

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, February 13, 2017 – 6:00 pm

- Amended Agenda -

1.0 Call to Order – Board of Directors President Paul Griffen

2.0 Roll Call – Board of Directors Secretary Shirley Maxwell

3.0 Approval of the Agenda – President Paul Griffen

4.0 Communications

4.1 Good News from Red Oak Schools

Presentation from Washington Building Leadership Team members include: Sonia Kunze, Michelle Cockburn, SueAnn Crouse, and Barbara Sims. Presentation on donation of 500.00 for the purchase of calculators to use with new math program from Johnson Controls in Red Oak. Pg 1

4.2 Visitors and Presentations-Presentation from Inman Leadership Team on School Improvement. Members of the Inman Team include; Stephanie Berglund, Jill Weathers, Beth Rehbein, Kelly Jones, Debbie Graber, Trish Fellers and Gayle Allensworth

4.3 Affirmations and Commendations

4.4 Correspondence

4.5 Public Comments

5.0 Consent Agenda

5.1 Review and Approval of Minutes from January 23, 2017 and January 30, 2017 Pg. 2-6

5.2 Review and Approval of Monthly Business Reports Pg. 7-19

6.0 General Business for the Board of Directors

6.1 Old Business

6.1.1 Review Current Funding Options for the Red Oak Community School Concerning the Facilities Planning Project received from PiperJaffray.

Pg 20-30

Pg. 31-33

6.1.2 FY 17-18 School Budget Draft Review: Concept Discussion-Authorization to Publish Budget, Set Public Hearing Date and Proable Action to Adopt a Program Budget Resolution-School Business Manager Shirley Maxwell

6.2 New Business

6.2.1 Teacher Recognition: Inman Teachers; Stephanie Berglund, Jill Weathers, Beth Rehbein, Kelly Jones, Debbie Graber and Principal Gayle Allensworth traveled to Des Moines Iowa on January 23, 2017. This group made a presentation at the Celebrating Iowa's Success Literacy Conference.

6.2.2 Discussion/Approval of Resignation and Early Retirement Requests Support Staff:

6.2.2A Dee Nix-High School Librarian/Para Professional Pg. 34

6.2.2B Robin Smith-High School Para Professional Pg 35

6.2.2C Linda Morris-High School Para Professional Pg 36

6.2.2D Sara White-High School Para Professional Pg 37

6.2.2E Carol Keast-District bus driver Pg 38

6.2.2F Ron Keast-District bus driver Pg 39

6.2.3 Discussion/Approval of Lease Agreement Between Red Oak Community School and West Central Community Action for Classroom and Storage Space at the Inman Elementary School Building. Pg 40-44

6.2.4 2016-2017 Discussion/Approval of Red Oak/West Central Community Action Head Start Program Contracted Services Agreement Pg 45-53

6.2.5 Discussion/Approval to purchase a 2017 Dodge Journey from Red Oak Chrysler, Inc. in Red Oak, Iowa Pg 54

6.2.5 Personnel Considerations:

6.2.5A Discussion/Approval of Resignation of High School Assistant Principal/Athletic Director/Head Football Coach Barry Bower effective at the end of the school year. Pg. 55

6.2.5B Discussion/Approval of Resignation of High School Football and Wrestling Cheer Sponsor Sami Jo Moyers effective at the end of the current wrestling season. Pg 56

6.2.5C Discussion/Approval of Resignation of High School Assistant Football Coach Mark Erickson effective for the 2017-2018 football season. Pg 57

6.2.5D Discussion/Approval of Recommendation to hire Terra Marsden as Assistant High School Musical Director Pg 58

7.0 Reports

7.1 Administrative

7.2 Future Conferences, Workshops, Seminars

7.3 Other Announcements

8.0 Next Board of Directors Meeting:

Monday, February 27, 2017 – 5:00 pm
Sue Wagaman Board Room
Red Oak CSD Administrative Center
Red Oak CSD/Stanton CSD Joint Board Meeting
7:00 p.m.

9.0 Adjournment

Special Note: Following the adjournment of the regular board of directors meeting, the board will meet in an exempt session to discuss negotiations strategy for upcoming contract discussions with our support and teacher units per Iowa Code section 20.17(3).

Tammi VanMeter

From: Barb Sims
Sent: Monday, January 30, 2017 9:54 AM
To: Tom Messinger; Tammi VanMeter
Cc: SueAnn Crouse
Subject: Good News Item

Good News Item

Johnson Controls in Red Oak has graciously donated \$500.00 to Washington Intermediate School for the purchase of calculators to use with our new math program. We wish to thank them very much for the donation to our school and to the students of Red Oak!

Barbara Sims

Principal, Washington Intermediate School and
Red Oak Director of Curriculum and Instruction
email: simbs@roschools.org
Phone: 712-623-6630

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
January 23, 2017

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

Present:

Directors: Bryce Johnson, Kathy Walker, Paul Griffen,
Bret Blackman joined the meeting at 6:08 p.m.
Supt. Tom Messinger and Business Manager Shirley Maxwell

Approval of Agenda

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

Good News

Red Oak Speech students participated in Large Group Speech Contest on Saturday January 21, 2017 and 21 kids in 7 events will be headed to the State Large Group Contest on Saturday, February 4, 2017 in West Des Moines at Valley High School.

The Red Oak Sign located west of the Red Oak High School was taken down on Monday, Jan. 23rd with many community members attending. As of the time of this meeting all of the bricks had not been removed from the base and the time capsule that was placed in the base by the class of 1977 had not yet been found. Demolition of the base will continue. The sign has been donated to the Tag-A-Longs for their upcoming auction.

Principal Gayle Allensworth and some IPS teachers were in Des Moines on Monday, Jan. 23rd presenting at Celebrating Iowa's Success, an early literacy symposium in Des Moines.

Visitors and Presentations-Presentation from Instructional Coaches on Professional Development and data Use; Janelle Erickson, LeAnn Fluckey, Debbie Graber, and SueAnn Crouse

The Instructional Coaches presented information and explained how they were using Whatever It Takes by Dufour:

- 1) What is it that each student will learn?
- 2) How will we know if they learn it?
- 3) What will we do for the students who don't learn it and what will we do for the students who already knew it?

The coaches will be laying out what is being done with professional development, student data, and TLC.

Consent Agenda

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

- Minutes from January 9, 2017
- Monthly Business Reports
- Memorandum Agreement with Iowa School for the Deaf in Council Bluffs, Iowa

Exchange of Interest Item with the Red Oak Education Association

President Paul Griffen, representing the Red Oak Board of Directors, presented their Interest Based Bargaining Proposal for the 2017-2018 school year to the ROEA. Their proposal is as follows:

Article 5 – Wages, Salaries, Supplemental Pay and Insurance The Board of Directors has an interest in the development of a teacher’s salary schedule and extra-duty payment schedule within the limits of allowable growth that maintains the traditions of the school district while ensuring the ability of the district to attract and retain high quality teachers.

The district has a strong interest in providing competitive employee benefits while considering the ramifications of the Affordable Care Act and its associated costs. The district recognizes the need to ensure health insurance benefits and associated costs do not erode employee wages. It is anticipated an increase in health insurance costs will be evident for all employee groups.

The Board of Directors would like to continue discussion with the ROEA regarding the memorandum of understanding in order to continue the grant called: Teacher Leadership and - Compensation for the 2017-2018 contract year.

Sara White, representing the ROSSA, presented their interest Based Bargaining Proposal for the 2017-2018 school year to the Red Oak Board of Directors.

Wages

We have an interest in providing a respectable and competitive salary schedule to ensure our ability to provide our members a fair and adequate living wage. The Association would like to see a substantial increase across the board based on the expectation and intent of the original contract.

Insurance

We have an interest in keeping our benefits package the same to assure our members adequate coverage without expense to Support Staff.

Definitions

We would like to clarify different definitions in our contract.

President Paul Griffen, representing the Red Oak Board of Directors, presented their Interest Based Bargaining Proposal for the 2017-2018 school year to the ROSSA. Their proposal is as follows:

Article VI- Wages

The Red Oak CSD Board of Directors have an interest in continuing to provide a salary structure within the parameters of allowable growth which ensures the ability of the district to attract and retain high quality employees for all areas of support service.

Article VII – Insurance

The Red Oak CSD Board of Directors have an interest in providing competitive employee benefits while considering the ramifications of the Affordable Care Act and its associated costs. The district recognizes the need to ensure health insurance benefits and associated costs do not erode employee wages. The Directors wish to discuss all aspects of the district provided health insurance benefits.

Other

The Red Oak CSD Board of Directors have an interest in discussing any additional items that may be deemed appropriate.

Presentation of the 2015-2016 Audit Report Presented by Business Manager Shirley Maxwell
Business Manager Shirley Maxwell presented a PowerPoint explaining the financial highlights of the 2015-2016 school year, the positive findings related to the required statutory reporting, and the suggested changes for the upcoming school year. Motion by Director Walker, second by Director Bryce Johnson to approve the 2015-2016 audit report. Motion carried unanimously.

Discussion of Financial/Budget Issues

Superintendent Tom Messinger reported that at this time it appears the legislators will set the State Supplemental Aid at no more than 2% with this amount being finalized in the first 30 days of the beginning of the session. Superintendent Messinger and Business Manager Maxwell will soon begin working on the 2017-2018 budget. It was decided to hold a special meeting on Monday, Jan. 30, 2017 at 6:30 p.m. to discuss budget issues to assist in the preparation of the final budget.

Discussion of Compress Course at Red Oak Middle School for Implementing MTSS by Principal Nate Perrien

Principal Nate Perrien presented a PowerPoint presentation explaining the Compressed Classes at Red Oak Middle School for meeting the needs of students through a multi-tiered system of supports.

Superintendent Tom Messinger – Department of Education Building Report Card

Superintendent Tom Messinger explained the Department of Education 2016 School Report Card. The Inman Primary School and Washington Intermediate School both received a “commendable” rank while the Red Oak Middle School and Red Oak High School both received a rank of “priority”. He explained the different scores and the calculations of the composite score.

Approval of Early Retirement Requests Certified Staff

Motion by Director Walker, second by Director Blackman to approve the Early Retirement Request from John Gambs, H.S. Social Studies Instructor and HS Golf Coach, at the end of the 2016-2017 school year. Motion carried unanimously.

Discussion of a School Vehicle

Due to a deer/van collision one of the school’s vans was totaled by the insurance company. Discussion was held on whether it would be in the district’s best interest to purchase a mid to full size sedan instead of another suburban since the district had just purchased two suburbans. The car could be used when there were not enough passengers to warrant the use of a suburban. Transportation Director Carlos Guerra will compile information on purchasing this type of a vehicle and bring the information back to an upcoming meeting.

Future Conferences, Workshops, Seminars

A Budget Workshop will be held on Monday, January 30, 2017 at 6:30 p.m. in the Sue Wagaman Board Room, Red Oak CSD Administrative Center

Board Adjourns

Motion by Director Walker, second by Director Blackman to adjourn the meeting at 8:34 p.m. Motion carried unanimously.

Paul Griffen, President

Shirley Maxwell, Board Secretary

Red Oak Community School District
Special 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
January 30, 2017

This special meeting of the Board of Directors of the Red Oak Community School District was called to order by President Paul Griffen at 6:30 p.m.

Present:

Directors: Mark Johnson, Paul Griffen, Bryce Johnson, Kathy Walker
Bret Blackman joined the meeting at 6:35 p.m.
Superintendent Tom Messinger, Board Secretary Shirley Maxwell

Approval of Agenda

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

School Budget and Finance Work Session Provided by Gary Sinclair, Forecast5 Representative

The Annual State of the District's Finances-January 2017 was presented. This Power Point addressed where the district is today, how the district compares to its peers, and what does the district's future look like. Discussion followed.

Board Adjourns

Motion by Director Walker, second by Director Mark Johnson to adjourn the meeting at 8:19 p.m. Motion carried unanimously.

Paul Griffen, President

Shirley Maxwell, Board Secretary

02/09/2017 09:16 AM

Unposted; Batch Description FEBRUARY 13 BOARD MEETING, 2017-0001

User ID: BLAYM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Checking Account ID 1	Fund Number 10	OPERATING FUND
A-UNITED AUTOMATIC DOORS AND GLASS, INC.	232479	137.00
10 0010 2600 000 0000 430	REPLACE GEAR IN MAGIC ACCESS	137.00
Vendor Name	A-UNITED AUTOMATIC DOORS AND GLASS, INC.	137.00
ALLENSWORTH, GAYLE	201595	28.15
10 1901 1000 100 8001 612	REIMBURSMENT FOR FISH	28.15
Vendor Name	ALLENSWORTH, GAYLE	28.15
BATTEN SANITATION SERVICE	013117	3,587.50
10 0010 2600 000 0000 421	DISTRICT WIDE GARBAGE	3,587.50
Vendor Name	BATTEN SANITATION SERVICE	3,587.50
BLACKMAN, BRANDI	013117	139.05
10 1901 1000 100 8001 612	REIMBURSMENT FOR CLASSROOM SUPPLIES	139.05
Vendor Name	BLACKMAN, BRANDI	139.05
BUILDING SYSTEMS SOLUTIONS INC	3793	1,462.97
10 0010 2600 000 0000 430	INMAN AIR SENSORS	1,462.97
Vendor Name	BUILDING SYSTEMS SOLUTIONS INC	1,462.97
CAM COMMUNITY SCHOOL DISTRICT	012517	3,379.34
10 0010 1000 100 0000 567	TUITION-1ST SEMESTER-OPEN ENROLLMENT	3,223.00
10 0010 2213 130 3116 567	TLC 1ST SEMESTER-OPEN ENROLLMENT	156.34
Vendor Name	CAM COMMUNITY SCHOOL DISTRICT	3,379.34
CENTER FOR THE COLLABORATIVE CLASSROOM	105094	2,581.20
10 0010 1000 100 3342 612	SIPPS 3e Beg./Ext./Chal. CLASS PKG W/FLU	2,390.00
10 0010 1000 100 3342 612	SHIPPING	191.20
Vendor Name	CENTER FOR THE COLLABORATIVE CLASSROOM	2,581.20
CENTURY LINK	012517	462.74
10 0010 2410 000 0000 532	DISTRICT WIDE FIRE ALARMS	462.74
Vendor Name	CENTURY LINK	462.74
CHAT MOBILITY	121616	851.56
10 0010 2510 000 0000 532	ADMIN/SM CELL PHONE	40.55
10 1901 2410 000 0000 532	IPS CELL PHONES	40.55
10 1902 2410 000 0000 532	WASH CELL PHONE	40.55
10 2020 2410 000 0000 532	MS-CELL PHONE	40.55
10 3230 2410 000 0000 532	HS-BB CELL PHONE	40.55
10 0010 1200 410 1112 530	ESL CELL PHONES	81.10
10 0010 2410 420 1119 532	AT RISK CELL PHONES	40.55
10 0010 2600 000 0000 532	MAINTENANCE/OPEN CELLS	243.31
10 0010 2235 000 0000 532	TECHNOLOGY CELLPHONES	81.10
10 0020 2490 000 0000 530	BUS CELL PHONES	162.20
10 0020 2490 000 0000 530	NURSE CELL PHONES	40.55
Vendor Name	CHAT MOBILITY	851.56

