



Red Oak Community School District

1901 N. Broadway Street, Suite A

Red Oak, Iowa 51566

712.623.6600

www.redoakschooldistrict.com

Regular Board of Directors Meeting

Meeting Location: Red Oak Inman Primary

Red Oak Inman Primary School Campus

Monday, November 12, 2018 – 7:00 pm

- Agenda -

- 1.0 Call to Order – Board of Directors President Mark Johnson
- 2.0 Roll Call – Board of Directors Secretary Deb Drey
- 3.0 Approval of the Agenda – President Mark Johnson
- 4.0 Public Presenters/Guest and Visitors Addressing the Board
- 5.0 Communications
 - 5.1 Good News from Red Oak Schools
 - 5.1A-Six members of the Red Oak FFA Chapter participated in the 91st National FFA Convention on October 23rd-28th in Indianapolis Indiana *Pg 1*
 - 5.1B-FFA member Alex Wingert participated in the National FFA Band as the first chair for the tuba *Pg 1*
 - 5.1C-Red Oak FFA Chapter was awarded a Three-Star rating (highest rating possible) by the National FFA Organization in the National Chapter Award Program *Pg 1*
 - 5.1D Inman and Washington Principal Gayle Allensworth has been named 2018 National Distinguished Principal *Pg 2*
 - 5.1E The Red Oak Community High School performed the play “The Greek Mythology Olympiaganza” by Don Zolidias on November 2nd-November 4th
 - 5.1F The Red Oak Community School participated in the annual George Maher Community Clean-up on November 2nd 2018
 - 5.2 Visitors and Presentations
 - 5.3 Affirmations and Commendations
 - 5.4 Correspondence
 - 5.5 Public Comments
- 6.0 Consent Agenda
 - 6.1 Review and Approval of Minutes from October 22, 2018 *Pg 3-4*
 - 6.2 Review and Approval of Monthly Business Reports *Pg 5-13*

6.3 Open Enrollment Requests Consideration

- 6.3.1 5th grader Andrew Johnson open enrollment from Essex Community Schools to Red Oak Community Schools for the 2018-2019 school year due to a move on 10-26-2018
- 6.3.2 7th grader Abigail Johnson open enrollment from Essex Community Schools to Red Oak Community Schools for the 2018-2019 school year due to a move on 10-26-2018
- 6.3.3 10th grader Brooklyn Johnson open enrollment from Essex Community Schools to Red Oak Community Schools for the 2018-2019 school year due to a move 10-26-2018
- 6.3.4 1st grader Adryan Goodman open enrollment from Red Oak Community Schools to Stanton Community Schools for the 2018-2019 school year due to a move 10-22-2018
- 6.3.5 3rd grader Damian Goodman open enrollment from Red Oak Community Schools to Stanton Community Schools for the 2018-2019 school year due to a move on 10-22-2018
- 6.3.6 7th grader Kaiden Foster open enrollment from Red Oak Community Schools to Stanton Community Schools for the 2018-2019 school year due to a move on 10-22-2018
- 6.3.7 7th grader Barkley Howard open enrollment from Griswold Community Schools to Red Oak Community Schools for the 2018-2019 school year due to a move on 11-1-2018
- 6.3.8 7th grader Braylon Howard open enrollment from Griswold Community Schools to Red Oak Community Schools for the 2018-2019 school year due to a move on 11-1-2018

7.0 General Business for the Board of Directors

7.1 Old Business

7.1.1-None

7.2 New Business

7.2.1 Discussion/Approval of the first reading of the 700 series pg 14-72

7.2.2 Discussion/Approval of SBRC Application for open enrollment out

7.2.3 Discussion/Approval of SBRC Application for LEP instructional beyond 5 years

7.2.4 Discussion/Approval of Building Alignment of 2019-2020 school year

7.2.5 Discussion/Approval of Title 1 Parent and Family Engagement Policy pg

Personnel Considerations

7.2.6 Recommendation to hire Cory Archer as Middle School Wrestling Coach for the 2018-2019 school year pg 79

8.0 Reports

8.1 Administrative

8.2 Future Conferences, Workshops, Seminars

8.3 Other Announcements

9.0 Next Board of Directors Meeting:

Monday, November 26, 2018 – 7:00 pm

Red Oak Inman Primary

Red Oak CSD Inman Primary Campus

10.0 Adjournment

Tammi VanMeter

From: Alan Spencer
Sent: Monday, October 29, 2018 3:31 PM
To: Peggy Boeye; montgomery.county@ifbf.org
Cc: Tammi VanMeter; Tess Mittag
Subject: Red Oak FFA at National FFA Convention
Attachments: Indianapolis Motor Speedway.jpg; Wingert.Tuba.jpg; National Chapter.jpg

Six members of the Red Oak FFA Chapter participated in the 91st National FFA Convention on October 23-28 in Indianapolis, Indiana. Over 69,000 FFA members, FFA Advisors, and guests attended the convention. Red Oak FFA members participating were: Mason Perkins, Kristian Schooling, Mallorie Wookey, Allie Sandin, and Delaina Olson. During the convention, members had the opportunity to listen to motivational speakers Kyle Scheele, Judson Laippley, and National FFA Secretary Erica Baier from Iowa, visit with colleges and businesses in one of the largest career expos in the nation, and tour the Indianapolis Motor Speedway and the National FFA Center. Members attended the rodeo, an FFA only concert by Garth Brooks, and had the opportunity to see the President of the United States Donald Trump.

FFA member Alex Wingert participated in the National FFA Band as the first chair tuba. During the convention, the National FFA Band played at various events around Indianapolis. Wingert was on stage with the National FFA Band during President Trump's address to the convention. Wingert did shake hands with the President.

The Red Oak FFA Chapter was awarded a Three-Star rating (highest rating possible) by the National FFA Organization in the National Chapter Award Program. Chapter President Mason P. and senior member Kristian S. received the award on behalf of the Red Oak FFA Chapter at the 91st National FFA Convention in Indianapolis. The National Chapter Award recognizes chapters for providing educational experiences for their entire membership. Red Oak is one of seven Iowa FFA Chapters to receive a Three-Star rating in 2018. The hard work by the FFA members plus the fantastic support from teachers, administration, the Red Oak FFA Alumni Chapter, and community members around Montgomery County have contributed to the success of the program.

For more pictures of the event or information, please see the Red Oak FFA Chapter Facebook page.

Caption for Indianapolis Motor Speedway:

(L to R) – FFA Advisor Tess Mittag, Allie Sandin, Delaina Olson, Mallorie Wookey, Kristian Schooling, Mason Perkins, and FFA Advisor Alan Spencer

Alan D. Spencer
Agricultural Education Instructor/FFA Advisor
Red Oak High School
2011 North 8th Street
Red Oak, IA 51566
spencera@roschools.org
<http://www.redoakschooldistrict.com/>

Gayle Allensworth-Inman and Washington Principal

Local Principal, Gayle L. Allensworth, Among America's Best
NAESP honors Iowa school leader during National Principals Month.

ALEXANDRIA, VA—October 4, 2018—Gayle L. Allensworth is among 62 outstanding elementary and middle school principals from across the nation and abroad who have been named as 2018 National Distinguished Principals (NDP) by the National Association of Elementary School Principals (NAESP). Allensworth is principal of Inman Primary & Washington Intermediate School in Red Oak, Iowa. The NDPs will be honored Oct. 12 at an awards banquet at the Capital Hilton Hotel in Washington, D.C., as part of a two-day program.

Established in 1984, the National Distinguished Principals program recognizes public and private school principals who make superior contributions to their schools and communities. The principals will also have the opportunity to share best practices. The 62 principal honorees are selected by NAESP state affiliates and by committees representing private and overseas schools.

NAESP Executive Director Dr. L. Earl Franks, CAE, congratulated the class of outstanding principals, noting their significant influence on the students, schools, and communities they serve. "Today's principals are tasked with attending to students' social and emotional needs at greater levels, even while they give their all to drive academic success in their school communities. NAESP's National Distinguished Principals program recognizes the outstanding leadership of highly successful principals and is a heartfelt 'thank you' to outstanding school leaders."

It is particularly fitting to acknowledge the work of principals in October because it is National Principals Month, which was established to recognize and honor the contributions of school principals and assistant principals toward the success of the nation's students, and encourage awareness of their significance.

NOTE: A list of the 2018 NDPs and their biographical information can be accessed at <https://www.naesp.org/2018-national-distinguished-principals>.

Established in 1921, the National Association of Elementary School Principals (NAESP) leads in the advocacy and support for elementary and middle school principals in the United States and internationally. NAESP supports principals as the primary catalysts for creating lasting foundations for learning through policy and professional development, advocacy, programs, and resources for effective instructional leadership. NAESP advances the profession on behalf of all principals, providing specialized support and mentoring for early career principals. Key focus areas include pre-K-3 education, school safety, technology and digital learning, and capacity-building educator evaluation. For more information about NAESP, please visit www.naesp.org.

Red Oak Community School District
Meeting of the Board of Directors
Meeting Location: Red Oak Inman Primary Media Center
Red Oak Inman Primary Campus
October 22, 2018

The regular meeting of the Board of Directors of the Red Oak Community School District was called to order by Vice President Kathy Walker at 7:01 p.m. at the Red Oak Inman Primary Media Center.

Present

Directors: Roger Carlson, Bryce Johnson, Kathy Walker, Bret Blackman by phone due to travel back from work, arriving at meeting at 7:33 p.m.

Superintendent Tom Messinger, Business Manager Deb Drey

Approval of Agenda

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

Good News from Red Oak Schools

Red Oak Community School District hosted the HACCP Regional Boot Camp and received a letter commending Monica Blay and Mindy Riibe for their contributions to hosting the meeting. Red Oak FFA Chapter participated in a livestock judging contest at Northwest Missouri State University and attended the Southwest District Greenhand Fire Up Conference in Atlantic.

Consent Agenda

Motion by Director Bryce Johnson, second by Director Carlson to approve the consent agenda as presented. Motion carried unanimously.

Licensed Employee Handbook

Motion by Director Carlson, second by Director Bryce Johnson to approve the 2018-2019 Licensed Employee Handbook as presented. Motion carried unanimously.

