NOTICE AND CALL OF PUBLIC MEETING

OF THE SCHOOL DISTRICT

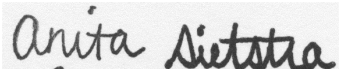
Governmental Body: The Board of Directors of the Montezuma Community School District, Montezuma, Iowa.

Date of Meeting: **Wednesday, February 17, 2016**
Time of Meeting: **6:30 pm, Central Time**
Place of Meeting: **Montezuma School Elementary Library, Montezuma, Iowa.**

PUBLIC NOTICE IS HEREBY GIVEN that the above-mentioned governmental body will meet at the date, time and place above set out. The tentative agenda for said meeting is as follows:

A. Call to Order/Roll Call
B. Approve the Agenda
C. Good News
D. Welcome Visitors
E. Presentations
F. Old Business
G. New Business
    1. Pay Application
    2. Drop Out Prevention Allowable Growth
    3. Policy Review
    4. Hazard Mitigation Resolution
    5. Gym Signage
    6. 2014-15 Audit Report
    7. 2016-17 School Year Calendar
    8. 2016-17 Administrative and Classified Salary Settlement
H. Personnel
    1. Staff Resignations
    2. Staff Appointments
I. Reports
    1. Business Manager
    2. Superintendent
K. Discussion
L. Adjournment

This notice is given at the direction of the President pursuant to Chapter 21, Code of Iowa, and the local rules of said governmental body.



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Board Secretary, Montezuma Community School District, Iowa

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: A. *Call to Order/Roll Call*

Information: The President of the Board, or in his or her absence the Vice President of the Board, shall officially call the board meeting to order. This is usually accompanied by a welcome to visitors.

We allow visitors to address the Board provided they follow the established rules, which require a written request completed and handed to the Board Secretary. The Board President may at this time ask visitors if they will wish to speak during the welcome section. If so they may obtain the necessary form from the Board Secretary.

Action: **Roll Call**:

	Present/Absent
Pete Ross	_____
Cori Henkle	_____
Jason Meyer	_____
Stacie Cameron	_____
Vince Johnson	_____

Time: _____

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: B. *Consent Agenda*

Information: The Consent Agenda is used as an opportunity to approve several items considered as housekeeping items in one motion, at one time. The Consent Agenda for this meeting consists of:

- Approval of Agenda
- Approval of minutes for January 20, 2016
- Approval of January Invoices & February Invoices
- Approval of Fund Balance Report January 2016 and the Food Service Report January 2016

The Board may ask that any item be removed from this list and considered separately.

Recommended Motion: The Board approves the consent agenda as presented including the agenda, minutes, reports and invoices.

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

January 20, 2016
Montezuma, IA

The Board of Directors of the Montezuma Community School District met on the above date at the Schoolhouse in the Elementary Library, with the following board members present: Pete Ross, Vince Johnson, Stacie Cameron, Jason Meyer, Cori Henkle.

President Pete Ross called the meeting to order at 6:30 PM.

CONSENT AGENDA
It was moved by Jason Meyer and properly seconded to approve the consent agenda as presented: the agenda; minutes of the board meeting of December 16, 2015 fund balance and food service reports for the month of December 2015; and bills to be paid by the business manager (see attached lists). Motion carried 5-0.

GOOD NEWS
High school internships are going well.
Heard good things about the Montezuma Schools trip to Wells Fargo Arena to watch the boys basketball team, band, flags, dance team and group of kids sing. Montezuma was well represented.
The Cybertron team received a 2nd place finish at the First Lego League Robotics Competition at Iowa State University. This finish was out of 60 teams that participated.

WELCOME VISITORS
President Ross welcomed all visitors and thanked them for taking time to attend the meeting.

PRESENTATIONS
Mike McKeag from ASI was present to talk to the board about signs for the new high school gym exterior.
Design Alliance was present to update us on the gym project.
Heard reports from Mr. Moretz and Mr. Jones on various updates.

OLD BUSINESS

NEW BUSINESS

It was moved by Jason Meyer and properly seconded to approve pay application #10 to Garling Construction in the amount of $271,219.08 for items of work through January 5, 2016. Motion carried 5-0.

It was moved by Cori Henkle and properly seconded to approve change order items 1 through 4 for a total credit of $751.00. Motion carried 5-0.

PERSONNEL
Staff Resignations
None

Staff Appointments
None

REPORTS
Business Manager

Superintendent
CLOSED SESSION FOR SUPERINTENDENT EVALUATION
At 8:40 PM it was motioned by Jason Meyer and properly seconded to enter into closed session for the evaluation of Superintendent Versteeg. Motion carried 5-0.

DISCUSSION

ADJOURNMENT
The Board came out of closed session at 10:07 PM, and as no further business appeared before the board, the meeting was on proper motion and adjourned at 10:08 PM

BOARD REPORT BILLS-JANUARY 21, 2015
MONTEZUMA COMMUNITY SCHOOLS

Vendor	Invoice	Description	Invoice Amt	Vendor Ttl
OPERATING FUND				
ALBRECHT, JANICE	101515	OCTOBER SOCIAL REIMB	18.92	18.92
ARNOLD MOTOR SUPPLY	112815	BUS BARN SUPPLIES	642.97	642.97
AUDAS SANITATION	70866	TRASH PICK-UP	510.00	510.00
B-G-M COMMUNITY SCHOOLS	2QFY16O-E	2ND QUARTER FY2016 OPEN ENROLLM	15,915.00	15,915.00
CHEMSEARCH	2133071	CUSTODIAL SUPPLIES	481.30	481.30
CRANSTON LANDSCAPING	2563	SNOW REMOVAL	343.75	343.75
DEPOT EXPRESS	123115	FUEL	2,436.09	2,436.09
ENGLISH VALLEY SCHOOL DISTRICT	2QFY16O-E	2ND QUARTER FY2016 OPEN ENROLLM	19,098.00	19,098.00
IOWA COMMUNICATIONS NETWORK	466169	ICN SERVICES	779.21	779.21
IOWA STATE UNIVERSITY COLLEGE OF	001609	IA FLL TOURNAMENT FEE	50.00	50.00
IOWA VALLEY COMMUNITY COLLEGE	0214	COLLEGE BOOKS FEE	269.00	269.00
J.W. PEPPER & SON, INC.	11B25634	BAND MUSIC	211.99	255.99
J.W. PEPPER & SON, INC.	11B27497	BAND MUSIC	44.00	
LOWRY ELECTRIC, INC	18049	BULBS	60.67	60.67
MALCOM LUMBER COMPANY	765636	BUILDING SUPPLIES	39.96	477.14
MALCOM LUMBER COMPANY	765946	SHOP EQUIPMENT	105.68	
MALCOM LUMBER COMPANY	766500	BUILDING SUPPLIES	16.68	
MALCOM LUMBER COMPANY	766633	BUILDING SUPPLIES	125.67	
MALCOM LUMBER COMPANY	766885	SHELVING MATERIAL-SHOP	189.15	
MIDWEST WHEEL COMPANIES	251432-00	BUS BARN SUPPLIES	411.08	411.08
NIGG, RACHAEL	010416	RETURN BOOK FEES	9.00	9.00
NORTH MAHASKA SCHOOL DISTRICT	2QFY16O-E	2ND QUARTER FY2016 OPEN ENROLLM	6,366.00	6,366.00
PC & MAC EXCHANGE	98656	PRINTER TONER	499.00	499.00
POWESHIEK COUNTY AUDITOR	123115	9/8 ELECTION FEES	478.92	478.92
RECORD, THE	111815	NEWSPAPER	124.80	124.80
SCHOLASTIC, INC.	0004561065	PAC BOOKS	186.00	220.00
SCHOLASTIC, INC.	0678274283	PAC BOOKS	34.00	
THOMAS BUS SALES OF IOWA, INC	130861	TACHOMETER	144.46	144.46
TRUE VALUE COMMERCIAL SUPPLY	203855	MAINTENANCE SUPPLIES	338.04	4,900.43
TRUE VALUE COMMERCIAL SUPPLY	204014	MAINTENANCE SUPPLIES	81.53	
TRUE VALUE COMMERCIAL SUPPLY	204136	MAINTENANCE SUPPLIES	660.00	

TRUE VALUE COMMERCIAL SUPPLY	204137	MAINTENANCE SUPPLIES	1,610.16	
TRUE VALUE COMMERCIAL SUPPLY	204274	MAINTENANCE SUPPLIES	253.50	
TRUE VALUE COMMERCIAL SUPPLY	204381	MAINTENANCE SUPPLIES	1,957.20	
VANDER HAAGS, INC	2-162593	SNOW PLOW	1,770.81	1,770.81
WEST MUSIC COMPANY	SI1236685	FLUTE KIT	15.00	42.00
WEST MUSIC COMPANY	SI236684	LESSON	27.00	
WINDSTREAM	010516	TELEPHONE	675.67	675.67
AUDAS SANITATION	69250	TRASH PICK-UP	500.00	500.00
CARDMEMBER SERVICE	0318-2	CLASSROOM GAMES-PAC	75.69	5,362.55
CARDMEMBER SERVICE	2131	TABLE SAW-PERKINS	2,534.99	
CARDMEMBER SERVICE	2471,2440,9535	SPED SUPPLIES	38.89	
CARDMEMBER SERVICE	2569	CLASSROOM GAMES-PAC	98.54	
CARDMEMBER SERVICE	3901	TECH	59.00	
CARDMEMBER SERVICE	4362	TECH	19.98	
CARDMEMBER SERVICE	5554	DOMAIN YEARLY REGISTRATION	31.98	
CARDMEMBER SERVICE	6802	SNAP WORDS	249.95	
CARDMEMBER SERVICE	7331	GINGERBREAD HOUSE SUPPLIES	116.94	
CARDMEMBER SERVICE	8163	AMAZON	34.98	
CARDMEMBER SERVICE	8730	TECH	7.76	
CARDMEMBER SERVICE	9368-2	LAB ACCESS CARD, OFFICE TEXTBOOI	1,485.56	
CARDMEMBER SERVICE	9646	WELDING HELMETS	387.31	
CARDMEMBER SERVICE	9679	TECH-REPAID	0.99	
CARDMEMBER SERVICE	9800	SENSORY CLASS REGISTRATION	219.99	
CRANSTON LANDSCAPING	2553	ROCK HAULING	248.33	248.33
GRINNELL REGIONAL MEDICAL CENTER	122815	FLU SHOT CLINIC	1,550.00	1,550.00
HOMETOWN HARDWARE	15930	MAINTENANCE SUPPLIES	8.54	80.01
HOMETOWN HARDWARE	15942	MAINTENANCE SUPPLIES	71.47	
IOWA ASSOC. OF SCHOOL BOARDS	IDATPMD0000512	ANNUAL DUES	575.00	575.00
IOWA STATE BAR ASSOCIATION	120415	MOC TRIAL TEAMS	300.00	300.00
IOWA VALLEY COMMUNITY COLLEGE	19177	BUS DRIVER REFRESHER	275.00	27,174.00
IOWA VALLEY COMMUNITY COLLEGE	FA15-1	COLLEGE LEVEL CLASSES	21,511.00	
IOWA VALLEY COMMUNITY COLLEGE	FA15-2	CAREER ACADEMY CC CLASSES	5,388.00	
JAYMAR BUSINESS FORMS, INC.	52411	W-2, 1099, ACA FORMS	208.22	208.22
LOWRY EQUIPMENT, INC.	5787L	BOBCAT DOOR, WIPER BLADE	52.20	70.14
LOWRY EQUIPMENT, INC.	9850L	BOBCAT DOOR, WIPER BLADE	17.94	
MALCOM LUMBER COMPANY	757580	SCHOOL SUPPLIES	27.13	27.13
MCGRIFF'S OF NEW SHARON	113103	STEEL POST W/ SIGN	144.00	48.00
MCGRIFF'S OF NEW SHARON	113108	STEEL POST W/ SIGN	(96.00)	
MONTE MOTOR PARTS	113015	BUS BARN SUPPLIES	506.90	506.90
MONTEZUMA COMMUNITY SCHOOLS	58	LOUNGE SILVERWARE	75.48	75.48

MONTEZUMA MUNICIPAL UTILITIES	120815ELEC	ELECTRICITY	6,504.88	8,580.63
MONTEZUMA MUNICIPAL UTILITIES	120815GAS	NATURAL GAS	632.49	
MONTEZUMA MUNICIPAL UTILITIES	120815SEWAGE	SEWAGE	447.76	
MONTEZUMA MUNICIPAL UTILITIES	120815WATER	WATER	995.50	
NOLTON, BRIAN	100163	PHOTO FIELD	32.00	32.00
OLD CREAMERY THEATRE COMPANY, THE	021716	ELEMENTARY ASSEMBLY	615.00	615.00
PC & MAC EXCHANGE	98315	PROJECTOR BULBS	395.00	697.00
PC & MAC EXCHANGE	98412	MAC VGA ADAPTERS	302.00	
PITNEY BOWES, INC.	9063273-DC15	POSTAGE MACHINE RENTAL	117.00	117.00
RECORD, THE	102115	LEGAL PUBLICATION	67.20	96.00
RECORD, THE	120115	NEWSPAPER	28.80	
STUPPY INCORPORATED	21148	GREENHOUSE FERTILIZER-PERKINS	165.00	1,171.86
STUPPY INCORPORATED	21435	GREENHOUSE FERTILIZER-PERKINS	59.36	
STUPPY INCORPORATED	21454	GREENHOUSE FERTILIZER-PERKINS	947.50	
THOMAS BUS SALES OF IOWA, INC	130471	BUS PARTS	231.50	556.02
THOMAS BUS SALES OF IOWA, INC	130722	BUS SHIFTER CABLE	324.52	
TRUCK EQUIPMENT, INC	275011	SNOW PLOW PARTS	314.10	314.10
ULINE	72899088	SHOP TOWELS	94.13	94.13
VAN MAANEN, SIETSTRA & MEYER, PC	121815	AUDIT SERVICES	6,300.00	6,300.00
WINDSTREAM	120415	TELEPHONE	671.46	671.46
WINEGARDEN HARDWARE, INC	1925	RENTAL HOUSE	65.00	65.00
				113,016.17

STUDENT ACTIVITY FUND

CARDMEMBER SERVICE	0078,0086,0094	FFA HOTEL-INDIANAPOLIS	463.30	4,274.88
CARDMEMBER SERVICE	0156	MATH OLYMPIADS ENROLLMENT	258.00	
CARDMEMBER SERVICE	2896	ZUMA BLADE TOPS	306.46	
CARDMEMBER SERVICE	420,446,126,159	SUBURBAN GAS	137.20	
CARDMEMBER SERVICE	4375	IN-SERVICE PIZZAS	73.78	
CARDMEMBER SERVICE	5265	SCHOOL PICTURES	18.00	
CARDMEMBER SERVICE	5349	SCHOOL PICTURES	18.00	
CARDMEMBER SERVICE	6946	ZUMA BLAZE TOPS	34.99	
CARDMEMBER SERVICE	7072	SUBURBAN GAS	41.35	
CARDMEMBER SERVICE	8416	WINTERGUARD PANTS/SHOES	191.80	
CARDMEMBER SERVICE	8794	LOUISVILLE HOTEL	2,732.00	
CHAMPIONSHIP PRODUCTIONS, INC.	3013	TRACK COACHES CLINIC	109.00	109.00
ALLMAN, STEVE	010516	1/5 BB V BELLE PLAINE	95.00	95.00
BSN SPORTS	97388227	SHOULDER PAD RACK	245.24	907.44
BSN SPORTS	97409797	PLATE LOAD LAT PULL	662.20	
FRESE, JEFF	010516	1/5 BB V BELLE PLAINE	95.00	95.00
GREGORY, TRACI	120315	COLORGUARD MAKE-UP	132.90	132.90

JO JONES PHOTOGRAPHY	1340	GBB TEAM POSTERS	84.00	84.00
LEHRMAN, KEITH	121815	12/18 BB V SIGOURNEY	95.00	95.00
MALCOM LUMBER COMPANY	763421	GREENHOUSE TABLES	348.15	594.10
MALCOM LUMBER COMPANY	764176	GREENHOUSE TABLES	51.95	
MALCOM LUMBER COMPANY	764270	GREENHOUSE MATERIAL	96.23	
MALCOM LUMBER COMPANY	765287	GREENHOUSE MATERIAL	36.09	
MALCOM LUMBER COMPANY	765339	GREENHOUSE MATERIAL	22.49	
MALCOM LUMBER COMPANY	766839	WATER GREENHOUSE EQUIPMENT	39.19	
MARA, JOSH	121815	12/18 BB V SIGOURNEY	95.00	95.00
MATZEN, DREW	121815	12/18 BB V SIGOURNEY	95.00	95.00
MCQUILLEN, TOM	010516	1/5 BB V BELLE PLAINE	95.00	95.00
MONTEZUMA COMMUNITY SCHOOLS	010816	CORRECT NEGATIVE LUNCH ACCOUN	55.50	55.50
NATIONAL FFA ORGANIZATION	MDS-39623	FFA JACKETS, SCARVES	1,056.88	1,240.45
NATIONAL FFA ORGANIZATION	MDS-39815	FFA JACKETS, SCARVES	183.57	
TRAINING ROOM INC	102915	TAPE & PRE-WRAP	274.28	274.28
WEST MUSIC COMPANY	SI1236686	SCHOOL TUBA REPAIR	112.00	264.00
WEST MUSIC COMPANY	SI1236688	TENOR SAX REPAIR	152.00	
GRAPHIC EDGE, THE	949122	CHEER HOODIES	822.75	822.75
JO JONES PHOTOGRAPHY	1341	TEAM POSTERS BANNER	114.00	188.00
JO JONES PHOTOGRAPHY	1343	BANNER	74.00	
KGRN-AM	IN-1151110254	GREENHOUSE ADS	211.00	211.00
MAHAFFEY, PJ	38649	LARGE GROUPS SCRIPTS	92.00	92.00
MALCOM LUMBER COMPANY	758710	BIT SET	29.99	848.90
MALCOM LUMBER COMPANY	759049	GREENHOUSE SCREWS	38.35	
MALCOM LUMBER COMPANY	759405	GREENHOUSE SUPPLIES	36.44	
MALCOM LUMBER COMPANY	761027	GREENHOUSE INSULATION	76.10	
MALCOM LUMBER COMPANY	761075	GREENHOUSE TABLE WOOD	668.02	
MCCREA, ERIC	102315	10/23 FB OFFICIAL	80.00	80.00
MCDUONOUGH, CHUCK	102315	10/23 FB OFFICIAL	80.00	80.00
MINNTEX CITRUS	120715	FRUIT	20,297.50	20,297.50
PARKER, JERRY	102315	10/23 FB OFFICIAL	80.00	80.00
PARKER, STEVEN	102315	10/23 FB OFFICIAL	80.00	80.00
PARKER, TODD	102315	10/23 FB OFFICIAL	80.00	80.00
ROORDA, LIESL	122115	LARGE GROUP SCRIPT REIMB, FOG M/	173.21	173.21
SPORTS PAGE TEAM	6.150319.4568	PLAYER GEAR RESALE	62.00	62.00

WINEGARDEN HARDWARE, INC	1924	GREENHOUSE WORK	130.76	130.76
				31,732.67
PHYSICAL PLANT & EQUIPMENT				
ACCESS SYSTEMS	INV377743	PHONE CONTRACT	829.50	829.50
AREA EDUCATION AGENCY 267	201602241	INTERNET BANDWITH COST SHARING	3,600.00	3,600.00
B&B TREE SERVICE, INC	955	TREE & STUMP REMOVAL	1,400.00	1,400.00
BSN SPORTS	97508050	PADDING ON HOOPS	941.70	941.70
PC & MAC EXCHANGE	98657	BUSINESS LAPTOP	731.00	731.00
ADVANCE BUILDERS CORPORATION	3462	ROOF REPAIRS	668.35	668.35
DELL	XJTW7JRC7	DELL LAPTOPS	2,224.02	2,224.02
SCHUMACHER ELEVATOR CO., INC.	90369095	QUARTERLY MAINTENANCE	337.74	675.48
SCHUMACHER ELEVATOR CO., INC.	90375760	QUARTERLY MAINTENANCE	337.74	
WALSH DOOR & HARDWARE CO	228625	SECURITY CAMERAS	9,982.56	9,982.56
				21,052.61
SCHOOL NUTRITION FUND				
ANDERSON-ERICKSON DAIRY CO.	62202	DAIRY	326.20	2,100.52
ANDERSON-ERICKSON DAIRY CO.	64211	DAIRY	219.80	
ANDERSON-ERICKSON DAIRY CO.	65879	DAIRY	328.36	
ANDERSON-ERICKSON DAIRY CO.	67885	DAIRY	226.84	
ANDERSON-ERICKSON DAIRY CO.	69543	DAIRY	294.08	
ANDERSON-ERICKSON DAIRY CO.	71549	DAIRY	238.88	
ANDERSON-ERICKSON DAIRY CO.	73208	DAIRY	271.00	
ANDERSON-ERICKSON DAIRY CO.	76841	DAIRY	195.36	
KECK, INC.	092315	COMMODITIES	167.50	167.50
MARTIN BROTHERS DISTRIBUTING	5910867	GROCERIES	2,340.63	7,610.36
MARTIN BROTHERS DISTRIBUTING	5910868	CATERING SUPPLIES	65.15	
MARTIN BROTHERS DISTRIBUTING	5917782	GROCERIES	420.30	
MARTIN BROTHERS DISTRIBUTING	5921358	GROCERIES	1,467.85	
MARTIN BROTHERS DISTRIBUTING	5927099	GROCERIES	827.48	
MARTIN BROTHERS DISTRIBUTING	5931884	GROCERIES	1,921.23	
MARTIN BROTHERS DISTRIBUTING	5942767	GROCERIES	525.60	
MARTIN BROTHERS DISTRIBUTING	5942768	CATERING SUPPLIES	42.12	
MONTEZUMA SUPER VALU	003044671133	GROCERIES	21.89	48.76
MONTEZUMA SUPER VALU	003060240845	GROCERIES	4.98	
MONTEZUMA SUPER VALU	003064551217	GROCERIES	21.89	
KECK, INC.	103015	COMMODITIE	201.69	201.69
LOFFREDO	5877183	GROCERIES	577.47	1,082.55
LOFFREDO	5883051	GROCERIES	312.74	
LOFFREDO	5889398	GROCERIES	192.34	
MARTIN BROTHERS DISTRIBUTING	5952447	GROCERIES	3,080.51	7,902.98
MARTIN BROTHERS DISTRIBUTING	5952447CM	CREDIT	(54.78)	

MARTIN BROTHERS DISTRIBUTING	5958544	GROCERIES	241.68	
MARTIN BROTHERS DISTRIBUTING	5958545	CATERING	202.24	
MARTIN BROTHERS DISTRIBUTING	5963670	GROCERIES	1,595.49	
MARTIN BROTHERS DISTRIBUTING	5969892	GROCERIES	502.28	
MARTIN BROTHERS DISTRIBUTING	5975166	GROCERIES	1,826.68	
MARTIN BROTHERS DISTRIBUTING	5981550	GROCERIES	508.88	
PAN-O-GOLD BAKING COMPANY	040261534115	GROCERIES	186.33	186.33
PAN-O-GOLD BAKING COMPANY	040261531316	GROCERIES	141.33	331.28
PAN-O-GOLD BAKING COMPANY	040261532018	GROCERIES	98.89	
PAN-O-GOLD BAKING COMPANY	040261533420	GROCERIES	91.06	
				19,631.97
CAPITAL PROJECTS FUND				
LOWRY ELECTRIC, INC	18071	GENIE HI-LIFT	3,000.00	3,000.00
MANAGEMENT FUND				
ARENDT & ARENDT INSURANCE AGY	010616	ADD 97 INT TRUCK	385.00	385.00

BOARD REPORT BILLS-FEBRUARY 17, 2015
MONTEZUMA COMMUNITY SCHOOLS

Vendor	Invoice	Description	Invoice Amt	Vendor Ttl
OPERATING FUND				
AREA EDUCATION AGENCY 267	201602489	FY16 FIRST SEMESTER WORK EXPERIENCE	7,902.00	7,902.00
DEPARTMENT OF ADMINISTRATIVE SERVICES	DAS2016016142	TSA ANNUAL ADMIN FEE	400.00	400.00
DES MOINES REGISTER, THE	123115	NEWSPAPER	84.00	84.00
FOLLETT LIBRARY RESOURCES	803430F-0	LIBRARY BOOKS	497.85	497.85
GRINNELL-NEWBURG SCHOOLS	012716	FY16 1ST SEMESTER SPED BILLING	21,460.83	21,460.83
HINCKLEY SPRINGS	010916	WATER	133.24	133.24
HOMETOWN HARDWARE	16064	SCHOOL SUPPLIES	121.95	206.59
HOMETOWN HARDWARE	16068	SCHOOL SUPPLIES	84.64	
KARR LLC DBA MONKEYTOWN	604756-1	OFFICE SUPPLIES	558.95	594.91
KARR LLC DBA MONKEYTOWN	604756-2	OFFICE SUPPLIES	35.96	
KNOWBUDDY RESOURCES	ARU0193020	LIBRARY BOOKS	568.70	568.70
LOWRY ELECTRIC, INC	18103	ELECTRICAL WORK-GREENHOUSE	32.50	81.25
LOWRY ELECTRIC, INC	18107	ELECTRICAL WORK-ART ROOM	48.75	
LYNNVILLE-SULLY COMM. SCHOOL	2QFY16O-E	2ND QTR OPEN ENROLLMENT	1,591.50	1,591.50
MONTE MOTOR PARTS	013116	TRANSPORTATION SUPPLIES	774.18	774.18
PC & MAC EXCHANGE	98818	TRANSPORTATION PRINTER	172.00	396.65
PC & MAC EXCHANGE	98944	LAPTOP MICE	224.65	
RACOM CORPORATION	5B111745	RADIO REPAIRS	47.50	47.50
THOMAS BUS SALES OF IOWA, INC	131479	BUS REPAIR	435.40	435.40
VERSTEEG, DAVID	012816	EXPENSE REIMB	369.36	369.36
AREA EDUCATION AGENCY 267	201602699	CPI RENEWAL	165.00	165.00
ARNOLD MOTOR SUPPLY	33-655231	AUTO SHUT, OIL MEASURE	67.60	85.59
B-G-M COMMUNITY SCHOOLS	020116	1ST SEMESTER SPED BILLING	5,734.47	5,734.47
CENTRAL IOWA DISTRIBUTING, INC	132372	DISINFECTANT WIPES/SCREENS	287.00	287.00
CITY OF MONTEZUMA	160125	BROWN SUPPLIES/SIGNS	372.75	372.75
DEPOT EXPRESS	013116	FUEL	2,578.16	2,578.16
HOTSY CLEANING SYSTEMS, INC	0164755-IN	BUS BARN REPAIR	8.44	8.44
IOWA ASSOC. OF SCHOOL BOARDS	IASB0010829	ANNUAL CONVENTION	1,165.00	1,165.00
IOWA DEPARTMENT OF HUMAN SERVICES	10102397	MEDICAID	6,346.37	6,346.37
IOWA VALLEY COMMUNITY COLLEGE	0196	COLLEGE BOOKS	841.00	1,019.00
IOWA VALLEY COMMUNITY COLLEGE	0214-2	COLLEGE BOOKS	178.00	
JOHNSTON COMMUNITY SCHOOL DISTRICT	AR005447	1ST SEMESTER SPED BILLING	2,554.80	2,554.80

LAKESHORE LEARNING MATERIALS	4797990216	TEACH & STORE CHART STAND-PAC	205.85	205.85
MALCOM LUMBER COMPANY	766673	MAINTENANCE SUPPLIES	33.98	1,875.55
MALCOM LUMBER COMPANY	768879	SAW BLADES	129.91	
MALCOM LUMBER COMPANY	769264	GALLERY ROOM SUPPLIES	155.39	
MALCOM LUMBER COMPANY	770262	THRESHOLD	250.00	
MALCOM LUMBER COMPANY	770666	GALLERY ROOM SUPPLIES	740.20	
MALCOM LUMBER COMPANY	771032	TREATED WOOD	103.40	
MALCOM LUMBER COMPANY	771460	GALLERY ROOM SUPPLIES	107.38	
MALCOM LUMBER COMPANY	772156	GALLERY ROOM SUPPLIES	343.91	
MALCOM LUMBER COMPANY	772372	JIG SAW BLADE	11.38	
MANATT'S, INC.	800118	BUS PARTS	274.46	274.46
MONTE MOTOR PARTS	012516	TRANSPORTATION SUPPLIES	804.25	804.25
NIEVES, DAVID M.	020816	PAC VISITING AUTHOR	600.00	600.00
RECORD, THE	012016	NEWSPAPER	32.00	32.00
TIMBERLINE BILLING SERVICE LLC	8412	MEDICAID CHECK	81.47	81.47
TPW, INC DBA SUPER TEACHER WORKSHEETS	4772	SUPER TEACHER WORKSHEET WEBSITE	300.00	300.00
TRUE VALUE COMMERCIAL SUPPLY	204492	SUPPLIES	182.37	5,193.84
TRUE VALUE COMMERCIAL SUPPLY	204614	SUPPLIES	816.72	
TRUE VALUE COMMERCIAL SUPPLY	204726	SUPPLIES	227.52	
TRUE VALUE COMMERCIAL SUPPLY	204839	SUPPLIES	872.74	
TRUE VALUE COMMERCIAL SUPPLY	204853	SUPPLIES	1,758.55	
TRUE VALUE COMMERCIAL SUPPLY	204903	SUPPLIES	1,335.94	
UNITED STATES POSTAL SERVICE	021216	POSTAGE	500.00	500.00
VAN MAANEN, SIETSTRA & MEYER, PC	012916	AUDITING SERVICES	335.00	335.00
VANNOY CHEVROLET CO., INC.	89124	SUBURBAN WORK	46.75	46.75
VERSTEEG, DAVID	021716	EXPENSE REIMB	349.38	349.38
WALSH DOOR & HARDWARE CO	230449	DOOR CARDS	62.50	62.50
WILLIAM V. MACGILL	IN0546686	HEALTH OFFICE SUPPLIES	89.00	89.00
WINDSTREAM	020316	TELEPHONE	328.09	328.09
				66,938.68