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User ID: BLAYM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
CITY OF RED OAK	0120217	1,284.95
10 0010 2600 000 0000 411	12/20-1/20 UTILITIES	1,284.95
Vendor Name CITY OF RED OAK		<u>1,284.95</u>
COCA-COLA BTLG OF OMAHA	307411	154.07
10 3230 2410 000 0000 618	soda	154.07
COCA-COLA BTLG OF OMAHA	313527	301.44
10 1901 3200 000 8901 618	COKE PRODUCTS	301.44
COCA-COLA BTLG OF OMAHA	313899	152.64
10 3230 2410 000 0000 618	soda	152.64
Vendor Name COCA-COLA BTLG OF OMAHA		<u>608.15</u>
COUNCIL BLUFFS COMM SCHOOLS	HFS12-5463	6,777.19
10 0010 1200 217 3303 567	SPED 3-DEC	6,777.19
Vendor Name COUNCIL BLUFFS COMM SCHOOLS		<u>6,777.19</u>
COUNSEL OFFICE & DOCUMENTS	214371	268.03
10 1901 1000 100 0000 359	IPS_MEDIA CENTER CLICKS	268.03
COUNSEL OFFICE & DOCUMENTS	216057	1,421.80
10 1901 1000 100 0000 359	IPS MEDIA CENTER LEASE	134.38
10 1901 1000 100 0000 359	IPS WORKROOM (LOUNGE) LEASE	107.69
10 1901 1000 100 0000 359	IPS OFFICE LEASE	139.00
10 1902 1000 100 0000 359	WASH OFFICE LEASE	113.98
10 1902 1000 100 0000 359	WASH MEDIA CENTER LEASE	134.42
10 3230 1000 100 0000 359	HS OFFICE LEASE	160.48
10 3230 1000 100 0000 359	HS MEDIA CENTER LEASE	134.38
10 2020 1000 100 0000 359	MS MEDIA CENTER LEASE	107.69
10 2020 1000 100 0000 359	MS OFFICE LEASE	139.00
10 0010 2520 000 0000 618	TECH CENTER LEASE	250.78
COUNSEL OFFICE & DOCUMENTS	217342	2,986.81
10 0010 2520 000 0000 618	TECH CENTER CLICKS	59.99
10 0010 2520 000 0000 618	TECH CENTER FEB LEASE	250.78
10 0010 2235 000 0000 350	STEADYSERVE 11+ MACHINES	12.99
10 2020 1000 100 0000 359	MS MEDIA CENTER CLICKS	101.95
10 2020 1000 100 0000 359	MS OFFICE CLICKS	51.90
10 2020 1000 100 0000 359	MS MEDIA CENTER FEB LEASE	107.69
10 2020 1000 100 0000 359	MS OFFICE FEB LEASE	139.00
10 3230 1000 100 0000 359	HS OFFICE CLICKS	150.89
10 3230 1000 100 0000 359	HS MEDIA CENTER CLICKS	336.07
10 3230 1000 100 0000 359	HS OFFICE FEB LEASE	160.48
10 3230 1000 100 0000 359	HS MEDIA CENTER FEB LEASE	134.38
10 1902 1000 100 0000 359	WASH OFFICE CLICKS	67.64
10 1902 1000 100 0000 359	WASH MEDIA CENTER CLICKS	86.83
10 1902 1000 100 0000 359	WASH OFFICE FEB LEASE	113.98
10 1902 1000 100 0000 359	WASH MEDIA CENTER FEB LEASE	134.42
10 0020 2700 000 0000 359	TRANS COPIER CLICKS	49.49
10 1901 1000 100 0000 359	IPS LOUNGE CLICKS	125.86
10 1901 1000 100 0000 359	IPS OFFICE CLICKS	84.40
10 1901 1000 100 0000 359	IPS MEDIA CENTER CLICKS	437.00
10 1901 1000 100 0000 359	IPS OFFICE FEB LEASE	139.00
10 1901 1000 100 0000 359	IPS MEDIA CENTER FEB LEASE	134.38
10 1901 1000 100 0000 359	IPS WORKROOM FEB LEASE	107.69
Vendor Name COUNSEL OFFICE & DOCUMENTS		<u>4,676.64</u>

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User ID: BLAYM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
CPI	IUSI0076980	150.00
10 0010 1200 217 3303 320	ANNUAL MEMBERSHIP FEE	150.00
Vendor Name CPI		<u>150.00</u>

CULLIGAN OF ATLANTIC	012517	861.24
10 0010 2600 000 0000 430	DIAGONISTIC CHECK & PARTS	493.74
10 0010 2600 000 0000 618	SOFTENER SALT	367.50
Vendor Name CULLIGAN OF ATLANTIC		<u>861.24</u>

DEMCO	6057339	134.73
10 3230 2222 000 0000 618	steel binder clips Medium 12/Pkg	5.97
10 3230 2222 000 0000 618	Scotch Termal Laminating Pouches 100/Pkg	59.52
10 3230 2222 000 0000 618	Scotch 845 Book Tape 2' x 15 yards	15.98
10 3230 2222 000 0000 618	Scotch 845 Book Tape 3" x 15 yards	24.58
10 3230 2222 000 0000 618	Steel binder clips Large 12/Pkg	9.78
10 3230 2222 000 0000 618	Bic Wite-Out Correction Tape	7.78
10 3230 2222 000 0000 618	shipping	11.12
Vendor Name DEMCO		<u>134.73</u>

DEPARTMENT OF EDUCATION	54630000-01	120.00
10 0020 2700 000 0000 430	BUS INSPECTIONS-24 and 6 and other	120.00
Vendor Name DEPARTMENT OF EDUCATION		<u>120.00</u>

DHS CASHIER 1ST FLOOR	013117	8,759.68
10 0010 4634 219 4634	PROVIDERS SHARE-JANUARY	8,759.68
DHS CASHIER 1ST FLOOR	123116	1,823.66
10 0010 4634 219 4634	PROVIDER'S SHARE-DECEMBER	1,823.66
Vendor Name DHS CASHIER 1ST FLOOR		<u>10,583.34</u>

EAST MILLS COMMUNITY SCHOOLS	012717	17,053.04
10 0010 2213 130 3116 567	TLC OPEN ENROLLMENT-1ST SEMESTER	938.04
10 0010 1000 100 0000 567	TUITION-OPEN ENROLLMENT-1ST SEMESTER	16,115.00
EAST MILLS COMMUNITY SCHOOLS	012717-1	5,408.68
10 0010 1200 211 3301 567	SPED 3-1st SEMESTER	5,408.68
Vendor Name EAST MILLS COMMUNITY SCHOOLS		<u>22,461.72</u>

EGAN SUPPLY COMPANY	259320	159.39
10 0010 2600 000 0000 618	HOSE & SPLASH CARD SUPPLIES	196.39
10 0010 2600 000 0000 618	CREDIT	(37.00)
EGAN SUPPLY COMPANY	259943	95.93
10 0010 2600 000 0000 618	DRAIN HOSE	84.88
10 0010 2600 000 0000 618	FREIGHT	11.05
Vendor Name EGAN SUPPLY COMPANY		<u>255.32</u>

ENGEL LAW OFFICE	013117	495.00
10 0010 2310 000 0000 320	JANUARY PROF SERVICES	495.00
Vendor Name ENGEL LAW OFFICE		<u>495.00</u>

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User ID: BLAYM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
ESSEX COMMUNITY SCHOOL DIST.	011917	13,673.70
10 0010 1000 100 0000 567	OPEN ENROLLMENT-1ST SEMESTER	12,892.00
10 0010 2213 130 3116 567	TLC 1ST SEMESTER OPEN ENROLLMENT	781.70
ESSEX COMMUNITY SCHOOL DIST.	012617	5,524.60
10 0010 1200 211 3301 567	SPED BILLING-1	5,524.60
Vendor Name ESSEX COMMUNITY SCHOOL DIST.		<u>19,198.30</u>
EUKEN, TERESA	013117	44.85
10 1901 1000 102 0000 612	REIMBURSEMENT FOR ART SUPPLIES	44.85
Vendor Name EUKEN, TERESA		<u>44.85</u>
FAREWAY FOOD STORES	00099036	50.78
10 0010 1200 217 3303 612	SUPPLIES REQUIRED IN STUDENT IEP	50.78
FAREWAY FOOD STORES	00100059	56.44
10 0010 2310 000 0000 611	SUPPLIES	56.44
FAREWAY FOOD STORES	00220284	22.98
10 2020 1000 100 0000 612	DURACELL 16 COUNT OF AA AND AAA BATTERIE	22.98
FAREWAY FOOD STORES	00316933	105.90
10 0010 1000 860 3117 612	CLASS SNACKS FOR PRESCHOOL	105.90
Vendor Name FAREWAY FOOD STORES		<u>236.10</u>
FBG SERVICE CORPORATION	790983	30,729.00
10 0010 2600 000 0000 340	JANUARY MONTHLY CLEANING	32,455.00
10 0010 2600 000 0000 340	CREDIT HOURS	(1,726.00)
Vendor Name FBG SERVICE CORPORATION		<u>30,729.00</u>
FELLERS, PATRICIA	011117	50.00
10 0010 1000 470 1118 320	REIMBURSEMENT-AEA WORKSHOP CLASS	50.00
Vendor Name FELLERS, PATRICIA		<u>50.00</u>
FREMONT MILLS COMMUNITY SCHOOL DISTRICT	0053	7,070.32
10 0010 1000 100 0000 567	OPEN ENROLLMENT-1ST SEMESTER	6,446.00
10 0010 2213 130 3116 567	TLC 1ST SEMESTER OPEN ENROLLMENT	624.32
Vendor Name FREMONT MILLS COMMUNITY SCHOOL DISTRICT		<u>7,070.32</u>
GOODWILL INDUSTRIES, INC.	013117-32	798.00
10 0010 1200 217 3303 320	WORK EXPERIENCE 3	798.00
GOODWILL INDUSTRIES, INC.	093016-28	798.00
10 0010 1200 217 3303 320	WORK EXPERIENCE	798.00
Vendor Name GOODWILL INDUSTRIES, INC.		<u>1,596.00</u>
GREEN HILLS AEA	33950	38.15
10 0010 2321 000 0000 611	CUMULATIVE FOLDERS PRINTING	38.15
Vendor Name GREEN HILLS AEA		<u>38.15</u>
GREEN TREE COMPANY, THE	4862	1,000.00
10 0010 2600 000 0000 422	SALT/SAND 1/10/17	1,000.00
GREEN TREE COMPANY, THE	4889	1,000.00

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User ID: BLAYM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0010 2600 000 0000 422	SALT/SAND 1/26	1,000.00
Vendor Name GREEN TREE COMPANY, THE		<u>2,000.00</u>
HALL, HEATHER	013117	25.68
10 0010 2134 000 0000 580	MILEAGE REIMBURSEMENT- JANUARY	25.68
Vendor Name HALL, HEATHER		<u>25.68</u>
HY VEE FOOD STORES	067156	15.61
10 3230 1300 310 0000 612	Food/Supplies for Class	15.61
HY VEE FOOD STORES	067527	44.96
10 1901 1000 100 8001 612	TREATS	44.96
Vendor Name HY VEE FOOD STORES		<u>60.57</u>
IOWA ASSN OF SCHOOL BOARDS	BKGRD0000022 68	6.00
10 0010 2310 000 0000 320	BACKGROUND CHECK	6.00
IOWA ASSN OF SCHOOL BOARDS	CONVEVT00000 00124	1,922.50
10 0010 2310 000 0000 320	IASB 2016 ANNUAL CONVENTION- BOARD	1,922.50
Vendor Name IOWA ASSN OF SCHOOL BOARDS		<u>1,928.50</u>
IOWA COMMUNICATIONS NETWORK	495629	2.90
10 0010 2236 000 0000 536	JANUARY SERVICES W/CREDIT	2.90
Vendor Name IOWA COMMUNICATIONS NETWORK		<u>2.90</u>
IOWA PRISON INDUSTRIES	942812	37.00
10 0010 2600 000 0000 618	DECALSx4	37.00
Vendor Name IOWA PRISON INDUSTRIES		<u>37.00</u>
LAMINATOR.COM	118535	131.95
10 1902 1000 100 8002 618	3 mil - 27" x 250' Clear School Roll Lam	127.45
10 1902 1000 100 8002 618	Shipping and Handling for Laminating Fil	4.50
Vendor Name LAMINATOR.COM		<u>131.95</u>
MAIL FINANCE	N6352328	440.77
10 0010 2410 000 0000 531	LEASE PAYMENT	440.77
Vendor Name MAIL FINANCE		<u>440.77</u>
MAXWELL, SHIRLEY	020717	105.82
10 0010 2510 000 0000 580	MILEAGE REIMBURSEMENT	105.82
Vendor Name MAXWELL, SHIRLEY		<u>105.82</u>
MEDIACOM	012117	713.05
10 0010 2236 000 0000 536	PRI LINES	713.05
MEDIACOM	012117-1	1,830.00
10 0010 2236 000 0000 536	INTERNET	1,830.00
Vendor Name MEDIACOM		<u>2,543.05</u>
MERCER HEALTH & BENEFITS ADMIN LLC	013017	3,737.18
10 0010 1000 100 8018 270	MARCH INSURANCE	3,737.18

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Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name	MERCER HEALTH & BENEFITS ADMIN LLC	3,737.18
MESSINGER, THOMAS	012717	29.21
10 0010 2321 000 0000 580	MEAL REIMBURSEMENT	29.21
Vendor Name	MESSINGER, THOMAS	29.21
MIDAMERICAN ENERGY	011917	12,622.65
10 0020 2600 000 0000 622	BUS BARN-ELECT	480.10
10 0030 2600 000 0000 621	FBALL FIELD GAS	156.36
10 0030 2600 000 0000 622	FBALL FIELD-ELECT	14.59
10 3230 2600 000 0000 622	TECH-ELECT	5,720.69
10 1902 2600 000 0000 622	WASH-ELECT	1,125.87
10 1901 2600 000 0000 622	IPS ELECT	2,808.07
10 2020 2600 000 0000 622	BBALL COURT-ELECT	30.38
10 2020 2600 000 0000 622	MS ELECT	1,782.72
10 0020 2600 000 0000 621	BUS BARN-GAS	503.87
Vendor Name	MIDAMERICAN ENERGY	12,622.65
MONTGOMERY CO. MEMORIAL HOSP.	011317	36.00
10 0020 2700 000 0000 271	DOT PHYSICALSx2 WITH CREDIT	36.00
Vendor Name	MONTGOMERY CO. MEMORIAL HOSP.	36.00
NASCO	268776	37.38
10 2020 1300 340 0000 612	8" CHEF KNIVES FOR THE MIDDLE SCHOOL FAC	29.58
10 2020 1300 340 0000 612	SHIPPING	7.80
Vendor Name	NASCO	37.38
O'KEEFE ELEVATOR COMPANY	00452293	296.66
10 0010 2600 000 0000 430	ELEVATOR MAINTENANCE AGREEMENT-FEB	296.66
Vendor Name	O'KEEFE ELEVATOR COMPANY	296.66
PEPPER & SON, INC.	11C44409	110.99
10 2020 1000 110 0000 612	"ROUND MIDNIGHT" SHEET MUSIC FOR THE MID	48.00
10 2020 1000 110 0000 612	"OLD FRIENDS" SHEET MUSIC FOR THE MIDDLE	42.00
10 2020 1000 110 0000 612	ESTIMATED SHIPING FOR 2ND DAY SERVICE	19.99
10 2020 1000 110 0000 612	HANDLING	1.00
Vendor Name	PEPPER & SON, INC.	110.99
PERRIEN, NATE	020617	126.26
10 2020 2410 000 0000 580	MILEAGE REIMBURSEMENT-DE MTSS WORK	126.26
Vendor Name	PERRIEN, NATE	126.26
PLUMB SUPPLY/RIBACK SUPPLY	4320943	57.74
10 0010 2600 000 0000 618	HS KIT AND HANDLE SUPPLIES	57.74
PLUMB SUPPLY/RIBACK SUPPLY	4334818	1.40
10 0010 2600 000 0000 618	URINAL GASKET	1.40
Vendor Name	PLUMB SUPPLY/RIBACK SUPPLY	59.14

