

Cherokee Community School District



Regular Board Meeting
October 19, 2020
5:30 p.m.
WHS Conference Room

Board Members:

Mrs. Laura Jones- President
Mrs. Angie Anderson- Vice President
Mrs. Patty Brown
Mrs. Jodi Thomas
Mr. Charles Wulfsen

Mrs. Joyce Lundsgaard, Business Manager/Board Secretary
Dr. Kimberly Lingenfelter, Superintendent

**Board of Education Work Session with IASB – No Action
Cherokee Community School District
Danny’s Sports Spot - 1013 S. 2nd Street - South Room
Agenda for Monday, October 19, 2020 @ 2:00 PM**

The tentative agenda contains a list of subjects known at the time of distribution. A copy of the agenda kept continuously current is available for inspection at the office of the superintendent during regular business hours. This agenda may be changed up to 24 hours before the scheduled commencement of the meeting. The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning.

NOTICE: Public comment is not a regular part of Special Meetings of the Board per Board Policy 213. The public may attend the meeting. In-person public access will be limited and social distancing guidelines will be followed.

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| <ol style="list-style-type: none"> 1. Call the meeting to order 2. Board of Education Work Session with Harry Heiligenthal, IASB's Associate Executive Director for Board Development 3. Adjournment |
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**Regular Board of Education Meeting
Cherokee Community School District, 600 West Bluff Street
Agenda for Monday, October 19, 2020 @ 5:30 PM**

The tentative agenda contains a list of subjects known at the time of distribution. A copy of the agenda kept continuously current is available for inspection at the office of the superintendent during regular business hours. This agenda may be changed up to 24 hours before the scheduled commencement of the meeting. The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning.

NOTICE: Due to the Governor’s continuing Emergency Proclamations, the place of the Board’s regular meetings, 600 West Bluff Street, in-person public access will be limited and social distancing guidelines will be followed. If you have comments that you wish to be considered please submit those comments to: Kimberly Lingenfelter, Superintendent at klingenfelter@ccsd.k12.ia.us by October 19, 2020 by 2:00 PM along with your phone number and you will be called prior to the agenda item you wish to address. The public may otherwise have access to this Board meeting at KCHE’s Facebook page.

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| <ol style="list-style-type: none"> 1. Call the meeting to order 2. Approve the agenda 3. Roll call of members in attendance 4. Action to excuse board members not in attendance |
| <ol style="list-style-type: none"> 5. Welcome Visitors
Recognition of persons who wish to speak to the board regarding a school issue not on the agenda |
| <ol style="list-style-type: none"> 6. Consent agenda <ol style="list-style-type: none"> A. Approve the minutes of the regular meeting [9-21-20], special meeting [9-28-20], and special meeting [9-30-20] B. Approve financial statements C. Approve monthly bills D. Approve resignations E. Approve retirements F. Approve internal transfers G. Approve contract extensions
Nathan Mallory - Transportation Route Driver
Darla Immele - Custodian
Tim Feller - Transportation Route Driver |
| <ol style="list-style-type: none"> 7. Communication and Reports |

*** Note: The Board of Education, with a majority vote of the Board, may enter into an closed/exempt session for the purpose of discussing confidential records, litigation, suspension/expulsion hearings, personnel, purchase of real estate, and security or negotiation strategy.**

<p>A. Principals' Building Reports/ Instructional Coaches' Reports</p> <p>B. Directors'/ Superintendent's Report</p>
<p>8. Policy</p> <p>Clerical Change(s): 704.2 Debt Management - updated in alignment with IASB's Policy Primer</p> <p>Affirm: 700 Purpose of Non-Instructional and Business Services; 701.1 Depository of Funds; 701.2 Transfer of Funds; 701.4 Governmental Accounting Practices and Regulations; 703.1 Budget Planning; 703.2 Spending Plan; 704.1 Local-State-Federal Miscellaneous Revenue; 704.2 Debt Management; 704.2R1 Post-Issuance Compliance Regulation for Tax-Exempt Obligations</p>
<p>9. New Business</p> <p>A. Discussion of/ information concerning MAP (Measure of Academic Progress) Testing</p> <p>B. Discussion of/ action concerning cooperative sharing agreements for the 2021-2022 school year: Storm Lake CSD for swimming; MMC-RU CSD for wrestling; MMC-RU CSD for bowling</p> <p>C. Discussion of/ action concerning School Improvement Advisory Committee (SIAC) Members</p> <p>D. Discussion of/ action concerning a request to the School Budget Review Committee for modified allowable growth for Limited English Proficient students in the amount of \$58,940.40</p> <p>E. Discussion of/ action concerning a request to the School Budget Review Committee for modified allowable growth for Special Education deficit in the amount of \$137,314,23</p> <p>F. Discussion of/ action concerning Board Policy 704.2R2 Bond Disclosure - as recommended by Beth Grob, Legal Counsel Ahlers & Cooney (second reading)</p> <p>G. Discussion of/ action concerning acceptance of clerical changes to Cherokee CSD Crisis Manual</p> <p>H. Discussion of/ action concerning artificial turf and use of PPEL funds</p> <p>I. Discussion of/ information concerning Board Policy 701.3 Financial Records (first reading)</p> <p>J. Discussion of/ information concerning certified enrollment numbers</p> <p>K. Discussion of/ information concerning Timberline, Medicaid Billing, data breach</p> <p>L. Discussion of/ information concerning steps in a school bond election</p>
<p>10. Board Committee Reports</p> <p>A. Curriculum and Instruction – Anderson and Thomas</p> <p>B. Policy – Brown and Wulfsen</p> <p>C. Finance* – Brown and Wulfsen</p> <p>D. Building, Grounds, Capital Projects – Anderson and Jones</p> <p>E. Transportation, Nutrition – Jones and Thomas</p>
<p>11. Discussion of/ action to enter into closed session under Iowa Code 21.5(1)(j) of the open meetings law to discuss the purchase or sale of particular real estate where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property.</p> <p>A. Exit closed session</p> <p>B. Discussion of/ action concerning the subject of closed session</p>
<p>12. Items of Interest for the Next Meeting [November 16, 2020 @ 5:30 PM]</p> <p>A. Discussion of/ action concerning District Goals for 2020-2021</p> <p>B. Discussion of/ action concerning Secretary-Treasurer's Report for Fiscal Year 2020</p> <p>C. Discussion of/ action concerning requests for early graduation</p> <p>D. Discussion of/ information concerning Board Self-Evaluation</p>
<p>13. Adjournment</p>

Projected Dates/Times for Regular Board of Education Meetings 2020-2021

August 17th, 2020 @ 5:30 pm	September 21st, 2020 @ 5:30 pm	October 19th, 2020 @ 5:30 pm	November 16th, 2020 @ 5:30 pm
December 21st, 2020 @ 5:30 pm	January 18th, 2021 @ 5:30 pm	February 15th, 2021 @ 5:30 pm	March 15th, 2021 @ 5:30 pm
April 19th, 2021 @ 5:30 pm	May 17th, 2021 @ 5:30 pm	June 21st, 2021 @ 5:30 pm	July 19th, 2021 @ 5:30 pm

*** Note: The Board of Education, with a majority vote of the Board, may enter into an closed/exempt session for the purpose of discussing confidential records, litigation, suspension/expulsion hearings, personnel, purchase of real estate, and security or negotiation strategy.**

**Cherokee Community School District
Regular Meeting
September 21, 2020**

The Cherokee Community School District Board of Education held a Regular Meeting on Monday, September 21, 2020. The meeting was held in the WHS Library at 600 W. Bluff St., Cherokee, Iowa. Due to the Governor's Emergency Proclamation of March 17, 2020, public access is limited and social distancing guidelines are followed. The public had access to the meeting at KCHE's Facebook page and Zoom. Public was allowed to submit comments to the superintendent or in the Zoom chat pane.

1. Call the meeting to order

The meeting was called to order at 5:31 P.M.

2. Approve the agenda

Moved by Wulfsen, seconded by Anderson to approve the agenda. All Ayes

3. Roll call of members in attendance

Roll call was taken. Board members present were Angie Anderson, Chuck Wulfsen, Patty Brown, Jodi Thomas, Laura Jones

4. Action to excuse board members not in attendance

All board members were present.

5. Welcome Visitors

Visitors were welcomed. Jones referenced board policy 213, Public Participation in Board Meetings.

6. Consent Agenda

Moved by Thomas, seconded by Anderson to approve the consent agenda. All Ayes

- Minutes of the meetings – Regular Meeting (8/17/20)
- Financial Statements
- Monthly Bills
- Resignations – Lori Ganger- WHS Paraprofessional; Sabrina Moore – Food Service
- Approve retirements – Kirby Morrow - Custodian
- Contract Extensions – Kasey Stowater – CMS Boys Basketball

7. Communication & Reports

Administrators gave district reports.

8. Policy

Moved by Brown, seconded by Wulfsen to affirm policies 605.3 Objection to Instructional Materials; 605.3E1 Instructions to the Reconsideration Committee; 605.3E2 Reconsideration Form; 605.3R1 Reconsideration of Instructional Materials Regulation (Clerical Change); 605.4 Technology and Instructional Materials; 605.5 School Library; 606.1 Class Size - Class Grouping; 606.3 Animals in the Classroom; 606.5 Student Field Trips and Excursions; 606.6 Insufficient Classroom Space; 607.1 Student Guidance and Counseling Program; 607.2 Student Health Services.

9. New Business

A. Discussion of/information concerning SAMI (Self-Assessment of MTSS Implementation)

Angie Carver, Amy Brunsting and Jan Tjeerdsma, members of the SAMI team presented information regarding action plans for interventions in reading and math at the elementary. In partnership with the AEA, data will be reviewed after every assessment window and reported annually to the department of education and the school board.

B. Discussion of/action concerning purchasing 12 passenger vans

Moved by Anderson, seconded by Thomas to approve the purchase of two 12 passenger vans, one from Holzhauser Motors and one from Swain Motors, based on availability. All Ayes

C. Discussion of/action concerning contract amendments

Moved by Thomas, seconded by Brown to approve contract amendments due to lane advancement. All Ayes

D. Discussion of/action concerning participation in IDATP

Moved by Thomas, seconded by Anderson to approve participation in IDATP (Iowa Drug and Alcohol Testing Program) for FY 21. All Ayes

E. Discussion of/action concerning a Therapy Dog for CMS

Scot Aden presented information regarding the purchase of a Therapy Dog for CMS, a request funded by the Education Foundation. Moved by Thomas, seconded by Anderson to approve a Therapy Dog for CMS. All Ayes

F. Discussion of/information concerning board policy 704.2R2 Bond Disclosure

The board reviewed policy 704.2R2 Bond Disclosure (1st Reading) as recommended by Beth Grob, Legal Counsel, Ahlers & Cooney.

G. Discussion of/information concerning CCSD Job Descriptions

Job descriptions were given to board members and are posted on the district website.

H. Discussion of/information concerning a Board Work Session with Harry Heiligenthal, IASB

A board work session with Harry Heiligenthal, IASB Executive Director, has been scheduled for Monday, October 19th at 2:00 PM.

10. Board Committee Reports

The Buildings & Grounds committee gave an update on the new elementary addition, track, tennis courts and paving project.

