided a report on the efforts of the District Math Review and Study Team. The team is working with AEA Math Consultant Tera Schechinger to help identify needs of professional staff teaching math and implement an improvement plan.

The Clarity Project Team will identify the needs of professional staff for technology integration and ongoing measurement of effectiveness for students in grades three through twelve.

Closed Session

Motion by Director Drey, second by Director Walker to move into closed session at 6:30 p.m. per Iowa Code Section 21.5(1)(e) of the Open Meetings Law to discuss whether to conduct a hearing to determine whether to suspend or expel a student and per Iowa Code Section 21.5(1)(a) of the Open Meetings Law to review or discuss records which are required or authorized to be kept confidential. Motion carried unanimously.

The Directors came out of closed session at 7:02 p.m.

Motion by Director Drey, second by Director Walker to affirm the disciplinary action plan as presented by administrators. Motion carried unanimously.

11.10.14 Board Minutes Continued

Personnel Considerations

Motion by Director Drey, second by Director Walker to approve Brian Mensen as grade eight girls' basketball coach for the 2014-2015 season. Motion carried unanimously.

Motion by Director Drey, second by Director Hayes to approve Barb Lombard as 2014-2015 basketball cheerleading coach. Motion carried unanimously.

Motion by Director Drey, second by Director Hayes to approve high school girls' basketball volunteer coach Chris Gilbert. Motion carried unanimously.

School Budget Review Committee Application and Request for Approval

Motion by Director Hayes, second by Director Drey to approve the SBRC application for increasing enrollment, open enrollment out and LEP instruction beyond five years in the amount of \$81,336. Motion carried unanimously.

Review and Consideration of Bids for District Snow Removal and De-icing

Motion by Director Hayes, second by Director Walker to approve the bids by Orme Outdoor for Inman Primary snow removal and de-icing and The Green Tree Co. for all other locations in the Red Oak CSD other than Inman Primary for snow removal and de-icing. Motion carried unanimously.

Administrative Reports

Mrs. Allensworth presented a reported on progress monitoring results in the areas of math and reading at Inman Primary School.

Future Conferences, Workshops, Seminars

The Iowa Association of School Boards annual convention will be held Thursday, November 20, 2014 in Des Moines.

The annual school finance workshop for the Red Oak Board of Directors will be conducted on Monday, November 24, 2014 at 5:30. Facilitators for the meeting will be Gary Sinclair and Patty Schroeder of the Iowa Association of School Boards.

Adjournment

Motion by Director Walker, second by Director Drey to adjourn the meeting at 9:12 p.m. Motion carried unanimously. The next regular meeting will be held on Monday, November 24, 2014, with the finance workshop to begin at 5:30. p.m. in the Sue Wagaman Board Room, Administrative Center in the Technology Building.

Lee Fellers, President

Karla Wood, Assistant Board Secretary

RED OAK COMMUNITY SCHOOLS

OCTOBER 2014 RECONCILIATION SHEET

PHYSICAL PLANT
AND EQUIPMENT

	GENERAL FUND	MANAGEMENT	LEVY	DEBT SERVICE	CAPITAL PROJECTS
Beg. Balance 10-01-2014	\$3,061,075.46	\$1,398,970.10	\$64,630.88	\$103,121.64	\$2,467,299.47
Revenue	\$1,885,070.97	\$305,220.25	\$139,692.58	\$232,757.94	\$82,703.51
Expenditure	\$1,035,962.77	\$15,809.24	\$64,137.54	\$0.00	\$0.00
Balance 10-31-2014	\$3,910,183.66	\$1,688,381.11	\$140,185.92	\$335,879.58	\$2,550,002.98
Balance 10-31-2013	\$3,921,109.09	\$1,143,133.73	\$363,078.79	\$0.00	\$2,054,045.70

Checking Account .20%	Checking Account	\$8,856,160.80
	Outstanding Checks	\$231,527.55
		\$8,624,633.25

ACTIVITY FUND

NUTRITION FUND

Beg. Balance 10-01-2014	\$226,403.91	\$170,729.77
Revenue	\$47,471.22	\$20,742.29
Expenditure	\$59,009.32	\$28,196.34
Balance 10-31-2014	\$214,865.81	\$163,275.72
Balance 10-31-2013	\$224,650.08	\$151,802.12

Checking Account .01%	\$249,879.14	\$206,991.36
ISJIT		\$808.56
Outstanding cks	\$35,013.33	\$44,524.20
Book Balance	\$214,865.81	\$163,275.72

LOCAL OPTION SALES TAX---- ONE CENT SALES TAX--SILO TAX

	2011-12		2012-13		2013-2014		2014-2015
Beginning Balance (July 1)	\$1,383,501	Beginning Balance (July 1)	\$1,576,925	Beg Balance (July 1)	\$2,114,616	Beg Balance (July 1)	\$2,575,056
Add: Revenue		Add: Revenue		Add: Revenue		Add: Revenue	
1. 1¢ Sales Tax	\$688,246	1. 1¢ Sales Tax	\$722,276	1. 1¢ Sales Tax	\$670,210	1. 1¢ Sales Tax	\$164,456
2. Interest	\$2,199	2. Interest	\$528	2. Interest	\$2,657	2. Interest	\$1,544
				3. Accrued tax			
Subtotal	\$690,445	Subtotal	\$951,947	Subtotal	\$672,867	Subtotal	\$2,741,056
	\$2,073,946		\$2,528,872		\$2,787,483		
LESS: Expenditures		LESS: Expenditures		LESS: Expenditures		LESS: Expenditures	
1. Computer network system	\$134,002	1. Install projector outlets	\$3,616	1. Computer Lease pymt 2	\$185,722 x	1. Computer Lease pymt 3	\$185,722
2. LCD TV	\$1,314	2. Computer Lease pymt #1	\$185,722	2. School Dude- 5 month tech policy/training	\$1,074 x	2. Trebon/Sophos pym2 of 3	\$5,332
3. Virtualization Projector	\$4,913	3. Epson Projectors	\$72,000	3. Surface Pro 2/monitor	\$1,348 x		
4. Debt Payment	\$336,035	4. 16 Bay Chargers (2)	\$4,272	4. 1st pymt Door Security	\$88,000 x		
		5. Cell Batteries (32)	\$4,191	5. 2nd payment Door Security	\$24,000 x		
Subtotal	\$476,264	6. 90W Slim Adapters	\$5,791	5. Bond Payment	\$302,039		
		7. USB` Wired Numeric Keypad (100)	\$1,699				
Final Cash Balance 2011-2012	\$1,597,683	8. Debt Payment	\$313,407			Subtotal	\$191,054
Intergov't Accounts Receivable	\$229,143	9. 9 projectors-GOV Connections	\$15,172 x	Subtotal	\$602,183	TOTAL	\$2,550,002
Final Fund Balance	\$1,826,826	10. Fujitsu T732 Lifebook	\$105,801	TOTAL	\$2,185,300		
Auditor Adj	\$20,749	11. Piper Jaffery bond paymt	\$1,000	Intergov't Act Receivable	\$389,756		
	\$1,576,934	Subtotal	\$712,671	Final Fund Balance	\$2,575,056		
		Cash Balance	\$1,817,201				
		credit for lap top bag repair	(\$10)				
		Final Cash Balance	\$1,817,211				
		Intergov't Act receivable	\$298,405				
		Final Fund Balance	\$2,115,616				
		aud adj. move Piper Jaffery pymt to g.f.	\$1,000 x				
			\$2,114,616				

PHYSICAL PLANT AND EQUIPMENT LEVY

<u>2012-2013</u>		<u>2013-2014</u>		<u>2014-2015</u>	
Beginning Balance (July 1)	\$1,031,343.65	Beginning Balance (July 1)	\$518,942.27	Beginning Balance (July 1)	\$170,728.56
Add: Revenue		Add: Revenue		Add: Revenue	
Property Taxes	\$101,948.72	Property Taxes	\$105,580.24	Property Taxes	\$54,203.38
Voted PPEL	\$67,270.19	Voled PPEL	\$72,915.80	Voted PPEL	\$11,457.87
Voted PPEL Surtax	\$374,264.11	Voted PPEL Surtax	\$447,670.32	Voted PPEL Surtax	
Utility Replacement Tax	\$4,608.40	Utility Replacement Tax	\$4,542.71	Utility Replacement Tax	\$56.91
Utility Replacement Tax	\$3,040.34	Utility Replacement Tax	\$3,137.61	Utility Replacement Tax (LOST)	\$0.00
Mobile Home Tax	\$55.63	Mobile Home Tax	\$59.45	Mobile Home Tax	\$19.30
Voted PPEL Mobile Home	\$36.70	Voted PPEL Mobile Home	\$45.18	Voted PPEL Mobile Home	\$2.78
Interest	\$240.73	Military Credit	\$75.69	Military Credit	\$0.00
Donations		Interest	\$113.37	Interest	\$25.59
Tiger Decal		Donations		Donations	
Cage Project	\$27,223.17	Tiger Decal		Tiger Decal	
Webster Playground	\$11.25	Cage Project	\$8,455.00	Cage Project	
EMC Insurance	\$30,654.05	Webster Playground		Webster Playground	
		EMC Insurance	\$38,353.00	EMC Insurance	
		Refund of Prior Year Expenditure	\$1,211.94	MS Water Damage Payments	\$95,533.23
				Refund of Prior Year Expenditure	
Subtotal	\$609,353.29	Subtotal	\$682,160.31	Subtotal	\$161,299.14
TOTAL AVAILABLE FUNDS	\$1,640,696.94	TOTAL AVAILABLE FUNDS	\$1,201,102.58	TOTAL AVAILABLE FUND	\$332,027.70
LESS: Expenditures		LESS: Expenditures		LESS: Expenditures	
1. Sidewalk Construction	\$16,834.00	39. Wenger Corporation	\$3,329.00	39. (3) digital pianos with carts	\$16,767.00
2. Bus Lease Payment	\$82,301.99	Group of student chairs		1. Bus Lease Payment Pd in full	\$160,468.21
3. Window Air Conditioners (6)	\$3,534.94	40. Prison Industries (tables/chairs)	\$5,183.00	2. Andrew Truckpointing MS	\$16,000.00
4. Pottery Wheel	\$1,197.00	41. Prison Industries (cabinets)	\$992.00	3. Barnes Painting-Bleachers	\$15,075.00
5. Architect Fees (Ag Room)	\$2,898.91	42. CORE-ECS Access Point	\$920.00	4. Farmers Merc. -Doors Athletic fld	\$2,280.02
6. MS Truckpointing	\$20,935.00	43. CORE-IPS WAS BB Wireless	\$5,746.25	5. Sellers Constru. Ticket booth	\$1,900.00
7. John Deere Gator	\$4,950.00	44. Estes Construction	\$19,000.00	6. GovConnection-Elmo TT-12 (13)	\$7,150.00
8. Heat Exchanger	\$19,672.00	45. Debt Payment	\$71,393.00	7. Pllbrico-New Compressor (IPS)	\$16,875.00
9. New Compressor	\$12,232.05	46. Core-ECS Computer equipment	\$8,036.00	8. GovConnection-Elmo TT-12 (8)	\$4,400.00
10. MS Roof	\$67,727.00	47. Sophos Web Appliance-	\$5,369.67	9. A1Security Cameras/network/ 3 cam.	\$1,938.00
11. Water Cooler	\$966.96	48. Facility Assessment	\$10,000.00	10. Omaha Door/Window MS	\$2,498.05
12. New Steam Coll	\$2,216.05	49. Technology equipment	\$6,750.00	11Percussion Source-Frame-Drums	\$3,672.63
13. Oakview DCK, LLC-Ag Roor	\$47,850.55	50. Technology equipment	\$5,950.00	12. USI Inc. Laminator	\$1,588.00
14. ID Bar Code/Punch Readers	\$5,200.00	51. Carpet Extractor	\$2,641.00	13. Complete Air Care-Unit (HS)	\$4,600.00
15. IPS Hot Water Boiler	\$5,374.03	52. MS Cameras	\$2,083.62	14. Omaha Door/Window HS	\$4,989.76
16. Phase II Cage Project		53. Storage Server	\$1,242.50	15. 5 Fujitsu T732 Lifebooks	\$5,668.45
17. Architect Fee-Ag Room	\$891.42	54. DVR Licensing	\$1,360.62	16. Bikerack for Trail	\$250.00
18. Oakview DCK, LLC - Ag Roor	\$63,641.45	55. Technology Equipment ODI	\$5,950.00	17. Tenor Sax	\$3,436.00
1. Server with hard drives (Bankcard)	\$2,936.00	56. Rider Sorubber	\$9,428.23	18. Yamaha Drums/Snares	\$4,911.36
20. Installation of cameras (HS)	\$4,969.88	57. Storage Server	\$1,242.50	19. Yamaha MQT	\$1,377.30
21. Camera ACD Server for Wel	\$2,450.00	58. DVR Licensing	\$1,360.63	20. Air conditioners (2)	\$2,143.50
22. Debt Payment	\$368,065.00	59. PowerEdge R320	\$1,323.89	21. Piccolo, Sax, French Horn	\$5,071.00
23. Cage Project	\$31,785.10	60. Technology Equipment ODI	\$5,950.00	22. Buffalo Tara Station 3400 Server	\$580.54
24. Tech Ctr/Renovation/Lock/Li	\$2,089.00	61. Technology Equipment ODI	\$1,100.00	23. Security Cameras (4)	\$1,916.00
25. Telephone Connections/Camera Cabeling	\$9,652.51	Subtotal	\$1,124,047.95	24. Agent FEE	\$250.00
26. JFSCO Engineering	\$10,622.00	27. Precision Concrete-Final Py	\$10,686.90	25. Debt Payment	\$376,682.50
27. Alley,Poyner,macchietto Arci	\$630.00	Intergovernmental Receivables	\$518,942.27	26. Oboe	\$2,617.00
29. Telephone Connections-Tech Center	\$27,169.32	28. 2 pln entry ethernet terminals	\$293.28	27. 2 pln entry ethernet terminals	\$1,590.00
30. Provantage-Nework IP Carr	\$3,269.96	29. New lights/poles at bus barn	\$2,082.74	28. 3 busses with trade ins	\$180,583.00
31. Replace Water Heater	\$1,627.89	30. (6) Surface 2 compler with cover@ \$500	\$3,000.00	29. New lights/poles at bus barn	\$2,082.74
32. Cage Projects Tables/Seats	\$7,157.00	31. Cage Project Lighting	\$13,850.00	30. (6) Surface 2 compler with cover@ \$500	\$3,000.00
33. Boiler Replacement-Tech Ce	\$46,832.00	32. Epson 3500 Lumen Projector	\$1,189.00	31. Cage Project Lighting	\$13,850.00
34. A/C unit server room at Tech	\$6,982.00	33. Lanier LP 137 Color Laser Printer	\$1,749.00	32. Epson 3500 Lumen Projector	\$1,189.00
35. Final Pymt FFA room Tech C	\$5,868.00	34. YOGA 2 Pro with 2nd AC adapter	\$1,288.98	33. Lanier LP 137 Color Laser Printer	\$1,749.00
36. CORE-ECS Wireless Projec	\$7,573.64	35. HS Kltchen Terminal-Computer	\$1,738.00	34. YOGA 2 Pro with 2nd AC adapter	\$1,288.98
37. Telephone Connections MS cabeling	\$4,992.85	36. Surface Pro 128 GB & Cover	\$649.00	35. HS Kltchen Terminal-Computer	\$1,738.00
38. Pllbrico Maintenance Agreeer	\$2,050.00	37. BLDD Archetects	\$42,152.39	36. Surface Pro 128 GB & Cover	\$649.00
		38. Piper Jaffrey-legal fee	\$1,000.00	37. BLDD Archetects	\$42,152.39
				38. Piper Jaffrey-legal fee	\$1,000.00
				Subtotal	\$191,841.78
				Cash Balance Total	\$140,185.92

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Checking Account ID 1	Fund Number 10	OPERATING FUND
ACORN CLOTHING CO	2014-144	289.97
10 0010 1000 100 8203 612	New Fall apparel merchandise to sell	289.97
Vendor Name ACORN CLOTHING CO		<u>289.97</u>
ALLISON, SHARON	11112014	31.26
10 0010 1200 219 0000 612	REIMBURSEMENT	31.26
Vendor Name ALLISON, SHARON		<u>31.26</u>
AMERICAN ALARMS	23216	923.75
10 2020 2600 000 8214 618	FIRE ALARM SERVICE	923.75
AMERICAN ALARMS	23283	1,774.72
10 2020 2600 000 8214 430	FIRE ALARM WORK	1,774.72
Vendor Name AMERICAN ALARMS		<u>2,698.47</u>
AQS ENVIRONMENTAL	A14-1340	200.00
10 2020 2600 000 8214 618	ASBESTOS TESTING MS	200.00
Vendor Name AQS ENVIRONMENTAL		<u>200.00</u>
ART SELLERS - SELLERS PEST CONTROL 21174		130.00
10 0010 2600 000 0000 425	DISTRICT WIDE PEST CONTROL	130.00
Vendor Name ART SELLERS - SELLERS PEST CONTROL		<u>130.00</u>
BATTEN SANITATION SERVICE	10312014	3,161.00
10 0010 2600 000 0000 421	DISTRICT GARBAGE PICK UP	3,161.00
Vendor Name BATTEN SANITATION SERVICE		<u>3,161.00</u>
BATTERIES PLUS	078-256449	120.00
10 0010 2600 000 0000 618	Batteries	120.00
Vendor Name BATTERIES PLUS		<u>120.00</u>
BERGLUND, STEPHANIE	11122014	514.00
10 0010 1000 100 3342 612	REIMBURSEMENT	514.00
Vendor Name BERGLUND, STEPHANIE		<u>514.00</u>
BP BUSINESS SOLUTIONS	10312014	286.94
10 0020 2700 000 0000 626	GAS CHARGES	286.94
Vendor Name BP BUSINESS SOLUTIONS		<u>286.94</u>
CAPITAL SANITARY SUPPLY CO.	0007276	424.50
10 0010 2600 000 0000 618	Pallet of De-Icer	424.50
CAPITAL SANITARY SUPPLY CO.	0007457	861.34
10 0010 2600 000 0000 618	3M easy trap duster	57.75
10 0010 2600 000 0000 618	SUPPLIES	51.19
10 0010 2600 000 0000 618	FOAM SOAP	752.40
Vendor Name CAPITAL SANITARY SUPPLY CO.		<u>1,285.84</u>
CDW GOVERNMENT, INC.	PC19755	39.00
10 2020 1000 100 0000 612	MICROSOFT VGA ADAPTER WIN8 8PRO	39.00
CDW GOVERNMENT, INC.	PL98102	20.32
10 3230 1920 100 8323 618	CABLES	20.32

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
CDW GOVERNMENT, INC.	PN49078	353.31	
10 3230 1920 100 8323 618	wireless speakers for media center		353.31
Vendor Name	CDW GOVERNMENT, INC.		<u>412.63</u>
CHEMSEARCH	1700280	656.25	
10 0010 2600 000 0000 430	WATER TREATMENT PROGRAM		656.25
Vendor Name	CHEMSEARCH		<u>656.25</u>
CITY OF RED OAK	10312014	1,281.51	
10 0010 2600 000 0000 411	DISTRICT WATER CHARGES		1,281.51
Vendor Name	CITY OF RED OAK		<u>1,281.51</u>
CLARITUS	IN200292	159.14	
10 0010 2410 000 0000 531	POSTAGE MACHINE INK CARTRIDGE		159.14
Vendor Name	CLARITUS		<u>159.14</u>
COCA-COLA BTLG OF MID-AMERICA	2065240501	376.80	
10 1901 3200 000 8901 618	MACHINE FILL		376.80
Vendor Name	COCA-COLA BTLG OF MID-AMERICA		<u>376.80</u>
CONTROL MASTERS	392947	1,462.62	
10 0010 2600 000 0000 430	Provide and install 4 new thermostats pr		1,462.62
CONTROL MASTERS	393092	115.25	
10 0010 2600 000 0000 618	Printer Ribbon		115.25
Vendor Name	CONTROL MASTERS		<u>1,577.87</u>
COUNCIL BLUFFS COMM SCHOOLS	11102014	13,606.80	
10 0010 1200 217 3303 561	SP ED CHARGES		13,606.80
COUNCIL BLUFFS COMM SCHOOLS	11172014	15,306.86	
10 0010 1200 217 3303 561	SP ED CHARGES		15,306.86
Vendor Name	COUNCIL BLUFFS COMM SCHOOLS		<u>28,913.66</u>
COUNSEL OFFICE & DOCUMENTS	IN24188	74.00	
10 1901 1000 100 0000 359	Lease Contract # 6492-01; copier in Teac		74.00
COUNSEL OFFICE & DOCUMENTS	IN31316	192.67	
10 3230 1000 100 0000 359	meter reading-office		192.67
COUNSEL OFFICE & DOCUMENTS	IN31317	45.00	
10 2020 1000 100 0000 359	LEASE CONTRACT # CT10405-01 FOR THE MIDD		45.00
COUNSEL OFFICE & DOCUMENTS	IN31671	34.00	
10 0010 2600 000 0000 618	BANCROFT COPIER		34.00
COUNSEL OFFICE & DOCUMENTS	IN31777	207.00	
10 0010 2520 000 0000 618	COPIER CHARGES		207.00
COUNSEL OFFICE & DOCUMENTS	IN31778	112.41	
10 3230 1000 100 0000 359	meter readings		112.41
COUNSEL OFFICE & DOCUMENTS	IN31779	8.02	
10 3230 1000 100 0000 359	meter readings		8.02
COUNSEL OFFICE & DOCUMENTS	IN31780	85.50	
10 2020 1000 100 0000 359	LEASE CONTRACT #5362-01 FOR THE MIDDLE S		85.50
COUNSEL OFFICE & DOCUMENTS	IN31781	85.50	