Amended Chrome Book Lease

Motion by Director Bryce Johnson, second by Director Carlson to approve the amended lease for Chrome Books. Motion carried unanimously.

Staff Reconfiguration

Motion by Director Carlson, second by Director Bryce Johnson to approve the staff reconfiguration as presented for the 2018-2019 school year. Motion carried unanimously.

Personnel Considerations

Motion by Director Bryce Johnson, second by Director Blackman to approve Blake Bergren as a High School Girls Basketball volunteer coach. Motion carried unanimously.

Adjournment

Motion by Director Carlson, second by Director Bryce Johnson to adjourn the meeting at 7:40 p.m. Motion carried unanimously.

Continuation of October 22, 2018 Meeting Minutes-Page 2

Next Board of Directors Meeting

Monday, November 12, 2018 – 7:00 p.m.
Red Oak Inman Primary Media Center
Red Oak CSD Inman Primary Campus

Mark Johnson, President

Deb Drey, Board Secretary

RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name	COCA-COLA BTLG OF OMAHA	373.70
CONTROL MASTERS	3930324	785.15
10 0010 2600 000 0000 432	MS/WIS - Steam Valve/Stat Repair	785.15
Vendor Name	CONTROL MASTERS	785.15
COUNSEL OFFICE & DOCUMENTS	AR325450	474.37
10 0010 2520 000 0000 618	Admin Office Clicks - 7/2018	74.22
10 1902 1000 100 0000 359	WIS Office Clicks - 7/2018	0.52
10 1902 1000 100 0000 359	WIS Media Center Clicks - 7/2018	41.05
10 0010 2235 000 0000 350	Steady Serve - 7/2018	12.99
10 0020 2700 000 0000 359	Bus Barn Clicks - 7/2018	2.39
10 3230 1000 100 0000 359	HS Office Clicks - 7/2018	57.74
10 3230 1000 100 0000 359	HS Media Center Clicks - 7/2018	0.57
10 2020 1000 100 0000 359	MS Media Center Clicks - 7/2018	35.22
10 2020 1000 100 0000 359	MS 3rd Floor Clicks - 7/2018	0.84
10 2020 1000 100 0000 359	MS Office Clicks - 7/2018	30.29
10 1901 1000 100 0000 359	IPS Teacher Workroom Clicks - 7/2018	51.50
10 1901 1000 100 0000 359	IPS Office Clicks - 7/2018	63.46
10 1901 1000 100 0000 359	IPS Media Center Clicks - 7/2018	103.58
COUNSEL OFFICE & DOCUMENTS	AR325450-1	1,421.80
10 1901 1000 100 0000 359	IPS Teacher Workroom - Lease 7/2018	107.69
10 1901 1000 100 0000 359	IPS Office Lease - 7/2018	139.00
10 1901 1000 100 0000 359	IPS Media Center Lease - 7/2018	134.38
10 2020 1000 100 0000 359	MS Media Center Lease - 7/2018	107.69
10 2020 1000 100 0000 359	MS Office Lease - 7/2018	139.00
10 3230 1000 100 0000 359	HS Office Lease - 7/2018	160.48
10 3230 1000 100 0000 359	HS Media Center Lease - 7/2018	134.38
10 1902 1000 100 0000 359	WIS Media Center Lease - 7/2018	134.42
10 1902 1000 100 0000 359	WIS Office Lease - 7/2018	113.98
10 0010 2520 000 0000 618	Admin Office Lease - 7/2018	250.78
Vendor Name	COUNSEL OFFICE & DOCUMENTS	1,896.17
DEGROOT, DANIEL	103118DDG	100.72
10 2020 1000 100 0000 580	Shared Mileage Reimbursement - 10/2018	100.72
Vendor Name	DEGROOT, DANIEL	100.72
DICKEL DUIT OUTDOOR POWER, INC.	33652	95.45
10 0010 2600 000 0000 618	Parts for Hustler Mower	95.45
Vendor Name	DICKEL DUIT OUTDOOR POWER, INC.	95.45
DOVEL REFRIGERATION	2994	82.50
10 0010 2600 000 0000 432	Service Call for IPS Ice Machine	82.50
Vendor Name	DOVEL REFRIGERATION	82.50

5

11/08/2018 10:08 AM

User ID: HARRISH

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
FAREWAY FOOD STORES	20986	3.29
10 0010 2310 000 0000 611	Board Meeting Treats	3.29
FAREWAY FOOD STORES	23320	34.69
10 0010 1000 490 8028 618	George Maher Clean-Up Meal w/Return	34.69
FAREWAY FOOD STORES	644	446.60
10 0010 1000 490 8028 618	George Maher Clean-Up Meal	446.60
FAREWAY FOOD STORES	8873	47.43
10 2020 1000 421 3227 618	SUPPLIES/SNACKS FOR SCHOOL BEYOND SCHOOL	47.43
Vendor Name FAREWAY FOOD STORES		<u>532.01</u>
FARMERS MUTUAL TELEPHONE	110118fMTC	750.00
10 0010 2236 000 0000 536	Admin Office Internet - 11/18	750.00
Vendor Name FARMERS MUTUAL TELEPHONE		<u>750.00</u>
FBG SERVICE CORPORATION	835916	31,867.25
10 0010 2600 000 0000 340	October 2018 Districtwide Janitorial	31,867.25
Vendor Name FBG SERVICE CORPORATION		<u>31,867.25</u>
FOLLETT SCHOOL SOLUTIONS INC	304401F	114.27
10 3230 2222 000 0000 643	31 Books HS Media Center (Remainder)	114.27
Vendor Name FOLLETT SCHOOL SOLUTIONS INC		<u>114.27</u>
FRONTIER BAGS, INC.	184065	30,838.00
10 1901 1000 100 8001 612	PTO Trash Bags K-3	15,419.00
10 1902 1000 100 8002 618	PTO Trash Bags 4 - 6	15,419.00
Vendor Name FRONTIER BAGS, INC.		<u>30,838.00</u>
GREEN HILLS AEA	103118GHAEA	67.21
10 0010 2310 000 0000 611	Printing for Admin Office	67.21
Vendor Name GREEN HILLS AEA		<u>67.21</u>
GREEN TREE COMPANY, THE	6046	450.00
10 0010 2600 000 0000 432	Tree Removal Bus Barn	450.00
Vendor Name GREEN TREE COMPANY, THE		<u>450.00</u>
HALL, HEATHER	103118HH	25.07
10 0010 2134 000 0000 580	October 2018 Mileage Reimbursement	25.07
Vendor Name HALL, HEATHER		<u>25.07</u>
IOWA COMMUNICATIONS NETWORK	544492	6.06
10 0010 2236 000 0000 536	ICN Charges for October 2018	6.06
Vendor Name IOWA COMMUNICATIONS NETWORK		<u>6.06</u>
IPTA	72018IPTA	340.00
10 0020 2700 000 0000 340	IPTA Conference Registration	340.00
Vendor Name IPTA		<u>340.00</u>
JOHNSON AUTO PARTS	6177-194324	6.72

6

11/08/2018 10:08 AM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 0020 2700 000 0000 618	WWVAC Tubing	6.72
Vendor Name JOHNSON AUTO PARTS		<u>6.72</u>
K12 SCHOOL SUPPLIES	69601	54.87
10 1902 1000 100 8002 618	accent paw prints	46.67
10 1902 1000 100 8002 618	S&H	8.20
Vendor Name K12 SCHOOL SUPPLIES		<u>54.87</u>
MAIL FINANCE	N7390533	440.77
10 0010 2410 000 0000 531	Postage Machine Lease - 10/2018	440.77
Vendor Name MAIL FINANCE		<u>440.77</u>
MATHESON TRI-GAS	103118MTG	18.15
10 3230 1300 370 0000 612	C-25 welding Gas	18.15
Vendor Name MATHESON TRI-GAS		<u>18.15</u>
MATUSZESKI, TAYLOR	093018TM	20.71
10 3230 1000 100 0000 580	Mileage Reimbursement Correction	20.71
Vendor Name MATUSZESKI, TAYLOR		<u>20.71</u>
MEDIACOM	102118MC	1,680.00
10 0010 2236 000 0000 536	Districtwide Internet Services	1,680.00
MEDIACOM	102118MC-1	756.47
10 0010 2236 000 0000 536	November 2018 PRI Lines	756.47
Vendor Name MEDIACOM		<u>2,436.47</u>
MERCER HEALTH & BENEFITS ADMIN LLC	122018M	3,857.27
10 0010 1000 100 8018 270	December 2018 Retiree Insurance Premium	3,857.27
Vendor Name MERCER HEALTH & BENEFITS ADMIN LLC		<u>3,857.27</u>
MIDAMERICAN ENERGY	101618MAE	13,222.42
10 2020 2600 000 0000 622	MS BB Court Electricity - 10/2018	10.00
10 2020 2600 000 0000 622	MS Electricity - 10/2018	2,929.86
10 3230 2600 000 0000 622	HS Electricity - 10/2018	3,260.73
10 0020 2600 000 0000 622	Bus Barn Electricity - 10/2018	232.70
10 1901 2600 000 0000 622	IPS Electricity - 10/2018	4,787.49
10 1902 2600 000 0000 622	WIS Electricity - 10/2018	2,001.64
Vendor Name MIDAMERICAN ENERGY		<u>13,222.42</u>
MITTAG, TESSA	103118TM	88.29
10 2020 1000 100 0000 580	October 2018 Mileage	88.29
Vendor Name MITTAG, TESSA		<u>88.29</u>
MOLLY FAYE'S FLOWERS AND GIFTS	101918MFG	256.25
10 2020 1000 100 0000 612	CARNATIONS FOR MS MITTAG'S AG CLASS ACTI	97.50
10 2020 1000 100 0000 612	LEATHERLEAF PLANT FOR MS MITTAG'S AG CLA	35.00
10 2020 1000 100 0000 612	BABY'S BREATH FOR MS	54.00