STUDENT ACTIVITY FUND

4 SEASONS FUND RAISING	00936	CANDY FUNDRAISER	3,508.42	3,508.42
BEAUTIFUL LAND PRODUCTS	5710	GREENHOUSE POTS/SOIL	7,055.44	7,055.44
BRADY, TYLER	011416	1/14 BB V GMG	75.00	75.00
CHAMPION SIGN	012616	YEARBOOK SPONSOR SIGN	130.00	260.00
CHAMPION SIGN	121815	YEARBOOK SPONSOR SIGN	130.00	
ELITE SPORTS	10535	YOUTH GIRLS TOURNAMENT MEDALS	175.00	175.00
ESPENSCHEID, THAD	011216	1/12 BB V KEOTA	95.00	95.00
GTM SPORTSWEAR	100245446	WINTERGUARD WARM-UPS	118.00	118.00
HARWOOD, JORGE	121915	12/19 BB V GMG	95.00	95.00
HEETLAND, LYNN	011216	1/12 BB V KEOTA	95.00	95.00

IOWA HIGH SCHOOL SPEECH ASSOC.	010416	DISTRICT LARGE GROUP CONTEST	241.00	241.00
JOSTENS	120115	YEARBOOK DEPOSIT	2,668.80	2,668.80
KINCAID, KYLE	011116	1/11 JV BB V L-S	85.00	85.00
KOEHN, JOHN	011216	1/12 JH BB V EB	65.00	65.00
MONTEZUMA COMMUNITY SCHOOLS, MJ	020416	GBB TOURNAMENT GATE	600.00	600.00
MONTEZUMA COMMUNITY SCHOOLS	FFA-BUSHONG	FFA OUTSTANDING SCHOLARSHIP	1,000.00	1,100.00
MONTEZUMA COMMUNITY SCHOOLS	MATH-BUSHONG	MATH SCHOLARSHIP	100.00	
PETERSEN, COURTNEY	011516	CARING CANDY CANES DONATION	300.00	300.00
POLLARD, TERRY	011116	1/11 JH BB V NMAHASKA	65.00	65.00
REISINGER, SHANNON	010916	1/9 BB V ALBIA	95.00	95.00
RENAUD, KURT	121915	12/19 BB V GMG	95.00	95.00
RITTMAN, DAVE	011416	1/14 BB V GMG	75.00	75.00
ROBERTS, MATTHEW	121915	12/19 BB V GMG	95.00	95.00
SAVAGE, TODD	010916	1/9 BB V ALBIA	95.00	95.00
SUTHER, DAVE	011416	1/14 BB V GMG	75.00	75.00
TERLOUW, STEVE	011116	1/11 JH BB V NMAHASKA	65.00	130.00
TERLOUW, STEVE	011816	1/18 JH BB V L-SULLY	65.00	
THOMAS, ANDREW	011216	1/12 OFFICIAL V KEOTA	60.00	60.00
THREE SISTERS FABRIC & FASHION	011516	ALTERATIONS	65.00	65.00
VANDE HAAR, MARK	010916	1/9 BB V ALBIA	95.00	95.00
WATTS, MARK	011216	1/12 OFFICIAL V KEOTA	60.00	155.00
WATTS, MARK	011216-2	1/12 BB V KEOTA	95.00	
WOW! FUNDRAISING	14245	LIP SUCKERS	1,200.00	1,200.00
ALBIN, ROBERT	854749	BASKETBALL STANDINGS BOARDS	40.00	40.00
AMERICAN CANCER SOCIETY-POWESHIEK	020916	COACHES V CANCER DONATION	808.96	808.96
BEAUTIFUL LAND PRODUCTS	020116	GREENHOUSE SUPPLIES	7,088.32	7,088.32
CIVIC CENTER OF DES MOINES	154133	2ND GRADE TICKETS	48.00	48.00
ENERGY BASKETBALL LLC	2994	IOWA ENERGY TICKETS	2,597.00	2,917.00
ENERGY BASKETBALL LLC	3032	JH TICKETS-CELEBRATION DAY	320.00	
HALVERSON, MARK	011916	1/19 WRESTLING	120.00	120.00
HELM, DOUGLAS	020116	2/1 BB V KEOTA	65.00	65.00
HOMETOWN HARDWARE	16150	MAT CLEANER SPRAY	16.99	16.99
HOPKINS SPORTING GOODS, INC.	7614	NET ATTACHMENT CABLES	37.00	37.00

HUMMERT INTERNATIONAL	83486	GREENHOUSE	602.66	3,139.00
HUMMERT INTERNATIONAL	83487	GREENHOUSE	382.00	
HUMMERT INTERNATIONAL	84061	GREENHOUSE	2,154.34	
IOWA HIGH SCHOOL SPEECH ASSOC.	012616	LARGE GROUP SPEECH	207.00	207.00
IOWA SPORTS SUPPLY	20038	TRACK STARTING BLANKS, GAME BALLS	212.71	212.71
KINCAID, KYLE	012516	1/25 JV BB V MORAVIA	85.00	85.00
KOEHN, JOHN	012616	1/26 BB V SIGOURNEY	65.00	65.00
KUBERSKI, JIM	011916	1/19 WRESTLING	120.00	120.00
MALCOM LUMBER COMPANY	768915	GREENHOUSE WATERING	39.98	123.82
MALCOM LUMBER COMPANY	768985	GREENHOUSE	35.25	
MALCOM LUMBER COMPANY	771059	FFA WOOD PROJECT	37.60	
MALCOM LUMBER COMPANY	772193	GREENHOUSE	10.99	
SPORTS PAGE TEAM	1150	COACHES V CANCER TSHIRTS	206.00	206.00
SUTFIN, BILL OR TAMMY	020916	COACHES V CANCER DONATION	573.00	573.00
TERLOUW, STEVE	011916	1/19 JH BB V BELLE PLAINE	65.00	195.00
TERLOUW, STEVE	012616	1/26 BB V SIGOURNEY	65.00	
TERLOUW, STEVE	020116	2/1 BB V KEOTA	65.00	
WILLIAMSON, ROB	012116	1/21 WRESTLING	120.00	120.00
WORLD'S FINEST CHOCOLATE, INC.	90970108	FUNDRAISER CHOCOLATES	1,560.00	1,560.00
				36,584.46

PHYSICAL PLANT & EQUIPMENT

HAMILTON LAWNSCAPES	07960	FALL APPLICATION	3,825.00	3,825.00
DESIGN ALLIANCE INC	204308	ARCHITECT FEES	4,162.00	4,162.00
LOWRY ELECTRIC, INC	18094	ELECTRICAL WORK-GREENHOUSE	5,523.05	5,523.05
PC & MAC EXCHANGE	98808	MIMIO TEACH	811.00	3,176.00
PC & MAC EXCHANGE	98820	GYM CLOSET CONSTRUCTION	605.00	
PC & MAC EXCHANGE	98826	REPLACEMENT BATTERIES	463.00	
PC & MAC EXCHANGE	98836	GYM CLOSET CONSTRUCTION	1,297.00	
R&R RESTORATIONS	22464,22454	PLOW TRUCK REPAIR	897.00	897.00
				17,583.05

SCHOOL NUTRITION FUND

ANDERSON-ERICKSON DAIRY CO.	100643	DAIRY	274.01	2,033.88
ANDERSON-ERICKSON DAIRY CO.	102671	DAIRY	371.43	
ANDERSON-ERICKSON DAIRY CO.	105088	DAIRY	185.28	
ANDERSON-ERICKSON DAIRY CO.	107113	DAIRY	305.90	
ANDERSON-ERICKSON DAIRY CO.	109522	DAIRY	94.80	
ANDERSON-ERICKSON DAIRY CO.	111546	DAIRY	317.66	
ANDERSON-ERICKSON DAIRY CO.	113954	DAIRY	220.86	
ANDERSON-ERICKSON DAIRY CO.	98224	DAIRY	263.94	
EMS DETERGENT SERVICES	1021	SUPPLIES	60.00	60.00
ANDERSON-ERICKSON DAIRY CO.	78772	DAIRY	267.00	1,486.69
ANDERSON-ERICKSON DAIRY CO.	80375	DAIRY	309.52	
ANDERSON-ERICKSON DAIRY CO.	82299	DAIRY	213.60	
ANDERSON-ERICKSON DAIRY CO.	84822	DAIRY	278.88	
ANDERSON-ERICKSON DAIRY CO.	87251	DAIRY	443.88	
ANDERSON-ERICKSON DAIRY CO.	91734	DAIRY	(89.47)	
ANDERSON-ERICKSON DAIRY CO.	96192	DAIRY	63.28	

SCHOOL NUTRITION ASSOCIATON IOWA	021716	CLASS	50.00	50.00
LOFFREDO	5902581	GROCERIES	507.83	1,682.35
LOFFREDO	5908692	GROCERIES	380.41	
LOFFREDO	5914236	GROCERIES	451.65	
LOFFREDO	5920490	GROCERIES	342.46	
MARTIN BROTHERS DISTRIBUTING	6003314	GROCERIES	1,764.42	10,052.44
MARTIN BROTHERS DISTRIBUTING	6008714	GROCERIES	517.78	
MARTIN BROTHERS DISTRIBUTING	6013000	GROCERIES	1,897.65	
MARTIN BROTHERS DISTRIBUTING	6013001	CATERING	210.74	
MARTIN BROTHERS DISTRIBUTING	6022801	GROCERIES	2,033.55	
MARTIN BROTHERS DISTRIBUTING	6022802	CATERING	184.96	
MARTIN BROTHERS DISTRIBUTING	6028236	GROCERIES	666.89	
MARTIN BROTHERS DISTRIBUTING	6032826	GROCERIES	1,571.09	
MARTIN BROTHERS DISTRIBUTING	6038792	GROCERIES	1,205.36	
PAN-O-GOLD BAKING COMPANY	010261600404	GROCERIES	163.71	508.48
PAN-O-GOLD BAKING COMPANY	010261601108	GROCERIES	54.00	
PAN-O-GOLD BAKING COMPANY	010261601807	GROCERIES	123.09	
PAN-O-GOLD BAKING COMPANY	010261602505	GROCERIES	167.68	
				15,873.84
MANAGEMENT FUND				
PEOPLES SAVINGS BANK	FY15 ER-0016	EARLY RETIREMENT INSURANCE PREMIUMS	1,444.54	2,889.08
PEOPLES SAVINGS BANK	FY15 ER-0017	EARLY RETIREMENT INSURANCE PREMIUMS	1,444.54	
				2,889.08
CAPITAL PROJECTS FUND				
ALBIN, ROBERT	013116	OAK TABLE	694.67	694.67
DESIGN ALLIANCE INC	204337	ARCHITECT FEES	3,531.94	3,531.94
A-ONE GEOTHERMAL	6534	GEOTHERMAL INSPECTION	300.00	300.00
GARLING CONSTRUCTION, INC	10	PAY APPLICATION #10	271,219.08	271,219.08
SYSTEM WORKS LLC	7428	HVAC SYSTEM WORK	5,880.00	5,880.00
				281,625.69
SCHOLARSHIP FUND				
MINNER OR WILLIAM PENN UNIVERSITY,	BADGER	BADGER-TRIMBLE SCHOLARSHIP	650.00	650.00
OSTREM OR LUTHER COLLEGE, BEN	BADGER	BADGER-TRIMBLE SCHOLARSHIP	650.00	650.00
TOWNSEND OR WILLIAM PENN UNIVERSITY,	BADGER	BADGER-TRIMBLE SCHOLARSHIP	650.00	650.00
BUSHONG OR EVANGEL UNIVERSITY, VINCENT	MATH	MATH SCHOLARSHIP	100.00	100.00
BUSHONG OR EVANGEL UNIVERSITY, VINCENT	FFA	FFA OUTSTANDING SENIOR SCHOLARSHIP	1,000.00	1,000.00
JAMES OR SIMPSON COLLEGE, MACKENZIE	FFA	FFA SCHOLARSHIP	250.00	250.00
LITTLE OR IOWA STATE UNIVERSITY, JACK	FFA	FFA SCHOLARSHIP	250.00	250.00
				3,550.00

Montezuma Community School District
Hot Lunch Report
January 31, 2016

RECEIPTS	January	Year to Date
Lunch*	14,284.51	81,461.53
Milk	1,402.60	1,899.40
Interest Earned	1.05	4.67
State Reimbursement	606.51	927.71
Federal Reimbursement	9,189.76	46,396.62
Rebates/Donations/Supplies	15.00	15.00
Catering Proceeds	181.48	10,803.58
Vending*	757.70	2,956.21
TOTAL RECEIPTS	**26,438.61**	**144,464.72**
Transfer from ISJIT	0.00	16,000.00
General Fund Loan	0.00	0.00
Less ISJIT Interest	(0.03)	(0.03)
GRAND TOTAL RECEIPTS	**26,438.58**	**160,464.69**
*$3549.70 a la carte		
EXPENDITURES		
Labor Expenses	11,008.73	78,460.68
General Supplies	943.18	4,690.20
Catering Supplies/Food	2,961.42	7,853.07
Food	15,420.02	44,101.63
Vending/A la carte	1,822.02	4,189.02
Equip/Machinery	0.00	0.00
Furniture	0.00	0.00
Other/Refund	50.00	450.00
TOTAL EXPENSES	**32,205.37**	**139,744.60**
Purchased ISJIT	0.00	0.00
GRANDS TOTAL EXPENSES	**32,205.37**	**139,744.60**

	January	Year to Date
OPENING CASH BALANCE	29,802.67	3,315.79
Receipts	26,438.58	160,464.69
Expenditures	32,205.37	139,744.60
CLOSING CASH BALANCE	**24,035.88**	**24,035.88**
ISJIT ACCOUNT		
Balance	4,143.75	20,143.75
Purchased ISJIT	0.00	0.00
Transfer to Checking	0.00	16,000.00
Interest earned	0.03	0.03
ENDING BALANCE	**4,143.78**	**4,143.78**
TOTAL CASH AND INVESTMENT	**28,179.66**	**28,179.66**

	January	Year to Date	Previous YTD
Student Lunches	3,994	20,375	21,555
Adult Lunches	182	768	1,204
Free Lunches	1,698	8,822	10,250
Reduced Lunches	821	4,470	3,275
Total number of Lunches	**6,695**	**34,435**	36,284
Student Breakfast	297	1,307	1,742
Adult Breakfast	47	197	273
Free Breakfast	743	3,994	4,764
Reduced Breakfast	236	1,207	824
Total Breakfast	**1,323**	**6,705**	7,603
Total Days Served	**19**	**99**	103

Unaudited report-Does not reflect year end accrual adjustments.

Fund: 21 STUDENT ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
21 729 000 6130 910	JH HERITAGE TRIP FUND BALANCE	14,627.70	13,123.00	0.00	0.00	1,504.70
21 729 000 6135 910	SPEECH/DRAMA FUND BALANCE	13,794.64	5,323.33	25.00	0.00	8,496.31
21 729 000 6222 910	WINTERGUARD FUND BALANCE	564.35	2,076.24	561.00	0.00	(950.89)
21 729 000 6223 910	INSTRUMENTAL MUSIC FUND BALANCE	521.04	80.00	0.00	0.00	441.04
21 729 000 6226 910	VOCAL MUSIC FUND BALANCE	1,742.15	(212.50)	4,360.40	0.00	6,315.05
21 729 000 6227 910	BAND UNIFORMS FUND BALANCE	2,130.31	474.75	115.95	0.00	1,771.51
21 729 000 6640 920	TRACK FUND BALANCE	475.21	0.00	0.00	0.00	475.21
21 729 000 6645 920	CROSS COUNTRY FUND BALANCE	0.00	0.00	207.00	0.00	207.00
21 729 000 6660 920	WEIGHTROOM FUND BALANCE	0.00	0.00	0.00	0.00	0.00
21 729 000 6661 920	ATHLETICS FUND BALANCE	5,132.02	23,773.27	32,437.87	0.00	13,796.62
21 729 000 6720 920	FOOTBALL FUND BALANCE	10,895.23	10,043.58	7,361.00	0.00	8,212.65
21 729 000 6723 920	DISTRICT 6 FOOTBALL FUND BALANCE	50.63	114.95	150.00	0.00	85.68
21 729 000 6730 920	BASEBALL FUND BALANCE	524.73	146.00	40.00	0.00	418.73
21 729 000 6760 920	GOLF FUND BALANCE	149.46	0.00	0.00	0.00	149.46
21 729 000 6771 920	BOYS BASKETBALL FUND BALANCE	186.18	1,001.99	4,618.00	0.00	3,802.19
21 729 000 6810 920	GIRLS BASKETBALL FUND BALANCE	4,146.60	4,384.02	1,689.00	0.00	1,451.58
21 729 000 6815 920	VOLLEYBALL FUND BALANCE	2,915.74	2,323.55	7,042.00	0.00	7,634.19
21 729 000 6835 920	SOFTBALL FUND BALANCE	492.87	0.00	0.00	0.00	492.87
21 729 000 6890 920	WRESTLING FUND BALANCE	2,987.38	598.94	721.00	0.00	3,109.44
21 729 000 7010 950	MATH CLUB FUND BALANCE	267.94	100.00	0.00	0.00	167.94
21 729 000 7018 950	ACADEMIC FAIR FUND BALANCE	197.28	0.00	0.00	0.00	197.28
21 729 000 7024 950	TORCH CLUB FUND BALANCE	566.39	0.00	78.00	0.00	644.39
21 729 000 7030 950	FFA FUND BALANCE	25,049.21	51,695.08	40,245.25	0.00	13,599.38
21 729 000 7035 950	CLASS OF 2018 FUND BALANCE	0.00	200.00	333.00	0.00	133.00
21 729 000 7036 950	JH STUDENT COUNCIL FUND BALANCE	1,325.02	444.00	0.00	0.00	881.02
21 729 000 7040 950	SH STUDENT COUNCIL FUND BALANCE	2,208.28	2,797.37	2,285.59	0.00	1,696.50
21 729 000 7041 950	FOOTBALL CHEERLEADERS FUND BALANCE	2,696.86	2,997.17	2,226.00	0.00	1,925.69
21 729 000 7042 950	COMPETITION CHEER FUND BALANCE	236.69	0.00	0.00	0.00	236.69
21 729 000 7043 950	BASKETBALL CHEERLEADERS FUND BALANCE	778.97	1,332.65	500.00	0.00	(53.68)
21 729 000 7045 950	CLASS OF 2015 FUND BALANCE	1,454.68	0.00	0.00	0.00	1,454.68
21 729 000 7047 950	CLASS OF 2016 FUND BALANCE	1,002.19	0.00	0.00	0.00	1,002.19
21 729 000 7048 950	CLASS OF 2017 FUND BALANCE	37.79	18.00	0.00	0.00	19.79
21 729 000 7050 950	SCTP FUND BALANCE	17,871.21	13,939.80	11,133.02	0.00	15,064.43
21 729 000 7052 950	SPANISH CLUB FUND BALANCE	12,582.90	4,530.73	7,798.32	0.00	15,850.49
21 729 000 7055 950	YEARBOOK FUND BALANCE	27,664.93	10,041.78	9,060.00	0.00	26,683.15
21 729 000 7060 950	ELEMENTARY ACTIVITIES FUND BALANCE	10,098.13	1,104.91	2,978.73	0.00	11,971.95
21 729 000 7063 950	PRESCHOOL/LONG FUND BALANCE	8,485.00	527.89	0.00	0.00	7,957.11
21 729 000 7065 950	HIGH SCHOOL ACTIVITIES FUND BALANCE	646.01	702.20	1,257.84	0.00	1,201.65

FUND BALANCES

	01/31/12	01/31/13	01/31/14	01/31/15	01/31/16
GENERAL FUND:					
BEGINNING BALANCE	$ 1,627,254.72	$ 1,822,778.64	$ 1,583,933.16	$ 1,334,143.75	$ 1,148,373.54
REVENUE RECEIVED	$ 356,937.24	$ 334,631.63	$ 310,119.74	$ 297,242.40	$ 338,957.29
EXPENSES	$ 492,007.70	$ 429,842.13	$ 472,094.84	$ 540,543.84	$ 544,309.65
ENDING BALANCE	$ 1,492,184.26	$ 1,727,568.14	$ 1,421,958.06	$ 1,090,842.31	$ 943,021.18
ACTIVITY FUND:					
BEGINNING BALANCE	$ 154,137.69	$ 169,833.63	$ 128,275.33	$ 178,450.79	$ 197,746.87
REVENUE RECEIVED	$ 18,667.51	$ 21,484.06	$ 13,211.83	$ 21,506.07	$ 10,335.49
EXPENSES	$ 17,049.58	$ 23,756.33	$ 16,255.52	$ 52,383.14	$ 50,035.37
ENDING BALANCE	$ 155,755.62	$ 167,561.36	$ 125,231.64	$ 147,573.72	$ 158,046.99
MANAGEMENT FUND:					
BEGINNING BALANCE	$ 370,110.34	$ 297,376.89	$ 168,864.47	$ 119,853.34	$ 116,521.91
REVENUE RECEIVED	$ 11,079.60	$ 4,646.01	$ 4,758.51	$ 3,053.29	$ 3,643.67
EXPENSES	$ 9,408.24	$ 7,137.55	$ 7,328.74	$ 6,034.30	$ 3,535.00
ENDING BALANCE	$ 371,781.70	$ 294,885.35	$ 166,294.24	$ 116,872.33	$ 116,630.58
CAPITAL PROJECTS FUND:					
BEGINNING BALANCE	$ 440,908.80	$ 6,763,985.11	$ 4,273,527.70	$ 1,453,557.12	$ 1,397,171.53
REVENUE RECEIVED	$ 36,411.74	$ 56,736.62	$ 413,481.92	$ 40,735.75	$ 41,857.77
EXPENSES	$ -	$ 38,916.94	$ 768,221.24	$ 172,916.70	$ 294,283.96
ENDING BALANCE	$ 477,320.54	$ 6,781,804.79	$ 3,918,788.38	$ 1,321,376.17	$ 1,144,745.34
PPEL FUND:					
BEGINNING BALANCE	$ 204,646.83	$ 267,924.55	$ 64,262.40	$ 7,486.14	$ 561,018.32
REVENUE RECEIVED	$ 1,204.74	$ 1,511.93	$ 1,411.78	$ 3,345.27	$ 5,354.14
EXPENSES	$ 6,228.64	$ 2,252.14	$ 2,625.38	$ 10,669.85	$ 36,760.31
ENDING BALANCE	$ 199,622.93	$ 267,184.34	$ 63,048.80	$ 161.56	$ 529,612.15
DEBT SERVICE FUND:					
BEGINNING BALANCE	$ -	$ 204,082.25	$ 163,441.41	$ 317,386.80	$ 279,489.20
REVENUE RECEIVED	$ -	$ 8,914.55	$ 6,940.47	$ 4,593.08	$ 4,925.45
EXPENSES	$ -	$ -	$ -	$ 1,000.00	$ -
ENDING BALANCE	$ -	$ 212,996.80	$ 170,381.88	$ 320,979.88	$ 284,414.65
LUNCH FUND:					
BEGINNING BALANCE	$ 55,578.55	$ 39,016.55	$ 2,292.40	$ 20,012.05	$ 33,946.42
REVENUE RECEIVED	$ 34,157.51	$ 27,580.35	$ 36,060.57	$ 26,261.43	$ 26,659.45
EXPENSES	$ 25,366.59	$ 24,549.47	$ 29,869.29	$ 23,766.16	$ 32,426.21
ENDING BALANCE	$ 64,369.47	$ 42,047.43	$ 8,483.68	$ 22,507.32	$ 28,179.66
TRUST & AGENCY FUNDS:					
BEGINNING BALANCE	$ 38,706.07	$ 54,452.19	$ 25,874.75	$ 37,891.50	$ 48,052.34
REVENUE RECEIVED	$ 0.32	$ 3,387.20	$ 1,851.11	$ 901.56	$ 1,101.91
EXPENSES	$ -	$ 20,625.00	$ 1,850.00	$ 3,000.00	$ 3,550.00
ENDING BALANCE	$ 38,706.39	$ 37,214.39	$ 25,875.86	$ 35,793.06	$ 45,604.25

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: C. *Good News*

1. Gym project has come to an end
2. All-State Speech – Coral Reading
3.

Recommended Motion: Not allowed.

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: D. *Welcome Visitors*

Information: This is an opportunity for persons to address the Board of Directors. In order to do so properly they must have completed the "Request of Visitors" form and are subject to the rules as spelled out on the form. Depending on the topic being addressed it may be appropriate to review the Chain of Command if they are seeking action. This is not an action item and is placed on the agenda as a courtesy to our patrons.

Recommended Motion: Not allowed.

Persons requesting to speak (Names taken from "Request of Visitors" form):

Discussion:

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: E1. *Presentations*

Information:

1. Lower Elementary Teachers
2. Elementary Principal Jones
3. Secondary Principal Moretz
4. Design Alliance

Recommended Motion: None at this time.

February 11, 2016

Montezuma School Board
David Versteeg, Superintendent
Montezuma Community Schools
504 N 4th Street
Montezuma, Iowa 50171

Re: Montezuma School District – Monthly Board Report

Dear Members of the Board and Mr. Versteeg,

The Gym/Locker Room project is wrapping up. Everything has been done to a quality level of workmanship. Montezuma Schools should be proud to host events at this new facility. Only a few miscellaneous items remain prior to the School being able to fully utilize their new space on February 29th.

As it stands now, the project has reached Substantial Completion. This means that it has been completed to a point where it may be used for its intended purpose. This, along with a Certificate of Occupancy, means the Owner takes possession of the space to use and maintain.

During our substantial completion inspection a list of remaining items was created. The contractor has worked to complete these items in a timely manner. Garling has billed for 100% with retainage being held until all of the punchlist items are completed.

We are very pleased with this project, it was a true pleasure to work with the people on the construction team. We especially appreciate Dave Versteeg and Paul Hawkins' efforts as Owner's representatives as well as Chris Kimm and Darin Riherd from Garling Construction who have been managing the project on site and in the office, respectively.

The Contractor submitted Pay Application #11 for $243,130.79 which brings completion to 100%. Design Alliance reviewed the Pay Application and recommends it be approved.

Change Order Items:

- Item No. 1 provides credit for installation of an electrical component the Owner decided not to have installed. The part has been turned over to the

DESIGN ALLIANCE
14225 University
Suite 110
Waukee, IA 50263
TEL 515.225.3469
FAX 515.225.9649
DesignAllianceInc.com

Owner and a credit given for the labor that was not performed. This is a deduct of ($586.00) and we recommend it be approved.

The total of the items listed on Change Order 010 is a deduct of ($586.00).

Future Change Issues:

- There are no known future changes. This finishes the project with around $100,000 left in contingency.

Attached is an updated project budget sheet for your review.

If you should have any questions, please do not hesitate to call.

Sincerely,

DESIGN ALLIANCE, INC.
David Harrison, AIA, LEED AP

Montezuma Community Schools - V2 Project

Thursday, February 11, 2016

Construction		Current	Last	Original
Base Bid		$3,339,000	$3,339,000	$3,339,000
Alternates				
Alternate 1 - Audio System		$21,000	$21,000	$21,000
Alternate 2 - Concrete Lot		$295,000	$295,000	$295,000
Alternate 3 - New Bleachers		$85,000	$85,000	$85,000
Alternate 4 - Signage and Acoustical		$60,000	$60,000	$60,000
Alternate 5 - Lights at Signage		$23,000	$23,000	$23,000
Alternate 6 - Alternative Gym Floor		$22,000	$22,000	$22,000
Alternate 7 - Premium Flooring		$5,000	$5,000	$5,000
Change Orders				
Change Order #1 (Sawcutting Exist. Parking Lot)		$452	$452	
Change Order #2 (Replace CMU Wall at Coach 144)		$6,340	$6,340	
Change Order #3 (Flr drains, storm system, misc LR)		$24,473	$24,473	
Change Order #4 (cmu, clean out, paving, storm sys.)		$38,190	$38,190	
Change Order #5 (paving, struct, chase, stone removal)		$6,980	$6,980	
Change Order #6 (brick,strfrnt,fill,tile,paint,Coach144)		$20,362	$20,362	
Change Order #7 (speedbumps,gym door,bleachers)		$4,353	$4,353	
Change Order #? (Vestibule) ***INCLUDED IN CO-009***				
Change Order #8 (mullions, ext.signage)		-$34,684	-$34,684	
Change Order #9 (Vestibule, plates, floor & cam credit)		-$751	-$751	
Change Order #10 (electrical credit)		-$586		
Subtotal of Construction Costs		**$3,915,128**	**$3,915,714**	**$3,850,000**
Project "Soft Costs"				
Architectural Engineering Fees	8.00%	$313,210	$313,257.11	$308,000
Reimbursable Estimate		$20,000	$20,000	$20,000
Geotechnical Investigations		$4,125	$4,125	$4,125
Legal Fees		$4,000	$4,000	$4,000
Commissioning Fees		$20,000	$20,000	$20,000
Construction Testing Fees		$15,000	$15,000	$15,000
	Subtotal	$376,335	$376,382	$371,125
Contingency				
General Contingency	2.3%	$99,000	$99,000	$169,000
Total		**$4,390,463**	**$4,391,096**	**$4,390,125**
Future Change Items				
		$4,390,463	**$4,391,096**	**$4,390,125**

Montezuma Community Schools
504 N 4th Street
Montezuma, IA 50171
Phone: 641.623.5129 Fax: 641.623.5733

Board Notes: Feb. 2016

- *Mid-year testing:* We are nearly completed with our mid-year MAP testing. There are only a few make-ups to finish. We have seen some great growth for students between the first and second testing period.