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 1902 1000 100 0000 359	COPIER CHARGES	85.50
COUNSEL OFFICE & DOCUMENTS	IN31782	187.20
10 1902 1000 100 0000 359	COPIER CHARGES	187.20
COUNSEL OFFICE & DOCUMENTS	IN33018	34.00
10 0010 2520 000 0000 618	WEBSTER COPIER	34.00
COUNSEL OFFICE & DOCUMENTS	IN33020	74.00
10 1901 1000 100 0000 359	Lease Contract # 6492-01; copier in Teac	74.00
COUNSEL OFFICE & DOCUMENTS	IN33227	285.80
10 0010 2520 000 0000 618	TONER	285.80
Vendor Name COUNSEL OFFICE & DOCUMENTS		<u>1,425.10</u>
CULLIGAN WATER CONDITIONING	10292014	367.50
10 0010 2600 000 0000 618	SALT	367.50
Vendor Name CULLIGAN WATER CONDITIONING		<u>367.50</u>
DECKER EQUIPMENT	90772A	54.35
10 0010 2600 000 0000 618	Chair Covers for IPS	14.40
10 0010 2600 000 0000 618	Chiar Covers for IPS	27.00
10 0010 2600 000 0000 618	Shipping	12.95
Vendor Name DECKER EQUIPMENT		<u>54.35</u>
DHS CASHIER 1ST FLOOR	10093659	(559.82)
10 0010 4634 219 4634	AUGUST PROVIDER'S SHARE	(559.82)
DHS CASHIER 1ST FLOOR	10094197	(1,432.01)
10 0010 4634 219 4634	SEPTEMBER PROVIDER'S SHARE	(1,432.01)
DHS CASHIER 1ST FLOOR	10094756	7,968.37
10 0010 4634 219 4634	OCTOBER PROVIDER'S SHARE	7,968.37
Vendor Name DHS CASHIER 1ST FLOOR		<u>5,976.54</u>
DICKEL DUIT OUTDOOR POWER, INC.	6701	9.50
10 0010 2600 000 0000 618	OIL	9.50
DICKEL DUIT OUTDOOR POWER, INC.	6797	282.75
10 0010 2600 000 0000 430	GATOR REPAIR	282.75
Vendor Name DICKEL DUIT OUTDOOR POWER, INC.		<u>292.25</u>
DOLCH, REBECCA	11072014	28.16
10 0010 2213 100 3376 580	TRAVEL REIMBURSEMENT	28.16
DOLCH, REBECCA	11112014	242.45
10 1901 1000 100 8001 612	REIMBURSEMENT	242.45
Vendor Name DOLCH, REBECCA		<u>270.61</u>
DOLLAR GENERAL	1000352614	10.00
10 0010 2600 000 0000 618	Paper Towels for Teacher Lounge at Webst	10.00
DOLLAR GENERAL	1000353448	16.50
10 0010 2600 000 0000 618	Bleach	9.00
10 0010 2600 000 0000 618	Dawn Dish Soap	7.50
DOLLAR GENERAL	1000356977	128.05
10 0010 2600 000 0000 618	CLEANING SUPPLIES	128.05
Vendor Name DOLLAR GENERAL		<u>154.55</u>
EAST MILLS COMMUNITY SCHOOLS	10232014	13,772.25
10 0010 1000 100 0000 567	OPEN ENROLLMENT 1ST QTR	13,772.25

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name	EAST MILLS COMMUNITY SCHOOLS	13,772.25
EASTERN NE. HUMAN SERVICES AGC	12435	3,344.00
10 0010 1200 217 3303 569	SP ED CHARGES	3,344.00
Vendor Name	EASTERN NE. HUMAN SERVICES AGC	3,344.00
EGAN SUPPLY COMPANY	217623	1,735.56
10 0010 2600 000 0000 618	XL gloves	81.20
10 0010 2600 000 0000 618	M Gloves	41.45
10 0010 2600 000 0000 618	SHIPPING	11.50
10 0010 2600 000 0000 618	Chalkboard Cleaner	134.19
10 0010 2600 000 0000 618	Metal Cleaner	125.52
10 0010 2600 000 0000 618	TP	304.20
10 0010 2600 000 0000 618	Paper Towels	636.50
10 0010 2600 000 0000 618	Trash Bags	401.00
EGAN SUPPLY COMPANY	217979	549.39
10 0010 2600 000 0000 618	Back Pack Vacuum	305.00
10 0010 2600 000 0000 618	Game Cleaner #31 4 2 liter bottles	105.79
10 0010 2600 000 0000 618	Clear trash liners	138.60
EGAN SUPPLY COMPANY	219301	40.18
10 0010 2600 000 0000 618	Back Pack Vacuum Bags packs of 10	40.18
EGAN SUPPLY COMPANY	219627	919.50
10 0010 2600 000 0000 618	30x36 trash liners	138.60
10 0010 2600 000 0000 618	38x60 trash liners	200.50
10 0010 2600 000 0000 618	Gloves sz Medium	41.45
10 0010 2600 000 0000 618	FUEL SURCHARGE	4.00
10 0010 2600 000 0000 618	Paper Towels	254.60
10 0010 2600 000 0000 618	TP	147.63
10 0010 2600 000 0000 618	Metal Cleaner	132.72
EGAN SUPPLY COMPANY	219951	510.96
10 0010 2600 000 0000 618	Heavy duty Trash Liners	252.36
10 0010 2600 000 0000 618	Paper Towels	254.60
10 0010 2600 000 0000 618	SHIPPING	4.00
EGAN SUPPLY COMPANY	220143	305.00
10 0010 2600 000 0000 618	Mosquito Vacuum for Webster	305.00
EGAN SUPPLY COMPANY	220447	935.00
10 0010 2600 000 0000 618	Paper Towels	509.20
10 0010 2600 000 0000 618	TP	421.80
10 0010 2600 000 0000 618	SHIPPING	4.00
Vendor Name	EGAN SUPPLY COMPANY	4,995.59
ENGEL LAW OFFICE	10312014	2,542.50
10 0010 2310 000 0000 320	OCTOBER PROFESSIONAL SERVICES	2,542.50
Vendor Name	ENGEL LAW OFFICE	2,542.50
ESSEX COMMUNITY SCHOOL DIST.	10242014	6,121.00
10 0010 1000 100 0000 567	OPEN ENROLLMENT 1ST QTR	6,121.00
Vendor Name	ESSEX COMMUNITY SCHOOL DIST.	6,121.00
FAREWAY FOOD STORES	00034828	25.52
10 2020 1000 100 0000 612	FOOD SUPPLIES	25.52
FAREWAY FOOD STORES	00037497	24.86

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 2020 1300 340 0000 612	FOOD SUPPLIES	24.86
FAREWAY FOOD STORES	00064075	18.35
10 2020 1300 340 0000 612	FOOD SUPPLIES	18.35
FAREWAY FOOD STORES	00076639	51.02
10 0010 1200 219 0000 612	FOOD SUPPLIES	51.02
Vendor Name FAREWAY FOOD STORES		<u>119.75</u>
FARMERS MERCANTILE	0207201	23.54
10 0010 2600 000 0000 618	SUPPLIES	23.54
FARMERS MERCANTILE	10312014	7,857.05
10 0010 2650 000 0000 626	GAS	215.10
10 0010 2650 000 0000 626	GAS	29.93
10 0010 2650 000 0000 626	GAS	54.35
10 0020 2700 000 0000 626	GAS	776.32
10 0020 2700 000 0000 627	DIESEL	2,799.85
10 0010 2700 217 3303 626	#24	13.06
10 0010 2700 217 3303 626	#25	246.02
10 0010 2700 217 3303 626	#27	95.36
10 0010 2700 217 3303 626	#4	25.83
10 0010 2700 217 3303 626	#18	543.88
10 0010 2700 217 3303 626	#19	431.36
10 0010 2700 217 3303 626	#22	13.59
10 0010 2700 217 3303 627	#14	413.65
10 0020 2700 000 0000 628	PROPANE	1,739.36
10 0020 2700 000 0000 628	PROPANE TAX	459.39
Vendor Name FARMERS MERCANTILE		<u>7,880.59</u>
FINK, GARY	10312014	16.39
10 2020 2600 000 8214 580	TRAVEL REIMBURSEMENT	16.39
Vendor Name FINK, GARY		<u>16.39</u>
FIRST BANKCARD	11102014	791.65
10 0020 2700 000 0000 580	LODGING MEETING	791.65
FIRST BANKCARD	11102014-1	35.56
10 1901 1000 100 8001 612	Franklin Covey Original Dated Daily Plan	35.56
Vendor Name FIRST BANKCARD		<u>827.21</u>
FRANK RIEMAN MUSIC, INC.	189556	76.62
10 2020 2600 910 6220 430	REPAIR FLUTE SRL# 694432, RESOLDERED LOO	68.00
10 2020 2600 910 6220 430	REPAIR FLUTE SRL# 694432 PARTS.	8.62
FRANK RIEMAN MUSIC, INC.	2023219	63.50
10 2020 1000 110 0000 612	MALLETS, VIC FIRTH T1 GENERAL TIMP VIC F	32.00
10 2020 1000 110 0000 612	MALLETS - BALTRER 13B BLUE YARN HARD, BIR	31.50
Vendor Name FRANK RIEMAN MUSIC, INC.		<u>140.12</u>
FREDERICK, MICHAEL	381547	18.00
10 3230 2222 000 0000 643	Indie Writer : How to publish and market	18.00
Vendor Name FREDERICK, MICHAEL		<u>18.00</u>

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
FUNDERMANN, THEO	11102014	37.06	
10 0010 2213 100 3376 580	REIMBURSEMENT		37.06
Vendor Name FUNDERMANN, THEO			<u>37.06</u>
GREEN HILLS AEA	QT000181	120.00	
10 0010 1000 860 3117 320	"Prevent, Teach, Reinforce" class in Atl		120.00
Vendor Name GREEN HILLS AEA			<u>120.00</u>
GRISWOLD COMMUNITY SCHOOLS	10222014	4,590.75	
10 0010 1000 100 0000 567	OPEN ENROLLMENT 1ST QTR		4,590.75
Vendor Name GRISWOLD COMMUNITY SCHOOLS			<u>4,590.75</u>
GUERRA, CARLOS	11112014	32.00	
10 0020 2700 000 0000 580	REIMBURESMENT		32.00
Vendor Name GUERRA, CARLOS			<u>32.00</u>
GUERRA, LINDA	11172014	30.74	
10 3230 1200 410 1112 580	TRAVEL REIMBURSEMENT		30.74
Vendor Name GUERRA, LINDA			<u>30.74</u>
HALL, HEATHER	10312014	95.41	
10 0010 2134 000 0000 580	TRAVEL REIMBURSEMENT		95.41
Vendor Name HALL, HEATHER			<u>95.41</u>
HAMBRIGHT, BEV	11052014	39.73	
10 0010 2213 100 3376 580	REIMBURSEMENT		39.73
Vendor Name HAMBRIGHT, BEV			<u>39.73</u>
HAMPTON INN	1505191	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
HAMPTON INN	1505192	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
HAMPTON INN	1505193	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
HAMPTON INN	1505194	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
HAMPTON INN	1505195	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
HAMPTON INN	1505196	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
HAMPTON INN	1505197	416.64	
10 0010 2213 100 3376 580	LODGING WORKSHOP		416.64
Vendor Name HAMPTON INN			<u>2,916.48</u>
HAWKEYE FORD MERCURY, INC	49834	69.51	
10 0020 2700 000 0000 430	REPAIR #24		69.51
Vendor Name HAWKEYE FORD MERCURY, INC			<u>69.51</u>
HEARTLAND SCENIC STUDIO, INC.	35421	145.55	
10 0010 2600 000 0000 618	hp1 575 W-115X		103.25
10 0010 2600 000 0000 618	bt1 500w		42.30
Vendor Name HEARTLAND SCENIC STUDIO, INC.			<u>145.55</u>

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
HI-WAY 242 AUTO BODY	11062014	2,000.00	
10 0020 2700 000 0000 430	REPAIR #27		2,000.00
Vendor Name HI-WAY 242 AUTO BODY			<u>2,000.00</u>
HY VEE FOOD STORES	2137354169	1.97	
10 2020 1300 340 0000 612	FOOD SUPPLIES		1.97
HY VEE FOOD STORES	2137970174	17.81	
10 2020 1300 340 0000 612	FOOD SUPPLIES		17.81
HY VEE FOOD STORES	2138034167	145.74	
10 0010 2310 000 0000 611	SUPPLIES		145.74
HY VEE FOOD STORES	2138425048	23.62	
10 0010 2310 000 0000 611	SUPPLIES		23.62
HY VEE FOOD STORES	2138726073	40.98	
10 0010 2310 000 0000 611	SUPPLIES		40.98
HY VEE FOOD STORES	2138745549	76.53	
10 0010 1000 490 8028 612	SUPPLIES		76.53
HY VEE FOOD STORES	2138926332	7.17	
10 2020 1300 340 0000 612	SUPPLIES		7.17
Vendor Name HY VEE FOOD STORES			<u>313.82</u>
IA ASSOC OF SCH BUSINESS OFF	200000587	80.00	
10 0010 2510 000 0000 340	REG FEES		80.00
Vendor Name IA ASSOC OF SCH BUSINESS OFF			<u>80.00</u>
INTERSTATE ALL BATTERY CENTER	192489900712	40.97	
10 0010 2600 000 0000 618	SUPPLIES		40.97
Vendor Name INTERSTATE ALL BATTERY CENTER			<u>40.97</u>
IOWA ASSOC. OF SCHOOL BOARDS	327	144.00	
10 0010 2310 000 0000 320	BACKGROUND CHECKS		144.00
IOWA ASSOC. OF SCHOOL BOARDS	G2501-9702	1,195.00	
10 0010 2310 000 0000 320	REG FEES		920.00
10 0010 2510 000 0000 340	REG FEES		275.00
Vendor Name IOWA ASSOC. OF SCHOOL BOARDS			<u>1,339.00</u>
IOWA PRISON INDUSTRIES	934210	56.85	
10 0010 2600 000 0000 618	School Bus Magnetic Reflective Order # 03		56.85
Vendor Name IOWA PRISON INDUSTRIES			<u>56.85</u>
IOWA WESTERN COMMUNITY COLLEGE	1462583-5	1,896.30	
10 0010 1200 217 3303 612	SP ED SUPPLIES		676.30
10 0010 1200 217 3303 569	SP ED CHARGES		937.00
10 0010 1200 217 3303 569	SP ED CHARGES		283.00
Vendor Name IOWA WESTERN COMMUNITY COLLEGE			<u>1,896.30</u>
JAMES KOPER/PANCAKE MAN	11122014	607.50	
10 0010 1000 490 8028 618	END OF YEAR SUPPLIES		607.50
Vendor Name JAMES KOPER/PANCAKE MAN			<u>607.50</u>
JOHNSON AUTO PARTS	176336	4.28	
10 0020 2700 000 0000 618	LAMP		4.28
JOHNSON AUTO PARTS	176555	47.40	

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0010 2600 000 0000 618	Ventalation Belts	47.40
JOHNSON AUTO PARTS	177421	9.61
10 0020 2700 000 0000 618	SUPPLIES	9.61
JOHNSON AUTO PARTS	178172	27.62
10 0010 2600 000 0000 618	BELT	27.62
JOHNSON AUTO PARTS	178704	3.30
10 0010 2600 000 0000 618	SUPPLIES	3.30
Vendor Name JOHNSON AUTO PARTS		<u>92.21</u>
JOSEPHSON INSTITUTE/CHARACTER COUNTS NATIONAL OFFICE	INV0041616	92.95
10 1902 1000 100 8002 618	LESSON PLANS: GOOD IDEAS BOOK, K-12	39.99
10 1902 1000 100 8002 618	MORE GOOD IDEAS BOOK, K-5	16.99
10 1902 1000 100 8002 618	CHARACTER PLAYS & ACTIVITY BOOK, GRADES	11.99
10 1902 1000 100 8002 618	CHARACTER PLAYS & ACTIVITY BOOK, GRADES	11.99
10 1902 1000 100 8002 618	CHARACTER PLAYS & ACTIVITY BOOK, GRADES	11.99
Vendor Name JOSEPHSON INSTITUTE/CHARACTER COUNTS NATIONAL OFFICE		<u>92.95</u>
K MART	2119	13.99
10 0010 2134 000 0000 618	LOCK BOX	13.99
K MART	4906	305.80
10 1902 1000 100 8002 618	RECESS SUPPLIES	305.80
Vendor Name K MART		<u>319.79</u>
LAMB, ROXANNE	11072014	16.87
10 0010 2213 100 3376 580	REIMBURSEMENT	16.87
Vendor Name LAMB, ROXANNE		<u>16.87</u>
LIBRARY BOOKS EXPRESS	1262127	309.35
10 3230 2222 000 0000 643	BOOKS	309.35
Vendor Name LIBRARY BOOKS EXPRESS		<u>309.35</u>
LIFETOUCH PUBLISHING	10142014	855.00
10 1902 1920 100 1920 618	YEARBOOK DEPOSIT	855.00
Vendor Name LIFETOUCH PUBLISHING		<u>855.00</u>
LIL TIGERS PRESCHOOL	09302014	450.00
10 0010 1000 100 3311 569	SEPT EMPOWERMENT PYMT	450.00
LIL TIGERS PRESCHOOL	10312014	450.00
10 0010 1000 100 3311 569	OCT EMPOWERMENT PYMT	450.00
Vendor Name LIL TIGERS PRESCHOOL		<u>900.00</u>
LION PRODUCTS	8531	373.06
10 0010 2600 000 0000 618	SUPPLIES	373.06
Vendor Name LION PRODUCTS		<u>373.06</u>
MANGOLD, KELSEY	11032014	61.41
10 0010 2213 100 3376 580	REIMBURSEMENT	61.41
Vendor Name MANGOLD, KELSEY		<u>61.41</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
MARTIN BROS.	5391836	36.90
10 2020 2600 000 8214 618	SUPPLIES	36.90
MARTIN BROS.	5401878	86.86
10 2020 2600 000 8214 618	SUPPLIES	86.86
MARTIN BROS.	5421371	77.35
10 2020 2600 000 8214 618	SUPPLIES	77.35
Vendor Name MARTIN BROS.		<u>201.11</u>
MATHESON TRI-GAS	09907060	17.24
10 0010 2600 000 0000 618	FIELD GAS	17.24
MATHESON TRI-GAS	10136540	96.61
10 3230 1300 370 0000 612	WELDING SUPPLIES	96.61
Vendor Name MATHESON TRI-GAS		<u>113.85</u>
MEDIACOM	11012014	8,378.70
10 0010 2410 000 0000 532	DISTRIT WIDE TELEPHONE SERVICES 2014	8,378.70
Vendor Name MEDIACOM		<u>8,378.70</u>
MIDAMERICAN ENERGY	11142014	13,466.44
10 0020 .2600 000 0000 622	KWH 1	20.02
10 0020 2600 000 0000 622	KWH 1515	153.77
10 3230 2600 000 0000 622	KWH 94200	4,656.13
10 3900 2600 000 0000 621	THERMS 845	551.71
10 3900 2600 000 0000 622	KWH 32400	2,115.16
10 2020 2600 000 0000 622	KWH 6400	513.51
10 2020 2600 000 0000 622	KWH 1	11.30
10 1912 2600 000 0000 621	THERMS 804	523.18
10 1912 2600 000 0000 622	KWH 3553	288.47
10 1901 2600 000 0000 622	KWH 50700	3,098.14
10 1901 2600 000 0000 622	KWH 1	3.13
10 1902 2600 000 0000 622	KWH 15520	1,133.22
10 0030 2600 000 0000 621	THERMS 30	30.90
10 0030 2600 000 0000 622	KWH 1740	170.77
10 0020 2600 000 0000 621	THERMS 271	197.03
Vendor Name MIDAMERICAN ENERGY		<u>13,466.44</u>
MONTGOMERY CO. MEMORIAL HOSP.	10292014	30.00
10 0020 2700 000 0000 346	DRUG TESTING	30.00
Vendor Name MONTGOMERY CO. MEMORIAL HOSP.		<u>30.00</u>
MOORE, JEWELL	11182014	150.00
10 1901 1000 100 8001 612	REIMBURSEMENT	150.00
Vendor Name MOORE, JEWELL		<u>150.00</u>
NASCO	179213	166.48
10 0010 1200 219 0000 612	"MY STORY" SOCIAL SKILLS READERS AND GUI	68.81
10 0010 1200 219 0000 612	NASCO'S SILLY SENSORY SET	28.86
10 0010 1200 219 0000 612	"MY STORY" SOCIAL SKILLS READERS AND GUI	68.81
Vendor Name NASCO		<u>166.48</u>
NASSP	0101305136	156.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 3230 2410 000 0000 618	NHS pins	156.00
Vendor Name NASSP		<u>156.00</u>
NEBRASKA AIR FILTER, INC.	0310757-IN	146.00
10 0010 2600 000 0000 618	FILTERS	146.00
NEBRASKA AIR FILTER, INC.	0311068-IN	155.88
10 0010 2600 000 0000 618	FILTERS	155.88
Vendor Name NEBRASKA AIR FILTER, INC.		<u>301.88</u>
NIMCO, INC.	449683	135.09
10 1901 1000 100 0000 612	16335-R30: Self Stick "These Paws Don't	41.00
10 1901 1000 100 0000 612	NIM-ADIMN7069-DR30 The Deadly Truth Abou	57.95
10 1901 1000 100 0000 612	NIM-169-2LPR30; Poster Child	11.95
10 1901 1000 100 0000 612	NIM-169-1-LPR30; Sucked In	11.95
10 1901 1000 100 0000 612	shipping & Handling -10% of order	12.24
Vendor Name NIMCO, INC.		<u>135.09</u>
O'KEEFE ELEVATOR COMPANY	00414351	274.28
10 0010 2600 000 0000 430	ELEV. MAINT	274.28
Vendor Name O'KEEFE ELEVATOR COMPANY		<u>274.28</u>
OREILLY AUTO PARTS	0298-336085	14.99
10 0020 2700 000 0000 618	WASH BRUSH	14.99
OREILLY AUTO PARTS	0298-339179	18.67
10 0020 2700 000 0000 618	WINTER BLADES	18.67
OREILLY AUTO PARTS	0298-339759	16.15
10 0020 2700 000 0000 618	SUPPLIES	16.15
Vendor Name OREILLY AUTO PARTS		<u>49.81</u>
ORSCHELN	013599	99.99
10 0010 2600 000 0000 618	DRILL/DRIVER	99.99
Vendor Name ORSCHELN		<u>99.99</u>
PEAK INTERESTS	25249	40.98
10 0010 2110 490 8027 618	SUPPLIES	40.98
Vendor Name PEAK INTERESTS		<u>40.98</u>
PEASE, BRANDY	10312014	25.95
10 0010 1000 490 8028 612	REIMBURSEMENT	25.95
PEASE, BRANDY	11102014	56.93
10 0010 2213 100 3376 580	REIMBURSEMENT	56.93
Vendor Name PEASE, BRANDY		<u>82.88</u>
PEPPER & SON, INC.	11A26211	182.43
10 3230 1000 110 0000 612	The Star Spangled Banner, arr. Balmages	70.00
10 3230 1000 110 0000 612	Ghostbusters, arr. Baratta	50.00
10 3230 1000 110 0000 612	Christmas Carols - instrument booklets.	47.44
10 3230 1000 110 0000 612	SHIPPING	14.99
Vendor Name PEPPER & SON, INC.		<u>182.43</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
PERRIEN, NATE	10302014	103.47
10 0010 2213 100 3376 580	REIMBURSEMENT	103.47
Vendor Name PERRIEN, NATE		<u>103.47</u>
PLIBRICO COMPANY LLC	90514	2,092.21
10 0010 2600 000 0000 430	SERVICE AIR HANDLER TECH CENTER	2,092.21
PLIBRICO COMPANY LLC	90515	362.78
10 0010 2600 000 0000 430	REPLACE HOT WATER VALVE IPS	362.78
PLIBRICO COMPANY LLC	90609	3,249.45
10 0010 2600 000 0000 430	LOOP FLUSH TECH CENTER	3,249.45
PLIBRICO COMPANY LLC	90615	513.47
10 0010 2600 000 0000 430	REPAIR BOILER LEAK TECH CENTER	513.47
PLIBRICO COMPANY LLC	90616	350.25
10 0010 2600 000 0000 430	SERVICE BOILER WASHINGTON	350.25
Vendor Name PLIBRICO COMPANY LLC		<u>6,568.16</u>
PLUMB SUPPLY	3139110	34.92
10 0010 2600 000 0000 618	SUPPLIES	34.92
Vendor Name PLUMB SUPPLY		<u>34.92</u>
POSITIVE PROMOTIONS	05105539	45.85
10 1901 1000 100 0000 612	RS-880 "I'm A JEAN-ius" stickers	31.90
10 1901 1000 100 0000 612	shipping & handling	13.95
POSITIVE PROMOTIONS	05111702	93.85
10 1901 1000 100 0000 612	pencils for Character Counts	93.85
Vendor Name POSITIVE PROMOTIONS		<u>139.70</u>
PROMOTIONAL CONCEPTS	18648	150.33
10 0010 1000 100 8203 612	PENCILS	150.33
Vendor Name PROMOTIONAL CONCEPTS		<u>150.33</u>
R & R PLUMBING	8300	1,428.07
10 0010 2600 000 0000 430	WINTERIZE FIELDS/LOCKER ROOM/CONCESSIONS	1,428.07
Vendor Name R & R PLUMBING		<u>1,428.07</u>
R.L. CRAFT	13080	994.00
10 0010 2600 000 0000 430	ROOF REPAIR WEBSTER	994.00
R.L. CRAFT	13081	1,641.00
10 0010 2600 000 0000 430	ROOF REPAIR IPS	1,641.00
Vendor Name R.L. CRAFT		<u>2,635.00</u>
RAPID REFILL	2949	719.96
10 1901 2222 000 0000 618	Toner for Media/Computer Lab Ricoh OEM t	119.99
10 1901 2222 000 0000 618	Ricoh OEM Type 145 HY Y Cart	199.99
10 1901 2222 000 0000 618	Ricoh OEM Type 145 HY M Cart	199.99
10 1901 2222 000 0000 618	Ricoh OEM Type 145 HY C cart	199.99
RAPID REFILL	2950	145.99
10 3230 2222 000 0000 618	HP RRI CC364A #64A BK Cartridge	145.99
Vendor Name RAPID REFILL		<u>865.95</u>

