

Shenandoah Community School District Board of Directors
Shenandoah Administrative Board Room
April 9, 2018 – 5:00 p.m.

Board Agenda

1. Call to Order
2. Roll Call and Determination of Quorum
3. Mission Statement: Read by Director Adam Van Der Vliet
 - a. *The Shenandoah Community School District, in partnership with families and the community, will provide each student an educational environment that maximizes his or her potential to become responsible, successful citizens and lifelong learners in an ever-changing world.*
4. Public Hearing on FY 2019 Budget and 2018-19 School Calendar
5. Welcome to Audience
6. Public Forum
7. Consent Agenda
 - a. Minutes
 - b. Treasurer's Report
 - i. Account Balances
 - ii. Unspent Authorized Budget Report
 - iii. Accounts Payable
 - c. Personnel Requests
Contracts:

Dana Johnson	Food Service	\$11.57/hr probationary
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Resignations:

Jennifer Johnson	Title 1 Teacher
Jennifer Chapa	HS Language Arts
Joe Skahill	Transportation Director
Jerry Josephson	Substitute Bus Driver
Brent Ehlers	7 th Grade Boys Basketball Coach
Lindsey Phipps	Special Education Teacher
- d. Fundraising Requests
 - *on attached sheet
- e. Grant Request
 - i. Kay Anderson Foundation, Greater Shenandoah Foundation and Rapp Trust for Spanish Proficiency Testing
- f. Out of State Travel Requests
 - *on attached sheet

8. Action Items

a. Non-renewed Contracts:

- i. Bryan Diekmann HS Head Football Coach 2018-19
- ii. Bryan Diekmann Summer Weights 2018-19

b. Approve the Budget for FY 2019

c. Approve the School Calendar for 2018-19

d. Approve base salary increase or hourly wage for all administrators, superintendent, supervisors and non-negotiated staff for 1.6%.

e. Approve Textbook Fees for 2018-2019 - \$50.00

9. Administrative Reports

a. Technology Update

Mr. Morgan Fine

b. Illustrative Mathematics

Mr. Munsinger & Mr. Shaffer

10. Discussion Items

a. Transportation Needs

b. Equipment Breakdown Insurance

c. Policy Review 800 Section

11. Informational Items

Next Regular Meeting – May 14, 2018 at 5:00 p.m.

12. Adjournment

Shenandoah Community School District
Minutes of the Regular Meeting of the Board of Directors – March 12, 2018
Administration Board Room

Call to Order:

Board President Greg Ritchey called the meeting to order at 5:02 pm.

Roll Call:

Roll Call was answered by Directors Kip Anderson, Jean Fichter (via Zoom), Kathy Langley, Greg Ritchey and Adam Van Der Vliet. Also present were Superintendent Dr. Kerri Nelson, Board Secretary Lisa Holmes and School Business Official Sherri Ruzek.

Mission Statement:

The SCSD Mission Statement was read by Director Kathy Langley.

Welcome to Audience:

Board President Greg Ritchey welcomed everyone to the meeting.

Open Forum:

None

Consent Agenda:

Approve the consent agenda to include previous minutes, the financial accounts and the payments of bills. Personnel Requests: Contracts: Tiffany Stanton, HS Special Education – BA Step 1/\$37,015; Chelsie Reynolds, HS Asst. Track - \$3,461; Kevin Van Dyke, MS Asst. Track - \$2,550; Adam Wright, MS Baseball - \$2,550; Ryan Ruzek, 9th Grade Baseball - \$3,461. STEM Extended Learning/After School Camp Instructor: Carleen Perry, Phyllis Fundermann, Toni Bounds, Wendy Fry, Keisha McHargue, Angel Dawson, Mary Karr, Kelly Shaffer and Gabby Sparks. Resignations: Chris Dyer, HS Science – end of school year; Trisa Powers, Food Service – effective March 9th; Shannon Gilbert, Asst. HS Girl's Basketball; Linsey Heard, PK Associate. Fundraising Requests: on attached sheet. Grant Requests: STEM Project Lead the Way, Computer Science for Innovators and Makers (MS); STEM Engineering Everywhere (MS); STEM Power Teaching Math (MS); STEM Curriculum (HS); STEM PK Ramps and Pathways and STEM in Action; Corner Counties Early Childhood Area Grant for PK Supplies & Equipment. Out of State Travel Requests: on attached sheet. Graduates for May 2018 pending all requirements met. Early Graduation Request for December 2018 for Nick Phillips. Motion to Approve by Director Anderson, 2nd by Director Langley. 5 Ayes – Motion passes.

Action Items:

Approve Partnership Agreement between Page County Fair Board, Agricultural Extension and FFA. Motion by Director Langley, 2nd by Director Van Der Vliet. 5 Ayes - Motion passes.

Approve Preschool Tuition Fees at \$75/mo for 3 year olds. Motion by Director Van Der Vliet, 2nd by Director Anderson. 5 Ayes – Motion passes.

Set Public Hearings for the FY 19 Budget and the 2018-19 School Calendar for April 9th at 5:00 pm. Motion to Approve by Director Langley, 2nd by Director Anderson. 5 Ayes – Motion passes.

BE IT RESOLVED that the Board of Directors of the Shenandoah Community School District will levy property tax for fiscal year 2018-2019 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa. Motion to adopt by Director Van Der Vliet, 2nd by Director Anderson. 5 Ayes– Motion passes.

Approve the Board Goals and Plan. Motion by Director Van Der Vliet, 2nd by Director Anderson. 5 Ayes – Motion passes.

Approve AEA Purchasing Agreement for Food, Ware Wash and Small Wares for the 2018-19 School Year. Motion by Director Langley, 2nd by Director Van Der Vliet. 5 Ayes – Motion passes.

Approve the Gym Wall Pad Purchase by the Booster Club. Motion by Director Anderson, 2nd by Director Van Der Vliet. 5 Ayes – Motion passes.

Approve Settlement with SSA+ for FY19 to include a 3 year contract that will reopen on an annual basis for the limited purpose of negotiating base wage in the wages-salaries section of the Master Contract and the base wage for each classification except bus driver's route pay the same for the 2018-19 school year. Route pay for bus drivers will increase \$.30 per route for a total of \$21,767.78. Motion by Director Langley, 2nd by Director Anderson. 5 Ayes – Motion passes.

Approve Settlement with SEA for FY 19 to include a 3 year contract that will reopen on an annual basis for the limited purpose of negotiating base wage in the wages-salaries section of the Master Contract and an increase of 1.6% for a total of \$86,617. Motion by Director Van Der Vliet, 2nd by Director Anderson. 5 ayes – Motion passes.

Approve a \$.10 per hour increase for hourly employees returning to the district. Motion by Director Van Der Vliet, 2nd by Director Langley. 5 Ayes – Motion passes.

Discussion Items:

Budget Development: School Business Official Sherri Ruzek gave a presentation to the board regarding the development of the FY 19 budget and provided comparisons of FY 17 and FY18.

Next Board Meeting: Regular Meeting – April 9, 2018 at 5:00 p.m.

Adjournment at 5:38 pm. Motion by Director Anderson, 2nd by Director Van Der Vliet. 5 Ayes – Motion passes.

Board Secretary

Board President

SHENANDOAH ACCOUNT BALANCES		February 28, 2018				
ACCOUNT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
General Fund (10)						
Beg Balance Checking (Bank Iowa)	\$1,299.46	\$1,299.79	\$1,300.03	\$1,287.25	\$0.00	\$0.00
Beg Balance Savings (Bank Iowa)	\$29,723.26	\$29,729.98	\$29,001.81	\$29,008.25	\$0.00	\$0.00
Beg Balance Checking (Century)	\$1,266,024.34	\$1,409,921.02	\$948,927.07	\$633,527.84	\$603,626.01	\$593,865.67
Beg Balance Savings (Century)	\$2,285,380.30	\$1,411,107.08	\$1,140,000.56	\$1,747,000.51	\$2,970,914.33	\$2,979,811.00
Revenues	\$162,127.47	\$264,311.19	\$1,355,738.01	\$2,221,476.73	1,052,466.93	\$1,000,626.54
Expenditures	-\$911,519.63	-\$996,404.35	-\$1,070,989.17	-\$1,071,091.05	-1,054,212.12	-\$971,892.22
End Balance Checking (Bank Iowa)	\$1,299.79	\$1,300.03	\$1,287.25	\$0.00		
End Balance Savings (Bank Iowa)	\$29,729.98	\$29,736.81	\$29,008.25	\$0.00		
End Balance Checking (Century)	\$1,409,921.02	\$948,927.07	\$633,527.84	\$603,626.01	593,865.67	\$461,235.61
End Balance Savings (Century)	\$1,411,107.08	\$1,140,000.56	\$1,747,000.51	\$2,970,914.33	2,979,811.00	\$3,141,352.61
Total General Fund	\$2,852,057.87	\$2,119,964.47	\$2,410,823.85	\$3,574,540.34	\$3,573,676.67	\$3,602,588.22
Management Fund (22)						
Beg Balance Checking (Bank Iowa)	\$6,287.32	\$6,288.44	\$6,289.58	\$6,290.68	\$0.00	\$0.00
Beg Balance Savings (Bank Iowa)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Checking (Century)	\$13,466.24	-\$19,809.48	\$5,193.70	\$5,196.48	\$5,200.88	\$6,345.07
Beg Balance Savings (Century)	\$542,891.64	\$345,106.38	\$320,244.29	\$338,116.94	\$344,538.23	\$324,677.81
Revenues Checking	\$2,215.86	\$142.23	\$17,876.53	\$135.01	\$142.77	\$138.82
Expenditures Checking	-\$233,275.72				-\$18,859.00	\$0.00
End Balance Checking (Bank Iowa)	\$6,288.44	\$6,289.58	\$6,290.68	\$0.00		
End Balance Savings (Bank Iowa)						
End Balance Checking (Century)	-\$19,809.48	\$5,193.70	\$5,196.48	\$5,200.88	\$6,345.07	\$6,350.50
End Balance Savings (Century)	\$345,106.38	\$320,244.29	\$338,116.94	\$344,538.23	\$324,677.81	\$324,811.20
Total Management Fund	\$331,585.34	\$331,727.57	\$349,604.10	\$349,739.11	\$331,022.88	\$331,161.70
SAVE Fund (33)						
Beg Balance Checking (Bank Iowa)	\$4,176.66	\$4,177.41	\$4,178.17	\$4,178.91	\$0.00	\$0.00
Beg Balance Savings (Bank Iowa)	\$5,003.46	\$5,004.59	\$5,005.55	\$5,006.66	\$0.00	\$0.00
Beg Balance Checking (Century)	\$31,741.11	\$31,753.18	\$31,772.66	-\$48,158.08	\$51,702.97	\$51,616.86
Beg Balance Savings (Century)	\$1,694,920.06	\$1,750,787.83	\$1,800,303.84	\$1,849,757.09	\$1,808,378.10	\$1,808,378.10
Revenues Checking	\$90,804.95	\$84,288.38	\$84,223.10	\$84,222.71	109,119.52	\$86,620.52
Expenditures Checking	-\$34,923.23	-\$34,751.17	-\$114,698.74	-\$34,926.22	-34,863.17	-\$44,559.56
End Balance Checking (Bank Iowa)	\$4,177.41	\$4,178.17	\$4,178.91	\$0.00		
End Balance Savings (Bank Iowa)	\$5,004.59	\$5,005.55	\$5,006.66	\$0.00		
End Balance Checking (Century)	\$31,753.18	\$31,772.66	-\$48,158.08	\$51,702.97	51,616.86	\$41,848.50
End Balance Savings (Century)	\$1,750,787.83	\$1,800,303.84	\$1,849,757.09	\$1,808,378.00	1,882,720.56	\$1,934,549.88
Total SAVE Fund	\$1,791,723.01	\$1,841,260.22	\$1,810,784.58	\$1,860,080.97	\$1,934,337.42	\$1,976,398.38
PPEL Fund (36)						
Beg Balance Checking (Bank Iowa)	\$3,201.02	\$3,201.59	\$3,202.17	\$3,202.73	\$0.00	\$0.00
Beg Balance Savings (Bank Iowa)	\$16,461.39	\$16,465.11	\$16,468.89	\$16,472.55	\$0.00	\$0.00
Beg Balance Checking (Century)	\$2,248.70	\$2,808.34	\$13,676.00	\$266,035.25	\$180,432.14	\$180,432.14
Beg Balance Savings (Century)	\$549,000.87	\$464,685.94	\$451,880.54	\$160,043.95	\$354,293.36	\$383,192.91
Revenues Checking	\$5,690.53	\$12,207.51	\$58,267.21	\$174,700.11	\$28,969.56	\$52,158.37
Expenditures Checking	-\$89,441.53	-\$14,140.89	-\$97,740.33	-\$85,729.09	-\$40,942.12	-\$46,117.42
Expenditures Accts Pay						
End Balance Checking (Bank Iowa)	\$3,201.59	\$3,202.17	\$3,202.73	\$0.00		
End Balance Savings (Bank Iowa)	\$16,465.11	\$16,468.89	\$16,472.55	\$0.00		
End Balance Checking (Century)	\$2,808.34	\$13,676.00	\$266,035.25	\$180,432.10	\$139,560.03	\$93,523.24
End Balance Savings (Century)	\$464,685.94	\$451,880.54	\$160,043.95	\$354,293.36	\$383,192.91	\$435,270.65
Total PPEL Fund	\$487,160.98	\$485,227.60	\$445,754.48	\$534,725.46	\$522,752.94	\$528,793.89