11/08/2018 10:08 AM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
10 2020 1000 100 0000 612	MITTAG'S AG CLASS A VASES FOR MS MITTAG'S AG CLASS ACTIVITY	69.75
Vendor Name	MOLLY FAYE'S FLOWERS AND GIFTS	<u>256.25</u>
MONTGOMERY COUNTY AG SOCIETY	839973	125.00
10 1902 1000 100 8002 618	Legion Building Rental - PTO	62.50
10 1901 1000 100 8001 612	Legion Building Rental - PTO	62.50
Vendor Name	MONTGOMERY COUNTY AG SOCIETY	<u>125.00</u>
O'NEAL ELECTRIC CO. CONTRACTOR, INC	5200-4416C	55.60
10 0010 2600 000 0000 618	Tech Building Outside Sconces	55.60
Vendor Name	O'NEAL ELECTRIC CO. CONTRACTOR, INC	<u>55.60</u>
ONESOURCE THE BACKGROUND CHECK COMPANY	20181031	45.00
10 0010 2310 000 0000 320	October 2018 Background Checks	45.00
Vendor Name	ONESOURCE THE BACKGROUND CHECK COMPANY	<u>45.00</u>
OREILLY AUTO PARTS	173014	221.24
10 0020 2700 000 0000 618	Oil and Hand Towels	221.24
Vendor Name	OREILLY AUTO PARTS	<u>221.24</u>
PEPPER & SON, INC.	11E14876	92.99
10 2020 1000 110 0000 612	"JINGLE BELL ROCK" SHEET MUSIC FOR MIDDL	42.00
10 2020 1000 110 0000 612	"LET IT SNOW" SHEET MUSIC FOR MIDDLE SCH	40.00
10 2020 1000 110 0000 612	SHIPPING	9.99
10 2020 1000 110 0000 612	HANDLING	1.00
Vendor Name	PEPPER & SON, INC.	<u>92.99</u>
PRECISION DIESEL INC.	62539	77.04
10 0020 2700 000 0000 618	Ultraguard Additive	77.04
Vendor Name	PRECISION DIESEL INC.	<u>77.04</u>
QUILL CORP.	2165808	129.95
10 1901 1000 100 0000 612	Report Card Paper for IPS	77.97
10 1902 1000 100 0000 611	Report Card Paper for WIS	25.99
10 3230 1000 100 0000 612	Report Card Paper for HS	25.99
Vendor Name	QUILL CORP.	<u>129.95</u>
RAY MARTIN COMPANY	7664	846.23
10 0010 2600 000 0000 432	New Actuator w/Install MS	846.23
RAY MARTIN COMPANY	7673	559.50
10 0010 2600 000 0000 432	Thermostat Installation WIS	559.50
Vendor Name	RAY MARTIN COMPANY	<u>1,405.73</u>
RED OAK CHRYSLER, INC.	175530	36.95
10 0010 2700 217 3303 434	Sped #19 Oil Change/Service	36.95
Vendor Name	RED OAK CHRYSLER, INC.	<u>36.95</u>

8

RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount	
Account Number	Detail Description		Amount
RED OAK EXPRESS	102918ROE	36.95	
10 1902 2222 000 0000 644	1 Yr Subscription Red Oak Express		36.95
RED OAK EXPRESS	102918ROE-1	36.95	
10 3230 2222 000 0000 644	1 Yr Subscription Red Oak Express		36.95
Vendor Name RED OAK EXPRESS			<u>73.90</u>
RED OAK GLASS INC.	14732	150.00	
10 0020 2700 000 0000 434	Windshield Install Bus #11		150.00
Vendor Name RED OAK GLASS INC.			<u>150.00</u>
RED OAK HARDWARE HANK	103118MJHH	10.78	
10 2020 1300 340 0000 612	FLAT BLACK SPRAY PAINT FOR MIDDLE SCHOOL		5.39
10 2020 1300 340 0000 612	SATIN BLACK SPRAY PAINT FOR MIDDLE SCHOO		5.39
RED OAK HARDWARE HANK	103118MJHH-1	2.69	
10 0010 2600 000 0000 618	MS Fire Marshall Repair		2.69
RED OAK HARDWARE HANK	38139	40.49	
10 0010 2600 000 0000 618	WIS Media Center Door Lock		40.49
RED OAK HARDWARE HANK	38146	7.16	
10 0010 2600 000 0000 618	WIS Media Center Door Keys		7.16
RED OAK HARDWARE HANK	38295	134.99	
10 0020 2700 000 0000 618	Bus Barn Vacuum		134.99
RED OAK HARDWARE HANK	38589	58.49	
10 0020 2700 000 0000 618	Laminator - Bus Barn		58.49
RED OAK HARDWARE HANK	39138	17.99	
10 0020 2700 000 0000 618	Bus Barn Vacuum Bags		17.99
Vendor Name RED OAK HARDWARE HANK			<u>272.59</u>
RICK ENGEL, ATTY.	OCT2018	1,000.00	
10 0010 2310 000 0000 320	October 2018 Legal Services		1,000.00
Vendor Name RICK ENGEL, ATTY.			<u>1,000.00</u>
RIEMAN MUSIC, INC.	2816284	75.50	
10 2020 2600 910 6220 433	ESTIMATE TO REPAIR A MIDDLE SCHOOL BAND		75.50
RIEMAN MUSIC, INC.	2816406	130.00	
10 2020 2600 910 6220 433	ESTIMATE TO REPAIR A MIDDLE SCHOOL BAND		130.00
RIEMAN MUSIC, INC.	2816499	78.75	
10 2020 2600 910 6220 433	ESTIMATE TO REPAIR A MIDDLE SCHOOL BAND		78.75
RIEMAN MUSIC, INC.	2827048	12.00	
10 3230 2600 910 6220 433	Alto Sax Repair		12.00
Vendor Name RIEMAN MUSIC, INC.			<u>296.25</u>
RIVERSIDE TECHNOLOGIES, INC	0226786-IN	1,000.00	
10 0010 2235 000 0000 350	October 2018 Managed Services		1,000.00
RIVERSIDE TECHNOLOGIES, INC	199987-IN	1,000.00	
10 0010 2235 000 0000 350	Install/Engineering Block Hours		1,000.00
RIVERSIDE TECHNOLOGIES, INC	211275-IN	1,000.00	
10 0010 2235 000 0000 350	July Managed Services		1,000.00

9

11/08/2018 10:08 AM

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Vendor Name	RIVERSIDE TECHNOLOGIES, INC	3,000.00
SCHOLASTIC BOOK FAIRS-8	W4114200BF-1	63.93
10 1902 1000 100 8002 618	PTO Book Fair Books	63.93
Vendor Name	SCHOLASTIC BOOK FAIRS-8	63.93
SCHOOL ADMINISTRATORS OF IOWA	110118SAI	5,692.50
10 0010 2310 000 0000 320	SAM's Program - 2nd Installment	5,692.50
Vendor Name	SCHOOL ADMINISTRATORS OF IOWA	5,692.50
SELLERS PEST CONTROL-ART SELLERS	26299	110.00
10 0010 2600 000 0000 425	District Wide Pest Control	110.00
Vendor Name	SELLERS PEST CONTROL-ART SELLERS	110.00
SICKELS, VICKI	110118VC	30.73
10 2020 1000 421 3227 618	School Beyond School Kids - New Mexican	30.73
Vendor Name	SICKELS, VICKI	30.73
SOCS/FES	INV010013	405.00
10 0010 2236 000 0000 536	November 2018 Web Hosting Services	405.00
Vendor Name	SOCS/FES	405.00
STREETSMARTS LLC	101618SS	1,665.00
10 3230 1000 121 0000 320	Drivers Education (6)	1,665.00
Vendor Name	STREETSMARTS LLC	1,665.00
UNITED PARCEL SERVICE	537022438	17.37
10 0010 2235 000 0000 618	Technology Dept Shipment	17.37
Vendor Name	UNITED PARCEL SERVICE	17.37
VANDERHOOF, MACY	101518MV	50.00
10 0010 2134 000 0000 271	Employee Physical Reimbursement	50.00
Vendor Name	VANDERHOOF, MACY	50.00
WESTLAKE ACE HARDWARE	10519907	29.99
10 0010 2600 000 0000 618	MS Grease Trap Repair	29.99
WESTLAKE ACE HARDWARE	10519915	(35.99)
10 0010 2600 000 0000 618	Switch Return	(35.99)
WESTLAKE ACE HARDWARE	10519923	4.98
10 0010 2600 000 0000 618	Supplies - General Maintenance	4.98
WESTLAKE ACE HARDWARE	10519935	7.98
10 0010 2600 000 0000 618	MS Scoreboard Repair	7.98
WESTLAKE ACE HARDWARE	10519941	4.99
10 0010 2600 000 0000 618	Admin Office Fastener	4.99
WESTLAKE ACE HARDWARE	10519954	17.97
10 0010 2600 000 0000 618	Repair Supplies (Paintbrushes, sponge)	17.97
WESTLAKE ACE HARDWARE	10519973	8.59
10 0020 2700 000 0000 618	Bus Repair Parts	8.59

10

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
WESTLAKE ACE HARDWARE	10519981	(9.71)
10 0010 2600 000 0000 618	FB Field Part Return	(9.71)
WESTLAKE ACE HARDWARE	10519993	0.76
10 0010 2600 000 0000 618	HS Door Repair Parts	0.76
WESTLAKE ACE HARDWARE	10520070	20.48
10 0010 2600 000 0000 618	MS Fire Marshall Repairs	20.48
WESTLAKE ACE HARDWARE	10520079	96.53
10 0010 2600 000 0000 618	FB Field Sump Pump Fittings	96.53
WESTLAKE ACE HARDWARE	10520121	4.79
10 0020 2700 000 0000 618	Bus #8 Repair Fastener Parts	4.79
WESTLAKE ACE HARDWARE	10520176	19.53
10 0010 2600 000 0000 618	FB Field Safety Signs	19.53
WESTLAKE ACE HARDWARE	10520196	9.99
10 0010 2600 000 0000 618	Tools for Maintenance Dept	9.99
Vendor Name WESTLAKE ACE HARDWARE		<u>180.88</u>

WILSON PERFORMING ARTS CENTER	150	9.87
10 3230 1000 100 0000 359	Printing/Copying for 10/2018	9.87
Vendor Name WILSON PERFORMING ARTS CENTER		<u>9.87</u>