- *FAST / aReading:* We have completed the mid-year evaluations for Reading Fluency and Skill-based questions for the Early Literacy Initiative. Our students in grades K-3 are well above 80% meeting benchmark in both areas of reading. This is great news!

- *Pre-Kindergarten*: Albia CSD visited Montezuma to discuss how we implemented the Pre-Kindergarten classroom. They appreciated the time and information we provided them as they look to implement a similar program in the fall of next year.

- *In-service*: Our in-service day went very well in January and again in February. The class is designed with a focus on reading and the rules for reading. Items we have discussed are the syllable types (CLOVER): Closed, -le, Open, vowel teams, silent-e, and R-Controlled.
    - *The goal is to help students become rule readers and not sight readers*.

- Feb. Events:
    - Rock-in Prevention – Bullying
    - Old Creamery Theater
    - Literacy Week is coming up in the beginning of March.

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G1. Garling Construction Pay Application #11

Information:

Pay application #11 covers items of work included in the contract through February 10, 2016 in the amount of $243,130.79. See attached documentation.

Recommended Motions:

Move to approve pay application #11 to Garling Construction for $243,130.79

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

PAYMENT APPLICATION

TO:	Montezuma Community School District 504 North 4th Street Montezuma, Iowa 50171 Attn: Accounts Payable	PROJECT NAME AND LOCATION:	5385-15 Montezuma CSD V2 Gym/Locker Room Additio 504 North Street Montezuma, Iowa 50171	APPLICATION # PERIOD THRU: PROJECT #s:	11 02/05/2016 5385-15
FROM:	Garling Construction, Inc 1120 11th Street Belle Plaine, IA 52208	ARCHITECT:	Design Alliance, Inc 14225 University Avenue, Suite 100 Waukee, Iowa 50263	DATE OF CONTRACT:	02/19/2015
FOR:	General Construction				

Distribution to:
- ☐ OWNER
- ☐ ARCHITECT
- ☐ CONTRACTOR
- ☐
- ☐

CONTRACTOR'S SUMMARY OF WORK

Application is made for payment as shown below.
Continuation Page is attached.

1.	**CONTRACT AMOUNT**		$3,850,000.00
2.	**SUM OF ALL CHANGE ORDERS**		$76,768.92
3.	**CURRENT CONTRACT AMOUNT**	(Line 1 +/- 2)	$3,926,768.92
4.	**TOTAL COMPLETED AND STORED** (Column G on Continuation Page)		$3,921,768.92
5.	**RETAINAGE:**		
	a. 5.00% of Completed Work (Columns D + E on Continuation Page)	$196,088.45	
	b. 5.00% of Material Stored (Column F on Continuation Page)	$0.00	
	Total Retainage (Line 5a + 5b or Column I on Continuation Page)		$196,088.45
6.	**TOTAL COMPLETED AND STORED LESS RETAINAGE** (Line 4 minus Line 5 Total)		$3,725,680.47
7.	**LESS PREVIOUS PAYMENT APPLICATIONS**		$3,482,549.68
8.	**PAYMENT DUE**		**$243,130.79**
9.	**BALANCE TO COMPLETION** (Line 3 minus Line 6)	$201,088.45	

SUMMARY OF CHANGE ORDERS	ADDITIONS	DEDUCTIONS
Total changes approved in previous months	$112,204.15	($34,684.23)
Total approved this month	$0.00	($751.00)
TOTALS	$112,204.15	($35,435.23)
NET CHANGES	$76,768.92	

Contractor's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) the Work has been performed as required in the Contract Documents, (2) all sums previously paid to Contractor under the Contract have been used to pay Contractor's costs for labor, materials and other obligations under the Contract for Work previously paid for, and (3) Contractor is legally entitled to this payment.

CONTRACTOR: Garling Construction, Inc

By: _____ Date: 02/04/2016
Douglas J. DeMeulenaere, President

State of: Iowa
County of: Benton
Subscribed and sworn to before me this 4th day of February 2016

NOTARIAL SEAL IOWA
AMY DEMEULENAERE
Commission Number 751610
My Commission Expires
March 6, 2017

Notary Public: _____
My Commission Expires: 03/06/2017

ARCHITECT'S CERTIFICATION

Architect's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) Architect has inspected the Work represented by this Application, (2) such Work has been completed to the extent indicated in this Application, and the quality of workmanship and materials conforms with the Contract Documents, (3) this Application for Payment accurately states the amount of Work completed and payment due therefor, and (4) Architect knows of no reason why payment should not be made.

CERTIFIED AMOUNT..... _____

(If the certified amount is different from the payment due, you should attach an explanation. Initial all the figures that are changed to match the certified amount.)

ARCHITECT:

By: _____ Date: _____

Neither this Application nor payment applied for herein is assignable or negotiable. Payment shall be made only to Contractor, and is without prejudice to any rights of Owner or Contractor under the Contract Documents or otherwise.

CONTINUATION PAGE

PROJECT: 5385-15
Montezuma CSD V2 Gym/Locker Room Addition

APPLICATION #: 11
DATE OF APPLICATION: 02/04/2016
PERIOD THRU: 02/05/2016
PROJECT #s: 5385-15

Payment Application containing Contractor's signature is attached.

A	B	C	D	E	F	G		H	I
ITEM #	WORK DESCRIPTION	SCHEDULED AMOUNT	COMPLETED WORK		STORED MATERIALS (NOT IN D OR E)	TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)	BALANCE TO COMPLETION (C-G)	RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD					
1	GENERAL REQUIREMENTS								
1.01	Bonds/Insurance/Permits	$20,500.00	$20,500.00	$0.00	$0.00	$20,500.00	100.0%	$0.00	
1.02	Management/Supervision/Admin	$142,724.00	$119,724.00	$18,000.00	$0.00	$137,724.00	96.5%	$5,000.00	
1.03	Other	$69,540.00	$59,540.00	$10,000.00	$0.00	$69,540.00	100.0%	$0.00	
2	SITEWORK								
2.01	Layout and Staking	$8,450.00	$8,450.00	$0.00	$0.00	$8,450.00	100.0%	$0.00	
2.02	Demolition	$25,450.00	$25,450.00	$0.00	$0.00	$25,450.00	100.0%	$0.00	
2.03	Erosion Control	$4,250.00	$4,250.00	$0.00	$0.00	$4,250.00	100.0%	$0.00	
2.04	6" Concrete Paving	$193,471.00	$193,471.00	$0.00	$0.00	$193,471.00	100.0%	$0.00	
2.05	7" Concrete Paving	$101,529.00	$101,529.00	$0.00	$0.00	$101,529.00	100.0%	$0.00	
2.06	Concrete Walks/BB Parking	$42,500.00	$42,500.00	$0.00	$0.00	$42,500.00	100.0%	$0.00	
2.07	Pavement Markings	$7,240.00	$7,240.00	$0.00	$0.00	$7,240.00	100.0%	$0.00	
2.08	Site Removals	$56,680.00	$56,680.00	$0.00	$0.00	$56,680.00	100.0%	$0.00	
2.09	Build Excavation and Fill	$92,900.00	$92,900.00	$0.00	$0.00	$92,900.00	100.0%	$0.00	
2.10	Sitework	$98,450.00	$98,450.00	$0.00	$0.00	$98,450.00	100.0%	$0.00	
2.11	Site Utilities	$109,540.00	$109,540.00	$0.00	$0.00	$109,540.00	100.0%	$0.00	
3	CONCRETE								
3.01	Structural Foundations - Material	$25,400.00	$25,400.00	$0.00	$0.00	$25,400.00	100.0%	$0.00	
3.02	Structural Foundations - Labor	$36,540.00	$36,540.00	$0.00	$0.00	$36,540.00	100.0%	$0.00	
3.03	Interior SOG - Materials	$35,840.00	$35,840.00	$0.00	$0.00	$35,840.00	100.0%	$0.00	
3.04	Interior SOG - Labor	$41,200.00	$41,200.00	$0.00	$0.00	$41,200.00	100.0%	$0.00	
3.05	Stoops	$3,250.00	$3,250.00	$0.00	$0.00	$3,250.00	100.0%	$0.00	
3.06	Con Rebar/Foams	$9,250.00	$9,250.00	$0.00	$0.00	$9,250.00	100.0%	$0.00	
4	MASONRY								
4.01	Bracing Walls	$6,000.00	$6,000.00	$0.00	$0.00	$6,000.00	100.0%	$0.00	
4.02	Bricks - Materials	$44,075.00	$44,075.00	$0.00	$0.00	$44,075.00	100.0%	$0.00	
4.03	Brick - Labor	$46,920.00	$46,920.00	$0.00	$0.00	$46,920.00	100.0%	$0.00	
4.04	CMU - Materials	$101,710.00	$101,710.00	$0.00	$0.00	$101,710.00	100.0%	$0.00	
4.05	CMU - Labor	$184,460.00	$184,460.00	$0.00	$0.00	$184,460.00	100.0%	$0.00	
	SUB-TOTALS	$1,507,869.00	$1,474,869.00	$28,000.00	$0.00	$1,502,869.00	99.7%	$5,000.00	

CONTINUATION PAGE

PROJECT: 5385-15
Montezuma CSD V2 Gym/Locker Room Addition

APPLICATION #: 11
DATE OF APPLICATION: 02/04/2016
PERIOD THRU: 02/05/2016
PROJECT #s: 5385-15

Payment Application containing Contractor's signature is attached.

A	B	C	D	E	F	G		H	I
ITEM #	WORK DESCRIPTION	SCHEDULED AMOUNT	COMPLETED WORK		STORED MATERIALS (NOT IN D OR E)	TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)	BALANCE TO COMPLETION (C-G)	RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD					
4.06	Stone - Materials	$2,630.00	$2,630.00	$0.00	$0.00	$2,630.00	100.0%	$0.00	
4.07	Stone - Labor	$3,005.00	$3,005.00	$0.00	$0.00	$3,005.00	100.0%	$0.00	
4.08	Masonry - Equipment	$39,000.00	$39,000.00	$0.00	$0.00	$39,000.00	100.0%	$0.00	
4.09	Masonry - Rebar	$16,500.00	$16,500.00	$0.00	$0.00	$16,500.00	100.0%	$0.00	
5	METALS								
5.01	Steel/Metal Fabrications - Material	$26,500.00	$26,500.00	$0.00	$0.00	$26,500.00	100.0%	$0.00	
5.02	Steel/Metal Fabrications - Labor	$24,000.00	$24,000.00	$0.00	$0.00	$24,000.00	100.0%	$0.00	
5.03	Bar Joist and Decking - Material	$123,000.00	$123,000.00	$0.00	$0.00	$123,000.00	100.0%	$0.00	
5.04	Bar Joist and Decking - Labor	$24,000.00	$24,000.00	$0.00	$0.00	$24,000.00	100.0%	$0.00	
6	WOODS & PLASTICS								
6.01	Rough Carpentry/Sheath -	$12,265.00	$12,265.00	$0.00	$0.00	$12,265.00	100.0%	$0.00	
6.02	Rough Carpentry/Sheath - Labor	$16,220.00	$16,220.00	$0.00	$0.00	$16,220.00	100.0%	$0.00	
6.03	Fasteners - Material	$250.00	$250.00	$0.00	$0.00	$250.00	100.0%	$0.00	
6.04	Casework - Materials	$2,261.00	$0.00	$2,261.00	$0.00	$2,261.00	100.0%	$0.00	
6.05	Casework - Labor	$750.00	$0.00	$750.00	$0.00	$750.00	100.0%	$0.00	
7	THERMAL AND MOISTURE								
7.01	Weather Barriers	$21,755.00	$21,755.00	$0.00	$0.00	$21,755.00	100.0%	$0.00	
7.02	Thermoplastic Roofing - Materials	$98,325.00	$98,325.00	$0.00	$0.00	$98,325.00	100.0%	$0.00	
7.03	Thermoplastic Roofing - Labor	$74,550.00	$74,100.00	$450.00	$0.00	$74,550.00	100.0%	$0.00	
7.04	Sheet Metal - Materials	$3,410.00	$0.00	$3,410.00	$0.00	$3,410.00	100.0%	$0.00	
7.05	Sheet Metal - Labor	$5,115.00	$0.00	$5,115.00	$0.00	$5,115.00	100.0%	$0.00	
7.06	Metal Wall Panels - Material	$33,000.00	$33,000.00	$0.00	$0.00	$33,000.00	100.0%	$0.00	
7.07	Metal Wall Panels - Labor	$45,000.00	$45,000.00	$0.00	$0.00	$45,000.00	100.0%	$0.00	
7.08	Joint Sealants	$5,000.00	$4,900.00	$100.00	$0.00	$5,000.00	100.0%	$0.00	
8	DOORS AND WINDOWS								
8.01	HM Doors and Frames - Materials	$7,500.00	$7,500.00	$0.00	$0.00	$7,500.00	100.0%	$0.00	
8.02	Wood Doors - Materials	$5,595.00	$5,595.00	$0.00	$0.00	$5,595.00	100.0%	$0.00	
8.03	Finish Hardware - Materials	$43,100.00	$36,500.00	$6,600.00	$0.00	$43,100.00	100.0%	$0.00	
8.04	Frames and Doors - Labor	$10,000.00	$7,500.00	$2,500.00	$0.00	$10,000.00	100.0%	$0.00	
	SUB-TOTALS	$2,150,600.00	$2,096,414.00	$49,186.00	$0.00	$2,145,600.00	99.8%	$5,000.00	

CONTINUATION PAGE

PROJECT: 5385-15
Montezuma CSD V2 Gym/Locker Room Addition

APPLICATION #: 11
DATE OF APPLICATION: 02/04/2016
PERIOD THRU: 02/05/2016
PROJECT #s: 5385-15

Payment Application containing Contractor's signature is attached.

A	B	C	D	E	F	G		H	I
ITEM #	WORK DESCRIPTION	SCHEDULED AMOUNT	COMPLETED WORK		STORED MATERIALS (NOT IN D OR E)	TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)	BALANCE TO COMPLETION (C-G)	RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD					
8.05	Aluminum Storefront - Material	$20,932.00	$20,932.00	$0.00	$0.00	$20,932.00	100.0%	$0.00	
8.06	Aluminum Storefront - Labor	$29,018.00	$29,018.00	$0.00	$0.00	$29,018.00	100.0%	$0.00	
8.07	Access Doors - Material	$2,380.00	$2,380.00	$0.00	$0.00	$2,380.00	100.0%	$0.00	
8.08	Access Doors - Labor	$700.00	$350.00	$350.00	$0.00	$700.00	100.0%	$0.00	
9	FINISHES								
9.01	Gypsum Boards	$10,200.00	$10,200.00	$0.00	$0.00	$10,200.00	100.0%	$0.00	
9.02	Portland Cement Plaster	$7,200.00	$7,200.00	$0.00	$0.00	$7,200.00	100.0%	$0.00	
9.03	Ceramic Tile - Materials	$27,170.00	$27,170.00	$0.00	$0.00	$27,170.00	100.0%	$0.00	
9.04	Ceramic Tile - Labor	$34,850.00	$34,850.00	$0.00	$0.00	$34,850.00	100.0%	$0.00	
9.05	Wood Flooring - Material	$71,472.00	$71,472.00	$0.00	$0.00	$71,472.00	100.0%	$0.00	
9.06	Wood Flooring - Labor	$23,811.00	$10,900.00	$12,911.00	$0.00	$23,811.00	100.0%	$0.00	
9.07	Acoustical Ceiling - Material	$5,302.00	$5,302.00	$0.00	$0.00	$5,302.00	100.0%	$0.00	
9.08	Acoustical Ceiling - Labor	$3,625.00	$3,625.00	$0.00	$0.00	$3,625.00	100.0%	$0.00	
9.09	Resilient Floorings	$10,000.00	$200.00	$9,800.00	$0.00	$10,000.00	100.0%	$0.00	
9.10	Acoustical Components - Material	$41,000.00	$41,000.00	$0.00	$0.00	$41,000.00	100.0%	$0.00	
9.11	Acoustical Components - Labor	$26,299.00	$26,299.00	$0.00	$0.00	$26,299.00	100.0%	$0.00	
9.12	Painting/Trans Finish	$28,900.00	$26,600.00	$2,300.00	$0.00	$28,900.00	100.0%	$0.00	
10	SPECIALTIES								
10.01	Visual Display - Materials	$832.00	$0.00	$832.00	$0.00	$832.00	100.0%	$0.00	
10.02	Signage - Materials	$25,465.00	$15,429.00	$10,036.00	$0.00	$25,465.00	100.0%	$0.00	
10.03	Signage - Labor	$3,405.00	$2,573.00	$832.00	$0.00	$3,405.00	100.0%	$0.00	
10.04	Exterior Sign Illumination -	$18,461.00	$18,461.00	$0.00	$0.00	$18,461.00	100.0%	$0.00	
10.05	Exterior Sign Illumination - Labor	$1,632.00	$1,632.00	$0.00	$0.00	$1,632.00	100.0%	$0.00	
10.06	Plastic Toilet Compartments -	$12,200.00	$12,200.00	$0.00	$0.00	$12,200.00	100.0%	$0.00	
10.07	Plastic Toilet Compartments -	$4,800.00	$0.00	$4,800.00	$0.00	$4,800.00	100.0%	$0.00	
10.08	Toilet Accessories - Material	$3,500.00	$3,500.00	$0.00	$0.00	$3,500.00	100.0%	$0.00	
10.09	Toilet Accessories - Labor	$3,500.00	$0.00	$3,500.00	$0.00	$3,500.00	100.0%	$0.00	
10.10	Fire Extinguisher Cabinet -	$960.00	$960.00	$0.00	$0.00	$960.00	100.0%	$0.00	
10.11	Fire Extinguisher Cabinet - Labor	$400.00	$0.00	$400.00	$0.00	$400.00	100.0%	$0.00	
	SUB-TOTALS	$2,568,614.00	$2,468,667.00	$94,947.00	$0.00	$2,563,614.00	99.8%	$5,000.00	

CONTINUATION PAGE

PROJECT: 5385-15
Montezuma CSD V2 Gym/Locker Room Addition

APPLICATION #: 11
DATE OF APPLICATION: 02/04/2016
PERIOD THRU: 02/05/2016
PROJECT #s: 5385-15

Payment Application containing Contractor's signature is attached.

A	B	C	D	E	F	G		H	I
ITEM #	WORK DESCRIPTION	SCHEDULED AMOUNT	COMPLETED WORK		STORED MATERIALS (NOT IN D OR E)	TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)	BALANCE TO COMPLETION (C-G)	RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD					
10.12	Lockers	$36,937.00	$0.00	$36,937.00	$0.00	$36,937.00	100.0%	$0.00	
11	EQUIPMENT								
11.01	Gymnasium Equipment	$43,989.00	$42,200.00	$1,789.00	$0.00	$43,989.00	100.0%	$0.00	
11.02	Bleachers	$80,969.00	$0.00	$80,969.00	$0.00	$80,969.00	100.0%	$0.00	
12	MECHANICAL								
12.01	Dom Plumbing Piping - Materials	$58,552.00	$58,552.00	$0.00	$0.00	$58,552.00	100.0%	$0.00	
12.02	Plumbing Fixtures - Material	$70,290.00	$70,290.00	$0.00	$0.00	$70,290.00	100.0%	$0.00	
12.03	Plumbing - Labor	$114,137.00	$108,137.00	$6,000.00	$0.00	$114,137.00	100.0%	$0.00	
12.04	Plumbing Insulation	$30,800.00	$30,800.00	$0.00	$0.00	$30,800.00	100.0%	$0.00	
12.05	HVAC Equipment Material and	$12,705.00	$12,705.00	$0.00	$0.00	$12,705.00	100.0%	$0.00	
12.06	Geo Loops and Treatment	$130,502.00	$130,502.00	$0.00	$0.00	$130,502.00	100.0%	$0.00	
12.07	HVAC Piping Insulation	$5,500.00	$5,500.00	$0.00	$0.00	$5,500.00	100.0%	$0.00	
12.08	HVAC Mobilization	$20,500.00	$20,500.00	$0.00	$0.00	$20,500.00	100.0%	$0.00	
12.09	HVAC Equipment	$180,000.00	$180,000.00	$0.00	$0.00	$180,000.00	100.0%	$0.00	
12.10	HVAC - Ductwork	$94,400.00	$94,400.00	$0.00	$0.00	$94,400.00	100.0%	$0.00	
12.11	HVAC - Trim	$17,000.00	$17,000.00	$0.00	$0.00	$17,000.00	100.0%	$0.00	
12.12	HVAC - Insulation	$5,600.00	$5,600.00	$0.00	$0.00	$5,600.00	100.0%	$0.00	
12.13	HVAC - Controls	$81,847.00	$77,750.00	$4,097.00	$0.00	$81,847.00	100.0%	$0.00	
12.14	Testing and Balancing	$9,100.00	$0.00	$9,100.00	$0.00	$9,100.00	100.0%	$0.00	
12.15	Sprinkler - Material	$16,091.00	$16,091.00	$0.00	$0.00	$16,091.00	100.0%	$0.00	
12.16	Sprinkler - Labor	$15,967.00	$15,967.00	$0.00	$0.00	$15,967.00	100.0%	$0.00	
13	ELECTRICAL								
13.01	Minor Demoltion - Material	$1,250.00	$1,250.00	$0.00	$0.00	$1,250.00	100.0%	$0.00	
13.02	Minor Demolition - Labor	$1,250.00	$1,250.00	$0.00	$0.00	$1,250.00	100.0%	$0.00	
13.03	Low Voltage Cond and Cable -	$21,400.00	$19,300.00	$2,100.00	$0.00	$21,400.00	100.0%	$0.00	
13.04	Low Voltage Cond and Cable -	$9,250.00	$8,475.00	$775.00	$0.00	$9,250.00	100.0%	$0.00	
13.05	Grdng and Bndng Elect System -	$1,260.00	$1,260.00	$0.00	$0.00	$1,260.00	100.0%	$0.00	
13.06	Grdng and Bndng Elect System -	$850.00	$765.00	$85.00	$0.00	$850.00	100.0%	$0.00	
13.07	Hngrs and Sprts Elect Sys Mtl	$2,850.00	$2,850.00	$0.00	$0.00	$2,850.00	100.0%	$0.00	
	SUB-TOTALS	$3,631,610.00	$3,389,811.00	$236,799.00	$0.00	$3,626,610.00	99.9%	$5,000.00	

CONTINUATION PAGE

PROJECT: 5385-15
Montezuma CSD V2 Gym/Locker Room Addition

APPLICATION #: 11
DATE OF APPLICATION: 02/04/2016
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PROJECT #s: 5385-15

Payment Application containing Contractor's signature is attached.

A	B	C	D	E	F	G		H	I
ITEM #	WORK DESCRIPTION	SCHEDULED AMOUNT	COMPLETED WORK		STORED MATERIALS (NOT IN D OR E)	TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)	BALANCE TO COMPLETION (C-G)	RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD					
13.08	Hngrs and Sprts Elect Sys Labor	$2,850.00	$2,850.00	$0.00	$0.00	$2,850.00	100.0%	$0.00	
13.09	Conduit - Material	$8,400.00	$8,400.00	$0.00	$0.00	$8,400.00	100.0%	$0.00	
13.10	Conduit - Labor	$15,600.00	$15,600.00	$0.00	$0.00	$15,600.00	100.0%	$0.00	
13.11	Surface Raceways Material	$1,200.00	$1,200.00	$0.00	$0.00	$1,200.00	100.0%	$0.00	
13.12	Surface Raceways - Labor	$2,400.00	$2,400.00	$0.00	$0.00	$2,400.00	100.0%	$0.00	
13.13	Boxes - Materials	$2,150.00	$2,150.00	$0.00	$0.00	$2,150.00	100.0%	$0.00	
13.14	Boxes - Labor	$2,140.00	$2,140.00	$0.00	$0.00	$2,140.00	100.0%	$0.00	
13.15	Idnt for Elect System - Material	$1,200.00	$1,200.00	$0.00	$0.00	$1,200.00	100.0%	$0.00	
13.16	Idnt for Elect System - Labor	$1,200.00	$1,200.00	$0.00	$0.00	$1,200.00	100.0%	$0.00	
13.17	Enclosed Contractors - Material	$3,100.00	$2,800.00	$300.00	$0.00	$3,100.00	100.0%	$0.00	
13.18	Enclosed Contractors - Labor	$3,100.00	$2,800.00	$300.00	$0.00	$3,100.00	100.0%	$0.00	
13.19	Lighting Control Devices - Material	$5,260.00	$4,860.00	$400.00	$0.00	$5,260.00	100.0%	$0.00	
13.20	Lighting Control Devices - Labor	$4,160.00	$3,760.00	$400.00	$0.00	$4,160.00	100.0%	$0.00	
13.21	Electric Heating - Material	$1,620.00	$1,520.00	$100.00	$0.00	$1,620.00	100.0%	$0.00	
13.22	Electric Heating - Labor	$850.00	$770.00	$80.00	$0.00	$850.00	100.0%	$0.00	
13.23	Switchboard - Materials	$6,400.00	$6,400.00	$0.00	$0.00	$6,400.00	100.0%	$0.00	
13.24	Switchboard - Labor	$2,540.00	$2,540.00	$0.00	$0.00	$2,540.00	100.0%	$0.00	
13.25	Panelboards - Material	$3,450.00	$3,265.00	$185.00	$0.00	$3,450.00	100.0%	$0.00	
13.26	Panelboards - Labor	$3,400.00	$3,100.00	$300.00	$0.00	$3,400.00	100.0%	$0.00	
13.27	Equipment Wiring - Material	$4,680.00	$4,270.00	$410.00	$0.00	$4,680.00	100.0%	$0.00	
13.28	Equipment Wiring - Labor	$6,100.00	$6,100.00	$0.00	$0.00	$6,100.00	100.0%	$0.00	
13.29	Wiring Devices - Material	$2,500.00	$2,300.00	$200.00	$0.00	$2,500.00	100.0%	$0.00	
13.30	Wiring Devices - Labor	$4,500.00	$4,100.00	$400.00	$0.00	$4,500.00	100.0%	$0.00	
13.31	Fuses - Material	$650.00	$595.00	$55.00	$0.00	$650.00	100.0%	$0.00	
13.32	Fuses - Labor	$650.00	$595.00	$55.00	$0.00	$650.00	100.0%	$0.00	
13.33	Enclosed Switches - Material	$2,850.00	$2,570.00	$280.00	$0.00	$2,850.00	100.0%	$0.00	
13.34	Enclosed Switches - Labor	$3,100.00	$2,800.00	$300.00	$0.00	$3,100.00	100.0%	$0.00	
13.35	Enclosed Controllers - Material	$1,950.00	$1,770.00	$180.00	$0.00	$1,950.00	100.0%	$0.00	
13.36	Enclosed Controllers - Labor	$3,100.00	$2,800.00	$300.00	$0.00	$3,100.00	100.0%	$0.00	
	SUB-TOTALS	$3,732,710.00	$3,486,666.00	$241,044.00	$0.00	$3,727,710.00	99.9%	$5,000.00	

CONTINUATION PAGE

PROJECT: 5385-15
Montezuma CSD V2 Gym/Locker Room Addition

APPLICATION #: 11
DATE OF APPLICATION: 02/04/2016
PERIOD THRU: 02/05/2016
PROJECT #s: 5385-15

Payment Application containing Contractor's signature is attached.

A	B	C	D	E	F	G		H	I
ITEM #	WORK DESCRIPTION	SCHEDULED AMOUNT	COMPLETED WORK		STORED MATERIALS (NOT IN D OR E)	TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)	BALANCE TO COMPLETION (C-G)	RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD					
13.37	Interior Lighting - Material	$44,000.00	$41,936.00	$2,064.00	$0.00	$44,000.00	100.0%	$0.00	
13.38	Interior Lighting - Labor	$15,600.00	$14,100.00	$1,500.00	$0.00	$15,600.00	100.0%	$0.00	
13.39	Exterior Lighting - Material	$6,100.00	$5,500.00	$600.00	$0.00	$6,100.00	100.0%	$0.00	
13.40	Exterior Lighting - Labor	$5,100.00	$4,610.00	$490.00	$0.00	$5,100.00	100.0%	$0.00	
13.41	Public Address - Material	$2,500.00	$2,300.00	$200.00	$0.00	$2,500.00	100.0%	$0.00	
13.42	Public Address - Labor	$2,400.00	$2,180.00	$220.00	$0.00	$2,400.00	100.0%	$0.00	
13.43	Gym Sound System - Material	$14,650.00	$12,465.00	$2,185.00	$0.00	$14,650.00	100.0%	$0.00	
13.44	Gym Sound System - Labor	$5,800.00	$5,000.00	$800.00	$0.00	$5,800.00	100.0%	$0.00	
13.45	Wireless Clock - Material	$942.00	$862.00	$80.00	$0.00	$942.00	100.0%	$0.00	
13.46	Wireless Clock - Labor	$540.00	$510.00	$30.00	$0.00	$540.00	100.0%	$0.00	
13.47	Fire Alarm System - Material	$15,600.00	$14,260.00	$1,340.00	$0.00	$15,600.00	100.0%	$0.00	
13.48	Fire Alarm System - Labor	$4,058.00	$3,698.00	$360.00	$0.00	$4,058.00	100.0%	$0.00	
50.1	Change Order 001	$452.00	$452.00	$0.00	$0.00	$452.00	100.0%	$0.00	
50.2	Change Order 002	$6,340.00	$6,340.00	$0.00	$0.00	$6,340.00	100.0%	$0.00	
50.3	Change Order 003	$20,986.00	$20,986.00	$0.00	$0.00	$20,986.00	100.0%	$0.00	
50.4	Change Order 004	$38,190.00	$38,190.00	$0.00	$0.00	$38,190.00	100.0%	$0.00	
50.5	Change Order 005R	$21,522.00	$21,522.00	$0.00	$0.00	$21,522.00	100.0%	$0.00	
50.6	Change Order 006	$20,361.55	$17,500.00	$2,861.55	$0.00	$20,361.55	100.0%	$0.00	
50.7	Change Order 007	$4,352.60	$1,449.00	$2,903.60	$0.00	$4,352.60	100.0%	$0.00	
50.8	Change Order 008	($34,684.23)	($34,684.23)	$0.00	$0.00	($34,684.23)	100.0%	$0.00	
50.9	Change Order 009	($751.00)	$0.00	($751.00)	$0.00	($751.00)	100.0%	$0.00	
	TOTALS	$3,926,768.92	$3,665,841.77	$255,927.15	$0.00	$3,921,768.92	99.9%	$5,000.00	

UNCONDITIONAL WAIVER AND RELEASE
UPON PROGRESS PAYMENT

The undersigned has been paid and has received a progress payment

in the sum of: $271,219.08 Two Hundred Seventy-One Thousand Two Hundred Nineteen dollars & 08/100

for labor, services, equipment or material

furnished to: Montezuma Community School District

on the job of: 5385-15

located at: Montezuma CSD V2 Gym/Locker Room Addition
504 North Street
Montezuma, Iowa 50171

and does hereby release any mechanic's lien, stop notice, or bond right that the undersigned has on the above referenced job to the following extent. This release covers a progress payment for labor, services, equipment, or material

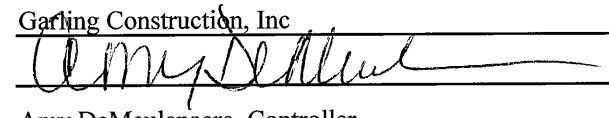
furnished to: Montezuma Community School District

through: 01/05/2016

only and does not cover any retention retained before or after the release date; extras furnished before the release date for which payment has not been received; extras or items furnished after the release date. Rights based upon work performed or items furnished under written change order which has been fully executed by the parties prior to the release date are covered by this release unless specifically reserved by the claimant in the release. This release of any mechanic's lien, stop notice, or bond right shall not otherwise affect the contract rights, including rights between parties to the contract based upon a rescission, abandonment, or breach of the contract, or the right of the undersigned to recover compensation for furnished labor, services, equipment, or material covered by this release if that furnished labor, services, equipment, or material was not compensated by the progress payment.