SHENANDOAH ACCOUNT BALANCES						
ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
General Fund (10)						
Beg Balance Checking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Checking (Century)	\$461,235.61	\$473,406.39	\$141,807.49	\$166,770.90	\$0.00	\$0.00
Beg Balance Savings (Century)	\$3,141,352.61	\$3,138,698.66	\$3,047,430.18	\$2,876,960.41	\$0.00	\$0.00
Revenues	\$1,033,434.96	\$946,461.11	\$868,275.65			
Expenditures	-\$1,027,235.29	-\$1,370,078.49	-\$1,013,895.31			
End Balance Checking						
End Balance Savings						
End Balance Checking (Century)	\$473,406.39	\$141,807.49	\$166,770.90			
End Balance Savings (Century)	\$3,138,698.66	\$3,047,430.18	\$2,876,960.41			
Total General Fund	\$3,612,105.05	\$3,189,237.67	\$3,043,731.31	\$0.00	\$0.00	\$0.00
Management Fund (22)						
Beg Balance Checking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Checking (Century)	\$6,350.50	\$3,354.19	\$2,935.39	\$2,941.11	\$0.00	\$0.00
Beg Balance Savings (Century)	\$324,811.20	\$294,962.58	\$295,091.30	\$295,230.31	\$0.00	\$0.00
Revenues Checking	\$155.07	\$135.92	\$144.73			
Expenditures Checking	-\$33,000.00	-\$426.00	\$0.00			
End Balance Checking						
End Balance Savings						
End Balance Checking (Century)	\$3,354.19	\$2,935.39	\$2,941.11			
End Balance Savings (Century)	\$294,962.58	\$295,091.30	\$295,230.31			
Total Management Fund	\$298,316.77	\$298,026.69	\$298,171.42	\$0.00	\$0.00	\$0.00
SAVE Fund (33)						
Beg Balance Checking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Checking (Century)	\$41,848.50	\$8,565.54	\$41,470.36	-\$75,766.17	\$0.00	\$0.00
Beg Balance Savings (Century)	\$1,934,549.88	\$1,966,593.99	\$1,882,664.00			
Revenues Checking	\$86,804.70	\$922.90	\$146,282.40			
Expenditures Checking	-\$88,043.55	-\$51,948.07	-\$152,044.82			
End Balance Checking						
End Balance Savings						
End Balance Checking (Century)	\$8,565.54	\$41,470.36	-\$75,766.17			
End Balance Savings (Century)	\$1,966,593.99	\$1,882,664.00	\$1,994,138.11			
Total SAVE Fund	\$1,975,159.53	\$1,924,134.36	\$1,918,371.94	\$0.00	\$0.00	\$0.00
PPEL Fund (36)						
Beg Balance Checking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beg Balance Checking (Century)	\$93,523.24	\$124,320.28	\$22,216.68	\$117,626.18	\$0.00	\$0.00
Beg Balance Savings (Century)	\$435,270.65	\$226,006.93	\$246,488.61	\$261,877.99	\$0.00	\$0.00
Revenues Checking	\$10,763.02	\$20,536.17	-\$15,413.69			
Expenditures Checking	-\$189,229.70	-\$102,158.09	\$95,385.19			
Expenditures Accts Pay						
End Balance Checking						
End Balance Savings						
End Balance Checking (Century)	\$124,320.28	\$22,216.68	\$117,626.18			
End Balance Savings (Century)	\$226,006.93	\$246,488.61	\$261,877.99			
Total PPEL Fund	\$350,327.21	\$268,705.29	\$379,504.17	\$0.00	\$0.00	\$0.00

SHENANDOAH ACCOUNT BALANCES												
Debt Service Fund (40)												
Beg Balance Checking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Beg Balance Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Beg Balance Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Beg Balance Checking (Century)	\$2,761.10	\$2,764.14	\$2,770.94	\$0.00	\$0.00	\$0.00	\$0.00					
Beg Balance Savings (Century)	\$373,155.07	\$382,680.50	\$388,120.35	\$402,023.04	\$0.00	\$0.00	\$0.00					
Beg Balance Fiscal Agent (Centu	\$208,375.64	\$194,246.56	\$229,096.31	\$263,976.91	\$0.00	\$0.00	\$0.00					
Revenues Checking	\$44,406.39	\$40,296.40	\$48,786.25									
Expenditures Checking	-\$49,007.00	\$0.00	-\$1,250.00									
Transfer												
End Balance Fiscal Agent (Bank Iowa)												
End Balance Checking (Bank Iowa)												
End Balance Savings (Bank Iowa)												
End Balance Checking (Century)	\$2,764.14	\$2,770.94	\$1,523.90									
End Balance Savings (Century)	\$382,680.50	\$388,120.35	\$402,023.04									
End Balance Fiscal Agent (Centu	\$194,246.56	\$229,096.31	\$263,976.91									
Total Debt Service Fund	\$579,691.20	\$619,987.60	\$667,523.85	\$0.00	\$0.00	\$0.00	\$0.00					
Total Checking Acct 1	\$609,646.40	\$208,429.92	\$211,572.02	\$0.00	\$0.00	\$0.00	\$0.00					
Total Savings Acct 1	\$5,626,262.16	\$5,471,674.09	\$5,428,206.82	\$0.00	\$0.00	\$0.00	\$0.00					
Total Savings Acct 15	\$579,691.20	\$619,987.60	\$667,523.85	\$0.00	\$0.00	\$0.00	\$0.00					
Grand Total Acct 1	\$6,815,599.76	\$6,300,091.61	\$6,307,302.69	\$0.00	\$0.00	\$0.00	\$0.00					
Reconciliation												
Bank Statement Checking												
Bank Statement Savings												
Bank Statement Checking	\$594,192.10	\$377,568.11	\$474,091.13									
Bank Statement Savings	\$6,009,892.66	\$5,859,794.44	\$5,830,229.86									
Bank Statement Fiscal Agent	\$243,253.56	\$229,096.31	\$263,976.91									
Less Outstanding Checks	-\$30,738.56	-\$166,367.25	-\$260,995.21									
Oustanding Deposits/GJE	-\$1,000.00											
Total Reconciliation	\$6,815,599.76	\$6,300,091.61	\$6,307,302.69	\$0.00	\$0.00	\$0.00	\$0.00					
Amount Reconciliation Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					

SHENANDOAH ACCOUNT BALANCES		February 28, 2018				
ACCOUNT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Activity Fund (21)						
Beg Balance Checking	\$23,107.72	\$33,870.17	\$26,950.36	\$5,358.49	\$4,416.84	\$6,937.60
Beg Balance Savings	\$155,606.34	\$147,521.64	\$160,399.50	\$196,506.69	\$189,021.14	\$206,478.28
Revenues Checking	\$4,714.71	\$17,942.07	\$39,799.15	\$22,961.05	\$47,736.42	\$16,053.13
Revenues Savings						
Expenditures Checking	-\$1,436.96	-\$11,894.02	-\$25,283.83	-\$3,138.25	-\$27,758.52	-\$21,400.15
Expenditures Savings						
Accounts Payable						
End Balance Checking	\$33,870.17	\$26,950.36	\$5,358.49	\$4,416.84	\$6,937.60	\$5,538.99
End Balance Savings	\$147,521.64	\$160,489.50	\$196,506.69	\$189,021.14	\$206,478.28	\$202,529.87
Total Activity Fund	\$181,391.81	\$187,439.86	\$201,865.18	\$193,437.98	\$213,415.88	\$208,068.86
Scholarships (81)						
Beg Balance Checking	\$675.00	\$1,275.00	\$178.64	\$925.00	\$925.00	\$925.00
Beg Balance Savings	\$395,803.47	\$395,904.32	\$396,001.56	\$395,102.68	\$395,203.35	\$395,300.79
Revenues Checking	\$100.85	\$104.52	\$97.48	100.67	97.44	\$113.72
Revenues Savings						
Expenditures Checking	\$0.00	-\$1,100.00	-\$250.00			-\$75.00
Expenditures Savings						
End Balance Checking	\$1,275.00	\$178.64	\$925.00	\$925.00	\$925.00	\$850.00
End Balance Savings	\$395,904.32	\$396,001.56	\$395,102.68	\$395,203.35	\$395,300.79	\$395,414.51
Total Scholarships	\$397,179.32	\$396,180.20	\$396,027.68	\$396,128.35	\$396,225.79	\$396,264.51
Agency Fund (91)						
Beg Bal Checking	\$94.29	\$94.29	\$94.29	\$94.29	\$62.65	\$228.21
Beg Bal Savings	\$942.91	\$942.91	\$942.91	\$942.91	\$1,238.91	\$1,296.41
Revenues Checking						
Revenues Savings				\$296.00	\$257.50	\$121.75
Expenditures Checking				-\$31.64	\$34.44	-\$138.71
Expenditures Savings						
End Balance Checking	\$94.29	\$94.29	\$94.29	\$62.65	\$228.21	\$89.50
End Balance Savings	\$942.91	\$942.91	\$942.91	\$1,238.91	\$1,296.41	\$1,418.16
Total Agency Fund	\$1,037.20	\$1,037.20	\$1,037.20	\$1,301.56	\$1,524.62	\$1,507.66
Total Checking Acct 2	\$35,239.46	\$27,223.29	\$6,377.78	\$5,404.49	\$8,090.81	\$6,478.49
Total Savings Acct 2	\$544,368.87	\$557,433.97	\$592,552.28	\$585,463.40	\$603,075.48	\$599,362.54
Grand Total Acct 2	\$579,608.33	\$584,657.26	\$598,930.06	\$590,867.89	\$611,166.29	\$605,841.03
Reconciliation						
Bank Statement Checking	\$36,767.02	\$28,403.61	\$8,774.74	\$7,539.45	\$9,496.77	7383.49
Bank Statement Savings	\$147,766.29	\$161,432.41	\$197,449.60	\$190,260.05	\$207,774.69	203948.03
Bank Statement Savings	\$395,904.32	\$396,005.20	\$395,102.68	\$395,203.35	\$395,300.79	395414.51
Less Outstanding Checks	-\$1,527.56	-\$1,183.96	-\$2,396.96	-\$2,134.96	-\$1,405.96	-\$905.00
Outstanding Deposits/GJE	\$696.26	\$0.00				
Total Reconciliation	\$579,606.33	\$584,657.26	\$598,930.06	\$590,867.89	\$611,166.29	\$605,841.03
Amount Reconciliation Off	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