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Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
PRECISION DIESEL INJECTION	56750	83.04	
10 0020 2700 000 0000 618	PERFORNANCE FORMULA		83.04
Vendor Name	PRECISION DIESEL INJECTION		<u>83.04</u>
PROJECTOR LAMPS AMERICA	1274431	196.40	
10 1902 1000 100 0000 612	Replacement projector bulbs: Hitachi CP-		196.40
Vendor Name	PROJECTOR LAMPS AMERICA		<u>196.40</u>
QUILL CORP.	3508020	23.98	
10 3230 2410 000 0000 618	pink erasers		23.98
Vendor Name	QUILL CORP.		<u>23.98</u>
RAY MARTIN COMPANY	7249	2,082.50	
10 0010 2600 000 0000 430	TECH CENTER NO HEAT REPAIR		2,082.50
RAY MARTIN COMPANY	7254	619.00	
10 0010 2600 000 0000 430	HS AIR FLOW REPAIR		619.00
Vendor Name	RAY MARTIN COMPANY		<u>2,701.50</u>
RIEMAN MUSIC, INC.	2467189	75.00	
10 2020 2600 910 6220 430	ESTIMATE TO REPAIR A MIDDLE SCHOOL BAND		75.00
Vendor Name	RIEMAN MUSIC, INC.		<u>75.00</u>
SCHOOL BUS SALES	44140	86.54	
10 0020 2700 000 0000 618	3-PT ASSY		86.54
Vendor Name	SCHOOL BUS SALES		<u>86.54</u>
SCHOOL SPECIALTY LATTA DIV.	208117701898	41.05	
10 1901 1000 100 0000 612	AA BATTERIES PK 48		20.53
10 1901 1000 100 0000 612	AAA BATTERIES PK 24		20.52
SCHOOL SPECIALTY LATTA DIV.	208117762412	51.43	
10 1902 1000 100 0000 612	OFFICE SUPPLIES		133.97
10 1902 1000 100 0000 612	CREDIT FOR OFFICE SUPPLIES		(82.54)
Vendor Name	SCHOOL SPECIALTY LATTA DIV.		<u>92.48</u>
SICKELS, VICKI	44753329	82.00	
10 2020 1000 100 0000 612	REIMBURSE VICKI SICKELS FOR BOOKS, "ROLL		80.00
10 2020 1000 100 0000 612	REIMBURSE SHIPPING		2.00
Vendor Name	SICKELS, VICKI		<u>82.00</u>
SOCS/FES	007922	405.00	
10 0010 2236 000 0000 536	JANUARY WEB HOSTING		405.00
SOCS/FES	007985	405.00	
10 0010 2236 000 0000 536	FEBRUARY WEB HOSTING		405.00
Vendor Name	SOCS/FES		<u>810.00</u>
STANTON COMMUNITY SCHOOL DIST.	012217	19,776.30	
10 1902 2120 000 0000 591	1ST SEMESTER-SHARED GUIDANCE COSTS		19,776.30
Vendor Name	STANTON COMMUNITY SCHOOL DIST.		<u>19,776.30</u>
TAHER INC	0048470	62.82	

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Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 1900 1000 420 3238 612	RIGHTSTART NAPKINS SUPPLIES	62.82
Vendor Name TAHER INC		62.82
TIMBERLINE BILLING SERVICE LLC	10766-1	138.17
10 0010 2510 217 3303 350	MEDICAID BILLING	138.17
TIMBERLINE BILLING SERVICE LLC	11144	919.15
10 0010 2510 217 3303 350	MEDICAID BILLING-JAN	919.15
Vendor Name TIMBERLINE BILLING SERVICE LLC		1,057.32
UNITED PARCEL SERVICE	000053702204 7-01	129.00
10 1902 2410 000 0000 531	WASH UPS CHARGES	32.25
10 1901 2410 000 0000 531	IPS UPS CHARGES	32.25
10 2020 2410 000 0000 531	MS UPS CHARGES	32.25
10 3230 2410 000 0000 531	HS UPS CHARGES	32.25
Vendor Name UNITED PARCEL SERVICE		129.00
UNITY POINT CLINIC	201765	39.00
10 0020 2700 000 0000 346	DRUG TESTING RESULT	39.00
Vendor Name UNITY POINT CLINIC		39.00
VANNAUSDLE, CHRIS	020317	65.16
10 0010 2600 000 0000 580	MILEAGE REIMBURSEMENT--JAN	65.16
Vendor Name VANNAUSDLE, CHRIS		65.16
WESTLAKE ACE HARDWARE	10509617	9.99
10 0010 2600 000 0000 618	HS LED	9.99
WESTLAKE ACE HARDWARE	10509620	3.57
10 0010 2600 000 0000 618	HS GREASE SUPPLIES W/ COUPON	3.57
WESTLAKE ACE HARDWARE	10509642	12.98
10 0010 2600 000 0000 618	MS AC COVERS	12.98
WESTLAKE ACE HARDWARE	10509691	29.90
10 0010 2600 000 0000 618	KEYSx10	29.90
WESTLAKE ACE HARDWARE	10509759	2.97
10 0010 2600 000 0000 618	HS SUPPLIES	2.97
WESTLAKE ACE HARDWARE	10509761	11.98
10 0010 2600 000 0000 618	SALT STORAGE	11.98
WESTLAKE ACE HARDWARE	10509764	48.46
10 0010 2600 000 0000 618	TECH CENTER SUPPLIES	48.46
WESTLAKE ACE HARDWARE	10509791	9.75
10 0010 2600 000 0000 618	TOOLS	9.75
WESTLAKE ACE HARDWARE	10509807	9.67
10 0010 2600 000 0000 618	FLOOR SCRUBBER SUPPLIES	9.67
WESTLAKE ACE HARDWARE	10509828	5.97
10 0010 2600 000 0000 618	FLOOR SCRUBBER REPAIR SUPPLIES	5.97
WESTLAKE ACE HARDWARE	10509850	49.48
10 0010 2600 000 0000 618	CART REPAIR SUPPLIES	49.48
WESTLAKE ACE HARDWARE	10509879	19.98
10 0010 2600 000 0000 618	SALT STORAGE	19.98
WESTLAKE ACE HARDWARE	10509891	29.98
10 0010 2600 000 0000 618	BATTERY	29.98
WESTLAKE ACE HARDWARE	10509943	8.08
10 0010 2600 000 0000 618	MAINT SUPPLIES	8.08
WESTLAKE ACE HARDWARE	10509965	94.97

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Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0010 2600 000 0000 618	IPS TEACHERS LOUNGE FAUCET	94.97
Vendor Name WESTLAKE ACE HARDWARE		<u>347.73</u>

WOODRIVER ENERGY LLC	132779	15,456.58
10 3230 2600 000 0000 621	HS GAS	4,937.70
10 2020 2600 000 0000 621	MS GAS	5,028.53
10 1902 2600 000 0000 621	WASH GAS	1,471.62
10 1912 2600 000 0000 621	TECH GAS	1,115.41
10 1901 2600 000 0000 621	IPS GAS	2,880.49
10 0020 2600 000 0000 621	WEBSTER GAS	22.83
Vendor Name WOODRIVER ENERGY LLC		<u>15,456.58</u>

Fund Number 10		<u>185,417.07</u>
Checking Account ID 1	Fund Number 36	PHYSICAL PLANT & EQUIPMENT
BOYD JONES CONSTRUCTION COMPANY	15-007-07	16,463.68
36 2020 4700 000 0000 450	LAST OF ADA COMPLIANCE PROJECT	16,463.68
Vendor Name BOYD JONES CONSTRUCTION COMPANY		<u>16,463.68</u>

COUNCIL BLUFFS COMM SCHOOLS	HFS12-5463	1,023.66
36 0010 2600 000 0000 441	RENT-DECEMBER	1,023.66
Vendor Name COUNCIL BLUFFS COMM SCHOOLS		<u>1,023.66</u>

Fund Number 36		<u>17,487.34</u>
Checking Account ID 1		202,904.41
Checking Account ID 2	Fund Number 61	SCHOOL NUTRITION FUND
TAHER INC	0048470	44,656.73
61 0010 3110 000 0000 340	DECEMBER 2016 EXPENSES	43,368.65
61 0010 3110 000 4557 631	FRUIT & VEGGIE	1,288.08
Vendor Name TAHER INC		<u>44,656.73</u>

WESTLAKE ACE HARDWARE	10509780	15.98
61 1901 3110 000 0000 618	IPS FREEZER REPAIR SUPPLIES	15.98
Vendor Name WESTLAKE ACE HARDWARE		<u>15.98</u>

Fund Number 61		<u>44,672.71</u>
Checking Account ID 2		44,672.71
Checking Account ID 3	Fund Number 21	STUDENT ACTIVITY FUND
BAXTER, RANDY	012317	115.00
21 0010 1400 920 6710 320	B/G DH BBALL OFFICIAL	115.00
Vendor Name BAXTER, RANDY		<u>115.00</u>

BUNTROCK, MISSY	012617	85.00
21 0010 1400 920 6810 320	7/8 GBBALL OFFICIAL	85.00
Vendor Name BUNTROCK, MISSY		<u>85.00</u>

CASEY'S	013117	33.71
21 3230 1400 950 7407 580	FFA FUEL	33.71
Vendor Name CASEY'S		<u>33.71</u>

DRIVER, JAMES	012717	115.00
21 0010 1400 920 6810 320	JV/V GBBALL OFFICIAL	115.00
Vendor Name DRIVER, JAMES		<u>115.00</u>

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Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
EBLEN, ANTHONY	013117	115.00	
21 0010 1400 920 6710 320	B/G DH OFFICIAL		115.00
Vendor Name EBLEN, ANTHONY			<u>115.00</u>
EDIE, DUSTIN	012417	85.00	
21 0010 1400 920 6790 320	7/8 WRESTLING OFFICIAL		85.00
Vendor Name EDIE, DUSTIN			<u>85.00</u>
ETHEN, CHRIS	012417	115.00	
21 0010 1400 920 6710 320	JV/V BBBALL OFFICIAL		115.00
Vendor Name ETHEN, CHRIS			<u>115.00</u>
FAREWAY FOOD STORES	012617	20.06	
21 2020 1400 950 7421 618	VARIOUS GLUTEN FREE GRANOLA BARS AND RIC		9.99
21 2020 1400 950 7421 618	VARIOUS GLUTEN FREE GRANOLA BARS AND RIC		10.07
Vendor Name FAREWAY FOOD STORES			<u>20.06</u>
FRENCH, DALE	013117	95.00	
21 0010 1400 920 6810 320	JV B/G BBALL OFFICIAL		95.00
FRENCH, DALE	020217	50.00	
21 0010 1400 920 6710 320	JV BBBALL OFFICIAL		50.00
FRENCH, DALE	020317	50.00	
21 0010 1400 920 6810 320	DH B/G JV BBALL OFFICIAL		50.00
FRENCH, DALE	020617	95.00	
21 0010 1400 920 6710 320	JV BBALL DH OFFICIAL		95.00
Vendor Name FRENCH, DALE			<u>290.00</u>
FRENCH, DUSTIN	011917	85.00	
21 0010 1400 920 6810 320	7/8 GBBALL OFFICIAL		85.00
FRENCH, DUSTIN	012617	85.00	
21 0010 1400 920 6810 320	7/8 GBBALL OFFICIAL		85.00
FRENCH, DUSTIN	013117	95.00	
21 0010 1400 920 6810 320	JV B/G BBALL OFFICIAL		95.00
FRENCH, DUSTIN	020217	95.00	
21 0010 1400 920 6810 320	G JV BBALL OFFICIAL		95.00
FRENCH, DUSTIN	020317	50.00	
21 0010 1400 920 6710 320	DH B/G JV BBALL OFFICIAL		50.00
FRENCH, DUSTIN	020617	95.00	
21 0010 1400 920 6710 320	JV BBALL DH OFFICIAL		95.00
Vendor Name FRENCH, DUSTIN			<u>505.00</u>
GIRRES, CHRIS	012317	115.00	
21 0010 1400 920 6810 320	G/B DH OFFICIAL		115.00
Vendor Name GIRRES, CHRIS			<u>115.00</u>
GLENWOOD HIGH SCHOOL	012017	75.00	
21 0010 1400 920 6790 320	ENTRY FEE FOR JV WRESTLING INVITE		75.00
Vendor Name GLENWOOD HIGH SCHOOL			<u>75.00</u>
GREAT AMERICAN OPPORTUNITIES	913337467	566.00	

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Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
21 3230 1400 950 7476 618	COUPONS BOOKS	550.00
21 3230 1400 950 7476 618	COUPON BOOKS	16.00
Vendor Name GREAT AMERICAN OPPORTUNITIES		<u>566.00</u>
GREEN HILLS AEA	33951	40.00
21 3230 1400 950 7426 618	YEARBOOK BANNER SPONSORS	40.00
Vendor Name GREEN HILLS AEA		<u>40.00</u>
GTM SPORTSWEAR	100492940	250.00
21 3230 1400 950 7461 618	ADDITIONAL UNIFORM SIZES NEEDED	250.00
Vendor Name GTM SPORTSWEAR		<u>250.00</u>
HARLAN COMMUNITY SCHOOL DIST.	012317	75.00
21 0010 1400 920 6790 320	JV WRESTLING TOURNEY	75.00
Vendor Name HARLAN COMMUNITY SCHOOL DIST.		<u>75.00</u>
HOWARD'S SPORTING GOODS	06394-00	281.52
21 0010 1400 920 6710 618	SLIP-NOTT FLOOR PADS FOR GYM	129.00
21 0010 1400 920 6710 618	SHIPPING	23.52
21 0010 1400 920 6810 618	SLIP-NOTT FLOOR PADS FOR GYM	129.00
HOWARD'S SPORTING GOODS	06510-00	147.55
21 0010 1400 920 6740 618	INDOOR STARTING BLOCKS	128.00
21 0010 1400 920 6740 618	SHIPPING	19.55
Vendor Name HOWARD'S SPORTING GOODS		<u>429.07</u>
HY VEE FOOD STORES	0125170019	181.00
21 2020 1400 950 7421 618	VARIOUS GRANOLA BARS FOR STUDENTS DURING	181.00
HY VEE FOOD STORES	067897	184.56
21 3230 1400 950 7421 618	SUPPLIES FOR STUDENT LOUNGE CAFE	184.56
HY VEE FOOD STORES	0826	188.04
21 3230 1400 950 7421 618	SUPPLIES FOR STUDENT LOUNGE CAFE	188.04
Vendor Name HY VEE FOOD STORES		<u>553.60</u>
IA HIGH SCHOOL SPEECH ASSOC.	012617	161.00
21 3230 1400 910 6110 618	INDIVIDUAL SPEECH EVENT REGISTRATIONS	161.00
Vendor Name IA HIGH SCHOOL SPEECH ASSOC.		<u>161.00</u>
K MART	004101091	20.00
21 3230 1400 950 7415 618	SUPPLIES FOR STUDENT COMPANY 2ND GRADE	20.00
Vendor Name K MART		<u>20.00</u>
KRUSE, SEAN	012417	115.00
21 0010 1400 920 6710 320	JV/V BBBALL OFFICIAL	115.00
KRUSE, SEAN	013117	115.00
21 0010 1400 920 6710 320	B/G VAR BBALL OFFICIAL	115.00
Vendor Name KRUSE, SEAN		<u>230.00</u>
LANHAM, TROY	012717	115.00

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Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
21 0010 1400 920 6810 320	JV/V OFFICIAL	115.00
Vendor Name LANHAM, TROY		<u>115.00</u>
MANZ, KYLE	020617	115.00
21 0010 1400 920 6710 320	B/G BBALL DH OFFICIAL	115.00
Vendor Name MANZ, KYLE		<u>115.00</u>
MITCHELL, FELIX	020317	115.00
21 0010 1400 920 6710 320	DH B/G BBALL OFFICIAL	115.00
Vendor Name MITCHELL, FELIX		<u>115.00</u>
MORSE, JOSHUA	013117	115.00
21 0010 1400 920 6710 320	B/G DH OFFICIAL	115.00
Vendor Name MORSE, JOSHUA		<u>115.00</u>
NATIONAL FFA ORGANIZATION	MDS-79537	81.50
21 3230 1400 950 7407 618	WATERFALL SCARF	10.50
21 3230 1400 950 7407 618	OFFICIAL SCRAPBOOK	39.50
21 3230 1400 950 7407 618	SCRAPBOOK REFILL PAGES	19.50
21 3230 1400 950 7407 618	SHIPPING	12.00
Vendor Name NATIONAL FFA ORGANIZATION		<u>81.50</u>
REA, MATT	020217	115.00
21 0010 1400 920 6710 320	VAR G/B BBALL OFFICIAL	115.00
Vendor Name REA, MATT		<u>115.00</u>
RED OAK GRAND THEATER	264	474.00
21 2020 1400 950 7421 618	COST OF TICKETS FOR A SHOWING OF "SECRET	474.00
Vendor Name RED OAK GRAND THEATER		<u>474.00</u>
RED OAK LANES	011017	1,250.00
21 0010 1400 920 6845 320	BOWLING ALLEY RENTAL FEE FOR HS BOWLING	1,250.00
Vendor Name RED OAK LANES		<u>1,250.00</u>
RED OAK SCHOOL FOUNDATION	001	239.00
21 2020 1400 950 7421 618	BOUGHT ONE VALENTINE COOKIE FOR EACH STU	239.00
Vendor Name RED OAK SCHOOL FOUNDATION		<u>239.00</u>
ROMINE, RON	011917	85.00
21 0010 1400 920 6810 320	7/8 GBBALL OFFICIAL	85.00
ROMINE, RON	012717	70.00
21 0010 1400 920 6810 320	FR GBBALL OFFICIAL	70.00
ROMINE, RON	020217	50.00
21 0010 1400 920 6710 320	B/G JV BBALL OFFICIAL	50.00
ROMINE, RON	020317	95.00
21 0010 1400 920 6810 320	DH B/G JV BBALL OFFICIAL	95.00
Vendor Name ROMINE, RON		<u>300.00</u>
SANDHOLM, BRETT	012417	85.00
21 0010 1400 920 6790 320	7/8 WRESTLING OFFICIAL	85.00