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
REA, CHRISTY	10312014	4.64	
10 2020 2600 000 8214 580	REIMBURSEMENT		4.64
Vendor Name	REA, CHRISTY		<u>4.64</u>
REALLY GOOD STUFF	4799560	548.06	
10 1901 1000 100 8001 612	3rd Grade-110314 AEF- 3rd pencils		11.96
10 1901 1000 100 8001 612	B-day pencils 139162 AEF b-day		11.96
10 1901 1000 100 8001 612	Chapter Book 4-packs 158252AGG- primary		124.95
10 1901 1000 100 8001 612	Book Holders sets of 12 - 159490AGG 2-B		319.92
10 1901 1000 100 8001 612	"Oh the Places You Go" pencils- 701491AG		11.96
10 1901 1000 100 8001 612	shipping charges		67.31
Vendor Name	REALLY GOOD STUFF		<u>548.06</u>
RED OAK CHRYSLER PLYMOUTH	148539	28.95	
10 0020 2700 000 0000 430	OIL CHANGE #19		28.95
RED OAK CHRYSLER PLYMOUTH	148544	28.95	
10 0020 2700 000 0000 430	OIL CHANGE		28.95
RED OAK CHRYSLER PLYMOUTH	148567	75.15	
10 0020 2700 000 0000 430	OIL CHANGE/MISC #18		75.15
Vendor Name	RED OAK CHRYSLER PLYMOUTH		<u>133.05</u>
RED OAK COMMUNITY SCHOOL DIST	10222014	100.00	
10 0010 2510 000 0000 580	TRANSP CHARGES		100.00
RED OAK COMMUNITY SCHOOL DIST	10262014	274.00	
10 0010 2213 100 3376 580	TRANSP CHARGES		274.00
RED OAK COMMUNITY SCHOOL DIST	10282014-2	396.99	
10 3230 1300 310 0000 580	field trip charges		396.99
RED OAK COMMUNITY SCHOOL DIST	10312014-1	48.40	
10 3230 1300 310 0000 580	Ag Trip to Creston		48.40
RED OAK COMMUNITY SCHOOL DIST	11042014	318.67	
10 1901 1000 100 8001 612	TRANSPORATION CHARGES		318.67
RED OAK COMMUNITY SCHOOL DIST	11042014-1	92.09	
10 0010 1000 860 3117 580	TRANSPORATION CHARGES		92.09
RED OAK COMMUNITY SCHOOL DIST	11112014	91.39	
10 0010 1000 860 3117 580	TRANSPORTATION CHARGES		91.39
RED OAK COMMUNITY SCHOOL DIST	11112014-1	246.18	
10 1901 1000 100 8001 612	TRANSPORTATION CHARGES		246.18
RED OAK COMMUNITY SCHOOL DIST	11112014-2	29.20	
10 0010 1000 860 3117 580	TRANSPORTATION CHARGES		29.20
RED OAK COMMUNITY SCHOOL DIST	11122014	544.79	
10 1902 1000 100 8002 618	TRANSP CHARGES		544.79
Vendor Name	RED OAK COMMUNITY SCHOOL DIST		<u>2,141.71</u>
RED OAK DIESEL CLINIC INC.	4091517551	892.14	
10 0020 2700 000 0000 430	REPAIR #14		892.14
Vendor Name	RED OAK DIESEL CLINIC INC.		<u>892.14</u>
RED OAK DO IT CENTER	371191	109.98	
10 0010 2600 000 0000 618	EMERG. LIGHTS		109.98

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
RED OAK DO IT CENTER	90126-1	(19.97)	
10 0010 2600 000 0000 618	SUPPLIES		(19.97)
RED OAK DO IT CENTER	90153-1	(21.04)	
10 0010 2600 000 0000 618	SUPPLIES		(21.04)
Vendor Name RED OAK DO IT CENTER			<u>68.97</u>
RED OAK FIRESTONE	10312014	480.25	
10 0010 2572 000 0000 540	PUBLICATIONS AND ADS		480.25
RED OAK FIRESTONE	761	33.00	
10 0010 2310 000 0000 611	SUBSCRIPTION		33.00
Vendor Name RED OAK FIRESTONE			<u>513.25</u>
RED OAK GLASS	11717	110.50	
10 0010 2600 000 0000 430	WINDOW REPAIR		110.50
RED OAK GLASS	11793	322.25	
10 0010 2600 000 0000 430	GLASS REPAIR		322.25
Vendor Name RED OAK GLASS			<u>432.75</u>
RED OAK HARDWARE HANK	190572	20.00	
10 0010 2600 000 0000 618	HS SUPPLIES		20.00
RED OAK HARDWARE HANK	190573	39.98	
10 0010 2600 000 0000 618	WEBSTER SUPPLIES		39.98
RED OAK HARDWARE HANK	190574	3.98	
10 0010 2600 000 0000 618	BANCROFT SUPPLIES		3.98
RED OAK HARDWARE HANK	190575	20.97	
10 0010 2600 000 0000 618	MS SUPPLIES		20.97
RED OAK HARDWARE HANK	190576	23.94	
10 0010 2600 000 0000 618	WASHINGTON SUPPLIES		23.94
Vendor Name RED OAK HARDWARE HANK			<u>108.87</u>
ROGERS PLUMBING & HEATING	23460	5,085.92	
10 0010 2600 000 0000 430	RELOCATE LAVATORIES/TOILETS HS ADA		5,085.92
ROGERS PLUMBING & HEATING	23625	502.04	
10 0010 2600 000 0000 430	REPAIR COIL HS		502.04
Vendor Name ROGERS PLUMBING & HEATING			<u>5,587.96</u>
ROLENC, STACEY	10302014	50.69	
10 0010 2213 100 3376 580	REIMBURSEMENT		50.69
Vendor Name ROLENC, STACEY			<u>50.69</u>
SCHMITT MUSIC	285844598	40.00	
10 2020 2600 910 6220 430	REPAIR KING MELLOPHONE # 5 7		40.00
SCHMITT MUSIC	285844600	25.00	
10 2020 2600 910 6220 430	REPAIR BACH MELLOPHONE #3772		25.00
SCHMITT MUSIC	823667	62.00	
10 2020 2600 910 6220 430	REPAIR THE MIDDLE SCHOOL BACH MELLOPHONE		62.00
SCHMITT MUSIC	823669	25.00	
10 2020 2600 910 6220 430	REPAIR THE MIDDLE SCHOOL BACH MELLOPHONE		25.00
Vendor Name SCHMITT MUSIC			<u>152.00</u>
SCHOLASTIC, INC.	10272014	552.00	

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 1901 1000 100 8001 612	"LITTLE HOUSE ON THE PRAIRIE" Books for	552.00
Vendor Name	SCHOLASTIC, INC.	<u>552.00</u>
SCHON, DANA	10302014	2,636.06
10 0010 1000 100 3387 320	LEADERSHIP PLANNING FACILITATION	2,636.06
Vendor Name	SCHON, DANA	<u>2,636.06</u>
SCHOOL BUS SALES	IN07230	133.71
10 0020 2700 000 0000 618	SEAT SHOCK	133.71
SCHOOL BUS SALES	IN07365	78.75
10 0020 2700 000 0000 618	HANDLE KIT	78.75
SCHOOL BUS SALES	IN07478	30.78
10 0020 2700 000 0000 618	MISC SUPPLIES	30.78
SCHOOL BUS SALES	IN07511	(11.34)
10 0020 2700 000 0000 618	MISC SUPPLIES	(11.34)
SCHOOL BUS SALES	IN08685	271.53
10 0020 2700 000 0000 618	GLASS	271.53
Vendor Name	SCHOOL BUS SALES	<u>503.43</u>
SCHOOL LIFE	122841	486.22
10 0010 2110 890 1927 618	INSTRUCATIONAL SUPPLIES	486.22
Vendor Name	SCHOOL LIFE	<u>486.22</u>
SCHOOL SPECIALTY LATTA DIV.	208113561561	115.57
10 1902 1000 100 0000 612	SCHOOL SMART #2 PENCILS, PRESHARPENED	30.60
10 1902 1000 100 0000 612	EXPO ERASERS	8.72
10 1902 1000 100 0000 612	SWINGLINE FULL STRIP SPEEDPOINT STAPLES	20.40
10 1902 1000 100 0000 612	MODERN DECOR TAPE DISPENSER, BLACK	8.48
10 1902 1000 100 0000 612	HARDWOOD CLIPBOARDS, LETTER SIZE	5.44
10 1902 1000 100 0000 612	PUSH PINS, CLEAR	4.72
10 1902 1000 100 0000 612	MAGNET ASSORTMENT	3.58
10 1902 1000 100 0000 612	LOOSE LEAF RINGS, 1"	8.10
10 1902 1000 100 0000 612	LOOSE LEAF RINGS, 1 1/2"	10.57
10 1902 1000 100 0000 612	SCHOOL SMART SELF STICK NOTES, 3X3, PAST	12.60
10 1902 1000 100 0000 612	STAPLE REMOVER	2.36
Vendor Name	SCHOOL SPECIALTY LATTA DIV.	<u>115.57</u>
SCOTT WILSON - THE GREEN TREE COMPANY	3276	600.00
10 0010 2600 000 0000 424	MOW IPS HILL	600.00
Vendor Name	SCOTT WILSON - THE GREEN TREE COMPANY	<u>600.00</u>
SICKELS, VICKI	10302014	79.68
10 0010 2213 100 3376 580	REIMBURSEMENT	79.68
Vendor Name	SICKELS, VICKI	<u>79.68</u>
SIMPLEXGRINNELL	80670156	78.26
10 0010 2600 000 0000 618	Replacement horn for IPS fire alarm syst	78.26

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
SIMPLEXGRINNELL	80670217	4,195.73
10 0010 2600 000 0000 618	REPAIR FIRE ALARM IPS	4,195.73
SIMPLEXGRINNELL	80676535	1,319.32
10 0010 2600 000 0000 430	FIRE ALARM REPAIR WASHINGTON SCHOOL	1,319.32
SIMPLEXGRINNELL	80734043	662.82
10 0010 2600 000 0000 430	REPAIR WORK PANEL	662.82
Vendor Name SIMPLEXGRINNELL		<u>6,256.13</u>
SOUTHWESTERN COMMUNITY COLLEGE	29480	41,979.26
10 0010 1000 470 1118 565	FALL TUITION	6,904.00
10 3230 1000 100 0000 565	FALL TUITION	35,075.26
SOUTHWESTERN COMMUNITY COLLEGE	29481	5,122.50
10 0010 1200 217 3303 569	SP ED CHARGES	5,122.50
SOUTHWESTERN COMMUNITY COLLEGE	29505	350.00
10 0020 2700 000 0000 340	ANNUAL BUS DRIVER TRAINING	350.00
Vendor Name SOUTHWESTERN COMMUNITY COLLEGE		<u>47,451.76</u>
STANTON COMMUNITY SCHOOL DIST.	10172014	44,377.25
10 0010 1000 100 0000 567	OPEN ENROLLMENT 1ST QTR	44,377.25
Vendor Name STANTON COMMUNITY SCHOOL DIST.		<u>44,377.25</u>
SW IA TIRE & SERVICE	45463	773.68
10 0020 2700 000 0000 430	REPAIR WORK/TIRES	773.68
Vendor Name SW IA TIRE & SERVICE		<u>773.68</u>
TELEPHONE CONNECTION INC	41637	318.75
10 0010 2600 000 0000 430	CAMERA REPAIR	318.75
Vendor Name TELEPHONE CONNECTION INC		<u>318.75</u>
TIMBERLINE BILLING SERVICE LLC	5698	567.87
10 0010 2510 217 3303 350	BILLING SERVICES	567.87
Vendor Name TIMBERLINE BILLING SERVICE LLC		<u>567.87</u>
ULTRA-CHEM, INC.	1123439	297.51
10 0010 2600 000 0000 618	Devour	297.51
Vendor Name ULTRA-CHEM, INC.		<u>297.51</u>
UNITY POINT CLINIC	11032014	37.00
10 0020 2700 000 0000 346	DRUG TESTING	37.00
Vendor Name UNITY POINT CLINIC		<u>37.00</u>
VALLEY NEWS TODAY	11012014	70.00
10 0010 2310 000 0000 611	SUBSCRIPTION	70.00
Vendor Name VALLEY NEWS TODAY		<u>70.00</u>
VINER, BONNIE	10272014	41.89
10 0010 1001 100 1113 580	TRAVEL REIMBURSEMENT	11.89
10 0010 1001 100 1113 320	REIMBURSEMENT	30.00
Vendor Name VINER, BONNIE		<u>41.89</u>
WATKINS TRUE VALUE	233272	20.99
10 0010 2600 000 0000 618	SUPPLIES	20.99

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
WATKINS TRUE VALUE	233742	12.77
10 0010 2235 000 0000 618	MISC HARDWARE	12.77
WATKINS TRUE VALUE	233833	27.45
10 0010 2600 000 0000 618	DUCT TAPE	27.45
WATKINS TRUE VALUE	233962	13.99
10 0010 2600 000 0000 618	FLASHLIGHT	13.99
WATKINS TRUE VALUE	234306	1.99
10 0010 2600 000 0000 618	ADAPTER	1.99
WATKINS TRUE VALUE	234416	3.40
10 0010 2600 000 0000 618	MISC SUPPLIES	3.40
WATKINS TRUE VALUE	234456	22.77
10 0010 2600 000 0000 618	MISC SUPPLIES	22.77
WATKINS TRUE VALUE	234500	11.07
10 0020 2700 000 0000 618	ANTIFREEZE/ADAPTER	11.07
WATKINS TRUE VALUE	234561	9.49
10 0010 2600 000 0000 618	PADLOCK	9.49
WATKINS TRUE VALUE	234699	19.99
10 0010 2600 000 0000 618	SUPPLIES	19.99
WATKINS TRUE VALUE	234748	8.49
10 0010 2600 000 0000 618	BATTERIES	8.49
WATKINS TRUE VALUE	234782	27.97
10 0010 2600 000 0000 618	SUPPLIES	27.97
Vendor Name WATKINS TRUE VALUE		<u>180.37</u>
WEST CENTRAL COMMUNITY ACTION	11072014	25,780.00
10 0010 1000 860 3117 592	PRESCHOOL CONTRACT PAYMENT 1	25,780.00
Vendor Name WEST CENTRAL COMMUNITY ACTION		<u>25,780.00</u>
WILLEY, KAY	11032014	51.63
10 0010 2213 100 3376 580	REIMBURSEMENT	51.63
Vendor Name WILLEY, KAY		<u>51.63</u>
WILSON PERFORMING ARTS CENTER	11162014	200.00
10 2020 2600 000 8214 618	RENT FOR MS FALL PLAY	200.00
Vendor Name WILSON PERFORMING ARTS CENTER		<u>200.00</u>
Fund Number 10		<u>285,612.36</u>
Checking Account ID 1	Fund Number 22	MANAGEMENT FUND
EMC INSURANCE	11142014	1,500.00
22 0010 2310 000 0000 260	DEDUCTION FEES DUE TO EMC	1,500.00
Vendor Name EMC INSURANCE		<u>1,500.00</u>
Fund Number 22		<u>1,500.00</u>
Checking Account ID 1	Fund Number 36	PHYSICAL PLANT & EQUIPMENT
CONTROL MASTERS	392873	8,800.00
36 0010 4700 000 0000 450	BALANCE DUE DISTRICT WIDE SECURITY SYST.	8,800.00
CONTROL MASTERS	392948	6,271.00
36 0010 4700 000 0000 450	BALANCE DUE DISTRICT WIDE SECURITY SYST.	6,271.00
Vendor Name CONTROL MASTERS		<u>15,071.00</u>
LENOVO	6223743071	1,249.00
36 0010 2235 000 0000 734	LAPTOP	1,249.00

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name LENOVO		1,249.00
PLIBRICO COMPANY LLC	90588	2,050.00
36 0010 4700 000 0000 490	MAINT CONTRACT PYMT	2,050.00
Vendor Name PLIBRICO COMPANY LLC		2,050.00
SELLERS CONSTRUCTION	2123	4,058.05
36 2020 2600 000 8214 618	MS FIRE WALL	4,058.05
SELLERS CONSTRUCTION	2126	7,111.60
36 2020 2600 000 8214 618	WATER DAMAGE REPAIR	7,111.60
Vendor Name SELLERS CONSTRUCTION		11,169.65
SOFTWARE UNLIMITED	10212014	2,573.76
36 0010 2510 000 0000 350	SOFTWARE MAINT CHGS FOR ON-LINE	2,573.76
Vendor Name SOFTWARE UNLIMITED		2,573.76
Fund Number 36		32,113.41
Checking Account ID 1		319,225.77
Checking Account ID 2	Fund Number 61	SCHOOL NUTRITION FUND
COCA-COLA BTLG OF MID-AMERICA	2065240318	246.60
61 3230 3110 000 1621 632	SUPPLIES	246.60
COCA-COLA BTLG OF MID-AMERICA	2065241312	335.52
61 3230 3110 000 1621 632	SUPPLIES	335.52
Vendor Name COCA-COLA BTLG OF MID-AMERICA		582.12
DOVEL REFRIGERATION	7897	1,108.92
61 3230 2600 000 0000 430	REPAIR HS STEAM TABLE	1,108.92
DOVEL REFRIGERATION	8007	302.33
61 1901 2600 000 0000 430	WALK IN COOLER REPAIR	302.33
Vendor Name DOVEL REFRIGERATION		1,411.25
FAMILY DOLLAR	5236987	9.50
61 3230 3110 000 0000 618	SUPPLIES	9.50
Vendor Name FAMILY DOLLAR		9.50
HILAND DAIRY FOODS COMPANY LLC	124819	158.24
61 2020 3110 000 0000 631	MS MILK	158.24
HILAND DAIRY FOODS COMPANY LLC	125335	233.61
61 1901 3110 000 0000 631	IPS MILK	233.61
HILAND DAIRY FOODS COMPANY LLC	125372	200.23
61 1901 3110 000 0000 631	IPS MILK	200.23
HILAND DAIRY FOODS COMPANY LLC	125373	77.87
61 1902 3110 000 0000 631	WASHINGTON MILK	77.87
HILAND DAIRY FOODS COMPANY LLC	125413	122.37
61 2020 3110 000 0000 631	MS MILK	122.37
HILAND DAIRY FOODS COMPANY LLC	125414	133.49
61 3230 3110 000 0000 631	HS MILK	133.49
HILAND DAIRY FOODS COMPANY LLC	125415	266.98
61 1901 3110 000 0000 631	IPS MILK	266.98
HILAND DAIRY FOODS COMPANY LLC	125416	133.48
61 1902 3110 000 0000 631	WASHINGTON MILK	133.48
HILAND DAIRY FOODS COMPANY LLC	125417	66.74
61 1912 3110 000 0000 631	WEBSTER MILK	66.74