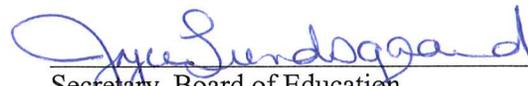
11. Adjournment

Moved by Anderson, seconded by Wulfsen to adjourn the meeting at 7:31P.M. All Ayes

Regular Meeting – October 19, 2020



President, Board of Education
Cherokee Community School District



Secretary, Board of Education
Cherokee Community School District

**Cherokee Community School District
Special Meeting
September 28, 2020**

The Cherokee Community School District Board of Education held a Special Meeting on Monday, September 28, 2020, beginning at 6:30 P.M. The meeting was held in the WHS Library at 600 W. Bluff St., Cherokee, Iowa. Due to the Governor's Emergency Proclamation of March 17, 2020, public access is limited and social distancing guidelines are followed. The public had access to the meeting at KCHE's Facebook page. Public was allowed to submit comments to the superintendent.

1. Call the meeting to order

The meeting was called to order at 6:31 P.M.

Board Members Present: Jodi Thomas, Patty Brown, Angie Anderson, Laura Jones; Absent: Chuck Wulfsen

2. Approve the agenda

Moved by Thomas, seconded by Anderson to approve the agenda. All Ayes

3. New Business

A. Discussion of/action concerning CDC, IDOE and IDPH Guidance; Face Coverings; the CCSD Return to Learn Plan; and Extracurricular Activities

Lingenfelter reviewed the most current COVID numbers:

- Current community positivity rate is 13.5%
- 6 current positive cases in the district
- 24 positive cases recovered and out of quarantine
- 140 students out on quarantine

Discussion was held concerning CDC, IDOE and IDPH Guidance, Face Coverings; and Extracurricular Activities. Social distancing guidelines were discussed. Current district procedures being implemented to reduce the number of quarantine cases due to contact tracing were reviewed.

Moved by Anderson, seconded by Thomas to mandate masks for extracurricular activities while athletes are sitting on the bench and not on the court/field playing, if they are unable to be six feet apart. All Ayes

Moved by Thomas, seconded by Anderson to mandate masks/face coverings at CMS and WHS when social distancing is not possible, within 6 feet for 15 minutes, and on school transportation for all ages. All Ayes

Moved by Thomas, seconded by Anderson to mandate masks for the elementary in small group settings. All Ayes

Moved by Brown to change the wording on the district health screening flowchart to students having a positive COVID test can return to school 10 days after the date of the test. Motion died for lack of a second.

Moved by Thomas, that if you have tested or are in quarantine you cannot be on school grounds. Motion died for lack of a second.

4. Adjournment

Moved by Thomas, seconded by Anderson to adjourn the meeting at 8:18 P.M. All Ayes

Special Meeting – Wednesday, September 30; 5:30 P.M.

Regular Meeting – Monday, October 19; 5:30 P.M.



President, Board of Education
Cherokee Community School District



Secretary, Board of Education
Cherokee Community School District

**Cherokee Community School District
Special Meeting
September 30, 2020**

The Cherokee Community School District Board of Education held a Special Meeting on Wednesday, September 30, 2020. The meeting was held in the WHS Library at 600 W. Bluff St., Cherokee, Iowa. Due to the Governor's Emergency Proclamation of March 17, 2020, public access is limited and social distancing guidelines are followed.

1. Call the meeting to order

The meeting was called to order at 5:30 P.M.

Board Members Present: Patty Brown, Chuck Wulfsen, Jodi Thomas, Angie Anderson, Laura Jones

2. Approve the agenda

Moved by Wulfsen, seconded by Thomas to approve the agenda. All Ayes

3. New Business

A. Discussion of/action to enter into closed session under Iowa Code 21.5(1)(i) of the open meetings law to evaluate the professional competency of an employee

Moved by Thomas, seconded by Wulfsen to enter into closed session as allowed under Iowa Code 21.5(i) of the open meetings law to evaluate the professional competency of an employee as requested by the employee. Roll Call Vote: Ayes: Brown, Wulfsen, Thomas, Anderson, Jones

The board entered into closed session at 5:31 P.M.

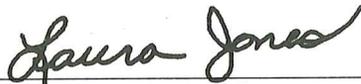
The board resumed in open session at 6:43 P.M.

Moved by Anderson, seconded by Thomas to suspend Charity Anderson as head volleyball coach for the remainder of the 2020 season with pay and require completion of an ethics course. She may attend all remaining volleyball games as a spectator. Roll Call Vote: Ayes: Wulfsen, Jones, Anderson, Brown, Thomas

4. Adjournment

Moved by Brown, seconded by Thomas to adjourn the meeting at 6:50 P.M. All Ayes

Regular Meeting – October 19th, 5:30 P.M.



President, Board of Education
Cherokee Community School District



Secretary, Board of Education
Cherokee Community School District

Financial Report - 9/30/20

Fund	Beginning Balance	Receipts	Expenditures	Ending Balance
Operating	\$ 2,181,222.83	957,304.35	1,055,688.21	\$ 2,082,838.97
Management	532,644.42	29,655.45	12,927.50	549,372.37
Self-Insurance Fund	1,146,906.30	3,854.75	14,830.13	1,135,930.92
Subtotal General Fund	3,860,773.55	990,814.55	1,083,445.84	3,768,142.26
Activity	96,115.04	33,548.65	16,677.90	112,985.79
PPEL	2,543,101.86	33,534.18	161,433.89	2,415,202.15
Capital Projects (Sales Tax)	2,126,909.85	85,527.86	446,609.38	1,765,828.33
Bond Proceeds	2,002,950.27	2,471.85	1,108,896.38	896,525.74
Debt Service	12,743.92	29,566.06	-	42,309.98
Hot Lunch	283,300.94	6,015.57	9,967.01	279,349.50
Trust and Agency	32,704.78	0.15	-	32,704.93
Total - All Funds	\$ 10,958,600.21	\$ 1,181,478.87	\$ 2,827,030.40	\$ 9,313,048.68

Published Budget Report
 All Funds
 9/30/2020

Category	Function #'s	Sub Total Exp.	Expenditures	Amt Published	% of Published
INSTRUCTION	(1000-1999)	1,051,093.55	1,051,093.55	8,925,000.00	12%
Perkins	(5210)	-			
SUPPORT SERVICES	(2000-2999)				
Student Support Svcs	(2000-2199)	42,835.51			
Inst. Staff Support Svcs	(2200-2299)	107,362.33			
General Administration	(2300-2399)	78,616.53			
Building Administration	(2400-2499)	141,412.90			
Business Administration	(2500-2599)	129,422.05			
Plant Operation & Maint	(2600-2699)	342,494.98			
Student Transportation	(2700-2799)	118,589.32			
TOTAL SUPPORT SERVICES			960,733.62	4,172,500.00	23%
NON INSTRUCTIONAL PGMS	(3000-3999)	52,823.52	52,823.52	650,000.00	8%
OTHER EXPENDITURES	(4000-5999)				
Facilities	(4000-4999)	3,158,107.74			
Debt Service	(5000-5999)	-			
AEA Support Direct	(5200)	459,202.00			
Transfer to Debt Service	(6240)(6900)	-			
TOTAL OTHER EXPENDITURES			3,617,309.74	11,836,577.00	31%
TOTAL EXPENDITURES			5,681,960.43	25,584,077.00	22%

Elementary School Addition/HS Locker Room Renovations

9/30/2020

Revenue:	Subtotals	Total	Received to Date	
2018 GO Bond	9,400,000		9,400,000	
Premium	598,041		598,041	
Discount - UW Fee (Janney)	(83,642)		(83,642)	
2019 GO Bond	2,600,000		2,600,000	
Premium	34,421		34,421	
Discount - UW Fee (Baird)	(17,775)		(17,775)	
Net GO Bond Proceeds		12,531,045	12,531,045	
Est Investment Income:		350,000	346,283	
Rebate		24,180	-	
	12,531,045	12,905,225	12,877,328	
Cost:			Expended to Date	Remaining Balance
Base Bid (Add'l Classroom, Temp Control, Fire Alarm System)		13,825,125	10,237,840	3,587,285
Contingency/Change Orders		225,000	203,964	21,036
CTS - Special Inspections		65,000	62,183	2,817
Life Cycle Cost Analysis		6,600	6,600	-
Plan Review Fee		6,732	6,732	-
FEH Design		790,721	770,347	20,374
FEH Design (Misc./Restroom/H.S. Office)		37,000	37,317	(317)
Beck Engineering/Baseball Relocation		217,374	202,036	15,338
Certified Testing - Soil Testing		2,815	2,815	-
Furniture		200,000	36,889	163,111
Technology		100,000	-	100,000
Playground Equipment		100,000	-	100,000
Piper Jaffray		52,700	52,700	-
Ahlers Law		33,435	33,435	-
Moody's		26,250	26,250	-
UMB/S&P		1,900	1,900	-
Service Lines - Relocation		15,057	15,057	-
Woodall Electric - Locate Wires		855	855	-
WHS Restroom Renovation		221,974	210,876	11,098
Relocate Baseball Field/Electrical		197,402	73,007	124,395
		16,125,940	11,980,803	4,145,137
	9/30/2020		896,525	

Net "Bond Proceeds": (3,220,715)

Sale - Hospital 4,000,000
 SAVE \$\$ 750,000

Remaining for Other Priorities 1,529,285

*Funds not spent may remain in Capital Project Funds, subject to legal guidance

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>
Checking	1	
Checking	Fund: 10 GENERAL FUND	
13763	360 Custom Designs	720.00
10094	Alliant Energy	75.23
10183	Aramark Uniform Services AUCA Chicago Lockbox	99.17
10021	Bomgaars	302.37
13052	Book Vine, The	813.64
14212	Broadcast Muisic Inc.	152.72
12882	Cardmember Service	42.78
10157	Carolina Biological Supply Co	272.64
10113	Century Link	1,230.31
10084	City of Cherokee	7,787.14
14423	Claussen, Tonya	408.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>
	Outside Labor CMS heat pump repairs	
	Outside Labor CMS	
	Outside Labor WHS supply fan repairs	
	Outside Labor WHS AHU repairs band/aud	
20223	Control System Specialist	3,891.38
	Legal Services 8/3/20	
10305	Cornwall, Avery, Bjornstad, Scott and Davis	150.00
	TSA Annual Administration Fee	
11657	Department of Administrative Services	550.00
	Shredding	
11580	Document Depot and Destruction, Inc.	80.00
	FTC remote professional development for	
12999	FIRST	1,000.00
	Shipping & Handling	
	Shipping & Handling	
	Rainbow Topspot Vinyl Spots-Set of 12 9"	
	Shipping & Handling	
11005	Gopher Sport	2,299.33
	2020 Chevrolet 3500 vehicle replacement	
10140	Holzhauser Motor Co., Inc.	27,500.00
	Driver's Ed 11.097 Gallons Unleaded Fuel	
	Groceries	
	Groceries	
	Juice and Snacks - Legacy Grant	
	Driver's ED 12.23 Gallons Unleaded Fuel	
	Driver's ED10.828 Gallons Unleaded Fuel	
	Driver's Ed11.413 Gallons Unleaded Fuel	
	Driver's Ed 11.905 Gallons Unleaded Fuel	
	Drivers Ed 11.622 Gallons Unleaded Fuel	
	Driver's Ed 12.935 Gallons Unleaded Fuel	
	Driver's Ed 7.679 Gallons Unleaded Fuel	
	Driver's Ed 26.365 Gallons Unleaded Fuel	
	Driver's Ed 11.387 Gallons Unleaded Fuel	
	Driver's Ed10.301 Gallons Unleaded Fuel	