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Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name SANDHOLM, BRETT		85.00
SCALES SALES & SERVICE INC	6491	475.00
21 0010 1400 920 6790 618	CALIBRATION-SCALES FOR WRESTLING	475.00
Vendor Name SCALES SALES & SERVICE INC		475.00
SOUTHWEST VALLEY SCHOOLS	012017	100.00
21 0010 1400 920 6790 320	JOHN J HARRIS WRESTLING TOURNAMENT	100.00
Vendor Name SOUTHWEST VALLEY SCHOOLS		100.00
SPOMER, KURT	012317	115.00
21 0010 1400 920 6710 320	G/B DH OFFICIAL	115.00
SPOMER, KURT	012417	115.00
21 0010 1400 920 6710 320	JV/V BBALL OFFICIAL	115.00
SPOMER, KURT	020617	115.00
21 0010 1400 920 6710 320	B/G BBALL DH OFFICIAL	115.00
Vendor Name SPOMER, KURT		345.00
STRUCK, SHAWN	020317	115.00
21 0010 1400 920 6710 320	DH G/B BBALL OFFICIAL	115.00
Vendor Name STRUCK, SHAWN		115.00
SULLIVAN, CODY	020617	115.00
21 0010 1400 920 6710 320	B/G BBALL DH OFFICIAL	115.00
Vendor Name SULLIVAN, CODY		115.00
SWIHMB	011717	500.00
21 0010 1400 950 7472 618	FINAL SWIAHMB FIEST BOWL PAYMENT	500.00
Vendor Name SWIHMB		500.00
WIEGEL, SHANE	020317	115.00
21 0010 1400 920 6710 320	DH B/G BBALL OFFICIAL	115.00
Vendor Name WIEGEL, SHANE		115.00
WILLIAMS, AARON	020217	115.00
21 0010 1400 920 6710 320	VAR G/B BBALL OFFICIAL	115.00
Vendor Name WILLIAMS, AARON		115.00
WULK, MATTHEW	012717	115.00
21 0010 1400 920 6810 320	JV/ V GBBALL OFFICIAL	115.00
WULK, MATTHEW	020217	115.00
21 0010 1400 920 6810 320	VAR DH OFFICIAL	115.00
Vendor Name WULK, MATTHEW		230.00
Fund Number 21		9,107.94
Checking Account ID 3		9,107.94

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**
 Principal remaining AS OF call date: 2,145,000

11/1/2015 Taxable Value, Used for FY2016-2017:	373,810,593
FY2017 Actual Debt Service Levy Rate:	\$1.40761
Dollars Generated by Property Tax Levy:	\$526,179.53
TOTAL FY2017 Payment Due:	\$749,680.00
Minus amount Levied from Property Taxes:	-\$526,179.53
Portion To Be Abated Using SILO/PPPEL Funds:	\$223,500.47

Red Oak Community School District, Iowa

DEBT LIMIT CALCULATION AS OF SUMMER 2017

1/1/2016 100% Property Valuation:	653,918,525
5% Statutory Debt Limit	5.00%
Limit	32,695,926
Minus G.O. Bonds Outstanding (after FY17 payment):	-2,705,200
Minus PPEL Notes Outstanding:	0
Minus Sales Tax Revenue Bonds Outstanding:	0
Minus Other Long-term Debt Outstanding:	0
Remaining Within Limit:	29,990,726

Percentage of Debt Limit Encumbered: 8.27%
 Percentage of Debt Limit Available: 91.73%

Current "Maximum" Projected Borrowing Capacities, Regardless of Need or Desire:

Voted G.O. Bonds	22,815,000
PPEL Notes:	1,740,000
SIL0 Bonds, if Abatement Stops:	9,090,000
	<u>33,645,000 *</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

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	\$2,903,707
2015	\$2,382,342

Undesignated/Unreserved or Unassigned Fund Balance

PROPERTY VALUATIONS - BY CLASS OF PROPERTY
 Red Oak Community School District, Iowa

1/1/2016 Valuations
 Used for Fiscal Year 2017-2018

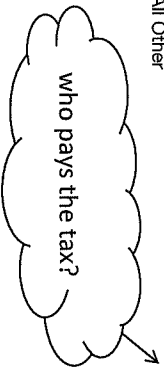
100% VALUATIONS (ASSESSED VALUATIONS)											
Residential	Ag Land	Ag Buildings	Commercial	Industrial	Multiresidential	Railroad	Utilities (without Gas/Electric)	Other	Gas & Electric Utility	Military Exemption	Total Assessed Valuation
237,911,490	266,810,482	10,281,160	63,722,375	15,885,760	8,774,160	18,189,265	10,678,836	0	22,372,461	-707,464	653,918,525

TAXABLE VALUATIONS											
Residential	Ag Land	Ag Buildings	Commercial	Industrial	Multiresidential	Railroad	Utilities (without Gas/Electric)	Other	Gas & Electric Utility	Military Exemption	Total Taxable Valuation
135,464,665	126,733,820	4,883,464	57,350,137	14,297,184	7,238,699	16,370,339	10,678,836	0	12,491,416	-707,464	384,801,096

ASSESSED BREAK-DOWN	
Residential* + MultiResidential - Military	245,978,186
Ag Land + Buildings	277,091,642
Commercial + Industrial	79,608,135
All Other	51,240,562
	<u>653,918,525</u>

TAXABLE BREAK-DOWN	
Residential* + MultiResidential - Military	141,995,900
Ag Land + Buildings	131,617,284
Commercial + Industrial	71,647,321
All Other	39,540,591
	<u>384,801,096</u>

*Note: The Residential value does include the farm homesteads



Taxable Retail Sales History - State of Iowa			
Year Ending	Taxable Sales	Annual % Growth	Mar or Jun 30th
2016	38,419,499,789	2.380%	
2015	37,526,318,978	4.683%	
2014	35,847,612,592	3.009%	
2013	34,800,587,136	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:		3.160%	
Previous 10 year Average:		2.170%	
Previous 15 year Average:		2.040%	
Previous 20 year Average:		2.507%	
Previous 25 year Average:		2.946%	

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	1,129	-38
2015	1,133	4
2016	1,110	-23

Actual Percent Historic Growth: -16
 Growth Rate Used in This Scenario: -16

Dept of Revenue Published Estimate:

Month	Estimate
Jul	\$88,654
Aug	\$88,654
Sep	\$88,654
Oct	\$91,326
Nov	\$91,326
Dec	\$91,326
Jan	\$77,222
Feb	\$77,222
Mar	\$77,222
Apr	\$90,208
May	\$90,208
Jun	\$90,208

95% Distribution: \$1,042,230
 100% Interpolation: \$1,097,084

Actual Historic Sales Tax Revenues, Accrual Basis:

Fiscal Year	COLLECTIONS	Per Student
2005	\$599,076	\$448
2006	\$695,585	\$507
2007	\$712,151	\$536
2008	\$783,159	\$590
2009	\$709,125	\$534
2010	\$808,643	\$627
2011	\$885,828	\$705
2012	\$906,462	\$745
2013	\$997,627	\$823
2014	\$1,089,456	\$903
2015	\$1,076,221	\$923
2016	\$1,064,603	\$943
2017*	\$1,097,084	\$968

*Estimated for FY2017

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

Year	Fiscal Year	Enrollment	Est'd Revenue Per Student	Possible TOTAL Revenues
2007	2008-09	1,327	\$534	709,125
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	\$903	1,089,456
2013	2014-15	1,167	\$923	1,076,221
2014	2015-16	1,129	\$943	1,064,603
2015	2016-17	1,133	\$968	1,097,084
2016	2017-18	1,110	\$988	1,096,480
2017	2018-19	1,094	\$1,007	1,102,293
2018	2019-20	1,078	\$1,027	1,107,899
2019	2020-21	1,062	\$1,048	1,113,289
2020	2021-22	1,046	\$1,069	1,118,452
2021	2022-23	1,030	\$1,090	1,123,376
2022	2023-24	1,014	\$1,112	1,128,049
2023	2024-25	998	\$1,134	1,132,459
2024	2025-26	982	\$1,157	1,136,595
2025	2026-27	966	\$1,180	1,140,444
2026	2027-28	950	\$1,204	1,143,992
2027	2028-29	950	\$1,228	1,166,871
				22,745,249

Assuming No Growth in Taxable Retail Sales & No Change in Enrollment Figures From October 2016 Count

Year	Fiscal Year	Enrollment	Est'd Revenue Per Student	Possible TOTAL Revenues
2007	2008-09	1,327	\$534	709,125
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	\$903	1,089,456
2013	2014-15	1,167	\$923	1,076,221
2014	2015-16	1,129	\$943	1,064,603
2015	2016-17	1,133	\$968	1,097,084
2016	2017-18	1,110	\$968	1,074,980
2017	2018-19	1,110	\$968	1,074,980
2018	2019-20	1,110	\$968	1,074,980
2019	2020-21	1,110	\$968	1,074,980
2020	2021-22	1,110	\$968	1,074,980
2021	2022-23	1,110	\$968	1,074,980
2022	2023-24	1,110	\$968	1,074,980
2023	2024-25	1,110	\$968	1,074,980
2024	2025-26	1,110	\$968	1,074,980
2025	2026-27	1,110	\$968	1,074,980
2026	2027-28	1,110	\$968	1,074,980
2027	2028-29	1,110	\$968	1,074,980
				21,534,815

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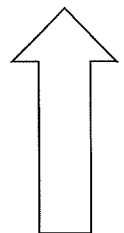
Comparison of Potential Total School Levy Rates - Red Oak Community School District

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

This is oversimplified, but shows the big-picture impact of making changes to various



	ACTUAL TAX LEVY RATES			Taxable Prop Valuation 384,801,096
	Fiscal Year			
	2015	2016	2017	2018
General Fund - Basic	9.89876	10.22821	9.37223	9.40000
General Fund - Cash Reserve	0.00000	0.00000	0.13376	0.64969
General Fund - Instructional Support (10% Maximum)	0.79119	0.43537	0.67844	0.66008
Management Fund	2.71429	1.13854	1.16044	0.77962
Voted PPEL	0.07247	1.19626	1.20187	0.14718
Board PPEL	0.33000	0.33000	0.33000	0.33000
Debt Service	2.12179	2.11132	1.40761	3.32523
TOTAL	15.92850	15.43970	14.28435	15.29180
Income Surtax Rate: ISL	5.0%	8.0%	6.0%	6.0%
State Income Taxes Paid by Residents - 2 Years Prior:	\$5,597,629	\$5,129,611	\$5,163,305	\$5,100,000
Dollars Generated from Surtax	\$279,881	\$410,369	\$309,798	\$306,000
Total Dollars Generated by ISL:	\$559,403	\$565,740	\$563,406	\$560,000
Management Fund:				
Total Dollars Levied:	1,000,000	430,000	440,000	300,000
Levy Rate Required to Levy this Dollar Amount:	2.71429	1.13854	1.16044	0.77962
Income Surtax Rate: PPEL	8.0%	1.0%	1.0%	9.0%
State Income Taxes Paid by Residents - 2 Years Prior:	\$5,597,629	\$5,129,611	\$5,163,305	\$5,100,000
Dollars Generated from Surtax	\$447,810	\$51,296	\$51,633	\$459,000
Cash Reserve Levy Rate:	0.00000	0.00000	0.13376	0.64969
Dollars Generated:	\$0	\$0	\$50,000	\$250,000



When a school board wishes to manage the overall school district tax levy they can only control a few things that have a material impact on the net tax rate:

- how much cash reserve to levy, if any permitted by maximums at all
- how much of authorized Voted PPEL to levy, and what percentage of Income Surtax (higher surtax rate lowers property tax levy rate and visa versa)
- how much Management Fund to levy
- how much of authorized Instructional Support Levy to levy, and what percentage of Income Surtax (higher surtax rate lowers property tax levy rate and visa versa)
- how much Debt Service Levy to levy as property taxes, and how much (if any) to be paid with Sales Tax or PPEL revenues

Making adjustments to the above items, where possible, will allow the board to manage the overall property tax levy ON AN ANNUAL BASIS. Shifting the tax burden from property owners to income tax payers within the District does not decrease overall taxation....but, shifts only the sources from which the

Committee or Patrons could manipulate the colored inputs to see how that affects the overall school levy rate....

Debt Service Schedule

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

General Obligation School Bonds

1/1/2016 Taxable Valuation, for FY2017-2018: 384,801,096

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 SPRING 2016 would be in the range of 2.30%-2.50%

COMPARE TO
Actual FY2017 Debt Service Levy: \$1.40761
Actual FY2016 Debt Service Levy: \$2.11132

POSSIBLE ABATEMENT SCENARIO (See SILO+PPEL Cash Flow)

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
5/1/2017	Assumes Dated May 1, 2017						
11/1/2017			359,336				
5/1/2018	835,000	3.150%	359,336	1,553,673	All remaining G.O. Bond payments of prior bonds assumed paid off using sales tax funds as of 5/1/2017	1,553,673	4.03760
11/1/2018			346,185			1,557,370	4.04721
5/1/2019	865,000	3.150%	346,185	1,557,370		1,555,123	4.04137
11/1/2019			332,561			1,557,088	4.04647
5/1/2020	890,000	3.150%	332,561	1,555,123		1,553,108	4.03613
11/1/2020			318,544			1,553,340	4.03673
5/1/2021	920,000	3.150%	318,544	1,557,088		1,557,628	4.04788
11/1/2021			304,054			1,555,813	4.04316
5/1/2022	945,000	3.150%	304,054	1,553,108		1,553,053	4.03599
11/1/2022			289,170			1,554,348	4.03935
5/1/2023	975,000	3.150%	289,170	1,553,340		1,554,540	4.03985
11/1/2023			273,814			1,553,630	4.03749
5/1/2024	1,010,000	3.150%	273,814	1,557,628		1,556,618	4.04525
11/1/2024			257,906			1,556,618	4.04525
5/1/2025	1,040,000	3.150%	257,906	1,555,813		1,553,345	4.03675
11/1/2025			241,526			1,553,970	4.03837
5/1/2026	1,070,000	3.150%	241,526	1,553,053		1,553,970	4.03837
11/1/2026			224,674			1,553,335	4.03672
5/1/2027	1,105,000	3.150%	224,674	1,554,348		1,556,440	4.04479
11/1/2027			207,270			1,556,440	4.04479
5/1/2028	1,140,000	3.150%	207,270	1,554,540	1,553,128	4.03618	
11/1/2028			189,315		1,553,128	4.03618	
5/1/2029	1,175,000	3.150%	189,315	1,553,630	1,553,555	4.03729	
11/1/2029			170,809		1,553,555	4.03729	
5/1/2030	1,215,000	3.150%	170,809	1,556,618	1,557,565	4.04771	
11/1/2030			151,673				
5/1/2031	1,250,000	3.150%	151,673	1,553,345			
11/1/2031			131,985				
5/1/2032	1,290,000	3.150%	131,985	1,553,970			
11/1/2032			111,668				
5/1/2033	1,330,000	3.150%	111,668	1,553,335			
11/1/2033			90,720				
5/1/2034	1,375,000	3.150%	90,720	1,556,440			
11/1/2034			69,064				
5/1/2035	1,415,000	3.150%	69,064	1,553,128			
11/1/2035			46,778				
5/1/2036	1,460,000	3.150%	46,778	1,553,555			
11/1/2036			23,783				
5/1/2037	1,510,000	3.150%	23,783	1,557,565			
Totals:	22,815,000		8,281,665	31,096,665	0	31,096,665	4.04062

Minus Potential Abatement	Net P&I After Abatement	Net P&I Levy After Abatement
(see cash flow)		
-274,120	1,279,552	3.32523
-274,120	1,283,250	3.33484
-274,120	1,281,002	3.32900
-274,120	1,282,967	3.33411
-274,120	1,278,987	3.32376
-274,120	1,279,220	3.32437
-274,120	1,283,507	3.33551
-274,120	1,281,692	3.33079
-274,120	1,278,932	3.32362
-274,120	1,280,227	3.32699
0	1,554,540	4.03985
0	1,553,630	4.03749
0	1,556,618	4.04525
0	1,553,345	4.03675
0	1,553,970	4.03837
0	1,553,335	4.03672
0	1,556,440	4.04479
0	1,553,128	4.03618
0	1,553,555	4.03729
0	1,557,565	4.04771
-2,741,200	28,355,465	

-162,000 Minus Est'd Bonding Costs
 -342,225 Minus Est'd Underwriters Discount
 22,310,775 Est'd Net Available for Project Costs from G.O. Borrowing Alone
 8,927,240 PLUS Est'd Net Sales Tax Bond Proceeds
 2,761,985 PLUS Est'd Accumulated PPEL/SILO Cash thru Fall 2019
34,000,000 Potential Total Net Funds Available for Overall Project Scope
-34,000,000 Minus Projected Project Costs
 0 Surplus / Deficit

PiperJaffray REALIZE THE POWER OF PARTNERSHIP.