Fund Number 10 112,883.20

Checking Account ID 1	Fund Number 22	MANAGEMENT FUND
UNITED GROUP INSURANCE	548	3,289.00
22 0010 2600 000 0000 260	Revised Workmans Comp Insurance	3,289.00
Vendor Name UNITED GROUP INSURANCE		<u>3,289.00</u>

Fund Number 22 3,289.00

Checking Account ID 1	Fund Number 33	CAPITAL PROJECTS - LOST
AHLERS & COONEY	754441	630.00
33 0010 2317 000 8218 450	Chromebooks Lease Advisory	630.00
Vendor Name AHLERS & COONEY		<u>630.00</u>

LEASE FINANCE GROUP	100418LFG	30,969.52
33 0010 1000 100 5501 734	Chrome Books Lease 2018-2019	30,969.52
Vendor Name LEASE FINANCE GROUP		<u>30,969.52</u>

WILSON PERFORMING ARTS CENTER	110118WPAC	2,500.00
33 0010 4700 000 0000 450	November 2018 Rent	2,500.00
Vendor Name WILSON PERFORMING ARTS CENTER		<u>2,500.00</u>

YMCA-MONTGOMERY COUNTY	110118YMCA	1,500.00
33 0010 4700 000 0000 450	November 2018 Rent	1,500.00
Vendor Name YMCA-MONTGOMERY COUNTY		<u>1,500.00</u>

Fund Number 33 35,599.52

Checking Account ID 1	Fund Number 36	PHYSICAL PLANT & EQUIPMENT
ANDERSON, MICKEY	111218MA	1,200.00
36 0010 2600 000 0000 441	November 2018 Rent - Admin Office	1,200.00
Vendor Name ANDERSON, MICKEY		<u>1,200.00</u>

Fund Number 36 1,200.00

//

RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
Checking Account ID 1		152,971.72
Checking Account ID 2	Fund Number 61	SCHOOL NUTRITION FUND
TAHER INC	0053290-IN	20,845.85
61 0010 3110 000 0000 570	Food Services for August 2018	20,845.85
TAHER INC	0053291-IN	57,213.25
61 0010 3110 000 0000 570	Food Services for September 2018	52,349.61
61 0010 3110 000 4557 631	FFVP for September 2018	4,863.64
Vendor Name TAHER INC		78,059.10
Fund Number 61		78,059.10
Checking Account ID 2		78,059.10
Checking Account ID 3	Fund Number 21	STUDENT ACTIVITY FUND
ANDERSON, MIKE	102418MA	75.00
21 0010 1400 920 6720 320	MS FB OFFICIAL	75.00
Vendor Name ANDERSON, MIKE		75.00
BROTHERS, KEITH	102418KB	75.00
21 0010 1400 920 6720 320	JV FB OFFICIAL	75.00
Vendor Name BROTHERS, KEITH		75.00
CARRIE WESTON - CR GRAPHICS	110518CRG	2,397.31
21 3230 1400 950 7459 618	SPIRIT SHIRTS	824.50
21 3230 1400 950 7459 618	MEDALIST PANTS	297.96
21 3230 1400 950 7459 618	JACKETS	524.85
21 3230 1400 950 7459 618	EMBROIDERY	750.00
Vendor Name CARRIE WESTON - CR GRAPHICS		2,397.31
COLE, JON	102418JC	75.00
21 0010 1400 920 6720 320	MS FB OFFICIAL	75.00
Vendor Name COLE, JON		75.00
FAREWAY FOOD STORES	22016	18.45
21 2020 1400 950 7421 618	Snacks for MS Halloween Dance	18.45
Vendor Name FAREWAY FOOD STORES		18.45
GLENWOOD BAND PARENTS ASSOC	091818	175.00
21 3230 1400 910 6220 320	Registration Glenwood Fieldfest	175.00
Vendor Name GLENWOOD BAND PARENTS ASSOC		175.00
GRAPHIC EDGE, THE	1256264-1	18.84
21 0010 1400 920 6810 618	G/BB SHOOTING SHIRTS	18.84
Vendor Name GRAPHIC EDGE, THE		18.84
HOWARD'S SPORTING GOODS	07339-00	732.00
21 0010 1400 920 6790 618	MAT TAPE	72.00
21 0010 1400 920 6810 618	BALLS, SLIP KNOT	660.00
Vendor Name HOWARD'S SPORTING GOODS		732.00
JOHNSON, CHRIS	102418CJ	75.00
21 0010 1400 920 6720 320	JV FB OFFICIAL	75.00

12

RED OAK BOARD REPORT

Vendor Name	Invoice Number	Amount
Account Number	Detail Description	Amount
JOHNSON, CHRIS	102418CJ-1	75.00
21 0010 1400 920 6720 320	MS FB OFFICIAL	75.00
Vendor Name JOHNSON, CHRIS		<u>150.00</u>
JOSTENS	1152350	7,575.69
21 3230 1400 950 7426 618	2018-2019 HS Yearbooks	7,575.69
Vendor Name JOSTENS		<u>7,575.69</u>
MILLER, JUSTIN	102418JM	150.00
21 0010 1400 920 6720 320	MS & JV FB OFFICIAL	150.00
Vendor Name MILLER, JUSTIN		<u>150.00</u>
NAHNSEN, JOHN	101918JN	111.16
21 0010 1400 920 6815 340	MS VB OFFICIAL	111.16
Vendor Name NAHNSEN, JOHN		<u>111.16</u>
PEPPER & SON, INC.	11E09475	90.00
21 2020 1400 950 7407 618	Music for Jazz Band	90.00
Vendor Name PEPPER & SON, INC.		<u>90.00</u>
PERRIEN, NATE	103118NP	354.80
21 0010 1400 920 6600 580	Aug/Sep/Oct Mileage Reimbursement	354.80
Vendor Name PERRIEN, NATE		<u>354.80</u>
PRATT, KIM	110118KP	59.79
21 3230 6210 950 7411 910	REIMBURSEMENT TO KIM PRATT FOR HAND TOWE	15.96
21 3230 6210 950 7411 910	REIMBURSEMENT TO KIM PRATT FOR BATH TOWE	39.92
21 3230 6210 950 7411 910	REIMBURSEMENT TO KIM PRATT TAX FROM PURC	3.91
Vendor Name PRATT, KIM		<u>59.79</u>
RAINBOW RACING SYSTEM	301198	175.17
21 0010 1400 920 6645 618	XC Numbers for Invite	175.17
Vendor Name RAINBOW RACING SYSTEM		<u>175.17</u>
SOUTHWEST IOWA HONOR MARCHING BAND	100418SWIHMB	2,000.00
21 0010 1400 950 7472 618	2nd Installment Payment Fiesta Bowl \$\$	2,000.00
Vendor Name SOUTHWEST IOWA HONOR MARCHING BAND		<u>2,000.00</u>
WILLIAMS, JUSTIN	102418JW	75.00
21 0010 1400 920 6720 320	JV FB OFFICIAL	75.00
Vendor Name WILLIAMS, JUSTIN		<u>75.00</u>
Fund Number 21		<u>14,308.21</u>
Checking Account ID 3		<u>14,308.21</u>

13

PURPOSE OF NON-INSTRUCTIONAL AND BUSINESS SERVICES

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

It is the goal of the board to provide non-instructional services and to conduct its business operations in an efficient manner.

Approved November 11, 2013 Reviewed October 29, 2013 Revised

14

DEPOSITORY OF FUNDS

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

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

Approved November 11, 2013 Reviewed October 29, 2013 Revised

15

TRANSFER OF FUNDS

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

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

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

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

Approved November 11, 2013 Reviewed October 29, 2013 Revised

FINANCIAL RECORDS

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

Governmental fund type:

- General fund
- Special revenue fund
 - Management levy fund
 - Physical plant and equipment levy fund
 - Public education and recreation levy fund
 - Student activity fund
- Capital projects fund
- Debt service fund
- State penny sales tax fund

Proprietary fund type:

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

Fiduciary funds:

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

Account groups:

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

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

17

FINANCIAL RECORDS

The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Proprietary funds account for operations of the school district operated similar to private business, and they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for fixed assets and long-term debt.

Approved November 11, 2013 Reviewed October 29, 2013 Revised



GOVERNMENTAL ACCOUNTING PRACTICES

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

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

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

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

Approved: November 11, 2013

Reviewed: October 29, 2013 Revised:

19

CASH IN SCHOOL BUILDINGS

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

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

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

Approved November 11, 2013 Reviewed

Revised

20

BUDGET PLANNING

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

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

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

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

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

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least 20 but no more than 10 days prior to the public hearing.

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

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

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

Approved November 11, 2013 Reviewed

Revised

SPENDING PLAN

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

Approved November 11, 2013 Reviewed

Revised

22

LOCAL, STATE, FEDERAL, AND MISCELLANEOUS REVENUE

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

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

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

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

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

Proceeds from the sale of real property are placed in the schoolhouse fund. The proceeds from the sale of other school district property are placed in the general fund.

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

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

LOCAL, STATE, FEDERAL, AND MISCELLANEOUS REVENUE

- Food service and sales; and,
- Sale of books, records, tapes, software, educational equipment, and supplies.

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

Approved November 11, 2013 Reviewed

Revised

24

DEBT MANAGEMENT

DEBT LIMITS

Credit Ratings

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

Debt Limits

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

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

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

PURPOSES AND USES OF DEBT

Capital Planning

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

Capital Financing

The school district may issue long-term debt for capital projects as authorized by Iowa law, which include, but are not limited to, the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment. Capitalized interest may be included in sizing any capital project debt issue. The types of debt instruments to be used by the school district include:

- General Obligation Bonds
- General Obligation Capital Loan Notes

DEBT MANAGEMENT

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

Working Capital Financing

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

Refundings

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

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

DEBT STANDARDS AND STRUCTURE

Length of Debt

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

Debt Structure

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

26

DEBT MANAGEMENT

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

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

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

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

Decision Analysis to Issue Debt

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

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

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

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

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

DEBT MANAGEMENT

DEBT ISSUANCE

Credit Enhancement

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

Costs and Fees

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

Method of Sale

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

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

Professional Service Providers

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

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

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

DEBT MANAGEMENT

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

DEBT MANAGEMENT

Investment of Debt Proceeds

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

Arbitrage and Record Keeping Compliance

The treasurer shall maintain a system of record-keeping, reporting and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax-exempt or tax credit bonds.