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>
Groceries		
10274	Hy-Vee Food Stores, Inc	357.27
Data charges		
18342	Iowa Communications Network	497.00
Membership fee - Vannatta/Puettmann		
31080	Iowa High School Music Association	25.00
rubber band		
14036	Kelvin LP	117.80
Security Lock Box for Medical Carts		
Generic Antacid Tablets Assorted Flavors		
10060	MacGill and Company	2,069.04
1/2" regular 4'x8' sheet of plywood 2x2		
11735	Marcus Lumber	66.71
Electricity - 206 E Indian CMS		
Electricity - 929 N Roosevelt Ave		
Electricity - 600 W Bluff WHS		
Electricity - 600 W Bluff Concessions		
Electricity Doupe Ballfields		
Electricity 334 Gillette Dr, Bus Barn		
Electricity - 336 Gillette Dr		
12363	MidAmerican Energy Company	20,109.60
freight		
10162	Midwest Technology Products	248.33
Various ceramic supplies from clays to g		
14037	Minnesota Clay Company	953.87
Nearpod District License (30 Users)		
13572	Nearpod, Inc.	2,800.00
Outside Labor oil change, etc		
Outside Labor oil change, etc		
battery for #20		
11459	Ron's Repair, Inc.	260.00
Garbage Collection		

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>
10217	Sanitary Services, Inc.	2,435.62
Let's Find Out Magazines		
10227	Scholastic Magazine	196.35
3 types of wood for the project - Braves		
14415	SE SD Rough Sawn Lumber	318.22
12 passenger van - vehicle replacement		
14192	Swain Motor Company	28,500.00
field painted for CMS FB Fertilizing FB field		
11460	Waldner's Lawn Service	1,000.00
Temp Help - Band Camp		
14419	Wright, Dusty	442.00
CMS Industrial Arts Supplies		
14012	Wynn, Alec	20.87
Fuel rebates		
80.01 gallons Diesel		
45.12 gallons Diesel		
79.28 gallons Diesel		
46.81 gallons Diesel		
43.019 gallons Diesel		
68.62 gallons Diesel		
67.893 gallons Diesel		
14.398 gallons Diesel		
76.551 gallons Diesel		
51.132 gallons Diesel		
70.70 gallons of diesel		
50.84 gallons of diesel		
10361	Your FleetCard Program	1,153.75

Fund Total: 108,946.14

Checking	1	Fund: 71	SELF-INSURANCE FUND
Administration Fee			
13725		Mid-American Benefits, Inc.	1,840.00

Fund Total: 1,840.00

Checking Account Total: 110,786.14

Checking	2	Fund: 32	CAPITAL PROJECTS
School Additions Elementary Project			
12487		Certified Testing Services, Inc.	282.00

Fund Total: 282.00

Checking	2	Fund: 33	Local Option Sales and Service Tax Fund
WHS Parking Lot/Drive			
12487		Certified Testing Services, Inc.	4,076.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>		
			Fund Total:	4,076.00
			Checking Account Total:	4,358.00
<u>Checking</u>		3		
Checking		3	Fund: 21	STUDENT ACTIVITY FUND
10/5/2020	9/JV FB Officials			
10/13/2020	CMS FB Officials			
30250	Aberson, Berwyn			170.00
Volleyball medals 2020				
30835	Awards Unlimited, Inc.			106.14
9/28/2020	Fresh FB Official			
30457	Beltman, Mark			90.00
FIRST Tech Challenge				
Registration - PITS				
Shipping				
FTC Iowa registration fees				
12882	Cardmember Service			588.82
Two I-pads for FB				
19014	Cherokee Comm School District			748.00
10/13/2020	CMS FB Officials			
13602	Goettsch, Eric			80.00
10/5/2020	9/JV FB Officials			
30936	HARRIMAN, WADE			90.00
Large Candy Bars				
10274	Hy-Vee Food Stores, Inc			39.80
Registration for All-State Auditions				
State Marching Registration				
31080	Iowa High School Music Association			210.00
9/29/2020	9/JV/V Vball Officials			
14196	Kohn, Angela			100.00
9/29/2020	9/JV/V VB Official			
14420	Kohn, Jeffrey			100.00
10/12/2020	CMS 8th VB Officials			
14155	Landhuis, Kelsey			70.00
10/8/2020	9/JV/V VB Offical			
14159	Miller, Bria			100.00
Okoboji cross country meet				
9/3/20				
13780	Okoboji Community Schools			100.00
Fresh FB 9/28/2020	Official			

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>
13998	Olson, Luke	90.00
Gate Tickets		
10852	One Office Solution	11.94
CMS VB Official 9/28/20		
13623	Pitts, Matthew	70.00
10/8/2020 9/JV/V VB Official		
31418	Rolfes, Mark	100.00
10/5/2020 9/JV FB Officials		
12650	Sanow, Brett	90.00
9/29/2020 CMS VB Official		
10/5/2020 CMS 7th VB Officials		
13525	Sherkenbach, Bret	140.00
9/29/2020 CMS VB Official		
10/5/2020 CMS 7th VB Officials		
14402	Sherkenbach, Terri	140.00
10/12/2020 CMS 8th VB Officials		
10/19/2020 CMS 7th VB Official		
30666	Slaughter, Brandon	140.00
Ribbons for Middle School XC		
30903	Trophies Plus, Inc.	101.10
10/19/2020 CMS 7th VB Official		
30978	Tuttle, Mary	70.00
10/13/2020 CMS FB Officials		
31584	Wessling, Doug	80.00

Fund Total: 3,625.80

Checking Account Total: 3,625.80

<u>Checking</u>	<u>4</u>	<u>Fund: 61</u>	<u>SCHOOL NUTRITION FUND</u>
Food Items			
Food Items			
11224			Chesterman Co. 155.50
CMS milk			
CMS milk			
Roosevelt milk			
WHS milk			
CMS Milk			
Roosevelt Milk			
WHS Milk			
Roosevelt Milk			

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>
40114	Dean Foods Company	1,297.25

Food Items

Food Items

40032	Earthgrains	419.40
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Supply Items

Supply Items

Ala Carte

Supply Items

Ala Carte

18253	MARTIN BROS. DISTRIBUTING CO., INC.	5,898.99
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Fund Total: 7,771.14

Checking Account Total: 7,771.14

<u>Vendor ID</u>	<u>Don</u>	<u>Vendor Name</u>	<u>Amount</u>
Checking	1		
Checking	1	Fund: 10 GENERAL FUND	
		motivational posters	
		Highlighters	
		Alternative - Our Town A	
		Play in Three	
		50 pc. Thimbles	
		Special Education Supplies	
		- Ball Chair	
		Expo 80174 Low Odor Chisel	
		Point Dry Era	
		Bits	
		Greenco Vibrant Colors Ice	
		Cream Dessert	
		UltraPro Food Grade Mineral	
		Oil, 1 Gallo	
		pocket hole	
		XL gloves	
		Pecos Bill	
		Binder clips 1.5" pk 48	
		Eamay Standard Pocket	
		Charts, Clear 10 P	
		I Am One: A Book of Action	
		by Susan Verd	
		Theory and Analysis 2nd	
		edition	
		TAG - 3Doodler "What Will	
		You Create?"	
		washers	
		A Perfectly Messed Up Story	
		by Patrick M	
		School Smart Ruled Easel	
		Pads	
		Tops Penpal Rubber	
		Pen/Pencil Holder, 5/	
		balsa sticks	
		Making Content	
		Comprehensible for Englis	
		Really Good Stuff Store	
		More Medium Book	
		School Smart Attribute	
		Block, Set of 120	
		Folding Handel Platform	
		Cart	
		The Hero Effect by Kevin	
		Brown	
		Last Stop of Market Street	
		Band Blade	
		Accent Opaque White	
		Cardstock Paper, 100	
		Straight Cut Paper Cutter	
		24 pockets - simple	
		houseware crystal cl	
		Play-Doh Sparkle and Bright	
		14 Pack of C	
		1000 White A2 (4 3/8 X 5	
		3/4) Fits 4x5 I	
		Foundation- Bar Table Set,	
		Bar Table	
		Public Enemy DVD	
		PNY CS900 240GB 2.5" SATA	

<u>Vendor Name</u>	<u>Amount</u>
III Internal S	
Sawstop	
Mr. Sketch Chiseled Tip	
usb	
Brushes	
Juvalle 24-Pack Dry Erase	
Dots Peel and S	
Expo Vibrant Colors	
Theory and Analysis 2nd	
edition	
Williams Sound PFM PRO RCH	
Personal FM L	
Misslo Numbered Pocket	
Chart	
Muscle Rack FPC3623 Heavy	
Duty 660 lb. C	
The Power of One by Trudy	
Ludwig	
youzuo transparent 3x	
credit card sized	
Straight Finish Nailer	
Class Record Book	
Wired Mouse	
Bluetooth Audio Adapter for	
Music Stream	
Onyx Mesh File Cart	
Fundamentals of Anatomy and	
Physiology -	
KAKA Box pan brake	
Bostich Antimicrobial Quiet	
Sharp Pencil	
13771 Amazon Capital Services	7,616.37

Fund Total: 7,616.37
 Checking Account Total: 7,616.37

<u>Checking</u>	3	Fund: 21	STUDENT ACTIVITY FUND
Samusung Galaxy S5			
replacement battery			
COSCO Deluxe 8 foot x 30			
inch Fold-in-Ha			
PS4 controller for use with			
robot			
COSCO Deluxe 8 foot x 30			
inch Fold-in-Ha			
COSCO Deluxe 8 foot x 30			
inch Fold-in-Ha			
13771 Amazon Capital Services			814.44

Fund Total: 814.44
 Checking Account Total: 814.44

<u>Vendor ID</u>	<u>Vendor Name</u>		<u>Amount</u>
Checking		1	
Checking		1	
	Foundation - Rest of payment for therapy	Fund: 10	GENERAL FUND
14397	Billings, Barb		650.00

Fund Total: 650.00
Checking Account Total: 650.00

Vendor Number	Vendor Name	Amount
Invoice Detail	Description	
Checking Account ID	1 Fund Number 10	GENERAL FUND
WHS Industrial Arts Supplies		
13610	Airgas USA, LLC	207.26
Wobble Chair		
13771	Amazon Capital Services	44.99
Shipping & Handling		
31105	Band Shoppe	113.45
Rats		
13135	Bio Corporation	151.47
CMS Softener Salt		
RES Water Softener		
WHS Nurse Supplies - Water		
CMS Nurse Supplies - Water		
10079	Blaine's Culligan and Sundance Spas	237.30
Various art supplies for the year.		
Ed Foundation Bob Ross Painting Grant Co		
11466	Blick Art Materials	139.16
Brain Pop Subscription		
11001	BrainPop LLC	230.00
Bottle of Catalase enzyme		
10157	Carolina Biological Supply Co	64.99
RES water tests		
Cooling Tower Treatment Chemical		
14189	Carroll Control Systems, Inc.	608.80
Epson PowerLite 108 - 3LCD projector - p		
12726	CDW Government, Inc.	2,625.00
3 year student access- Geometry Student books and online subscriptions		
10221	Cengage Learning	2,439.80
Phone Charges - Bus Barn		
10113	Century Link	12.55
Outside Labor - Bus Barn Outlet		
10034	Champion Electric	58.00
DOT physicals		
11157	Cherokee Regional Medical Center	400.00
sewer - 929 Roosevelt Ave		
10084	City of Cherokee	1,221.58
Outside Labor Repair		
20223	Control System Specialist	946.25
Material for Biology Lab		
14199	Coombs, Korrie	23.03