See Cash Flow & Levy Projection Table for "Why" the Abatement Reflected is at the Level You See it. This is hypothetical and is based upon many moving parts to the school district's overall budget and ability to change other levy rates.

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SUMMARY TAX IMPACT

Red Oak Community School District, Iowa

Potential Highest Debt Service Levy Rate: \$4.05000
 MINUS Actual FY2017 Debt Service Levy Rate: -\$1.40761
 Potential INCREASE in Tax Rate: \$2.64239

1/1/2015 Average Assessed Value of Acre of Ag Land, Montgomery County = \$2,185

The 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)

1/1/2016 Assessed Value*	1/1/2016 Rollback	1/1/2016 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	56.9391% =	\$14,235 -	\$4,850.00 =	\$9,385 x	\$2.64239 =	\$24.80	\$2.07
\$50,000 x	56.9391% =	\$28,470 -	\$4,850.00 =	\$23,620 x	2.64239 =	\$62.41	\$5.20
\$75,000 x	56.9391% =	\$42,704 -	\$4,850.00 =	\$37,854 x	2.64239 =	\$100.03	\$8.34
\$100,000 x	56.9391% =	\$56,939 -	\$4,850.00 =	\$52,089 x	2.64239 =	\$137.64	\$11.47
\$125,000 x	56.9391% =	\$71,174 -	\$4,850.00 =	\$66,324 x	2.64239 =	\$175.25	\$14.60
\$150,000 x	56.9391% =	\$85,409 -	\$4,850.00 =	\$80,559 x	2.64239 =	\$212.87	\$17.74
\$200,000 x	56.9391% =	\$113,878 -	\$4,850.00 =	\$109,028 x	2.64239 =	\$288.10	\$24.01
\$225,000 x	56.9391% =	\$128,113 -	\$4,850.00 =	\$123,263 x	2.64239 =	\$325.71	\$27.14
\$250,000 x	56.9391% =	\$142,348 -	\$4,850.00 =	\$137,498 x	2.64239 =	\$363.32	\$30.28
\$300,000 x	56.9391% =	\$170,817 -	\$4,850.00 =	\$165,967 x	2.64239 =	\$438.55	\$36.55
Multi-residential (Apartment, Nursing, etc.)gradually Grandfathering down to "Residential" rollback in 2022							
\$75,000 x	82.5000% =	\$61,875 -	0 =	\$61,875 x	2.64239 =	\$163.50	\$13.62
\$150,000 x	82.5000% =	\$123,750 -	0 =	\$123,750 x	2.64239 =	\$327.00	\$27.25
Commercial Property							
\$25,000 x	90.0000% =	\$22,500 -	0 =	\$22,500 x	2.64239 =	\$59.45	\$4.95
\$40,000 x	90.0000% =	\$36,000 -	0 =	\$36,000 x	2.64239 =	\$95.13	\$7.93
\$75,000 x	90.0000% =	\$67,500 -	0 =	\$67,500 x	2.64239 =	\$178.36	\$14.86
\$100,000 x	90.0000% =	\$90,000 -	0 =	\$90,000 x	2.64239 =	\$237.82	\$19.82
\$150,000 x	90.0000% =	\$135,000 -	0 =	\$135,000 x	2.64239 =	\$356.72	\$29.73
\$200,000 x	90.0000% =	\$180,000 -	0 =	\$180,000 x	2.64239 =	\$475.63	\$39.64
\$500,000 x	90.0000% =	\$450,000 -	0 =	\$450,000 x	2.64239 =	\$1,189.08	\$99.09
\$1,000,000 x	90.0000% =	\$900,000 -	0 =	\$900,000 x	2.64239 =	\$2,378.15	\$198.18
Agricultural Property (land only on a per acre basis)*							
\$1,500 x	47.4996% =	\$712 -	0 =	\$712 x	2.64239 =	\$1.88269	\$0.16
\$1,700 x	47.4996% =	\$807 -	0 =	\$807 x	2.64239 =	\$2.13371	\$0.18
\$1,900 x	47.4996% =	\$902 -	0 =	\$902 x	2.64239 =	\$2.38474	\$0.20
\$2,185 x	47.4996% =	\$1,038 -	0 =	\$1,038 x	2.64239 =	\$2.74245	\$0.23
\$2,300 x	47.4996% =	\$1,092 -	0 =	\$1,092 x	2.64239 =	\$2.88679	\$0.24
\$2,500 x	47.4996% =	\$1,187 -	0 =	\$1,187 x	2.64239 =	\$3.13781	\$0.26
\$2,700 x	47.4996% =	\$1,282 -	0 =	\$1,282 x	2.64239 =	\$3.38884	\$0.28

PiperJaffray REALIZE THE POWER OF PARTNERSHIP.

- Assessed Value IS NOT "Market Value"...Assessed Value is determined by County Assessor while Market Value is determined by the open real estate marketplace. Market Value plays no role in determining taxable value or property tax dollars.
- Homestead Credit may vary from County to County
- Farm Buildings Are Assessed with the Agriculture Property ROLLBACK
- Ag Property will pay the school levy, but will pay a different CITY levy than Residential Property if the land is within City limits.
- Within CITY limits Ag Property pays the Ag Levy (likely near the maximum rate of \$3.00375) and NOT the City Levy....but, does still pay all school levies, including PPEL and Debt Service. The farm home pays the entire levy just as any other home within City limits, except the City levy is replaced with the County levy.

* Any suggested tax increase (a) is only an estimate, and (b) does not include any change upward or downward in tax rates that your City, County and Community College may cause to their budgets in any given fiscal year.

Ag Land Examples, Assuming "Average" Assessed Valuation of Land:

40	acres	x	\$2.74245 =	\$109.70
80	acres	x	\$2.74245 =	\$219.40
160	acres	x	\$2.74245 =	\$438.79
240	acres	x	\$2.74245 =	\$658.19
320	acres	x	\$2.74245 =	\$877.58
500	acres	x	\$2.74245 =	\$1,371.22
1,000	acres	x	\$2.74245 =	\$2,742.45
2,000	acres	x	\$2.74245 =	\$5,484.89

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
Assumes Dated July 1, 2017									
1/1/2017									
7/1/2017									
1/1/2018			120,443						
7/1/2018	655,000	2.650%	120,443	895,885			895,885	1,074,980	1.200
1/1/2019			111,764						
7/1/2019	670,000	2.650%	111,764	893,528			893,528	1,074,980	1.203
1/1/2020			102,886						
7/1/2020	690,000	2.650%	102,886	895,773			895,773	1,074,980	1.200
1/1/2021			93,744						
7/1/2021	705,000	2.650%	93,744	892,488			892,488	1,074,980	1.204
1/1/2022			84,403						
7/1/2022	725,000	2.650%	84,403	893,805			893,805	1,074,980	1.203
1/1/2023			74,796						
7/1/2023	745,000	2.650%	74,796	894,593			894,593	1,074,980	1.202
1/1/2024			64,925						
7/1/2024	765,000	2.650%	64,925	894,850			894,850	1,074,980	1.201
1/1/2025			54,789						
7/1/2025	785,000	2.650%	54,789	894,578			894,578	1,074,980	1.202
1/1/2026			44,388						
7/1/2026	805,000	2.650%	44,388	893,775			893,775	1,074,980	1.203
1/1/2027			33,721						
7/1/2027	825,000	2.650%	33,721	892,443			892,443	1,074,980	1.205
1/1/2028			22,790						
7/1/2028	850,000	2.650%	22,790	895,580			895,580	1,074,980	1.200
1/1/2029			11,528						
7/1/2029	870,000	2.650%	11,528	893,055			893,055	1,074,980	1.204
1/1/2030									
7/1/2030								716,654	
Totals:	9,090,000		1,640,350	10,730,350	0	0	10,730,350	13,616,419	

ESTIMATED USES OF FUNDS	
Est'd Net Proceeds Available:	8,927,240
Debt Service Reserve Fund:	
Costs of Issuance:	162,760
Underwriting Costs:	
Deposit to Sinking Fund:	0.00
Surplus:	0
TOTAL	9,090,000



ESTIMATED SOURCES OF FUNDS	
Sales Tax Bonds:	9,090,000
Accrued Interest:	0.00
Cash on Hand - PPEL / SILO:	
Earnings During Construction:	???
TOTAL	9,090,000

PiperJaffray REALIZE THE POWER OF PARTNERSHIP.

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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 ABATE G.O. Bonds	Revenues Used for Transportation Technology Maintenance Projects	Revenues Used For "OTHER" Projects	Interest Earned On Sales Tax Balance @ 0.50%	Interest Earned On Reserve Balance @ 1.00%	Estimated Excess Cash On Hand	Payment Received by ...
May-15	1-Jul-15	85,792									7/1/2015
Jun-15	1-Aug-15	85,792									8/1/2015
Jul-15	1-Sep-15	86,945									9/1/2015
Aug-15	1-Oct-15	86,945									10/1/2015
Sep-15	1-Nov-15	86,945									11/1/2015
Makeup	1-Nov-15	57,549									11/1/2015
Oct-15	1-Dec-15	89,566									12/1/2015
Nov-15	1-Jan-16	89,566									1/1/2016
Dec-15	1-Feb-16	89,566									2/1/2016
Jan-16	1-Mar-16	75,734									3/1/2016
Feb-16	1-Apr-16	75,734									4/1/2016
Mar-16	1-May-16	75,734									5/1/2016
Apr-16	1-Jun-16	88,469									6/1/2016
May-16	1-Jul-16	88,469									7/1/2016
Jun-16	1-Aug-16	88,469									8/1/2016
Jul-16	1-Sep-16	88,469									9/1/2016
Aug-16	1-Oct-16	88,469									10/1/2016
Sep-16	1-Nov-16	88,469									11/1/2016
Makeup	1-Nov-16	42,452									11/1/2016
Oct-16	1-Dec-16	91,326									12/1/2016
Nov-16	1-Jan-17	91,326									1/1/2017
Dec-16	1-Feb-17	91,326									2/1/2017
Jan-17	1-Mar-17	77,222									3/1/2017
Feb-17	1-Apr-17	77,222									4/1/2017
Mar-17	1-May-17	77,222									5/1/2017
Apr-17	1-Jun-17	90,208									6/1/2017
May-17	1-Jul-17	90,208									7/1/2017
Jun-17	1-Aug-17	90,208									8/1/2017
Jul-17	1-Sep-17	86,805									9/1/2017
Aug-17	1-Oct-17	86,805									10/1/2017
Sep-17	1-Nov-17	86,805									11/1/2017
Makeup	1-Nov-17	55,992									11/1/2017
Oct-17	1-Dec-17	86,805									12/1/2017
Nov-17	1-Jan-18	86,805									1/1/2018
Dec-17	1-Feb-18	86,805									2/1/2018
Jan-18	1-Mar-18	86,805									3/1/2018
Feb-18	1-Apr-18	86,805									4/1/2018
Mar-18	1-May-18	86,805									5/1/2018
Apr-18	1-Jun-18	86,805									6/1/2018
May-18	1-Jul-18	86,805									7/1/2018
Jun-18	1-Aug-18	86,805									8/1/2018
Jul-18	1-Sep-18	87,265									9/1/2018
Aug-18	1-Oct-18	87,265									10/1/2018
Sep-18	1-Nov-18	87,265									11/1/2018
Makeup	1-Nov-18	54,824									11/1/2018
Oct-18	1-Dec-18	87,265									12/1/2018
Nov-18	1-Jan-19	87,265									1/1/2019
Dec-18	1-Feb-19	87,265									2/1/2019
Jan-19	1-Mar-19	87,265									3/1/2019
Feb-19	1-Apr-19	87,265									4/1/2019
Mar-19	1-May-19	87,265									5/1/2019
Apr-19	1-Jun-19	87,265									6/1/2019
May-19	1-Jul-19	87,265									7/1/2019
Jun-19	1-Aug-19	87,265									8/1/2019
Jul-19	1-Sep-19	87,709									9/1/2019
Aug-19	1-Oct-19	87,709									10/1/2019
Sep-19	1-Nov-19	87,709									11/1/2019
Makeup	1-Nov-19	55,115									11/1/2019
Oct-19	1-Dec-19	87,709									12/1/2019
Nov-19	1-Jan-20	87,709									1/1/2020
Dec-19	1-Feb-20	87,709									2/1/2020
Jan-20	1-Mar-20	87,709									3/1/2020
Feb-20	1-Apr-20	87,709									4/1/2020
Mar-20	1-May-20	87,709									5/1/2020

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...

These Abatement Amounts Are Reflected ONE YEAR IN ADVANCE of the actual expected expenditure for abatement... this is to show the "proof" for budget requirements that the abatement funds are "on hand" as of the submission of the budget.

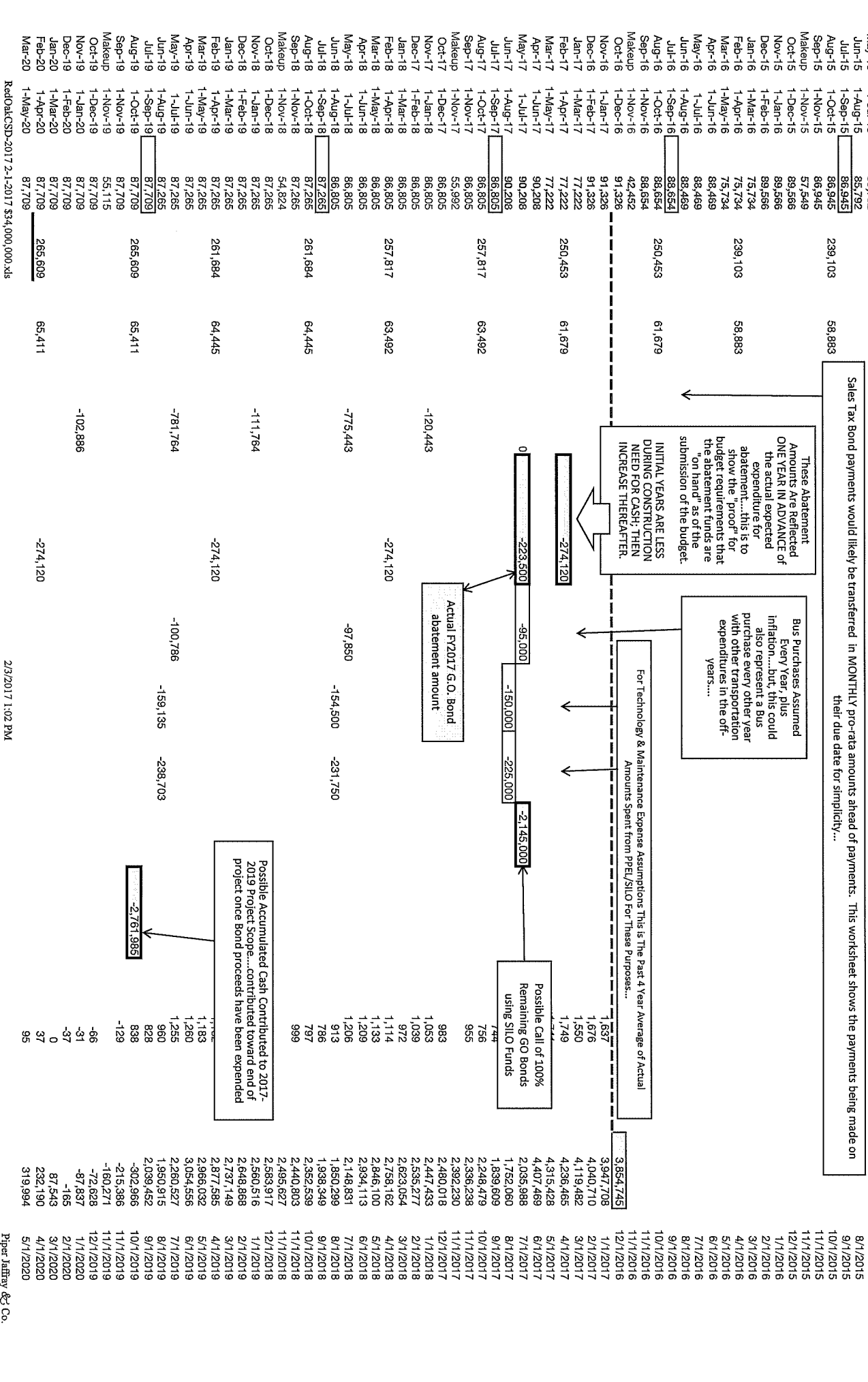
Bus Purchases Assumed Every Year, plus inflation... but, this could also represent a bus purchase every other year with other transportation expenditures in the off-years...