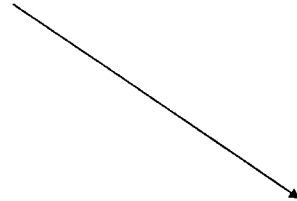
SHENANDOAH ACCOUNT BALANCES		February 28, 2018				
ACCOUNT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Nutrition (61)						
Beg Balance Checking (Century Ban	\$9,340.97	\$1,561.62	\$1,561.69	\$1,561.76	\$0.00	\$0.00
Beg Balance Checking (Bank Iowa)	\$1,561.56	\$13,429.21	\$22,106.79	\$61,954.89	\$67,943.48	\$68,782.50
Revenues Checking	\$19,802.59	\$22,300.02	\$32,063.08	\$76,771.28	\$72,869.29	\$64,553.66
Expenditures Checking	-\$7,230.58	-\$13,622.37	-\$67,214.91	-\$72,344.45	-72030.27	-\$60,148.09
Loan to Hot Lunch Fund			\$75,000.00			
Payable Accounts						
End Balance Checking (Bank Iowa)	\$14,990.83	\$1,561.69	\$1,561.76	\$0.00	\$0.00	\$73,188.07
End Balance Checking (Century)		\$22,106.79	\$61,954.89	\$67,943.48	\$68,782.50	
Total Nutrition	\$14,990.83	\$23,668.48	\$63,516.65	\$67,943.48	\$68,782.50	\$73,188.07
Grand Total Acct 3	\$14,990.83	\$23,668.48	\$63,516.65	\$67,943.48	\$68,782.50	\$73,188.07
Reconciliation						
Bank Statement Checking (Bank lov	\$1,561.62	\$1,575.12	\$1,575.19	\$0.00	\$0.00	
Bank Statement Checking (Century)	\$13,429.21	\$22,006.39	\$58,694.19	\$67,693.48	\$68,532.50	\$72,938.07
Less Outstanding Checks	-\$59.43	-\$205.03	-\$45.03	\$0.00	0	
Outstanding Withdrawals for Payro	\$250.00	\$292.00	\$3,292.30	\$250.00	250	\$250.00
Deposits in Transit						
Total Reconciliation	\$15,181.40	\$23,668.48	\$63,516.65	\$67,943.48	\$68,782.50	\$73,188.07
Amount Reconciliation Off	-\$190.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SHENANDOAH COMMUNITY SCHOOL DISTRICT
 CALCULATION OF MISCELLANEOUS INCOME
 2017-18

	STATE AID Source Codes 3111, 3113, 3204 3216, 3342, 3116, 3376	FOUR YEAR-OLD PRESCHOOL Source Code 3117	AEA FLOWTHROUGH Source Code 3214	PROPERTY TAX Source Codes 1110-1119	INCOME SURTAXES Source Codes 1130-1139	EXCISE TAXES UTILITY REPL. Source Codes 1170-1179	MOBILE HOME TAXES Source Codes 1190-1191	** MISCELLANEOU Source Codes All Other	TOTAL REVENUE (Includes Flowthrough)
JUL			\$42,146.00					\$41,096.95	\$83,242.95
AUG			\$42,146.00					\$28,137.12	\$70,283.12
SEP	\$617,733.00	\$19,547.00	\$42,156.00	\$652,314.65		\$864.39	\$165.29	\$23,122.97	\$1,355,738.01
OCT	\$617,733.00	\$19,547.00	\$42,146.00	\$1,472,648.50		\$2,197.11	\$123.24	\$67,205.12	\$2,221,476.73
NOV	\$617,733.00	\$19,547.00	\$42,146.00	\$240,027.34		\$49,742.43		\$83,271.16	\$1,052,466.93
DEC	\$617,733.00	\$19,547.00	\$42,146.00	\$104,216.37	\$150,651.60			\$66,332.57	\$1,000,626.54
JAN	\$613,198.00	\$19,547.00	\$42,146.00	\$118,027.02				\$240,516.94	\$1,033,434.96
FEB	\$613,198.00	\$19,547.00	\$42,146.00	\$66,681.71	\$57,949.20			\$146,939.20	\$946,461.11
MAR	\$613,198.00	\$19,547.00	\$42,146.00	\$162,297.00		\$760.91		\$30,326.74	\$868,275.65
APR									\$0.00
MAY									\$0.00
JUN									\$0.00
TOTAL	\$4,310,526.00	\$136,829.00	\$379,324.00	\$2,816,212.59	\$208,600.80	\$53,564.84	\$288.53	\$726,948.77	\$8,632,006.00

** Fill in STATE AID, INSTRUCTIONAL SUPPORT, FOUR YEAR-OLD PRESCHOOL, STATE FISCAL STABILIZATION, AEA FLOWTHROUGH, PROPERTY TAX, INCOME SURTAXES, EXCISE TAXES and TOTAL REVENUE columns. The MISC column will automatically be filled in and transferred to the UNSPENT AUTHORIZED BUDGET CALCULATION at the right

Yellow indicates a formula)



**SHENANDOAH COMMUNITY SCHOOL DISTRICT
UNSPENT AUTHORIZED BUDGET CALCULATION
2017-18**

REGULAR PROGRAM DISTRICT COST	\$7,168,465.00	
+ REGULAR PROGRAM BUDGET ADJUSTMENT	\$350,515.00	
+ SUPPLEMENTARY WEIGHTING DISTRICT COST	\$103,978.00	
+ SPECIAL ED DISTRICT COST	\$783,686.00	
+ TEACHER SALARY SUMMPLEMENT DISTRICT COST	\$676,898.00	
+ PROF DEV SUPPLEMENT DISTRICT COST	\$73,169.00	
+ EARLY INTERVENTION SUPPL DISTRICT COST	\$86,045.00	
+ TEACHER LEADERSHIP SUPPLEMENT	\$361,124.00	
+ AEA SPECIAL ED SUPPORT	\$349,577.00	
+ AEA SPECIAL ED SUPPORT ADJUSTMENT	\$10,735.00	
+ AEA MEDIA SERVICES	\$58,838.00	
+ AEA EDUCATIONAL SERVICES	\$65,064.00	
+ AEA SHARING DISTRICT COST	\$0.00	
+ AEA TEACHER SALARY SUPPL DISTRICT COST	\$36,996.00	
+ AEA PROF DEV SUPPL DISTRICT COST	\$3,942.00	
+ DROPOUT ALLOWABLE GROWTH	\$183,610.00	
+ SBRC ALLOWABLE GROWTH OTHER #1	\$136,742.00	(Increased Enrollment)
+ SBRC ALLOWABLE GROWTH OTHER #2 (LEP)	\$2,805.00	
+ SPECIAL ED DEFICIT ALLOWABLE GROWTH	\$300,000.00	
- SPECIAL ED POSITIVE BALANCE REDUCTION	\$0.00	
- AEA SPECIAL ED POSITIVE BALANCE	\$0.00	
+ ALLOWANCE FOR CONSTRUCTION PROJECTS	\$0.00	
- UNSPENT ALLOWANCE FOR CONSTRUCTION	\$0.00	
+ ENROLLMENT AUDIT ADJUSTMENT	-\$13,182.00	
- AEA PRORATA REDUCTION	\$57,385.00	
= MAXIMUM DISTRICT COST	<u>\$10,681,622.00</u>	
+ PRESCHOOL FOUNDATION AID	\$196,333.00	
+ INSTRUCTIONAL SUPPORT AUTHORITY	\$565,578.00	
+ ED IMPROVEMENT AUTHORITY	\$0.00	EST
+ OTHER MISCELLANEOUS INCOME	\$726,948.77	
+ UNSPENT AUTH BUDGET - PREVIOUS YEAR	<u>\$2,943,266.00</u>	
= MAXIMUM AUTHORIZED BUDGET	<u>\$15,113,747.77</u>	
- EXPENDITURES	<u>\$8,192,085.86</u>	54.20%
= UNSPENT AUTHORIZED BUDGET	<u><u>\$6,921,661.91</u></u>	

EXPENDITURES

JULY	\$272,293.00
AUGUST	\$340,399.21
SEPTEMBER	\$1,070,989.17
OCTOBER	\$1,071,091.05
NOVEMBER	\$1,054,212.12
DECEMBER	\$971,892.22
JANUARY	\$1,027,235.29
FEBRUARY	\$1,370,078.49
MARCH	\$1,013,895.31
APRIL	
MAY	
JUNE	
TOTAL	<u><u>\$8,192,085.86</u></u>

SHENANDOAH COMMUNITY SCHOOL DISTRICT
EXPENDITURES/EXPENSES TO CERTIFIED BUDGET COMPARISON
THROUGH March 2018

		FUNCTION	GENERAL	MGMNT	AGENCY	PPEL	TRUST FUND	ACTIVITY	
OTHER	INSTRUCTION	1XXX	\$5,087,785.72	\$146,438.18	\$343.68	\$1,100.95	\$2,425.00	\$223,058.90	
	SUPPORT SERVICES	2XXX	\$2,649,986.14	\$107,777.29		\$388,642.96			
	NON-INSTRUCTIONAL	3XXX		\$31,284.25					
	FACILITIES ACQ & CONST	4XXX				\$179,420.07			
	DEBT	5XXX							
	AEA FLOW THROUGH	6100	\$379,314.00						
	TRANSFERS	62XX	\$75,000.00						
	AUDITOR ADJ	69xx							
	TOTAL		\$8,192,085.86	\$285,499.72	\$343.68	\$569,163.98	\$0.00	\$2,425.00	\$223,058.90
	PUBLISHED BUDGET			\$14,307,706.00	\$505,284.00	\$0.00	\$1,159,216.00	\$0.00	\$335,041.00
% USED			57.26%	56.50%	#DIV/0!	49.10%	#DIV/0!	#DIV/0!	66.58%

% avg/mo/calc - 100%/12 mo X # months illustrated
0.00%

		FUNCTION	SAVE	DEBT SERVICE	NUTRITION	NOT USED	TOTAL USED	PUB BUDGET	% OF BUDGET
INSTRUCTION	1XXX						\$5,461,152.43	\$8,929,000.00	61.16%
SUPPORT SERVICES	2XXX	\$105,985.62		\$294.70			\$3,252,686.71	\$4,310,100.00	75.47%
NON-INSTRUCTION	3XXX			\$476,461.68			\$507,745.93	\$582,000.00	87.24%
FACILITIES ACQ & CONST	4XXX	\$171,840.32					\$351,260.39	\$500,000.00	70.25%
DEBT	5XXX		\$740,555.00				\$740,555.00	\$1,500,000.00	49.37%
AEA FLOW THROUGH	6100						\$379,314.00	\$505,752.00	75.00%
TRANSFERS	62XX	\$312,932.59					\$387,932.59	\$420,000.00	92.36%
AUDITOR ADJ	69XX						\$0.00		#DIV/0!
ENDING BALANCE								\$4,125,815.00	0.00%
TOTAL		\$590,758.53	\$740,555.00	\$476,756.38	\$0.00	\$11,080,647.05	\$20,872,667.00		53.09%
PUBLISHED BUDGET			\$2,502,708.00	\$1,498,183.00	\$564,529.00	\$0.00	\$20,872,667.00		
% USED			23.60%	49.43%	84.45%	#DIV/0!		53.09%	