Federal tax compliance, record-keeping, reporting and compliance procedures shall include not be limited to:

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

Financial Disclosure

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

DEBT MANAGEMENT

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

Approved November 11, 2013 Reviewed

Revised

30

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

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

2. Financing Transcripts' Filing and Retention

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

- a) Form 8038;
- b) Minutes, resolutions and certificates;
- c) Certifications of issue price from the underwriter;
- d) Formal elections required by the IRS;
- e) Trustee statements;
- f) Records of refunded bonds, if applicable;
- g) Correspondence relating to bond financings; and
- h) Reports of any IRS examinations for bond financings.

3. Proper Use of Proceeds

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

- a) Obtain a computation of the yield on such issue from the school district's financial advisor;

31

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

4. Timely Expenditure and Arbitrage/Rebate Compliance

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

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



5. Proper Use of Bond Financed Assets

The board treasurer shall:

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

6. General Project Records

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

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

7. Advance Refundings

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

33

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel and a financial advisor;
- b) Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) Review the structure with the input of a financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure;
 - (1) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
 - (2) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
 - (3) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become “arbitrage bonds”; and
 - (4) that the proposed issuance will not result in the issuer’s exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes;
- d) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied;
- e) Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;
- f) Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase of a guaranteed investment contract;
- g) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- h) After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

34

8. Continuing Disclosure

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

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

INVESTMENTS

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

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

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

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

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

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

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

The treasurer is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments including the percent of the investment portfolio by type of investment and by issuer and maturities. It shall also be the responsibility of the treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

INVESTMENTS

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

Approved November 11, 2013 Reviewed October 29, 2013 Revised

GIFTS, GRANTS, AND BEQUESTS

The board believes gifts, grants, and bequests to the school district may be accepted when they will further the interests of the school district. The board will have sole authority to determine whether the gift furthers the interests of the school district. The board reserves the right to turn away a gift, grant, and/or bequest that places an undue burden on the school district if the school district were to accept.

Gifts, grants, and bequests are approved by the board. Once it has been approved by the board, a board member or the superintendent may accept the gift on behalf of the school district.

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

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

Approved November 11, 2013 Reviewed October 29, 2013 Revised

STUDENT ACTIVITIES FUND

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

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

It is the responsibility of the board secretary to keep student activity accounts up-to-date and complete.

Any unencumbered class or activity account balances will automatically revert to the activity fund when a class graduates or an activity is discontinued.

Approved November 11, 2013 Reviewed

Revised

PURCHASING AND BIDDING

The board supports economic development in Iowa. Purchases by the school district will be made in Iowa for Iowa goods and services from a locally-owned business located within the school district or from an Iowa-based company that offers these goods or services if the cost and other considerations are relatively equal and they meet the required specifications.

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

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

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

All Projects

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

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

PURCHASING AND BIDDING

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

Public Improvement Projects

For goods and services utilized in public improvement projects, as defined under Iowa law, costing \$57,000 (or as outlined by law) or less, the superintendent shall receive quotes of the goods and services to be purchased prior to approval by the superintendent or the board.

For goods and services utilized in public improvement projects, as defined under Iowa law, costing more than \$57,000 (or as outlined by law) and less than \$139,000, the superintendent shall receive competitive quotations of the goods and services to be purchased prior to approval by the board. The purchase will be made from the party submitting the lowest responsive, responsible quotation based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, and other factors deemed relevant by the board.

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

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

Approved November 11, 2013 Reviewed October 29, 2013 Revised

PURCHASING ON BEHALF OF EMPLOYEES

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

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

Approved November 11, 2013 Reviewed

Revised

PAYMENT FOR GOODS AND SERVICES

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

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

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

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

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

Approved November 11, 2013 Reviewed

Revised

43

PAYROLL PERIODS

The payroll period for the school district is monthly. Employees shall be paid on the 10th day of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

It shall be the responsibility of the board secretary to issue payroll to employees in compliance with this policy.

Approved November 11, 2013 Reviewed

Revised

44

PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, social security, and the Iowa Public Employees' Retirement System (IPERS).

Employees may elect to have payments withheld for district-related and mutually agreed upon group insurance coverage and/or tax sheltered annuity programs. Requests for these deductions will be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities may be made at any time while the individual is employed in the Red Oak Community School District.

It is the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

Approved November 11, 2013 Reviewed October 29, 2013 Revised

PAY DEDUCTIONS

The district provides leaves of absences to allow employees to be absent from work to attend to important matters outside of the workplace. As public employers, school districts are expected to record and monitor the work that employees perform and to conform to principles of public accountability in their compensation practices.

Consistent with principles of public accountability, it is the policy of the district that, when an employee is absent from work for less than one work day and the employee does not use accrued leave for such absence, the employee's pay will be reduced or the employee will be placed on leave without pay if:

- the employee has not sought permission to use paid leave for this partial-day absence,
- the employee has sought permission to use paid leave for this partial-day absence and permission has been denied,
- the employee's accrued paid leave has been exhausted, or
- the employee chooses to use leave without pay.

In each case in which an employee is absent from work for part of a work day, a deduction from compensation will be made or the employee will be placed on leave without pay for a period of time which is equal to the employee's absence from the employee's regularly scheduled hours of work on that day.

The district complies with all applicable laws with respect to payment of wages and benefits to employees including laws such as the federal Fair Labor Standards Act and the Iowa Wage Payment Collection Act. The district will not make pay deductions that violate either the federal or state laws.

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the Board Secretary. Within 15 business days of receiving the complaint, the Board Secretary will make a determination as to whether the pay deductions were appropriate and provide the employee with a written response that may include reimbursement for any pay deductions that were not appropriately made. This complaint procedure is available in addition to any other complaint process that also may be available to employees.

Approved November 11, 2013

Reviewed October 29, 2013

Revised

SECRETARY'S REPORTS

The board secretary will report to the board each month about the receipts, disbursements and balances of the various funds. This report will be in written form and sent to the board with the agenda for the board meeting.

Approved November 11, 2013 Reviewed

Revised October 29, 2013

47

TREASURER'S ANNUAL REPORT

At the annual meeting, the treasurer will give the annual report stating the amount held over, received, paid out, and on hand in the general and Physical Plant and Equipment funds. This report is in written form and sent to the board with the agenda for the board meeting. The treasurer will also furnish the board with a sworn statement from each depository showing the balance then on deposit.

It is the responsibility of the treasurer to submit this report to the board annually.

Approved November 11, 2013 Reviewed October 29, 2013 Revised

48

PUBLICATION OF FINANCIAL REPORTS

Each month the schedule of bills allowed by the board is published in a newspaper designated as a newspaper for official publication. Annually, the total salaries paid to employees regularly employed by the school district will also be published in a newspaper designated as a newspaper for official publication.

It is the responsibility of the board secretary to publish these reports in a timely manner.

Approved November 11, 2013 Reviewed

Revised October 29, 2013

49

AUDIT

To review the funds and accounts of the school district, the board will employ an auditor to perform an annual audit of the financial affairs of the school district. The superintendent will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Such annual audit reports shall remain on permanent file in the central office of the school district.

Approved November 11, 2013 Reviewed

Revised October 29, 2013

50

INTERNAL CONTROLS

The Board expects all board members, employees, volunteers, consultants, vendors, contractors, students and other parties maintaining any relationship with the school district to act with integrity, due diligence, and in accordance with all laws in their duties involving the school district's resources. The board is entrusted with public dollars and no one connected with the school district should do anything to erode that trust.

Internal control is the responsibility of all employees of the school district. The superintendent, business manager and board secretary shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the school district subject to review and approval by the board. Administrators shall be alert for any indication of fraud, financial impropriety, or irregularity within the administrator's area of responsibility.

Any employee who suspects fraud, impropriety, or irregularity shall report his/her suspicions immediately to his/her immediate supervisor and/or the superintendent, and/or an audit committee member. The superintendent and/or an audit committee member shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the board's legal counsel, auditing firm, and other internal or external departments and agencies, including law enforcement officials, as the superintendent and/or an audit committee member may deem appropriate.

Employees bringing forth a legitimate concern about a potential impropriety will not be retaliated against and those who do retaliate against such an employee will be subject to disciplinary action up to, and including, discharge.

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board president and/or an audit committee member who shall be empowered to contact the board's legal counsel, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

Upon approval of the board, the superintendent and/or an audit committee member may contact the State Auditor or elect to employ the school district's auditing firm or State Auditor to conduct a complete or partial forensic/internal control audit annually or otherwise as often as deemed necessary. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. The superintendent and/or an audit committee member shall ensure the State Auditor is notified of any suspected embezzlement or theft pursuant to Iowa law. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to, and including termination.

Approved November 11, 2013 Reviewed

Revised

INTERNAL CONTROLS REGULATION

Fraud, financial improprieties, or irregularities include, but are not limited to:

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling of money or reporting of financial transactions.
- Profiteering because of “insider” information of district information or activities.
- Disclosing confidential and/or proprietary information to outside parties.
- Accepting or seeking anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district.
- Destroying, removing, or inappropriately using district records, furniture, fixtures, or equipment.
- Failing to provide financial records to authorized state or local entities.
- Failure to cooperate fully with any financial auditors, investigators or law enforcement.
- Any other dishonest or fraudulent act involving district monies or resources.

The superintendent and/or an audit committee member shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent, and/or an audit committee member, or board vice-president if the investigation centers on the superintendent, shall issue a report to the board and appropriate personnel. The final disposition of the matter and any decision to file or not file a criminal complaint or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with district legal counsel. The results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

DISTRICT RECORDS

School district records are housed in the central administration office of the school district. It is the responsibility of the superintendent to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

- Secretary's financial records.....Permanently
- Treasurer's financial records.....Permanently
- Minutes of the Board of DirectorsPermanently
- Annual audit reports.....Permanently
- Annual budget.....Permanently
- Permanent record of individual pupilPermanently
- Records of payment of judgments against
the school district20 years
- Bonds and bond coupons10 years
- Written contracts10 years
- Cancelled warrants, check stubs, bank
statements, bills, invoices, and
related records5 years
- Recordings of closed meetings1 year
- Program grantsAs determined by the grant
- Nonpayroll personnel records7 years
- Payroll records3 years

Employees' records are housed in the central administration office of the school district. The employees' records are maintained by the superintendent, the building administrator, the employee's immediate supervisor, and the board secretary.