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

Possible Call of 100% Remaining GO Bonds using SILO Funds

Actual FY2017 G.O. Bond abatement amount

Possible Accumulated Cash Contributed to 2017-2019 Project Scope... contributed toward end of project once bond proceeds have been expended

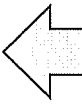


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Payment Collection Month	Payment Received by ...	Sales Tax Estimated for Collection	Voted PEEL Revenues Estimated	Board PEEL Revenues Estimated	Revenues Used to 2017 Sales Tax Bonds	Revenues Used to ABATE G.O. Bonds	Revenues Used for Transportation	Revenues Used for Technology	Revenues Used For Annual Maintenance	Revenues Used For "OTHER" Projects	Revenues Used For "OTHER" Projects	Interest Earned On Sales Tax Balance @ 0.50%	Interest Earned On Reserve Balance @ 1.00%	Estimated Excess Cash On Hand	Payment Received by ...
Apr-20	1-Jun-20	87,709										136		407,898	6/1/2020
May-20	1-Jul-20	87,709			-792,886							168	0	-400,981	7/1/2020
Jun-20	1-Aug-20	87,709										-170		-723,215	8/1/2020
Jul-20	1-Sep-20	88,135										-307		-633,387	9/1/2020
Aug-20	1-Oct-20	88,135	269,593	66,392								-261		-211,327	10/1/2020
Makeup	1-Nov-20	55,395										-90		-123,481	11/1/2020
Oct-20	1-Dec-20	88,135										-28		-68,086	12/1/2020
Nov-20	1-Jan-21	88,135										9		14,422	1/1/2021
Dec-20	1-Feb-21	88,135										6		102,563	2/1/2021
Jan-21	1-Mar-21	88,135										39		190,738	3/1/2021
Feb-21	1-Apr-21	88,135	269,593	66,392								81		340,820	4/1/2021
Mar-21	1-May-21	88,135										140		429,066	5/1/2021
Apr-21	1-Jun-21	88,135										182		517,413	6/1/2021
May-21	1-Jul-21	88,135										213	0	-299,906	7/1/2021
Jun-21	1-Aug-21	88,135										-127		-633,964	8/1/2021
Jul-21	1-Sep-21	88,544										-269		-545,689	9/1/2021
Aug-21	1-Oct-21	88,544	279,637	67,388								-224		-116,343	10/1/2021
Sep-21	1-Nov-21	88,544										-49		-27,849	11/1/2021
Makeup	1-Dec-21	55,664										11		27,816	12/1/2021
Oct-21	1-Jan-22	88,544										49		120,563	1/1/2022
Nov-21	1-Feb-22	88,544										51		209,158	2/1/2022
Dec-21	1-Mar-22	88,544										80		297,782	3/1/2022
Jan-22	1-Apr-22	88,544										126		453,358	4/1/2022
Feb-22	1-May-22	88,544	279,637	67,388								186		542,089	5/1/2022
Mar-22	1-Jun-22	88,544										230		630,863	6/1/2022
Apr-22	1-Jul-22	88,544										259	0	-199,867	7/1/2022
May-22	1-Aug-22	88,544										-85		-545,136	8/1/2022
Jun-22	1-Sep-22	88,544										-232		-457,434	9/1/2022
Jul-22	1-Oct-22	88,934										-188		-22,547	10/1/2022
Aug-22	1-Nov-22	88,934	277,742	68,399								-10		66,377	11/1/2022
Sep-22	1-Dec-22	55,923										50		122,300	12/1/2022
Makeup	1-Jan-23	88,934										90		211,284	1/1/2023
Oct-22	1-Feb-23	88,934										50		225,512	2/1/2023
Nov-22	1-Mar-23	88,934										96		314,541	3/1/2023
Dec-22	1-Apr-23	88,934										121		403,596	4/1/2023
Jan-23	1-May-23	88,934	277,742	68,399								171		564,722	5/1/2023
Feb-23	1-Jun-23	88,934										232		653,888	6/1/2023
Mar-23	1-Jul-23	88,934										278		743,100	7/1/2023
Apr-23	1-Aug-23	88,934										305	0	-100,892	8/1/2023
May-23	1-Sep-23	88,934										-43		-459,771	9/1/2023
Jun-23	1-Oct-23	89,304										-195		-370,662	10/1/2023
Aug-23	1-Nov-23	89,304	281,908	69,425								30		69,822	11/1/2023
Sep-23	1-Dec-23	56,169										88		159,156	12/1/2023
Makeup	1-Jan-24	89,304										129		215,325	1/1/2024
Oct-23	1-Feb-24	89,304										129		304,717	2/1/2024
Nov-23	1-Mar-24	89,304										140		329,225	3/1/2024
Dec-23	1-Apr-24	89,304										166		418,669	4/1/2024
Jan-24	1-May-24	89,304	281,908	69,425								216		508,139	5/1/2024
Feb-24	1-Jun-24	89,304										277		674,872	6/1/2024
Mar-24	1-Jul-24	89,304										325		764,453	7/1/2024
Apr-24	1-Aug-24	89,304										351	0	854,081	8/1/2024
May-24	1-Sep-24	89,304										-1		-3,027	9/1/2024
Jun-24	1-Oct-24	89,653										-159		-374,927	10/1/2024
Jul-24	1-Nov-24	89,653	286,137	70,466								-117		-285,433	11/1/2024
Aug-24	1-Dec-24	56,402										68		160,706	12/1/2024
Sep-24	1-Jan-25	89,653										126		250,427	1/1/2025
Makeup	1-Feb-25	89,653										168		306,829	2/1/2025
Oct-24	1-Mar-25	89,653										183		396,609	3/1/2025
Nov-24	1-Apr-25	89,653										183		431,641	4/1/2025
Dec-24	1-May-25	89,653										200		521,478	5/1/2025
Jan-25	1-Jun-25	89,653	286,137	70,466								260		611,331	6/1/2025
Feb-25	1-Jul-25	89,653										322		783,726	7/1/2025
Mar-25	1-Aug-25	89,653										371		873,701	8/1/2025
Apr-25	1-Sep-25	89,653												963,726	9/1/2025

Payment Collection Month	Payment Received By ...	Sales Tax Estimated for Collection	Voted PEEL Revenues Estimated	Board PEEL Revenues Estimated	Revenues Used to 2017 Sales Tax Bonds	Revenues Used to ABATE G.O. Bonds	Revenues Used for Transportation	Revenues Used for Technology	Revenues Used for Annual Maintenance	Revenues Used for "OTHER" Projects	Revenues Used for "OTHER" Projects	Interest Earned On Sales Tax Balance @ 0.50%	Interest Earned On Reserve Balance @ 1.00%	Estimated Excess Cash On Hand	Payment Received By ...
May-25	1-Jul-25	89,653			-89,789							396		93,643	7/1/2025
Jun-25	1-Aug-25	89,653										40		-291,703	8/1/2025
Jul-25	1-Sep-25	89,980										-124		-201,847	9/1/2025
Aug-25	1-Oct-25	89,980	290,429	71,523								-83		250,003	10/1/2025
Sep-25	1-Nov-25	89,980										106		340,090	11/1/2025
Makeup	1-Nov-25	56,623												396,713	11/1/2025
Oct-25	1-Dec-25	89,980			-44,388							163		486,856	12/1/2025
Nov-25	1-Jan-26	89,980										207		532,656	1/1/2026
Dec-25	1-Feb-26	89,980										226		622,863	2/1/2026
Jan-26	1-Mar-26	89,980	290,429	71,523								239		713,082	3/1/2026
Feb-26	1-Apr-26	89,980										303		891,197	4/1/2026
Mar-26	1-May-26	89,980										366		981,544	5/1/2026
Apr-26	1-Jun-26	89,980										417		1,071,941	6/1/2026
May-26	1-Jul-26	89,980										441		1,189,021	7/1/2026
Jun-26	1-Aug-26	89,980										80		-210,208	8/1/2026
Jul-26	1-Sep-26	90,285										-89		-120,012	9/1/2026
Aug-26	1-Oct-26	90,285	294,785	72,596								-49		337,605	10/1/2026
Sep-26	1-Nov-26	90,285										143		423,034	11/1/2026
Makeup	1-Nov-26	56,830										199		484,864	11/1/2026
Oct-26	1-Dec-26	90,285										244		575,348	12/1/2026
Nov-26	1-Jan-27	90,285										268		632,156	1/1/2027
Dec-26	1-Feb-27	90,285										277		722,710	2/1/2027
Jan-27	1-Mar-27	90,285										277		813,272	3/1/2027
Feb-27	1-Apr-27	90,285	294,785	72,596								345		1,271,284	4/1/2027
Mar-27	1-May-27	90,285										522		1,362,092	5/1/2027
Apr-27	1-Jun-27	90,285										578		1,452,955	6/1/2027
May-27	1-Jul-27	90,285										597		1,543,444	7/1/2027
Jun-27	1-Aug-27	90,285										237		1,433,997	8/1/2027
Jul-27	1-Sep-27	90,566										61		234,624	9/1/2027
Aug-27	1-Oct-27	90,566	299,207	73,685								96		698,179	10/1/2027
Sep-27	1-Nov-27	90,566										296		789,041	11/1/2027
Makeup	1-Nov-27	57,022										348		846,064	11/1/2027
Oct-27	1-Dec-27	90,566										398		1,005,151	1/1/2028
Nov-27	1-Jan-28	90,566										427		1,096,144	2/1/2028
Dec-27	1-Feb-28	90,566										435		1,187,146	3/1/2028
Jan-28	1-Mar-28	90,566	299,207	73,685								504		1,651,108	4/1/2028
Feb-28	1-Apr-28	90,566										679		1,742,352	5/1/2028
Mar-28	1-May-28	90,566										740		1,833,658	6/1/2028
Apr-28	1-Jun-28	90,566										754		1,920,666	7/1/2028
May-28	1-Jul-28	90,566										391		1,992,555	8/1/2028
Jun-28	1-Aug-28	90,566										209		2,056,245	9/1/2028
Jul-28	1-Sep-28	92,377										240		2,119,071	10/1/2028
Aug-28	1-Oct-28	92,377	303,695	74,791								449		2,183,270	11/1/2028
Sep-28	1-Nov-28	92,377										496		2,246,270	12/1/2028
Makeup	1-Nov-28	57,200										552		2,309,545	1/1/2029
Oct-28	1-Dec-28	92,377										586		2,372,845	2/1/2029
Nov-28	1-Jan-29	92,377										565		2,436,190	3/1/2029
Dec-28	1-Feb-29	92,377										655		2,500,451	4/1/2029
Jan-29	1-Mar-29	92,377	303,695	74,791								905		2,564,716	5/1/2029
Feb-29	1-Apr-29	92,377										914		2,629,087	6/1/2029
Mar-29	1-May-29	92,377										914		2,693,458	7/1/2029
Apr-29	1-Jun-29	92,377										552		2,757,816	8/1/2029
May-29	1-Jul-29	92,377										365		2,822,183	9/1/2029
Jun-29	1-Aug-29	92,377										607		2,886,550	10/1/2029
Jul-29	1-Sep-29	92,377										710		2,950,918	11/1/2029
Aug-29	1-Oct-29	92,377	308,250	75,912								750		3,015,286	12/1/2029
Sep-29	1-Nov-29	92,377										713		3,080,654	1/1/2030
Makeup	1-Nov-29	58,344										923		3,145,018	2/1/2030
Oct-29	1-Dec-29	92,377										923		3,209,386	3/1/2030
Nov-29	1-Jan-30	92,377										923		3,273,754	4/1/2030
Dec-29	1-Feb-30	92,377										923		3,338,122	5/1/2030
Jan-30	1-Mar-30	92,377	308,250	75,912								923		3,402,490	6/1/2030
Feb-30	1-Apr-30	92,377										923		3,466,858	7/1/2030
Mar-30	1-May-30	92,377										923		3,531,226	8/1/2030
Apr-30	1-Jun-30	92,377										923		3,595,594	9/1/2030
May-30	1-Jul-30	92,377										923		3,660,000	10/1/2030
Jun-30	1-Aug-30	92,377										923		3,724,406	11/1/2030
Jul-30	1-Sep-30	92,377										923		3,788,812	12/1/2030
Aug-30	1-Oct-30	92,377										923		3,853,218	1/1/2031
Sep-30	1-Nov-30	92,377										923		3,917,624	2/1/2031
Makeup	1-Nov-30	29,172										923		3,982,030	3/1/2031
Totals:		22,020,852	10,906,082	2,782,877	-10,730,350	-2,964,701	-1,623,201	-2,562,949	-3,844,423	-2,145,000	-2,761,985	71,945	0	1,866,675	11/1/2030

Abatement After 1st 10-years of G.O. Bond, if any, to be determined by future school board and capacity to abate if desired



FY 17-18 School Budget Draft Review: Concept Discussions – Authorization to Publish and Probable Action to adopt a Program Budget Resolution – School Business Manager Shirley Maxwell

Background Information: Below are possible publication dates and hearing dates. The budget must be published at least 10 days and no more than 20 days before the public hearing. It is important to set these dates so we can begin to plan for the budget hearing.

Publication Date:	3/7/2017	
Earliest Date Public Hearing Can Be Held	3/17/2017	
Last Date Public Hearing Can Be Held	3/27/2017	
Publication Date:	3/14/2017	* *
Earliest Date Public Hearing Can Be Held	3/24/2017	
Last Date Public Hearing Can Be Held	4/03/2017	
Publication Date:	3/21/2017	
Earliest Date Public Hearing Can Be Held	3/31/2017	
Last Date Public Hearing Can Be Held	4/10/2017	
Publication Date:	3/28/2017	
Earliest Date Public Hearing Can Be Held	4/7/2017	
Last Date Public Hearing Can Be Held	4/17/2017	
Budget must be at the Court House by 4:00 p.m. on 4/17/2017		

At this time of writing this it appears the legislators have agreed upon state supplemental aid of 1.1. We will present some scenarios for you to review and would appreciate your guidance on how to proceed. The tax levy rate will need to be determined before the budget can be published. Remember that a tax levy can always be adjusted to go down after publication, but it cannot be any higher than the amount published.

It is also in the district's best interest to adopt the following resolution.

RESOLVED, that the Board of Directors of the Red Oak Community School District, will levy property tax for fiscal year FY 18 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Related information provided by Shirley Maxell shows from the budget document:

				REGULAR PROGRAM DISTRICT COST CALCULATIONS
	6,664		4.3	FY18 Regular Program District Cost Per Pupil (Line 2.3)
X	1,110.3	*	4.2	Budget Enrollment (Line 1.1)
=	7,399,039		4.3	FY18 Regular Program District Cost without Adjustment
	7,468,262		4.4	FY17 Regular Program District Cost (Line 4.3 - FY17 Aid & Levy)
X	1.01	**	4.5	101% Budget Adjustment
=	7,542,945		4.6	101% of FY17 Regular Program District Cost
-	7,399,039		4.7	FY18 Regular Program District Cost without Adjustment (Line 4.3)
=	143,906		4.8	FY18 Regular Program Budget

Please allow the needed time to review budget hearing preparations information, examine different scenarios and address any questions from the Directors or questions from those in the audience.