MONTHLY BOARD VENDOR BILLS
 April 2018 Monthly Accounts Payable

Vendor Name	Invoice Detail Amount	Invoice Detail Description
Checking Account ID 20	Fund Number 61	SCHOOL NUTRITION FUND
ANDERSON ERICKSON DAIRY	5,532.67	SNF FOOD FOR THE FOODSERVICE PROGRAM
BMO MASTERCARD	464.27	SNF SUPPLIES
EARTHGRAINS BAKING CO'S INC	51.80	SNF FOOD FOR THE FOODSERVICE PROGRAM
FAREWAY STORES	71.69	SNF SUPPLIES
KECK	1,035.68	SNF FOOD FOR THE FOODSERVICE PROGRAM
MARTIN BROS DIST	24,057.42	SNF FOOD FOR THE FOODSERVICE PROGRAM
MEYER LABORATORY INC	226.55	SNF SUPPLIES
Fund Number 61	<u>31,440.08</u>	
Checking Account ID 20	31,440.08	
Checking Account ID 3	Fund Number 21	ACTIVITY FUND
BMO MASTERCARD	639.50	SUPPLIES/GENERAL ATHLETICS
BMO MASTERCARD	2,650.20	STUDENT ENTRY & REGISTRATION FEES
BMO MASTERCARD	2,627.78	TRAVEL/SHEN FOOTBALL
BMO MASTERCARD	123.01	SUPPLIES/FFA
BMO MASTERCARD	100.00	MAY MENTORING ACTIVITY SUPPLIES
CENTRAL COLLEGE	200.00	STUDENT ENTRY & REGISTRATION FEES
COUNTY LINE DESIGN	208.00	SUPPLIES/FFA
CRFITNESS	622.50	SUPPLIES/GENERAL ATHLETICS
GAMMA SPORTS	121.50	SUPPLIES/GENERAL ATHLETICS
GRAPHIC EDGE	1,302.35	SUPPLIES/GENERAL ATHLETICS
GREAT AMERICAN SAVINGS	4,215.03	SUPPLIES/MS MARCHING MUSTANGS
HOLIDAY INN DES MOINES AIRPORT	226.24	TRAVEL/FCCLA
HOWARD SPORTING GOODS	3,529.04	SUPPLIES/SHS SPEECH CLUB
IOWA FCCLA	885.00	REGISTRATION/FCCLA
IOWA HIGH SCHOOL ATHLETIC ASSN	50.00	STUDENT ENTRY-REGISTR/MS STUDENT COUNCIL
IOWA HIGH SCHOOL SPEECH ASSOCIATION	44.00	REGISTRATION/SHS SPEECH CLUB
JOE DESIGNER	465.30	SUPPLIES/GENERAL ATHLETICS
NATIONAL FFA ORGANIZATION	771.60	SUPPLIES/FFA
OPTIMIST	50.00	SUPPLIES/GENERAL ATHLETICS
PAPER TRAIL	50.00	SUPPLIES/FFA
RED OAK HIGH SCHOOL	90.00	ENTRY FEE TO ANOTHER SCHOOL
RIEMAN MUSIC DES MOINES	186.38	EQUIPMENT/MS MARCHING MUSTANGS
RSCHOOLTODAY	450.00	SUPPLIES/GENERAL ATHLETICS
SHENANDOAH CSD	954.77	MUSTANG FIELD CONCESSION SUPPLIES
SHENANDOAH SCHOOL LUNCH	700.00	SUPPLIES/FFA
STEPHANIE LANGNER	55.68	SUPPLIES/FCCLA
VALLEY PUBLICATIONS	70.00	SUPPLIES/GENERAL ATHLETICS
VERTIMAX	3,484.67	EQUIPMENT/GENERAL ATHLETICS
Fund Number 21	<u>24,872.55</u>	
Checking Account ID 3	Fund Number 91	AGENCY FUND
BMO MASTERCARD	45.92	MIX IT UP SUPPLIES
BMO MASTERCARD	12.75	MIX IT UP SUPPLIES
Fund Number 91	<u>58.67</u>	
Checking Account ID 3	24,931.22	
Checking Account ID 30	Fund Number 10	GENERAL FUND
ADVENTURE LIGHTING	490.63	MAINTENANCE BUILDING SUPPLIES
AHLERS & COONEY PC	318.00	LAWYER/NEGOTIATIONS
BARBARA FARWELL	126.58	ESL TRAVEL
BFG SUPPLY COMPANY	426.85	PLANT SALES/SUPPLIES
BMO MASTERCARD	33.25	TRANSPORTATION GASOLINE
BMO MASTERCARD	738.65	CUSTODIAL SUPPLIES
BMO MASTERCARD	45.44	COMB WEIGHTED LEVEL SUPPLIES
BMO MASTERCARD	179.73	HS FCS SUPPLIES
BMO MASTERCARD	82.67	TRANSPORTATION SUPPLIES
BMO MASTERCARD	802.90	MS GENERAL ED SUPPLIES

Vendor Name	Invoice Amount	Invoice Detail	Description
BMO MASTERCARD	271.56	BACKGROUND CHECKS	
BMO MASTERCARD	22.50	TEACHER LEADERSHIP	INSTRUCTIONAL SUPPLIES
BMO MASTERCARD	567.90	MS ART SUPPLIES	
BMO MASTERCARD	208.50	MS FCS SUPPLIES	
BMO MASTERCARD	83.61	TECHNOLOGY COORDINATOR	SUPPLIES
BMO MASTERCARD	749.05	HS PRINCIPAL FUNDRAISER	SUPPLIES
BMO MASTERCARD	134.51	TRANSPORTATION GASOLINE	
BMO MASTERCARD	127.87	TRANSPORTATION GASOLINE	
BMO MASTERCARD	2,380.27	ELEM PRINCIPAL SUPPLIES	
BROWN & SAENGER	205.32	HS GENERAL ED SUPPLIES	
CAPITAL SANITARY SUPPLY	4,026.06	MAINTENANCE CLEANING	SUPPLIES
CDW GOVERNMENT	605.03	TECH REPAIR & MAINTENANCE	SUPPLIES
CENTERPOINT ENERGY	8,273.33	UTILITIES-GAS	
CENTURYLINK	1,099.94	HS PRINCIPAL TELEPHONE	
CHAT MOBILITY	135.31	SUPERINTENDENT TELEPHONE	
CHOICE SUPPLY	42.51	SUPERINTENDENT SUPPLIES	
CITY OF SHENANDOAH	11,725.48	WATER-SEWER	
COUNTRY TIRE	892.95	TRANSPORTATION TIRES & TUBES	
CULLIGAN WATER	162.00	MAINTENANCE BUILDING	REPAIR SERVICES
DOVEL REFRIGERATION	478.55	EQUIPMENT REPAIR	
FOLLETT SCHOOL SOLUTIONS INC	229.43	HS LIBRARY SUPPLIES	
GREEN HILLS AEA	10.40	TRANSPORTATION SUPPLIES	
IOWA ASSOCIATION OF SCHOOL BOARD	325.00	MS PRINCIPAL WORKSHOP/CONFERENCE	
IOWA HIGH SCHOOL MUSIC ASSOCIATION	162.00	HS BAND STUDENT ENTRY & REGISTRATION	FEE
IOWA STATE BAR ASSOCIATION	175.00	FOUNDATION GRANTS SUPPLIES	
IOWA WESTERN COMMUNITY COLLEGE	150.00	HOSA SUPPLIES	
IOWA WORKFORCE DEVELOPMENT DIV OF LABOR	300.00	MAINTENANCE BUILDING	REPAIR SERVICES
IRESQ	137.00	TECH REPAIR & MAINTENANCE	SUPPLIES
JOHN GOWING PLUMBING AND HEATING INC.	147.75	MAINTENANCE SUPPLIES	
JON SKILLERN	25.00	TRANSPORTATION GASOLINE	
JW PEPPER & SON	41.39	HS BAND SUPPLIES	
KAGAN PROFESSIONAL DEVELOPMENT	15,885.25	TEACHER LEADERSHIP WORKSHOP/CONFERENCE	F
KRIEGLER OFFICE	51.59	TRANSPORTATION SUPPLIES	
LAKESHORE LEARNING	5,046.68	ELEM GENERAL ED SUPPLIES	
MELISSA HOBBIE	75.00	SCHOOL FEES COLLECTED	
MIDAMERICAN ENERGY	11,052.19	UTILITIES-ELECTRICITY	
MILLER BUILDING	323.68	MAINTENANCE SUPPLIES	
MITEL NET SOLUTIONS	548.95	HS PRINCIPAL TELEPHONE	
O'REILLY AUTO	9.99	TRANSPORTATION SUPPLIES	
OMAHA WORLD HERALD	489.00	BOARD NEWSPAPER ADVERTISING	
PAGE COUNTY EXTENSION	70.00	BUILDING & GROUNDS SUPERVISOR	DUES
PEPSI COLA BOTTLING	273.16	MS PRINCIPAL FUNDRAISER	SUPPLIES
PERMA BOUND	57.25	HS LIBRARY LIBRARY BOOKS	
QUILL CORPORATION	80.16	MS PRINCIPAL SUPPLIES	
RCB TRUCK REPAIR	2,303.83	VEHICLE REPAIR SERVICES	
RHYME UNIVERSITY	416.90	ELEM GENERAL ED SUPPLIES	
ROCSTOP - WHITEHILLS	2,160.09	MAINTENANCE GASOLINE	
ROCSTOP CARDTROL	3,751.67	TRANSPORTATION GASOLINE	
ROGERS PEST CONTROL LLC	320.00	MAINTENANCE PEST CONTROL	CONTRACTED
SCHOOL SPECIALTY SUPPLY	805.35	COMB WEIGHTED LEVEL OTHER	EQUIPMENT
SHENANDOAH ROTARY	80.00	MENTOR DUES & FEES	
SHENANDOAH SANITATION	551.90	MAINTENANCE GARBAGE	COLLECTION
SHENANDOAH SCHOOL LUNCH	2,947.50	MS PRINCIPAL FUNDRAISER	SUPPLIES
SHERIDAN DECORATING	460.00	MAINTENANCE BUILDING	SUPPLIES
SIGNS & SHINES	75.00	GROUNDS GENERAL SUPPLIES	