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
HILAND DAIRY FOODS COMPANY LLC	125452	88.99	
61 2020 3110 000 0000 631	MS MILK		88.99
HILAND DAIRY FOODS COMPANY LLC	125453	88.98	
61 3230 3110 000 0000 631	HS MILK		88.98
HILAND DAIRY FOODS COMPANY LLC	125454	200.22	
61 1901 3110 000 0000 631	IPS MILK		200.22
HILAND DAIRY FOODS COMPANY LLC	125455	77.87	
61 1902 3110 000 0000 631	WASHINGTON MILK		77.87
HILAND DAIRY FOODS COMPANY LLC	125498	132.22	
61 2020 3110 000 0000 631	MS MILK		132.22
HILAND DAIRY FOODS COMPANY LLC	125499	154.25	
61 3230 3110 000 0000 631	HS MILK		154.25
HILAND DAIRY FOODS COMPANY LLC	125500	264.42	
61 1901 3110 000 0000 631	IPS MILK		264.42
HILAND DAIRY FOODS COMPANY LLC	125501	132.24	
61 1902 3110 000 0000 631	WASHINGTON MILK		132.24
HILAND DAIRY FOODS COMPANY LLC	125502	77.15	
61 1912 3110 000 0000 631	WEBSTER MILK		77.15
HILAND DAIRY FOODS COMPANY LLC	125538	66.11	
61 2020 3110 000 0000 631	MS MILK		66.11
HILAND DAIRY FOODS COMPANY LLC	125539	110.17	
61 3230 3110 000 0000 631	HS MILK		110.17
HILAND DAIRY FOODS COMPANY LLC	125540	165.27	
61 1901 3110 000 0000 631	IPS MILK		165.27
HILAND DAIRY FOODS COMPANY LLC	125541	77.13	
61 1902 3110 000 0000 631	WASHINGTON MILK		77.13
HILAND DAIRY FOODS COMPANY LLC	125580	264.42	
61 1901 3110 000 0000 631	IPS MILK		264.42
HILAND DAIRY FOODS COMPANY LLC	125581	132.24	
61 1902 3110 000 0000 631	WASHINGTON MILK		132.24
HILAND DAIRY FOODS COMPANY LLC	125664	286.45	
61 1901 3110 000 0000 631	IPS MILK		286.45
HILAND DAIRY FOODS COMPANY LLC	125665	55.11	
61 1901 3110 000 0000 631	IPS MILK		55.11
HILAND DAIRY FOODS COMPANY LLC	126414	209.34	
61 1901 3110 000 0000 631	IPS MILK		209.34
Vendor Name HILAND DAIRY FOODS COMPANY LLC			<u>3,975.59</u>
HY VEE FOOD STORES	2137519176	35.04	
61 1901 3110 000 0000 631	FOOD SUPPLIES		35.04
HY VEE FOOD STORES	2137728825	1.39	
61 1901 3110 000 0000 631	FOOD SUPPLIES		1.39
HY VEE FOOD STORES	2137908554	2.62	
61 1901 3110 000 0000 631	FOOD SUPPLIES		2.62
HY VEE FOOD STORES	2138012175	38.62	
61 1901 3110 000 0000 631	FOOD SUPPLIES		38.62
HY VEE FOOD STORES	2138766979	36.82	
61 1901 3110 000 0000 631	FOOD SUPPLIES		36.82
HY VEE FOOD STORES	2139113800	3.88	
61 1901 3110 000 0000 631	FOOD SUPPLIES		3.88
HY VEE FOOD STORES	2139210791	20.86	
61 2020 3110 000 0000 631	FOOD SUPPLIES		20.86
HY VEE FOOD STORES	2139210842	20.25	
61 3230 3110 000 0000 631	FOOD SUPPLIES		20.25
HY VEE FOOD STORES	2139216171	6.36	

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
61 1901 3110 000 0000 631	FOOD SUPPLIES		6.36
HY VEE FOOD STORES	2139216635	2.64	
61 3230 3110 000 0000 631	FOOD SUPPLIES		2.64
Vendor Name HY VEE FOOD STORES			<u>168.48</u>
MARTIN BROS.	5333448-1	(45.14)	
61 3230 3110 000 0000 631	FOOD SUPPLIES		(45.14)
MARTIN BROS.	5372588-1	(32.23)	
61 2020 3110 000 0000 631	FOOD SUPPLIES		(32.23)
MARTIN BROS.	5382256	826.30	
61 2020 3110 000 0000 631	FOOD SUPPLIES		726.95
61 2020 3110 000 1621 632	FOOD SUPPLIES		99.35
MARTIN BROS.	5382257	1,840.05	
61 1901 3110 000 0000 631	FOOD SUPPLIES		1,840.05
MARTIN BROS.	5382258	29.88	
61 1901 3110 000 0000 631	FOOD SUPPLIES		29.88
MARTIN BROS.	5391836	1,376.42	
61 2020 3110 000 0000 631	FOOD SUPPLIES		1,290.02
61 2020 3110 000 1621 632	FOOD SUPPLIES		86.40
MARTIN BROS.	5391837	2,436.16	
61 1901 3110 000 0000 631	FOOD SUPPLIES		2,363.98
61 1901 3110 000 0000 618	SUPPLIES		72.18
MARTIN BROS.	5401878	1,358.05	
61 2020 3110 000 0000 631	FOOD SUPPLIES		1,358.05
MARTIN BROS.	5401880	1,295.99	
61 3230 3110 000 1621 632	FOOD SUPPLIES		110.80
61 3230 3110 000 0000 631	FOOD SUPPLIES		1,120.91
61 3230 3110 000 0000 618	SUPPLIES		64.28
MARTIN BROS.	5411507	1,254.17	
61 2020 3110 000 0000 618	SUPPLIES		235.71
61 2020 3110 000 0000 631	FOOD SUPPLIES		1,018.46
MARTIN BROS.	5411508	2,190.25	
61 1901 3110 000 0000 631	FOOD SUPPLIES		2,075.18
61 1901 3110 000 0000 618	SUPPLIES		115.07
MARTIN BROS.	5411509	2,248.35	
61 3230 3110 000 0000 631	FOOD SUPPLIES		2,248.35
MARTIN BROS.	5421371	1,584.84	
61 2020 3110 000 0000 631	FOOD SUPPLIES		1,513.84
61 2020 3110 000 1621 632	FOOD SUPPLIES		71.00
MARTIN BROS.	5421372	1,953.33	
61 1901 3110 000 0000 631	FOOD SUPPLIES		1,887.45
61 1901 3110 000 0000 618	SUPPLIES		65.88
MARTIN BROS.	6401879	2,050.23	
61 1901 3110 000 0000 618	SUPPLIES		163.88
61 1901 3110 000 0000 631	FOOD SUPPLIES		1,886.35
Vendor Name MARTIN BROS.			<u>20,366.65</u>
PAN-O-GOLD BAKING COMPANY	010171429004	20.40	
61 1901 3110 000 0000 631	FOOD SUPPLIES		20.40
PAN-O-GOLD BAKING COMPANY	010171429005	36.80	
61 1901 3110 000 0000 631	FOOD SUPPLIES		36.80
PAN-O-GOLD BAKING COMPANY	010171429408	50.40	
61 1901 3110 000 0000 631	FOOD SUPPLIES		50.40
PAN-O-GOLD BAKING COMPANY	010171429409	57.20	
61 1901 3110 000 0000 631	FOOD SUPPLIES		57.20

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
PAN-O-GOLD BAKING COMPANY	010171429702	73.60	
61 1901 3110 000 0000 631	FOOD SUPPLIES		73.60
PAN-O-GOLD BAKING COMPANY	010171429703	20.40	
61 1901 3110 000 0000 631	FOOD SUPPLIES		20.40
PAN-O-GOLD BAKING COMPANY	010171429704	101.20	
61 3230 3110 000 0000 631	FOOD SUPPLIES		101.20
PAN-O-GOLD BAKING COMPANY	010171430106	55.20	
61 1901 3110 000 0000 631	FOOD SUPPLIES		55.20
PAN-O-GOLD BAKING COMPANY	010171430406	40.80	
61 1901 3110 000 0000 631	FOOD SUPPLIES		40.80
PAN-O-GOLD BAKING COMPANY	010171430407	55.20	
61 3230 3110 000 0000 631	FOOD SUPPLIES		55.20
PAN-O-GOLD BAKING COMPANY	010171430806	79.00	
61 3230 3110 000 0000 631	FOOD SUPPLIES		79.00
PAN-O-GOLD BAKING COMPANY	010171430807	17.00	
61 2020 3110 000 0000 631	FOOD SUPPLIES		17.00
PAN-O-GOLD BAKING COMPANY	010171430808	75.60	
61 1901 3110 000 0000 631	FOOD SUPPLIES		75.60
PAN-O-GOLD BAKING COMPANY	010171431105	40.80	
61 1901 3110 000 0000 631	FOOD SUPPLIES		40.80
PAN-O-GOLD BAKING COMPANY	010171431509	34.00	
61 2020 3110 000 0000 631	FOOD SUPPLIES		34.00
PAN-O-GOLD BAKING COMPANY	010171431510	59.80	
61 1901 3110 000 0000 631	FOOD SUPPLIES		59.80
PAN-O-GOLD BAKING COMPANY	010171431801	36.80	
61 2020 3110 000 0000 631	FOOD SUPPLIES		36.80
PAN-O-GOLD BAKING COMPANY	010171432205	33.60	
61 2020 3110 000 0000 631	FOOD SUPPLIES		33.60
PAN-O-GOLD BAKING COMPANY	010171432206	75.60	
61 1901 3110 000 0000 631	FOOD SUPPLIES		75.60
Vendor Name	PAN-O-GOLD BAKING COMPANY		<u>963.40</u>
QUILL CORP.	6173331	110.97	
61 1901 3110 000 0000 618	SUPPLIES		110.97
Vendor Name	QUILL CORP.		<u>110.97</u>
REINHART FOOD SERVICE LLC	600883	250.00	
61 592 000 0000 000	DISHWASHER LEASE		250.00
Vendor Name	REINHART FOOD SERVICE LLC		<u>250.00</u>
STEYER, JOY	10142014	6.38	
61 1901 3110 000 0000 580	TRAVEL REIMBURSEMENT		6.38
Vendor Name	STEYER, JOY		<u>6.38</u>
Fund Number	61		<u>27,844.34</u>
Checking Account ID	2		27,844.34
Checking Account ID	3	Fund Number 21	STUDENT ACTIVITY FUND
ACADEMIC SUPER STORE	10004032	228.78	
21 0010 1400 920 6600 320	SOFTWARE FOR ACTIVITIES		228.78
Vendor Name	ACADEMIC SUPER STORE		<u>228.78</u>
ATHLETICA INC.	INV103166	148.96	
21 3230 1400 950 7461 618	#FWCF335 - ASICS CHEER 7 SHOES		148.96

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name ATHLETICA INC.		148.96
BAUSERMAN, ERICA 21 2020 1400 910 6110 618	11192014 REIMBURSEMENT	174.06 174.06
Vendor Name BAUSERMAN, ERICA		174.06
BEASON, ROGER 21 0010 1400 920 6720 320	10032014 OFFICIAL	95.00 95.00
Vendor Name BEASON, ROGER		95.00
BENDT, BRIAN 21 0010 1400 920 6720 320	09192014 OFFICIAL	95.00 95.00
Vendor Name BENDT, BRIAN		95.00
BERGGREN JEWELERS 21 0010 1400 920 6600 618	5539 ENGRAVING TROPHIES	50.50 50.50
BERGGREN JEWELERS 21 0010 1400 920 6600 618	5559 ENGRAVING TROPHIES	46.50 46.50
BERGGREN JEWELERS 21 0010 1400 920 6600 618	5561 ENGRAVING TROPHIES	62.00 62.00
Vendor Name BERGGREN JEWELERS		159.00
CDW GOVERNMENT, INC. 21 0010 1400 920 6600 618	PM08192 TV FOR MEDIA CENTER	565.88 565.88
CDW GOVERNMENT, INC. 21 0010 1400 920 6600 618	QF82266 COLOR PRINTER FOR ATHLETICS DEPARTMENT	383.04 383.04
CDW GOVERNMENT, INC. 21 0010 1400 920 6600 618	QG58600 SUPPLIES FOR PRINTER	40.74 40.74
Vendor Name CDW GOVERNMENT, INC.		989.66
COCA-COLA BTLG OF MID-AMERICA 21 3230 1400 950 7406 618	2065240503 VENDING SUPPLIES	324.95 324.95
Vendor Name COCA-COLA BTLG OF MID-AMERICA		324.95
EMBASSY SUITES ON THE RIVER 21 3230 1400 950 7406 580	3494558 ROOMS FOR FALL LEADERSHIP CONFERENCE	143.36 143.36
EMBASSY SUITES ON THE RIVER 21 3230 1400 950 7406 580	349557 ROOMS FOR FALL LEADERSHIP CONFERENCE	143.36 143.36
Vendor Name EMBASSY SUITES ON THE RIVER		286.72
ESTERLING, GREG 21 0010 1400 920 6720 320	09192014 OFFICIAL	95.00 95.00
Vendor Name ESTERLING, GREG		95.00
ETHEN, CHRIS 21 0010 1400 920 6720 320	10102014 OFFICIAL	95.00 95.00
Vendor Name ETHEN, CHRIS		95.00
FARMERS MERCANTILE 21 3230 1400 910 6110 618	0206568 LUMBER FOR FALL PLAY SETS	(75.51) (75.51)

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
FARMERS MERCANTILE	0206569	53.09
21 3230 1400 910 6110 618	LUMBER FOR FALL PLAY SETS	53.09
FARMERS MERCANTILE	0207229	3.90
21 3230 1400 910 6110 618	LUMBER FOR FALL PLAY SETS	3.90
FARMERS MERCANTILE	0209548	109.60
21 3230 1400 910 6110 618	LUMBER FOR FALL PLAY SETS	109.60
Vendor Name FARMERS MERCANTILE		<u>91.08</u>
FRANK RIEMAN MUSIC, INC.	2025909	75.60
21 2020 1400 910 6220 618	BOX OF TEN RICO ROYAL SIZE 3 B FLAT CLAR	75.60
Vendor Name FRANK RIEMAN MUSIC, INC.		<u>75.60</u>
GRAPHIC EDGE, THE	820755	943.70
21 0010 1400 920 6815 618	PINK OUT TEES	943.70
GRAPHIC EDGE, THE	827891	817.28
21 0010 1400 920 6815 618	MIDNIGHT MADNESS TEES	817.28
GRAPHIC EDGE, THE	832742	418.87
21 0010 1400 920 6815 618	STATE VB TEE SHIRT	418.87
GRAPHIC EDGE, THE	832880	1,681.70
21 0010 1400 920 6815 618	STATE VB TEE SHIRT	1,681.70
Vendor Name GRAPHIC EDGE, THE		<u>3,861.55</u>
HOWARD'S SPORTING GOODS	04760-00-1	(0.05)
21 0010 1400 920 6645 618	CREDIT	(0.05)
HOWARD'S SPORTING GOODS	04897-00	46.00
21 0010 1400 920 6815 618	FROSH TOURNEY TROPHIES	46.00
HOWARD'S SPORTING GOODS	04919-00	1,198.80
21 0010 1400 920 6810 618	BASKETBALLS	599.40
21 0010 1400 920 6710 618	BASKETBALLS	599.40
Vendor Name HOWARD'S SPORTING GOODS		<u>1,244.75</u>
HY VEE FOOD STORES	2134131419	35.00
21 2020 1400 950 7421 618	BOXES OF POPSICLES FOR CHARACTER COUNTS	35.00
Vendor Name HY VEE FOOD STORES		<u>35.00</u>
IA GIRLS H.S. ATHLETIC UNION	15923	10.00
21 0010 1400 920 6645 618	POSTAGE FOR XC STATE PLAQUES	10.00
Vendor Name IA GIRLS H.S. ATHLETIC UNION		<u>10.00</u>
JOHNSON, ROBERT	10102014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name JOHNSON, ROBERT		<u>95.00</u>
K MART	4281	57.96
21 0010 1400 920 6600 618	MEETING SUPPLIES	57.96
K MART	6542	11.03
21 0010 1400 920 6600 618	SUPPLIES FOR AD MEETING	11.03
Vendor Name K MART		<u>68.99</u>
MADISON, BRICK	09192014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name MADISON, BRICK		<u>95.00</u>

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
MEGGISON, DOUG	09192014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name MEGGISON, DOUG		<u>95.00</u>
OMAHA STORM CHASERS BASEBALL CLUB	11182014	451.00
21 2020 1400 950 7421 618	DEPOSIT PAYMENT FOR THE MIDDLE SCHOOL ST	451.00
Vendor Name OMAHA STORM CHASERS BASEBALL CLUB		<u>451.00</u>
ORIENTAL TRADING COMPANY	665767887-001	51.99
21 0010 1400 920 6815 618	PINK OUT SUPPLIES	51.99
Vendor Name ORIENTAL TRADING COMPANY		<u>51.99</u>
PATTEE, AARON	10032014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name PATTEE, AARON		<u>95.00</u>
PEAK INTERESTS	00004	145.25
21 3230 1400 950 7415 618	SUPPLIES	145.25
Vendor Name PEAK INTERESTS		<u>145.25</u>
RECHER, JOHN	10102014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name RECHER, JOHN		<u>95.00</u>
RED OAK COMMUNITY SCHOOL DIST	10132014	226.07
21 0010 1400 920 6815 340	PR REIMBURSEMENT	226.07
RED OAK COMMUNITY SCHOOL DIST	10282014	307.20
21 0010 1400 920 6815 580	VAN USAGE ON 8/7 - 8/9 TO STORM LAKE	307.20
RED OAK COMMUNITY SCHOOL DIST	10282014-1	177.11
21 3230 1400 950 7407 580	VAN USAGE ON 10/8/14 TO ATLANTIC	177.11
RED OAK COMMUNITY SCHOOL DIST	10312014	125.60
21 3230 1400 950 7408 580	USE OF VANS ON 10/13/14 TO ISU	125.60
Vendor Name RED OAK COMMUNITY SCHOOL DIST		<u>835.98</u>
REINKE, DALE	10032014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name REINKE, DALE		<u>95.00</u>
SCALES SALES & SERVICE INC	44276	200.00
21 0010 1400 920 6790 320	WRESTLING SCALE CALIBRATION	200.00
Vendor Name SCALES SALES & SERVICE INC		<u>200.00</u>
SCHROEDER, TAYLOR	10032014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name SCHROEDER, TAYLOR		<u>95.00</u>
SOUTHWEST VALLEY SCHOOLS	10312014-1	71.88
21 3230 1400 950 7408 580	1/2 PRICE OF HOTEL ROOM FOR LEADERSHIP C	71.88

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name SOUTHWEST VALLEY SCHOOLS		<u>71.88</u>
SUBWAY	08062014	59.80
21 0010 1400 920 6600 618	SUPPLIES COACHES/SPONSORS MEETING	59.80
Vendor Name SUBWAY		<u>59.80</u>
SULLIVAN, CODY	10102014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name SULLIVAN, CODY		<u>95.00</u>
TROPHIES PLUS	344877	45.41
21 0010 1400 920 6815 618	MEDALS FOR MIDNIGHT MADNESS	45.41
Vendor Name TROPHIES PLUS		<u>45.41</u>
VOHS, JEFF	09192014	95.00
21 0010 1400 920 6600 320	OFFICIAL	95.00
Vendor Name VOHS, JEFF		<u>95.00</u>
WHARTON, SHAWN	10032014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name WHARTON, SHAWN		<u>95.00</u>
WHITE, WAYNE	11102014	95.00
21 0010 1400 920 6720 320	OFFICIAL	95.00
Vendor Name WHITE, WAYNE		<u>95.00</u>
Fund Number 21		<u>10,985.41</u>
Checking Account ID 3		<u>10,985.41</u>

Vendor ID: ADAMS8	ADAMS, CURTIS	PO Number: 3231892	Invoice Number: 10312014	Amount: 476.00
Description: REIMBURSEMENT		Invoice Date: 10/31/2014	Due Date: 10/31/2014	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24587	Check Date: 10/31/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0010 1400 920 6645 618	STATE MEAL MONEY		476.00	N Final
Vendor ID: AMERITAS	AMERITAS	PO Number:	Invoice Number: 10082014	Amount: 89.52
Description: SERVICES		Invoice Date: 10/08/2014	Due Date: 10/30/2014	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 1	Check Number: 166720	Check Date: 10/08/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0010 1000 100 8018 270	INSURANCE		89.52	N Final
Vendor ID: BAUCOM	BAUCOM, PAUL	PO Number:	Invoice Number: 09252014-1	Amount: 60.00
Description: REIMBURSEMENT		Invoice Date: 09/25/2014	Due Date: 10/30/2014	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24524	Check Date: 10/14/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0010 1400 920 6720 320	BALANCE DUE OFFICIAL		60.00	N Final
Vendor ID: BAUCOMSTEV	BAUCOM, STEVEN	PO Number:	Invoice Number: 09252014-2	Amount: 60.00
Description: SERVICES		Invoice Date: 09/25/2014	Due Date: 10/30/2014	Status: PP 1099 Amount: 60.00
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24523	Check Date: 10/14/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0010 1400 920 6720 320	BALANCE DUE OFFICIAL		60.00	60.00 N Final
Vendor ID: MERCER	MERCER HEALTH & BENEFITS ADMIN LLC	PO Number:	Invoice Number: 10082014	Amount: 6,545.02
Description: SERVICES		Invoice Date: 10/08/2014	Due Date: 10/31/2014	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 1	Check Number: 166722	Check Date: 10/08/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0010 1000 100 8018 270	INSURANCE		6,545.02	0.00 N Final
Vendor ID: PACERICK	PACE, RICK	PO Number:	Invoice Number: 09252014-1	Amount: 130.00
Description: SERVICES		Invoice Date: 09/25/2014	Due Date: 10/30/2014	Status: PP 1099 Amount: 130.00
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24526	Check Date: 10/14/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0010 1400 920 6720 320	OFFICIAL		130.00	130.00 N Final
Vendor ID: REDO18	RED OAK COUNTRY CLUB	PO Number:	Invoice Number: 15766	Amount: 2,320.00
Description: SUPPLIES/SERVICES		Invoice Date: 10/03/2014	Due Date: 10/29/2014	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24586	Check Date: 10/29/2014
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0010 1400 920 6600 618	16 GOLF BAGS		2,320.00	N Final
Vendor ID: SCHONDANA	SCHON, DANA	PO Number:	Invoice Number: 10012014	Amount: 2,896.06
Description: SERVICES		Invoice Date: 10/01/2014	Due Date: 10/30/2014	Status: PP 1099 Amount: 2,896.06
Sequence: 1	Check Type: Check	Checking Account ID: 1	Check Number: 166742	Check Date: 10/13/2014

Invoice List Detail
OCTOBER PREPAID CHECKS LISTING, 2014

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0010 1000 100 3387 320	LEADERSHIP/PLANNING FACILITATION		2,896.06	2,896.06	N	Final
Vendor ID: SMOKINHOTD SMOKIN' HOT DJ		PO Number: 3231850	Invoice Number: 10022014		Amount: 450.00	
Description: SERVICES		Invoice Date: 10/02/2014	Due Date: 10/31/2014	Status: PP	1099 Amount: 450.00	
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24499	Check Date: 10/02/2014		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 3230 1400 950 7421 320	HOMECOMING DJ		450.00	450.00	N	Final
Vendor ID: SWIBAHONOR SWIBA		PO Number: 2020 415	Invoice Number: 10242014		Amount: 25.00	
Description: INSTRUCTIONAL SUPPLIES		Invoice Date: 10/24/2014	Due Date: 10/30/2014	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 1	Check Number: 166743	Check Date: 10/23/2014		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 2020 1000 110 0000 320	SWIBA DUES FOR MR HEWETT FOR THE 14-15 S		25.00		N	Final
Vendor ID: WRIGH5 WRIGHT, TOM		PO Number:	Invoice Number: 09252014-1		Amount: 60.00	
Description: SERVICES		Invoice Date: 09/25/2014	Due Date: 10/30/2014	Status: PP	1099 Amount: 60.00	
Sequence: 1	Check Type: Check	Checking Account ID: 3	Check Number: 24525	Check Date: 10/14/2014		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0010 1400 920 6720 320	BALANCE DUE OFFICIAL		60.00	60.00	N	Final
Report 1099 Total:			3,596.06			Report Total: 13,111.60

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GLENWOOD COMMUNITY SCHOOL DISTRICT
103 Central, Suite 300
Glenwood, IA 51534

CONTRACT FOR SPECIAL EDUCATION INSTRUCTION 2014-2015 SCHOOL YEAR

Student: _____ DOB: _____
Enrollment Date: 08/13/2014 Level: _____

This agreement is entered into by the Red Oak Community Schools (sending district) and the Glenwood Community Schools (receiving district) for the purpose of providing instructional service.