Suggested Board Action: It is suggested the Directors approve the budget resolution as follows and to act on any other budget planning measures as recommended by the school business manager:
RESOLVED, that the Board of Directors of the Red Oak Community School District, will levy property tax for fiscal year FY 18 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa

RECEIVED
JAN 12 2017
EX-100 8:09am

Denise M. Nix
700 N Broad Street
Red Oak, IA 51566
712-370-2674
nixd@roschools.org

January 12, 2017

Red Oak Community School District
Attention: Tom Messinger & School Board
2011 N 8th Street
Red Oak, IA 51566

Dear Mr. Messinger and School Board Members:

Please accept this letter as my formal notification that I am retiring from my position as High School Para-Librarian effective the end of the 2016/2017 school year.

Thank you for the opportunities for professional and personal growth over the years. I have had the privilege of working with a great staff, and they are certainly a credit to this District.

Being a part of the Student Union has been very fulfilling. I am grateful for all the support and encouragement I've received as the concept of this improved 21st Century Media Center became a reality. I'm retiring from my dream job, and it's the best way to leave!

If I can be of any help during this transition, please let me know.

Sincerely,



Dee Nix

RECEIVED
JAN 13 2017

BY 8:00am KL

I am Resiging from my position as
Para Eduactor at the Red Oak High School
at the end of the School year 2016-2017.
If my Early retirement is approved,

Robert R. Smith

January 19, 2017

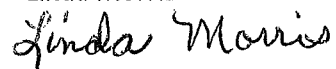
Red Oak School Board

I am Linda Morris, a para at the High School. I would like to apply for the early retirement as of the end of this school year.

I have worked for the school for almost 22 years. I have enjoyed working with the Special Education staff as well as the regular staff. I loved working with our kids and watching them grow into young adults.

I am looking forward to having more time to spend with my family and work on my knitting.

Linda Morris

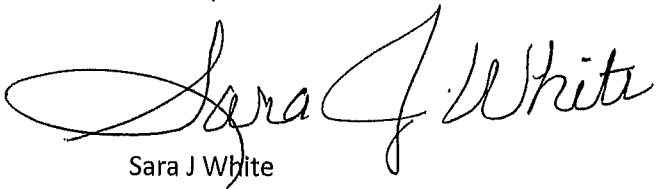
A handwritten signature in cursive script that reads "Linda Morris".

January 20, 2017

To The Red Oak School Board:

I am applying for the Early Retirement Plan to be effective at the end of the 2016-2017 school year. If you, the Board, choose not to accept my application for the incentive to do the Early Retirement Plan, I will continue my service for the 2017-2018 school year.

Thank you.

A handwritten signature in black ink that reads "Sara J White". The signature is written in a cursive style with a large, sweeping initial "S".

Sara J White

Carol J. Keast

RECEIVED
JAN 24 2017

BY: 4:10 p.m.

January 24, 2017

Red Oak Community School District
Mr. Tom Messinger
2011 North 8th Street
Red Oak, IA 51566

Dear Mr. Messinger:

This letter is in regards to the Board Policy 413.6, Early Retirement Benefits Plan. I would like to officially submit my resignation letter to the Red Oak Community School District, pending the District's acceptance of my Early Retirement Application.

It has been my pleasure serving the school district as a School Bus Driver over the last 19+ years with the Red Oak School District.

Please pass on this retirement application to the School Board for review. I look forward to hearing from you regarding this decision.

Best regards,

Carol J. Keast

Carol J. Keast

1938 G. Avenue
Red Oak, IA 51566

38

Ronald Keast

January 25, 2017

Red Oak Community School District
Mr. Tom Messinger
2011 North 8th Street
Red Oak, IA 51566

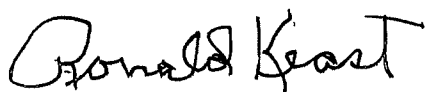
Dear Mr. Messinger:

This letter is in regards to the Board Policy 413.6, Early Retirement Benefits Plan. I would like to officially submit my resignation letter to the Red Oak Community School District, pending the District's acceptance of my Early Retirement Application.

It has been my pleasure serving the school district as a School Bus Driver for nearly 10 years with the Red Oak School District.

Please pass on this retirement application to the School Board for review. I look forward to hearing from you regarding this decision.

Best regards,



Ronald Keast

1938 G. Avenue
Red Oak, IA 51566

LEASE - BUSINESS PROPERTY - SHORT FORM

THIS AGREEMENT, made and entered into this 26th day of August, 2016, by and between the Red Oak Community School District ("Landlord"), whose address, for the purpose of this lease, is 2011 N. 8th Street, Red Oak, Iowa, 51566, and West Central Community Action ("Tenant"), whose address for the purpose of this lease is P.O. Box 709, 1408 "A" Highway 44, Harlan, Iowa 51537-0709.

The parties agree as follows:

1. **PREMISES AND TERM.** Landlord leases to Tenant the following real estate, situated in Montgomery County, Iowa:

Classroom, Office and Storage described in the attached Exhibit "A"

Together with all improvements thereon, and all rights, easements and appurtenances thereto belonging, for a term beginning on the 26th day of August, 2016, and ending on the 31st day of August, 2017, upon the condition that Tenant performs as provided in this lease.

2. **RENT.** Tenant agrees to pay Landlord as rent \$ 500.00 per month, in advance commencing on the 1st day of September, 2016, and on the first day of each month thereafter, during the term of this lease. Rent for any partial month shall be prorated as additional rent.

All sums shall be paid at the address of Landlord, or at such other place as Landlord may designate in writing. Delinquent payments shall draw interest at 10 % per annum.

3. **POSSESSION.** Tenant shall be entitled to possession on the first day of the lease term, and shall yield possession to Landlord at the termination of this lease. SHOULD LANDLORD BE UNABLE TO GIVE POSSESSION ON SAID DATE, TENANT'S ONLY DAMAGES SHALL BE A PRO RATA ABATEMENT OF RENT and termination of the lease.

4. **USE.** Tenant shall use the premises only for conducting their business.

5. CARE AND MAINTENANCE.

(a) Tenant takes the premises as is, except as herein provided.

(b) Landlord shall keep the following in good repair: roof, exterior walls, foundation, sewer, plumbing, heating, wiring, air conditioning, plate glass, windows and window glass, sidewalks, exterior decorating, interior decorating. Landlord shall not be liable for failure to make any repairs or replacements unless Landlord fails to do so within a reasonable time (not to exceed 10 days) after written notice from Tenant.

(c) Tenant shall maintain the premises in a reasonable safe, serviceable, clean and presentable condition, and except for the repairs and replacements provided to be made by Landlord in subparagraph (b) above, shall make all repairs, replacements and improvements to the premises. Tenant shall make no structural changes or alterations without the prior written consent of Landlord.

6. UTILITIES AND SERVICES. Landlord shall pay for all utilities and services which may be used on the premises, Landlord shall provide heat, electricity, and water at Landlord's expense. Landlord shall not be liable for damages for failure to perform as herein provided, or for any stoppage for needed repairs or for improvements or arising from causes beyond the control of Landlord, provided Landlord uses reasonable diligence to resume such services.

7. SURRENDER. Upon the termination of this lease, Tenant will surrender the premises to Landlord in good and clean condition, except for ordinary wear and tear or damage without fault or liability of Tenant. Continued possession, beyond the term of this Lease and the acceptance of rent by Landlord shall constitute a month-to-month extension of this lease.

8. ASSIGNMENT AND SUBLETTING. No assignment or subletting, either voluntary or by operation of law, shall be effective without the prior written consent of Landlord, which consent shall not unreasonably be withheld.

9. INSURANCE.

A. PROPERTY INSURANCE. Landlord and Tenant agree to insure their respective real and personal property for the full insurable value. Such insurance shall cover losses included in the Insurance Services Office Broad Form Causes of Loss (formerly fire and Landlord and extended coverage). To the extent permitted by their policies the Landlord and Tenant waive all rights of recovery against each other.

B. LIABILITY INSURANCE. Tenant shall obtain commercial general liability insurance in the amounts of \$1,000,000 each occurrence and \$1,000,000 annual aggregate per location.

10. LIABILITY FOR DAMAGE. Each party shall be liable to the other for all damage to the property of the other negligently, recklessly or intentionally caused by that party (or their agents, employees or invitees), except to the extent the loss is insured and subrogation is waived under the owner's policy.

11. DAMAGE. In the event of damage to the premises, so that Tenant is unable to conduct business on the premises, this lease may be terminated at the option of either party. Such termination shall be effected by notice of one party to the other within twenty days after such notice; and both parties shall thereafter be released from all future obligations hereunder.

12. MECHANICS' LIENS. Neither Tenant, nor anyone claiming by, through, or under Tenant, shall have the right to file any mechanic's lien against the premises. Tenant shall give notice in advance to all contractors and subcontractors who may furnish, or agree to furnish, any material, service or labor for any improvement on the premises.

13. DEFAULT, NOTICE OF DEFAULT AND REMEDIES.

EVENTS OF DEFAULT

A. Each of the following shall constitute an event of default by Tenant: (1) Failure to pay rent when due; (2) failure to observe or perform any duties, obligations, agreements, or conditions imposed on Tenant pursuant to the terms of the lease; (3) abandonment of the premises. "Abandonment" means the Tenant has failed to engage in its usual and customary business activities on the premises for more than fifteen (15) consecutive business days; (4) institution of voluntary bankruptcy proceedings by Tenant; institution of involuntary bankruptcy proceedings in which the Tenant thereafter is adjudged a bankruptcy; assignment for the benefit of creditors of the interest of Tenant under this lease agreement; appointment of a receiver for the property or affairs of Tenant, where the receivership is not vacated within ten (10) days after the appointment of the receiver.

NOTICE OF DEFAULT

B. Landlord shall give Tenant a written notice specifying the default and giving the Tenant ten (10) days in which to correct the default. If there is a default (other than for nonpayment of a monetary obligation of Tenant, including rent) that cannot be remedied in ten (10) days by diligent efforts of the Tenant, Tenant shall propose an additional period of time in which to remedy the default. Consent to additional time shall not be unreasonably withheld by Landlord. Landlord shall not be required to give Tenant any more than three notices for the same default within any 365 day period.

REMEDIES

C. In the event Tenant has not remedied a default in a timely manner following a Notice of Default, Landlord may proceed with all available remedies at law or in equity, including but not limited to the following: (1) Termination. Landlord may declare this lease to be terminated and shall give Tenant a written notice of such termination. In the event of termination of this lease, Landlord shall be entitled to prove claim for and obtain judgment against Tenant for the balance of the rent agreed to be paid for the term herein provided, plus all expenses of Landlord in regaining possession of the premises and the reletting thereof, including attorney's fees and court costs, crediting against such claim, however, any amount obtained by reason of such reletting; (2) Forfeiture. If a default is not remedied in a timely manner, Landlord may then declare this lease to be forfeited and shall give Tenant a written notice of such forfeiture, and may, at the time, give Tenant the notice to quit provided for in Chapter 648 of the Code of Iowa.

14. NOTICES AND DEMANDS. All notices shall be given to the parties hereto at the addresses designated unless either party notifies the other, in writing, of a different address. Without prejudice to any other method of notifying a party in writing or making a demand or other communication, such notice shall be considered given under the terms of this lease when it is deposited in the U.S. Mail, registered or certified, properly addressed, return receipt requested, and postage prepaid.

15. **PROVISIONS BINDING.** Each and every covenant and agreement herein contained shall extend to and be binding upon the respective successors, heirs, administrators, executors and assigns of the parties hereto.

16. **ADDITIONAL PROVISIONS.**

The Landlord shall provide a private storage space in the general storage area of the building.

17. **DE-FUNDING PROVISIONS.**

Notwithstanding any other provision of this lease to the contrary the Tenant may terminate this lease without penalty by giving sixty days written notice to the landlord in the event of any of the following contingencies.

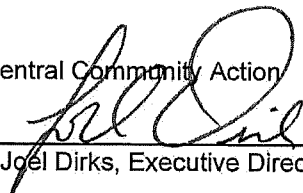
1. The Iowa legislature, the Governor, the United States Congress or the President fail to appropriate funds sufficient to allow tenant to operate as required and to fulfill its obligations under the lease
2. If funds are de-appropriated or not allocated.
3. If funds are insufficient for any other reason.
4. If Tenants authorization to conduct its programs is withdrawn or there is a material alteration in the programs the Tenant administers.
5. If the Tenants duties are substantially modified.

Red Oak Community School District

By _____
Tom Messinger, Superintendent

Date

West Central Community Action

By _____

Joel Dirks, Executive Director

2/3/17
Date

Exhibit "A"

The Red Oak Community School District shall provide in addition to the basic lease agreement the following:

1.0 A classroom space of not less than 700 square feet shall be made available throughout the terms of this lease agreement.

2.0 Access to Head Start program staff and clients shall be granted to the Inman Elementary School Building that would include the playground and bathrooms.

3.0 West Central Community Action agrees to reimburse the Red Oak Community School District for actual phone costs on a monthly basis including basic access fee charges, long distance phone charges, and a prorated amount of fees for Internet usage. The Red Oak School Accounts Payable Clerk will send to the West Central Community Action organization a monthly itemized statement.

4.0 Access to communications equipment that includes but is not limited to phone instruments, copy machines, network servers, printers shall be provided. Actual costs for the use of the copy machine will be billed on a monthly basis.

5.0 The Red Oak Community School District will work with Red Oak Head Start personnel to provide a daily breakfast and lunch service during the days school is in session for the Red Oak Community School District. Adult non reimbursable meals will be billed on a monthly basis.

**RED OAK/WCCA PRE-K CONTRACTED SERVICES AGREEMENT
DRAFT COPY FOR REVIEW OF PROVIDER AND PARTNER**

West Central Community Action Head Start Program, hereinafter referred to as “Provider” and Red Oak Community School District, hereinafter referred to as “Partner” wish to enter into an agreement under which Partner shall furnish certain designated services necessary to implementation of WCCA program operations funded by a Department of Health and Human Services Grant. For the purposes of this Agreement, the following terms shall be used:

Term	Definition
Provider	West Central Community Action
Provider Address	1408 “A” Highway 44 PO Box 709 Harlan, IA 51537-0709
Partner	Red Oak Community School District
Partner Address	2011 N. 8 th Street Red Oak, IA 51566
Site Location	Red Oak Early Childhood Head Start 900 Inman Drive Red Oak, IA 51566
Applicable HHS Award No.	O7CH7064
Covered Primary Services:	Salary and fringe benefits for a minimum of 10 hours of instructional time weekly for 36 weeks by a Preschool teacher whom holds a valid practitioner’s license issued by the Board of Educational Examiners under Iowa Code chapter 272 and holds an endorsement from the Board of Educational Examiners that includes prekindergarten whom is Employed by the Provider. The Provider will reimburse the partner \$3,050.00 per year for the services of secretarial staff.