Dated: 02/04/2016

Company: Garling Construction, Inc

Signature: 

By: Amy DeMeulenaere, Controller
(Name & Title)

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G2. Construction Change Order #10

Information:

- Item 1: Provide a credit for uninstalled electrical item for a deduction of $586.

Recommended Motion:

Approve change order #10 for a deduction of $586

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

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Change Order

PROJECT *(Name and address)*:
Montezuma CSD Gym/Locker Room Addition
504 North 4th Street
Montezuma, Iowa 50171

CHANGE ORDER NUMBER: 010
DATE: February 11, 2016

OWNER: ☒
ARCHITECT: ☒
CONTRACTOR: ☒
FIELD: ☐
OTHER: ☐

TO CONTRACTOR *(Name and address)*:
Garling Construction, Inc.
1120 – 11th Street
Belle Plaine, Iowa 52208

ARCHITECT'S PROJECT NUMBER: 213039
CONTRACT DATE: February 19, 2015
CONTRACT FOR: General Construction

THE CONTRACT IS CHANGED AS FOLLOWS:
(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)
Item 1: Provide credit for uninstalled electrical item. DEDUCT: ($586.00)

TOTAL DEDUCT: ($586.00)

The original Contract Sum was	$	3,850,000.00
The net change by previously authorized Change Orders	$	76,768.92
The Contract Sum prior to this Change Order was	$	3,926,768.92
The Contract Sum will be decreased by this Change Order in the amount of	$	586.00
The new Contract Sum including this Change Order will be	$	3,926,182.92

The Contract Time will be increased by Zero (0) days.
The date of Substantial Completion as of the date of this Change Order therefore is unchanged.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT	CONTRACTOR	OWNER
Design Alliance, Inc. *(Firm name)*	Garling Construction, Inc. *(Firm name)*	Montezuma CSD *(Firm name)*
14225 University Ave., Suite 110 Waukee, Iowa 50263 *(Address)*	1120 - 11th Street Belle Plaine, Iowa 52208 *(Address)*	504 North 4th Street Montezuma, Iowa 50171 *(Address)*
(Signature)	*(Signature)*	*(Signature)*
Sarah Huston *(Typed name)*	Doug DeMeulenaere *(Typed name)*	Dave Versteeg *(Typed name)*
2/11/16 *(Date)*	*(Date)*	*(Date)*

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User Notes: (728394861)

GARLING CONSTRUCTION INC
1120 11TH STREET
BELLE PLAINE, IA 52208
(319) 444-3409

Change Order Request

01/29/2016

Project: MONTEZUMA HS GYM

To: Sarah Huston
Design Alliance
14225 University Ave Suite 110
Waukee, IA 50263
(515) 225-3469

Contract: 5385
Change Order: 37
Owner/GC CP:
Reference: COR 37
Section:

RE: Electrical Credit- Punch List

Scope of Work:
Electrical credit associated with punch list. See attached backup for more information.

Van Maanen Electric-	($586.00)
Total-	**($586.00)**

Signed:

GARLING CONSTRUCTION INC
By: DARIN RIHERD

Date: 01-29-2016

Signed:

By:

Date:

Van Maanen Electric, Inc.

627 N 19th Ave E
PO Box 1131
Newton, IA 50208
641-791-9473 Office
641-791-9484 Fax

Proposal Request

Contractor: Garling Construction

Project Name: Montezuma CSD V2 Gym-Locker Rm Add

Proposal Request: Credits

Project Address: Montezuma, IA

Scope: Credit 2 disconnects for heat pumps in Mech room 208. Credit x1 exit installation at south end of Corr. 209. Credit 200amp disconnect for ERV-10. Turn over exit to owner.

Material:

1 - 200 amp 3 pole 3R disconnect 240v fusible Eaton
1 - grid hanger
10' - 12/2 MC
2 - MC conn
1 - 1/4 x 20 screw
1 - oct. box
4 - 3/4" emt conn
10' - 3/4" emt
4 - dyna bolts
2 - 60 amp 3 pole 240v fusible Eaton

Labor:

-3 Hours x $60.00

Material Credit:	**$**	**-406.30**
Labor Credit:	**$**	**-180.00**
Total Credit:	**$**	**-586.30**

Approved by Date

1/27/2016

Approved by Date

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G5. SBRC, Application for Drop-Out Prevention Modified Allowable Growth

Information:

The district funds its Dropout Prevention Program, which includes the at-risk program through Modified Allowable Growth and the General Fund. This is a formula request based on 5% of the cost per public and number of students in the district with the district covering at least 25% of the cost through the General Fund.

See attachment for specifics of the proposed budget.

Recommended Motion: The board approves the SBRC application for $162,760 in Modified Supplemental Amount for the Dropout Prevention Program.

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

Year

2016-2017

4437 0000 Montezuma Comm School District

District Budget

Print Budget (/AtRiskDropout/Print/DistrictBudget?districtformId=378&btnName=Budget)

Print MSA (/AtRiskDropout/Print/DistrictBudget?districtformId=378&btnName=Msa)

Budget Item	Function	Allowable Object Code(s)	Description	FY 2015 At-Risk Actual Expenditures (Project 1116)	FY 2015 DOP Actual Expenditures (Project 1119)	FY 2016 MSA (DOP) Program Budget	FY 2016 At-Risk Estimated Expenditures (Project 1116)	FY 2016 MSA (DOP) Estimated Expenditures (Project 1119)	FY 2016 Estimated Total Expenditures	FY 2017 Total Proposed from Service Budgets
				Expenditures (allowable + unallowable)	Expenditures (allowable + unallowable)		Total Available: Project 1116	Total Available: Project 1119		
				$21,674	$236,686		**$14,342**	**$197,056**		
1	1xxx, 212x, 219x, 2212, 2215, 2216, 2219	121-129	Certified Staff Salaries	**18559**	**152743**	**0**	14342	13219	**146,536**	**165388**
2	211x, 213x, 214x, 219x, 229x	130-139	Other Professional Salaries	**0**	**0**	**0**				**0**
3	1xxx	100-109	Para Professional Salaries	**0**	**16156**	**0**		16494	**16494**	**17161**
4	241x, 249x	111-119	Administrative Salaries (off-site program/school only)	**0**	**0**	**0**				**0**
5	241x, 249x	150-159	Office/Clerical Salaries (off-site program/school only)	**0**	**0**	**0**				**0**
6	27xx	170-179	Salaries Paid to Operative Employees	**0**	**0**	**0**				**0**
7	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x,	210-249,270-275	Employee Benefits	**3116**	**56481**	**0**		48368	**48368**	**91478**

	241x, 249x, 27xx									
Total Budgeted for Staff (budget items 1-7)				**$21,675**	**$225,380**	**$0**	**$14,342**	**$197,056**	**$211,398**	**$274,027**
8	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x	310-329	Purchased Administrative and Educational Services	**0**	**0**	**0**				**0**
9	2213, 2574	330-339,59x	Professional Development	**0**	**0**	**0**				**0**
10	212x, 213x, 219x	347,349	Other Purchased Professional Services	**0**	**0**	**0**				**0**
11	1xxx, 211x, 212x, 213x, 219x, 2213, 2219, 2574, 27xx	511-519,561-569,580-599	Tuition,Travel,Shared Contracts	**0**	**0**	**0**				**0**
12	1xxx, 211x, 212x, 219x, 2213, 2219, 222x, 229x, 2232, 2239, 241x, 249x, 2574, 27xx	600-619,626-627,641-669	Books,Periodicals,Supplies	**0**	**141**	**0**				**0**
13	1xxx	734-739	Property (Equipment)	**0**	**0**	**0**				**0**
14	1xxx	810-819	Dues, Fees	**0**	**11166**	**0**				**0**
15	1xxx	891-899	Miscellaneous Expenses	**0**	**0**	**0**				**0**
Total (allowable budget items 1 - 15)				**$21,675**	**$236,687**	**$0**	**$14,342**	**$197,056**	**$211,398**	**$274,027**
Estimated Carryforward							**$0**	**$0**		
Unallowable Expenditures				**$-1**	**$-1**					

MODIFIED SUPPLEMENTAL AMOUNT

#	Description	Amount
1	Total budget figure from Budget Proposal section, above	**$274,027**

2	**Maximum that can be used for building/district-wide programming for non-identified students (5% of line 1)		**$13,701**
3	Requested amount for programming targeting non-identified students (Sum General Population Service Budgets)		$0
4	Estimated amount to be used to pay for excess costs stipulated in IC 257.41(4) not included above		
5	Estimated at risk formula-generated funds for next fiscal year	$14,342	
6	Estimated carryforward from project 1116 for the current fiscal year, from above	**$0**	
7	Estimated carryforward from project 1119 for the current fiscal year, from above	**$0**	
8	Estimated other resources to fund this program (e.g., donations, grants) as well as all TSS and TLC/TLS included in the Budget Proposal		
9	Total budget less than other sources ((line 1+line 4)-(lines 5 to 8))	**$259,685**	
10	Minimum (25%) that must come from the regular district program cost (25 percent of line 9)	**$64,921**	
11	Budget Balance (subtract line 10 from line 9)		**$ 194,764**
12	District cost per pupil	$6,446	
13	Certified enrollment (October 1, current school year) Certified enrollment was found and certified on 10/15/2015 4:44:00 PM.	515.30	
14	Maximum modified supplemental amount possible (0.049 x line 12 x line 13)		$162,760
15	Amount on line 11 or line 14, whichever is less	**$162,760**	
16	Requested modified supplemental amount Enter an amount equal to, or less than: **$162,760**	162760	

Questions?
If you have questions regarding the service section
Contact: Steve Crew | Steve.Crew@iowa.gov (mailto: Steve.Crew@iowa.gov) | 515-326-1029
If you have questions regarding the District Budget section (or service budgets),
Contact: Tom Cooley | tom.cooley@iowa.gov (mailto: tom.cooley@iowa.gov) | 515-725-1120

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Year

2016-2017

4437 0000 Montezuma Comm School District

Service Budget

#	Function	Object Code(s)	Description	Estimated Expenditures
1	1xxx, 212x, 219x, 2212, 2215, 2216, 2219	121-129	Certified Staff Salaries	59097
2	211x, 213x, 214x, 219x, 229x	130-139	Other Professional Salaries	
3	1xxx	100-109	Para Professional Salaries	
6	27xx	170-179	Salaries Paid to Operative Employees	
7	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x, 241x, 249x, 27xx	210-249,270-275	Employee Benefits	29766
8	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x	310-329	Purchased Administrative and Educational Services	
9	2213, 2574	330-339,59x	Professional Development	
10	212x, 213x, 219x	347,349	Other Purchased Professional Services	
11	1xxx, 211x, 212x, 213x, 219x, 2213, 2219, 2574, 27xx	511-519,561-569,580-599	Tuition,Travel,Shared Contracts	
12	1xxx, 211x, 212x, 219x, 2213, 2219, 222x, 229x, 2232, 2239, 241x, 249x, 2574, 27xx	600-619,626-627,641-669	Books,Periodicals,Supplies	
13	1xxx	734-739	Property (Equipment)	
14	1xxx	810-819	Dues, Fees	
15	1xxx	891-899	Miscellaneous Expenses	

			Total Budget (Budget Items 1 - 15)	**$88,863**

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2016-2017

4437 0000 Montezuma Comm School District

Service Budget

#	Function	Object Code(s)	Description	Estimated Expenditures
1	1xxx, 212x, 219x, 2212, 2215, 2216, 2219	121-129	Certified Staff Salaries	46081
2	211x, 213x, 214x, 219x, 229x	130-139	Other Professional Salaries	
3	1xxx	100-109	Para Professional Salaries	
6	27xx	170-179	Salaries Paid to Operative Employees	
7	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x, 241x, 249x, 27xx	210-249,270-275	Employee Benefits	22616
8	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x	310-329	Purchased Administrative and Educational Services	
9	2213, 2574	330-339,59x	Professional Development	
10	212x, 213x, 219x	347,349	Other Purchased Professional Services	
11	1xxx, 211x, 212x, 213x, 219x, 2213, 2219, 2574, 27xx	511-519,561-569,580-599	Tuition,Travel,Shared Contracts	
12	1xxx, 211x, 212x, 219x, 2213, 2219, 222x, 229x, 2232, 2239, 241x, 249x, 2574, 27xx	600-619,626-627,641-669	Books,Periodicals,Supplies	
13	1xxx	734-739	Property (Equipment)	
14	1xxx	810-819	Dues, Fees	
15	1xxx	891-899	Miscellaneous Expenses	

			Total Budget (Budget Items 1 - 15)	**$68,697**

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Service Budget

#	Function	Object Code(s)	Description	Estimated Expenditures
1	1xxx, 212x, 219x, 2212, 2215, 2216, 2219	121-129	Certified Staff Salaries	60210
2	211x, 213x, 214x, 219x, 229x	130-139	Other Professional Salaries	
3	1xxx	100-109	Para Professional Salaries	17161
6	27xx	170-179	Salaries Paid to Operative Employees	
7	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x, 241x, 249x, 27xx	210-249,270-275	Employee Benefits	39096
8	1xxx, 211x, 212x, 213x, 214x, 219x, 2212, 2215, 2216, 2219, 229x	310-329	Purchased Administrative and Educational Services	
9	2213, 2574	330-339,59x	Professional Development	
10	212x, 213x, 219x	347,349	Other Purchased Professional Services	
11	1xxx, 211x, 212x, 213x, 219x, 2213, 2219, 2574, 27xx	511-519,561-569,580-599	Tuition,Travel,Shared Contracts	
12	1xxx, 211x, 212x, 219x, 2213, 2219, 222x, 229x, 2232, 2239, 241x, 249x, 2574, 27xx	600-619,626-627,641-669	Books,Periodicals,Supplies	
13	1xxx	734-739	Property (Equipment)	
14	1xxx	810-819	Dues, Fees	
15	1xxx	891-899	Miscellaneous Expenses	

Total Budget (Budget Items 1 - 15)	**$116,467**

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Sietstra, Anita <asietstra@montezuma.k12.ia.us>

At-Risk Information

1 message

Jones, Darin <jonesd@montezuma.k12.ia.us> Thu, Feb 4, 2016 at 2:41 PM
To: Anita Sietstra <asietstra@montezuma.k12.ia.us>

Anita --

The information for the At-Risk application is in the following statements:

1.) We anticipate roughly 20 students over the course of the school year would have access to instruction from the Interventionist position.

2.) Goals for the 2016-2017 school year:
90% of our the 4th-6th grade students will meet the end of year reading benchmark.
90% of our the 3rd-6th grade students will meet the end of year math benchmark.
90% of our students in grades K-3 will meet the end of year benchmarks on the FAST / aReading assessment.
100% of our elementary students will be promoted to the next grade level.

3.) Process Questions are answered in the following document and are highlighted.

I apologize for not getting this to you earlier in the week, but we finished reviewing the document this morning. If you have any questions on any of the highlighted information, please let me know.

Darin

--

Darin Jones
PK-6 Principal
Montezuma Elementary
Ph: 641-623-5121

Please Note: The information in this E-mail message is confidential information intended only for the use of the individual named above. If you, the reader of this message, are not the intended recipient, you are hereby notified that you should not further disseminate, distribute, or forward this E-mail message. If you have received this E-mail in error, please notify the sender. Thank you.

ISP Process Revision #1 - Anita.docx
148K

Individual Success Plan
Montezuma CSD

Goal: All students at Montezuma CSD will be proficient in core academic areas.

In order to obtain our goal, we need to ensure that ALL students receive CORE instruction and are provided the proper supplemental or intensive instruction based on individual student needs.

Classroom Teacher	Interventionist	Building Principal
Guidance Counselor	AEA Spec. Ed. Consultant	

**In order to be more consistent and allow for better group observation of student progress the following dates have been established for Individual Success Plan dates:

ISP meetings:	***Meetings will be held as needed for initial ISP conversation.** ***Collaboration with teachers will be held at a minimum weekly throughout the ISP. (Informal)** ***A monthly meeting will be held to evaluate progress for each ISP.**

** All ISP meetings will be held on Fridays.

** A meeting schedule will be set up by the interventionist and will be sent via e-mail to staff members.

** After the initial meeting, the classroom teacher will make contact with the parents to describe the intervention process and assistance.

** Each meeting will be scheduled for one half hour. This will allow us the ability to schedule multiple meetings on a given day. If we need to go over the allotted time, we will need to reschedule the meeting for the next week. At that point, we will continue with the interventions in place and monitor progress for one additional week.

The Individual Success Plan will follow the following schedule:

Individual Success Plan
Montezuma CSD

1. Initial Concern
2. Initial meeting
3. Monthly Progress Meeting & Weekly Communication between Interventionist & Classroom Teacher
4. Decision-Making Meeting
5. Data Day Conversations

#1	***Initial Concern:***
Step 1:	The classroom teacher identifies a concern in the classroom during CORE and small group activities. The teacher will then implement an in-class intervention to measure progress in one-on-one meetings. Ideas for an in-class intervention can be found by: • Classroom Teachers toolbox of strategies • Discussions held during PLC meetings between grade level teams and multi-grade level teams. • Conversations held with the following staff members: Interventionist, Special Education staff, Principal, or AEA staff members. If progress is not demonstrated though the in-class intervention the classroom teacher should refer on to our interventionist program and Step 2. Data is collected to determine if the classroom intervention is having an impact.

#2	***Initial Meeting w/ Interventionist***
Step 1	Together the interventionist and classroom teacher will begin the paperwork with general student data.
Step 2	Classroom teacher will collect the following data to present at the initial ISP meeting with our interventionist. The information requested and rationale for information is described below: • *Concern:* [Specific skill and any pre-requisite skills you believe to be missing. Root Cause] (Ex. -- Low Fluency/High Accuracy: Reason: Self-correcting often) • *Data supporting the concern*: [Student achievement levels] • *Expectation for student*: (Demonstrate discrepancy from the overall benchmark – Can be based on FAST data) • *Teaching strategies (Classroom Intervention):* [Prevents duplication of interventions] • *Difference from peer group and or intervention group*: [Will show

	discrepancy after in class intervention if peer in intervention has demonstrated growth.] • *Growth data*: [What growth has been demonstrated after the classroom intervention has been implemented?]
Step 3	Our district interventionist will set an ISP meeting date. The remainder of the form will be completed with the help of the team. ISP team: Interventionist, Classroom Teacher, Bldg. Principal, Guidance Counselor, AEA representative, and others with contact: additional teachers (Spec. Education teacher, and Title I), and associates.
Step 4	The ISP will be implemented and revisited with a data review on the following Friday. • Based on the concern for the student a goal will be established. The goal will be Specific, Measurable, Attainable, Results focused, and Timely. • This SMART goal doesn't replace Tier 1 [CORE instruction] or Tier 2 [Small group instruction]. The Tier 3 intervention is in addition to and is designed to FOCUS on a skill needing to be developed, not just knowledge attained. During the time between meetings the teacher and associate will be collecting data on goal and charting progress on the provided excel worksheet or within the Iowa Tier while working on a reading goal.
Step 5	A phone call will be made to inform the parents of the developed plan. (Classroom Teacher)

#3	***Progress Meetings:*** (Not necessary for parents to be present).
Step 1	Weekly informal conversations with our interventionist and classroom teacher to discuss progress or concerns regarding student. Monthly meeting date and time will be set.
Step 2	Presentation of data by interventionist. The information will be updated and graphed prior to the meeting.
Step 3	Conversation based on the student data. Determine if the teaching strategy has been effective. If not, the team will decide how to proceed and evaluate additional teaching strategies designed to produce the desired outcome. Exit Criteria will be reviewed at this meeting.
Step 4	Set meeting date and time.

Individual Success Plan
Montezuma CSD

#4	***Decision-Making Meeting:*** (Parent presence requested)
Step 1	Interventionist will present data based on progress monitoring data and classroom observations.
Step 2	Conversation based on the student data.
Step 3	Determine the next step in the process. 1.) Successful ISP and Data. a. ISP was successful. Student no longer needs additional supports and returns to CORE instruction and possibly Title programming. Tier III is no longer needed. b. ISP was successful and the student no longer needs support, but progress monitoring must continue if the student is determined to be At-Risk on the FAST / aReading assessments. c. ISP was successful in a one-on-one setting. The student will return to the classroom and the intervention will continue in the classroom if the student is designated as Substantially Deficient on the FAST / aReading assessments. 2.) The plan was not successful and we would like to evaluate with more extensive testing to determine future paths.
Step 4	If step 3.1.a is the result, no further meetings will be necessary. If step 3.1.b is the result, progress monitoring will be completed in the classroom. (Data will continue to be monitored by classroom to monitor for changes in achievement. The student may re-enter the program at Step 4 of the Exit Criteria process.) If step 3.1.c is the result, the intervention will be continued in the classroom along with progress monitoring. (Data will continue to be monitored by classroom to monitor for changes in achievement. The student may re-enter the program at Step 4 of the Exit Criteria process.) If step 3.2 is the result, our special education staff will determine the dates of the next meeting based on the ability to complete additional testing. Parent permission will be needed to continue further.

#5	***Data Day:***
3x per year.	The staff of Montezuma Elementary will meet to discuss the progress of students.

Individual Success Plan
Montezuma CSD

	We will evaluate: • Classroom Data • District-wide assessment data The purpose of the meeting will be to determine the best programming for all students. • Do we need to adjust small groups in the classroom? • Should we change students within our Title I programs? • Are we effectively meeting the needs of our students?

What are the positive aspects of the Individual Success Plan process?

This plan establishes a consistent process allowing our staff members to collectively discuss and monitor student progress. We have many people who have a wealth of information and if that information can impact a student then we have succeeded.

Whom is the Individual Success Plan designed?

The ISP is designed for all students. It is true the process is first thought of as an intervention tool. However, the ISP can be used as an extension opportunity for students as well. This tool can place high achieving students in new learning situations as well. We can get this information from classroom tests, ITBS results, Success Lab, etc...

What data should be presented at an ISP meeting?

MAP RIT Scores	Pretest Information	Classroom data from in-class intervention
ITBS (NSS Scores)	Posttest Information	Formative Assessments
aReading scores	FAST scores	Fountas & Pinnell Results
• Identified area of improvement • Adjustments to instruction (Use Intervention Implementation Form at the end of the document. – Pg. 7) • Results of the classroom intervention		

The student will automatically qualify for special education if he/she is discrepant from his/her peers, correct?

Individual Success Plan
Montezuma CSD

Just because a student is discrepant from his/her peers does not mean automatic qualification for special education services. We must have multiple pieces of evidence supporting the classroom information. We may do additional testing, but we need to identify if the student truly has difficulty learning or has not been presented with the proper content to succeed in this skill. An ISP will help us identify the true area of concern.

If we place to early, we may be issuing an unnecessary label to a student. Special education should be our last resort.

Is Core Instruction important for all students?

Core instruction is VITAL for all students. All students will benefit from the information provided during core instruction. The students will benefit academically as well as socially.

We need to provide all of our students equal instruction whether they are high, middle or low achieving. Can we expect a student to catch up if we are providing lower level instruction for the same amount of time the students achieving at grade level? Probably not, in this case we are promoting a widening of the achievement gap. We need our students to work faster and harder to ensure any chance of closing the achievement gap.

How do we provide core instruction as well as support or extension activities to our students?

We all have a favorite time for reading and math. We can still keep our favorite times with a little compromise and make it easier on our support teachers as well.

For example, if we have 75 minutes allotted for reading, we could implement the following schedule:

30 minutes for core instruction - Whole group reading.

35 minutes for literacy groups - A literacy group could be taught in groups of three and specific to the needs of the group. The literacy groups could also be arranged by sharing students. {Supplemental Groups for instruction in areas of need.}

For example: Teacher A: Work on reading comprehension.
Teacher B: Work with a reading fluency group.
Teacher C: Work with a sight word group.

It is important to remember that all teachers could work with any of the three groups. If we schedule correctly one of the teachers, could be a Title I or Special Education teacher and help us reduce the LRE for students in special education due to the needs of all students.

How can we develop the flexible groups effectively?

Individual Success Plan
Montezuma CSD

We can identify the needs early in the chapter by pre-testing. Pre-testing is an effective method to identify what a student understands prior to the chapter. We can then compare all of our student's needs to develop learning groups. This can be done in reading and in math. Literacy groups in reading or math will promote growth.

Pretesting is also the only method we have to determine if the instruction has been successful. We cannot chart progress if we do not know where we started. In the end, we will need the data to show parents how successful the student has been during any intervention.

Who is responsible to deliver the instruction?

The ISP allows all members of our staff to provide instruction. In the past we have had associates deliver the instruction, but if we utilize our time and resources well any one of us can provide instruction whether it be remediation or extension. If we utilize our time well we may even work with multiple groups at one time with the help of support teachers.

How do we determine which students will have access to our interventionist and whose intervention will be provided in the classroom?

- Opportunities to work with our elementary interventionist will be determined by the amount of growth a student is making on the in-class intervention already in place.
- We will refer to the Initial Meeting > Step 3 > Growth Data to assist us in our decision-making process.
- If two students are in need of assistance and neither student is making growth the needs of the students will be evaluated and we will determine if small groups can be developed to meet student needs.

Can a student participate on an Individual Success Plan without meeting with the interventionist?

- Yes. A classroom teacher can provide the ISP plan in the classroom. The data collected over this time can also be used to move towards disability suspected.

When is a student exited from an ISP plan meeting with our Interventionist?

Step 1: Interventionist Evaluation of progress:

- Student Progress: A student is working with Mrs. Geiger in a one-on-one or one-on-two intervention and has met the identified skill or benchmark on a district-wide assessment or has met the expected benchmark during the intervention period for four consecutive weeks.

Step 2: Progress Meeting is held –

- Is the student making growth on a weekly basis?
- What intervention has been successful?
- Is the amount of time required for the intervention appropriate?
    - Can we reduce the time? (Completely or partially)

Step 3: The student is placed on a trial out. We will review the next four progress monitoring data points to determine future programming or needs.

- Progress monitoring is continued in the classroom with the classroom teacher.

Step 4: Decision-Making Meeting: Team Evaluation of Data

- If the student continues to grow and make progress the intervention is continued in the classroom until the next evaluation session in January or late April.
- If the progress monitoring data shows that a student's scores are declining over the next four data points, the student will be brought back to the team for a decision and we will look to file paperwork for disability suspected.

Is it possible for a student not meeting with our interventionist to be referred to special education?

- Yes. We can contact our AEA support staff to request a Disability Suspected evaluation if the student has not met with the interventionist and the classroom teacher has implemented an in-class intervention and the data shows the concern still remains.
- We will need data to present to our AEA support staff to determine if the eligibility is appropriate and to present to parents as we request permission to evaluate.

Sietstra, Anita <asietstra@montezuma.k12.ia.us>

At-Risk form

Crew, Steve [IDOE] <Steve.Crew@iowa.gov> Mon, Jan 25, 2016 at 11:31 AM
To: "Montezuma Comm School District [CFO]" <asietstra@montezuma.k12.ia.us>

The instructions are attached. In the Service Evaluation section, list the process you will use to evaluate the effectiveness of the service you are providing. It should include the outcomes you seek to achieve as well as what would help you make the determination of when to stop performing the service because it has become ineffective. In the Data Collection section, this would include what data is collected, who is responsible to collect the data, and where will the data be collected from.

Steve

From: Sietstra, Anita [mailto:asietstra@montezuma.k12.ia.us]
Sent: Monday, January 25, 2016 10:44 AM
To: Crew, Steve [IDOE] <Steve.Crew@iowa.gov>
Subject: At-Risk form

[Quoted text hidden]

AtRisk_DoP App Instructions 1 15 16.pdf
923K

Year

2016-2017

4437 0000 Montezuma Comm School District

Service Information

Service Title: Parallel Program

Is this service being provided to students in an off-site facility? ○ Yes; ◉ No

If yes, enter the names of all off-site facilities where this service is provided.