We, the undersigned agencies, hereby agree to the following conditions:

CONDITION I

The Glenwood Community Schools shall provide instructional services for the above student in accordance with the Federal and State Laws governing such services (including the Individuals with Disability Education Act) and the Iowa Administrative Code and in accordance with the student's individualized education program (IEP). The receiving district shall retain the right to limit enrollment.

CONDITION II

The cost of the instructional program shall be paid by the sending district and shall be the actual costs incurred for providing all special education and related services and programs. Payment of the actual costs will be determined and paid in the following manner:

- A. Actual costs of the program include the employee salaries and benefits, supplies and materials for instruction. The total costs incurred for the specific instructional program will be divided by the aggregate days of students served by the program. The per diem charge will be based on 180 of instructional service. Costs will be pro-rated if service is for less than the full school year.
- B. Invoices for the estimated cost will be sent to the sending district by the end of first semester. At the conclusion of the school year, the receiving district will bill the sending district for actual costs incurred less any payments made.
- C. All remittances are to be sent to: Shirley Lundgren, Glenwood Community Schools, 103 Central Suite 300, Glenwood, IA 51534.

Signed _____ Date _____
Board President or Authorized Representative (Sending District)

Signed Theresa Romero Date 11/05/2014
Board President or Authorized Representative (Receiving District)

Woodward-Granger Community School District

NOV 17 2014

Serving the Communities of Woodward and Granger

Bradley Anderson
Superintendent
306 West Third Street
Woodward, Iowa 50276
515-438-4263
Fax 515-438-2497

Dr. Linda Carroll
Dir. of Tchng. & Learning
306 West Third Street
Woodward, Iowa 50276
515-438-4263
Fax 515-438-2497

Robb Boley
Secondary Principal
306 West Third Street
Woodward, Iowa 50276
515-438-2113
Fax 515-438-4329

Bret Miller
MS Principal
306 West Third Street
Woodward, Iowa 50276
515-438-2113
Fax 515-438-4329

Matt Brummond
Elementary Principal
2200 State Street
Granger, Iowa 50109
515-999-2357
Fax 515-999-9299

Jennifer Peter
Grandwood Principal
1251 334th Street
Woodward, Iowa 50276
515-438-3240
Fax 515-438-3414

Building Futures, One Student at a Time

COPY

INTER-AGENCY AGREEMENT FOR SPECIAL EDUCATION

INSTRUCTIONAL PROGRAM 2014-2015

This agreement is entered in Red Oak CSD and the WOODWARD-GRANGER COMMUNITY SCHOOL DISTRICT.

We, the undersigned agencies, for each special education student being provided services or programs by other than the student's agency of residence, do hereby consent and agree to the following conditions:

CONDITION I


The receiving agency shall provide instructional services and programs for the students referred for special education classes in accordance with the State of Iowa Department of Education Rules and Regulations and in accordance with the state laws governing such services and the delivery thereof (Chapters 273, 281 and 442). The receiving agency shall retain the right to limit enrollment.

CONDITION II

The cost of the above services shall be paid by the sending agency to the receiving agency and shall be actual costs incurred in providing these services and programs. Payment of these actual costs will be determined in the following manner:

- A. The receiving agency shall provide the sending agency with SEMIANNUAL INVOICES for the actual costs of services and programs of the current school year. The first invoice will include an estimate of the costs and the final invoice will include the actual costs for the entire year including administrative costs minus previously paid amounts. Cost will be prorated to the days of service if the service is for less than one year.
- B. For Special education services provided by the Woodward Youth Academy, located within the Woodward-Granger School District, tuition invoices shall be forwarded to the sending agency when Woodward Academy makes costs known to the W-G Business Office.
- C. The receiving district shall provide the sending agency with an itemized final statement of the actual costs of services and itemize any payments received toward the cost.

Signed _____ Date _____
Superintendent or Authorized Agent Designee of Sending District

Signed  _____ Date: 11/12/14
Superintendent or Authorized Agent Designee, W-G Community School

Contract Services provided for:

Student Name:

Start Date: 9/16/14

Special Ed Weighting Level Change:

Academy Special Education Program

Return one signed copy to:

Attention: Woodward-Granger Schools, 306 W. 3rd Street, Woodward, IA 50276.

Item 6.2.1 Annual School Budget and Finance Work Session provided by the Iowa Association of School Boards, Co-Directors for Financial Support Patti Schroeder and Gary Sinclair

Background Information: This evening the annual school finance and budget work session is convened to help the Directors prepare and make priorities in the development of the FY 16 school budget. This year the Directors welcome new facilitators Patti Schroeder and Gary Sinclair. Each has many years of working with school finance legislation and school budget development. Each is currently part of the team at the Iowa Association of School Boards Association.

Each Director is encouraged to provide an introduction and welcome the facilitators. The facilitators are encouraged to use as much time as needed tonight to review the financial health of the school district and to answer questions from the board.

Financial Advisor Matt Gillaspie from Piper Jaffray is attending this evening and is encouraged to be involved in the question/answering aspect.

Suggested Board Action: No formal action is anticipated.

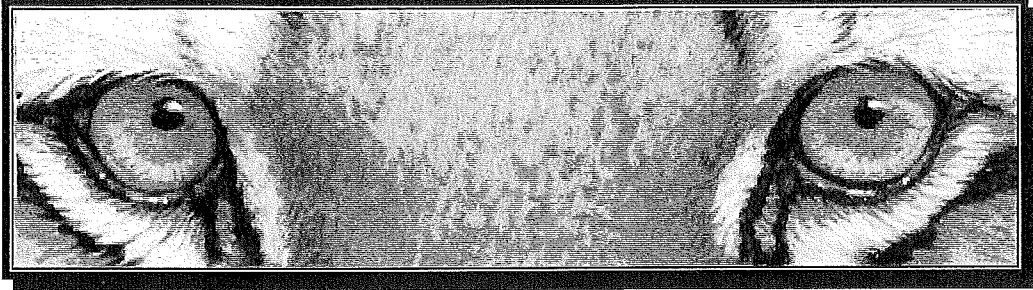
Item 6.2.2 Financing Facilities Improvements with Current Funding Projections –
Options for Consideration as Presented by Advisor Matthew Gillaspie, Piper
Jaffray Services

Background Information: Following a special work session with Piper Jaffray's Matt Gillaspie, the Directors asked for a return visit to explore additional concepts such as declining enrollment trends and the effects such trends would have on a sales tax revenue bond.

Enclosed are information pages provided by Advisor Matt Gillaspie for needed reference.

Suggested Board Action: (no formal action anticipated)

Red Oak Community School District



Infrastructure Financing Discussion

November 3, 2014

Matthew R. Gillaspie
Senior Vice President
matthew.r.gillaspie@pjc.com

Piper Jaffray & Co.
3900 Ingersoll Avenue, Suite 110
Des Moines IA 50312

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matthew.r.gillaspie@pjc.com

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Detail of Existing Debt

Statutory Debt Limit Calculation

Historical General Fund Unassigned Fund Balances

Historical & Projected Enrollment and Sales Tax Revenue Data

Red Oak Community School District, Iowa

General Obligation Refunding School Bonds

Series 2010

Debt Service Schedule

Date	Principal	Coupon	Interest	DEBT SERVICE FUND	
				Total P+I	Fiscal Total
DATED April 29, 2010					
11/1/2010	290,000	0.600%	85,428.78	375,428.78	
5/1/2011	295,000	1.000%	83,620.00	378,620.00	754,048.78
11/1/2011	295,000	1.500%	82,145.00	377,145.00	
5/1/2012	300,000	1.500%	79,932.50	379,932.50	757,077.50
11/1/2012	300,000	2.000%	77,682.50	377,682.50	
5/1/2013	300,000	2.000%	74,682.50	374,682.50	752,365.00
11/1/2013	305,000	2.500%	71,682.50	376,682.50	
5/1/2014	310,000	2.500%	67,870.00	377,870.00	754,552.50
11/1/2014	310,000	2.500%	63,995.00	373,995.00	
5/1/2015	315,000	2.500%	60,120.00	375,120.00	749,115.00
11/1/2015	320,000	2.750%	56,182.50	376,182.50	
5/1/2016	325,000	2.800%	51,782.50	376,782.50	752,965.00
11/1/2016	330,000	2.900%	47,232.50	377,232.50	
5/1/2017	330,000	3.100%	42,447.50	372,447.50	749,680.00
11/1/2017	345,000	3.200%	37,332.50	382,332.50	
5/1/2018	345,000	3.300%	31,812.50	376,812.50	759,145.00
11/1/2018	355,000	3.400%	26,120.00	381,120.00	
5/1/2019	355,000	3.550%	20,085.00	375,085.00	756,205.00
11/1/2019	370,000	3.650%	13,783.75	383,783.75	
5/1/2020	375,000	3.750%	7,031.25	382,031.25	765,815.00
Total	6,470,000		\$1,080,968.78	\$7,550,968.78	\$7,550,968.78

Bonds Become Callable: May 1, 2017

DEBT LIMIT CALCULATION AS OF FALL 2014	
1/1/2013 100% Property Valuation:	613,715,833
5% Statutory Debt Limit	5.00%
Limit	<u>30,685,792</u>
Minus G.O. Bonds Outstanding (after FY14 payment):	-4,075,000
Minus PPEL Notes Outstanding:	0
Minus Sales Tax Revenue Bonds Outstanding:	0
Minus Other Long-term Debt Outstanding:	<u>0</u>
Remaining Within Limit:	<u>26,610,792</u>
Percentage of Debt Limit Encumbered:	13.28%
Percentage of Debt Limit Available:	86.72%

Current "Maximum" Projected Borrowing Capacities, Regardless of Need or Desire:	
Voted G.O. Bonds	17,240,000
PPEL Notes:	1,610,000
SIL0 Bonds, if Abatement Stops:	<u>10,070,000</u>
	<u>28,920,000 *</u>

* This figure is before removing bonding expenses, and is PRINCIPAL ONLY...not counting interest expense of the borrowing(s).

The **DEBT LIMIT** is the overriding limit, regardless of "capacity" within levy limitations and/or enrollment limitations. Thus, the District will not borrow in excess of this amount (or, whatever the debt limit calculation is at the time of any actual future borrowing.)

The Available Debt Limit figure changes annually as 100% property valuation changes, combined with the ongoing repayment of prior outstanding principal amounts.

HISTORIC GENERAL FUND BALANCES	
Undesignated/Unreserved or Unassigned Fund Balance	
2004	\$384,110
2005	\$414,788
2006	\$1,099,401
2007	\$842,815
2008	\$300,987
2009	(\$564,016)
2010	(\$645,513)
2011	\$763,574
2012	\$1,765,880
2013	\$2,637,252
2014	??

District patrons have previously approved the extension of the Revenue Purpose Statement to match the statewide expiration date at election held September 2009
 STATEWIDE TAX REPEALS PRIOR TAXES AS OF JULY 1, 2008 & Ends 12/31/2029

School District	10/01/14 Enrollment	10/01/13 Enrollment	10/01/12 Enrollment	10/01/11 Enrollment	10/01/10 Enrollment	10/01/09 Enrollment	10/01/08 Enrollment	10/01/07 Enrollment	10/01/06 Enrollment	9/1/05 Enrollment	9/1/04 Enrollment	9/1/03 Enrollment	9/1/02 Enrollment	9/1/01 Enrollment
Red Oak: MONTGOMERY	1,127.98	1,166.5	1,206.8	1,206.8	1,211.6	1,249.8	1,285.7	1,321.1	1,326.2	1,326.1	1,369.5	1,332.8	1,332.3	1,349.1
Red Oak: PAGE	0.00	0.0	0.0	4.0	4.0	6.0	3.0	3.0	2.0	2.0	1.0	1.0	1.0	1.0
Red Oak: POTTAWATTAMIE	0.00	0.0	0.0	2.0	1.0	0.0	0.0	3.0	0.0	0.0	1.1	2.1	3.0	3.0
Total	1,127.98	1,166.5	1,206.8	1,212.8	1,216.6	1,255.8	1,288.7	1,327.1	1,328.2	1,328.1	1,371.6	1,335.9	1,336.3	1,353.1

Taxable Retail Sales History - State of Iowa

Year Ending June 30th**	Taxable Sales	Annual % Growth
2013*	34,800,587,109	0.760%
2012	34,537,967,263	4.966%
2011	32,904,016,683	3.007%
2010	31,943,592,540	-4.816%
2009	33,559,887,619	1.423%
2008	33,089,024,825	4.561%
2007	31,645,718,767	1.727%
2006	31,108,387,657	4.372%
2005	29,805,300,584	2.426%
2004	29,099,277,162	1.374%
2003	28,704,897,783	0.908%
2002	28,446,628,916	-0.179%
2001	28,497,729,275	3.305%
2000	27,586,079,482	3.046%
1999	26,770,708,316	5.676%
1998	25,332,748,804	3.277%
1997	24,528,959,504	4.228%
1996	23,534,006,709	4.776%
1995	22,461,226,855	4.825%
1994	21,427,415,422	4.985%
1993	20,410,006,777	4.647%
1992	19,503,730,902	4.275%
1991	18,704,127,896	4.183%
1990	17,953,167,720	5.229%
1989	17,061,104,576	5.398%
1988	16,187,378,730	3.840%
1987	15,588,803,568	
Previous 5 year Average:		1.068%
Previous 10 year Average:		1.980%
Previous 15 year Average:		2.170%
Previous 20 year Average:		2.732%
Previous 25 year Average:		3.135%

**Prior to 2009 the fiscal year was through March 31st
 *Unaudited

Prior Enrollment Trend:

Year	Enrollment	Gain
2001	1,353	
2002	1,336	-17
2003	1,336	0
2004	1,372	36
2005	1,328	-44
2006	1,328	0
2007	1,327	-1
2008	1,289	-38
2009	1,256	-33
2010	1,217	-39
2011	1,213	-4
2012	1,207	-6
2013	1,167	-40
2014	1,128	-39

Actual Recent Historic Growth: -17
 Growth Rate Used in This Scenario:

Actual Historic Sales Tax Revenues, Accrual Basis:

Fiscal Year	Montgomery	Page	Pottawattamie	TOTAL COLLECTIONS	Approximate Per Student
2005	\$597,087	\$450	\$1,539	\$599,076	\$448
2006	\$694,232	\$506	\$847	\$695,585	\$507
2007	\$711,079	\$1,072	\$0	\$712,151	\$536
2008	\$782,024	\$1,135	\$0	\$783,159	\$590
2009	\$705,010	\$1,599	\$2,516	\$709,125	\$534
2010	\$806,746	\$1,897	\$0	\$808,643	\$627
2011	\$881,596	\$4,232	\$0	\$885,828	\$705
2012	\$902,528	\$2,979	\$955	\$906,462	\$745
2013	\$992,600	\$3,288	\$1,739	\$997,627	\$823
2014*	\$1,050,016	\$0	\$0	\$1,050,016	\$870
2015*	\$1,072,282	\$0	\$0	\$1,072,282	\$919

*Estimated for FY2014 & FY2015

Dept of Revenue Published Estimate:

	FY2014			FY2015		
	Montgomery	Page	Pottawattamie	Montgomery	Page	Pottawattamie
Jul	\$62,543	\$0	\$0	\$84,889	\$0	\$0
Aug	\$62,543	\$0	\$0	\$84,889	\$0	\$0
Sep	\$62,543	\$0	\$0	\$84,889	\$0	\$0
Oct	\$64,707	\$0	\$0	\$84,889	\$0	\$0
Nov	\$64,707	\$0	\$0	\$84,889	\$0	\$0
Dec	\$64,707	\$0	\$0	\$84,889	\$0	\$0
Jan	\$56,810	\$0	\$0	\$84,889	\$0	\$0
Feb	\$56,810	\$0	\$0	\$84,889	\$0	\$0
Mar	\$56,810	\$0	\$0	\$84,889	\$0	\$0
Apr	\$61,226	\$0	\$0	\$84,889	\$0	\$0
May	\$61,226	\$0	\$0	\$84,889	\$0	\$0
Jun	\$61,226	\$0	\$0	\$84,889	\$0	\$0
95% Distribution	\$735,860	\$0	\$0	\$1,018,668	\$0	\$0
100% Interpolation	\$774,589	\$0	\$0	\$1,072,282	\$0	\$0
Est'd Supplemental	\$275,427	\$0	\$0	\$0	\$0	\$0
Est'd TOTAL	\$1,050,016	\$0	\$0	\$1,072,282	\$0	\$0
Est'd Avg per Student	\$870.08			\$919.23		

Assuming 2% Growth in Taxable Retail Sales and Historical Trends in Statewide Enrollment

Enrollment Projection Per District Estimates	Assumed Future Enrollment:			Est'd Revenue Per Student	Possible TOTAL Revenues
	Year	Fiscal Year	Enrollment		
0	2007	2008-09	1,327	\$534	709,125
0	2008	2009-10	1,289	\$627	808,643
0	2009	2010-11	1,256	\$705	885,828
0	2010	2011-12	1,217	\$745	906,462
0	2011	2012-13	1,213	\$823	997,627
0	2012	2013-14	1,207	\$870	1,050,016
0	2013	2014-15	1,167	\$919	1,072,282
0	2014	2015-16	1,128	\$938	1,057,611
0	2015	2016-17	1,128	\$956	1,078,763
0	2016	2017-18	1,128	\$975	1,100,338
0	2017	2018-19	1,128	\$995	1,122,345
0	2018	2019-20	1,128	\$1,015	1,144,792
0	2019	2020-21	1,128	\$1,035	1,167,687
0	2020	2021-22	1,128	\$1,056	1,191,041
0	2021	2022-23	1,128	\$1,077	1,214,862
0	2022	2023-24	1,128	\$1,099	1,239,159
0	2023	2024-25	1,128	\$1,121	1,263,942
0	2024	2025-26	1,128	\$1,143	1,289,221
0	2025	2026-27	1,128	\$1,166	1,315,006
0	2026	2027-28	1,128	\$1,189	1,341,306
0	2027	2028-29	1,128	\$1,213	1,368,132
					23,324,188

Assuming No Growth in Taxable Retail Sales & No Change Enrollment Figures From October 2014 Count

Assumed Future Enrollment:	Year	Fiscal Year	Enrollment	Est'd Revenue Per Student	Possible TOTAL Revenues
2008	2009-10	1,289	\$627	808,643	
2009	2010-11	1,256	\$705	885,828	
2010	2011-12	1,217	\$745	906,462	
2011	2012-13	1,213	\$823	997,627	
2012	2013-14	1,207	\$870	1,050,016	
2013	2014-15	1,167	\$919	1,072,282	
2014	2015-16	1,128	\$919	1,036,873	
2015	2016-17	1,128	\$919	1,036,873	
2016	2017-18	1,128	\$919	1,036,873	
2017	2018-19	1,128	\$919	1,036,873	
2018	2019-20	1,128	\$919	1,036,873	
2019	2020-21	1,128	\$919	1,036,873	
2020	2021-22	1,128	\$919	1,036,873	
2021	2022-23	1,128	\$919	1,036,873	
2022	2023-24	1,128	\$919	1,036,873	
2023	2024-25	1,128	\$919	1,036,873	
2024	2025-26	1,128	\$919	1,036,873	
2025	2026-27	1,128	\$919	1,036,873	
2026	2027-28	1,128	\$919	1,036,873	
2027	2028-29	1,128	\$919	1,036,873	
				20,946,206	

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Copy of Prior Q&A From Summer 2014 Community Meeting

For Reference Only

Q&A Regarding School District Bonding
Red Oak Community School District, Iowa
Prepared by: Piper Jaffray & Co.

**This is not an exhaustive list of all questions a patron might have.*

Because a Piper Jaffray representative is here at our community meeting, does that mean that Piper Jaffray is recommending that our district construct new buildings, or borrow money for the needs being presented?

NO. Neither Piper Jaffray nor its employees have an opinion about your projects. We do not live in your community, pay taxes in your community, have students in your community, own property in your community. The choice to build, renovate, improve, demolish, or whatever...is solely a local decision made by school board members and local patrons. Piper Jaffray is only participating to help provide factual information related to bonding and any tax implications that may have.

From what sources can a school build new or renovate existing infrastructure?

CASH DONATIONS or GRANTS
Voted G.O. Bonds
PPEL Notes (Voted PPEL)
Sales Tax Bonds

Can a school use bond money to give teachers or staff a raise or pay employment-related expenses?

ABSOLUTELY NOT. These are two separate pots of money. Debt Service Fund, PPEL and Sales Tax monies are ONLY to be used for infrastructure improvement.

Is it possible that a school can be laying off staff or cutting routine expenditures while also building brand new buildings?

ABSOLUTELY. This is very common. Many Iowa schools can't afford to build any new buildings, but can afford to fund regular school costs easily. Other schools need to cut ongoing expenditures while still being able to fund new infrastructure projects. The funding sources for these two things is completely separate.

What Dates Can Be Used for a G.O. Bond Vote or PPEL Levy Renewal?

Even Years....

1st Tuesday of February
1st Tuesday of April
2nd Tuesday of September
1st Tuesday of December

Odd Years....

1st Tuesday of February
1st Tuesday of April
Last Tuesday of June
2nd Tuesday of September

Does the PRIOR bonded debt of the District impact our ability to fund a project now?

YES. The remaining prior debt hinders your ability to fund a larger project now in two ways:
1. Remaining principal outstanding counts toward the DEBT LIMIT
2. Remaining P&I payment amounts must be calculated into the maximum debt service levy rate of \$4.05 along with any new bond payments

Even if the entire community were supportive of any project the district put forth, and was willing to pay any tax levy associated with it...are we still limited to the size of our project?