Vendor Number	Vendor Name	Amount
Invoice Detail Description		
Auditing Services		
14200	Cornwell, Frideres, Maher & Associates, P.L.C.	5,700.00
CMS - Staples for Copier		
ROOS - Staples for Copier		
13762	Counsel	221.32
color-coding dots-blue-3/4 in		
10051	Demco	39.07
prorated discount		
13951	Edmentum,, Inc.	408.06
5'2" Baby Grand Paino		
14422	Engle, Elizabeth	3,800.00
Ice Cream Bars		
10067	Fareway Stores, Inc.	15.92
Shoes Clothing Allowance		
Nurse Supplies - Tea Tree Oil		
18340	Fiedler, Mike	81.04
1 shed move		
14296	Gravenish, Dennis	100.00
Special Ed Tuition Fees		
14294	Heartland Foundation	3,885.00
general maintenance supplies		
Main Supplies		
Cares Act - disinfectant		
Maintenance Supplies		
maintenance supplies		
CARES Act -safety 1st lgal pump		
Cares Act - disinfectant		
cares act supplies		
maintenance supplies		
Cares Act - wipes		
Main supplies		
13294	Home Depot Pro Institutional, The	8,653.97
10.67	Gallons Gasoline	
22.94	Gallons Gasoline	
Driver's Ed 22.76 gallons gasoline		
8.094	gallons gasoline	
10.28	gallons gasoline	
26.809	Gallons Gasoline	
25.312	Gallons Gasoline	
18.55	Gallons Gasoline	
15	Gallons Gasoline	
Driver's Ed 12.74 Gallons Gasoline		
14.7	Gallons Gasoline	
19.388	Gallons Gasoline	
9.84	Gallons Gasoline	
21.14	Gallons Gasoline	
20.124	Gallons Gasoline	
5.699	Gallons Gasoline	

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User ID: JML

Vendor Number	Vendor Name	Amount
Invoice Detail Description		
Driver's Ed 11.693 Gallons Gasoline		
10.33 gallons gasoline		
5.08 Gallons Gasoline		
25 gallons gasoline		
17.824 Gallons Gasoline		
27.027 Gallons Gasoline		
25.071 Gallons Gasoline		
21.473 Gallons Gasoline		
18.441 Gallons Gasoline		
10274	Hy-Vee Food Stores, Inc	861.12
Shoes - Clothing Allowance		
14426	Immele, Darla	89.99
IBCA 2020-2021 Boys & Girls Membership F		
30834	IOWA BASKETBALL COACHES ASS'N	140.00
WHS Phone Charges		
18342	Iowa Communications Network	506.01
IPTA Memerbership		
13011	Iowa Pupil Transportation Association	275.00
Background check on: N. Mallory, G. Kieh		
11789	Iowa School Finance Information Service	252.00
Felt, Needles, Pins		
14027	Karels, Katie	27.52
Early Literacy - Reading A-Z Renewal		
13782	Learning A-Z, LLC	2,203.95
Print Shop 4 UPGRADE		
14376	Learning Services International Inc	499.00
8ft 2x4		
8ft 1x6		
12ft 1x10		
3/4 AC PLY		
11735	Marcus Lumber	373.66
Flex Plan Admin Fee		
13725	Mid-American Benefits, Inc.	240.00
13" Black Kavlar Drum Head		
10894	MidBell Music, Inc.	56.69
Outside Labor Repair - WHS freezer		
Outside Labor Repair - WHS AC units		
Outside Labor Repair - WHS heater		
Main Supplies		
Outside Labor - repair walk in cooler		
Outside Labor - Repair AC Jenness room		

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User ID: JML

Vendor Number	Vendor Name	Amount
	Invoice Detail Description	
	Outside Labor Repair - WHS AC units	
11495	Modern Heating and Cooling, Inc.	2,050.49
	Trans Repair Parts	
	Trans Supplies	
	Return Parts	
10180	Motor Parts Sales	85.63
	Mobile Ukulele Rack	
14070	Music is Elementary	657.72
	CMS Extra Act - 41 5 x 11 posters	
	3 copy carbon Registration Forms for Was	
	School Envelopes	
	#10 White envelopes w/return address of	
	Testing - FastBridge Subscriptions	
10125	Northwest AEA	1,817.30
	#12 replace engine clutch fan	
	Install rear air foil #12	
	Install rear air foil #10	
	Install rear air foil #14	
	Install rear air foils	
11226	O'Halloran International	2,873.27
	Paper Order	
10413	Paper Corporation, The	7,931.35
	FM System for 504 Student	
13094	Phonak	762.99
	SZ/VSCG3.X AP LIC UPG 5YR WTY	
14342	Pine Cove Consulting	2,700.00
	Shipping & Handling	
13492	Really Great Reading	2,035.40
	Outside Labor Repairs - 99 Suburban	
	dash cluster, white #24	
	Outside Labor Repairs - 2019 Transit	
11459	Ron's Repair, Inc.	666.00
	RDG11 Envision It Pic Vocab Crds G	
14366	Savvas Learning Company LLC	227.34
	Shipping-\$13.90 per order	
10227	Scholastic Magazine	575.96
	magnetic school bus sign	
12768	School Bus Sales	46.50
	Ticonderoga Pencils	
	cardboard magazine holder 6 pack	

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User ID: JML

Vendor Number	Vendor Name	Amount
Invoice Detail Description		
sticky notes		
envelopes		
school smart prong fasteners		
3/4 size 3		
Pink highlighters		
Post-it Tabs, 1-Inch Solid,		
Aqua, Lime,		
11884	School Specialty, Inc.	1,908.89
Consulting Services - Natural Gas		
14247	Stokes Energy Consulting, LLC	50.00
Braves Design Supplies		
30427	Stoneking, Tim	10.25
Medicaid Billing Fee		
12838	Timberline Billing Service LLC	72.15
Time & Attendance		
11578	Time Management Systems	317.78
Copernicus IS3 Premium Royal Inspiration		
13947	Today's Classroom	588.37
TLC Supplies - Literature Mailers		
10765	Uline	113.68
Cell Phone Bus Barn		
18319	Verizon Wireless	451.40
Fund Number 10		
Checking Account ID 1	Fund Number 22	MANAGEMENT FUND
Insurance 19 Transit & 2020 Express Van		
11652	Central Ins at Central Bank	1,724.00
Fund Number 22		
Checking Account ID 1	Fund Number 32	CAPITAL PROJECTS
Checking Account ID 2	Fund Number 32	CAPITAL PROJECTS
Civil Engineer - Elementary		
13841	Beck Engineering, Inc.	2,173.74
Elem Addition Fiber Optic Fusion Splices		
14427	C-M-L Telephone Cooperative Association	1,056.00
School Additions Elementary Project		
12487	Certified Testing Services, Inc.	1,137.00
Construction Services New Elementary		
20070	Haselhoff Construction Inc.	816,151.38
Fund Number 32		
Checking Account ID 2	Fund Number 33	Local Option Sales and Service Tax Fund
Civil Engineer WHS parking lot/drive		
13841	Beck Engineering, Inc.	2,205.00

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User ID: JML

Vendor Number	Vendor Name	Amount
Invoice Detail Description		
Fund Number	33	
Checking Account ID	2	Fund Number 36 PHYSICAL PLANT & EQUIPMENT
Band Room - Architect Fees		
20224	FEH Design	7,246.13
Fund Number	36	
Checking Account ID	2	
Checking Account ID	3	Fund Number 21 STUDENT ACTIVITY FUND
middle school football jerseys		
13763	360 Custom Designs	172.00
XC medals for 10/6/20		
30835	Awards Unlimited, Inc.	165.22
Music Boosters - Prop Cart printed media		
Music Booster Custom Color Guard Unitard		
31105	Band Shoppe	2,974.45
Adidas Mesh traveling volleyball bags		
Volleyball travel bags		
30263	CENTER SPORTS, INC	108.00
616.1		
11224	Chesterman Co.	616.10
Hoops - Mizuno vball unifrom		
30028	Graphic Edge, The	77.42
Booster Club VB3 Volleyballs		
31069	Hauff Mid-America Sports, Inc.	370.00
20-21 Iowa scale company charge - wrestl		
31201	Iowa Scale Company	92.00
Everybody Has a Dream, SATB, by Joel/Fry		
Everybody Has a Dream, SATB, by Joel/Fry		
Everybody Has a Dream, SATB, by Joel/Fry		
Everybody Has a Dream, SATB, by Joel/Fry		
12200	J.W. Pepper and Son, Inc.	0.00
XC meet - portable toilets		
12780	Koenig Portable Toilets	100.00
JV football official 10/5		
13998	Olson, Luke	90.00
Set Up		
10188	Pilot Rock Signs	1,515.70
MS volleyball official 10/5		
13623	Pitts, Matthew	70.00
XC Meet October 1		
10797	South O'Brien Schools	125.00

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User ID: JML

Vendor Number	Vendor Name	Amount
Invoice Detail Description		
Quiz Bowl meet on Oct 10th,2020		
30884	Unity Christian High School	30.00
2020 Yearbook Final		
13776	Walsworth Publishing Company, Inc.	2,034.62
Fund Number 21		
Checking Account ID 3		
Checking Account ID 4	Fund Number 61	SCHOOL NUTRITION FUND
6013 aprons		
Cobbler Aprons XL		
13763	360 Custom Designs	1,041.00
FS IPERS		
19014	Cherokee Comm School District	40,954.04
Food items		
Food items		
Food items		
11224	Chesterman Co.	384.00
WHS milk		
CMS milk		
WHS milk		
CMS milk		
WHS milk		
WHS milk		
Roosevelt milk		
WHS milk		
Roosevelt milk		
CMS milk		
WHS milk		
CMS milk		
WHS milk		
Roosevelt milk		
CMS milk		
Roosevelt milk		
Roosevelt milk		
Roosevelt milk		
CMS milk		
40114	Dean Foods Company	2,221.72
Food items		
Food items		
Food Purchases		
40032	Earthgrains	570.20
Shoes - clothing allowance		
12942	Jacobson, Cara	100.00
Shoes - Clothing Allowance		
14425	Luce, Betty	100.00
Food Purchases		
Food Purchases - Ala Carte		
Food Purchases - Ala Carte		
Food Purchases		
General Supplies		

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Vendor Number	Vendor Name	Amount
	Invoice Detail Description	
	Food Purchases - Ala Carte	
	General Supplies	
	Food Purchases - Ala Carte	
	General Supplies	
	Food Purchases - Ala Carte	
18253	MARTIN BROS. DISTRIBUTING CO., INC.	11,482.76
Fund Number	61	
Checking Account ID	4	