School Level: ☑ **Elementary** ☑ **Middle School/Junior High** ☑ **High School**

Targeted Population: ◉ **At-Risk** ○ **Returning/Potential Dropout** ○ **General**

Service Focus: ☑ **Attendance** ☑ **Connection/Participation** ☑ **Credit Accrual/Passing Grades** ☑ **Achievement in Reading/Math**

Service Description:

Service Evaluation:

Data Collection Procedures:

Estimated Number of Students served by: 0

this Service

Is this a contracted service? ◉ Yes; ◉ No

(If yes, enter the contract cost under Purchased Administrative and Educational Services on the Service Budget)

Questions?
If you have questions regarding the service section
Contact: Steve Crew | Steve.Crew@iowa.gov (mailto: Steve.Crew@iowa.gov) | 515-326-1029
If you have questions regarding the District Budget section (or service budgets),
Contact: Tom Cooley | tom.cooley@iowa.gov (mailto: tom.cooley@iowa.gov) | 515-725-1120

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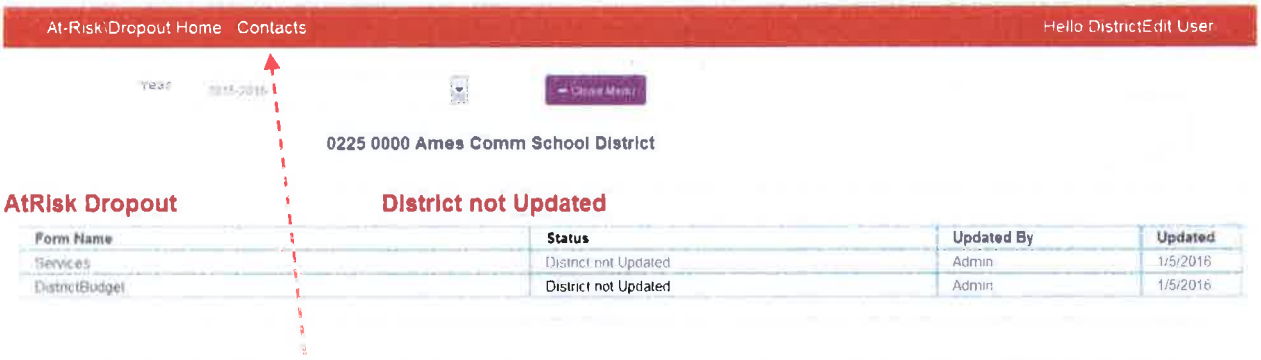
Directions: At-Risk/Dropout MSA Application

The following directions are provided as guidance for completion of the At-Risk/Dropout MSA application, which has been revised, effective for the 2016-2017 request period. The application is accessed through the Iowa Education Portal (EdPortal).

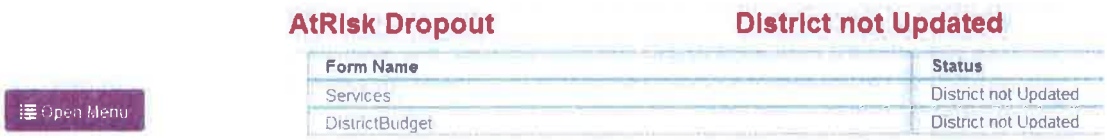
Upon logging in to the application, you will see the following screen (for your district). If you do not see the two form names, click the bar containing the words "AtRisk Dropout" and "District not Updated."



Upon selecting the Contacts link (refer to the above screen shot), you will see the Add New Contact button.

Select the Add New Contact button to enter information for the individual responsible for completing the district's application (the entry screen is shown below). Once all information is entered, select Save. If more than one person is involved, repeat the process for each. There will be an option to Delete or Edit saved information. At least one contact must be entered in order to access the other forms within the application.

For ease of navigation, toward the top of each application screen, you will notice a button to access the Menu.



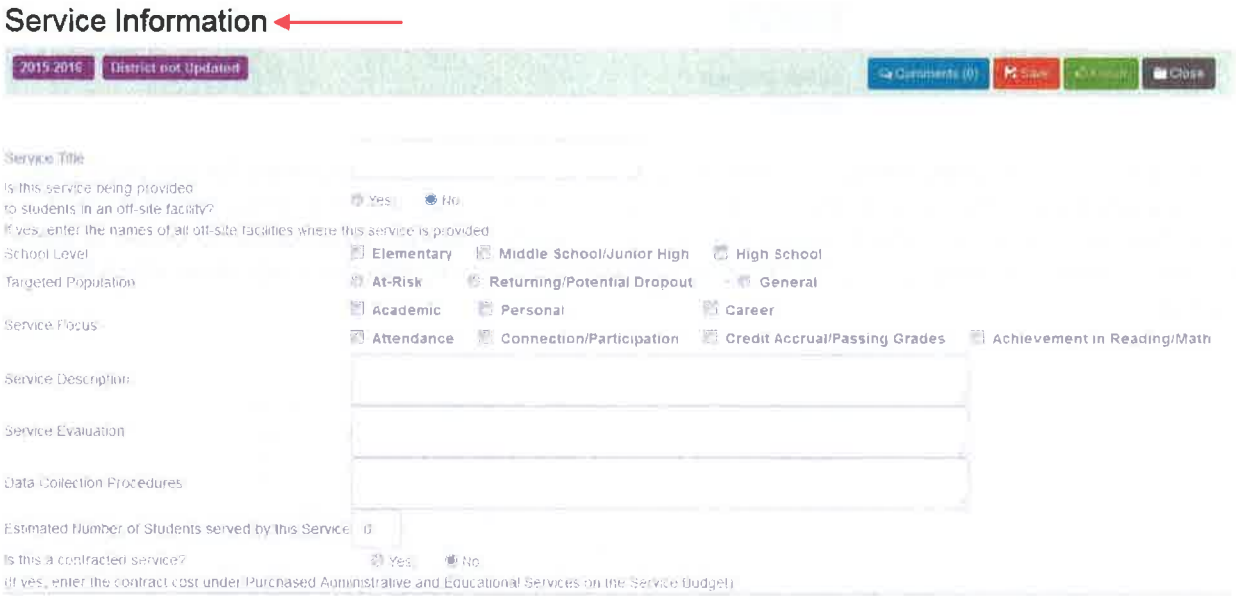
Directions: At-Risk/Dropout MSA Application

Entering a Service

Each service consists of three parts: 1) Service Information; 2) Service Staff; and 3) Service Budget. All three of these must be completed for each service entered.

To begin, select Services from the menu. This will open a new screen where you will select the Add Service button.

Upon doing so, the ***Service Information*** screen will open.



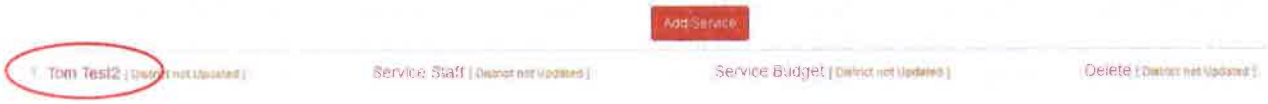
Most of the fields are self-explanatory; however, additional information for a few of the fields is outlined below.

a. Service Title: Enter a short name for the service to be provided (e.g., HS Credit Recovery)
b. Targeted Population: Identify whether the service is primarily targeted to meet the needs of students identified as at-risk, those identified as a returning or potential dropout, or building- or district-wide at-risk/dropout services that will include non-identified students ("General"). The Service Focus options will change slightly depending on which choice is selected.
c. Service Description: Provide a description of the services to be provided. Include sufficient detail to back the amount indicated in the Service Budget. For example, "The district will purchase access to the Odysseyware on-line program to provide an avenue for students to recover credit for previously failed courses."
d. Service Evaluation: Describe how the district will evaluate the success of the service.

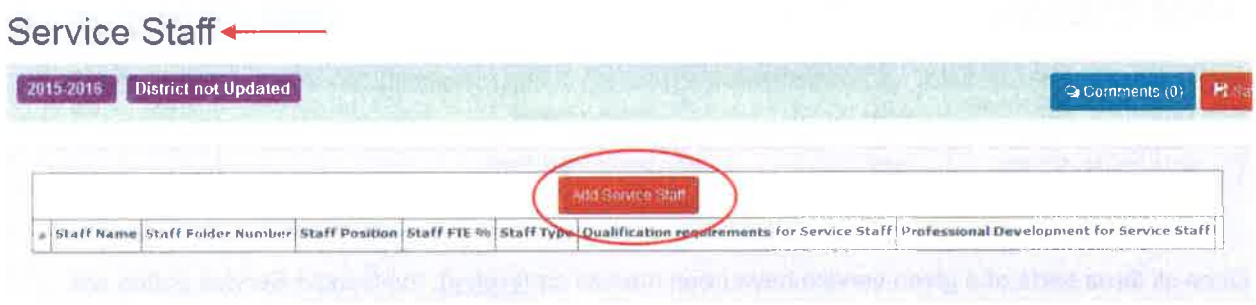
e. Data Collection Procedures: Describe how the district will collect the data necessary to complete the Service Evaluation.

Note, if a service is marked as being provided at an off-site facility, an additional entry box will appear and additional detail will need to be provided.

Once the Service Information screen information has been completed, select Save, then Close. You will then a screen similar to the following. Note the Service Title entered previously will be listed, as well as two additional links tied to that particular service.



Selecting ***Service Staff*** opens the following screen. Select the Add Service Staff button to access the entry boxes. If multiple staff members will be involved in delivering the given service, these steps will need to be repeated for each.



Complete the fields as described below. You can save your progress by select Save. Once all staff have been entered for the given service, select the "Finish" button.

a. Staff Name: Enter the name of the staff member who will provide the given service. Enter "Unknown" if a person has not yet been assigned.
b. Staff Folder Number: Enter the staff member's BOEE folder number, if available. Some positions/staff types may not have a folder number. If this is the case, the field can be left blank.
c. Staff Position: Enter a short description of the position (e.g., At-Risk Teacher, Counselor).
d. Staff FTE%: Enter the FTE percentage of the staff member's time assigned to this service. For example, if a person is assigned full time to the service being entered, the FTE% would be 100. If they are split between this service and another (or this service and non-At-Risk/DoP duties), their FTE% should reflect this split (i.e., if half of the individuals time is dedicated this service, enter 50).
e. Staff Type: Select the type of staff from the dropdown menu. The types listed in the dropdown correspond to those listed on in the Budget section.

f. Qualifications: Describe the qualifications needed for the position. For example, K-12 Counselor endorsement, 5-12 licensure with mathematics endorsement, etc.
g. Professional Development: Describe the education and training opportunities offered to staff to improve and increase their capacity to perform their functions in this position. An example might be "teacher seminars focused on improving student connectedness to the school."

Selecting ***Service Budget*** opens the following entry screen. Enter the estimated expenditures, in whole dollars, for the given service. **Please make note of the various Function and Object Codes as these are the only allowable combinations.** Remember, sufficient detail must be provided in the Service Information and Service Staff areas to justify the proposed expenditures. You can save your progress by selecting Save. Once everything has been completed, select Finish.

Unless the Service Focus selected within the Service Information screen was "General," the sum total of each line item entry for all Service Budgets will automatically transfer to the last column of the District Budget section of the application. The sum total of service budgets entered for "General" services will populate Line 3 of the Modified Supplemental Amount calculation, and are limited to 5% of the District Budget.

Note: It is possible to "finish" a service with a zero amount budget.

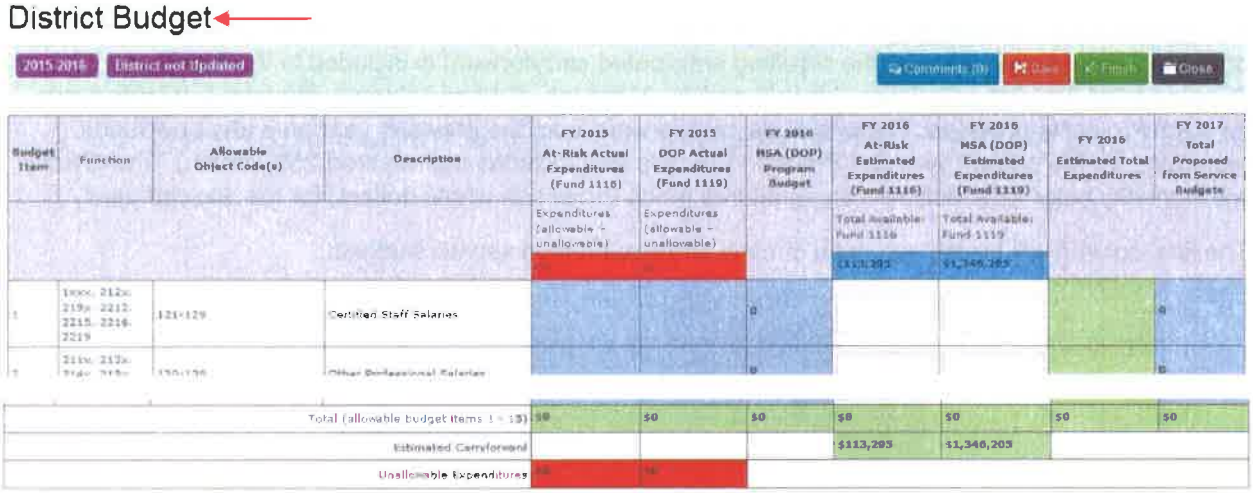
Once all three parts of a given service have been marked as finished, the Submit Service button will appear. Selecting this button will add the completed service to the application. This will also result in a "thumbs up" indicator for the Services item on the Menu. If a section is mistakenly marked as finished, go to that section and select the Undo option.

Directions: At-Risk/Dropout MSA Application

Entering the District Budget

The district budget portion of the application consists of two parts: 1) the district budget summary and, 2) the section in which the eligible Modified Supplemental Amount is calculated.

From the Menu, select DistrictBudget, which will open the budget summary screen shown.



The majority of the columns for the district budget summary will be prepopulated either from other sources or from the entered service budgets.

For reference, two columns (see next page) will show the actual expenditures for Projects 1116 (At-Risk Formula) and 1119 (Dropout Prevention MSA) reported by the district in its previous year's Certified Annual Report (CAR). The total reported expenditures will show at the top of each column, with the amounts for the allowable Function/Object combinations populated accordingly (refer to the screen shot on the following page).

Note: At the bottom of these columns will be a total for "Unallowable Expenditures." This is the sum total of all expenditures for these two Projects reported by the district for the previous year for Function/Object combinations that were not allowable uses of these two categorical funding sources. This figure does not impact other parts of the budget form; it is provided as a reference. For ease of programming, the total is a calculation within the application (total expenditures minus the total of the allowed individual function and object combinations). If the district shows an amount in this field, it is advised to review the list of expenditures reported in the CAR to identify the unallowable combinations to avoid having similar issues with current year expenditures. Please note this could be multiple items rather than a single entry.

A column showing the DOP budget from the previous year's application, which is also still available through the EdPortal (listed as "Modified Supplemental Amount-Dr Prev State"), is provided within the District Budget grid as a reference.

Directions: At-Risk/Dropout MSA Application

Budget Item	Function	Allowable Object Code(s)	Description	FY 2015 At-Risk Actual Expenditures (Fund 1116)	FY 2015 DOP Actual Expenditures (Fund 1119)	FY 2016 MSA (DOP) Program Budget
				Expenditures (allowable + unallowable)	Expenditures (allowable + unallowable)	
1	1xxx, 212x, 219x, 2212, 2215, 2216, 2219	121-129	Certified Staff Salaries			0
2	211x, 213x, 214x, 219x, 229x	130-139	Other Professional Salaries			0
3	1xxx	100-109	Para Professional Salaries			0

Two columns are included to generate the anticipated carryforward from the current year for each of the previously mentioned Projects (the resulting anticipated carryforward is included in the Modified Supplemental Amount calculation, Lines 6 and 7). At the top of these columns, the total available funds for each Project is provided. These include carryforward from the previous year plus any new funds generated for the current year (for Project 1119, this also includes the required 25% match). The district will manually enter its anticipated expenditures (each Project, in whole dollars) for the allowed uses.

The final column will be the sum total of each of the submitted service budgets.

FY 2016 At-Risk Estimated Expenditures (Fund 1116)	FY 2016 MSA (DOP) Estimated Expenditures (Fund 1119)	FY 2016 Estimated Total Expenditures	FY 2017 Total Proposed from Service Budgets
Total Available: Fund 1116	Total Available: Fund 1119		
$113,295	$1,346,203		
			0
			0
			0

Beneath the district budget summary will be the Modified Supplemental Amount calculation area (see next page). Only three manual entries will be needed for this part.

Line 4: Legislation passed during the 2015 session (HF445) allows a school district with a private facility within its boundaries to bill back to the resident school district the actual cost of instruction for general education students rather than the current limitation of district cost per pupil per day and allows a district use At-Risk/Dropout MSA to cover these excess costs. If the district anticipates using funds for this purpose in the upcoming year, enter the amount in this line.

Line 8: Enter any additional resources the district will use to fund the program, such as grants. **If any amount for TSS and/or TLC/TLS was included as part of the staff cost within the service area budgets, this amount will need to be included here as well (they are a separate categorical funds).**

Directions: At-Risk/Dropout MSA Application

Line 16: Enter the requested modified supplemental amount. **NOTE: All entries for the district budget form should be saved before entering this amount so that all necessary calculations occur.**

MODIFIED SUPPLEMENTAL AMOUNT

#	Description	Amount	
1	Total budget figure from Budget Proposal section, above	$52,000	
2	**Maximum that can be used for building/district-wide programming for non-identified students (5% of line 1)		$2,600
3	Requested amount for programming targeting non-identified students (Sum General Population Service Budgets)		$0
4	Estimated amount to be used to pay for excess costs stipulated in IC 257.41(4) not included above		
5	Estimated at risk formula-generated funds for next fiscal year	$113,295	
6	Estimated carryforward from project 1116 for the current fiscal year, from above	$80,795	
7	Estimated carryforward from project 1119 for the current fiscal year, from above	$1,318,203	
8	Estimated other resources to fund this program (e.g., donations, grants) as well as all TSS and TLC/TLS included in the Budget Proposal		
9	Total budget less than other sources ((line 1+line 4)-(lines 5 to 8))	$-1,320,795	
10	Minimum (25%) that must come from the regular district program cost (25 percent of line 9)	$-380,199	
11	Budget Balance (subtract line 10 from line 9)		$-1,140,596
12	District cost per pupil	$6,536	
13	Certified enrollment (October 1, current school year) Certified enrollment was found and certified on 10/15/2015 3:44:00 PM.	4181	
14	Maximum modified supplemental amount possible (0.05% x line 12 x line 13)		$1,366,416
15	Amount on line 11 or line 14, whichever is less	$0	
16	Requested modified supplemental amount Enter an amount greater than zero and equal to, or less than: $0		

Once all entries are complete, select Finish. This will result in a "thumbs up" indicator for the DistrictBudget item on the Menu. You will also see a new button, Submit AtRisk Dropout. Selecting this button locks the application and notifies the Department that the application is ready for review.

AtRisk Dropout

You will also notice the status of the application has changed.

District Approved Waiting on State

	Status
	District Approved Waiting on State
	District Approved Waiting on State

Questions?

If you have questions regarding the Services section, contact Steve Crew (steve.crew@iowa.gov / 515.326.1029).

If you have questions regarding the District Budget section (or service budgets), contact Tom Cooley (tom.cooley@iowa.gov / 515.725.1120)

Sietstra, Anita <asietstra@montezuma.k12.ia.us>

at-risk numbers

Taylor, Earlene <etaylor@montezuma.k12.ia.us> Tue, Jan 26, 2016 at 3:09 PM
To: "Sietstra, Anita" <asietstra@montezuma.k12.ia.us>

1. list the process for evaluation the effectiveness of the services being provided.
Class retention rates, grades acquired in classes, personal growth with goals

2. what would help make the determination of when to stop performing the services because it has become ineffective.
No progress in goal areas, surpassing goals becoming successful, student/parent request

3. what data do you collect on these students, who collects it, and where is it collected from.
Academic data, I collect, done daily and weekly
Personal goal progress, I collect, weekly
Absenteeism, Mary and I collect, daily
Report Cards, every quarter, I collect data

Will this work? Thanks.

[Quoted text hidden]

Sietstra, Anita <asietstra@montezuma.k12.ia.us>

at-risk numbers

Taylor, Earlene <etaylor@montezuma.k12.ia.us> Mon, Jan 25, 2016 at 12:06 PM
To: "Sietstra, Anita" <asietstra@montezuma.k12.ia.us>

I would say the percentages can stay.

For the effectiveness piece, effectiveness of the Oasis program in general?
[Quoted text hidden]

Sietstra, Anita <asietstra@montezuma.k12.ia.us>

at-risk numbers

Taylor, Earlene <etaylor@montezuma.k12.ia.us> Mon, Jan 25, 2016 at 11:05 AM
To: "Sietstra, Anita" <asietstra@montezuma.k12.ia.us>

This year we currently have 47. I see the number being steady. I would say 45.

[Quoted text hidden]

--

Ms. Taylor
At-Risk Coordinator
Montezuma Community School

Sietstra, Anita <asietstra@montezuma.k12.ia.us>

Parallel Information

1 message

Lown, Sarah <slown@montezuma.k12.ia.us> Tue, Jan 26, 2016 at 3:18 PM
To: "Sietstra, Anita" <asietstra@montezuma.k12.ia.us>

Anticipated number for Parallel for 2016-2017 school year: **7 students**

Goals for 2016-2017:
100% of credits attempted will be completed
100% of students will graduate on time/with peers
0% of the students will graduate (but not with cohort group)
0% of the students will not graduate (juniors) and will return next year
0% of the students will drop out

1. College retention, workplace retention, graduation rates and high school grades.
2. Absenteeism, poor behavior and/or student/parent request.
3. Weekly high school grade checks, daily attendance checks, report cards, transcript reviews. I work with the guidance counselor on collecting it.

Let me know if you need anything else.
Sarah

Code No. 101

EDUCATIONAL PHILOSOPHY OF THE SCHOOL DISTRICT

As a school corporation of Iowa, the Montezuma Community School District, acting through its board of directors, is dedicated to promoting an equal opportunity for a quality public education to its students. The board's ability may be limited by the school district's ability and willingness to furnish financial support in cooperation with student's parents and school district community. The board is also dedicated to providing the opportunity to develop a healthy social, intellectual, emotional, and physical self-concept in a learning environment that provides guidance to and encourages critical thinking in the students for a lifetime.

The board endeavors, through the dedication of the school district's resources, to encourage students, who come to the school district from a variety of backgrounds, to look forward to the time when they will have jobs, homes, families, places in the school district community, and attain recognition as individuals. In order to achieve this goal, the board will seek qualified employees dedicated to development of their professional skills for the betterment of the education program and for the expertise for educational productivity.

Instruction and curriculum are the key elements of a public education. Critical thinking and problem solving skills that will assist the students' preparation for life is instructed as part of a sequentially coordinated curriculum. The school district strives to prepare students for employment, to discover and nurture creative talent and to prepare them to meet and cope with social change in an atmosphere conducive to learning.

The support and involvement of the home and the school district community are essential to achieve educational excellence in the school district. The school district strives to maintain an active relationship with the home and the school district community to create within the students an awareness of dignity and worth of the individual, civic responsibility and respect for authority.

Legal Reference: Iowa Code §§ 256.11, .11A (2010).

Cross Reference: 102 Equal Educational Opportunity
103 Long-Range Needs Assessment
209 Board of Directors' Management Procedures
600 Goals and Objectives of the Education Program
602 Curriculum Development

Approved 7/16/14 Reviewed 6/18/14 Revised _____

Code No. 210.1

DEVELOPMENT OF POLICY

The board has jurisdiction to legislate policy for the school district with the force and effect of law. Board policy provides the general direction as to what the board wishes to accomplish and why it wishes to accomplish it while allowing the superintendent to implement board policy.

The written policy statements contained in this manual provide guidelines and goals to the citizens, administration, employees and students in the school district community. The policy statements are the basis for the formulation of regulations by the administration. The board will determine the effectiveness of the policy statements by evaluating periodic reports from the administration.

Policy statements may be proposed by a board member, administrator, employee, student or member of the school district community. Proposed policy statements or ideas will be submitted to the superintendent's office for possible placement on the board agenda. It is the responsibility of the superintendent to bring these proposals to the attention of the board.

Legal Reference: Iowa Code §§ 274.1-.2; 279.8 (2010).
281 I.A.C. 12.3(2).
1970 Op. Att'y Gen. 287.

Cross Reference: 101 Educational Philosophy of the School District
200.2 Powers of the Board of Directors
200.3 Responsibilities of the Board of Directors
209 Board of Directors' Management Procedures

Approved 9/17/14 Reviewed 8/20/14 Revised _____

Code No. 200.4

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The board is authorized to govern the school district that it oversees. As the governing board of the school district, the board has three duties to perform: legislative duty, executive duty and evaluative duty.

As a representative of the citizens of the school district community, the board is responsible for legislating policy for the school district. As a policy making body, the board has jurisdiction to enact policy with the force and effect of law for the management and operation of the school district.

It is the responsibility of the board, under the board's executive duty, to select its chief executive officer, the superintendent, to operate the school district on the board's behalf. The board delegates to the superintendent its authority to carry out board policy, to formulate and carry out rules and regulations and to handle the administrative details in a manner that supports and is consistent with board policy.

The board has a responsibility to review the education program's performance under its evaluative duty. The board regularly reviews the education program and ancillary services. The review includes a careful study and examination of the facts, conditions and circumstances surrounding the amount of funds received or expended and the education program's ability to achieve the board's educational philosophy and goals for the school district.

Legal Reference: Iowa Code §§ 274.1; 279.1, .8, .20; 280.12 (2010).
281 I.A.C. 12.3(2).

Cross Reference: 101 Educational Philosophy of the School District
103 Long-Range Needs Assessment
209 Board of Directors' Management Procedures
600 Goals and Objectives of the Education Program

Approved 8/20/14 Reviewed 7/16/14 Revised _____

ADOPTION OF POLICY

The board will give notice of proposed policy changes or adoption of new policies by placing the item on the agenda of two regular board meetings. The proposed policy changes will be distributed and public comment will be allowed at both meetings prior to final board action. This notice procedure will be required except for emergency situations. If the board adopts a policy in an emergency situation, a statement regarding the emergency and the need for immediate adoption of the policy will be included in the minutes. The board will have complete discretion to determine what constitutes an emergency situation.

The final action taken to adopt the proposed policy will be approved by a simple majority vote of the board at the next regular meeting after the meeting allowing public discussion. The policy will be effective on the later of the date of passage or the date stated in the motion.

In the case of an emergency, a new or changed policy may be adopted by a majority vote of a quorum of the board. The emergency policy will expire at the close of the third regular meeting following the emergency action, unless the policy adoption procedure stated above is followed and the policy is reaffirmed.

Legal Reference: Iowa Code § 279.8 (2010).
281 I.A.C. 12.3(2).
1970 Op. Att'y Gen. 287.

Cross Reference:
200.2 Powers of the Board of Directors
200.3 Responsibilities of the Board of Directors
209 Board of Directors' Management Procedures

Approved 9/17/14 Reviewed 8/20/14 Revised _____

GOALS AND OBJECTIVES OF THE EDUCATION PROGRAM

This series of the board policy manual is devoted to the goals and objectives for the delivery of the education program. The board's objective in the design, contents and the delivery of the education program is to provide an equal opportunity for students to pursue an education free of discrimination on the basis of race, creed, color, sex, national origin, marital status, religion, sexual orientation, gender identity or disability.

In providing the education program of the school district, the board will strive to meet its overall goal of providing the students an opportunity to develop a healthy social, intellectual, emotional, and physical self-concept in a learning environment that provides guidance and encourages critical thinking in students.

In striving to meet this overall goal, the objectives of the education program are to provide students with an opportunity to:

- Acquire basic skills in obtaining information, solving problems, thinking critically and communicating effectively;
- Become effective and responsible contributors to the decision-making processes of the social and political institutions of the community, state and nation;
- Acquire entry-level job skills and knowledge necessary for further education;
- Acquire the capacities for satisfying and responsible roles as family members;
- Acquire knowledge, habits and attitudes that promote personal and public health, both physical and mental;
- Acquire an understanding of ethical principles and values and the ability to apply them to their own lives;
- Develop an understanding of their own worth, abilities, potential and limitations; and,
- Learn and enjoy the process of learning and acquire the skills necessary for a lifetime of continuous learning and adaptation to change.

An advisory committee of representatives of the school district community and the school district is appointed to make recommendations for the goals and objectives of the education program. Annually, the board will report to the committee regarding progress toward achievement of the goals and objectives of the education program.

Approved 6-17-15 Reviewed 5-20-15 Revised _____

Code No. 505.6

GRADUATION REQUIREMENTS

Students must successfully complete the courses required by the board and Iowa Department of Education in order to graduate.

It is the responsibility of the superintendent to ensure that student's complete grades one through twelve and high school students' complete 52 credits prior to graduation. The following credits will be required:

Language Arts	8 credits
Science	6 credits
Mathematics	6 credits
Social Studies	6 credits
Computer Applications	2 credits
Physical Education	4 credits
Electives	18 credits
	52 Total Credits

The required courses of study will be reviewed by the board annually.

Graduation requirements for special education students will be in accordance with the prescribed course of study as described in their Individualized Education Program (IEP). Each student's IEP will include a statement of the projected date of graduation at least 18 months in advance of the projected date and the criteria to be used in determining whether graduation will occur. Prior to the special education student's graduation, the IEP team will determine whether the graduation criteria have been met.

Legal Reference: Iowa Code §§ 256.11, .11A; 279.8; 280.3, .14 (2010).
281 I.A.C. 12.2; .3(7); .5; 41.12(6)(e); 67 (8).