Vendor Name	Invoice Amount	Invoice Detail Description
SIMPLEXGRINNELL	274.00	MAINTENANCE BUILDING REPAIR SERVICES
SOUTH PAGE CSD	306.54	TUITION-OPEN ENROLLMENT
SUPPLYWORKS	1,103.83	EQUIPMENT REPAIR
THOMAS BUS SALES	29.36	TRANSPORTATION REPAIR PARTS
TIMBERLINE BILLING SERVICE LLC	110.05	MEDICAID BILLING SERVICES
TRUCK CENTER COMPANIES	1,559.16	VEHICLE REPAIR SERVICES
UNITY SCHOOL BUS PARTS	151.50	TRANSPORTATION REPAIR PARTS
UPS	13.53	TECHNOLOGY COORDINATOR SUPPLIES
VALLEY PUBLICATIONS	278.98	BOARD NEWSPAPER ADVERTISING
WELLMARK BLUE CROSS BLUESHEILD	107,212.00	HEALTH INSURANCE PAYABLE CN
Fund Number 10	<u>196,014.01</u>	
Checking Account ID 30	Fund Number 33	SAVE (SECURE AN ADVANCED VISION FOR ED.
CAMBLIN MECHANICAL	7,384.16	HVAC SYSTEM
CORVUS INDUSTRIES, LTD	668.00	EQUIPMENT REPAIRS
FELD FIRE	1,404.00	EQUIPMENT REPAIRS
SUPPLYWORKS	1,753.23	FURNITURE & FIXTURES
Fund Number 33	<u>11,209.39</u>	
Checking Account ID 30	Fund Number 36	PHYSICAL PLANT & EQUIPMENT
BLUPOINTE DRS	750.00	TECH RELATED SOFTWARE
CDW GOVERNMENT	770.00	COMPUTERS
COMMUNITY CONNECTIONS	85.00	TECHNICAL SERVICES
COUNSEL OFFICE & DOCUMENT	2,127.42	ADMIN COPIER LEASE
CULLIGAN WATER	243.47	RENTAL OF EQUIPMENT & VEHICLES
DOVEL REFRIGERATION	719.99	BUILDING IMPROVMENT FURNITURE&FIXTURES
FELD FIRE	1,734.12	OTHER EQUIPMENT
GRANT WOOD AEA	8,640.40	TECH RELATED SOFTWARE
OUR HOUSE CHILD DEVELOPMENT CENTER	1,085.00	PRESCHOOL CLASSROOM LEASE
RCB TRUCK REPAIR	5,642.94	REPAIRS & MAINTENANCE VEHICLES
TRUCK CENTER COMPANIES	9,949.24	REPAIRS & MAINTENANCE VEHICLES
VERNIER SOFTWARE & TECHNOLOGY	474.00	OTHER EQUIPMENT
Fund Number 36	<u>32,221.58</u>	
Checking Account ID 30	<u>239,444.98</u>	

First Name	Last Name	Organization	Start Date	End Date	Name of Fundraiser	What specific funds will be used for	Percentage of profit	Population
Liz	Skillern	Business Professionals of America	4/10/2018	5/20/2018	Selling sunglasses and necklaces that we've had for a couple of years. We will have some left, and I want to try to get them all sold.	Funds will be used for registration, travel, food, and lodging of state and/or national events.	100% now that everything has been more than paid for.	Students
Crystal	Wittmer	Viz Arts - NAHS	Sat., May 5th	5/5/2018	Spring Fest	NAHS General Funds (field trips, tassels, banquet)	of making pirnts (about 10 cents each, we sell for \$5)	Staff or General Public

Date	Location	Grade Level/Class	Sponsor
5/17/2018	Henry Doorly Zoo	Life Skills K-8	Hillary Rodewald
5/11-14/2018	Dallas, Texas	Business Professionals of America - two students	Liz Skillern
5/23/2018	Henry Doorly Zoo, Omaha, NE	Life Skills HS	Life Skills (Mix It Up)
4/18/2018	2 Omaha businesses (TBD)	11th Grade MC2 students	Kim Leininger

Notice of Public Hearing
Proposed Shenandoah School Budget Summary
Fiscal Year 2018-2019

Department of Management - Form S-PB-8

		Budget 2019	Re-est. 2018	Actual 2017	Avg %17-19
Taxes Levied on Property	1	5,141,056	5,480,000	4,959,148	1.8%
Utility Replacement Excise Tax	2	130,893	117,200	128,976	0.7%
Income Surtaxes	3	627,276	263,600	512,672	10.6%
Tuition/Transportation Received	4	400,000	410,000	423,316	
Earnings on Investments	5	26,250	34,050	13,413	
Nutrition Program Sales	6	280,000	280,000	187,432	
Student Activities and Sales	7	222,000	221,500	225,915	
Other Revenues from Local Sources	8	195,000	246,680	355,404	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	7,176,331	6,345,589	6,556,766	
Instructional Support State Aid	11	31,979	0	0	
Other State Sources	12	890,000	989,800	1,445,527	
Commercial & Industrial State Replacement	13	96,429	116,833	214,851	
Title I Grants	14	265,000	274,889	297,105	
IDEA and Other Federal Sources	15	610,000	615,000	572,370	
Total Revenues	16	16,092,214	15,395,141	15,892,895	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	430,000	641,892	1,364,142	
Proceeds of Fixed Asset Dispositions	19	10,000	30,000	18,551	
Total Revenues & Other Sources	20	16,532,214	16,067,033	17,275,588	
Beginning Fund Balance	21	4,841,348	6,116,682	4,460,293	
Total Resources	22	21,373,562	22,183,715	21,735,881	
*Instruction					
Student Support Services	23	9,470,000	9,055,000	8,336,536	6.6%
Instructional Staff Support Services	24	440,000	430,000	363,593	
General Administration	25	1,221,000	1,159,000	1,029,451	
School/Building Administration	26	425,100	409,400	411,643	
Business & Central Administration	27	630,000	638,200	608,078	
Plant Operation and Maintenance	28	270,000	285,000	227,797	
Student Transportation	29	1,125,000	1,061,000	1,004,852	
This row is intentionally left blank	30	725,000	606,000	483,465	
	31	0	0	0	
*Total Support Services (lines 24-31)	31A	4,836,100	4,588,600	4,128,879	8.2%
*Noninstructional Programs					
Facilities Acquisition and Construction	32	765,000	763,000	610,514	11.9%
Debt Service	33	650,000	850,000	501,211	
AEA Support - Direct to AEA	34	1,100,000	1,050,000	1,067,741	
*Total Other Expenditures (lines 33-35)	35A	2,258,404	2,367,767	2,031,882	5.4%
Total Expenditures	36	17,329,504	16,774,367	15,107,811	
Transfers Out	37	430,000	568,000	511,388	
Total Expenditures & Other Uses	38	17,759,504	17,342,367	15,619,199	
Ending Fund Balance	39	3,614,058	4,841,348	6,116,682	
Total Requirements	40	21,373,562	22,183,715	21,735,881	

Proposed Tax Rate (per \$1,000 taxable valuation)

14.89146

Location of Public Hearing:

Shenandoah Community School District
304 W. Nishna Road
Shenandoah, IA 51601

Date of Hearing:

4/9/2018
mm/dd/yy

Time of Hearing:

5:00 PM

The Board of Directors will conduct a public hearing on the proposed 2018/19 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

Shenandoah Community School District

2018 - 2019 School Calendar

August '18						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September '18						
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23	24	25	26	27	28	29
30						

October '18						
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28	29	30	31			

November '18						
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25	26	27	28	29	30	

December '18						
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30	31					

January '19						
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February '19						
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March '19						
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31						

April '19						
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28	29	30				

May '19						
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June '19						
Su	M	Tu	W	Th	F	S
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23	24	25	26	27	28	29
30						

July '19						
Su	M	Tu	W	Th	F	S
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28	29	30	31			

- | | |
|--|---|
| <ul style="list-style-type: none"> School Closed/ Holidays Early Dismissal Graduation | <ul style="list-style-type: none"> Teacher in-Service Day (no school for students) First and Last Day of School Parent Teacher Conferences |
|--|---|

The Shenandoah Community School District offers career and technical programs in the following service areas: Agricultural Science, Automotive Technology, Business Education, Family Consumer Science, Health Science, and Industrial Technology.

It is the policy of the Shenandoah Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact the district's Equity Coordinator, Monte Munsinger, Curriculum Director & Equity Coordinator, Shenandoah CSD [304 W. Nishna Rd, Shenandoah, IA. 712-246-1581, munsinger@shencsd.com](mailto:munsinger@shencsd.com)

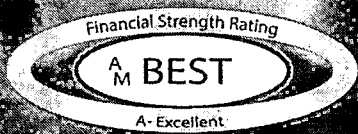
Dates to Note

August 20-22	Professional Development
August 23	First Day of School
September 3	Labor Day
September 5, 19	Early Dismissal
October 3, 17	Early Dismissal
October 18	End of 1 st Quarter
October 24	Professional Development
October 25	Parent Teacher Conferences
October 26	No School/Teacher Compensation Day
November 7	Early Dismissal
November 21-23	No School
December 5, 19	Early Dismissal
December 21	End of 2 nd Quarter
December 24-January 2	Winter Break
January 3-4	Professional Development
January 16	Early Dismissal
February 6, 20	Early Dismissal
February 7	Parent Teacher Conferences
February 8	No School/Teacher Compensation Day
March 6	Early Dismissal
March 18-19	Professional Development
March 20-22	No School
April 3, 17	Early Dismissal
April 19	No School
May 1, 15	Early Dismissal
May 26	Graduation
May 27	Memorial Day
May 30	Last Day of School/Early Dismissal
May 31	Professional Development

Month	Staff Days	Student Days	Student Hours	Running Total
August	10	7	45.5	45.5
September	19	19	119.5	165
October	23 (1 comp)	21	132.5	297.5
November	19	19	121.5	419
December	15	15	93.5	512.5
January	22 (1 holiday)	19	121.5	634
February	20 (1 comp)	19	119.5	753.5
March	18	16	102	855.5
April	21	21	132.5	988
May	22	21	121.5	1109.5
Totals	189	177	1109.5	1109.5

The Shenandoah Community School District offers career and technical programs in the following service areas: Agricultural Science, Automotive Technology, Business Education, Family Consumer Science, Health Science, and Industrial Technology.

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www.jesterinsurance.com | www.su-group.com



Equipment Maintenance Insurance

2018 New Business Application

Underwritten By
SU Insurance Company

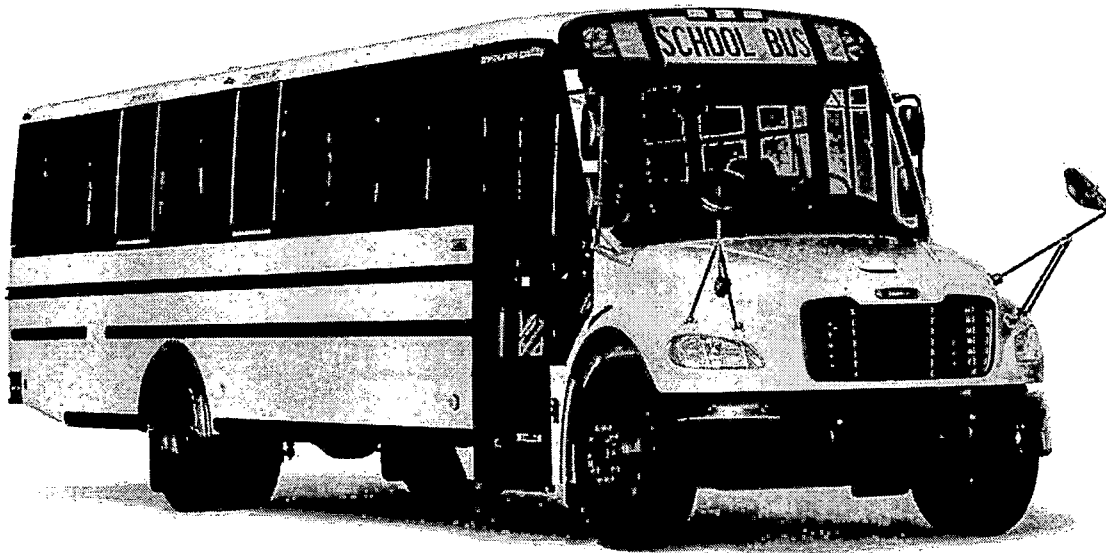
Plan Administrator
Jester Insurance Services
303 Watson Powell Jr. Way



Policy Exclusions

Equipment Maintenance Policy Exclusions include, but are not limited to, the following:

- ✔ Building Wiring and Cabling
- ✔ Calibrations Including Tuning
- ✔ Certifications
- ✔ Color Supplies and Color Drums *(unless otherwise noted)*
- ✔ Consumables *(i.e.: Supplies, PM Kits, Bulbs, Ink Cartridges, Batteries, Ballasts)* - unless noted otherwise
- ✔ Cosmetic Restoration *(including, but not limited to scratches, dents and broken or cracked parts that do not otherwise affect the functionality or materially impair the intended use of the equipment)*
- ✔ Damage caused by Animals
- ✔ Equipment Which is not Electrical or Electronic in Nature *(except buildings & grounds equipment)*
- ✔ Furniture and Fixtures
- ✔ Obsolescence
- ✔ Physical Plant Equipment *(i.e.: Elevators, HVAC etc.)*
- ✔ Production Print/Press Equipment
- ✔ Recommended User Maintenance *(i.e., clearing paper jams, toner installation, periodic cleaning/lubrication etc.)*
- ✔ Refurbishments
- ✔ Replacement of Missing Parts/Components
- ✔ Software
- ✔ Upgrades
- ✔ Vehicles/Tractors/Heavy Equipment



Note

All coverage is subject to the actual SU Insurance Company (SUIC) policy provisions. Repairs that exceed \$5,000 **MUST** be reported to SUIC at (800) 833-7050 for authorization prior to commencing any repairs.