YES. The total amount of borrowing is limited overall by the Debt Limit which is a statutory limit dictated by Iowa Code. Within that Debt Limit you are also limited to total borrowing sizes that do not exceed:
1. \$4.05 debt service levy on G.O. Bonds
2. \$1.34 PPEL levy for Capital Loan Notes
3. 1.20x Debt Service Coverage for Sales Tax Bonds
(sales tax bonds may be further limited by other ongoing regular needs)

Are there Iowa school districts that are close to or at their statutory Debt Limit?

YES.

Are there Iowa school districts that have no debt at all?

YES.

Patrons should determine what their local students and community need, and then determine how they can fund that need. You should not simply compare your tax levy rates to neighboring districts to determine if a project is feasible. A neighboring district may have a very low tax rate, but they may also have not improved their buildings in 50+ years, or they may be using all of their sales tax revenues to keep their tax rates low....but, don't have those sales tax funds then to provide for ongoing needs. You must understand the entire big picture of each district; something that most patrons of your district will never truly understand when comparing one to another. Be cautious when you compare. You rarely can truly be comparing Apples-to-Apples.

The concept of MILLIONS of dollars is difficult to grasp.

There is much gossip that circulates regarding tax levies and bond voting. Is there a simple way that I can calculate what the tax impact to MY PERSONAL POCKETBOOK will be?

YES. See the "Tax Impact Worksheet" that will accompany any eventual bond proposal.

The math is simple. The tax impact is typically up to 1/2 what a residential homeowner might expect, and up to 1/10 what an agricultural land owner might expect....due to ROLLBACK and ASSESSED vs. MARKET values of property.

Be informed. Be educated. Do not listen to gossip.

If someone is saying something that seems OUTRAGEOUS, it probably is.

What can impact the FUTURE tax levies and/or the districts ability to make future bond payments?

Voted G.O. Bonds:

Tax Levy RATE may go up if taxable valuation of property declines.

Tax Levy RATE may go down if taxable valuation of property increases.

PPEL Notes:

The levy is fixed at not more than \$1.34 regardless of borrowing or not borrowing.

However, if a school borrows the "maximum" amount up to a \$1.34 levy and THEN property valuations decline the levy RATE may increase slightly.

Sales Tax Bonds:

Local resident student enrollment increases will bring the District more revenue, and visa versa.

Statewide retail sales increases may bring the District more revenue, and visa versa.

Statewide enrollment increases may bring the District less revenue, and visa versa.

*Various combinations of these moving parts may result in higher or lower total revenue in any given year.

I don't have children in this District either because I'm not married and have no children, don't want to have children, or have already raised my children to adulthood. Why should I be concerned with the future of this District, and why should I pay to foot the bill of the improvements (if the community agrees that such improvements are desired)?

Simple: Because in Iowa every property owner or consumer paying sales tax pays for the construction of our schools. When you were 5-18 years old....someone else was paying for your school; your parents...but, also your neighbors, relatives and other community members regardless of whether they had school-aged children attending.

Voted General Obligation School Bonds

Tax Impact Worksheet

Red Oak CSD voters have previously (1999) given approval to exceed the standard \$2.70 levy and issue debt up to a levy limit of \$4.05.

THIS SECTION IS INCLUDED AS EXAMPLE OF FUNDING FOR POSSIBLE "PHASE 2".....OR, IF THE CURRENT PROJECT SCOPE IS INCREASED UPWARD OF THE LARGER TOTAL PROJECT COSTS ESTIMATED EARLIER

Debt Service Schedule

Red Oak Community School District, Iowa
 Prepared by: Piper Jaffray & Co.

General Obligation School Bonds
 1/1/2013 Taxable Valuation: 353,294,503

The district voted and approved the \$4.05 question at 1999 election

Levy if Property Owners Pay Full Levy

Estimated Maximum Borrowing @ \$4.05 Debt Service Levy

Approx Average Rate AS OF FALL 2014 would be in the range of 2.80%-3.10%

Date	Principal Maturity	Interest Rate	Semi Annual Interest Payment	Annual P & I This Issue	Prior Outstanding P & I	Net Annual P & I Payment	Estimated P & I Levy
5/1/2015	Assumes Dated May 1, 2015						
11/1/2015			284,460				
5/1/2016	105,000	3.300%	284,460	673,920	752,965	1,426,885	4.03880
11/1/2016			282,728				
5/1/2017	115,000	3.300%	282,728	680,455	749,680	1,430,135	4.04800
11/1/2017			280,830				
5/1/2018	110,000	3.300%	280,830	671,660	759,145	1,430,805	4.04989
11/1/2018			279,015				
5/1/2019	115,000	3.300%	279,015	673,030	756,205	1,429,235	4.04545
11/1/2019			277,118				
5/1/2020	110,000	3.300%	277,118	664,235	765,815	1,430,050	4.04776
11/1/2020			275,303				
5/1/2021	880,000	3.300%	275,303	1,430,605		1,430,605	4.04933
11/1/2021			260,783				
5/1/2022	905,000	3.300%	260,783	1,426,565		1,426,565	4.03789
11/1/2022			245,850				
5/1/2023	935,000	3.300%	245,850	1,426,700		1,426,700	4.03827
11/1/2023			230,423				
5/1/2024	965,000	3.300%	230,423	1,425,845		1,425,845	4.03585
11/1/2024			214,500				
5/1/2025	1,000,000	3.300%	214,500	1,429,000		1,429,000	4.04478
11/1/2025			198,000				
5/1/2026	1,030,000	3.300%	198,000	1,426,000		1,426,000	4.03629
11/1/2026			181,005				
5/1/2027	1,065,000	3.300%	181,005	1,427,010		1,427,010	4.03915
11/1/2027			163,433				
5/1/2028	1,100,000	3.300%	163,433	1,426,865		1,426,865	4.03874
11/1/2028			145,283				
5/1/2029	1,140,000	3.300%	145,283	1,430,565		1,430,565	4.04921
11/1/2029			126,473				
5/1/2030	1,175,000	3.300%	126,473	1,427,945		1,427,945	4.04180
11/1/2030			107,085				
5/1/2031	1,215,000	3.300%	107,085	1,429,170		1,429,170	4.04527
11/1/2031			87,038				
5/1/2032	1,255,000	3.300%	87,038	1,429,075		1,429,075	4.04500
11/1/2032			66,330				
5/1/2033	1,295,000	3.300%	66,330	1,427,660		1,427,660	4.04099
11/1/2033			44,963				
5/1/2034	1,340,000	3.300%	44,963	1,429,925		1,429,925	4.04740
11/1/2034			22,853				
5/1/2035	1,385,000	3.300%	22,853	1,430,705		1,430,705	4.04961
Totals:	17,240,000		7,546,935	24,786,935	3,783,810	28,570,745	4.04347

-122,000	Minus Est'd Bonding Costs	
-293,080	Minus Est'd Underwriters Discount	
16,824,920	Est'd Net Available for Project Costs	
1,560,620	Plus Est'd Net PPEL Note Proceeds (OR FROM CASH if available to avoid PPEL borrow)	
13,000,000	Plus Est'd Net Sales Tax Proceeds	
31,385,540	Net Project Funds from Borrowing	
-26,500,000	Minus Potential "Maximum" Project Size Cost	
4,885,540	Surplus or (Shortfall)	

GUIDES FOR THE JOURNEY? PiperJaffray

SUMMARY TAX IMPACT

Red Oak Community School District, Iowa

Potential Highest Debt Service Levy Rate: \$4.05000

Actual FY2015 Debt Service Levy Rate: \$2.12790

Potential INCREASE in Tax Rate: \$1.92210

The \$1.90 tax levy reflected below is the estimated INCREASE in property taxes above & beyond the tax levy that was already being collected for the payment of the prior 2010 GO Refunding Bonds (previously refunded the 2000 G.O. Bonds)

1/1/2013 Average Assessed Value of Ag Land, Montgomery County = \$2,128

1/1/2013 Assessed Value*	1/1/2013 Rollback	Taxable Value	Less Homestead Credit**	Net Taxable Value	Est. Tax Rate Change per \$1,000	Change in Annual Tax Payment	Change in Tax Payment per Month
Residential Property							
\$25,000 x	54.4002% =	\$13,600 -	\$4,850.00 =	\$8,750 x	\$1.90000 =	\$16.63	\$1.39
\$35,000 x	54.4002% =	\$19,040 -	\$4,850.00 =	\$14,190 x	1.90000 =	\$26.96	\$2.25
\$40,000 x	54.4002% =	\$21,760 -	\$4,850.00 =	\$16,910 x	1.90000 =	\$32.13	\$2.68
\$60,000 x	54.4002% =	\$32,640 -	\$4,850.00 =	\$27,790 x	1.90000 =	\$52.80	\$4.40
\$75,000 x	54.4002% =	\$40,800 -	\$4,850.00 =	\$35,950 x	1.90000 =	\$68.31	\$5.69
\$90,000 x	54.4002% =	\$48,960 -	\$4,850.00 =	\$44,110 x	1.90000 =	\$83.81	\$6.98
\$100,000 x	54.4002% =	\$54,400 -	\$4,850.00 =	\$49,550 x	1.90000 =	\$94.15	\$7.85
\$125,000 x	54.4002% =	\$68,000 -	\$4,850.00 =	\$63,150 x	1.90000 =	\$119.99	\$10.00
\$150,000 x	54.4002% =	\$81,600 -	\$4,850.00 =	\$76,750 x	1.90000 =	\$145.83	\$12.15
\$200,000 x	54.4002% =	\$108,800 -	\$4,850.00 =	\$103,950 x	1.90000 =	\$197.51	\$16.46
Commercial Property							
\$25,000 x	95.0000% =	\$23,750 -	0 =	\$23,750 x	1.90000 =	\$45.13	\$3.76
\$30,000 x	95.0000% =	\$28,500 -	0 =	\$28,500 x	1.90000 =	\$54.15	\$4.51
\$40,000 x	95.0000% =	\$38,000 -	0 =	\$38,000 x	1.90000 =	\$72.20	\$6.02
\$50,000 x	95.0000% =	\$47,500 -	0 =	\$47,500 x	1.90000 =	\$90.25	\$7.52
\$60,000 x	95.0000% =	\$57,000 -	0 =	\$57,000 x	1.90000 =	\$108.30	\$9.03
\$75,000 x	95.0000% =	\$71,250 -	0 =	\$71,250 x	1.90000 =	\$135.38	\$11.28
\$100,000 x	95.0000% =	\$95,000 -	0 =	\$95,000 x	1.90000 =	\$180.50	\$15.04
\$150,000 x	95.0000% =	\$142,500 -	0 =	\$142,500 x	1.90000 =	\$270.75	\$22.56
Agricultural Property (land only on a per acre basis)*							
\$1,200 x	43.3997% =	\$521 -	0 =	\$521 x	1.90000 =	\$0.99	\$0.08
\$1,500 x	43.3997% =	\$651 -	0 =	\$651 x	1.90000 =	\$1.24	\$0.10
\$1,800 x	43.3997% =	\$781 -	0 =	\$781 x	1.90000 =	\$1.48	\$0.12
→ \$2,128 x	43.3997% =	\$924 -	0 =	\$924 x	1.90000 =	\$1.75	\$0.15
\$2,500 x	43.3997% =	\$1,085 -	0 =	\$1,085 x	1.90000 =	\$2.06	\$0.17
\$2,700 x	43.3997% =	\$1,172 -	0 =	\$1,172 x	1.90000 =	\$2.23	\$0.19
\$2,900 x	43.3997% =	\$1,259 -	0 =	\$1,259 x	1.90000 =	\$2.39	\$0.20
\$3,000 x	43.3997% =	\$1,302 -	0 =	\$1,302 x	1.90000 =	\$2.47	\$0.21

*Assessed Value IS NOT "Market Value"...Assessed Value is determined by County Assessor

while Market Value is determined by the open real estate marketplace

**Homestead Credit may vary from County to County

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AG LAND EXAMPLE:

Incorrect way to do it.....

I'm a farmer and I know I can sell my land for \$8,000 per acre. Thus, since we are talking about 1,000's of dollars in value I would divide that by 1,000 to get 8, and then multiply the 8 x tax increase = 8 x \$1.90 = \$15.20 per acre increase = my 500 acres x \$15.20 = a total tax increase to me of \$7,600 per year.

Correct way to do it.....

I'm a farmer and I looked at my recent tax bill to find the ASSESSED VALUE OF MY LAND is \$2,128/acre. Thus, according to the chart above I would take \$1.75 x my 500 acres = \$875 tax increase per year.

WHILE \$875 IS STILL A TAX INCREASE...IT IS NOWHERE AS SIGNIFICANT AS THE INCORRECT CALCULATION OF \$7,600/YEAR.

CURRENT SCENARIO

Funding \$13,000,000 “High School” Project (or any project with a cost in the \$13 million range)

“Maximum” Sales Tax Borrowing (assuming abatement of prior G.O. bonds continues to be discontinued)

+

“Maximum” PPEL Note Borrowing

+

Accumulated PPEL/SILO Cash to Fill In The Cost Gap

Debt Service Schedule

Red Oak Community School District, Iowa
Prepared by: Piper Jaffray & Co.

Sales Tax Revenue Bonds

Rates Estimated

Date	Principal Maturity	Est'd Interest Rate	Semi Annual Interest Payment	Annual P & I This Issue	Plus Prior Debt Issued	Plus Annual Trustee Fees	TOTAL SAVE DEBT OBLIGATION	Estimated Annual SAVE Income	Estimated Debt Service Coverage	
7/1/2008	Assumes Dated 3/1/2015						ASSUMING CURRENT REVENUE LEVELS EST'D GROWTH IN REVENUES NOT SHOWN			
1/1/2009										
7/1/2009										
1/1/2010										
7/1/2010										
1/1/2011										
7/1/2011										
1/1/2012										
7/1/2012										
1/1/2013										
7/1/2013										
1/1/2014										
7/1/2014										
1/1/2015										
7/1/2015			100,700	100,700			100,700	1,072,282	10.648	
1/1/2016			151,050							
7/1/2016	590,000	3.000%	151,050	892,100			892,100	1,072,282	1.202	
1/1/2017			142,200							
7/1/2017	605,000	3.000%	142,200	889,400			889,400	1,072,282	1.206	
1/1/2018			133,125							
7/1/2018	625,000	3.000%	133,125	891,250			891,250	1,072,282	1.203	
1/1/2019			123,750							
7/1/2019	645,000	3.000%	123,750	892,500			892,500	1,072,282	1.201	
1/1/2020			114,075							
7/1/2020	665,000	3.000%	114,075	893,150			893,150	1,072,282	1.201	
1/1/2021			104,100							
7/1/2021	685,000	3.000%	104,100	893,200			893,200	1,072,282	1.200	
1/1/2022			93,825							
7/1/2022	705,000	3.000%	93,825	892,650			892,650	1,072,282	1.201	
1/1/2023			83,250							
7/1/2023	725,000	3.000%	83,250	891,500			891,500	1,072,282	1.203	
1/1/2024			72,375							
7/1/2024	745,000	3.000%	72,375	889,750			889,750	1,072,282	1.205	
1/1/2025			61,200							
7/1/2025	770,000	3.000%	61,200	892,400			892,400	1,072,282	1.202	
1/1/2026			49,650							
7/1/2026	790,000	3.000%	49,650	889,300			889,300	1,072,282	1.206	
1/1/2027			37,800							
7/1/2027	815,000	3.000%	37,800	890,600			890,600	1,072,282	1.204	
1/1/2028			25,575							
7/1/2028	840,000	3.000%	25,575	891,150			891,150	1,072,282	1.203	
1/1/2029			12,975							
7/1/2029	865,000	3.000%	12,975	890,950			890,950	1,072,282	1.204	
1/1/2030								714,855		
7/1/2030										
Totals:	10,070,000		2,510,600	12,580,600	0	0	12,580,600	16,799,081		

Based upon October 2013 Count x
FY2015 Est'd Revenue per Student
per Dept of Revenue

ESTIMATED USES OF FUNDS	
Est'd HIGH SCHOOL Project Cost:	13,000,000
Debt Service Reserve Fund:	893,200
Costs of Issuance:	86,780
Underwriting Costs:	181,260
Deposit to Sinking Fund:	0.00
Surplus:	0
TOTAL	14,161,240

ESTIMATED SOURCES OF FUNDS	
Sales Tax Bonds:	10,070,000
Accrued Interest:	0.00
SAVE / PPEL Cash on Hand:	2,530,620
Other Sources of Funds:	???
Net Proceeds from PPEL Note	1,560,620
Earnings During Construction:	???
TOTAL	14,161,240

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Cash Contribution amount is simply what is required to fund total project cost after net borrowing amounts are offset....

If project cost creeps to as high as \$14,000,000 then up to an additional \$1,000,000 must be dedicated by the Board from cash surplus in PPEL/SILO Funds...if possible.... THIS MAY BE POSSIBLE, BUT WOULD LIKELY DRAIN SURPLUS FUNDS TO NEAR ZERO AT SOME POINT IN TIME DURING THE REMAINING LIFE OF THE SALES TAX...(SEE CASH FLOW WORKSHEET)

Debt Service Schedule

Red Oak Community School District, Iowa
 Prepared by: Piper Jaffray & Co.

General Obligation Capital Loan Notes

1/1/2013 Taxable Valuation: 353,294,503

Taxes MUST be collected from Property Taxes (not Income Surtax) for any amount needed to repay debt
RED OAK CSD's Existing Voted PPEL of \$1.34 Expires FY2020 and REQUIRES at minimum 1% Income Surtax

2012 Income Surtax Paid by Red Oak CSD Taxpayers:	5,597,629
Assumed 1.00% Minimum Surtax Rate Required:	1.00%
Dollars Collected from This Surtax Rate:	55,976
Dollars Collected from Full Voted PPEL Rate of \$1.34:	473,415
If 1% Surtax Required, Annual P&I Payment CANNOT EXCEED:	417,438

RATES ESTIMATED

Date	Principal Maturity	Interest Rate	Semi Annual Interest Payment	Semi Annual P & I Payment	Annual P & I This Issue	Prior Outstanding P & I	Net Annual P & I Payment	Estimated P & I Levy
5/1/2010	Assumes Dated April 1, 2016							
11/1/2010	<div style="border: 1px solid black; padding: 5px; text-align: center;"> This borrowing is delayed until calendar year 2016 for bank qualification (BQ) purposes... </div>							
5/1/2011								
11/1/2011								
5/1/2012								
11/1/2012								
5/1/2013								
11/1/2013								
5/1/2014								
11/1/2014								
5/1/2015								
11/1/2015								
5/1/2016								
11/1/2016			11,740	11,740				
5/1/2017	395,000	1.250%	10,063	405,063	416,802		416,802	1.17976
11/1/2017			7,594	7,594				
5/1/2018	400,000	1.250%	7,594	407,594	415,188		415,188	1.17519
11/1/2018			5,094	5,094				
5/1/2019	405,000	1.250%	5,094	410,094	415,188		415,188	1.17519
11/1/2019			2,563	2,563				
5/1/2020	410,000	1.250%	2,563	412,563	415,125		415,125	1.17501
Totals:	1,610,000		52,302	1,662,302	1,662,302	0	1,662,302	1.17629

-36,500 Minus Est'd Bonding Costs
 -12,880 Minus Est'd Underwriters Discount
1,560,620 Est'd Net Available for Project Costs

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1/1/2009 Taxable Valuation: 295,190,563
 1/1/2010 Taxable Valuation: 315,330,510
 1/1/2011 Taxable Valuation: 327,953,374
 1/1/2012 Taxable Valuation: 338,070,083
 1/1/2013 Taxable Valuation: 353,294,503

Actual Historic Annual Increase in Taxable Valuation (1995-2012): 2.12%
 Annual Increase in Taxable Valuation Assumed Here (for PPEL): 1.50%
 Annual Inflation Rate Used for Annual Expenditures: 3.00%



Voted PPEL Authority for \$1.34 Expires FY2020

CURRENTLY SOME V-PPEL is collected as Income Surtax
 WORKSHEET ASSUMES PPEL IS RENEWED BEYOND FY2020

Current Cash Balance, Sept 2014:	
PPEL Fund	\$64,630
SILO Fund	\$2,467,299
*Estimated Ending Balances	\$2,531,929

Minimum Future Cash Balance Estimated: \$1,007,481

Payment Collection Month	Payment Received by ...	Sales Tax Estimated for Collection	Voted PPEL Revenues Estimated	Board PPEL Revenues Estimated	Revenues Used to Pay 2016	Revenues Used For "OTHER" Projects	Revenues Used for Transportation	Revenues Used for Technology	Revenues Used For Annual Maintenance	Revenues Used For "OTHER" Projects	Revenues Used to Pay 2016	Interest Earned On Sales Tax Balance @ 0.50%	Interest Earned On Reserve Balance @ 1.00%	Estimated Excess Cash On Hand	Payment Received by ...
Oct-13	1-Dec-13	64,707													12/1/2013
Nov-13	1-Jan-14	64,707													1/1/2014
Dec-13	1-Feb-14	64,707													2/1/2014
Jan-14	1-Mar-14	56,910													3/1/2014
Feb-14	1-Apr-14	56,910	226,507	55,782											4/1/2014
Mar-14	1-May-14	56,810													5/1/2014
Apr-14	1-Jun-14	61,226													6/1/2014
May-14	1-Jul-14	61,226													7/1/2014
Jun-14	1-Aug-14	336,654													8/1/2014
Jul-14	1-Sep-14	84,889												2,531,929	9/1/2014
Aug-14	1-Oct-14	84,889	236,707	58,294								1,041		2,912,859	10/1/2014
Sep-14	1-Nov-14	84,889										1,237		2,998,985	11/1/2014
Makeup	1-Nov-14	39,591												3,038,486	11/1/2014
Oct-14	1-Dec-14	84,889										1,249		3,124,624	12/1/2014
Nov-14	1-Jan-15	84,889										1,327		3,210,840	1/1/2015
Dec-14	1-Feb-15	84,889										1,364		3,297,092	2/1/2015
Jan-15	1-Mar-15	84,889										1,265		3,383,246	3/1/2015
Feb-15	1-Apr-15	84,889	236,707	58,294								1,437		3,764,572	4/1/2015
Mar-15	1-May-15	84,889										1,547		3,851,009	5/1/2015
Apr-15	1-Jun-15	84,889										1,635		3,937,533	6/1/2015
May-15	1-Jul-15	84,889			-100,700							1,618		3,828,340	7/1/2015
Jun-15	1-Aug-15	84,889										1,626		3,539,855	8/1/2015
Jul-15	1-Sep-15	83,727										1,503		3,625,085	9/1/2015
Aug-15	1-Oct-15	83,727	240,258	59,168								1,490		4,009,729	10/1/2015
Sep-15	1-Nov-15	83,727										1,703		4,095,159	11/1/2015
Makeup	1-Nov-15	53,614										0		4,148,773	11/1/2015
Oct-15	1-Dec-15	83,727										1,705		4,234,205	12/1/2015
Nov-15	1-Jan-16	83,727										1,798		4,168,681	1/1/2016
Dec-15	1-Feb-16	83,727										1,770		4,254,179	2/1/2016
Jan-16	1-Mar-16	83,727										1,690		4,339,596	3/1/2016
Feb-16	1-Apr-16	83,727	240,258	59,168								1,843		4,724,593	4/1/2016
Mar-16	1-May-16	83,727										1,942		4,810,262	5/1/2016
Apr-16	1-Jun-16	83,727										2,043		4,896,032	6/1/2016
May-16	1-Jul-16	83,727										2,012	8,932	4,151,803	7/1/2016
Jun-16	1-Aug-16	83,727										1,763		3,851,044	8/1/2016
Jul-16	1-Sep-16	85,402										1,635		1,407,461	9/1/2016
Aug-16	1-Oct-16	85,402	243,862	60,056								578		1,797,359	10/1/2016
Sep-16	1-Nov-16	85,402										763		1,883,525	11/1/2016
Makeup	1-Nov-16	52,881												1,924,665	11/1/2016
Oct-16	1-Dec-16	85,402										791		2,010,858	12/1/2016
Nov-16	1-Jan-17	85,402										854		1,954,914	1/1/2017
Dec-16	1-Feb-17	85,402										830		2,041,147	2/1/2017
Jan-17	1-Mar-17	85,402										783		2,127,332	3/1/2017
Feb-17	1-Apr-17	85,402	243,862	60,056								903		2,517,554	4/1/2017
Mar-17	1-May-17	85,402												2,198,929	5/1/2017
Apr-17	1-Jun-17	85,402										934		2,285,264	6/1/2017
May-17	1-Jul-17	85,402										939	8,932	1,532,552	7/1/2017
Jun-17	1-Aug-17	85,402										651		1,220,767	8/1/2017
Jul-17	1-Sep-17	87,110										518		1,308,396	9/1/2017
Aug-17	1-Oct-17	87,110	247,520	60,956								538		1,704,520	10/1/2017
Sep-17	1-Nov-17	87,110										724		1,792,354	11/1/2017
Makeup	1-Nov-17	53,938												1,838,698	11/1/2017
Oct-17	1-Dec-17	87,110										756		1,926,564	12/1/2017
Nov-17	1-Jan-18	87,110										818		1,881,367	1/1/2018
Dec-17	1-Feb-18	87,110										799		1,969,276	2/1/2018
Jan-18	1-Mar-18	87,110										755		2,057,142	3/1/2018
Feb-18	1-Apr-18	87,110										874		2,453,601	4/1/2018

Sales Tax Bond payments would likely be transferred in MONTHLY pro-rata amounts ahead of payments. This worksheet shows the payments being made on their due date for simplicity...