Cross Reference: 505 Student Scholastic Achievement
603.3 Special Education

Approved 4/15/15 Reviewed 3/18/15 Revised_____

MONTEZUMA SCHOOL DISTRICT BOARD OF DIRECTORS

BASIC INSTRUCTION PROGRAM

The basic instruction program will include the courses required for each grade level by the State Department of Education. The instructional approach will be gender fair and multicultural.

The basic instruction program of students enrolled in kindergarten is designed to develop healthy emotional and social habits, language arts and communication skills, the capacity to complete individual tasks, character education and the ability to protect and increase physical well-being with attention given to experiences relating to the development of life skills and human growth and development.

The basic instruction program of students enrolled in grades one through six will include English-language arts, social studies, mathematics, science, health, human growth and development, physical education, traffic safety, music, and visual art.

The basic instruction program of students enrolled in grades seven and eight will include English-language arts, social studies, mathematics, science, health, human growth and development, family and consumer, career, technology education, physical education, music, and visual art.

The basic instruction program of students enrolled in grades nine through twelve will include English-language arts (6 units), social studies (5 units), mathematics (6 units), science (5 units), health (1 unit), physical education (1 unit), fine arts (3 units), foreign language (4 units), and vocational education (12 units).

The board may, in its discretion, offer additional courses in the instruction program for any grade level.

Each instruction program is carefully planned for optimal benefit taking into consideration the financial condition of the school district and other factors deemed relevant by the board or superintendent. Each instruction program's plan should describe the program, its goals, the effective materials, the activities and the method for student evaluation.

It is the responsibility of the superintendent to develop administrative regulations stating the required courses and optional courses for kindergarten, grades one through six, grades seven and eight, and grades nine through twelve.

Legal Reference:
20 U.S.C. § 1232h (2004).
34 C.F.R. Pt. 98 (2004).
Iowa Code §§ 216.9; 256.11; 279.8; 280.3-.14 (2010).
281 I.A.C. 12.5.

Cross Reference:
102 Equal Educational Opportunity
103 Long-Range Needs Assessment
505 Student Scholastic Achievement
602 Curriculum Development
603 Instructional Curriculum

Approved 6-17-15 Reviewed 5-20-15 Revised _____

Resolution

Adopting the Poweshiek County Multi-Jurisdictional Local Hazard Mitigation Plan

Whereas, the Montezuma Community Board of Directors recognizes the threat that natural hazards pose to people and property within our community; and

Whereas, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

Whereas, the U.S Congress passed the Disaster Mitigation Act of 2000 ("Disaster Mitigation Act") emphasizing the need for pre-disaster mitigation of potential hazards;

Whereas, the Disaster Mitigation Act made available hazard mitigation grants to state and local governments; and

Whereas, an adopted Local Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple FEMA pre- and post-disaster mitigation grant programs; and

Whereas, the Montezuma Community Board of Directors fully participated in the hazard mitigation planning process to prepare this Multi-Jurisdictional Local Hazard Mitigation Plan; and

Whereas, the Iowa Homeland Security and Emergency Management Division and the Federal Emergency Management Agency Region VII officials have reviewed the "Poweshiek County Multi-Jurisdictional Local Hazard Mitigation Plan," and approved it contingent upon this official adoption of the participating governing body; and

Whereas, the Montezuma Community Board of Directors desires to comply with the requirements of the Disaster Mitigation Act and to augment its emergency planning efforts by formally adopting the Poweshiek County Multi-Jurisdictional Local Hazard Mitigation Plan; and

Whereas, adoption by the governing body for the Montezuma Community Board of Directors demonstrates the jurisdictions' commitment to fulfilling the mitigation goals outlined in this Multi-Jurisdictional Local Hazard Mitigation Plan

Whereas, adoption of this legitimizes the plan and authorizes responsible agencies to carry out their responsibilities under the plan;

Now, therefore, be it resolved, that the Montezuma Community Board of Directors adopts the "Poweshiek County Multi-Jurisdictional Local Hazard Mitigation Plan" as an official plan; and

Be it further resolved, the Montezuma Community Board of Directors will submit this Adoption Resolution to the Iowa Homeland Security and Emergency Management Division and Federal Emergency Management Agency Region VII officials to enable the plan's final approval.

Date: _____

Certifying Official: _____

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G5. Exterior Gym Signage

Information:

See attachments from ASI for design and for cost.

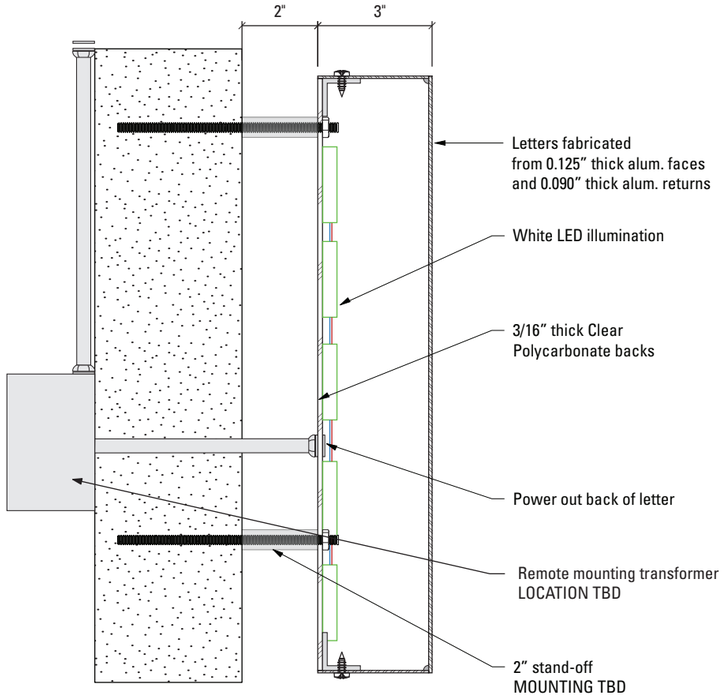
Recommended Motion:

Alternate Motion:

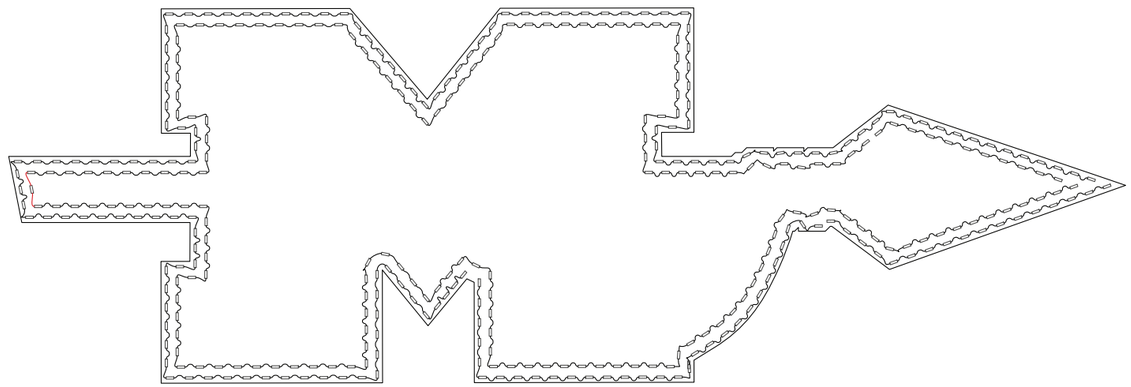
_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

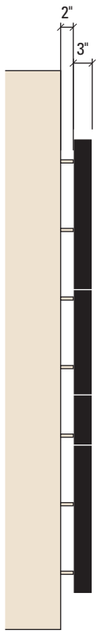


A 1 | TYPICAL SECTION VIEW
scale: 3"=1'

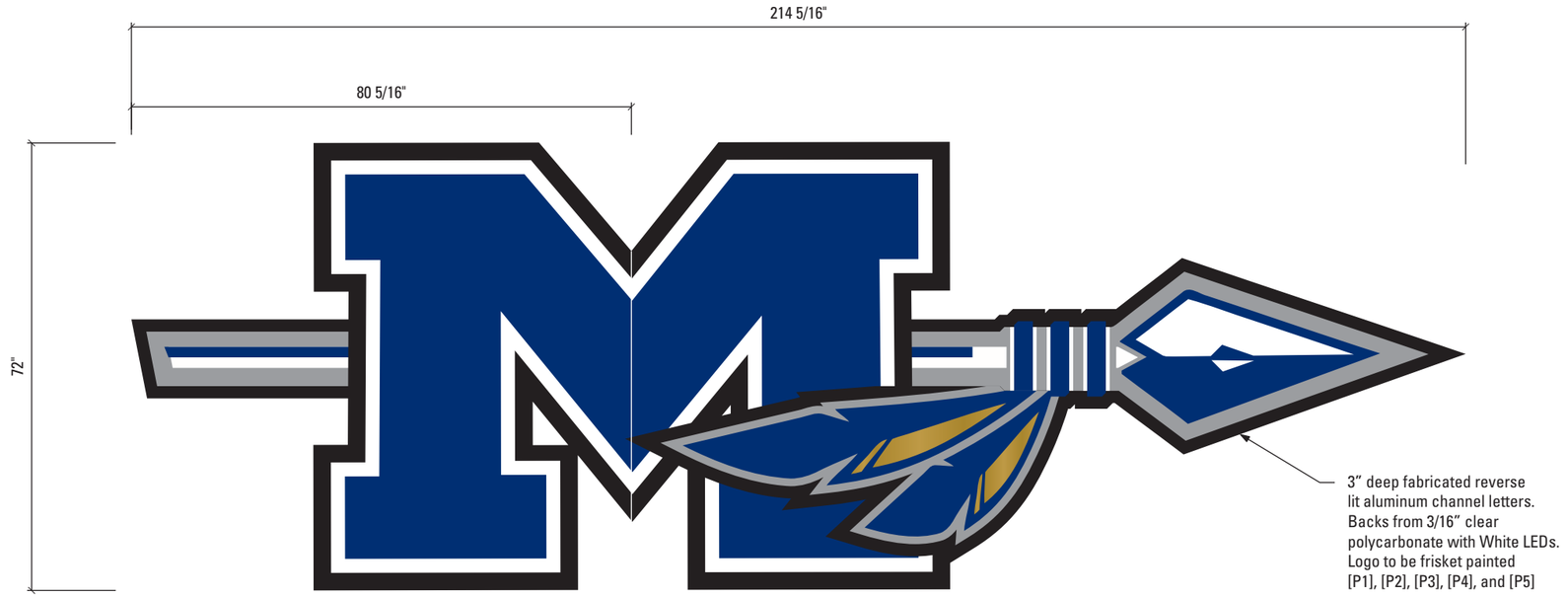


360 Modules: Principal LED - Fusion 3 White - PL - FS3 - WH1 - P
270.0 Watts

03 | LED LAYOUT
scale: NTS



02 | END VIEW
scale: 3/8"=1'



01 | TYPICAL VIEW
scale: 3/8"=1'

120 V

1.a TASK# 36762

Drawing Notes:
Illuminated Logoset: Quantity (1)

[P1] PMS 288C
Monte Blue

[P2] SC-901
Monte White

[P3] PMS 442C
Monte Gray

[P4] SC-905
Black

[P5] MX 12
Dusted Gold

Sign Type:	E1
Description:	Illuminated Logo
Scale:	Noted
Project:	Exterior Signage
Client:	Monte Comm. Schools
Date:	12/10/15 **By:** RMH

Revision	Description	Date
*	*	*

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DESIGN STATUS:

☐ Approved **BY:**

☐ Revise & resubmit **DATE:**

Client approval of this print is required prior to manufacturing. Your approval acknowledges that this print is correct and supercedes all previous drawings and/or specifications related to this order.

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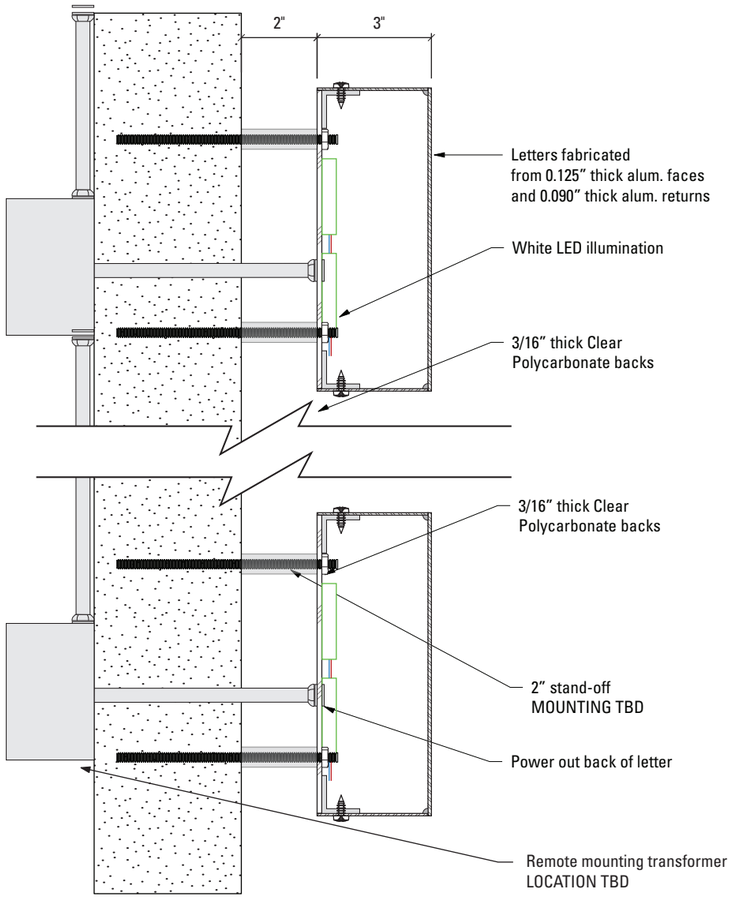
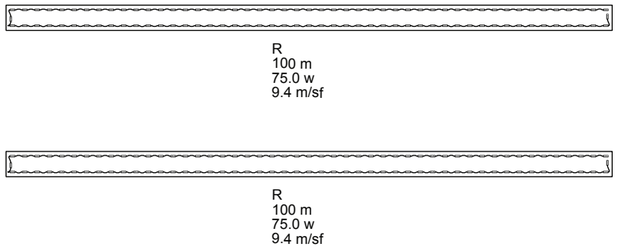
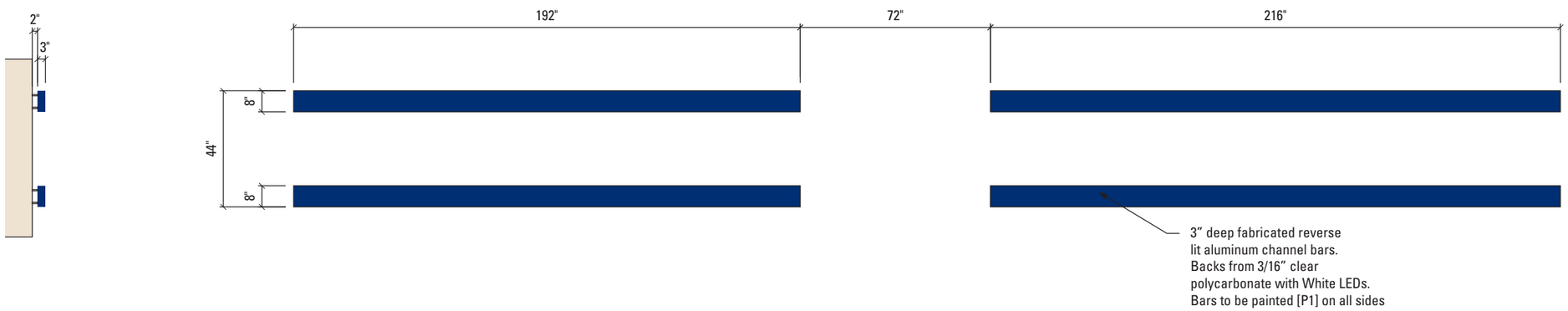


A 1 | TYPICAL SECTION VIEW
scale: 3"=1'



(2) 424 Modules: Principal LED - Fusion 3 White - PL - FS3 - WH1 - P
318.0 Watts

03 | LED LAYOUT
scale: NTS



02 | END VIEW
scale: 1/4"=1'

01 | TYPICAL VIEW
scale: 1/4"=1'

120 V

1.b TASK#36762

Drawing Notes:
Illuminated Logoset: Quantity (1)

- [P1] PMS 288C — Monte Blue
- [P2] SC-901 — Monte White
- [P3] PMS 442C — Monte Gray
- [P4] SC-905 — Black
- [P5] MX 12 — Dusted Gold

Sign Type: E1
Description: Illuminated Logo
Scale: Noted
Project: Exterior Signage
Client: Monte Comm. Schools
Date: 12/10/15 **By:** RMH

Revision	Description	Date
*	*	*

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DESIGN STATUS:
☐ Approved **BY:**
☐ Revise & resubmit **DATE:**

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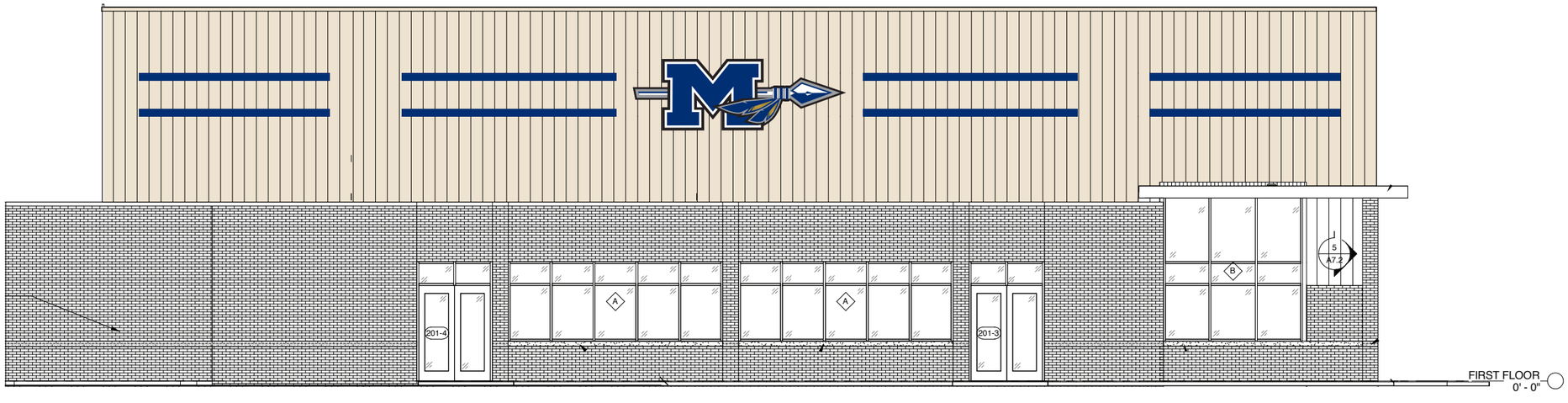
120 V

1.c TASK# **36762**

Drawing Notes:
Renderings:

02 | ILLUMINATION RENDERING
scale: NTS



01 | EAST ELEVATION VIEW
scale: NTS

[P1] PMS 288C
Monte Blue

[P2] SC-901
Monte White

[P3] PMS 442C
Monte Gray

[P4] SC-905
Black

[P5] MX 12
Dusted Gold

Sign Type: E1
Description: Illuminated Logo
Scale: Noted
Project: Exterior Signage
Client: Monte Comm. Schools
Date: 12/10/15 **By:** RMH

Revision	Description	Date
*	*	*

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DESIGN STATUS:

☐ Approved **BY:**

☐ Revise & resubmit **DATE:**

Client approval of this print is required prior to manufacturing. Your approval acknowledges that this print is correct and supercedes all previous drawings and/or specifications related to this order.

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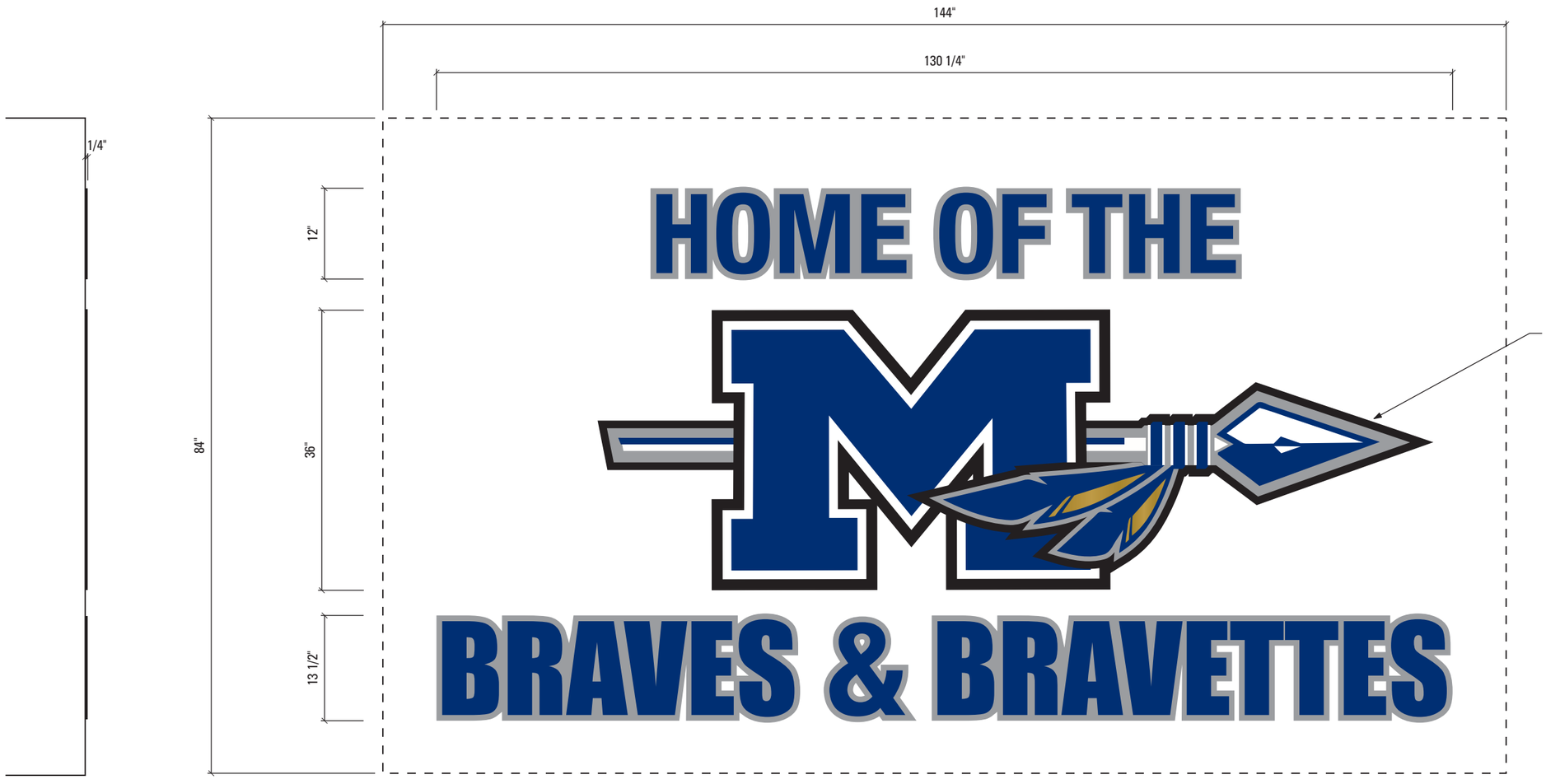
Drawing Notes:
Illuminated Logoset: Quantity (1)



02 END VIEW
scale: 3/4"=1'

01 TYPICAL VIEW
scale: 3/4"=1'

- [P1] PMS 288C — Monte Blue
- [P2] SC-901 — Monte White
- [P3] PMS 442C — Monte Gray
- [P4] SC-905 — Black
- [P5] MX 12 — Dusted Gold

Sign Type: E2
Description: Non Illuminated Logo
Scale: Noted
Project: Exterior Signage
Client: Monte Comm. Schools
Date: 12/10/15 **By:** RMH

Revision	Description	Date
*	*	*

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DESIGN STATUS:
☐ Approved **BY:**
☐ Revise & resubmit **DATE:**

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2.b TASK# 36762

Drawing Notes:
Photo Rendering:

01 PHOTO RENDERING
scale: NTS

- [P1] PMS 288C — Monte Blue
- [P2] SC-901 — Monte White
- [P3] PMS 442C — Monte Gray
- [P4] SC-905 — Black
- [P5] MX 12 — Dusted Gold

Sign Type: E2
Description: Non Illuminated Logo
Scale: Noted
Project: Exterior Signage
Client: Monte Comm. Schools
Date: 12/10/15 **By:** RMH

Revision	Description	Date
*	*	*

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DESIGN STATUS:
☐ Approved **BY:**
☐ Revise & resubmit **DATE:**

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Quote No. IOWA 70317-01

February 4, 2016

Customer Montezuma Community School District
Location JR/SR High School
Reference Montezuma Schools: Exterior Gym Graphics

Bill to
Montezuma Community School District
Mr. David Versteeg
504 N 4th Street
Montezuma, IA 50171
US
T: (641) 623-5121
F: (641) 623-5129
Email: dversteeg@montezuma.k12.ia.us

Ship to
JR/SR High School
Mr. David Versteeg
504 N 4th Street
Montezuma, IA 50171
US
T: (641) 623-5121
F: (641) 623-5129
Email: dversteeg@montezuma.k12.ia.us

Valid Until	04/04/2016	**Revision Date**	02/04/2016	**Terms**	1/2 Deposit balance Net 30	**SR**	Ben Latimer
F.O.B.	Job Site	**Revision No**	1	**Ship Method**	Installed	**PM**	Ryan Rudd
Lead Time	6 - 7 Weeks						

Estimator Eric Kingery

No.	Item	Description	Qty	UOM	Unit Price	Extension
1.	Sign Type E5.7	Sign Type E5.7: Exterior Fabricated Logo 72"(H) Fabricated reverse channel logo, 3" deep, .090" returns/.125" faces, painted 5 std colors. 3/16" clear lexan backs. White LED illumination, 120v remote transformers, UL listed, individually mounted with standoffs to wall surface. Sizes of the sign: Height: 72 In Length: 214 In Depth: 3 In * Electric to site by others.	1	Each	13,222.00	13,222.00
2.	Sign Type E5.7	Sign Type E5.7: 8" H Fabricated reverse channel Bars, 3" deep, .090" returns/.125" faces, painted 1 std color. 3/16" clear lexan backs. White LED illumination, 120v remote transformers, UL listed, individually mounted with standoffs to wall surface. Sizes of the sign: Height: 8 In Length: 68 Ft Depth: 3 In * Electric to site by others.	1	Each	9,295.00	9,295.00

continued on next page

Quote No. IOWA 70317-01

February 4, 2016

Customer Montezuma Community School District
Location JR/SR High School
Reference Montezuma Schools: Exterior Gym Graphics

No.	Item	Description	Qty	UOM	Unit Price	Extension
3.	Sign Type E5.5	Sign Type E5.5: Non-illuminated Vestibule logo 1/4" thick flat-cut aluminum logo & letter sets, painted 5 std colors with individual stud mounting provisions. Copy to read: HOME OF THE (Logo) BRAVES & BRAVETTES	1	Each	4,620.00	4,620.00
4.	Standard Installation	Standard Installation*	1	Each	4,000.00	4,000.00
		NOTE: Local Exterior Sign Permit Fees Not Included				

Subtotal	31,137.00
* Tax Exempt # On File	0.00
Deposit Required	15,568.50
Total	**31,137.00**

Quote Valid Until: April 4, 2016

By signing below, I approve and authorize this quote and acknowledge that I have read and agree to the attached terms and conditions.

Eric Kingery — Submitted by

02-04-2016 — Date

Approved by

Date

Print Name

continued on next page

Quote No. IOWA 70317-01

February 4, 2016

Customer	Montezuma Community School District
Location	JR/SR High School
Reference	Montezuma Schools: Exterior Gym Graphics

Conditions

All pricing requires the customer provide final, usable, artwork in electronic form (i.e. Adobe illustrator file in outlines). Additional services for artwork touch-up or altering may incur additional charges.

Lead times are defined as the period of time to complete fabrication and delivery of product. This time period follows final approval of all details required to make the product. Lead times do not include time for design services, approvals, price negotiations, message schedule development, location plan development, etc.

Message schedule submission policies and requirements applicable to all customers and projects.

Pricing of installation services is an estimate based on numerous assumptions. Final Invoicing amount may differ.

Pricing is based on exact quantities shown. Changes in services, quantities or delivery timeline may alter the per unit price.

This quotation is valid for 60 days from the date of its creation.

Customer is responsible for ensuring all electrical requirements are in-place prior to installation, and final hook-up.

Final delivery dates are determined by ASI PROJECT MANAGEMENT. The final date is estimated upon receipt of the order via an electronic order acknowledgment, and finalized after the LAUNCH DATE.

The customer is responsible for providing a knowledgeable contact on the day of installation in order to provide locations / elevations and any other questions that may arise.

Shipping/Freight will be charged on all items not installed by ASI.

City and state permit costs are not included in this quotation. Securing permits is an added service of ASI and costs are billed to the customer directly.

1/2 Deposit required for order to proceed, balance net 30

Standard purchaser credit agreement applicable to all customers and projects.

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G6. FY15 Audit Report

Information: You have received the information from the auditor. We will review the findings and answer any questions you have about the report. See attachments for report and letter.

Recommended Motion: Move to approve the FY2015 Audit Report as presented.