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User ID: ALG

Vendor Number	Vendor Name	Amount
Invoice Detail Description		
Checking Account ID 1	Fund Number 10	GENERAL FUND
WHS Ind Art Instructional Supplies		
13610	Airgas USA, LLC	200.80
Gas - 600 W Bluff WHS		
10094	Alliant Energy	338.13
Gas - 320 Gillette Dr Bus Barn		
Craft Sticks		
13771	Amazon Capital Services	8.48
1 Year Membership - Puettmann		
19016	AMERICAN CHORAL DIRECTORS ASSOCIATION	128.00
208 E Indian Baseball/Softball fields		
10084	City of Cherokee	2,069.76
Legal Services		
10305	Cornwall, Avery, Bjornstad, Scott and Davis	425.00
Annual Membership		
13308	CPI	150.00
Shoes		
13822	Funderman, Steve	69.54
Main Supplies		
hand soap		
wall clocks		
5 gal disinfectant		
8 quart Bioesque Disinfectant		
13294	Home Depot Pro Institutional, The	2,132.00
21.743 gallons gasoline		
10274	Hy-Vee Food Stores, Inc	43.46
Fall Virtual Conference		
12821	IASBO	125.00
ISP Furniture WHS Carlson, Fowler, White		
ISP Furniture CMS		
11184	Iowa Prison Industries	8,397.70
Everybody Has a Dream, SATB, by Joel/Fry		
Everybody Has a Dream, SATB, by Joel/Fry		
12200	J.W. Pepper and Son, Inc.	304.50
Glencoe Math Course 1		
Shipping & Handling		
Shipping		
11317	McGraw-Hill, LLC	11,596.78
Rack Power Conditioner (Furman)		
Roland Juno DS88 88 key Synthesizer		
Flute Holder for Marching Band		
10 1/2 Trumpet Mouthpiece		

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Vendor Number	Vendor Name	Amount
Invoice Detail Description		
Marching Tuba Repair		
Gator Slim 88 key keyboard case w/Wheel		
Repair - Vito Clarinet #B66866		
Repair - Yamaha Trombone #132739A		
Used Jupiter Trombone Case		
Repair - Ludwig Drum Parts		
10894	MidBell Music, Inc.	3,669.81
Outside Labor Repair AC Schipper's Room		
Outside Labor Repair		
11495	Modern Heating and Cooling, Inc.	1,189.54
CMS Picnic Tables		
10910	RJ Thomas Manufacturing Co., Inc.,	3,510.00
Sargent art Dispensers Pack of 10		
Amaco Clay Slicer		
Tempera Paint Sticks Kwix Stix Set of 14		
Versatemp Pearls Set of 6		
Adapted Tripod Grip markers My First Cra		
Teachers palette glaze-Brick Red TP-58		
Teachers palette glaze-Carrot TP-64		
10205	Sax Arts and Crafts	221.07
Classroom White Board Markers		
Vintage 2-Ply Facial Tissues, 100 Count		
Sheet Protectors		
Boarders		
Hammond & Stephens Class Record Book, 40		
book tape 2 inch wide		
Crayola Artista II Washable Tempera		
crayola ultra-clean washable markers, br		
Markers		
3 inch Binders		
Electronic wipes		
TI-30XIIS calculator		
Dry eraers for student use		
Class Record Book		
Hammond And Stephens 8 Subject 35 Studen		
Class Record Book		
NewPath Learning Simple, Compound and Co		
play do		
Magnetic Markerboard Accessory Tray - Gr		
Lesson Plan Book		
lesson plan book		
lamination film		

10/15/2020 11:51 AM

Vendor Number Vendor Name Amount

Invoice Detail Description

1st grade common core bundle

VELCRO Brand Hook and Loop

Sticky Thin F

3 X 3 5 pk.Cape Town Post it

Notes

Non skid paper clips 2" pk1000

Adhesive putty

Avery Large Address Labels 2 X

4 in Box

Lesson Plan

Black Sharpie Pack

School Smart Hexagonal Pencils,

Pre-Shar

School Smart Polypropylene

Heavyweight R

Mr. Sketch Premium Washable

Scented Mark

Elem Office Supplies -Scotch

Tape

11884 School Specialty, Inc. 2,718.44

Stop sign Motor for bus 17

12233 Thomas Bus Sales of Iowa, Inc. 182.20

shipping

14271 Truck Center Companies 70.32

New Driver -Jennifer Kennedy 17

Hr Class

10248 Western Iowa Tech Comm College 100.00

Fuel Rebates

47.32 gallons of diesel

43.93 gallons of diesel

50.20 gallons of diesel

39.62 gallons of diesel

67.45 gallons of diesel

80.01 gallons of diesel

45.20 gallons of diesel

46.88 gallons of diesel

30.02 gallons of diesel

70.01 gallons of diesel

38.85 gallons of diesel

64.38 gallons of diesel

67.72 gallons of diesel

45.01 gallons of diesel

46.30 gallons of diesel

46.37 gallons of diesel

10361 Your FleetCard Program 1,410.24

Fund Number 10

Checking Account ID 1

Checking Account ID 2

Fund Number 32

CAPITAL PROJECTS

basketball hoops

13539 Boland Recreation 88,235.00

Fund Number 32

Checking Account ID 2

Fund Number 33

Local Option Sales and Service Tax Fund

CSD Parking Lot

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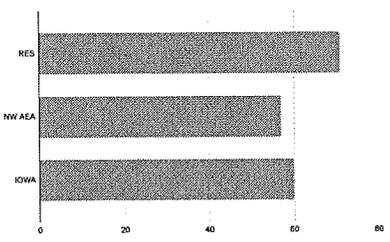
User ID: ALG

Vendor Number	Vendor Name	Amount
Invoice Detail	Description	
14373	Hulstein Excavating, Inc.	114,150.81
Fund Number	33	
Checking Account ID	2	Fund Number 36
Track Project		PHYSICAL PLANT & EQUIPMENT
12614	Iowa Athletic Field Const. Co.	41,038.25
Fund Number	36	
Checking Account ID	2	
Checking Account ID	3	Fund Number 21
Registration for Auditions		STUDENT ACTIVITY FUND
14429	Colleen Hecht, Treasurer - NWIBA	25.00
Sweatshirt orders		
12371	Creative Services	2,282.72
FB 2020 district fees		
14428	GHV Schools	41.00
XC Warm Ups -XC Fundraiser		
31069	Hauff Mid-America Sports, Inc.	5,812.00
Band roses for fall senior night		
boutonniere for homecoming nominations		
11242	Hy-Vee Pharmacy	130.00
Fund Number	21	
Checking Account ID	3	

October 2020 ECLC and Roosevelt Board Report

Brian Christiansen ECLC and Elementary Principal and Jan Tjeerdsma Instructional Coach

District Mission: "With community involvement, we will empower learners to become contributing members of our changing world."

<p>Goal 1: Technology</p>	<p>The staff continues to explore the features of Seesaw and Google Classroom.</p> <p>They've been pushing out assignments, sharing instructional videos, and collecting work from their students. Teachers are also utilizing Seesaw and Google Classroom for students to complete assignments in school.</p> <p>Mrs. James' kindergarten class made a video about the proper mask expectations at RES, if you haven't seen it check it out on the school's Facebook page.</p>								
<p>Goal 2: Iowa Core Literacy Graph</p>  <table border="1" style="display: none;"> <caption>Literacy Graph Data</caption> <thead> <tr> <th>Entity</th> <th>Proficiency Percentage</th> </tr> </thead> <tbody> <tr> <td>RES</td> <td>71%</td> </tr> <tr> <td>NWASA</td> <td>57%</td> </tr> <tr> <td>IOWA</td> <td>60%</td> </tr> </tbody> </table>	Entity	Proficiency Percentage	RES	71%	NWASA	57%	IOWA	60%	<p>RES completed our Fall FAST Testing during the week of September 28th. The students all did an excellent job testing this year. Below are the Fall 2020 proficiency percentages:</p> <ul style="list-style-type: none"> - Literacy: 71% proficient <ul style="list-style-type: none"> - Fall 2019: 74% - 2020 AEA Fall Average: 57% - Iowa Fall Average: 60% - Math 72% proficient <ul style="list-style-type: none"> - Fall 2019: Approximately 72% - 2020 AEA Fall Average: 56% - Iowa Fall Average: <p>The RES Paraeducators staff has been working on Master Teacher online training during PD. Last month (September) their learning centered around working with students with chronic trauma. This month (October) their learning centered around building relationships with students and maintaining student engagement.</p>
Entity	Proficiency Percentage								
RES	71%								
NWASA	57%								
IOWA	60%								
<p>Goal 3: Communication</p>	<p>The teacher leader teams met to discuss parent teacher conferences, the upcoming building move, changes to the mask policy, and other improvements needed in the building.</p> <p>Mr. Tjeerdsma and Mr. Christiansen are checking in with each grade level team during Wednesday PD to help meet their instructional needs and concerns.</p>								
<p>Student Highlight</p>	<p>Ryer Johnson is the September Health Hero award recipient. "Ryer is a student who shows up with a smile on his face and tries his hardest at everything we do in PE. I can count on Ryer to help me or his peers with tasks. Ryer is a leader by example and he is becoming more of a vocal leader as well. At recess Ryer can be found playing football, catch, shooting hoops, or just running around." Ryer was nominated by Mr. Leonard.</p> <p>Check our school Facebook page for our October 14th "On-a-Roll" Students!</p>								
<p>Looking Ahead</p>	<p>Parent Teacher Conferences will be October 22nd from 11:00-7:00</p>								

CHEROKEE MIDDLE SCHOOL

October 2020



GENERAL

Students are getting into routine and settling in. It is hard to believe that we are nearing the end of the quarter in a few weeks! All classrooms are investigating and implementing new ways for student learning. Our future therapy dog, Charli, is settling into her new home with Mr. Aden & family. She is a 10 week old golden doodle.

COMMUNICATION

Congratulations to Logan Stowater for being named the October Cherokee Chamber of Commerce Student of the Month. Logan is the son of Ryan and Kasey Stowater of Cherokee. Logan is involved in basketball, football, and he enjoys showing cattle and horses in 4H. Logan was chosen as Student of the Month because his teachers appreciate his work ethic and positive attitude.

We sent out a survey to parents about parent teacher conferences to see their interest in scheduling in-person conferences. We plan to have teachers in large general areas and have 15 minute appointments. We look forward to seeing the results of the survey. We are also preparing a scheduling form to schedule parent times.

The Commons TVs are up and running. Students are enjoying photos and motivating quotes during lunch, WIN time and passing time between classes.

TECHNOLOGY

Students are utilizing technology in various ways through their classes. Many different forms of interactive media are being incorporated to offer creative solutions to the new covid classroom structure. Students are learning many new ways to communicate through some creative problem solving and strengthening their Google Classroom superpowers!

CORE

Teachers have looked through the final results of the grade level MAP testing as a group average to see the big picture gaps across a grade level.

We have also finished the fall FAST screening for 5th & 6th grade. We added aMath this fall in addition to the Reading. Our fall testing results will be presented at the board meeting. The data walls in the hallways are updated for students to see their results so far, too!

Scot Aden, Principal
Linda Ducommun, Instructional Coach





October 2020 WHS Building Report

District Mission: *'With community involvement, we will empower learners to become contributing members to our changing world'*



Technology	<ul style="list-style-type: none">● Wide open Zoom links were ended on Friday, October 9 due to most kids being back in school.● Individual students and teachers have set up private links to continue synchronous instruction while in quarantine.● We are still waiting on new Chromebooks for freshmen.
Iowa Core	<ul style="list-style-type: none">● Teachers are addressing gaps in learning from Covid-19 closure last spring. Curriculum groups met in September to look at gaps and make plans to cover material.● Teachers have been working hard to focus on essential standards as we have had quite a few out the past month due to quarantine.
Communication	<ul style="list-style-type: none">● Mrs. Barkley and Mr. Ryherd have both been on the KCHE What's Happening program this month focusing on the great things happening at WHS.● Ms. Phillips does a great job posting things that teachers share. Each teacher can submit pictures and a description on a google form that Jill creates into a social media post.
Staff Positives	<ul style="list-style-type: none">● Students are back! The sound of students in the halls and in classrooms makes everyone happy!● Food and time are welcomed gifts during our October PDs.● Columbus Day was a success.
Student Positives	<ul style="list-style-type: none">● Cross Country Girls won the conference meet in Hull.● Marching Band placed 3rd in their competition this past weekend.
Looking Ahead...	<ul style="list-style-type: none">● Regional VB vs. Sheldon on Monday, October 19.● MAP testing at the HS the week of November 30.<ul style="list-style-type: none">○ We will do a winter and spring test administration.