An inventory of the furniture, equipment, and other nonconsumable items other than real property of the school district is conducted annually under the supervision of the superintendent. This report is filed with the board secretary.

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records must be housed in a fireproof vault. The building administrator is responsible for keeping these records current. Records of students who have graduated or are no longer enrolled in the school district are housed in the high school principal's office. These records will be maintained by the superintendent.

53

DISTRICT RECORDS

The superintendent may electronically store and/or back-up or use any other reliably mass storage method to preserve school district records and may destroy paper copies of the records if they are more than three years old. A properly authenticated reproduction of a microfilmed record meets the same legal requirements as the original record.

The board secretary shall act as custodian of public records of the district and shall be responsible for implementing the requirements of the Iowa public records law. Such records shall be open for public examination, except that records required or authorized to be kept confidential by law shall not be made available for public examination. The board secretary may seek opinion of counsel as to whether a record is a public or confidential record prior to releasing the document. Public records may be examined during hours in which the central office is open, generally 8:00 a.m. to 4:00 p.m. Such examination shall be done under the supervision of the board secretary or the board secretary's designee. No person shall destroy, alter, disorganize, or damage any record or remove any record from the central office. If the examination will take longer than 15 minutes, the board secretary is authorized to charge his/her or the designee's hourly wage for duties in supervising the examination. Copies may be made of public records upon payment of a designated fee per page.

Approved November 11, 2013 Reviewed October 29, 2013 Revised

54

INSURANCE PROGRAM

The board will maintain a comprehensive insurance program to provide adequate coverage against major types of risk, loss, or damage, as well as legal liability. The comprehensive insurance program is reviewed once every three years.

The board will purchase insurance at replacement values, when possible, after reviewing the costs and availability of such insurance. Insurance will only be purchased through legally licensed Iowa insurance agents.

The school district will assume the risk of property damage, legal liability, and dishonesty in cases in which the exposure is so small or dispersed that a loss does not significantly affect the operation of the education program or financial condition of the school district. Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$1,000 unless such insurance is required by statute or contract.

Administration of the insurance program, making recommendations for additional insurance coverage, placing the insurance coverage and loss prevention activities is the responsibility of the superintendent. The board secretary is responsible for maintaining the fixed assets management system, processing claims and maintaining loss records. The board may retain a private organization for fixed assets management services.

Approved November 11, 2013

Reviewed October 29, 2013 Revised

SCHOOL FOOD PROGRAM

The purpose of the school food program shall be to provide nutritional, balanced meals to the students of the school district on a non-profit basis and to utilize the program as an instrument to teach nutrition education.

The school district will operate a school lunch and breakfast program in each attendance center. The school food program services will include hot lunches through participation in the National School Lunch Program and supplementary foods for students during the school day. Students may bring their lunches from home and purchase milk or juice and other incidental items.

School food service facilities are provided to serve students and employees when school is in session and during school-related activities. They may also be used under the supervision of the food service director for food service to employee groups, parent-teacher meetings, civic organizations meeting for the purpose of better understanding the schools, and senior citizens in accordance with board policy.

The school food program is operated on a nonprofit basis. The revenues of the school food program will be used only for paying the regular operating costs of the school food program. Supplies of the school food program will only be used for the school food program.

The board will set, and periodically review, the prices for school lunches, breakfast and special milk programs. It is the responsibility of the superintendent to make a recommendation regarding the prices of school lunch, breakfast and milk. Employees, students and others will be required to purchase tickets for meals consumed.

It is the responsibility of the food service director to administer the program and to cooperate with the superintendent and head cook for the proper functioning of the school food program.

Approved December 16, 2013 Reviewed November 11, 2013 Revised

FREE OR REDUCED COST MEALS ELIGIBILITY

Students enrolled and attending school in the school district who are unable to afford the special milk program, the cost or a portion of the cost of the school lunch, breakfast and supplemental foods will be provided the school food program services at no cost or at a reduced cost.

It is the responsibility of the building principal to determine if a student qualifies for free or reduced cost school food services. Students whom the principal believes are improperly nourished will not be denied the school food program services simply because the paperwork has not been completed.

Students who participate in free or reduced price meal programs will not be distinguished in any way from students who pay the regular price; great care shall be taken to protect the anonymity of these students. Their names will not be made known to any person except such staff member or members as needed to make the special arrangements for them.

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

Approved December 16, 2013 Reviewed November 11, 2013 Revised

57

STUDENT ELIGIBILITY FOR SCHOOL TRANSPORTATION SERVICES

Elementary and middle school students living more than two miles from their designated school attendance centers and high school students living more than three miles from their designated attendance centers are entitled to transportation to and from their attendance center at the expense of the school district.

The board shall annually approve bus routes upon the recommendation of the superintendent and the transportation director. Routes will be determined after considering the number of students to be transported in each area of the district, the seating capacity of the buses, the distance to be traveled, safety factors, efficiency and economy of the routes, and such other factors as deemed pertinent. The superintendent or the superintendent's designee may temporarily adjust routes as deemed necessary.

Transportation of students who require special education services will generally be provided as for other students, when appropriate. Specialized transportation of a student to and from a special education instructional service is a function of that service and, therefore, an appropriate expenditure of special education instructional funds generated through the weighting plan.

Transportation of a student to and from a special education support service is a function of that service, and is specified in the individualized education program (IEP) or the individualized family service plan (IFSP). When the IEP or IFSP team determines that unique transportation arrangements are required and the arrangements are specified in the IEP or IFSP, the school district will provide one or more of the following transportation arrangements for instructional services and the AEA for support services:

- Transportation from the student's residence to the location of the special education and back to the student's residence, or child care placement for students below the age of six.
- Special assistance or adaptations in getting the student to and from and on and off the vehicle, en route to and from the special education.
- Reimbursement of the actual costs of transportation when by mutual agreement the parents provide transportation for the student to and from the special education.

The school district is not required to provide reimbursement to parents who elect to provide transportation in lieu of agency-provided transportation.

STUDENT ELIGIBILITY FOR SCHOOL TRANSPORTATION SERVICES

A student may be required, at the board's discretion, to meet a school vehicle without reimbursement up to three-fourths of a mile. The board may require the parent to transport their children up to two miles to connect with school bus vehicles at the expense of the school district when conditions deem it advisable. It is within the discretion of the board to determine such conditions.

Parents of students who live where transportation by bus is impracticable or unavailable may be required to furnish transportation to and from the designated attendance center at the expense of the school district. Parents, who transport their children at the expense of the school district, are reimbursed at the rate per mile set by the state.

Transportation arrangements made by agreement with a neighboring school district will follow the terms of the agreement. Students, who choose to attend a school in a school district other than their resident school district, will provide transportation to and from the school at their own expense.

Approved November 11, 2013 Reviewed October 29, 2013 Revised

59

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

Students utilizing school transportation will conduct themselves in an orderly manner fitting to their age level and maturity with mutual respect and consideration for the rights of the school vehicle driver and the other passengers. Students who fail to behave in an orderly manner will be subject to disciplinary measures.

The driver will have the authority to maintain order on the school vehicle. It is the responsibility of the driver to report misconduct to the transportation director and building administrator.

The board supports the use of video cameras, including video and audio recordings, on school buses used for transportation to and from school as well as for field trips, curricular or extracurricular events. The video cameras may be used to monitor student and/or employee behavior and may be used as evidence in a student or employee disciplinary proceeding. The video recordings may be student records or employment records subject to school district confidentiality, board policy, and administrative regulations.

After one violation of the bus conduct rules, or for a serious violation of bus conduct rules, the building principal will have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

Approved December 16, 2013 Reviewed November 11, 2013 Revised

60

STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

All persons riding in school district vehicles will adhere to the following rules. The driver, sponsor or chaperones are to follow the school bus discipline procedure for student violations of this policy. Video cameras may be in operation on the school buses.

1. Bus riders will be at the designated loading point before the bus arrival time.
2. Bus riders will wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept cleared at all times.
5. All bus riders will load and unload through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written permission to get off at a different location is given to the driver.
7. A rider may be assigned a seat by the driver.
8. Riders who damage seats or other equipment will reimburse the district for the cost of the repair or replacement (that is, vandalism is not allowed).
9. Riders are not permitted to leave their seats while the vehicle is in motion.
10. Waste containers are provided on all buses for bus riders' use.
11. Permission to open windows must be obtained from the driver.
12. Classroom conduct is to be observed by students while riding the bus except for ordinary conversation (students are to talk lowly and softly).
13. The driver is in charge of the students and the vehicle, and the driver is to be obeyed promptly and cheerfully. Verbal abuse will not be tolerated.
14. Students will assist in looking after the safety and comfort of younger students.
15. A bus rider who must cross the roadway to board or depart from the bus will pass in front of the bus (no closer than 10 feet), look in both directions and proceed to cross the road or highway only on signal from the driver.
16. Objects of any kind are not to be thrown about the vehicle nor out through the windows.
17. Shooting paper wads, squirt guns or other material in the vehicle is not permitted.
18. Students will keep feet off the seats.
19. Roughhousing in the vehicle is prohibited.
20. Students will refrain from crowding or pushing.
21. Students are to "keep their hands to themselves."
22. The use or possession of alcohol, tobacco or look-alike substances is prohibited in the vehicle.
23. The Good Conduct Rule is in effect.

USE OF VIDEO CAMERAS ON SCHOOL TRANSPORTATION REGULATION

The board supports the use of video cameras on school transportation as a means to monitor and maintain a safe environment for students and employees. The video cameras may be used on buses or other school vehicles used for transportation to and from school, field trips, curricular events and extracurricular events. The contents of the video recordings may be used as evidence in a student or employee disciplinary proceeding.