Bus Purchases Assumed Every Year, plus inflation....but, this could also represent a Bus purchase every other year with other transportation expenditures in the off-

For Technology & Maintenance Expense Assumptions This is The Past 4 Year Average of Actual Amounts Spent from PPEL/SILO For These Purposes...

Assumed CASH contribution to fund that portion of the "High School Project" that the SILO & PPEL borrowing cannot cover...

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Payment Collection Month	Payment Received by ...	(+) Sales Tax Estimated for Collection	(+) Voted PPEL Revenues Estimated	(+) Board PPEL Revenues Estimated	(-) Revenues Used to Pay 2015 Sales Tax Bonds	(-) Revenues Used For "OTHER" Projects	(-) Revenues Used for Transportation	(-) Revenues Used for Technology	(-) Revenues Used For Annual Maintenance	(-) Revenues Used For "OTHER" Projects	(-) PPEL Notes	(+) Interest Earned On Sales Tax Balance @ 0.50%	(+) Interest Earned On Reserve Balance @ 1.00%	= Estimated Excess Cash On Hand	Payment Received by ...
Mar-18	1-May-18	87,110	\$1.34	\$0.33							-407,594	1,008		2,134,126	5/1/2018
Apr-18	1-Jun-18	87,110										906		2,222,142	6/1/2018
May-18	1-Jul-18	87,110			-758,125							913	8,932	1,457,164	7/1/2018
Jun-18	1-Aug-18	87,110					-103,809					619		1,135,120	8/1/2018
Jul-18	1-Sep-18	88,852						-163,909		-245,864		482		1,224,454	9/1/2018
Aug-18	1-Oct-18	88,852	251,233	61,871								503		1,626,913	10/1/2018
Sep-18	1-Nov-18	88,852										691		1,716,456	11/1/2018
Makeup	1-Nov-18	55,017										-5,094		1,766,379	11/1/2018
Oct-18	1-Dec-18	88,852										726		1,855,957	12/1/2018
Nov-18	1-Jan-19	88,852			-123,750							788		1,821,848	1/1/2019
Dec-18	1-Feb-19	88,852										774		1,911,474	2/1/2019
Jan-19	1-Mar-19	88,852										733		2,001,059	3/1/2019
Feb-19	1-Apr-19	88,852	251,233	61,871								850		2,403,864	4/1/2019
Mar-19	1-May-19	88,852										-410,094		2,083,611	5/1/2019
Apr-19	1-Jun-19	88,852										885		2,173,348	6/1/2019
May-19	1-Jul-19	88,852			-768,750							893	8,932	1,396,352	7/1/2019
Jun-19	1-Aug-19	88,852										593		1,063,732	8/1/2019
Jul-19	1-Sep-19	90,629						-168,826		-253,239		452		1,154,813	9/1/2019
Aug-19	1-Oct-19	90,629	255,001	62,799								475		1,563,716	10/1/2019
Sep-19	1-Nov-19	90,629										664		1,655,010	11/1/2019
Makeup	1-Nov-19	56,117										-2,563		1,708,564	11/1/2019
Oct-19	1-Dec-19	90,629										702		1,799,896	12/1/2019
Nov-19	1-Jan-20	90,629			-114,075							764		1,777,215	1/1/2020
Dec-19	1-Feb-20	90,629										755		1,868,599	2/1/2020
Jan-20	1-Mar-20	90,629										742		1,959,970	3/1/2020
Feb-20	1-Apr-20	90,629	255,001	62,799								832		2,369,232	4/1/2020
Mar-20	1-May-20	90,629										974		2,048,272	5/1/2020
Apr-20	1-Jun-20	90,629										-412,563		2,139,771	6/1/2020
May-20	1-Jul-20	90,629			-779,075							879	8,932	1,351,006	7/1/2020
Jun-20	1-Aug-20	90,629										574		1,007,481	8/1/2020
Jul-20	1-Sep-20	92,442						-173,891		-260,837		428		1,100,351	9/1/2020
Aug-20	1-Oct-20	92,442	258,826	63,741								452		1,515,812	10/1/2020
Sep-20	1-Nov-20	92,442										644		1,608,898	11/1/2020
Makeup	1-Nov-20	57,240												1,666,137	11/1/2020
Oct-20	1-Dec-20	92,442										685		1,759,264	12/1/2020
Nov-20	1-Jan-21	92,442			-104,100							747		1,748,353	1/1/2021
Dec-20	1-Feb-21	92,442										742		1,841,537	2/1/2021
Jan-21	1-Mar-21	92,442										706		1,934,665	3/1/2021
Feb-21	1-Apr-21	92,442	258,826	63,741								822		2,350,516	4/1/2021
Mar-21	1-May-21	92,442										966		2,443,924	5/1/2021
Apr-21	1-Jun-21	92,442										1,038		2,537,403	6/1/2021
May-21	1-Jul-21	92,442			-789,100							1,043	8,932	1,737,285	7/1/2021
Jun-21	1-Aug-21	92,442										738		1,382,695	8/1/2021
Jul-21	1-Sep-21	94,291						-179,108		-268,662		587		1,477,573	9/1/2021
Aug-21	1-Oct-21	94,291	262,708	64,697								607		1,899,876	10/1/2021
Sep-21	1-Nov-21	94,291										807		1,994,974	11/1/2021
Makeup	1-Nov-21	58,384												2,053,358	11/1/2021
Oct-21	1-Dec-21	94,291										844		2,148,493	12/1/2021
Nov-21	1-Jan-22	94,291			-93,825							912		2,149,871	1/1/2022
Dec-21	1-Feb-22	94,291										913		2,245,075	2/1/2022
Jan-22	1-Mar-22	94,291										861		2,340,227	3/1/2022
Feb-22	1-Apr-22	94,291	262,708	64,697								994		2,762,916	4/1/2022
Mar-22	1-May-22	94,291										1,135		2,858,343	5/1/2022
Apr-22	1-Jun-22	94,291										1,214		2,953,847	6/1/2022
May-22	1-Jul-22	94,291			-798,825							1,214	8,932	2,142,621	7/1/2022
Jun-22	1-Aug-22	94,291										910		1,776,619	8/1/2022
Jul-22	1-Sep-22	96,177										754		1,873,550	9/1/2022
Aug-22	1-Oct-22	96,177	266,649	65,667								770		2,302,813	10/1/2022
Sep-22	1-Nov-22	96,177										978		2,399,967	11/1/2022
Makeup	1-Nov-22	59,552												2,459,519	11/1/2022
Oct-22	1-Dec-22	96,177										1,011		2,556,707	12/1/2022
Nov-22	1-Jan-23	96,177			-83,250							1,086		2,570,719	1/1/2023
Dec-22	1-Feb-23	96,177										1,092		2,667,987	2/1/2023
Jan-23	1-Mar-23	96,177										1,023		2,765,187	3/1/2023
Feb-23	1-Apr-23	96,177	266,649	65,667								1,174		3,194,854	4/1/2023

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Payment Collection Month	Payment Received by ...	(+)	(+)	(+)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(+)	(+)	=	Payment Received by ...
		Sales Tax Estimated for Collection	Voted PPEL Revenues Estimated	Board PPEL Revenues Estimated	Revenues Used to Pay 2015 Sales Tax Bonds	Revenues Used For "OTHER" Projects	Revenues Used for Transportation	Revenues Used for Technology	Revenues Used For Annual Maintenance	Revenues Used For "OTHER" Projects	Revenues Used to Pay 2015 PPEL Notes	Interest Earned On Sales Tax Balance @ 0.50%	Interest Earned On Reserve Balance @ 1.00%	Estimated Excess Cash On Hand	
Mar-23	1-May-23	96,177	\$1.34	\$0.33								1,313		3,292,344	5/1/2023
Apr-23	1-Jun-23	96,177										1,398		3,389,918	6/1/2023
May-23	1-Jul-23	96,177			-808,250							1,393	8,932	2,567,827	7/1/2023
Jun-23	1-Aug-23	96,177					-120,343					1,090		2,190,055	8/1/2023
Jul-23	1-Sep-23	98,100						-190,016		-285,023		930		2,289,085	9/1/2023
Aug-23	1-Oct-23	98,100										941		2,725,427	10/1/2023
Sep-23	1-Nov-23	98,100	270,649	66,652								1,157		2,824,685	11/1/2023
Makeup	1-Nov-23	60,743												2,885,428	11/1/2023
Oct-23	1-Dec-23	98,100										1,186		2,984,714	12/1/2023
Nov-23	1-Jan-24	98,100			-72,375							1,267		3,011,706	1/1/2024
Dec-23	1-Feb-24	98,100										1,279		3,111,085	2/1/2024
Jan-24	1-Mar-24	98,100										1,236		3,210,421	3/1/2024
Feb-24	1-Apr-24	98,100	270,649	66,652								1,363		3,647,186	4/1/2024
Mar-24	1-May-24	98,100										1,499		3,746,785	5/1/2024
Apr-24	1-Jun-24	98,100										1,591		3,846,476	6/1/2024
May-24	1-Jul-24	98,100			-817,375							1,581	8,932	3,013,761	7/1/2024
Jun-24	1-Aug-24	98,100						-123,953				1,280		2,623,851	8/1/2024
Jul-24	1-Sep-24	100,062							-195,716	-293,574		1,114		2,725,027	9/1/2024
Aug-24	1-Oct-24	100,062	274,709	67,652								1,120		3,168,569	10/1/2024
Sep-24	1-Nov-24	100,062										1,346		3,269,977	11/1/2024
Makeup	1-Nov-24	61,958												3,331,935	11/1/2024
Oct-24	1-Dec-24	100,062										1,369		3,433,367	12/1/2024
Nov-24	1-Jan-25	100,062			-61,200							1,458		3,473,687	1/1/2025
Dec-24	1-Feb-25	100,062										1,475		3,575,224	2/1/2025
Jan-25	1-Mar-25	100,062										1,371		3,676,657	3/1/2025
Feb-25	1-Apr-25	100,062	274,709	67,652								1,561		4,120,641	4/1/2025
Mar-25	1-May-25	100,062										1,693		4,222,397	5/1/2025
Apr-25	1-Jun-25	100,062										1,793		4,324,252	6/1/2025
May-25	1-Jul-25	100,062			-831,200							1,777	8,932	3,476,151	7/1/2025
Jun-25	1-Aug-25	100,062						-127,672				1,476		3,073,721	8/1/2025
Jul-25	1-Sep-25	102,063							-201,587	-302,381		1,305		3,177,089	9/1/2025
Aug-25	1-Oct-25	102,063	278,829	68,667								1,306		3,627,954	10/1/2025
Sep-25	1-Nov-25	102,063										1,541		3,731,558	11/1/2025
Makeup	1-Nov-25	63,197												3,794,756	11/1/2025
Oct-25	1-Dec-25	102,063										1,559		3,898,378	12/1/2025
Nov-25	1-Jan-26	102,063			-49,650							1,655		3,952,447	1/1/2026
Dec-25	1-Feb-26	102,063										1,678		4,056,189	2/1/2026
Jan-26	1-Mar-26	102,063										1,556		4,159,808	3/1/2026
Feb-26	1-Apr-26	102,063	278,829	68,667								1,766		4,611,134	4/1/2026
Mar-26	1-May-26	102,063										1,895		4,715,092	5/1/2026
Apr-26	1-Jun-26	102,063										2,002		4,819,158	6/1/2026
May-26	1-Jul-26	102,063			-839,650							1,980	8,932	3,960,982	7/1/2026
Jun-26	1-Aug-26	102,063						-131,502				1,682		3,545,639	8/1/2026
Jul-26	1-Sep-26	104,105							-207,635	-311,453		1,506		3,651,250	9/1/2026
Aug-26	1-Oct-26	104,105	283,012	69,697								1,501		4,109,563	10/1/2026
Sep-26	1-Nov-26	104,105										1,745		4,215,413	11/1/2026
Makeup	1-Nov-26	64,461												4,279,874	11/1/2026
Oct-26	1-Dec-26	104,105										1,759		4,385,738	12/1/2026
Nov-26	1-Jan-27	104,105			-37,800							1,862		4,453,905	1/1/2027
Dec-26	1-Feb-27	104,105										1,891		4,559,901	2/1/2027
Jan-27	1-Mar-27	104,105										1,749		4,665,754	3/1/2027
Feb-27	1-Apr-27	104,105	283,012	69,697								1,981		5,124,549	4/1/2027
Mar-27	1-May-27	104,105										2,106		5,230,759	5/1/2027
Apr-27	1-Jun-27	104,105										2,221		5,337,085	6/1/2027
May-27	1-Jul-27	104,105			-852,800							2,193	8,932	4,464,068	7/1/2027
Jun-27	1-Aug-27	104,105						-135,447				1,896		4,036,408	8/1/2027
Jul-27	1-Sep-27	106,187							-213,864	-320,796		1,714		4,143,308	9/1/2027
Aug-27	1-Oct-27	106,187	287,257	70,742								1,703		4,609,197	10/1/2027
Sep-27	1-Nov-27	106,187										1,957		4,717,341	11/1/2027
Makeup	1-Nov-27	65,750												4,783,091	11/1/2027
Oct-27	1-Dec-27	106,187										1,966		4,891,243	12/1/2027
Nov-27	1-Jan-28	106,187			-25,575							2,077		4,973,932	1/1/2028
Dec-27	1-Feb-28	106,187										2,112		5,082,231	2/1/2028
Jan-28	1-Mar-28	106,187										2,019		5,190,437	3/1/2028
Feb-28	1-Apr-28	106,187										2,204		5,656,827	4/1/2028

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Payment Collection Month	Payment Received by ...	(+)	(+)	(+)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(+)	(+)	=	Payment Received by ...
		Sales Tax Estimated for Collection	Voted PPEL Revenues Estimated	Board PPEL Revenues Estimated	Revenues Used to Pay 2015 Sales Tax Bonds	Revenues Used For "OTHER" Projects	Revenues Used for Transportation	Revenues Used for Technology	Revenues Used For Annual Maintenance	Revenues Used For "OTHER" Projects	Revenues Used to Pay 2015 PPEL Notes	Interest Earned On Sales Tax Balance @ 0.50%	Interest Earned On Reserve Balance @ 1.00%	Estimated Excess Cash On Hand		
Mar-28	1-May-28	106,187	\$1.34	\$0.33									2,325		5,765,338	5/1/2028
Apr-28	1-Jun-28	106,187											2,448		5,873,973	6/1/2028
May-28	1-Jul-28	106,187			-865,575								2,414	8,932	4,986,420	7/1/2028
Jun-28	1-Aug-28	106,187					-139,511						2,118		4,544,024	8/1/2028
Jul-28	1-Sep-28	108,310						-220,280					1,930		4,654,264	9/1/2028
Aug-28	1-Oct-28	108,310							-330,420				1,913		5,127,857	10/1/2028
Sep-28	1-Nov-28	108,310											2,178		5,238,345	11/1/2028
Makeup	1-Nov-28	67,065													5,305,410	11/1/2028
Oct-28	1-Dec-28	108,310											2,180		5,415,901	12/1/2028
Nov-28	1-Jan-29	108,310											2,300		5,513,536	1/1/2029
Dec-28	1-Feb-29	108,310			-12,975								2,341		5,624,188	2/1/2029
Jan-29	1-Mar-29	108,310											2,157		5,734,656	3/1/2029
Feb-29	1-Apr-29	108,310											2,435		6,208,770	4/1/2029
Mar-29	1-May-29	108,310											2,552		6,319,632	5/1/2029
Apr-29	1-Jun-29	108,310											2,684		6,430,626	6/1/2029
May-29	1-Jul-29	108,310			-877,975								2,643	902,132	6,422,041	7/1/2029
Jun-29	1-Aug-29	108,310											2,727		5,965,857	8/1/2029
Jul-29	1-Sep-29	108,310											2,533		6,076,701	9/1/2029
Aug-29	1-Oct-29	108,310											2,497		6,556,328	10/1/2029
Sep-29	1-Nov-29	108,310											2,784		6,667,423	11/1/2029
Makeup	1-Nov-29	68,407													6,735,830	11/1/2029
Oct-29	1-Dec-29	108,310											2,768		6,846,908	12/1/2029
Nov-29	1-Jan-30	108,310											2,908		6,958,126	1/1/2030
Dec-29	1-Feb-30	108,310											2,955		7,069,391	2/1/2030
Jan-30	1-Mar-30												2,712		7,072,103	3/1/2030
Feb-30	1-Apr-30												3,003		7,443,926	4/1/2030
Mar-30	1-May-30												3,059		7,446,985	5/1/2030
Apr-30	1-Jun-30												3,162		7,450,147	6/1/2030
May-30	1-Jul-30												3,062		7,305,202	7/1/2030
Jun-30	1-Aug-30												3,102		6,724,067	8/1/2030
Jul-30	1-Sep-30												2,855		6,726,922	9/1/2030
Aug-30	1-Oct-30												2,764		6,803,660	10/1/2030
Sep-30	1-Nov-30												2,889		6,806,549	11/1/2030
Makeup	1-Nov-30	34,203													6,840,753	11/1/2030
Totals:		23,300,072	10,200,016	2,585,918	-12,580,600	0	-1,914,904	-3,023,532	-4,535,298	-2,530,620	-1,662,302	278,563	1,018,248			

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Item 6.2.3 Board of Directors Consideration and Probable Action to Implement Certain Aspects of the Facilities Improvement Plan – Tiger Vision

Background Information: The Directors, following the updated presentation by Matt Gillaspie, may be ready to consider action to implement a public referendum for Tiger Vision or the Directors may wish to initiate a Tiger Vision project that would not exceed \$13 million in facility improvements on the Red Oak High School campus minus a public referendum for such improvements.

Board President Lee Fellers will lead the discussion this evening that may result in a definitive direction.

Suggested Board Action: (to be determined)

Item 6.2.4 Review and Consideration for Adoption of Modified Allowable Growth
Request for Budget Authority Affecting English Language Learners

Background Information: Another opportunity exists for the Red Oak CSD to acquire much needed allowable budget growth through the submission of a document that measures real costs for the education of students in the English Language Learners Program. This request is very similar to a previous Board authorization to seek modified allowable growth for open enrolled “out” students and other smaller student assistance programs.

Business Manager Shirley Maxwell will do a “walk through” of the special request to the Iowa School Budget Review Committee. Please allow a few minutes for this presentation and recommendation.

Suggested Board Action: It is suggested the Directors authorize and approve an application for the Iowa School Budget Review Committee to allow Red Oak CSD an increase in modified allowable growth due to the costs associated with the English Language Learners program.