Term	Definition
	<p>The Partner will provide custodial, maintenance, and repair services for the facilities, including trash and snow removal.</p> <p>The Partner will provide meals and/or snacks for the children in the Program as required by law or other applicable Program standards.</p> <p>The Partner will claim reimbursement for all meals provided to Head Start children. Adult meals will be billed to Head Start on a monthly basis at the set rate for meals. A variety of foods will be offered that are high in nutrients, low in added sugar and fat and dessert items, such as a cookie will be offered less than three times per month.</p> <p>The Partner will provide Professional Development opportunities as prescribed by the Department of Education at no cost to the Provider.</p> <p>The Provider will invite the Partner to Professional Development opportunities necessary to carry out the goals of the Program as prescribed by HHS at no cost to the Partner (including but not limited to; Pediatric CPR and First Aid and Universal Precautions).</p> <p>The Provider will conduct ongoing monitoring at least three (3) times per year in the areas of: administration, early childhood education, health, nutrition and safety, family engagement and mental health and disabilities of the Red Oak Pre-K classroom in accordance with the Head Start Performance Standards. The Provider will submit a Partner Monitoring Report within fifteen (15) days of the ongoing monitoring review. There will be no cost for this</p>

Term	Definition
	service. West Central Community Action will treat this as in kind.
Required Service Group for Primary Services:	Maximum twenty (20) eligible 4 year old children as of October 1st, with the following further restrictions for enrollment at location: 90% income eligible children and 10% of enrollment has been determined eligible for Special Education Services.
Minimum Services:	6.5 hours per day, 5 days per week, at least 160 days. Will be 180 days for the 2016-2017 school year.
Maximum Funding for Services:	<p>The Provider will be reimbursed <u>95%</u> of the total amount of pre-k funding allocated by the Iowa Department of Education received by the Partner based on the number of students that are in attendance on October 1st (count day) x number of days in this contract.</p> <p>On Oct. 1 there were 8 students in the room that generated revenue from the preschool grant (1/2 of DCPD \$6,591.00), $\\$3,295.50 \times 8 \times 95\% = \\$25,045.80$ for the 16-17 school year.</p> <p>If the State of Iowa reduces or eliminates funding for the Statewide Voluntary Preschool Program for Four-Year Old Children, the amounts Red Oak Community School District is obligated to pay to West Central Community Action under this contract will be proportionally reduced.</p>
Term of Agreement:	August 26, 2016-May 31,2017

The parties agree to abide by the specific terms and provisions of the following attachments which are incorporated into this agreement by reference and made a part of it:

- Basic Contract Provisions
- Insurance Requirements

Signature Page

Partner:

Red Oak Community School District

By: _____
Tom Messinger, Superintendent

Dated: _____

Provider:

West Central Community Action

By: _____
Joel Dirks, Executive Director

Dated: _____

BASIC CONTRACT PROVISIONS

I. PURPOSE AND SCOPE OF CONTRACT

The purpose of this contract is to set out the terms and conditions of the agreement between the Provider and Partner.

Achievement of the goals and objectives of the Head Start Program requires commitment from all levels and persons involved in the program. Policies, regulations and guidelines contribute to the effective and efficient process necessary for goal attainment. Both parties encourage and expect philosophical commitment to the Head Start goals, as well as compliance with the approved grant application, the PRE-K Contracted Services Agreement, all policies, regulations, and guidelines of HHS/ACF.

The services to be provided under this Agreement are designed to provide the following services at the same site setting and subject to the availability of funding:

- A. Financial support for a minimum of 10 hours of instructional time;
- B. Transportation services to eligible rural children;
- C. Professional development for Head Start teacher;
- D. Transition planning and implementation for children and families into the K-12 Red Oak School District system and
- E. Financial support for 20 hours of project coordination shared among all partners.

II. PROVIDER SERVICE RESPONSIBILITIES

Provider shall provide the specified Covered Primary Services at the designated Location(s) of Services for the specified Term of Agreement in accordance with Head Start Performance Standards. Number of children to be served will be flexible in the initial year start-up. Maximum number of children to be served would be 20.

In addition to the specific provisions of this Agreement, Provider shall comply with all applicable state, federal, and local laws, rules, and regulations.

III. FUNDING

The Partner shall provide no more than the specified Maximum Funding level in state funds to implement the Head Start-Red Oak collaborative Program as set out in the PRE-K Contracted Services Agreement which is part of this Agreement. It is expressly understood and agreed that in no event will the total amount paid under this Agreement exceed the Maximum Funding level for full and complete performance unless additional funding is specifically authorized in writing by the Partner. Funding shall include operational costs associated with this project, including certified Teacher salary, fringe benefits, indirect costs and a portion of secretarial staff salary, fringe benefits and indirect costs.

IV. PROVIDER METHOD FOR FISCAL MANAGEMENT

Provider shall maintain such records and accounts, including property, personnel, and financial, as are deemed necessary by the Department of Education to assure proper accounting for all funds provided for this program. These records will be made available for audit purposes and will be retained for four(4) years after the expiration date of this contract and any renewals of it, unless permission to destroy them is granted by both the Partner and the Iowa Department of Education.

V. PROVIDER PERSONNEL MANAGEMENT

Provider shall assure:

There is a personnel management system covering staff that is consistent with the Regulations set forth in Head Start Performance Standards and Head Start regulatory standards CFR 45 1300 series, and we shall provide a copy of our personnel policies and procedures to the Partner. This shall include, but not be limited to, a current organizational chart for the Head Start Program and those sections of the Provider policies which cover performance appraisals.

- A. Compliance with Iowa Department of Education's requirements regarding staff certification, training, and technical assistance.
- B. Maintain individual personnel records of each employee that is providing services under this Agreement.
- C. All subcontracts with third party businesses or individuals to conduct any activity under this Agreement and to be paid with funds acquired under this Agreement must meet Head Start Standards, the standards specifically set out in this Agreement, and shall be properly documented, including specific data describing work to be performed and expected outcomes, and invoices that documents and supports the contractual agreement.

VI. PROVIDER SUBMISSION OF REPORTS, RECORDS AND EVALUATIONS

Provider agrees to prepare, retain and permit the Partner to inspect, as Partner considers necessary, all records required for this program by the Iowa Department of Education and Provider regulations. The Provider further agrees that the Partner may carry out monitoring and evaluation activities to include; at a minimum, periodic observations of the daily program, conferring with staff and parents, validation of the Provider's self-assessment procedures and on-site visits to conduct specific activities. Provider shall insure the cooperation of employees, policy groups and board members in those efforts.

The Provider agrees to submit to the Partner such reports as may be required by Iowa Department of Education, HHS/ACF directives or by the Partner, including (but not exclusive of) computer reports, Self-Assessment Instruments, improvement plans and financial reports. The Partner's representative shall have the right to inspect all such records and reports as related to Head Start Program.

VII. PROVIDER GENERAL RESPONSIBILITY FOR SERVICE

The Provider shall monitor, evaluate, and make assistance available to the Partner in conducting all activities under this Agreement.

VIII. PROVIDER SPECIFIC RESPONSIBILITIES FOR SERVICE

Provider shall provide the following services:

- A. Direct grant requirement monitoring of the pre-k program activities through scheduled site visits by designated Provider staff and analysis of computerized program activity data.
- B. Assist in assuring education program improvement through routine site visits and provision of consulting services.
- C. Systematically provide information and consultation to the Partner about HHS rules and regulations to facilitate and support compliance efforts.
- D. Evaluate program costs and fiscal reports.
- E. Assist in assuring overall program quality and performance standard training requirements by providing regularly scheduled pre-service and in-service training and other career opportunities.
- F. Provide the specific personnel specified in the Maximum Funding for Services, which personnel shall report directly to the Provider.

IX. DISCRIMINATION CLAUSE

The Provider will not discriminate against any person employed in the performance of this contract, or against any applicant for employment because of race, sex, age, creed, religion, color, national origin, sexual orientation, political affiliation, veteran's status, or handicapping condition. This requirement shall apply to, but not be limited to the following: employment, upgrading, demotion or transfer, selection for training, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and all other privileges, terms and conditions of employment.

No person shall, on the grounds of race, religion, sex, creed, color, national origin, sexual orientation, political affiliation, veteran's status, or handicapping condition be excluded from participation in, be denied the benefits of, or be subject to discrimination in the performance of this contract.

X. POLITICAL ACTIVITY PROHIBITED

None of the funds, materials, property, services contributed by the Provider or the Partner under this contract shall be used for any partisan political activity, (1) to further the election or defeat of any candidate for public office, or to pay directly or indirectly, the salary or expenses of either party to this contract or their agent, to engage in any activity designed to influence legislation or appropriations pending before Congress, (2) to provide voters or prospective voters with transportation to the polls or similar assistance in connection with any such election or (3) to assist any voter registration activity. Nothing in the above statement is intended in any way to inhibit or discourage any party from exercising its lawful rights to attempt to influence legislation pending before Congress as long as the costs are not charged to this PRE-K Contracted Services Agreement or the Head Start Program.

XI. DRUG FREE ENVIRONMENT

Provider shall not permit use of drugs, alcohol, or tobacco by its employees or contractors at any Location used for Primary or Secondary Services, in any motor vehicles owned or provided by the Provider or otherwise used in conjunction with providing Primary or Secondary Services, or in any manner in the presence or in the view of the children and families being served under this agreement.

XII. COMPLIANCE WITH APPROVED PROGRAM

The Provider agrees to perform all activities authorized by this agreement in accordance with the approved work program, the approved program funding, and the grant conditions inclusive of Head Start Performance Standards, Program Instructions, CFR 45 (Administration of Grants), Audit Guide, Head Start guidelines and all other HHS/ACF directives.

XIII. SCHEDULE OF PAYMENT

The Partner agrees to reimburse the Provider for authorized expenditures on a not less than a bi-annual basis. In no event shall the Provider receive reimbursement for costs exceeding the Maximum Funding for Services under this Agreement.

XIV. CHANGES IN SERVICE

Either party may request changes in the scope of the services to be performed under this Agreement. Mutually agreed upon changes, including any increase or decrease in the amount of the Provider's compensation or modification of the program funding, must be reduced to

written form before they shall be enforceable by either party.

XV. COVENANT AGAINST CONTINGENT FEES

Provider warrants no person, selling agency or other organization has been employed or retained to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee. For breach or violation of this warrant, the Partner shall have the right to annul this contract or otherwise recover the full amount of any such commission, percentage, brokerage or contingent fee, or to seek such other legal remedies as may be available.

XVI. TERMINATION OF AGREEMENT

Except in the case of the Provider's loss of funding from HHS, financial assistance under this contract shall not be terminated or reduced, or an application for refunding denied or financial assistance suspended for longer than 30 days unless the Provider has been afforded reasonable notice.

The Partner or the Provider may terminate this agreement without cause at any time on thirty (30) days prior written notice to either party.

XVII. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

- A. The Partner and Provider each certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- B. If the Partner or Provider is unable now, or at any time during the term of this agreement to certify to any of the statements in this certification, either party shall immediately provide an explanation in writing to the other party and this contract shall be subject to immediate termination by either party in the event participation is disallowed as a result of that debarment or suspension.

INSURANCE REQUIREMENTS

Liability:	\$1,000,000.00 each occurrence \$2,000,000.00 aggregate
Umbrella	\$1,000,000.00 excess liability

FROM: CHRYSLERSALES@MCHSI.COM [MAILTO:CHRYSLERSALES@MCHSI.COM]
SENT: MONDAY, JANUARY 23, 2017 12:22 PM
TO: CARLOS GUERRA <GUERRAC@ROSCHOOLS.ORG>
SUBJECT: SCHOOL BID

1/23/2017

RED OAK CHRYSLER, INC/RED OAK COMMUNITY SCHOOLS

GOVERNMENT BID PRICING FOR 2017 DODGE JOURNEY SE FWD

2.4 LITER 4 CYLINDER

4 SPEED AUTOMATIC TRANSMISSION

4 DOOR/HATCH BACK

7 PASSENGER SEATING (BUCKETS-FRONT/2ND ROW IS 60/40 SPLIT BENCH (3 PASSENGER)/3RD ROW IS 50/50

SPLIT BENCH (2 PASSENGER WITH FOLD/RECLINE) SUNSCREEN GLASS CLOTH SEATING (ANTI-STAIN, ANTI-STATIC)

2 KEYS W/FOBS

REAR WINDOW DEFROSTER & WIPER

POWER WINDOWS

POWER POINTS (3 TOTAL-2 FRONT/1 REAR)

POWER/HEATED SIDE MIRRORS

FULL FLOOR CARPET

AIR CONDITIONING: INCLUDING 3 ZONE TEMPERATURE CONTROL (REAR AIR AND HEAT INCLUDED) AM/FM RADIO

TILT/TELESCOPING STEERING WHEEL W/CRUISE CONTROL TRIM PACKAGE - INTERIOR TRIM W/INSULATING

HEADLINER, FULL DOOR PANELS AND COURTESY/READING LAMPS AIR BAGS - STANDARD BRAKES - POWER 4

WHEEL ANTI-LOCK DAYTIME RUNNING LIGHTS AUTOMATIC HEADLAMPS

6 WAY POWER DRIVER'S SEAT

4 WAY POWER DRIVER'S LUMBAR

COMPACT SPARE

BID PRICE: \$19474.00

OPTIONAL FACTORY BLUETOOTH: \$473.00

WARRANTY:

3 YEAR/36,000 MILE BASIC WARRANTY (\$0 DEDUCTIBLE)

5 YEAR/60,000 MILE POWERTRAIN (\$0 DEDUCTIBLE)

DELIVERY TIME FRAME:

THIS WOULD BE A SPECIAL GOVERNMENT ORDER BUILT TO YOUR SPECIFICATIONS -- DELIVERY TIME FRAME WOULD BE APPROXIMATELY 6 TO 8 WEEKS FROM ORDER INCEPTION.

JANA SANDHOLM,

BUSINESS MANAGER

RED OAK CHRYSLER, INC

1907 BROADWAY

RED OAK, IA 51566

712-623-9310

CHRYSLERSALES@MCHSI.COM



RED OAK COMMUNITY HIGH SCHOOL

RECEIVED

2011 N. 8th Street

JAN 27 2017

Red Oak, IA 51566
Phone: 712-623-6610
Fax: 712-623-6613

Barry Bower, Assistant Principal/AD

jm/sw 1/30/20

1-26-17

TO: Board of Directors
FROM: Barry Bower: Assistant Principal/AD
SUBJECT: Assistant Principal/AD/Head Football Coach Resignation

.....

It is with great regret to inform you of my resignation of Assistant Principal/Athletic Director/Head Football Coach effective at the end of the 2016-2017 school year. This decision was very difficult for me to make for many reasons. I feel that I need to focus more of my attention on being a father to my children and husband.

Sincerely

Barry Bower

The Red Oak Community School District, in partnership with the community, commits to excellence: and we dedicate ourselves to creatively enhance diverse opportunities for each learner to grow to their maximum intellectual and social potential within an ever-changing world.

55

February 2, 2017

To Mr. Barry Bower:

This letter is to inform you of my resignation as both the football and wrestling cheer sponsor. I have thoroughly enjoyed the last two seasons of football cheer, and five seasons of wrestling cheer. Watching both the sports programs and the cheer programs grow and develop has been a great privilege. However, due to health reasons and time commitments I do not feel that I can give the time necessary to continue to develop the cheer programs as required.

I will finish my duties this season as wrestling cheer sponsor. However, a football cheer sponsor should be found quickly to ensure time for tryouts and summer camps. I would be happy to assist with this process, as my time and health allow. Thank you for the opportunity to serve as cheer sponsor these last several years. I am proud to be a Tiger.

Sincerely,

A handwritten signature in cursive script that reads "Sami Jo Moyers". The signature is written in black ink and is positioned above the printed name.

Sami Jo Moyers

Mark Erickson
2105 Woodfield Dr.
Red Oak, IA 51566
(712) 621-4365
ericksonm@roschools.org

RECEIVED
FEB 07 2017
BY: *JV*

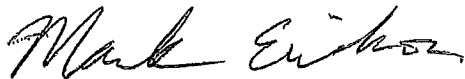
February 7, 2017

Mr. Barry Bower
Assistant Principal/Activities Director
Red Oak Community School District
2011 N. 8th Street
Red Oak, IA 51566

Dear Mr. Bower,

I am writing to you to notify you of my resignation from the position of assistant football coach. I have enjoyed serving as an assistant football coach for the last four years. The experiences I have had working with our coaching staff have been the most rewarding experiences that I have had in my career. I will give my full support to the new football staff and look forward to watching the program continue to improve in the future.

Sincerely,



Mark Erickson

Red Oak Community School District
Staff Selection Recommendation

RECEIVED
FEB 06 2017
BY: JW

Date: 2-6-17

Building: Admin HS MS WIS IPS ECC Trans :
(Please Circle All That Apply)

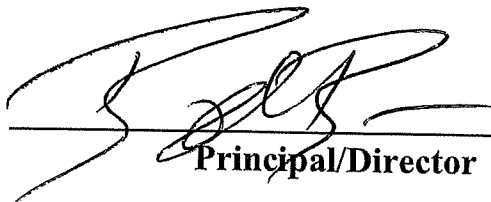
Position: ASST. H.S. Musical

Name: TERRA MARDEN.

Certified:
Lane: —
Step: —
Salary: —

4.5% of \$30,775
= \$1,384.88

Classified:
Hourly Rate: —
Hours Per Day: —


Principal/Director

Please send form to Superintendent for Board Approval