Student and Employment Records

The content of the video recordings may be a student or employment record subject to board policy and administrative regulations regarding confidential student and employment records. If the video recording is considered a student record, only those persons with a legitimate educational purpose may view the video recordings. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A video recording recorded during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. If the content of the video recording becomes the subject of a student or employee disciplinary proceeding, it will be treated like other evidence in the proceeding.

Notice

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

The Red Oak Community School District Board of Directors has authorized the use of video cameras on school district buses. The video cameras will be used to monitor student behavior to maintain order on the school buses to promote and maintain a safe environment. Students and parents are hereby notified that the content of the video recordings may be used in a student disciplinary proceeding. The content of the video recordings are confidential student records and will be retained with other student records. Video recordings will only be retained if necessary for use in a student disciplinary proceeding or other matter as determined necessary by the administration. Parents may request to view video recordings of their child if the video recordings are used in a disciplinary proceeding involving their child.

The following notice will also be placed on all school transportation equipped with a video camera:

This vehicle is equipped with a video/audio monitoring system.

Review of Video Recordings

The school district may review video recordings randomly. The video recordings may be recirculated for erasure after 10 school days.

62

Viewing of video recordings is limited to the individuals having a legitimate educational purpose. A written log will be kept of those individuals viewing the video recordings stating the time, name of individual viewing, and the date the video recording was viewed.

Video Monitoring System

Video cameras will be rotated randomly on school district transportation.

Determination of how video cameras will be used and which school buses or vehicles will be equipped with video equipment will be made by the superintendent in consultation with the building principals and transportation director.

Student Conduct

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

63

SCHOOL TRANSPORTATION DISCIPLINE PROCEDURES

The operation of safe, efficient, and economical transportation requires that all passengers observe the associated set of regulations. In order to avoid any misunderstanding that might develop at a future date, the procedures described below will be followed in the event of a violation of the rules.

First Violation:

1. The driver will discuss the problem with the child.
2. The driver will file a bus conduct report with the transportation manager and principal.
3. The driver will contact the parent. It is the driver's responsibility to make the initial parent contact and try to solve the problem. If that does not work, then the transportation supervisor will take over.

Second Violation:

1. The driver will file a bus conduct report with the transportation manager and the principal.
2. The transportation manager shall call the parent, or make a personal contact, to inform the parent of a second violation.
3. The principal will arrange a meeting with the principal (or designee), transportation manager, driver, and student.
4. Bus riding privileges may be suspended for one day to two weeks. This decision will be made by the principal, with input from the transportation manager and the driver.

Third Violation: On the third violation, the student may lose bus riding privileges for three days to one semester; this decision will be made by the principal, with input from the transportation manager and the driver.

Any Further Violations: Automatic loss of bus-riding privileges for a minimum of one semester. A student returning after this level of the procedures will again face the loss of bus riding-privileges for a semester for another violation.

When, in the judgment of the bus driver, behavior by a rider is such that it becomes an immediate threat to the safety of other riders, driver and/or the bus itself, the driver will take action to remove the student from the bus without going through the above steps. In severe cases, when a student must be removed before reaching his/her destination, the driver will stop the bus in a safe place and call for assistance. The student will remain on the bus until assistance arrives. Then the student will be removed and transported by the person(s) providing assistance.

In summary, when a threat to bus safety occurs, the students(s) responsible may lose bus riding privileges without going through the “First Violation, Second Violation, Third Violation” process as listed above.

To ride a school bus is a privilege paid for by property taxes, a privilege that should never be lost. However, if bus safety is jeopardized due to student behavior, the student will lose bus riding privileges. We trust that we will receive parent/guardian support in our effort to achieve bus safety.

65

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

The board in its discretion may provide school district transportation for extracurricular activities including, but not limited to, transporting student participants and other students to and from extracurricular events.

Students participating in extracurricular events, other than those held at the school district facilities, may be transported to the extracurricular event by school district transportation vehicles or by another means approved by the superintendent. Students attending extracurricular events, other than those held at the school district facilities may be transported to the extracurricular event by school district transportation vehicles.

Students, who are provided transportation in school district transportation vehicles for extracurricular events, will ride both to and from the event in the school vehicle unless arrangements have been made with the building principal or the athletic director prior to the event. A student's parent may personally appear and request to transport the student home from a school-sponsored event in which the student traveled to the event on a school district transportation vehicle.

It is the responsibility of the superintendent to make a recommendation to the board annually as to whether the school district will provide the transportation authorized in this policy. In making the recommendation to the board, the superintendent will consider the financial condition of the school district, the number of students who would qualify for such transportation, and other factors the board or superintendent deem relevant.

Approved December 16, 2013 Reviewed November 11, 2013 Revised

666

STUDENT TRANSPORTATION FOR SUMMER SCHOOL PROGRAM

Transportation to and from the student's attendance center for summer school instructional programs is within the discretion of the board. It is the responsibility of the superintendent to make a recommendation regarding transportation of students in summer school instructional programs at the expense of the school district. In making the recommendation to the board, the superintendent will consider the financial condition of the school district, the number of students involved in summer school programs, and other factors deemed relevant by the board or the superintendent.

The school district may use school vehicles for transportation to and from summer extracurricular activities. The superintendent will make a recommendation to the board annually regarding their use.

Approved December 16, 2013 Reviewed

Revised

67

TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

The board has sole discretion to determine the method to be utilized for transporting nonresident and nonpublic students. Nonresident students paying tuition may be, and resident students attending a nonpublic school accredited by the State Department of Education, will be transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident and nonpublic school students will obtain the permission of the superintendent prior to being transported by the school district.

Parents of resident students who provide transportation for their children attending a nonpublic school accredited by the Iowa Department of Education will be reimbursed at the established state rate. This reimbursement is paid only if the school district receives the funds from the state. If less than the amount of funds necessary to fully reimburse parents of the nonpublic students is received by the school district, the funds will be prorated.

The charge to the nonresident students is determined based on the students' pro rata share of the actual costs for transportation. The parents of these students are billed for the student's share of the actual costs of transportation. The billing is according to the schedule developed by the superintendent. It is the responsibility of the superintendent to determine the amount to be charged and report it to the board secretary for billing.

Continued transportation of nonresident and nonpublic school students on a public-school vehicle route will be subject to resident public school students' transportation needs. The superintendent will make a recommendation annually to the board regarding the method to be used. In making a recommendation to the board, the superintendent will consider the number of students to be transported, the capacity of the school vehicles, the financial condition of the school district and other factors deemed relevant by the board or the superintendent.

Nonresident and nonpublic school students are subject to the same conduct regulations as resident public students as prescribed by board policy, and to other policies, rules, or regulations developed by the school district regarding transportation of students by the school district.

Approved December 16, 2013 Reviewed

Revised



TRANSPORTATION OF NONSCHOOL GROUPS

Only in unusual circumstances will the board make school district transportation vehicles available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities in the state. The local nonprofit entity must pay the cost of using the school district vehicle as per the current fee schedule.

In the event school district transportation vehicles are made available to local nonprofit entities, it is the responsibility of the superintendent to develop requirements for application for, use of, and payment for using the school district transportation vehicles.

Approved December 16, 2013 Reviewed November 11, 2013 Revised

69

SCHOOL VEHICLE SAFETY INSTRUCTION

The school district will conduct school bus and other vehicle safe riding practices instruction and emergency safety drills at least twice during the school year for students who utilize school district transportation.

Each school vehicle will have, in addition to the regular emergency safety drill, a plan for helping those students who require special assistance to safety during an emergency. This will include, but not be limited to, students with disabilities.

School district vehicle drivers are required to attend each safety drill. Employees are responsible for instructing the proper techniques to be followed during an emergency, as well as safe riding practices.

Approved December 16, 2013 Reviewed November 11, 2013 Revised

10

TRANSPORTATION IN INCLEMENT WEATHER

School district vehicles will not operate when weather conditions due to fog, rain, snow or other natural elements make it unsafe to do so. Because weather conditions may vary around the school district and may change quickly, the best judgment possible will be used with the information available.

The final judgment as to when conditions are unsafe to operate will be made by the superintendent. The superintendent will be assisted by the actual "on location" decisions and reports through the director of transportation.

Bus drivers will report weather and road conditions by bus radio when requested to do so. If radio contact is not possible, the driver will proceed to the next stop which does not present a hazard and make telephone contact personally, with the assistance of a student rider, monitor, or other person.

When school is cancelled because of weather anywhere in the school district, all schools will be closed. Employees and students will be notified by commercial radio, television, web site and/or automated phone service when school is cancelled or temporarily delayed.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced as outlined above. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

Approved December 16, 2013 Reviewed November 11, 2013 Revised



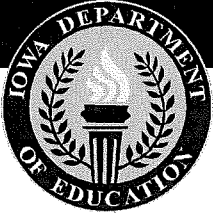
SCHOOL VEHICLE IDLING

The board recognizes that it has a role in reducing environmental pollutants and in assisting students and others be free from pollutants that may impact their respiratory health. Unnecessary vehicle idling emits pollutants and wastes fuel. The board directs the superintendent and the director of transportation to collaborate and provide appropriate training and directives to bus drivers in an effort to reduce school vehicle idling time.

Approved December 16, 2013 Reviewed

Revised





2018-2019 Title I Parent and Family Engagement Policy Self-Checklist

Title I Parent and Family Engagement requires each Title I school to develop a written Parent and Family Engagement Policy that describes the means for carrying out the requirements of Section 1116 of the Every Student Succeeds Act (ESSA). The school must ensure that information related to school and parent programs, meetings and other activities are sent to the parents of Title I children in a format and in a language the parents can understand.