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

MONTEZUMA COMMUNITY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
SCHEDULE OF FINDINGS
June 30, 2015

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Montezuma Community School District
Board of Education and School District Officials
Year Ended June 30, 2015

Name	Title	Term Expires
	Board of Education	
Pete Ross	President	2015
Doug Johnston	Vice President	2015
Jason Meyer	Board Member	2017
Vince Johnson	Board Member	2017
Stacie Cameron	Board Member	2015
	School District Officials	
Dave VerSteeg	Superintendent	2015
Anita Sietstra	Board Secretary/Treasurer	2015
Ahlers & Cooney	Attorney	Indefinite

705 Main Street
Pella, IA 50219
Ph.: 641-628-3737
Fax: 641-628-3757
www.vanmaanencpa.com
Van Maanen, Sietstra, Meyer & Nikkel, PC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Education
Montezuma Community School District
Montezuma, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the Montezuma Community School District, Montezuma, Iowa, as of and for the year ended June 30, 2015, and the related Notes to the Financial Statements, which collectively comprise the District's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the Montezuma Community School District as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

As discussed in Note 14 to the financial statements, Montezuma Community School District adopted new accounting guidance related to Governmental Accounting Standards Board (GASB) Statement No 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27.* Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the District's Proportionate Share of the Net Pension Liability, the Schedule of District Contributions and the Schedule of Funding Progress for the Retiree Health Plan on pages 5 through 12 and 43 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Montezuma Community School District's basic financial statements. Another auditor previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the seven years ending June 30, 2012, and we have audited the financial statements for the two years ending June 30, 2014 (which are not presented herein) and expressed unmodified opinions on those financial statements. The supplementary information included in Schedules 1 through 9, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated January 25, 2016, on our consideration of the Montezuma Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Montezuma Community School District's internal control over financial reporting and compliance.

Van Maanen, Sietstra, Meyer & Nikkel PC

Van Maanen, Sietstra, Meyer & Nikkel, PC
Certified Public Accountants

January 25, 2016

Montezuma Community School District provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2014. We encourage readers to consider this information in conjunction with the District's financial statements, which follow.

2015 Financial Highlights

General Fund revenues decreased from $5,240,451 in fiscal year 2013 to $5,161,645 in fiscal year 2014, while General Fund expenditures increased from $5,273,374 in fiscal year 2013 to $5,611,090 in fiscal year 2013. The District's General Fund balance decreased from $1,305,135 at the end of fiscal year 2013 to $855,689 at the end of fiscal year 2014.

The fiscal year 2014 General Fund revenue decrease was attributable to decreases in local and other sources. The increase in expenditures was due primarily to an increase in instruction costs and asbestos removal costs.

The District continues to support professional development for implementation of the Iowa Core Curriculum, overall increased student achievement with special emphasis on reading, math and science, and teacher leadership through professional learning communities. The District goals continue to focus on all students graduating from high school, all students meeting end-of-year grade proficiencies in reading, math and science and providing a modern and secure facility.

Overview of the Financial Statements

This report consists of three parts: management's discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

The first two statements are *District-wide financial statements* that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the District-wide statements.

The *governmental funds statements* explain how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

Proprietary funds statements offer short-term and long-term financial information about the activities the District operates like businesses, such as food services.

Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements of the District's budget for the year.

Figure A-1 shows how the various parts of this annual report are arranged and relate to one another.

Figure A-1
North Mahaska Community School District
Annual Financial Report

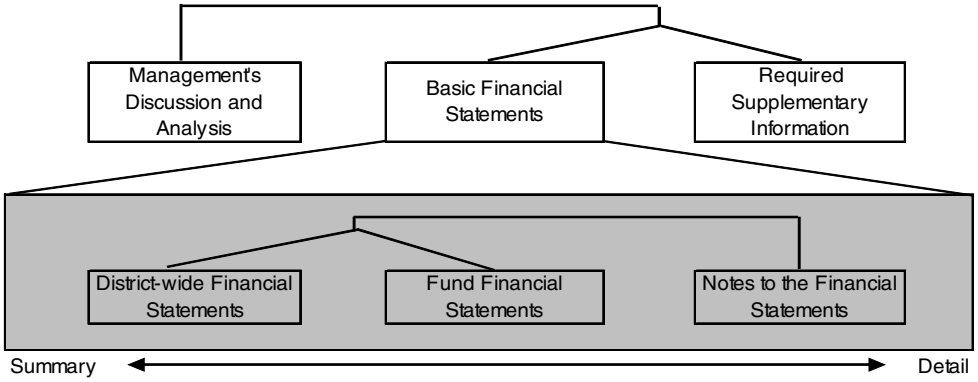

Figure A-2 summarizes the major features of the District's financial statements, including a portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of the management's discussion and analysis highlights the structure and contents of each of the statements.

Figure A-2
Major Features of the District-Wide and Fund Financial Statements

		Fund Statements		
	District-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Activities the district operates similar to private businesses: food services	Instances in which the District administers resources on behalf of someone else, such as scholarship programs
Required Financial Statements	> Statement of Net Position > Statement of activities	> Balance Sheet > Statement of revenues, expenditures, and changes in fund balances	> Statement of Net Position > Statement of revenues, expenses and changes in fund Net Position > Statement of cash flows	>Statement of fiduciary Net Position >Statement of changes in fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of deferred outflow / inflow information	Consumption / acquisition of net position that is applicable to a future reporting period	Consumption / acquisition of fund balance that is applicable to a future reporting period	Consumption / acquisition of net position that is applicable to a future reporting period	Consumption / acquisition of net position that is applicable to a future reporting period
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

District-wide Statements

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two District-wide statements report the District's *net position* and how it has changed. Net position is one way to measure the District's financial health or position.

Over time, increases or decreases in the District's net position is an indicator of whether financial position is improving or deteriorating, respectively.

To assess the District's overall health, you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the District-wide financial statements, the District's activities are divided into two categories.

Governmental activities: Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes and state aid finance most of these activities.

Business-type activities: The District charges fees to help cover the costs of certain services it provides. The District's school nutrition program would be included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

Some funds are required by state law and by bond covenants.

The District establishes other funds to control and manage money for particular purposes, such as accounting for student activity funds or to show that it is properly using certain revenues such as federal grants.

The District has three kinds of funds:

Governmental funds: Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the District-wide statements, additional information at the bottom of the governmental funds statements explains the relationship differences between the two statements.

The District's governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and Debt Service Fund.

Proprietary funds: Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the District-wide statements.

The District's enterprise fund, one type of proprietary fund, is the same as its business-type activities but provide more detail and additional information, such as cash flows. The District currently has one enterprise fund—school nutrition program.

Fiduciary funds: The District is the trustee, or fiduciary, for assets that belong to others. These funds include Private-Purpose Trust (scholarships) and Agency Funds.

The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the District-wide financial statements because it cannot use these assets to finance its operations.

Financial Analysis of the District as a Whole

Figure A-3 below provides a summary of the District's net position at June 30, 2015 compared to June 30, 2014.

Figure A-3
Condensed Statement of Net Position
(Expressed in Thousands)

	Governmental Activities		Business type Activities		Total District		Total Change
	June 30,		June 30,		June 30,		June 30,
	2015	2014 (Not restated)	2015	2014 (Not restated)	2015	2014 (Not restated)	2014-2015
Current and other assets	$ 9,828	8,089	27	22	9,855	8,111	21.5%
Capital assets	9,579	8,279	39	51	9,618	8,330	15.5%
Total assets	19,407	16,368	66	73	19,473	16,441	18.4%
Deferred outflows of resources	404	-	11	-	415	-	-
Long-term liabilities	12,487	8,520	56	3	12,543	8,523	47.2%
Other liabilities	1,596	1,029	43	46	1,639	1,075	52.5%
Total liabilities	14,083	9,549	99	49	14,182	9,598	47.8%
Deferred inflows of resources	4,427	3,028	20	-	4,447	3,028	-
Net Position:							
Invested in capital assets, net of related debt	1,235	2,077	39	51	1,274	2,128	-40.1%
Restricted	1,814	1,021	-	-	1,814	1,021	77.7%
Unrestricted	(1,748)	693	(81)	(27)	(1,829)	666	-374.6%
Total Net Position	$ 1,301	3,791	(42)	24	1,259	3,815	-67.0%

The District has a solvency ratio of 23.5% which is nearly the same as FY13. Experts recommend a solvency ratio between 5-15 percent, but also say that smaller schools may benefit from a higher solvency rate given the greater vulnerability of smaller budgets to finance shortfalls. Other financial indicators include a 23.5% unspent authorized balance, unreserved/undesignated/unrestricted fund balance of 22.4% of general fund expenditures, and 80% staff expense as a percentage of the general fund expenditures.

Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* was implemented during fiscal year 2015. The beginning net position as of July 1, 2014 for governmental activities and business type activities were restated by $2,442,610 and $66,491, respectively, to retroactively report the net pension liability as of June 30, 2013 and deferred outflows of resources related to contributions made after June 30, 2013 but prior to July 1, 2014. Fiscal year 2013 and 2014 financial statement amounts for net pension liabilities, pension expense, deferred outflows of resources and deferred inflows of resources were not restated because the information was not available. In the past, pension expense was the amount of the employer contribution. Current reporting provides a more comprehensive measure of pension expense which is more reflective of the amounts employees earned during the year.

Figure A-4 shows the change in net position for the year ended June 30, 2015 compared to the year ended June 30, 2014.

Figure A-4
Changes in Net Position
(Expressed in Thousands)

	Governmental Activities		Business type Activities		Total District		Total Change
	Year ended June 30,		Year ended June 30,		Year ended June 30,		June 30,
	2015	2014 (Not restated)	2015	2014 (Not restated)	2015	2014 (Not restated)	2014-2015
Revenues:							
Program revenues:							
Charges for service	$ 501	378	168	164	669	542	23.4%
Operating grants, contributions and restricted interest	835	1,151	115	120	950	1,271	-25.3%
General revenues:							
Property tax	2,776	3,020	-	-	2,776	3,020	-8.1%
Statewide sales, service and use tax	523	462	-	-	523	462	13.2%
Unrestricted state grants	1,904	1,410	-	-	1,904	1,410	35.0%
Unrestricted investment earnings	3	34	-	-	3	34	-91.2%
Other	459	99	-	-	459	99	363.6%
Total revenues	7,001	6,554	283	284	7,284	6,838	6.5%
Program expenses:							
Governmental activities:							
Instruction	4,407	4,291	-	-	4,407	4,291	2.7%
Support services	1,553	1,704	-	-	1,553	1,704	-8.9%
Non-instructional programs	-	-	283	334	283	334	-15.3%
Other expenses	1,089	1,041	-	-	1,089	1,041	4.6%
Total expenses	7,049	7,036	283	334	7,332	7,370	-0.5%
Change in Net Position	$ (48)	(482)	-	(50)	(48)	(532)	-91.0%

In the 2013-14 school year:

Property tax revenues were levied to begin a $7.29 million infrastructure remodeling project including HVAC, electrical and plumbing. Construction began June 2013 with expected completion August 2014.

The District used the Physical Plant and Equipment Levy (PPEL) Fund for computer & iPad purchases. The District is not a 1:1 district, but the number of computers in the building gives the ability to have an electronic device available for every student during the school day, if needed. Additional PPEL funds were used to purchase Mimio teaching boards and projectors, completing our goal in providing one for every teacher. Money will continue to be budgeted for technology expenses for years to come.

Sales tax revenues were used to purchase new gymnasium bleachers, football grandstands, and concrete work in various areas of the school property.

The following table, A-5, presents the cost of the District's major governmental activities: instruction, support services and other expenses for the year ended June 30, 2015 compared to the year ended June 30, 2014.

Figure A-5
Total and Net Cost of Governmental Activities
(Expressed in Thousands)

	Total Cost of Services		Change	Net Cost of Services		Change
	2015	2014 (Not restated)	2014-2015	2015	2014 (Not restated)	2014-2015
Instruction	$ 4,407	4,291	2.7%	$ 3,303	2,975	11.0%
Support services	1,553	1,704	-8.9%	1,553	1,704	-8.9%
Other expenses	1,089	1,040	4.7%	858	827	3.7%
Totals	$ 7,049	7,035	0.2%	$ 5,714	5,506	3.8%

The cost of all governmental activities this year was $7,035,000. The increase of $771,000 was due to increased costs in the instruction and other expense functions which is attributed to increased employee salaries and benefits and due to construction costs. In addition, the district paid $175,923.80 in asbestos removal from the General Fund. The district's request to the SBRC for $175,923.80 in MAG beginning in FY 2015 was approved.

The net portion of the governmental activities was financed with $3,483,000 in property and sales tax and $1,410,000 in state sources.

Business-type Activities

The District's business-type activity is the School Nutrition Fund. Revenues of these activities were comprised of charges for services, federal and state reimbursements and investment income. Revenues in the District's business-type activities were $283,544. Expenses were $333,999.

Financial Analysis of the District Funds

As previously noted, the Montezuma Community School District uses fund accounting to ensure and demonstrate compliance with the finance-related legal requirements.

Governmental Fund Highlights

The District's General Fund balance changed from $1,305,134 in fiscal 2013 to $855,689 in fiscal 2014. This was due to a payment made for asbestos removal. In fiscal 2014 the District applied for SBRC modified allowable growth for the removal of asbestos in the building. In order for this to be approved the District must make these payments from the General Fund.

The District's Management Fund balance changed from $275,418 in fiscal 2013 to $187,665 in fiscal 2014. This was due to a decrease in local revenue sources.

The District's Capital Projects Fund balance changed from $2,784,996 in fiscal 2013 to $2,489,362 in fiscal 2014 due to the construction projects.

Budgetary Highlights

It is the District's practice to budget expenditures at the maximum authorized spending authority for the General Fund. The District then manages or controls General Fund spending through its line-item budget. As a result, the District's certified budget should always exceed actual expenditures for the year.

Capital Asset and Debt Administration

Figure A-6
Capital Assets, net of Depreciation
(Expressed in Thousands)

	Governmental Activities		Business type Activities		Total District		Total Change
	June 30,		June 30,		June 30,		June 30,
	2015	2014	2015	2014	2015	2014	2014-2015
Land	$ 321	321	-	-	321	321	0.0%
Construction in progress	864	6,655	-	-	864	6,655	-87.0%
Buildings	8,157	1,114	-	-	8,157	1,114	632.2%
Improvements other than buildings	64	65	-	-	64	65	-1.5%
Furniture and equipment	174	124	39	51	213	175	21.7%
Totals	$ 9,580	8,279	39	51	9,619	8,330	15.5%

By the end of fiscal year 2014, the District had invested $8,330,000, net of accumulated depreciation, in a broad range of capital assets including land, buildings, athletic facilities, computers, promethean boards, audio-visual equipment and transportation equipment.

Long-term Debt

Figure A-7
Outstanding Long-Term Obligations
(Expressed in Thousands)

	Total District		Change
	June 30,		June 30,
	2015	2014	2014-2015
General obligation bonds	$ 9,010	6,050	48.9%
Revenue bonds	2,000	2,100	-4.8%
Bond premiums	158	107	47.7%
Bond discounts	(96)	(82)	17.1%
Early retirement	114	170	-32.9%
Net pension liability	1,951	-	-
Other postemployment benefits	72	94	-23.4%
Totals	$ 13,209	8,439	56.5%

At year-end, the District had $9,010,000 in general obligation bond debt, $2,000,000 in sales tax revenue bond debt and $2,199,000 in other long-term outstanding debt. This represents a decrease from last year. All areas of long-term liabilities decreased.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of existing circumstances that could significantly affect its financial health in the future:

- Increases in health insurance premiums
- Employee salaries & benefits
- Budget concerns at the State level
- Enrollment

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Dave Versteeg, Superintendent, Montezuma School District, 504 North 4th Street, PO Box 580, Montezuma, Iowa, 50171.

Basic Financial Statements

Exhibit A

Montezuma Community School District
Statement of Net Position
June 30, 2015

	Governmental Activities	Business Type Activities	Total
Assets			
Cash and cash equivalents	$ 5,897,068	23,460	5,920,528
Receivables:			
Property tax:			
Delinquent	22,794	-	22,794
Succeeding year	3,409,727	-	3,409,727
Accounts	836	-	836
Income surtax	273,666	-	273,666
Due from other governments	172,389	-	172,389
Due from other funds	51,000	-	51,000
Inventories	-	4,312	4,312
Capital assets, net of accumulated depreciation	9,579,440	38,515	9,617,955
Total assets	19,406,920	66,287	19,473,207
Deferred Outflows of Resources			
Pension related deferred outflows	403,963	10,938	414,901
Liabilities			
Accounts payable	308,379	916	309,295
Salaries and benefits payable	503,753	8,531	512,284
Accrued interest payable	40,478	-	40,478
Advances from prepaid lunches	-	3,876	3,876
Advances for premiums	415	-	415
Due to other funds	21,000	30,000	51,000
Long-term liabilities:			
Portion due within one year:			
General obligation bonds	575,000	-	575,000
Revenue bonds	110,000	-	110,000
Early retirement	36,800	-	36,800
Portion due after one year:			
General obligation bonds	8,493,420	-	8,493,420
Revenue bonds	1,893,522	-	1,893,522
Early retirement	77,600	-	77,600
Net pension liability	1,950,667	53,100	2,003,767
Net OPEB liability	71,797	2,627	74,424
Total liabilities	14,082,831	99,050	14,181,881
Deferred Inflows of Resources			
Unavailable property tax revenue	3,409,727	-	3,409,727
Income surtax	273,666	-	273,666
Pension related deferred inflows	743,928	20,251	764,179
	4,427,321	20,251	4,447,572
Net Position			
Net investment in capital assets	1,235,352	38,515	1,273,867
Restricted for:			
Categorical funding	32,703	-	32,703
Debt service	445,133	-	445,133
Management levy purposes	28,009	-	28,009
Student activities	174,506	-	174,506
Physical plant and equipment levy	27,016	-	27,016
Capital projects	1,106,063	-	1,106,063
Unrestricted	(1,748,051)	(80,591)	(1,828,642)
Total net position	$ 1,300,731	(42,076)	1,258,655

See notes to financial statements.

Exhibit B

Montezuma Community School District
Statement of Activities
Year ended June 30, 2015

		Program Revenues		Net (Expense) Revenue & Changes in Net Position		
	Expenses	Charges for Service	Operating Grants, Contributions and Restricted Interest	Governmental Activities	Business type Activities	Total
Functions/Programs						
Governmental activities:						
Instruction:						
Regular instruction	$ 2,501,689	174,192	374,952	(1,952,545)	-	(1,952,545)
Special instruction	706,037	24,321	217,903	(463,813)	-	(463,813)
Other instruction	1,199,538	302,666	10,616	(886,256)	-	(886,256)
	4,407,264	501,179	603,471	(3,302,614)	-	(3,302,614)
Support Services:						
Student	30,164	-	-	(30,164)	-	(30,164)
Instructional staff	68,776	-	-	(68,776)	-	(68,776)
Administration	636,817	-	-	(636,817)	-	(636,817)
Operating and maintenance of plant	503,087	-	-	(503,087)	-	(503,087)
Transportation	313,945	-	-	(313,945)	-	(313,945)
	1,552,789	-	-	(1,552,789)	-	(1,552,789)
Other expenditures:						
Facilities acquisition	96,328	-	-	(96,328)	-	(96,328)
Long-term debt interest	201,151	-	-	(201,151)	-	(201,151)
AEA flowthrough	231,372	-	231,372	-	-	-
Depreciation (unallocated)*	560,548	-	-	(560,548)	-	(560,548)
	1,089,399	-	231,372	(858,027)	-	(858,027)
Total governmental activities	7,049,452	501,179	834,843	(5,713,430)	-	(5,713,430)
Business type activities:						
Non-instructional programs:						
Food service operations	280,123	167,741	115,567	-	3,185	3,185
	280,123	167,741	115,567	-	3,185	3,185
Total primary government	$ 7,329,575	668,920	950,410	(5,713,430)	3,185	(5,710,245)

Exhibit B

Montezuma Community School District
Statement of Activities
Year ended June 30, 2015

	Expenses	Program Revenues: Charges for Service	Program Revenues: Operating Grants, Contributions and Restricted Interest	Net (Expense) Revenue & Changes in Net Position: Governmental Activities	Net (Expense) Revenue & Changes in Net Position: Business type Activities	Net (Expense) Revenue & Changes in Net Position: Total
Totals continued from previous pages	$ 7,329,575	668,920	950,410	(5,713,430)	3,185	(5,710,245)
General Revenues:						
Property tax levied for:						
General purposes				2,269,776	-	2,269,776
Debt service				419,531	-	419,531
Capital outlay				86,231	-	86,231
Statewide sales, services and use tax				523,405	-	523,405
Unrestricted state grants				1,904,035	-	1,904,035
Unrestricted investment earnings				3,333	8	3,341
Other				388,391	-	388,391
Loss on sale of equipment				-	(3,027)	(3,027)
Contributions not restricted to specific programs				71,049	-	71,049
Total general revenues				5,665,751	(3,019)	5,662,732
Change in net position				(47,679)	166	(47,513)
Net position beginning of year, as restated				1,348,410	(42,242)	1,306,168
Net position end of year				$ 1,300,731	(42,076)	1,258,655

* This amount excludes the depreciation/amortization included in the direct expenses of the various programs.

See notes to financial statements.

Exhibit C

Montezuma Community School District
Balance Sheet
Governmental Funds
June 30, 2015

	General	Debt Service	Capital Projects	Non-major	Total
Assets					
Cash and pooled investments	$ 1,156,776	281,040	4,131,612	327,640	5,897,068
Receivables:					
Property tax:					
Delinquent	17,610	3,445	708	1,031	22,794
Succeeding year	2,342,866	416,512	450,349	200,000	3,409,727
Income surtax	273,666	-	-	-	273,666
Accounts	836	-	-	-	836
Due from other funds	30,000	21,000	-	-	51,000
Due from other governments	91,355	-	81,034	-	172,389
Total assets	$ 3,913,109	721,997	4,663,703	528,671	9,827,480
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	$ 145,743	-	151,295	11,341	308,379
Salaries and benefits payable	503,753	-	-	-	503,753
Due to other funds	-	-	21,000	-	21,000
Advances for premiums	-	-	-	415	415
Total liabilities	649,496	-	172,295	11,756	833,547
Deferred inflows of resources:					
Unavailable resources:					
Succeeding year property tax	2,342,866	416,512	450,349	200,000	3,409,727
Income surtax	273,666	-	-	-	273,666
Total deferred inflow of resources	2,616,532	416,512	450,349	200,000	3,683,393
Fund balances:					
Restricted for:					
Categorical funding	32,703	-	-	-	32,703
Debt service	-	305,485	180,125	-	485,610
Management levy purposes	-	-	-	142,409	142,409
Student activities	-	-	-	174,506	174,506
School infrastructure	-	-	1,106,063	-	1,106,063
Physical plant and equipment	-	-	2,754,871	-	2,754,871
Unassigned	614,378	-	-	-	614,378
Total fund balances	647,081	305,485	4,041,059	316,915	5,310,540
Total liabilities, deferred inflows of resources and fund balances	$ 3,913,109	721,997	4,663,703	528,671	9,827,480

See notes to financial statements.

Exhibit D

Montezuma Community School District
Reconciliation of the Balance Sheet
Governmental Funds to the Statement of Net Position
June 30, 2015

Total fund balances of governmental funds (Exhibit C)			$ 5,310,540
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.			
Land	$	320,973	
Construction in progress		863,960	
Buildings, net		8,157,175	
Improvements, net		63,772	
Equipment, net		173,560	9,579,440
Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:			
Deferred outflows of resources		403,963	
Deferred inflows of resources		(743,928)	(339,965)
Long-term liabilities, including bonds payable, bond issuance costs, accrued interest, early retirement, net pension liability and other postemployment benefits are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Those liabilities at year-end consist of:			
General obligation bonds payable		(9,010,000)	
Revenue bonds payable		(2,000,000)	
Bond discounts, net		95,575	
Bond premiums, net		(157,517)	
Accrued interest		(40,478)	
Early retirement		(114,400)	
Net pension liability		(1,950,667)	
Net OPEB liability		(71,797)	(13,249,284)
Net position of governmental activities (Exhibit A)			$ 1,300,731

See notes to financial statements.

Exhibit E

Montezuma Community School District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year ended June 30, 2015

	General	Debt Service	Capital Projects	Non-major	Total
Revenues:					
Local sources:					
Local tax	$ 2,461,932	419,531	86,231	125,575	3,093,269
Tuition	192,406	-	-	-	192,406
Other	62,198	112	13,583	375,349	451,242
State sources	2,603,177	-	523,405	-	3,126,582
Federal sources	138,274	-	-	-	138,274
Total revenues	5,457,987	419,643	623,219	500,924	7,001,773
Expenditures:					
Current:					
Instruction:					
Regular	2,496,365	-	75,843	79,786	2,651,994
Special	726,348	-	-	-	726,348
Other	883,845	-	-	325,732	1,209,577
	4,106,558	-	75,843	405,518	4,587,919
Support services:					
Student	31,033	-	-	-	31,033
Instructional staff	70,755	-	-	-	70,755
Administration	634,604	-	24,007	1,651	660,262
Operation and maintenance of plant	384,470	-	30,169	91,621	506,260
Transportation	207,803	-	54,515	8,254	270,572
	1,328,665	-	108,691	101,526	1,538,882
Other expenditures:					
Facilities acquisition	-	-	2,025,865	-	2,025,865
Long-term debt:					
Principal	-	380,000	-	-	380,000
Interest and fiscal charges	-	186,038	-	-	186,038
AEA flowthrough	231,372	-	-	-	231,372
	231,372	566,038	2,025,865	-	2,823,275
Total expenditures	5,666,595	566,038	2,210,399	507,044	8,950,076
(Deficiency) of revenues (under) expenditures	(208,608)	(146,395)	(1,587,180)	(6,120)	(1,948,303)
Other financing sources (uses):					
Issuance of bonds	-	-	3,240,000	-	3,240,000
Premiums on bonds issued	-	-	63,077	-	63,077
Discounts on binds issued	-	-	(20,370)	-	(20,370)
Issuance costs on bonds issued	-	-	(10,400)	-	(10,400)
Operating transfers in	-	157,671	1,090,000	-	1,247,671
Operating transfers out	-	-	(1,247,671)	-	(1,247,671)
Total other financing sources (uses)	-	157,671	3,114,636	-	3,272,307
Net change in fund balances	(208,608)	11,276	1,527,456	(6,120)	1,324,004
Fund balances beginning of year	855,689	294,209	2,513,603	323,035	3,986,536
Fund balances end of year	$ 647,081	305,485	4,041,059	316,915	5,310,540

See notes to financial statements.

Exhibit F

Montezuma Community School District
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds to the Statement of Activities
Year ended June 30, 2015

Net change in fund balances - total governmental funds (Exhibit E)		$ 1,324,004
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are reported in the Statement of Net Assets and are allocated over their estimated useful lives as depreciation expense in the Statement of Activities. The amounts of capital outlays and depreciation expense in the year are as follows:		
Capital outlays	$ 2,060,658	
Depreciation expense	(629,225)	
Disposal of capital assets	(131,121)	1,300,312
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
GO bonds issued	(3,282,707)	
GO bonds repaid	280,000	
Revenue bonds repaid	100,000	
Amortization of bond premiums	12,643	
Amortization of bond discounts	(6,946)	(2,897,010)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when due. In the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due.		(4,713)
The current year District employer share of IPERS contributions are reported as expenditures in the governmental funds, but are reported as deferred outflow of resources in the Statement of Net Position.		298,215
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, as follows:		
Other postemployment benefits	22,550	
Pension expense	(146,237)	
Early retirement	55,200	(68,487)
Change in net position of governmental activities (Exhibit B)		$ (47,679)

See notes to financial statements.

Exhibit G

Montezuma Community School District
Statement of Net Position
Proprietary Fund
June 30, 2015

	School Nutrition
Assets	
Current assets:	
Cash and cash equivalents	$ 23,460
Inventories	4,312
Total current assets	27,772
Non-current assets:	
Property and equipment:	
Machinery and equipment	170,402
Accumulated depreciation	(131,887)
Total non-current assets	38,515
Total assets	66,287
Deferred Outflows of Resources	
Pension related deferred outflows	10,938
Liabilities	
Current liabilities:	
Accounts payable	916
Salaries and benefits payable	8,531
Advances from prepaid lunches	3,876
Due to other funds	30,000
Total current liabilities	43,323
Non-current liabilities:	
Net pension liability	53,100
Net OPEB liability	2,627
Total non-current liabilities	55,727
Total liabilities	99,050
Deferred Inflows of Resources	
Pension related deferred inflows	20,251
Net Position	
Net Investment in capital assets	38,515
Unrestricted	(80,591)
Total net position	$ (42,076)

See notes to financial statements.

Exhibit H

Montezuma Community School District
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
Year ended June 30, 2015

	School Nutrition
Operating revenue:	
Local sources:	
Charges for services	$ 167,741
Operating expenses:	
Non-instructional programs:	
Food service operations:	
Salaries	91,606
Benefits	30,494
Supplies	148,074
Depreciation	9,949
Total operating expenses	280,123
Operating loss	(112,382)
Non-operating revenue:	
Interest income	8
State sources	2,002
Federal sources	113,565
Total non-operating revenue	115,575
Non-operating expense	
Loss on sale of equipment	(3,027)
Change in net position	166
Net position beginning of year, as restated	(42,242)
Net position end of year	$ (42,076)

See notes to financial statements.