Frequently Asked Questions

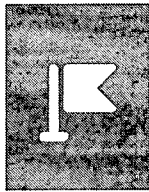


What does the program do?

Through use of an insurance policy, the program pays for the repair of your district's eligible electrical and electronic equipment (*excluding heating, ventilating, and air conditioning*).

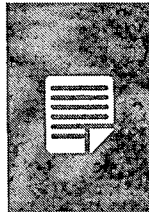
The policy allows the district to use the following:

- ✔ The district's vendor of choice can repair equipment and perform preventative maintenance (PM) services. The insurance company does not leverage the vendors to charge less.
- ✔ The district's own personnel can act as a vendor.
- ✔ Cash-out provisions may apply to eligible equipment.



What are the advantages?

- ✔ Allows the district to use management fund dollars to pay for repairs, instead of PPEL/SILO or general fund dollars.
- ✔ Reimburses the district for repairing, fixing or troubleshooting covered equipment, all parts, and mailing/shipping costs. These are reimbursed as miscellaneous income.
- ✔ The policy has no deductible. As such, it can be a cost effective substitute for an equipment lease.

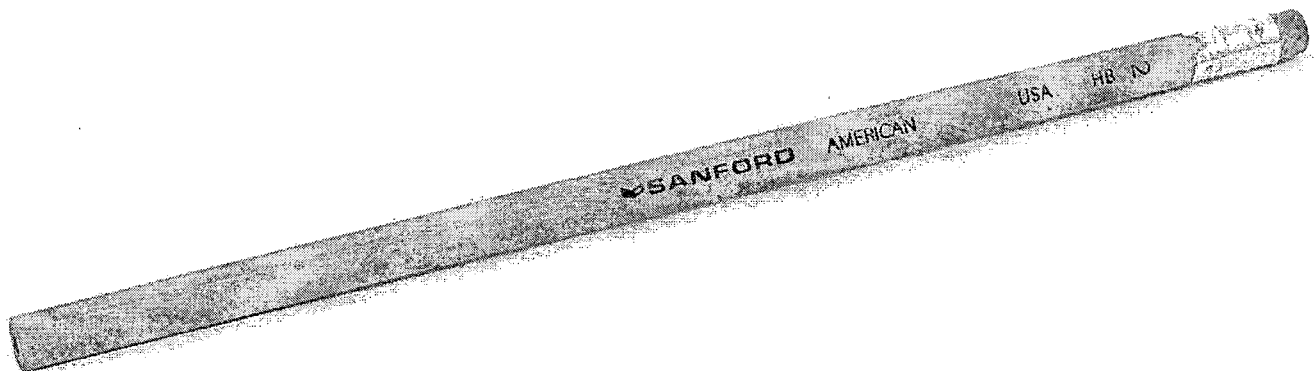


How do I obtain a quote?*

Please contact your local insurance agent OR one of the following Jester Insurance Services representatives at (515) 243-2707:

- 👤 Nolan Grimm
- 👤 Melissa Kauffman
- 👤 Debra Pekarek

**See end for complete list of contact information*



Environmental Control Components

ECC may include but is not limited to:

Actuators	Fresh Air Damper
Bearings	Gauges
Belts & Pulleys	Impeller
Circuit Boards	Lubrication Pump
Compressor	Motor
Condenser Fan	Positioners
Condenser Fan Motor	Pressure Sensors
Contactors	Purge Unit
Control & Safety	Relays
Control Center	Return & Supply Fan Motors
Control Panel	Return Air Damper
Control Valve	Sheaves/Pulleys
Controllers	Supply Fan
Coupling	Supply Fan Motor
Dampers	Thermal Expansion Valve
Electrical Disconnect	Thermostats & Sensors
Eliminator	Transmission
Factory Installed Variable Speed Drives (VFDs)	Vanes
Fan	Zone Control Actuators
Flow Switches	

Information needed to receive a quote:

1. 3 years of HVAC expenses/repairs. Reports from school or vendors. Report needs to give a detailed description as to what item was fixed.
2. Square footage by building
3. Send us any HVAC maintenance contracts you may have with your vendor(s)

Please note:

Ductwork, Piping, Plumbing Fixtures, Mechanical Valves, Heat Exchangers, Coils, Refrigerant, Refrigerant Leaks, Water Treatment, Chemicals, Chiller and Water Vessels, Boilers, Vessel-Type Equipment, Non Factory-Installed Components, Crane and Lift Rentals are Excluded. Preventative Maintenance is excluded.



BUILDINGS & SITES (Series 800)

800 OBJECTIVES OF BUILDINGS & SITES

This series of the board policy manual sets forth the board objectives and goals for the school district's buildings and sites. It is the goal of the board to provide sufficient school district buildings and sites for the education program. The board will strive to provide an environment which will encourage and support learning.

In providing this environment the school district buildings and sites will accommodate the organizational and instructional patterns that support the education program. The board has final authority to determine what is necessary to meet the needs of the education program.

It is the responsibility of the superintendent to oversee the day-to-day operations of the school buildings and sites and to notify the board of areas in need of improvement.

Approved 08/08/94

Reviewed 07/11/11

Revised

801.1 BUILDINGS & SITES LONG RANGE PLANNING

As part of the board's long range plan for the school district's education program, the board will include the buildings and sites needs for the education program. The long-term needs for building and will be discussed and determined by the board.

It is the responsibility of the superintendent to provide information including, but not limited to, enrollment projections and education program requirements to the board.

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2009).

Cross Reference: 105 Long-Range Needs Assessment
211.4 Work Sessions

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

801.2 BUILDINGS & SITES SURVEYS

The board may engage the services of consultants or other personnel to study the needs of the school district's buildings and sites in providing the education program. The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

It is the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Legal Reference: Iowa Code §§ 280.3, .14; 297 (2009).

Cross Reference: 105 Long-Range Needs Assessment
801 Site Acquisition and Building Construction

Approved 08/08/94

Reviewed 07/11/11

Revised 07/07/11

801.3 EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

Buildings and sites considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement be able to meet, the specifications set by the board. The board will make this determination.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specifications will be consistent with the education program, and they will provide the architect with the information necessary to determine what is expected from the facility. It is within the discretion of the board to determine whether a committee is appointed.

The education specifications will include, but not be limited to, the financial resources available for the project, the definition and character of classrooms, the functional use to be made of the rooms, description of specialized needs, and other pertinent information as the board deems necessary.

It is the responsibility of the superintendent to make a recommendation to the board regarding the specifications of buildings and sites.

Legal Reference: Cedar Rapids Community School District, Linn County v. City of Cedar Rapids, 252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ 73A.2, .18; 280.3, .14; 297; 544A (2009).
1974 Op. Att'y Gen. 529.

Cross Reference: 801 Site Acquisition and Building Construction

Approved 08/08/94

Reviewed 07/11/11

Revised 07/07/11

801.4 SELECTION OF AN ARCHITECT

The board shall have the authority to select the architect for construction requiring these services. The financial condition of the school district, the ability of the architect to meet the specifications of the board and the State Department of Education if necessary, the experience of the architect and other factors deemed relevant by the board will be considerations for selection of an architect.

It shall be the responsibility of the board to interview the architects and make a decision.

Legal Reference: Iowa Code chs. 297; 544A (2009)

Cross Reference: 801 Site Acquisitions and Building Construction

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

801.5 SITE ACQUISITION

Sites acquired by the board will meet or, upon improvement, be able to meet the specifications set out by the board prior to using the site for the education program. The board may meet in closed session to discuss potential purchases of sites.

It is the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites.

Legal Reference: Iowa Code §§ 21.5(j); 297 (2009).

Cross Reference: 213 Closed Sessions
705.1 Purchasing - Bidding
801 Site Acquisition and Building Construction
801.3 Educational Specifications for Buildings & Sites

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

801.6 BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

The board supports economic development in Iowa, particularly in the school district community. Construction contracts will be made in the school district community or in Iowa from Iowa-based companies if the bids submitted are comparable in quality and can be received without additional cost in comparison to those submitted by other bidders. The board will have the authority to approve or retain construction contracts.

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding \$25,000. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school.

The award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. The board will have the right to reject any or all bids, or any part thereof, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids.

Legal Reference: Iowa Code §§ 72; 73; 73A.2, .18; 297.7-.8 (2009).

Cross Reference: 705 Expenditures
 705.1 Purchasing-Bidding
 705.3 Requisitions and Purchase Orders
 705.4 Receiving Goods and Services
 801 Site Acquisition and Building Construction
 801.2 Building & Sites Surveys
 802.2 Requests for Improvements

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

801.7 FINANCING SITES AND CONSTRUCTION

Prior to the approval of a construction contract, except emergency construction, the board shall review methods for financing the project. The board may use the means it deems necessary to pay for the purchase of sites and construction. In determining the means of financing for these purposes, the board shall consider the financial condition of the school district and the uses allowed for the monies of the school district.

It shall be the responsibility of the superintendent to analyze the various methods of financing for the purchase of sites and construction and make a recommendation to the board.

Legal Reference: Harney v. Clear Creek Community School District, 261 Iowa 315, 154 N.W..2d 88 (1967).
 Liggett v. Abbott, 192 Iowa 742, 185 N.W. 569 (1921)
 Iowa Code §§ 73A; 74; 74A; 75; 278.1; 296; 297; 298 (1993)
 1974 Op. Att’y Gen. 598.
 1972 Op. Att’y Gen. 295.
 1938 Op. Att’y Gen. 167.
 1936 Op. Att’y Gen. 423.

Cross Reference: 705 Expenditures
 801 Site Acquisition and Building Construction

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

801.8 SUPERVISION OF CONSTRUCTION

Construction authorized by the board must be supervised for proper execution. The board will tour the completed construction area before allowing final payment on the project.

It shall be the responsibility of the superintendent to supervise construction projects of the school district as they are completed. The superintendent shall be responsible for providing the board with progress reports at each meeting until the construction is completed and shall work closely with the architect.

Legal Reference: Iowa Code §§ 279.8 (2009)

Cross Reference: 801 Site Acquisition and Building Construction

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.1 MAINTENANCE SCHEDULE

The school district buildings and sites, including the grounds, buildings and equipment, will be kept clean and in good repair. Employees should notify the building principal when something is in need of repair or removal, including graffiti.

It is the responsibility of the superintendent to maintain the school district buildings and sites. As part of this responsibility, a maintenance schedule is created and adhered to in compliance with this policy.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009).