CHECKLIST OF REQUIRED COMPONENTS	YES	NO
1) The policy describes how parents and family members will be involved in the planning, review and improvement of the school's Parent and Family Engagement Policy. (ESSA Section 1116(a)(2)(A) and (b)(1))		
2) The policy states how the LEA provides technical assistance and support to schools in planning and implementing effective parent and family engagement activities to improve student academic achievement and school performance. (ESSA Section 1116(a)(2)(B))		
3) The policy states how the LEA will coordinate and integrate parent and family engagement strategies with other Federal, State, and local laws and programs. (ESSA Section 1116(a)(2)(C))		
4) The policy states how the LEA conducts, with the meaningful involvement of parents and family members, an annual evaluation of the content and the effectiveness of the Parent and Family Engagement Policy in improving the academic quality of all schools, including identifying: <ul style="list-style-type: none"> • Barriers to greater participation by parents and family members, with particular attention to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background; • The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and • Strategies to support successful school and family interactions. (ESSA Section 1116(a)(2)(D)(i-iii)) 		
5) The policy states how the LEA will use the findings of the annual evaluation to design evidence-based strategies for more effective parent and family involvement, and revise, if necessary, the Parent and Family Engagement Policy. (ESSA Section 1116(a)(2)(E))		
6) The policy states how the LEA involves parents and family members in the activities of the school (which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members to adequately represent the needs to the population), revising, and reviewing the Parent and Family Engagement Policy. (ESSA Section 1116(a)(2)(F))		
7) The policy states that an annual meeting will be held to inform parents and family members of the school's participation in the Title I program and to explain the requirements of the program and their right to be involved. (ESSA Section 1116(c)(1))		

Iowa Department of Education guidance should be viewed as advisory unless it's specifically authorized by state statute, according to Iowa Code section 256.9A as enacted by Senate File 475. This does not apply to administrative rules, declaratory orders, or materials required by federal law or courts.

13

CHECKLIST OF REQUIRED COMPONENTS	YES	NO
----------------------------------	-----	----

8) The policy states that parent and family meetings, including parent conferences, will be held at different times during the day and that Title I funds may be used to pay reasonable and necessary expenses associated with parent and family engagement activities, including transportation, childcare, or home visit expenses to enable parents to participate in school-related meetings and training sessions. (ESSA Section 1116(c)(2))		
9) The policy describes how parents will be involved in the planning, review, and improvement of the school's Title I program. (ESSA Section 1116(c)(3))		
10) The policy describes how the school involves parents and family members in the joint development of the Schoolwide Program Plan under Section 1114. <i>Applies only to Title I schools operating a Schoolwide Program.</i> (ESSA Section 1116(c)(3))		
11) The policy describes how the school will provide parents and family members of participating children with timely information about the Title I program and how the school will provide parents and family members of participating children with a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet. (ESSA Section 1116(c)(4)(A) & (B))		
12) The policy states that the school will provide, if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible. (ESSA Section 1116(c)(4)(C))		
13) The policy states how parents of participating students may comment on a schoolwide plan under Section 1114(b) is not satisfactory. (ESSA Section 1116(c)(5))		
14) The policy states that a school-parent compact was jointly developed with parents and family members, and the compact outlines how parents, the entire school staff and students will share in the responsibility for improved student achievement. (ESSA Section 1116(d))		
15) The policy states that parents will be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. (ESSA Section 1116(b)(1))		
16) The policy states that in order to ensure effective involvement of parents and to support a partnership among the school involved, parents, and the community to improve student academic achievement, each school and local educational agency shall: <ul style="list-style-type: none"> • Provide assistance to parents in understanding challenging State academic standards, State and local academic assessments, the requirements of this part, and how to monitor a child's progress and work with educators to improve the achievement of their children; • Provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parental involvement; • Educate teachers, specialized instructional support personnel, principals, and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school; • Coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children; 		

Iowa Department of Education guidance should be viewed as advisory unless it's specifically authorized by state statute, according to Iowa Code section 256.9A as enacted by Senate File 475. This does not apply to administrative rules, declaratory orders, or materials required by federal law or courts.

CHECKLIST OF REQUIRED COMPONENTS	YES	NO
<ul style="list-style-type: none"> • Ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and • Provide such other reasonable support for parental involvement activities under this section as parents may request. (ESSA Section 1116(e)(1-14)) 		
<p>17) The policy states how the school, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children) by providing information and school reports required under Section 1111 in a format and language the parties can understand. (ESSA Section 11116(f))</p>		

15

Parent and Family Engagement Policy 2018 2019

Red Oak Community School District

It is the policy of Red Oak Community Schools that parents and family members of participating children shall have the opportunity to be involved jointly in the development of the district plan and in the district's review process for the purpose of school improvement. Recognizing that parental involvement is the key to academic achievement, we seek to involve parents in an effective home-school partnership that will provide the best possible education for our students. The district provides coordination, technical assistance and other supports necessary to aid in the planning and implementation of parent involvement activities. The district encourages parent involvement and supports this partnership through providing information about standards and assessments; providing training and materials for parents to help their children; educating school personnel about involving parents and the value of parent contributions; and developing roles for community organizations and businesses to work with parents and schools.

1. This jointly developed and agreed upon written policy is distributed to parents and family members of participating Title I children through the Parent Handbook which is distributed to every family at the time of registration. In schoolwide buildings, this will include all parents. (ESSA Section 1116(a)(2))
2. The district will provide technical assistance and support to schools in planning and implementing effective parent and family engagement activities to improve student academic achievement and school performance through professional development regarding parent and family engagement. The district will partner with community groups as a means to engage families more creatively and successfully. (ESSA Section 1116(a)(2)(B))
3. The district will work to find ways to work cooperatively with other Federal, state, and local programs. The Title I program will work with local public preschool programs, Headstart programs, local library programs, and special education programs (IDEA). Our homeless education program coordinates with the local backpack program to offer support to students that are food insecure, especially over the weekends. (ESSA Section 1116(a)(2)(C))
4. The district conducts an annual evaluation of the content and effectiveness for the Parent and Family Engagement Policy. The evaluation includes parents in a meaningful manner. In addition to surveys, the district uses focus groups and open discussion groups for this evaluation. Parents and families have a voice. The evaluation tools and methods identify the type and frequency of school-home interactions and the needs of parents and families have to better support and assist their children in learning. The evaluations will target at least three key areas: barriers, ability to assist learning, and successful interactions. (ESSA Section 1116(a)(2)(D)(i-iii))
5. The district uses the findings for the annual evaluation to design evidenced-based strategies for more effective parent and family engagement. The evaluation results will help uncover best practices that are working and adapt those ideas to the district and individual school needs. (ESSA Section 1116(a)(2)(E))
6. The district involves parents and family members in activities of the school. The district has established a parent advisory committee comprised of a sufficient number and representative group of parents or family members to adequately represent the needs to the population, revised, and reviewed the Parent and Family Engagement Policy. (ESSA Section 1116(a)(2)(F))
7. At least one annual meeting will be held to inform parents and family members of the school's participation in the Title I program and to explain the requirements of the program and their right to be involved. The meeting shall be for parents of both public and private school. All Red Oak elementary buildings will hold an annual meeting in the fall. Notification will be sent in the district and building newsletter. (ESSA Section 1116(c)(1))

8. Parent and family meetings, including parent conferences, will be held at different times during the day and Title I funds may be used to pay reasonable and necessary expenses associated with parent and family engagement activities, including transportation, childcare, or home visit expenses to enable parents to participate in school-related meetings and training sessions. (ESSA Section 1116(c)(2))
9. The district will involve parents in the planning, review, and improvement of the school's Title I program through participation in stakeholder groups and in-person meetings where parents give input and feedback. (ESSA Section 1116(c)(3))
10. In a schoolwide program plan, parents are asked to be involved in the joint development of the building's schoolwide plan through in-person meetings, surveys and electric feedback as appropriate. *Applies only to Title I schools operating a Schoolwide Program.* (ESSA Sections 1116(c)(3) and 1114))
11. Parents and family members of participating children are given assistance in understanding the Title I program, with timely information about the Title I program. Through annual meetings and parent-teacher conferences, the school will provide parents and family members of participating children with a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet. Parents and family members receive an explanation of the school's performance profile, the forms of academic assessment used to measure student progress, and the expected proficiency levels in the annual progress report distributed to all stockholders in the spring of the year, through individual reports given to parents at conference time, and through report cards. (ESSA Section 1116(c)(4)(A) & (B))
12. If requested by parents, the school will provide opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible. (ESSA Section 1116(c)(4)(C))
13. If the schoolwide plan under Section 1114(b) is not satisfactory, parents of participating students may comment. Comments may be made in writing to the school principal. (ESSA Section 1116(c)(5))
14. A jointly developed school/parent compact outlines how parents and family members, the entire school staff, and students all share responsibility for improved student achievement. The compact also describes the means by which the school and parents will build and develop a partnership to help children achieve our local high standards. It is distributed in the parent handbook and is reviewed at the annual meetings. (ESSA Section 1116(d))
15. Parents will be notified of this policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. The policy will be provided in English and Spanish and will be free of educational jargon. (ESSA Section 1116(b)(1))
16. In order to ensure effective involvement of parents and to support a partnership among the school involved, parents, and the community to improve student academic achievement, each school and local educational agency shall:
 - a. Provide assistance to parents in understanding challenging State academic standards, State and local academic assessments, the requirements of this part, and how to monitor a child's progress and work with educators to improve the achievement of their children;
 - b. Provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parental involvement;
 - c. Educate teachers, specialized instructional support personnel, principals, and other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school;
 - d. Coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the

education of their children;

- e. Ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and
- f. Provide such other reasonable support for parental involvement activities under this section as parents may request. (ESSA Section 1116(e)(1-14))

17. The school, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children) by providing information and school reports required under Section 1111 in a format and language the parties can understand. (ESSA Section 11116(f))



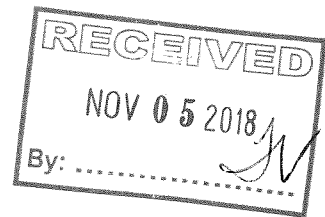
Red Oak Community School District
Staff Selection Recommendation

Date: 11/5/18

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

Position: MS. Wrestling Coach

Name: Cory Archer



Certified:

Lane: 7.5% base

Step:

Salary:

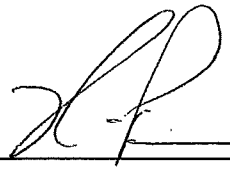
Classified:

Hourly Rate:

Hours Per Day:

N/A

Comments:



Principal/Director

Please send form to Superintendent for Board Approval