Mr. Tom Ryherd- WHS Principal & Mrs. Natalie Barkley- Instructional Coach

Notes for the Board from the Superintendent – October 2020

Cherokee Community School District: *Empowering Learners*

Standards for Effective School Boards

October Standard: Lead through sound policy, ensuring transparent, ethical, legal operations by developing sound, written policy to clarify the board's intent for district direction; by ensuring that board and district actions are in compliance with state and federal laws, appropriately addressing legal issues when they arise; by modeling ethical and legal behaviors which enable the board to stay focused on district goals; and by establishing policies and ensuring processes that are open and accountable.

The Iowa School Board Standards are designed for use by local school boards as common framework for excellence in school board governance. Based on best practice and research, the standards encourage boards to focus on student achievement as their primary responsibility. *Iowa Association of School Boards*

October Student Highlight

October Rotary Student of the Month is Justine Spooner! Justine is the daughter of Gwen Spooner and Jason Spooner and was nominated for this recognition by staff members. Justine participates in volleyball, golf, group and individual speech, National Honor Society, and was a member of the 2020 Homecoming Court. A quote from one of Justine's teachers, "Justine is an excellent leader, very helpful. Justine always goes out of her way to help others." Congratulations to Justine!

Technology/Website Update – Board/Leadership Team Goal Statement #1

- Building Reports – Principals – on the agenda
- News from Technology Director, William Halder
 - We are continuing to catch up from the start of this different and difficult year. Gina's training is going well. She is eager and attentive, always wanting to learn more. I have been giving her tasks to test what she is learning to help fine tune the process towards completion. We now have 5 Kajeet hotspots, which are portable and can be placed in a vehicle or other location. This will allow students to complete homework using the hotspot for internet access. It will also give the students an opportunity to do their homework on the way to and from school activities. I am working with CML to move the phone lines from CenturyLink to CML in the near future.

Curriculum and Instruction Update – Board/Leadership Team Goal Statement #2

- Building Reports - Principals - on the agenda
- MAP Testing Presentation - on the agenda
- Purchasing Year: Social Studies
- Iowa Department of Education Public Reporting Site: reports.educateiowa.gov

This website provides access to a variety of reports covering multiple areas including district profiles, financial reports and school plans.

Communication Update – Board/Leadership Team Goal Statement #3

- Building Reports - Principals - on the agenda
- School Improvement Advisory Committee (SIAC) - on the agenda
- Cooperative Sharing Agreements - on the agenda
- Crisis Manual - Clerical Changes - on the agenda
- October is National Principals Month - THANK YOU!
- Community Positivity - Hours of Operation - Rules for Community Access

Transportation and Nutrition Update

- News from Food Services Director, Cara Jacobson
 - It's National School Lunch Week! We have decorated each area with things from the Movie Theatre, as our theme this year is, Now Showing: SCHOOL LUNCH! We also are highlighting the favorite meals, had Character Day at Roosevelt, sent fun printables to Roosevelt for the kids, polled the middle schoolers on their favorites, and I will use them for my December Menu!
 - Roosevelt school put together a little program and thank you cards for my staff, which was very

Board/Leadership Team Goal Statements

1. Implement a successful 1:1 technology initiative to enhance student learning, instruction, and achievement.
2. Increase implementation and alignment of Iowa Common Core curriculum utilizing Characteristics of Effective Instruction.
3. Improve communication between all stakeholders in the district that will promote an atmosphere that encourages positive relationships.

Notes for the Board from the Superintendent – October 2020

Cherokee Community School District: *Empowering Learners*

sweet! My staff was very thankful!

- I am currently waiting on a few things for the equipment bids for the new school! I am responsible for the freezer (2 door), the refrigerator (2 door), and two serving stations which will both have a hot table and cold table.
- The participation in school lunch is back where it was last year with the free lunches. We are currently serving about 80 percent! Thank you!
- News from Transportation Director, Rachel Mallory
 - Hired new driver with potential of a second person
 - Listed unwanted items for sale in paper and on Facebook
 - Using the two new 12 passenger vans

Strategic Planning – Finance Update

- Financials included in board packet
- Secretary/Treasurer's Report - on the agenda
- SBRC Requests - on the agenda
- Certified Enrollment Numbers - on the agenda

Building, Grounds, and Capital Projects Update

- Steps in a school bond election - on the agenda
- Meeting with Haselhoff Construction and FEH Design - Tuesday, October 27 at 9:00 AM @ CES
- Picture Summary of Cherokee Elementary School
- Artificial Turf - PPEL Funds - on the agenda
- News from Mike Fiedler, Building and Grounds Director
 - We made it through the football season and almost through the volleyball season.
 - Custodial staff is working hard at keeping the schools clean and sanitized, my crew has pitched in to cover all areas due to short staff.
 - Busy turning on boilers and getting heat up and running and draining chill towers for winterizing.
 - Keeping up with the ball fields have been challenging due to short staff, but extra efforts from everyone, we got things covered.
 - Thanks to Kim for her guidance and support to our department.

IASB Update & Other

- 75th Annual Convention and Tradeshow - Virtual Event - November 18-19
- Recorded Webinars Available for Board Members – School Board U – contact Lou Ann Gvist at lgvist@ia-sb.org or (515) 247-7064

Policy/Legislative Update [IASB/SAI/RSAI/IDOE]

- Board Policy - 700-704.2R1 - on the agenda
- Board Policy 704.2R2 - Bond Disclosure (second reading)
- Board Policy 701.3 - Financial Records (first reading)
- Legislative News/Updates/Priorities from our Partners in Education:

http://www.sai-iowa.org/sai-legislative-priorities.cfm	https://www.educateiowa.gov/resources/legislative-information?utm_medium=email&utm_source=govdelivery	http://www.rsai.org/legislative.html
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Board/Leadership Team Goal Statements

1. Implement a successful 1:1 technology initiative to enhance student learning, instruction, and achievement.
2. Increase implementation and alignment of Iowa Common Core curriculum utilizing Characteristics of Effective Instruction.
3. Improve communication between all stakeholders in the district that will promote an atmosphere that encourages positive relationships.

PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

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

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

Approved _____ Reviewed 5/26/2015, 12/18/17, 10/19/20 Revised _____

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.

Legal Reference: Iowa Code §§ 279.33.

Cross Reference: 210.1 Annual Meeting
206.4 Treasurer [*or 206.3, Secretary-Treasurer*]
704.1 Local - State - Federal - Miscellaneous Revenue

Approved _____

Reviewed 5/26/2015, 12/18/17, 10/19/20

Revised _____

TRANSFER OF FUNDS

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.

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

Legal Reference: Iowa Code §§ 24.21-.22; 279.8; 298A.

Cross Reference: 701.3 Financial Records
703 Budget
704.2 Sale of Bonds

Approved _____ Reviewed 5/26/2015, 12/18/17, 10/19/20 Revised _____

GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

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 board secretary 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 develop administrative regulations implementing this policy. It is also the responsibility of the superintendent to make recommendations to the board regarding fund balance designations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A.

Cross Reference: 701.3 Financial Records
703 Budget
704 Revenue

Approved 7/11/2011 Reviewed 5/26/2015, 12/18/17, 10/19/20 Revised _____

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/business manager 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 10 but no more than 20 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.

Legal Reference: Iowa Code §§ 24; 257; 279.8; 297; 298; 618.

Cross Reference: 214 Public Hearings
703 Budget
704 Revenue
705 Expenditures

Approved 11/17/08 Reviewed 7/20/15, 12/18/17, 10/19/20 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.

Legal Reference: Iowa Code § 24.9.

Cross Reference: 703 Budget
704 Revenue

Approved 11/17/08 Reviewed 7/20/15, 12/18/17, 10/19/20 Revised _____

LOCAL - STATE - FEDERAL - 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 physical plant and equipment levy (PEEL) 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;
- 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.

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.2, .6, .24; 291.12, 297.9-.12, .22; 301.1.

Cross Reference: 701.1 Depository of Funds
703 Budget
803 Selling and Leasing
905 Use of School District Facilities & Equipment

Approved 11/17/08 Reviewed 7/20/15, 12/18/17, 10/19/20 Revised _____

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 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
- 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.

DEBT MANAGEMENT

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.

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.

DEBT MANAGEMENT

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 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.

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 maintain compliance with disclosure standards promulgated by state and federal regulatory bodies

Legal Reference Iowa Code §§ 74-76; 278.1; 298; 298A.

Cross Reference: 701 Financial Accounting System
 704 Revenue

Approved _____

Reviewed 10/19/20

Revised _____

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;
- 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;

Approved _____

Reviewed 7/20/15, 12/18/17, 10/19/20

Revised _____

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- 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.

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

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:

- 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 the 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;

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- 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.

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.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2011).
<http://www.irs.gov/taxexemptbond/article/0,,id=243503,00.html>

Cross Reference: 704 Revenue
 707 Fiscal Reports

2020-2021 SIAC Committee Members

JaMae Nichols
Giovanni Ponce
Madison Stief
Paul Pingel
Marlin & Amy Steif
Mary Cowan
Jocelyn Riggert
Penny Pingrey
Carrie Ducommun
Ami Burch
Jason & Amber Thorson
Gary & Michelle Goebel
Julie Schubert
Stephanie Zarr
Eric & Claudia Comstock
Cassady Rider
Adrienne Kennedy
Susie Haselhoff
Amy Brunsting
Barb Pruett
Alec Wynn

Stacey Zwiefel
Jim Adamson
Matthew Royster
Bill Anderson
Stephanie Winterton
Rachel Lucas
Cheryl Ellis
Sarah Kohn
Megan Pigott
John & Amy Loughlin
Laura Benson
Peggy Blood
Katie Leonard
Karlee Fuller
Levi George
Leah Graham
Jessica Busse
Lauren Shea
Chad Carey
Gloria Yearicks
Shirish Bhakta

BOND DISCLOSURE POLICY
Cherokee Community School District

Article I
Key Participants and Responsibilities

Section 1.01. Disclosure Coordinator. By adoption of this Policy, the District hereby appoints the Treasurer to act as the Disclosure Coordinator hereunder.