Iowa Department of Education



Form: LEP Allowable Costs <input type="button" value="Go"/>	
District: 6463 School: 0000 Name: Red Oak Comm School District	

LEP Allowable Cost

AMENDED

Update

Program between 410 - 419 Account ID = 9 Object by Function	Salaries 100-199	Benefits 200-299	Purchased Professional 300-399	Equip rental/repair 430-449	Other (tuition) 500-599	Supplies 600-699	Equip 730-739	Total
1. Instruction 1XXX	30,953.48 ^{\$120,524.09}	19,730.15 ^{\$63,915.33}	0.00	0.00	145.58	0.00	0.00	50,829.21 ^{\$184,585.00}
2. Student Support Services 21XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Staff Support Services 22XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Exec Admin 23XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Bldg Admin 24XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Business Admin 25XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. O & M 26XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Transportation 27XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Community Services 33XX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Total	30,953.48	19,730.15	0.00	0.00	145.58	0.00	0.00	50,829.21

^{120,524.09 - 63,915.33}

^{184,585.00}

11. Total (Line 10)	50,829.21
12. Weighted funding received (from October 2012 CE x FY14 DCPD) (6.16 X 6121)	37,705.36
13. Other resources (expenditures above that have project >0000, excluding 1112)	5,044.21
14. MAG on FY14 Application form (from SBRC application form)	8,080.00
15. Resources Available but unused	0.00
Total Resources Available (Sum Lines 12 thru 15)	50,829.57
16. Preliminary Maximum allowable request (Lines 11-Total Resources Available, if positive, otherwise zero)	0.00

17. Any expenditure included in the row above that is not expressly allowed by IAC (district input)	0
18. Maximum allowable request (Line 16 minus 17, if positive, otherwise zero)	0.00
19. Amount requested (may be less than maximum allowable); must subtract any FY 2013 carryover (district input)	0
20. FTE of LEP students in instructional LEP program on count date (from October 13 SRI/CE)	7.48
21. FTE of teachers exclusively assigned to LEP additional instruction outside of regular classroom instruction. Do not include coordinator or director positions (from Fall BEDS staffing)	3.00
22. FTE of aides (including interpreters) exclusively assigned to LEP additional instruction outside of regular classroom instruction (from Fall BEDS staffing)	1.00
23. Program delivery model (district input below)	
<i>ELL teachers use the "Pullout Instruction" delivery model. Para professionals use the "Pullin ESL Instruction" delivery model.</i>	
24. Languages represented in LEP population (district input below)	
<i>Spanish.</i>	
25. Adult to student ratio (FTE of students served during year / total of teachers and aides FTE)	1.87
26. LEP costs per pupil in excess of the DCP (grand total expenditures / FTE of students served during year)	6,795.35

Please contact **Su McCurdy**, by email or phone (515)281-4738 with questions regarding this form

Item 6.2.5 Review and Annual Consideration of Board Policy Code No. 407.6, Licensed Employee Early Retirement

Background Information: Enclosed is board policy code 407.6, Licensed Employee Early Retirement. For the past several years this policy has been reviewed annually and authorization given to communicate with eligible licensed employees informing each via letter of eligibility in the program.

Board policy states: *The board has complete discretion to offer or not to offer an Early Retirement Plan for licensed employees and will review this policy annually. The board may discontinue the school district's Early Retirement Plan at any time.*

This year, the district has ten (10) licensed employees who are eligible for program benefits. Letters of eligibility will be delivered not later than Tuesday, November 25 should the board once again endorse the program. Letters of request and application will be due from eligible employees not later than January 15, 2015.

The funding source for this early retirement benefit (usually averages about \$20K per teacher) will be the Management Fund. This fund balance will be reviewed by the business manager this evening prior to formal action.

Suggested Board Action: It is recommended the Directors review the enclosed policy and then authorize its use for the current year of eligible licensed employees.

LICENSED EMPLOYEE EARLY RETIREMENT

I. Eligibility for Early Retirement Plan

The school district offers an Early Retirement Plan for full-time licensed employees. Full-time licensed employees are licensed employees who are eligible for full insurance coverage under the requirements of the insurer and who are currently performing their assigned duties within the school district. A licensed employee is eligible to participate in the Early Retirement Plan under the following terms:

- A. The number of applications for the Early Retirement Plan will be limited to no more than five (5) for a given fiscal year, unless the Board chooses to allow more than five(5).
- B. The Early Retirement Plan will be available to a licensed employee who is fifty-five (55) years of age by the start of the next school year.
- C. The Early Retirement Plan will be available to those who have completed their most recent ten (10) consecutive years of service in the Red Oak Community School District.
- D. The employee shall submit an application for the plan on or before January 15 of the current school year, at the Board's discretion.
- E. The employee shall submit a written resignation resigning from the existing contract. The resignation may be contingent upon approval by the board of participation in the voluntary early retirement program.
- F. All applications for the Early Retirement Plan will be considered not later than the second regular Board meeting in January, and if more than the designated number allowed in Section A are received, the highest priority will be given to the teachers with the longest continuous teaching service in the District.
- G. An employee who meets the criteria in item "B", but who has not completed a minimum of ten (10) consecutive years of service to the school district may apply for a prorated early retirement amount. Approval of such application by the board will be based on the best interests of the school district, and if a prorated amount is approved, the amount will be based on completed consecutive years of service at the time of the application for the Early Retirement Plan.
- H. The application for the Early Retirement Plan and the resignation must be approved by the board, which will authorize disbursement of the early retirement amount.

Approved January 14, 2013

Reviewed December 17, 2012

Revised December 17, 2012

Red Oak Community School District

LICENSED EMPLOYEE EARLY RETIREMENT

- I. Approval by the board of the licensed employee's early retirement application shall constitute a voluntary resignation. Approval by the board of the licensed employee's early retirement application will also make the licensed employee eligible for disbursement of the early retirement amount on January 20 of the school year following the licensed employee's approval for early retirement. Failure of the board to approve the licensed employee's early retirement application will make the licensed employee's current contract with the board continue in full force and effect.
- II. Voluntary Early Retirement Amount and Terms:
 - A. An employee who meets one of the eligibility requirements will be eligible for the early retirement amount of \$15,000, plus an amount equal to 25% of the employee's accumulated sick leave times the current daily substitute teacher pay rate. An employee whose contractual full-time equivalency (FTE) is less than 1.00 will be eligible for a prorated early retirement amount by multiplying the employee's FTE by the applicable amount above.
 - B. An employee agrees to participate in the "Special Pay Plan". This plan allows payment of the early retirement amount to be paid to a Tax Shelter Annuity of the employee's choice. This Tax Shelter Annuity must be with a company that participates in the State of Iowa Plan. If the employee is currently contributing to a Tax Shelter Annuity the payment will be made to the same company. The employee agrees not to close out this account before the January payment is made.
 - C. Upon retirement, the licensed employee is eligible to continue participation in the school district's group insurance plan at the licensed employee's expense by meeting the requirements of the insurer. The employee/retiree must pay the monthly premium amount in full to the board secretary prior to the due date of the school district's premium payment to the insurance carrier.

This insurance coverage will cease when the licensed employee/retiree qualifies for Medicare coverage, secures other employment in which the employer provides insurance coverage, or dies. If dependent insurance coverage is carried, that coverage may continue at the dependent's expense beyond the employee's/retiree's qualification for Medicare coverage under COBRA provisions.

In the event of the death of the employee/retiree, the dependent of the employee/retiree may continue coverage in the school district's group health insurance program at his/her own expense under COBRA provisions, if the dependent was covered through the school district's group health insurance program prior to the death of the employee/retiree.
 - D. An employee who elects to participate in this program will become a retired employee and will be entitled to all rights and privileges of such a retiree under applicable laws and policies of the school district.
 - E. Beneficiary. In the event of the death of the employee prior to the early retirement amount being paid, payment will be as follows:
 1. Lump sum payment will be made to a designated beneficiary for the early retirement amount due to the employee on January 20 of the school year following the licensed employee's approval for early retirement.
 2. In the event no beneficiary is named, payment shall be made to the estate of the employee on January 20 following the licensed employee's approval for early retirement.

The board has complete discretion to offer or not to offer an Early Retirement Plan for licensed employees and will review this policy annually. The board may discontinue the school district's Early Retirement Plan at any time.

LICENSED EMPLOYEE EARLY RETIREMENT ACKNOWLEDGEMENT OF RECEIPT

The undersigned licensed employee acknowledges receipt of the Early Retirement Plan documents stated below, for the licensed employee's consideration:

- early retirement policy (plan description);
- early retirement application.

The undersigned licensed employee acknowledges that the application and participation in the Early Retirement Plan is entirely voluntary.

The undersigned licensed employee acknowledges that the school district recommends the licensed employee contact legal counsel and the employee's personal accountant regarding participation in the Early Retirement Plan.

Licensed Employee

Date

Legal Reference: 29 U.S.C. §§ 621 *et seq.* (1988).
Senate File 2366, 77th General Assembly, 2nd Reg. Sess. (1998).
Iowa Code §§ 97B; 216; 279.46; 509A.13 (2003).
581 I.A.C. 21.
1978 Op. Att'y Gen. 247.
1974 Op. Att'y Gen. 11, 322.

Cross Reference: 401.14 Recognition for Service of Employees
407.3 Licensed Employee Retirement
413.3 Classified Employee Early Retirement

Red Oak Community School District

LICENSED EMPLOYEE EARLY RETIREMENT INSURANCE OPTIONS

Board policy 407.6, Licensed Employee Early Retirement, allows the employee to continue to participate in the school district's group health insurance plan until age 65 by meeting the requirements of the insurer.

The licensed employee is responsible for the cost of the health insurance premium. The licensed employee must pay the employee's share of the premium by paying the monthly premium amount in full to the board secretary prior to the due date of the school district's premium payment to the insurance carrier.

_____ I would like to remain on the school's health insurance policy. I will submit a check to the Central Office the first of each month. Failure to submit this check will result in loss of insurance coverage. Plan selected: _____

_____ I wish NOT to remain on the school's health insurance policy when I am no longer an ACTIVE employee. (after all pay is received) COBRA option has been explained to me.

_____ I would like to remain on the school's dental insurance policy. I will submit a check to the Central Office the first of each month. Failure to submit this check will result in loss of dental insurance coverage. Plan selected: _____

_____ I wish NOT to remain on the school's dental insurance policy when I am no longer an ACTIVE employee. (after all pay is received) COBRA option has been explained to me.

_____ I wish to receive all remaining pay for the _____ school year on June 10, 20___. (Recommend you contact IPERS to discuss, if it is better for you to take all payment in June or to continue to receive checks during July and August. This varies from person to person) If the employee participates in the TaxSaver Plan, the July and August monthly amounts will be deducted from the June 10, 20___ paycheck.

Licensed Employee

Date

LICENSED EMPLOYEE EARLY RETIREMENT APPLICATION

The undersigned licensed employee is applying for early retirement pursuant to board policy 407.6, Licensed Employee Early Retirement. Please complete the following information:

(Full Legal Name of Licensed Employee)		(Social Security Number)
(Current Job Title)	(Date of Birth)	(Years of Consecutive Service)

Please attach a letter of resignation effective at the end of the current contract year.

The undersigned licensed employee acknowledges that application and participation in the Early Retirement Plan is entirely voluntary.

The undersigned licensed employee acknowledges that the early retirement amount will be paid on January 20 of the school year following the licensed employee's approval for early retirement.

The undersigned licensed employee acknowledges that the school district recommends that the licensed employee contact legal counsel and the employee's own personal accountant regarding participation in the Early Retirement Plan.

Should the licensed employee die prior to full payment of an early retirement amount, the licensed employee designates either the following individual as beneficiary or the licensed employee's estate.

____ Beneficiary _____ Estate

Beneficiary	
Beneficiary Address	
Licensed Employee	Date
Witness	Date

Item 7.0 Reports

Each board meeting may have one or more reports from district staff; announcements of future meetings; or general announcements from organizations. Seldom will the information require formal board of director action. If formal action is needed on any item, a recommendation will be provided.

7.1 Administrative Reports

7.1.1 Status of Red Oak Middle School Repairs from the Water Damage of Labor Day Weekend, 2014

Five days of work have been completed by contractors at the Red Oak Middle School. A status report will be provided each week for the Directors as plans continue to seek a final inspection by the State Fire Marshall before the holiday break that begins on December 19. Please allow a few minutes for this update.

7.1.2 Department Reports

Each district building leader and each department director is expected to provide a one page summary (could be longer at times) of accomplishments and challenges from the prior month. It can be an opportunity to highlight upcoming events and/or activities. School leaders will have information to share at the first meeting of the month while department directors will provide reports at the second meeting of the month. At publication time a report is available from Carlos Guerra, Director of Maintenance/Operations and Transportation. This is enclosed for your review.

7.2 Future Conferences, Workshops, Seminars

With the recent completion of the annual school boards' convention, there are not any new workshops or seminars to announce. In upcoming days, Terry will ask Directors to review the following documents for documentation as directed by the Iowa Public Information Board:

Website training: *Open Meetings and Public Records* at this location:
www.ipib.iowa.gov found under the 'training menu'

The Iowa Open Meetings, Open Records Handbook, copyright 2013 with updates

The Iowa Association of School Boards Publication: *Open Meetings and Public Records Manual*

7.3 Other Announcements – Setting a Special Board Meeting in December

Terry will discuss with the board a need to have a special board meeting to discuss administrative assignments in the 2015 – 2016 school year. Please refer to the enclosed calendar planning sheets.

October Monthly Report

Radon Testing:

We have spoken to Rick Welke at the Iowa Department of Public Health and Gary Schwartz at the Iowa Department of Education. Rick told us at this point the best thing to do is hold off on any testing until we hear from the Department of Education, as they will be coming out with new protocols at the end of the year. Once the DOE contacts us they will be setting up training if we choose to do this testing ourselves. There is more to this than just the testing, there is a lot of documentation and follow up, so we may want to hire a professional. As far as the testing in the preschools and day care centers, this is a requirement of DHS and is to be done every two years in order to be a licensed day care. Rick did state at this time the best thing to do is have our HAVAC systems inspected to ensure they are all working properly and have the company give us a report of their findings.

Winter preparations:

Ice melt is on hand and discussions with the lead custodians on sidewalk snow removal plans are in place. The football, baseball, softball and practice fields have all been winterized, this includes water fountains, concession stands, and sprinkler systems. Buses have all been winterized and are ready for cold weather.

Personnel Updates:

Delyne Bartlett volunteered to transfer to the food service department leaving the Heartland Therapeutic van route vacant allowing Roger Waggener to take over that van route. With Roger taking the van route, a full time bus route driver position became available. John Beer was hired as bus driver for the vacated route. A resignation letter from Monica Murcek was received, she will be leaving us December 30, 2014. Monica is still willing to help as a sub custodian.

Bleacher Inspections:

BR Athletic Facility Products and Services did the yearly bleacher inspections on October 8th. The report can be provided at your request. The inspection results are as follows:

- Inman gym - overall rating ok
- High School gym - overall rating ok
- High School football field - overall rating fair
- High School football field visitor side bleachers - overall rating fair
- Baseball field bleachers - overall rating ok

Transportation update:

#27 van 2006 Dodge has 141,000 miles- inspection - estimated \$2,000 body repair for rust

#3 bus 2001 International has 112,724 miles- Inspection - body rust work completed cost \$610.00

#22 van 2003 Ford has 239,220 miles less than fair condition needing replaced with a car or mini-van

State Bids:

Ford Focus 4 door sedan 15,097.50

Ford Taurus 5-6 passenger 17,907.50

Chevy Impala 6 passenger 17,881.75

Dodge mini-van 7 passenger 20,784.00

Ford Expedition 8 passenger 31,189.00

December 2014

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	<p><i>1</i> <i>BBB MS Creston Here</i> <i>4:00/5:30 p.m.</i> <i>Music Boosters Meeting 7:00</i> <i>p.m. HS Band Room</i></p>	<p><i>2</i> <i>BBB MS @ Glenwood</i> <i>4:00/5:30 p.m.</i></p>	<p><i>3</i> <i>2 Hour Early Release Prof Dev</i></p>	<p><i>4</i> <i>WR HS @ Denison/Missouri</i> <i>Valley 5:30 p.m.</i></p>	<p><i>5</i> <i>BBB MS Southwest Valley Here</i> <i>4:00/5:30 p.m.</i> <i>BB HS Lewis Central G(H)/B</i> <i>(T) 6:00/7:30 p.m.</i></p>	<p><i>6</i> <i>WR HS @ Treynor Tournament</i> <i>10:00 a.m.</i></p>
<i>7</i>	<p><i>8</i> <i>BBB MS Shenandoah Here</i> <i>4:00/5:30 p.m.</i></p>	<p><i>9</i> <i>Bowling Creston Here 3:30</i> <i>p.m.</i> <i>BBB MS @ Lewis Central</i> <i>4:00/5:30 p.m.</i> <i>BB HS Atlantic G(T)/B(H)</i> <i>6:00/7:30 p.m.</i></p>	<p><i>10</i> <i>2 Hour Early Release Prof Dev</i></p>	<p><i>11</i> <i>BBB MS @ Clarinda 4:00/5:30 p.m.</i> <i>WR HS @ Harlan/Kuemper 5:30</i> <i>p.m.</i> <i>3rd/4th Grades Music Program 6:00</i> <i>p.m. HS Auditorium</i> <i>5th Grade Music Program 7:00 p.m.</i> <i>HS Auditorium</i></p>	<p><i>12</i> <i>Bowling Tournament @ CBTJ 12:30</i> <i>p.m.</i> <i>GBB MS @ Clarinda 4:00/5:30 p.m.</i> <i>WR HS @ Central Decatur Tourna-</i> <i>ment 5:00 p.m.</i> <i>BB HS St. Albert G(H)/B(T)</i> <i>6:00/7:30 p.m.</i></p>	<p><i>13</i> <i>BB HS Clarinda Academy G(T)/</i> <i>B(H) 1:00/2:30 p.m.</i> <i>MS Vocal Concert 5:00 p.m. HS</i> <i>Auditorium</i> <i>HS Vocal/Band Dinner Concert</i> <i>6:00 p.m.</i></p>
<i>14</i>	<p><i>15</i> <i>BBB MS @ Atlantic 4:00/5:30</i> <i>p.m.</i> <i>School Board Meeting 6:00</i> <i>p.m.</i></p>	<p><i>16</i> <i>Bowling @ Lewis Central 3:30</i> <i>p.m.</i> <i>WR HS Riverside/Clarinda</i> <i>Academy Here 5:30 p.m.</i> <i>BB HS Denison G(T)/B(H)</i> <i>6:00/7:30 p.m.</i></p>	<p><i>17</i> <i>2 Hour Early Release Prof Dev</i> <i>Tag A Long Booster Meeting</i> <i>6:00 p.m. HSMC</i></p>	<p><i>18</i> <i>BB 9/JV Clarinda G(H)/B(T)</i> <i>6:00/7:30 p.m.</i> <i>MS Band Concert 7:00 p.m. HS</i> <i>Auditorium</i></p>	<p><i>19</i> <i>End 2nd Qtr/1st Sem</i> <i>GBB MS Shenandoah Here</i> <i>4:00/5:30 p.m.</i> <i>BB G/B V Clarinda Here</i> <i>6:00/7:30 p.m.</i></p>	<p><i>20</i> <i>HS SWIBA Concert Band</i> <i>Auditions Here 8:00 a.m.-4:00</i> <i>p.m.</i> <i>WR HS @ Shenandoah Tourna-</i> <i>ment 9:30 a.m.</i></p>
<i>21</i>	<p><i>22</i> <i>No School-Winter</i> <i>Break</i></p>	<p><i>23</i> <i>No School-Winter</i> <i>Break</i></p>	<p><i>24</i> <i>No School-Winter</i> <i>Break</i></p>	<p><i>25</i> <i>No School-Winter</i> <i>Break</i></p>	<p><i>26</i> <i>No School-Winter</i> <i>Break</i></p>	<i>27</i>
<i>28</i>	<p><i>29</i> <i>No School-Winter</i> <i>Break</i></p>	<p><i>30</i> <i>No School-Winter</i> <i>Break</i></p>	<p><i>31</i> <i>No School-Winter</i> <i>Break</i></p>			

January 2015

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 No School-Winter Break	2 No School-Professional Development BB G/B HS Glenwood Here JV 4:30/6:00 p.m. V 6:00/7:30 p.m.	3 GBB Treynor Here 6:00/7:30 p.m.
4	5 Begin 3rd Qtr/2nd Sem Music Boosters Meeting 7:00 p.m. HS Band Room	6 Bowling @ Shenandoah 3:30 p.m. GBB MS @ Southwest Valley 4:00/5:30 p.m. WR HS @ Southwest Valley/Clarinda/St. Albert 5:30 p.m. BBB HS CB TJ Here 6:00/7:30	7 2 Hour Early Release Prof Dev	8 GBB MS Atlantic Here 4:00/5:30 p.m. WR HS @ Glenwood/East Mills/Riverside 5:30 p.m.	9 Bowling Lewis Central Here 3:30 p.m. BBB MS Clarinda Here 4:00/5:30 p.m. BB G/B HS @ Shenandoah JV 4:30/6:00 p.m. V 6:00/7:30	10 WR HS @ Atlantic Dual Tournament 10:00 a.m. BB G/B HS @ Creston JV 4:30/6:00 p.m. V 6:00/7:30 p.m.
11	12 BBB MS @ Creston 4:00/5:30 p.m. GBB MS @ Glenwood 4:00/5:30 p.m. BB JV Clarinda G(T)/B(H) 6:00/7:30 p.m. School Board Meeting 6:00 p.m.	13 Bowling Tournament Here 3:30 p.m. WR HS Bedford-Lenox/Grissold/Southwest Valley 5:30 p.m. BB G/B HS @ Clarinda 6:00/7:30 p.m.	14 2 Hour Early Release Prof Dev	15 BBB MS Atlantic Here 4:00/5:30 p.m.	16 GBB MS @ Shenandoah 4:00/5:30 p.m. BB HS Kuemper G(H)/B(T) 6:00/7:30 p.m.	17 WR HS @ ADM Tournament 10:00 a.m. Bluffs Jazz Festival 6:00/7:30 p.m.
18	19 No School-Professional Development IWCC Jazz Festival	20 Bowling @ Creston 3:30 p.m. WR MS AHST/Harlan Here 4:00 p.m. BB G/B HS @ Glenwood JV 4:30/6:00 p.m. V 6:00/7:30 p.m. WR HS Creston/Shenandoah Here 5:30 p.m. @ MS Gym SWIBA Concert Band Festival HS	21 2 Hour Early Release Prof Dev Tag A Long Booster Meeting 6:00 p.m. HS MC	22 GBB MS Clarinda Here 4:00/5:30 p.m. WR MS @ East Mills/Shenandoah/Riverside 4:00 p.m.	23 WR HS @ Southwest Valley Tournament 4:00 p.m. BB G/B HS @ Harlan JV 4:30/6:00 p.m. V 6:00/7:30 p.m.	24 District Speech Lg Group WR HS @ Southwest Valley Tournament 10:00 a.m.
25	26 GBB MS @ Creston 4:00/5:30 p.m. BB G/B HS @ Southwest Valley JV 4:30/6:00 p.m. V 6:00/7:30 p.m. School Board Meeting 6:00 p.m.	27 WR MS @ Creston/Atlantic/Bedford 4:00 p.m. BB HS St. Albert G(T)/B(H) 6:00/7:30 p.m.	28 2 Hour Early Release Prof Dev	29 Bowling Denton Here 3:30 p.m. GBB MS Glenwood Here 4:00/5:30 p.m. WR MS @ East Mills/Glenwood 4:00 p.m. WR HS Atlantic/Lewis Central Here 5:30 p.m. SWI Honor Choir IWCC	30 BB HS Atlantic G(H)/B(T) 6:00/7:30 p.m.	31 State Jazz Band Festival-South WR HS H10 Tournament @ Glenwood 10:30 a.m.

OL