Cross Reference: 502.2 Care of School Property/Vandalism
502.7 Student Lockers
802 Maintenance, Operation and Management
804.1 Facilities Inspections

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.2 REQUESTS FOR IMPROVEMENTS

Generally, except for emergency situations, requests for improvements or repairs are made to the superintendent by building principals and the head custodian. Requirements for requests outlined in the maintenance schedule will be followed.

Minor improvements, not exceeding a cost of \$5,000, may be approved by the superintendent. Improvements exceeding \$5,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.3 EMERGENCY REPAIRS

In the event an emergency requiring repairs in excess of \$25,000 to a school district facility are necessary to correct or control the situation and to prevent the closing of school, the provisions relating to bidding will not apply.

It is the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of \$25,000 were necessary to prevent the closing of school.

It is the responsibility of the superintendent to notify the board as soon as possible considering the circumstances of the emergency.

Legal Reference: Iowa Code §§ 280.3, .14; 297.8 (2009).

Cross Reference: 705.1 Purchasing - Bidding
802 Maintenance, Operation and Management

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.4 FIXED ASSETS MANAGEMENT SYSTEM

To improve the school district's oversight of fixed assets by assigning and recording them to specific facilities and programs and to provide for proof loss of fixed assets for insurance purposes, the school district will establish and maintain a fixed assets management system for reporting capitalized fixed assets owned or under the jurisdiction of the school district in its financial reports in accordance with generally accepted accounting principles (GAAP) as required or modified by law.

A separate fixed assets listing is prepared for fixed assets in the general fixed assets account group (GFAAG) and for the fixed assets of each proprietary and fiduciary fund. "Fixed assets" in the GFAAG will include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. "Fixed assets" in the proprietary funds will include school district buildings and sites, construction in progress, improvements other than buildings and sites, capitalized interest, infrastructure, land and machinery and equipment. Fixed assets reported in the financial reports will include individual fixed assets with an historical cost equal to or greater than \$500. Fixed assets accounted for and reported in the proprietary funds are depreciated over the useful life of each fixed asset.

The fixed assets management system is updated monthly to account for the addition/acquisition, disposal, relocation/transfers of fixed assets. It is the responsibility of the superintendent to count and reconcile the fixed assets listing for the general fixed assets account group and for each proprietary and fiduciary fund with the fixed assets management system on June 30 each year.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent to educate employees about this policy and its supporting administrative regulations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2009).

Cross Reference: 709 Insurance Program
701.5 Financial Records

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

A.Fixed assets management team.

1. The superintendent will appoint a fixed assets management team. Members of the fixed assets management team will include:
 - a. Superintendent, chair;
 - b. fixed assets manager;
 - c. Building principals;
 - d. Transportation director;
 - e. One or more facility maintenance personnel;
 - f. One or more technology personnel; and g.Others deemed necessary by the superintendent.
2. The superintendent, in conjunction with the fixed assets management team, shall:
 - a. Conduct the fixed assets physical count;
 - b. Develop the fixed assets listing;
 - c. Tag fixed assets included in the fixed assets management system with a bar code identification number;
 - d. Make a recommendation of a computer software program for managing the fixed assets management system;
 - e. Enter the necessary data into the fixed assets management system and compile the appropriate reports;
 - f. Develop forms and procedures for maintaining the integrity of the fixed assets management system; and
 - g. Maintain responsibility for an accurate fixed assets management system.

B.Determining historical cost.

1. The historical cost of a fixed asset is based on the actual costs expended in making the fixed assets serviceable. For the initial fixed assets listing of currently owned fixed assets, records indicating the actual costs expended in making the fixed assets serviceable may be available in the central administrative office.
2. Gifts of fixed assets are given an "historical cost" of the estimated fair market value on the addition/acquisition date.
3. Fixed assets purchased under a capital lease are given an historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of fixed assets in the proprietary funds must include capitalized interest and infrastructure.

Approved 09/11/06

Reviewed 07/11/11

Revised 07/11/11

802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

5. Fixed assets for which the historical cost cannot be determined.
 - a. Search board minutes to determine the approximate acquisition date, contract approval date or project approval date.
 - b. Search central administrative office records at the time of the presumed addition/acquisition date, including those in storage, on microfiche or archives, to determine the actual costs expended in making the fixed assets serviceable.
 - c. If no records can be found to determine the actual costs expended in making the fixed assets serviceable the school district may estimate the historical cost using back trending/standard costing after consulting with the school auditor.

C. Annual fixed assets listing reconciliation.

1. The superintendent, in conjunction with the fixed assets management team, will conduct an annual fixed assets physical count to develop the annual fixed assets listing in a manner similar to the initial fixed assets listing process in B above. At least every three years, someone other than the person in custody of the fixed assets in the building/department/room will perform the fixed assets physical count for the building/department/room.
2. Upon completion of the annual fixed assets listing, the fixed assets listing is reconciled to the fixed assets management system data base.
3. Fixed assets found to have been excluded from the data base are added to the fixed assets management system. The fixed assets management system process is reviewed to prevent future incidents of excluding a fixed asset.
4. Fixed assets unaccounted for are reported to the superintendent who contacts the supervisor of and the employee/person in charge/control/custody of the fixed asset. The employee/person in charge/control/custody of the fixed asset has thirty days to account for the fixed asset.
5. Fixed assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/ control/custody of the fixed asset to replace the fixed asset.
6. The superintendent is responsible for documenting the reasons each fixed asset was not reconciled to the fixed assets management system.

D. Addition/acquisition of machinery and equipment fixed assets.

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802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

1. The school district's required purchasing administrative regulations and procedures must be followed to acquire machinery and equipment fixed assets. The school district's required administrative regulations and procedures must be followed for receiving a gift of machinery and equipment fixed assets.
2. The Machinery and Equipment fixed assets Addition/Acquisition Form must be completed for each additional machinery and equipment fixed assets with an addition/acquisition cost of equal to or greater than \$500. The following information must be collected
 - a. Name of location-building/department/room; b. Location-building/department/room code; c. Balance sheet accounting/class code;
 - d. General fixed assets account group or proprietary fund asset (name proprietary fund);
 - e. Addition/acquisition date; f. Check/purchase order number or gift;
 - g. Bar code identification number assigned to and placed on the fixed asset;
 - h. Serial/model number;
 - i. Cost-historical;
 - j. Fair market value on acquisition date (donated fixed assets only);
 - k. Estimated useful life (for proprietary funds only);
 - l. Vendor;
 - m. Purchasing fund;
 - n. Description of fixed asset;
 - o. Department/person charged with custody,
 - p. Method of addition/acquisition-purchase, trade, gift etc.,
 - q. Quantity;
 - r. Replacement cost; and
 - s. Addition/acquisition authorization.
3. Machinery and equipment fixed assets acquired in a month must be entered into the fixed assets management system in the same month.

E. Addition/acquisition of real property fixed assets.

1. The school district's required purchasing administrative regulations and procedures must be followed to acquire a real property fixed asset. The school district's required administrative regulations and procedures must be followed for receiving a gift of a real property fixed asset.
2. The Real Property Fixed Assets Addition/Acquisition Form must be completed for each additional real property fixed asset. The following information must be collected
 - a. Addition/acquisition date;
 - b. Seller;

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802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- c. Cost-historical/addition/acquisition, cost including legal, architect, surveying and related fees;
 - d. Balance sheet accounting/class code;
 - e. Fair market value on a requisition date (donated fixed assets only);
 - f. Estimated useful life of buildings (for proprietary funds only);
 - g. Legal description,
 - h. Location/address; and
 - i. Addition/acquisition authorization.
3. For real property fixed assets in the general fixed assets account group, the actual costs of construction in progress, other than infrastructure, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 4. For real property fixed assets in the proprietary funds, the actual costs of construction in progress, including infrastructure construction, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 5. Real property fixed assets acquired in a month must be entered into the fixed assets management system in the same month.
- F. Relocation/transfer of machinery and equipment fixed assets.
1. A fixed assets Relocation/Transfer Form must be completed prior to removing machinery and equipment fixed assets from their current location. The following information must be collected:
 - a. Relocation/transfer date;
 - b. Quantity;
 - c. Bar code identification number;
 - d. Current location-building/department/room code;
 - e. Name of current location-building/department/room;
 - f. New location-building/department/room code;
 - g. Name of new location-building/department/room;
 - h. Date placed at new location-building/department/room;
 - i. Department/person charged with custody; and
 - j. Relocation/transfer authorization.
 2. Machinery and equipment fixed assets relocated/transferred in a month must be entered into the fixed assets management system in the same month.
- G. Disposal of machinery and equipment and real property fixed assets.

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802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

1. A Machinery and Equipment fixed assets Disposal Form must be completed prior to disposing of machinery and equipment fixed assets. The following information must be collected:
 - a. Disposal date;
 - b. Quantity;
 - c. Bar code tag identification number;
 - d. Disposal method-junk, trade, sale, trade-in, etc.; and
 - e. Disposal authorization.
2. A Real Property fixed assets Disposal Form must be completed prior to disposing of real property fixed assets. The following information must be collected:
 - a. Disposal date;
 - b. Legal description,
 - c. Location/Address;
 - d. Purchaser;
 - e. Disposal method-trade, sale, stolen, etc.; and
 - f. Disposal authorization.
3. Machinery and equipment/real property fixed assets disposed of in a month must be entered into the fixed assets management system in the same month.

H. Lost, damaged or stolen machinery and equipment fixed assets.

1. A Lost, Damaged or Stolen fixed assets Report must be completed when a fixed assets has been lost, damaged or stolen. The following information must be collected:
 - a. Date of loss, damage or theft;
 - b. Employee/person discovering;
 - c. Quantity;
 - d. Description of fixed asset;
 - e. Bar code tag identification number;
 - f. Location-building/department/room;
 - g. Description of loss, damage, etc.;
 - h. Filing of police report-yes or no;
 - i. Filing of insurance report-yes or no;
 - j. Sent for repair-yes or no;
 - k. Date returned from repair;
 - l. Date returned to location-building/department/room;
 - m. Department/person charged with custody; and
 - n. Authorization.
2. Fixed assets damaged, lost or stolen in a month must be entered into the fixed assets management system in the same month.

I.Fixed assets reports.

1. Annual reports for June 30 each year.

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802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- a. fixed assets listing including the following items for the school auditor:
 - (1) Balance sheet accounting/class code;
 - (2) Purchasing fund;
 - (3) Bar code tag identification number;
 - (4) Description of the fixed asset;
 - (5) Historical cost; and
 - (6) Location.
- b. fixed assets listing by location/building;
- c. fixed assets listing by department/employee/person charged with custody; and
- d. fixed assets listing by replacement cost.

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802.4R2 FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

Back trending/standard costing - an estimate of the historical original cost using a known average installed cost for alike units as of the estimated addition/ acquisition date. This cost is only applied to the fixed assets initially counted upon implementation of the fixed assets management system when the historical original cost cannot be determined. It is inappropriate to apply the back trending/standard costing method to any fixed assets acquired after the fixed assets management system implementation date.

Balance sheet accounting/class codes - the codes set out for fixed assets in the Iowa Department of Education Uniform Accounting Manual. They are: 211-sites; 221-site improvements; 222- accumulated depreciation on site improvements; 231-buildings and building improvements; 232-accumulated depreciation on buildings and building improvements; 241-machinery and equipment; 242-accumulated depreciation on machinery and equipment, 251-works of art and historical treasures, 252-accumulated depreciation on works of art and historical treasures, 261- infrastructure, 262-accumulated depreciation on infrastructure, and 271-construction in progress.

Book value - The value of a fixed asset on the records of the school district, which can be the cost or, in the case of fixed assets in the proprietary fund, the cost less the appropriate allowances, such a depreciation.