Section 1.02. Responsibilities. The Disclosure Coordinator is responsible for the following tasks:

- (A) reviewing and approving all preliminary and final official statements relating to the District's Securities, together with any supplements, for which a Disclosure Agreement is required (each, an "Official Statement"), before such documents are released, in accordance with Article III below;
- (B) moderating Board of Directors' approval of all Financial Obligations triggering a Listed Event Notice under any new Disclosure Agreement entered into after February 27, 2019;
- (C) reviewing the District's status and compliance with Disclosure Agreements, including filings of disclosure documents thereunder and in compliance with this Policy, in accordance with Articles IV and V below;
- (D) serving as a "point person" for personnel to communicate issues or information that should be or may need to be included in any disclosure document;
- (E) recommending changes to this Policy to the Board of Directors as necessary or appropriate;
- (F) communicating with third parties, including coordination with outside consultants assisting the District, in the preparation and dissemination of disclosure documents to make sure that assigned tasks have been completed on a timely basis and make sure that the filings are made on a timely basis and are accurate;
- (G) in anticipation of preparing disclosure documents, soliciting "material" information (as defined for purposes of federal securities law) from Employees identified as having knowledge of or likely to have information of Listed Events under Article IV or relevant to Disclosure Agreements;
- (H) maintaining records documenting the District's compliance with this Policy; and
- (I) ensuring compliance with training procedures as described below.

The responsibilities of the Disclosure Coordinator to make certain filings with the MSRB under Articles III (Annual Report Filings) and IV (Listed Event Filings) may be delegated by contract to a dissemination agent, under terms approved by the Board of Directors.

The Disclosure Coordinator shall instruct Employees of the obligation to communicate with the Disclosure Coordinator on any information relating to financial obligations or amendments to existing financial obligations promptly following occurrence.

Article II

Official Statements

Section 2.01. Review and Approval of Official Statements. Whenever the District issues Securities, an Official Statement may be prepared. Each of these Official Statements contains information relating to the District's finances. The Disclosure Coordinator (with advice from Bond Counsel, any retained Disclosure Counsel, and/or Financial Advisor) shall have primary responsibility for ensuring that all such information is accurate and not misleading in any material aspect. The Official Statement may also include a certification that the information contained in the Official Statement regarding the District, as of the date of each Official Statement, does not contain any untrue statement of material fact or omit to state any material fact necessary to make the information contained in the Official Statement, in light of the circumstances under which it was provided, not misleading. When undertaking review of a final or preliminary Official Statement, the Disclosure Coordinator shall:

- (A) review the Official Statement to ensure: (i) that there are no material misstatements or omissions of material information in any sections, (ii) that the information relating to the District that is included in the Official Statement is accurate, and (iii) that when necessary the information relating to the District has been reviewed by a knowledgeable Employee or other appropriate person;
- (B) draft, or cause to be drafted, for the Official Statement descriptions of (i) any material current, pending or threatened litigation, (ii) any material settlements or court orders and (iii) any other legal issues that are material information for purposes of the Official Statement; and
- (C) report any significant disclosure issues and concerns to the Board of Directors (with advice, as necessary, from Bond Counsel, retained Disclosure Counsel, if any, and/or Financial Advisor).

Section 2.02. Submission of Official Statements to Board of Directors for Approval. The Disclosure Coordinator shall submit all Official Statements to the Board of Directors for review and approval. The Board of Directors shall undertake such review it deems necessary. This may include consultation with the Disclosure Coordinator, Bond Counsel, retained Disclosure Counsel, if any, and/or the Financial Advisor to fulfill the District's responsibilities under applicable federal and state securities laws.

Article III

Annual Report Filings

Section 3.01. Overview. Under the Disclosure Agreements the District has entered into in connection with certain of its Securities, the District is required each year to file Annual Reports with the EMMA system. Such Annual Reports are generally required to include: (1) certain updated financial and operating information as outlined in each Disclosure Agreement, and (2) the District's audited financial statements. The documents, reports and notices required to be submitted to the MSRB pursuant to this Policy shall be submitted through EMMA in one or more electronic document format files as required by the Rule at the time of filing, and shall be accompanied by identifying information, in the manner prescribed by the MSRB, or in such other manner as is consistent with the Rule. To facilitate the District's Disclosure Agreements the Disclosure Coordinator shall:

- (A) maintain a record of all Disclosure Agreements of the District using a chart which shall identify and docket all deadlines;
- (B) schedule email reminders on the EMMA website for each issue of Securities to help ensure timely filing of financial disclosures;
- (C) ensure that preparation of the Annual Reports commences as required under each specific Disclosure Agreement; and
- (D) comply with the District's obligation to file Annual Reports by submitting or causing the required (i) annual financial information and operating data and (ii) audited financial statements to be submitted to the MSRB through EMMA.
 - (i) In the event audited financial statements are not available by the filing deadline imposed by the Disclosure Agreement, the Disclosure Coordinator shall instead timely submit or cause to be submitted unaudited financial statements, with a notice to the effect that the unaudited financial statements are being provided pending the completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared. In the event neither audited nor unaudited financial statements are timely posted, the District shall cause to be filed a "failure to file notice" in accordance with the Rule. The failure to file notice for audited financial statements shall include information describing the nature and/or cause of the failure to meet the contractual deadline and, if available, an approximate timeframe for when the completed audited financial statement is expected to be submitted. Audited financial statements shall be filed as soon as available. If updated financial and operating information is not posted by the filing deadline, the Disclosure Coordinator shall cause a "failure to file notice" to be posted to EMMA in accordance with the Rule.
 - (ii) All documents submitted to the MSRB through EMMA that are identified by specific reference to documents already available to the public on the MSRB's Internet website or filed with the SEC shall be clearly identified by cross reference.

Article IV

Listed Event Filings

Section 4.01. Disclosure of Listed Events. The District is obligated to disclose to the MSRB notice of certain specified events with respect to the Securities (a "Listed Event"). Employees shall be instructed to notify the Disclosure Coordinator upon becoming aware of any of the Listed Events in the District's Disclosure Agreements. The Disclosure Coordinator may consult with Bond Counsel, retained Disclosure Counsel, if any, or the Financial Advisor, to determine if an occurrence is a Listed Event, and whether a filing is required or is otherwise desirable. If such a filing is deemed necessary, the Disclosure Coordinator shall cause a notice of the Listed Event (a "Listed Event Notice") that complies with the Rule to be prepared, and the Disclosure Coordinator shall cause to be filed the Listed Event Notice as required by the Rule as follows:

- (A) Prior to issuance of new Securities after February 27, 2019, a complete list of current Financial Obligations shall be compiled and submitted to the Disclosure Coordinator for continuous monitoring regarding compliance with all Disclosure Agreements entered on or after February 27, 2019.
- (B) The Disclosure Coordinator shall:
 - (i) monitor and periodically review the Listed Events identified on Exhibit A, in connection with the Disclosure Agreements identified on the chart in Exhibit B to determine whether any event has occurred that may require a filing with EMMA. To the extent Disclosure Coordinator determines notice for an event is not required based on the event not achieving a level of materiality, Disclosure Coordinator shall document the basis for the determination.
 - (ii) In a timely manner, not in excess of ten (10) business days after the occurrence of the Listed Event, file a Listed Event Notice for Securities to which the Listed Event applies.
- (C) For Securities to which the Listed Event or Events are applicable, the Listed Event Notice shall be filed in a timely manner not in excess of ten (10) business days after the occurrence of the Listed Event.
- (D) The Disclosure Coordinator shall monitor Securities data on EMMA regarding rating agency reports for rated Securities and may subscribe to any available ratings agency alert service regarding the ratings of any Securities.

Article V ***Miscellaneous***

Section 5.01. Documents to be Retained. The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with this Policy. The Disclosure Coordinator shall retain an electronic or paper file ("Transcript") for each Annual Report the District completes. Each Transcript shall include final versions of documents submitted to the MSRB through EMMA, and any documentation related to determinations of materiality (or immateriality) of Listed Events. The Transcript shall be maintained for the period that the applicable Securities are outstanding, and for a minimum of five [5] years after the date the final Annual Report for an issue of Securities is posted on EMMA.

Section 5.02. Education and Training. The District shall conduct periodic training to assist the Disclosure Coordinator, Employees and the Supervisors, as necessary and appropriate, in understanding and performing their responsibilities under this Policy. Such training sessions may include a review of this Policy, the disclosure obligations under the Disclosure Agreement(s), applicable federal and state securities laws, including the Listed Events in Exhibit A, and the disclosure responsibilities and potential liabilities of members of District staff and members of the Board of Directors. Training sessions may include meetings with Bond Counsel, retained Disclosure Counsel, if any, Dissemination Agent, if any, or Financial Advisor, and teleconferences, attendance at seminars or conferences where disclosure responsibilities are discussed, and/or recorded presentations. Disclosure Coordinator shall maintain a record of training activities in furtherance of this Policy.

Section 5.03. Public Statements Regarding Financial Information. Whenever the District makes statements or releases information relating to its finances to the public that is reasonably expected to reach investors and the trading markets (including, without limitation, all Listed Event Notices, statements in the annual financial reports, and other financial reports and statements of the District), the District is obligated to ensure that such statements and information are accurate and complete in all material aspects. The Disclosure Coordinator shall assist the Board of Directors, the Superintendent, and District's Attorneys in ensuring that such statements and information are accurate and not misleading in any material aspect. Employees shall, to the extent possible, coordinate statements or releases as outlined above with the Disclosure Coordinator. Investment information published on the District's website shall include a cautionary statement referring investors to EMMA as the official repository for the District's Securities-related data.

EXHIBIT B
DISCLOSURE AGREEMENT INVENTORY
Complete upon each new issuance

EXHIBIT A

LISTED EVENTS

The following events automatically trigger a requirement to file on EMMA within ten (10) business days of their occurrence (listed events are subject to change by the SEC):

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, *if material*;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) 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 status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders, *if material*;
- (8) Bond calls, *if material*, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, *if material*;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person¹;

¹ The term "obligated person" for purposes of the Rule shall mean the party, if other than the District, responsible for the Securities, e.g. in a conduit issue sold through the District, the conduit party would be the "obligated person" under the Disclosure Agreement.

EXHIBIT B
DISCLOSURE AGREEMENT INVENTORY

Complete upon each new issuance

Note to paragraph (b)(5)(i)(C)(12):

For the purposes of the event identified in paragraph (b)(5)(i)(C)(12) of this section, the event is considered to occur when any of the following occur: The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

- (13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, 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*;
- (14) Appointment of a successor or additional Director or the change of name of a Director, *if material*;

Additionally, the following events apply to Disclosure Agreements entered by the District on or after February 27, 2019:

- (15) Incurrence of a Financial Obligation of the obligated person, *if material*², or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, *if material**; and
- (16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

² Materiality is determined upon the incurrence of each distinct Financial Obligation, taking into account all relevant facts and circumstances. A Financial Obligation is considered to be incurred when it is enforceable against the District. Listed Event Notices for Financial Obligations (e.g. under 15 and 16 above) should generally include a description of the material terms of the Financial Obligation, including: (i) date of the incurrence, (ii) principal amount, (iii) maturity and amortization; (iv) interest rate(s), if fixed, or method of computation, if variable, (v) other appropriate terms, based on the circumstances. In addition to a summary of material terms, the District may alternatively, or in addition, submit related materials, such as transaction documents (which may require some redaction), terms sheets prepared in connection with the Financial Obligation, or continuing covenant agreements or financial covenant reports.

EXHIBIT B
DISCLOSURE AGREEMENT INVENTORY
Complete upon each new issuance

Suggested Practices in Submitting Annual Financial Information to EMMA*

Annual Financial Information is to be submitted to EMMA as follows:

- through the EMMA Dataport;
- in one or more electronic word-searchable portable document format files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means (“properly formatted pdf file”); and
- indexed by the submitter as “Annual Financial Information and Operating Data” – this EMMA indexing category should be used for all submissions consisting of one or both parts of an annual financial information submission. A submission should be indexed in EMMA by the submitter as “Annual Financial Information and Operating Data” if it consists of complete annual financial information (including audited financial statements and/or the CAFR).