Buildings and building improvements - A fixed assets account reflecting the addition/acquisition cost of permanent structures owned or held by a government and the improvements thereon.

Capital expenditures/expenses - expenditures/expenses resulting in the addition/acquisition of or addition/acquisition to the school district's general or proprietary fixed assets.

Capital fixed assets - fixed assets with a value of equal to or greater than \$500 based on the historical cost.

Capitalization policy - the criteria used by a the school district to determine which fixed assets will be reported as fixed assets on the school district's financial statements and records.

Capitalization threshold - dollar limit set for capitalizing fixed assets.

Capitalized interest - interest accrued and reported as part of the cost of the fixed assets during the construction phase of a capital project. The construction phase extends from the initiation of pre-construction activities until the time the asset is placed in service.

Construction in progress - buildings in the process of being constructed other than infrastructure.

Contributed capital - the permanent fund capital of a proprietary fund. It is created when a residual equity transfer is received by a proprietary fund; a general fixed assets is "transferred" to a proprietary fund; or a grant received is restricted to a capital acquisition or construction.

Cost - the amount of money or other consideration exchanged for goods or services.

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802.4R2 FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

Depreciation - expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Fixed assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, construction in progress, improvements other than facilities, land and machinery and equipment.

Fixtures - attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building. Other fixtures are classified as machinery and equipment.

General fixed assets - capital fixed assets that are not fixed assets of any fund, but of the governmental unit as a whole. Most often these fixed assets arise from the expenditure of the financial resources of governmental funds.

General fixed assets account group (GFAAG) - a self-balancing group of accounts established to account for fixed assets of the school district, not accounted for through specific proprietary funds.

Historical (acquisition) cost - the actual costs expended to place a fixed asset into service. For land and buildings, costs such as legal fees, recording fees, surveying fees, architect fees and similar fees are included in the historical cost. For machinery and equipment, costs such as freight and installation fees and similar fees are included in the historical cost.

Improvements other than buildings - attachments or annexation to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Infrastructure assets - public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the governmental unit.

Investment in general fixed assets - an account in the GFAAG representing the school district's investment in general fixed assets. The balance in this account generally is subdivided according to the source of the monies that finance the fixed assets addition/acquisition, such as general fund revenues and special assessments.

Land and buildings - real property owned by the school district.

Machinery and equipment - fixed assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use.

Approved 9/11/06

Reviewed 07/11/11

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802.4R2 FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than *capitalization threshold*), and fixed assets under capital leases and fixed assets being acquired under a lease/purchase agreement.

Proprietary fund fixed assets - capital fixed assets that are fixed assets specific to a proprietary fund, such as school nutrition fund or child care fund. Most often these fixed assets arise from the expenditure of financial resources of a proprietary fund.

Replacement cost - the amount of cash or other consideration required today to obtain the same fixed assets or its equivalent.

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802.5 BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

The board recognizes the need for access to its buildings and sites by persons with disabilities. School district buildings and sites currently in use will be altered to be accessible to persons with disabilities unless the alteration would cause an undue hardship for the school district. Renovated and new buildings and sites will be accessible to persons with disabilities.

It is the responsibility of the superintendent, upon board approval, to take the necessary action to ensure school district buildings and sites are accessible to persons with disabilities.

Legal Reference: 29 U.S.C. §§ 621-634 (1994).
42 U.S.C. §§ 12101 *et seq.* (1994).
Iowa Code chs. 104A; 216 (2009).

Cross Reference: 103 Equal Educational Opportunity
603.3 Special Education

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.6 VANDALISM

The board believes everyone should treat school district buildings and sites and property with respect for the benefit of the education program. Users of school district property will treat it with care. Employees discovering vandalism should report it to the building principal as soon as possible.

Persons suspected, found or proven to have destroyed or otherwise harmed school district property may be subject to discipline by the school district, if the person is under the jurisdiction of the school district, and may be reported to local law enforcement officials. Persons who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 502 Students Rights and Responsibilities
903.4 Public Conduct on School Premises

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.7 ENERGY CONSERVATION

In concert with the board's goal to utilize public funds in an effective and efficient manner, employees and students will practice energy conservation methods when utilizing the school district's buildings and sites. These methods include, but are not limited to, turning off lights and equipment when not in use, reducing the temperature of the facility, particularly when it is not in use, and keeping windows and doors properly closed or open, depending upon the weather.

It is the responsibility of the superintendent to develop energy conservation guidelines for employees and students. Employees and students will abide by these guidelines.

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2009).

Cross Reference: 700 Purpose of Noninstructional and Business Services

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.8 CONTRACT FOR MAINTENANCE SERVICES

The board may contract for custodial and other maintenance services for the school district buildings and sites. The superintendent is authorized to contract for such services. Except in the case of emergency, the board shall approve the contracts for these services if the cost exceeds \$2,000.

It shall be the responsibility of the superintendent to consider the financial condition of the school district and other factors deemed relevant by the superintendent in making such contracts.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 703 Budget
705 Expenditures
802.3 Emergency Repairs

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

802.9 CAPITAL ASSETS

General Capital Assets:

General capital assets are assets that generally result from expenditures in the governmental funds and are capitalized in the General Fixed Assets Account Group. These assets are reported in the governmental activity column of the government-wide statement of net assets, but are not reported in the fund financial statements.

Business-Type Capital Assets:

Business-type capital assets are those assets reported in the proprietary funds. These assets are reported in the business-type activity column of the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets are capitalized at cost for estimated historical cost and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market value as of the date received. The District does not possess any infrastructure. Improvements are capitalized, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The District maintains a reporting threshold of \$3,000 for general capital assets and a reporting threshold of \$500 for business-type capital assets. All reported capital assets except land and construction-in-progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the useful life.

<u>Asset Class</u>	<u>Useful Life</u>
Computers, TV	5 years
School Nutrition Vehicles	7 years
Licensed Vehicles	7 years
Musical Instruments	7 years
School Nutrition Equipment	12 years
Machinery & Equipment	15 years
Buildings	50 years

Approved 12/08/03Reviewed 07/11/11Revised 07/11/11

802.10 INTANGIBLE ASSET REPORTING

Effective for the fiscal year beginning on July 1, 2010, and each fiscal year thereafter, the Shenandoah Community School District will conform to GASB Statement 51, Accounting and Financial Reporting for Intangible Assets.

The following criteria shall be used to identify and report intangible assets on the District's Statement of Net Assets.

Identification

An intangible asset will be recognized in the Statement of Net Assets only if it is identifiable using the following tests:

- a) Separable (it can be separated/divided from the government and sold, transferred, licensed, rented or exchanged **or**
- b) Arose from the contractual or other legal rights, regardless of whether those rights are transferable or separable.

Threshold for Capitalization

The Shenandoah Community School District will not capitalize any intangible asset with a value of less than \$150,000.00.

Measurement/Recognition

Effective July 1, 2010, intangible assets exceeding the District's threshold will be recorded at actual historical cost.

Amortization

The straight-line method of depreciation will be used to amortize intangible assets meeting District criteria. If is noted that the useful life of an intangible asset that arises from contractual or other legal rights should not exceed the period to which the service capacity of the asset is limited by those contractual or legal provisions.

Miscellaneous

This policy must be applied to all intangible assets. If an intangible asset meets the threshold criteria and is fully amortized, the asset must be reported at historical cost and the applicable accumulated depreciation must be reported as well.

Approved 07/12/10

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803.1 DISPOSITION OF OBSOLETE EQUIPMENT

School property, such as equipment, furnishings, or supplies (hereafter equipment), will be disposed of when it is determined to be of no further use to the school district. It is the objective of the school district in disposing of the equipment to achieve the best available price or most economical disposal.

Obsolete equipment having a value of less than \$5000 will be sold or disposed of in a manner determined by the board. However, the sale of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation. The publication of the sale or disposition will be published with at least one insertion each week for two consecutive weeks. **Any other disposition may be done in any other manner so with only one insertion in same newspaper.**

A public hearing will be held regarding the disposal of the equipment with a value of \$5,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the equipment.

It is the responsibility of the superintendent to make a recommendation to the board regarding the method for disposing of equipment of no further use to the school district.

Legal Reference: Iowa Code §§ 297.22-.25 (2009).

Cross Reference: 704 Revenue
705.1 Purchasing - Bidding
803 Selling and Leasing

Approved 08/08/94

Reviewed 07/14/14

Revised 07/14/14

803.2 LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

Decisions regarding the lease, sale, or disposal of school district real property are made by the board. In making its decision the board will consider the needs of the education program and the efficient use of public funds.

Prior to the board's final decision regarding real property with a value of \$5,000 or more, a public hearing will be held. The board will adopt a resolution announcing the proposed sale which will contain notice of the time and place of the public hearing and the description of the property or locally known address. Notice of the time and place of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the property.

If the real property contains less than two acres, is located outside of a city, is not adjacent to a city and was previously used as a schoolhouse site, the property may revert to the owner of the tract from whom the property was taken following the procedures set forth in Iowa Code §§ 297.15-.25.

In the case of a sale or lease of school district real property not being used for the education program, unless otherwise exempted, advertisements for bids will be taken. If the bids received by the board are deemed inadequate, the board may decline to sell or lease the property and re- advertise.

In the case of the razing of a school district facility, at a cost of \$5,000 or more, the board will advertise and take bids for the purpose of awarding the contract for the project.

The superintendent is responsible for coordinating the action necessary for the board to accomplish the lease, sale, or disposal of school district real property, including student- constructed buildings. It will also be the responsibility of the superintendent to make a recommendation to the board regarding the use of school district real property not being utilized for the education program.

Legal Reference: Iowa Code §§ 297.15-.25 (2009).

Cross Reference: 704 Revenue
705.1 Purchasing - Bidding
803 Selling and Leasing

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

804.1 FACILITIES INSPECTIONS

A program for annual inspection, in addition to those conducted by authorized agencies, of the equipment, facilities, and grounds will be conducted as part of the maintenance schedule for school district buildings and sites. The results of this inspection will be reported to the board at its annual meeting. Further, the board may conduct its own inspection of the school district buildings and sites annually.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 709 Insurance Program
802 Maintenance, Operation and Management

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

804.2 WARNING SYSTEM AND EMERGENCY PLANS

The school district will maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system is maintained on a regular basis under the maintenance plan for school district buildings and sites. This system may also be connected to the local police station in case of an emergency when the building is not in use.

Students are informed of this system according to board policy. Each classroom and office will have a plan for helping those in need of assistance to safety during an emergency. This will include, but not be limited to, students and employees with disabilities.

Licensed employees are responsible for instructing students on the proper techniques to be followed during an emergency. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code § 100.31 (2009).

Cross Reference: 507 Student Health and Well-Being
711.10 School Bus Safety Instruction 804
Safety Program

Approved 08/08/94

Reviewed 07/11/11

Revised 07/11/11

804.3 FACILITIES SECURITY

To protect the school district buildings and sites and equipment, the facilities shall be locked when school is not in session. When school activities or public activities are held in the school district facilities, only the main entrance doors, as determined by the superintendent and the building principals, shall be unlocked for access to the school district facilities.

It shall be the responsibility of employees and users of the school district facilities to abide by this policy.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009)

Cross Reference: 401.9 Use of School District Facilities & Equipment by Employees 709
Insurance Program

Approved 08/08/94

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804.4 BOMB THREATS

As soon as a bomb threat is reported to the administration, the school district facility should be cleared immediately. A thorough search will be made by the appropriate school district or law enforcement officials. Employees and students will remain outside the school district facility until it is determined that danger no longer exists.

It is the responsibility of the superintendent to file a report or keep a report of each incident for the school district records.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 804 Safety Program

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