If the audited financial statements have not been prepared in time to meet the deadline:

- file unaudited financial statements with a notice to the effect that the unaudited financial statements are being provided pending completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared.

If annual financial information is provided by reference to other submitted documents file:

- a notice that includes specific reference to a document available on the EMMA website or the SEC (such as, but not limited to, an official statement), to the extent that such document in fact includes the information required to be included in the annual financial information; and
- the submitter should confirm that such document in fact is available from the EMMA website or the SEC and should include in such notice (A) a textual description of the document that includes the required information, with sufficient detail for a reasonable person to determine the precise document being referenced, and (B) an active hyperlink to the pdf file of such document as then posted on the EMMA website or to the SEC’s EDGAR system; further, if such document includes audited financial statements, the submitter should also index such submission as “Audited Financial Statements or CAFR” in addition to (but not instead of) “Annual Financial Information and Operating Data” unless the submitter submits such audited financial statements separately to EMMA.

Failure to file notices are to be submitted to EMMA as follows:

- through the EMMA Dataport;

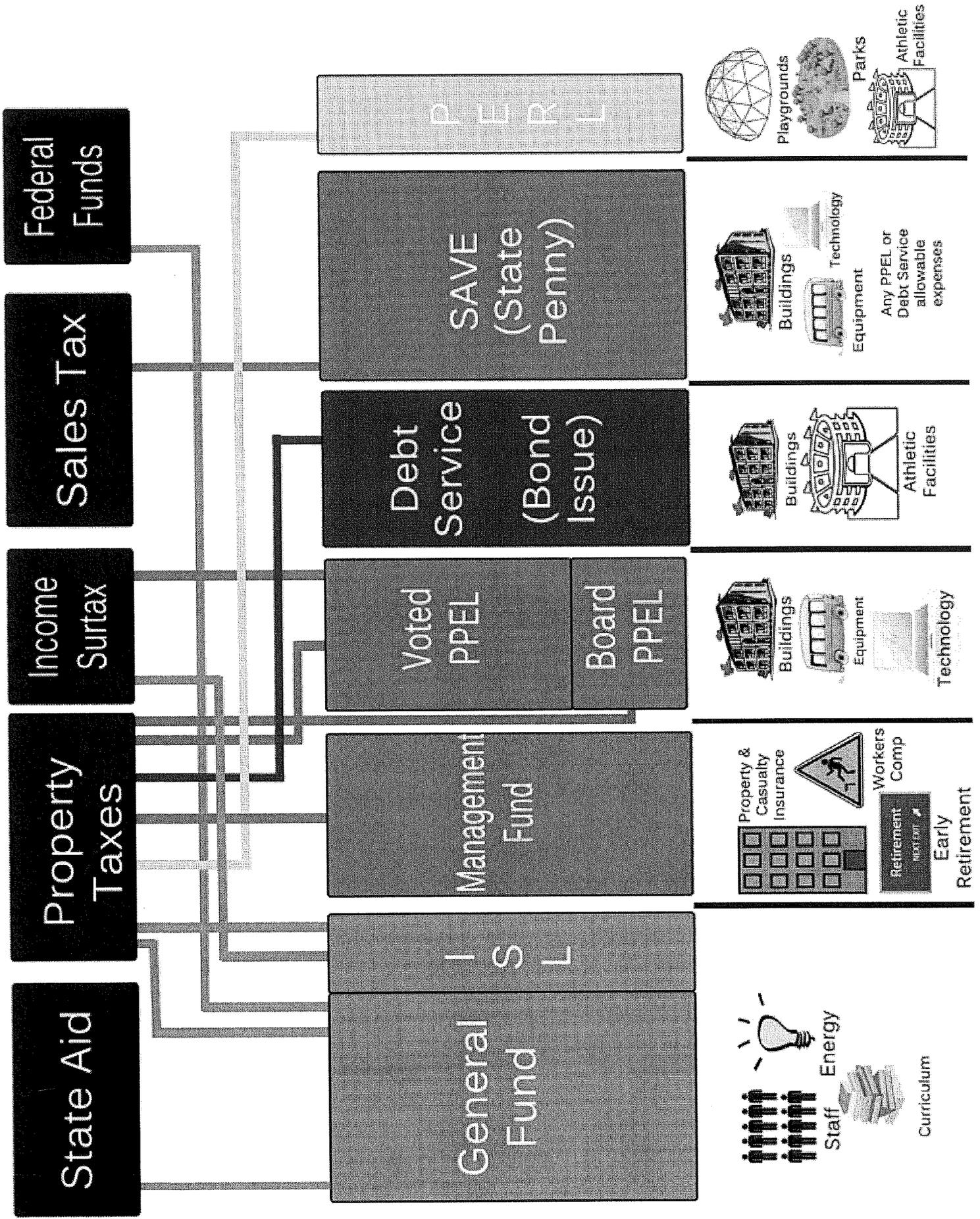
EXHIBIT B
DISCLOSURE AGREEMENT INVENTORY
Complete upon each new issuance

- as an electronic word-searchable and properly formatted pdf file; and
- indexed by the submitter as "Failure to Provide Annual Financial Information."

** Procedures subject to change.*

NAME OF ISSUE/PRINCIPAL AMOUNT	DATE OF ISSUE	FINAL MATURITY DATE	CUSIP FOR FINAL MATURITY	DATE BY WHICH ANNUAL REPORTS MUST BE FILED (OR "EXEMPTION" UNDER THE RULE)	ANNUAL REPORTS INFORMATION TO BE FILED	SOURCE OF INFORMATION	DATE INFORMATION WAS FILED

01742928-1\20441-000



5 Year Project/Priority Planning - WHS & Grounds - SAVE Revenue

Timeframe	Cost	Description
Summer 2021	\$575,000	Tennis Courts
Summer 2021	\$150,000	Paving - WHS South Drive and Moped Parking
Summer 2021	\$10,000	CMS Track
Summer 2021	\$120,000	East & West Stairs/ Sidewalk
Summer 2021	\$50,000	Bathroom Remodels (North Hallway by Commons)
Total	\$905,000	

Timeframe	Cost	Description
Summer 2022	\$150,000	Gymnasium Bleachers
Summer 2022	\$450,000	Renovate Gym Entrance and Concessions
Total	\$600,000	

Timeframe	Cost	Description
Summer 2023	\$100,000	Replace Exterior Doors
Summer 2023	\$400,000	Interior Doors/Handles
Total	\$500,000	

Timeframe	Cost	Description
Summer 2024	\$50,000	Exterior Building Lighting and Parking Lot Lighting - Unify Controls
Summer 2024	\$100,000	Exterior Envelope (Soffits, Concrete, Caulking, Tuckpointing)
Summer 2024	\$225,000	Exterior Windows
Summer 2025	\$100,000	WHS Tuckpointing
Total	\$475,000	

Timeframe	Cost	Description
Summer 2025	\$100,000	Interior Vestibules at Exterior Doors
Summer 2025	\$300,000	Bus Barn Paving
Total	\$400,000	

Annual Inspection (PEEL Maintenance/Repairs as Necessary)

Exterior envelope repairs as necessary: tuckpointing, caulking, brick cleaning, soffit repairs/paint, louver repairs, painting boiler stack, etc

Correct building code issues as necessary: door swings, dead-end corridors, 2nd exits, balcony/stair railings, non-rated corridor wall infill

Correct ADA life-safety equipment issues around the building as necessary: fire extinguishers, signage, drinking fountains, etc.

Correct accessible route deficiencies outside the building as necessary (maintenance/repairs): accessible entrances, sidewalks, and AD/

Abate asbestos as necessary

Grade and drainage repairs as necessary

Roof/Boiler inspections/repairs as necessary

Interior finish upgrades as necessary: ceiling, flooring, etc.

New HVAC, electrical to HVAC, and electrical panels as necessary

5 Year Project/Priority Planning - WHS & Grounds - PEEL Revenues

Timeframe	Cost	Description
Summer 2021	\$20,000	Auditorium Carpet
Summer 2021	\$20,000	Auditorium Epoxy
Summer 2021	EF	Auditorium Stage Curtains
Summer 2021	\$15,000	CMS Office Carpet
Summer 2021	\$40,000	CMS 5/6 & 7/8 Pod Carpet
Summer 2021	\$7,000	CMS 7/8 Pod Rooms - Paint
Summer 2021	\$10,000	CMS Paint Tennis Courts
Summer 2021	\$20,000	WHS Paint Glazed Structural Tile Light Gray
Summer 2021	\$5,000	WHS Paint Kitchen
Summer 2021	\$10,000	WHS Motion Sensors - Hallways
Summer 2021	\$15,000	WHS Armory Carpet [2 Rooms]
Summer 2021	\$110,000	Bus
Summer 2021	\$25,000	Furniture
Summer 2021	\$60,000	HVAC
TOTAL	\$357,000	

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
 - Public Education and Recreation Levy fund (PERL)
 - Student activity fund
- Capital projects fund
 - Physical Plant and Equipment Levy fund (PPEL)
 - Secure and Advanced Vision for Education (SAVE)
- Debt service fund

Proprietary fund type:

- Enterprise fund
 - School nutrition fund
 - Child care fund
- Internal service fund

Fiduciary funds:

- Trust
 - Expendable trust funds
 - Nonexpendable trust funds
 - Pension trust funds
- Agency Funds

Account groups:

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

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. Capital projects funds are used to account for financial resources to acquire or construct major capital facilities (other than those of proprietary funds and trust funds) and to account for revenues from SAVE. A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Proprietary funds account for operations of the school district operated similar to private business, or 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 capital assets and long-term debt.

The board may establish other funds in accordance with generally accepted accounting principles and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

It is the responsibility of the superintendent to implement this policy and bring necessary changes in the maintenance of the school district's financial records to the attention of the board.

Legal Reference: Iowa Code §§291; 298; 298A.
281 I.A.C. 98

Cross Reference: 704 Revenue
705 Expenditures

Approved _____

Reviewed _____

Revised _____

2020-2021 Class enrollment

Grade	Sec. A	Sec. B	Sec. C	Sec. D	Sec. E	Sec. F	Dual/PSOE	Total In Class	Tuition In	OE- in	Reg+OE in	Bldg. Total
ECLC-SpNeeds 4								13		0	13	13
TK-Zwiefel	13							13		1	14	
Kdgn	17	17	17	15	17			83		16	99	
1st	18	16	21	19				74		5	79	
2nd	19	19	18	19				75		15	90	
3rd	18	16	19	19				72		12	84	
4th	14	16	14	14				58		15	73	452
5th	76							76		7	83	
6th	85							85		9	94	
7th	77							77		10	87	
8th	72							72		8	80	
9th	75							75		11	86	344
10th	76							76		8	84	
11th	74							74		9	83	
12th	66							66		9	75	
5th Year Senior								2			2	330
								991	0	135	1126	
Tuition In	0											
O.E. IN	135											
4 Year Old	36											
Reg	991											
Reg Ed/Out of Dist												
Res dual	0.5											
CPI-dual	1.28											
	992.78											
O.E. out	31.9											
Ward of the State												
Tuit Out	4											
Line 7	1028.68											

Farvers, Caldwell

EzraLee Boger, Kyler Boger, Randall Crouch, Kaiden Espenshade