Exhibit I

Montezuma Community School District
Statement of Cash Flows
Proprietary Fund
Year ended June 30, 2015

	School Nutrition
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	$ 167,741
Cash payments to employees for services	(130,098)
Cash payments to suppliers for goods or services	(128,638)
Net cash used by operating activities	(90,995)
Cash flows from non-capital financing activities:	
State grants received	2,002
Federal grants received	96,849
Proceeds from other funds	-
Net cash provided by non-capital financing activities	98,851
Cash flows from capital and related financing activities:	
Disposal of capital assets	
Cash flows from investing activities:	
Interest on investments	8
Net increase in cash and cash equivalents	7,864
Cash and cash equivalents at beginning of year	15,596
Cash and cash equivalents at end of year	$ 23,460
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	$ (112,382)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Commodities used	16,716
Depreciation	9,949
Decrease in inventories	1,805
Decrease in accounts receivable	-
Decrease in due from other governments	-
Increase in accounts payable	916
(Decrease) in salaries and benefits payable	(3,096)
Increase in deferred revenue	-
(Decrease) in net pension liability	(21,215)
(Increase) in deferred outflows of resources	(3,143)
Increase in deferred inflows of resources	20,280
(Decrease) in other postemployment benefits	(825)
Net cash used by operating activities	$ (90,995)
Reconciliation of cash and cash equivalents at year end to specific assets included on Combined Balance Sheet:	
Current assets:	
Cash	$ 23,460
Cash and cash equivalents at year end	$ 23,460

Non-cash investing, capital and financing activities:

During the year ended June 30, 2015, the District received $16,716 of federal commodities.

See notes to financial statements.

Exhibit J

Montezuma Community School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Private Purpose Trust	
	Scholarship	Agency
Assets		
Cash and pooled investments	$ 33,792	1,034
Total assets	$ 33,792	1,034
Liabilities		
Due to other groups	$ 1,266	1,034
Total Liabilities	$ 1,266	1,034
Net position		
Reserved for scholarships	$ 32,526	-

See notes to financial statements.

Exhibit K

Montezuma Community School District
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year ended June 30, 2015

	Private Purpose Trust Scholarship
Additions:	
Local sources:	
Gifts and contributions	$ 14,310
Interest on investments	18
Total additions	14,328
Deductions:	
Instruction:	
Regular:	
Supplies	2,069
Scholarships awarded	7,400
	9,469
Change in net position	4,859
Net position beginning of year	27,667
Net position end of year	$ 32,526

See notes to financial statements.

(1) Summary of Significant Accounting Policies

Montezuma Community School District is a political subdivision of the State of Iowa and operates public schools for children in grades kindergarten through twelve and special education pre-kindergarten. The geographic area served includes the city of Montezuma, Iowa and the predominate agricultural territory in a portion Poweshiek county. The District is governed by a Board of Education whose members are elected on a non-partisan basis.

The District's financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

A. Reporting Entity

For financial reporting purposes, Montezuma Community School District has included all funds, organizations, agencies, boards, commissions and authorities. The District has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the District. The Montezuma Community School District has no component units which meet the Governmental Accounting Standards Board criteria.

Jointly Governed Organization - The District participates in a jointly governed organization that provides services to the District but does not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. The District is a member of the Poweshiek County Assessor's Conference Board.

B. Basis of Presentation

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

The Statement of Net Position presents the District's non-fiduciary assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements - Separate financial statements are provided for governmental, proprietary and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual

governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as non-major governmental funds. Combining schedules are also included for the Capital Project Fund accounts.

Fund accounting - The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, deferred inflows/outflows, fund balance/net position, revenues and expenditures or expenses, as appropriate. The District has the following funds:

Governmental Fund Types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the District's major governmental funds::

General Fund: The General Fund is the general operating fund of the District. All general tax revenues and other revenues not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, including instructional, support and other costs.

Debt Service Fund: The Debt Service Fund is utilized to account for property tax and other revenues to be used for the payment of interest and principal on the District's general long-term debt.

Capital Projects Fund: The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities and other capital assets.

The other governmental funds of the District are considered non-major and are as follows:

Special Revenue Funds: The Special Revenue Funds account for the revenue sources that are legally restricted to expenditures for specific purposes. These funds consist of the following:

Student Activity Funds: This fund accounts for transactions that occur due to student-related activities from groups and organizations such as athletic and activity events, fundraising and other extra-curricular or co-curricular activities.

Management Fund: This fund is authorized by Iowa Code Section 298.4 and accounts for transactions related to unemployment, early retirement, judgments and settlements and the cost of liability insurance as it relates to property and casualty.

Proprietary Fund Types: Proprietary fund types are used to account for the District's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows. The following are the District's proprietary funds:

Enterprise Funds: Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the District has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, the District has elected to apply all applicable Financial Accounting Standards Board (FASB) pronouncements, issued on or before November 30, 1989, except for those pronouncements which conflict with or contradict GASB pronouncements.

The District reports the following non-major proprietary fund:

The Enterprise, School Nutrition Fund is used to account for the food service operations of the District.

The District also reports fiduciary funds which focus on net position and changes in net position. The District's fiduciary funds include the following:

The Private Purpose Trust Fund is used to account for assets held by the District under trust agreements which require income earned to be used to benefit individuals through scholarship awards.

The Agency Fund is used to account for assets held by the District as an agent for individuals, private organizations and other governments. The Agency Fund is custodial in nature, assets equal liabilities, and does not involve measurement of results of operations.

C. Measurement Focus and Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year end.

Property tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, and then general revenues.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the expenditure toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned fund balances.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's Enterprise Fund is charges to customers for sales and services. Operating expenses for Enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The District maintains its financial records on the cash basis. The financial statements of the District are prepared by making memorandum adjusting entries to the cash basis financial records.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity

The following accounting policies are followed in preparing the financial statements:

Cash, Pooled Investments and Cash Equivalents - The cash balances of most District funds are pooled and invested. Investments are stated at fair value except for the investment in Iowa Schools Joint Investment Trust which is valued at amortized cost and non-negotiable certificates of deposit which are stated at cost.

For purposes of the statement of cash flows, all short-term cash investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

Property Tax Receivable - Property tax in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date the tax asking is certified by the Board of Education. Delinquent property tax receivable represents unpaid taxes for the current and prior years. The succeeding year property tax receivable represents taxes certified by the Board of Education to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the District is required to certify its budget in April of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is deferred in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds become due and collectible in September and March of the fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2013 assessed property valuations; is for the tax accrual period July 1, 2014 through June 30, 2015 and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2014.

Due from Other Governments - Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

Inventories - Inventories are valued at cost using the first-in, first-out method for purchased items and government commodities. Inventories of proprietary funds are recorded as expenses when consumed rather than when purchased or received.

Capital Assets - Capital assets, which include property, furniture and equipment, are reported in the applicable governmental or business type activities columns in the government-wide Statement of Net Position. Capital assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are defined by the District as assets with an initial, individual cost in excess of the following thresholds and estimated useful lives in excess of two years.

Asset Class	Amount
Land	$ 3,000
Buildings	3,000
Improvements other than buildings	3,000
Intangibles	25,000
Furniture and equipment:	
School Nutrition Fund equipment	500
Other furniture and equipment	3,000

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives (In Years)
Buildings	30 years
Improvements other than buildings	15 years
Furniture and equipment	5-12 years
Intangibles	5-12 years

Deferred Outflows of Resources - Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Salaries and Benefits Payable - Payroll and related expenditures for teachers with annual contracts corresponding to the current school year, which are payable in July and August, have been accrued as liabilities.

Advances – Proceeds received by the District for which services will be rendered in the succeeding fiscal year, such as prepaid lunch money.

Long-term liabilities - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities column in the Statement of Net Position.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to / deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows of Resources - Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Deferred inflows of resources in the Statement of Net Position consists of succeeding property tax receivable that will not be recognized as revenue until the year for which it is levied and the unamortized portion of the net difference between projected and actual earnings on pension plan investments.

Fund Equity – In the governmental fund financial statements, fund balances are classified as follows:

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts which an be used only for specific purposes determined pursuant to constraints formally imposed by the Board of Education through resolution approved prior to year end. Those committed amounts cannot be used for any other purpose unless the Board of Education

removes or changes the specified use by taking the same action it employed to commit those amounts.

Unassigned – All amounts not included in other spendable classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2015, expenditures did exceed the amounts budgeted in the other expenditure functional area.

(2) Cash and Pooled Investments

The District's deposits in banks at June 30, 2015, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The District is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Education; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

At June 30, 2015, the District had investments in the Iowa Schools Joint Investment Trust Direct Government Obligations Portfolio which are valued at an amortized cost of $4,943,062 pursuant to Rule 2a-7 under the Investment Company Act of 1940. The investment in the Iowa Schools Joint Investment Trust was rated AAAm by Standard & Poor's Financial Services.

(3) Due From and Due to Other Funds

The detail of interfund receivables and payables for the year ended June 30, 2015 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nutrition	$ 30,000
Debt service	Capital Projects-Physical Plant and Equipment Levy	21,000

The balance is to be repaid by June 30, 2016.

(4) Interfund Transfers

The detail of interfund transfers for the year ended June 30, 2015 is as follows:

Transfer to	Transfer from	Amount
Debt Service	Capital Projects-Statewide Sales, Services and Use Tax	$ 157,671
Capital Projects - Other Capital Projects	Capital Projects-Statewide Sales, Services and Use Tax	1,090,000

Transfers generally move revenues from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources.

(5) Capital Assets

Capital assets activity for the year ended June 30, 2014 was as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 320,973	-	-	320,973
Construction in progress	6,655,236	863,960	6,655,236	863,960
Total capital assets not being depreciated	6,976,209	863,960	6,655,236	1,184,933
Capital assets being depreciated:				
Buildings	4,075,068	7,638,935	76,103	11,637,900
Improvements other than buildings	193,583	8,475	10,338	191,720
Furniture and equipment	1,052,083	204,524	272,766	983,841
Total capital assets being depreciated	5,320,734	7,851,934	359,207	12,813,461
Less accumulated depreciation for:				
Buildings	2,960,774	545,319	25,368	3,480,725
Improvements other than buildings	129,477	8,809	10,338	127,948
Furniture and equipment	927,564	75,097	192,380	810,281
Total accumulated depreciation	4,017,815	629,225	228,086	4,418,954
Total capital assets being depreciated, net	1,302,919	7,222,709	131,121	8,394,507
Governmental activities capital assets, net	$ 8,279,128	8,086,669	6,786,357	9,579,440
Business type activities:				
Furniture and equipment	$ 175,592	-	5,190	170,402
Less accumulated depreciation	124,101	9,949	2,163	131,887
Business type activities capital assets, net	$ 51,491	(9,949)	3,027	38,515

Depreciation expense was charged by the District as follows:

Governmental activities:	
Instruction:	
Regular	$ 248
Other	14,676
Support services:	
Operation and maintenance of plant	7,568
Transportation	46,185
	68,677
Unallocated	560,548
Total governmental activities depreciation expense	$ 629,225
Business type activities:	
Food services	$ 9,949

(6) Long-Term Liabilities

Changes in long-term liabilities for the year ended June 30, 2015 are summarized as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General obligation bonds	$ 6,050,000	3,240,000	280,000	9,010,000	575,000
Bond premiums	72,305	63,077	10,325	125,057	12,644
Bond discounts	(51,146)	(20,370)	(4,878)	(66,638)	4,878
Revenue bonds	2,100,000	-	100,000	2,000,000	110,000
Bond premiums	34,778	-	2,318	32,460	2,319
Bond discounts	(31,004)	-	(2,067)	(28,937)	2,067
Early retirement	169,600	36,800	92,000	114,400	36,800
Net pension liability	2,442,610	-	491,943	1,950,667	-
Net OPEB liability	94,347	-	22,550	71,797	-
Total	$ 10,881,490	3,319,507	992,191	13,208,806	743,708

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Business type activities:					
Net pension liability	$ 66,491	-	13,391	53,100	-
Net OPEB liability	3,452	-	825	2,627	-
Total	$ 69,943	-	14,216	55,727	-

General Obligation Bonds

Details of the District's June 30, 2015 general obligation bonded indebtedness are as follows:

Bond Issue of July 1, 2012				
Year ending June 30,	Interest Rates	Principal	Interest	Total
2016	2.00%	$ 285,000	131,512	416,512
2017	2.00%	290,000	125,813	415,813
2018	2.00%	300,000	120,012	420,012
2019	2.00%	305,000	114,013	419,013
2020	2.00%	310,000	107,912	417,912
2021	2.00%	315,000	101,713	416,713
2022	2.00%	325,000	95,412	420,412
2023	2.00%	330,000	88,913	418,913
2024	2.00%	335,000	82,312	417,312
2025	2.25%	340,000	75,613	415,613
2026	2.25%	350,000	67,962	417,962
2027	2.50%	360,000	60,088	420,088
2028	2.50%	365,000	51,087	416,087
2029	2.50%	375,000	41,963	416,963
2030	2.75%	385,000	32,587	417,587
2031	2.75%	395,000	22,000	417,000
2032	2.75%	405,000	11,138	416,138
	Total	$ 5,770,000	1,330,050	7,100,050

Bond Issue of May 5, 2015				
Year ending June 30,	Interest Rates	Principal	Interest	Total
2016	2.00%	$ 290,000	69,480	359,480
2017	2.00%	300,000	59,000	359,000
2018	2.00%	310,000	53,000	363,000
2019	2.00%	315,000	46,800	361,800
2020	2.00%	320,000	40,500	360,500
2021	2.00%	325,000	34,100	359,100
2022	2.00%	335,000	27,600	362,600
2023	2.00%	340,000	20,900	360,900
2024	2.00%	350,000	14,100	364,100
2025	2.25%	355,000	7,100	362,100
	Total	$ 3,240,000	372,580	3,612,580

Total General Obligation Bonds				
Year ending June 30,	Interest Rates	Principal	Interest	Total
2016	2.00%	$ 575,000	200,992	775,992
2017	2.00%	590,000	184,813	774,813
2018	2.00%	610,000	173,012	783,012
2019	2.00%	620,000	160,813	780,813
2020	2.00%	630,000	148,412	778,412
2021	2.00%	640,000	135,813	775,813
2022	2.00%	660,000	123,012	783,012
2023	2.00%	670,000	109,813	779,813
2024	2.00%	685,000	96,412	781,412
2025	2.25%	695,000	82,713	777,713
2026	2.25%	350,000	67,962	417,962
2027	2.50%	360,000	60,088	420,088
2028	2.50%	365,000	51,087	416,087
2029	2.50%	375,000	41,963	416,963
2030	2.75%	385,000	32,587	417,587
2031	2.75%	395,000	22,000	417,000
2032	2.75%	405,000	11,138	416,138
	Total	$ 9,010,000	1,702,630	10,712,630

Revenue Bonds

Details of the District's June 30, 2015 statewide sales, services and use tax revenue bonded indebtedness are as follows:

Bond Issue of March 1, 2013				
Year ending June 30,	Interest Rates	Principal	Interest	Total
2016	2.00%	$ 110,000	45,575	155,575
2017	2.00%	110,000	43,375	153,375
2018	2.00%	115,000	41,125	156,125
2019	2.00%	115,000	38,825	153,825
2020	2.00%	115,000	36,525	151,525
2021	2.00%	120,000	34,175	154,175
2022	2.00%	120,000	31,775	151,775
2023	2.00%	125,000	29,325	154,325
2024	2.50%	130,000	26,775	156,775
2025	2.50%	130,000	23,850	153,850
2026	2.50%	135,000	20,538	155,538
2027	2.50%	140,000	17,100	157,100
2028	3.00%	140,000	13,600	153,600
2029	3.00%	145,000	9,675	154,675
2030	3.00%	250,000	5,250	255,250
Total		$ 2,000,000	417,488	2,417,488

The District has pledged future statewide sales, services and use tax revenues for the purpose of construction. The bonds are payable solely from the proceeds of the statewide sales, services and use tax revenues received by the District. The bonds are not a general obligation of the District. However, the debt is subject to the constitutional debt limitation of the District. The total principal and interest remaining to be paid on the notes is $2,417,488. For the current year, $147,673 in principal and interest was paid on the bonds and total statewide sales, services and use tax revenues were $523,405.

The resolution providing for the issuance of the statewide sales, services and use tax revenue bonds includes the following provisions:

a) $158,850 of the proceeds from the issuance of the revenue bonds shall be deposited to the Reserve Account to be used solely for the purpose of paying principal and interest on the bonds if insufficient money is available in the Sinking Account. The balance of the proceeds shall be deposited to the Project Account.
b) All proceeds from the statewide sales, services and use tax shall be placed in a Revenue Account.
c) Monies in the Revenue Account shall be disbursed to make deposits into a Sinking Account to pay the principal and interest requirements of the revenue bonds for the fiscal year.
d) Any monies remaining in the Revenue Account after the required transfer to the Sinking Account may be transferred to the Project Account to be used for any lawful purpose.

The District complied with all of the provisions during the year ended June 30, 2015.

(7) Pension Plan

Pension Description – IPERS membership is mandatory for employees of the District, except for those covered by another retirement system. Employees of the District are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive P.O. Box 9117, Des Moines, Iowa, 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, anytime after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first.. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Effective July 1, 2012, as a result of a 2010 law change, the contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In the fiscal year 2015, pursuant to the required rate, Regular members contributed 5.95 percent of pay and the District contributed 8.93 percent for a total rate of 14.88 percent.

The District's contributions to IPERS for the year ended June 30, 2015 were $312,011.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2015, the District reported a liability of $2,003,767 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2014, the District's proportion was 0.049511 percent, which was a decrease of 0.000018 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized pension expense of $156,056. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 21,777	-
Changes of assumptions	88,431	-
Net difference between projected and actual earnings on pension plan investments	-	764,179
Changes in proportion and differences between District contributions and proportionate share of contributions	(1,101)	-
District contributions subsequent to the measurement date	295,237	-
Total	$ 404,344	764,179

$295,237 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June, 30	
2016	$ (165,553)
2017	(165,553)
2018	(165,553)
2019	(165,553)
2020	7,140
	$ (655,072)

There are no non-employer contributing entities at IPERS.

Actuarial Assumptions - The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (effective June 30, 2014)	3.00 percent
Salary increases (effective June 30, 2014)	4.00 percent, average, including inflation
Investment rate of return (effective June 30, 1996)	7.50 percent per annum, compounded annually, net pension plan investment expense, including inflation

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The long-term expected rate of return on the pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
US Equity	23%	6.31
Non US Equity	15	6.76
Private Equity	13	11.34
Real Estate	8	3.52
Core Plus Fixed Income	28	2.06
Credit Opportunities	5	3.67
TIPS	5	1.92
Other Real Assets	2	6.27
Cash	1	(0.69)
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher 8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
District's proporationate share of the net pension liability	$ 3,786,062	$ 2,003,767	$ 499,326

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to the Pension Plan - At June 30, 2015, the District reported payables to the defined benefit pension plan of $25,048 for legally required employer contributions and $16,684 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

(8) Other Post-Employment Benefits (OPEB)

Plan Description - The District operates a retiree benefit plan which provides medical and prescription drug benefits for employees and retirees and their spouses. There are 72 active and 13 retired members in the plan. Participants must be age 55 or older at retirement.

The medical/prescription drug coverage is purchased through an outside provider. Retirees under age 65 pay the same premium for the medical/prescription drug benefit as active employees, which results in an implicit subsidy and an OPEB liability.

Funding Policy - The contribution requirements of plan members are established and may be amended by the District. The District currently finances the retiree benefit plan on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation - The District's annual OPEB cost is calculated based on the annual required contribution (ARC) of the District, an amount actuarially determined in accordance with GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

The following table shows the components of the District's annual OPEB cost for the year ended June 30, 2014, the amount actually contributed to the plan and changes in the District's net OPEB obligation:

Annual OPEB cost	$	102,000
Interest on net OPEB obligation		4,401
Adjustment to annual required contribution		(3,776)
Annual OPEB cost		102,625
Contributions made		(126,000)
(Decrease) in net OPEB obligation		(23,375)
Net OPEB obligation beginning of year		97,799
Net OPEB obligation end of year	$	74,424

For calculation of the net OPEB obligation, the actuary has set the transition day as July 1, 2012. The end of year net OPEB obligation was calculated by the actuary as the cumulative difference between the actuarially determined funding requirements and the actual contributions for the year ended June 30, 2015.

For the year ended June 30, 2015, the District contributed $36,800 to the medical plan. Plan members eligible for benefits were not required to contribute.

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation as of June 30, 2015 are summarized as follows:

Year Ended		Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed		Net OPEB Obligation
June 30, 2010	$	126,000	57.90%	$	53,000
June 30, 2011		126,344	67.30%		94,344
June 30, 2012		126,612	64.80%		138,956
June 30, 2013		103,000	113.55%		125,000
June 30, 2014		102,000	127.45%		97,799
June 30, 2015		102,625	122.78%		74,424

Funded Status and Funding Progress - As of July 1, 2012, the most recent actuarial valuation date for the period July 1, 2012 through June 30, 2013, the actuarial accrued liability was $1,010,000, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of $1,010,000. The covered payroll (annual payroll of active employees covered by the plan) was approximately $3,412,777, and the ratio of the UAAL to covered payroll was 29.6%. As of June 30, 2015, there were no trust fund assets.

Actuarial Methods and Assumptions - Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for the Retiree Health Plan, presented as required supplementary information in the section following the Notes to Financial Statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the plan as understood by the employer and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

As of the July 1, 2012 actuarial valuation date, the unit credit actuarial cost method was used. The actuarial assumption includes a 4.5% discount rate based on the District's funding policy. The projected annual medical trend rate is 10%. The ultimate medical trend rate is 5%. The medical trend rate is reduced 0.5% each year until reaching the 5% ultimate trend rate.

Mortality rates are from the RP2000 Group Annuity Mortality Table, applied on a gender-specific basis. Annual retirement and termination probabilities were developed from the retirement probabilities from the IPERS Actuarial Report as of June 30, 2011 and applying the termination factors used in the IPERS Actuarial Report as of June 30, 2011.

The salary increase rate was assumed to be 3.5% per year. The UAAL is being amortized as a level percentage of projected payroll expense on an open basis over 30 years.

(9) Termination Benefits

The District offered a voluntary early retirement plan to its employees. Eligible employees must have completed at least 10 years of continuous service to the District and must have reached the age of fifty-five on or before June 30, 2015. The application for early retirement was subject to approval by the Board of Education.

The employee shall receive a benefit of $400 per month for health insurance until reaching age 65 and a onetime lump sum payment based on the difference between the employee's annual contract salary in effect at the date of retirement and the amount of Step 4, BA lane of the Schedule 1 Salary Schedule in the Master Contract for the year the employee's retirement become effective. At June 30, 2015, the District had obligations to 10 participants with a total liability of $114,400.

(10) Risk Management

The District is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The District assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(11) Area Education Agency

The District is required by the Code of Iowa to budget for its share of special education support, media and educational services provided through the area education agency. The District's actual amount for this purpose totaled $231,372 for the year ended June 30, 2015, and is recorded in the General Fund by making a memorandum adjusting entry to the cash basis financial statements.

(13) Construction Commitment

The District has entered into a contract totaling $3,850,000 for a gym addition. As of June 30, 2015, costs of $863,960 had been incurred against the contract. The balance of $2,986,040 remaining at June 30, 2015, will be paid as work on the project progresses.

(14) Accounting Change/Restatement

The Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB No. 27* was implemented during fiscal year 2015. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with pension benefits, including additional note disclosures and required supplementary information. In addition, GASB No. 68 requires a state or local government employer to recognize a net pension liability and changes in the net pension liability, deferred outflows of resources and deferred inflows of resources which arise from other types of events related to pensions. During the transition year, as permitted, beginning balances for deferred outflows of resources and deferred inflows of resources will not be reported, except for deferred outflows of resources related to contributions made after the measurement date of the beginning net pension liability which is required to be reported by Governmental Accounting Standards Board Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Beginning net position for governmental and business type activities were restated to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date, as follows:

	Governmental Activities	Business type Activities
Net position June 30, 2014, as previously reported	$ 3,791,020	24,249
Net pension liability at June 30, 2014	(2,730,023)	(74,315)
Deferred outflows of resources related to contributions made after the June 30, 2013 measurement date	287,413	7,824
Net position July 1, 2014, as restated:	$ 1,348,410	(42,242)

Required Supplementary Information

Montezuma Community School District
Budgetary Comparison Schedule of Revenues, Expenditures and Changes in Balances
Budget and Actual - All Governmental Funds and Proprietary Funds
Required Supplementary Information
Year ended June 30, 2015

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual	Budgeted Amounts Original and Final	Final to Actual Variance-Positive (Negative)
Revenues:					
Local sources	$ 3,736,917	167,749	3,904,666	4,130,499	(225,833)
State sources	3,126,582	2,002	3,128,584	2,737,608	390,976
Federal sources	138,274	113,565	251,839	323,629	(71,790)
Total revenues	7,001,773	283,316	7,285,089	7,191,736	93,353
Expenditures:					
Instruction	4,587,919	-	4,587,919	4,610,000	22,081
Support services	1,538,882	-	1,538,882	1,599,000	60,118
Non-instructional programs	-	280,123	280,123	350,000	69,877
Other expenditures	2,823,275	-	2,823,275	2,315,115	(508,160)
Total expenditures	8,950,076	280,123	9,230,199	8,874,115	(356,084)
(Deficiency) of revenues (under) expenditures	(1,948,303)	3,193	(1,945,110)	(1,682,379)	(262,731)
Other financing sources, net	3,272,307	(3,027)	3,269,280	-	3,269,280
Excess (deficiency) of revenues and other financing sources over (under) expenditures	1,324,004	166	1,324,170	(1,682,379)	3,006,549
Balances beginning of year, as restated	3,986,536	(42,242)	3,944,294	4,161,971	(217,677)
Balances end of year	$ 5,310,540	(42,076)	5,268,464	2,479,592	2,788,872

See accompanying independent auditor's report.

Montezuma Community School District
Notes to Required Supplementary Information - Budgetary Reporting
Year ended June 30, 2015

This budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the Board of Education annually adopts a budget following required public notice and hearing for all funds except Private Purpose Trust and Agency Funds. The budget may be amended during the year utilizing similar statutorily prescribed procedures. The District's Budget is prepared on a GAAP basis.

Formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functions, not by fund. These four functions are instruction, support services, non-instructional programs and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated function level, not by fund. The Code of Iowa also provides District expenditures in the General Fund may not exceed the amount authorized by the school finance formula.

During the year ended June 30, 2015, expenditures in the other expenditures function exceeded the amounts budgeted. The District did not exceed its General Fund unspent authorized budget.

Montezuma Community School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Iowa Public Employee's Retirement System
Last Fiscal Year* (In Thousands)
Required Supplementary Information

		2015
District's proportion of the net pension liability		0.049511%
District's proportion of the net pension pension liability	$	2,004
District's covered-employee payroll	$	3,216
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll		62.31%
Plan fiduciary net position as a percentage of the total pension liability		87.61%

*The amounts presented for each fiscal year were determined as of June 30.

See accompanying independent auditor's report.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Montezuma Community School District
Schedule of District Contributions
Iowa Public Employees' Retirement System
Last 10 Fiscal Years (In Thousands)
Required Supplementary Information

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Statutorily required contribution	$ 312	295	278	239	206	199	183	156	157	150
Contributions in relation to the statutorily required contribution	(312)	(295)	(278)	(239)	(206)	(199)	(183)	(156)	(157)	(150)
Contribution deficiency (excess)	$ -	-	-	-	-	-	-	-	-	-
District's covered-employee payroll	$ 3,413	3,216	3,135	2,967	2,967	2,999	2,877	2,575	2,738	2,614
Contributions as a percentage of covered-employee payroll	9.14%	9.17%	8.87%	8.06%	6.94%	6.64%	6.36%	6.06%	5.73%	5.74%

See accompanying independent auditor's report.

Changes of benefit terms:

Legislation passed in 2010 modified benefit terms for current Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 percent per year measured from the member's first unreduced retirement age to a 6 percent reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Benefit provisions for sheriffs and deputies were changed in the 2004 legislative session. The eligibility for unreduced retirement benefits was lowered from age 55 by one year each July 1 (beginning in 2004) until it reached age 50 on July 1, 2008. The years of service requirement remained at 22 or more. Their contribution rates were also changed to be shared 50-50 by the employee and employer, instead of the previous 40-60 split.

Changes of assumptions:

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rated of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

The 2007 valuation adjusted the application of the entry age normal cost method to better match projected contributions to the projected salary stream in the future years. It also included in the calculation of the UAL amortization payments the one-year lag between the valuation date and the effective date of the annual actuarial contribution rate.

The 2006 valuation implements the following refinements as a result of a quadrennial experience study:

- Adjusted salary increase assumptions to service based assumptions.
- Decreased the assumed interest rate credited on employee contributions from 4.25 percent to 4.00 percent.
- Lowered the inflation assumption from 3.50 percent to 3.25 percent.
- Lowered disability rates for sheriffs and deputies and protection occupation members.

Montezuma Community School District
Schedule of Funding Progress for the Retiree Health Plan
Required Supplementary Information

Year Ended June 30,	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2010	July 1, 2009	$ -	831,000	831,000	0.0%	2,455,000	33.8%
2011	July 1, 2009	-	831,000	831,000	0.0%	2,611,000	31.8%
2012	July 1, 2009	-	831,000	831,000	0.0%	2,626,000	31.6%
2013	July 1, 2012	-	1,010,000	1,010,000	0.0%	3,207,000	31.5%
2014	July 1, 2012	-	1,010,000	1,010,000	0.0%	3,320,796	30.4%
2015	July 1, 2012	-	1,010,000	1,010,000	0.0%	3,412,777	29.6%

See Note 7 in the accompanying Notes to Financial Statements for the plan description, funding policy, annual OPEB cost, net OPEB obligation, funded status and funding progress.

See accompanying independent auditor's report.

Supplementary Information

Schedule 1

Montezuma Community School District
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2015

	Special Revenue		
	Management Levy	Student Activity	Total
Assets			
Cash and pooled investments	$ 141,793	185,847	327,640
Receivables:			
Property tax:			
Delinquent	1,031	-	1,031
Succeeding year	200,000	-	200,000
Total assets	$ 342,824	185,847	528,671
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	$ -	11,341	11,341
Advances for premiums	415	-	415
Total liabilities	415	11,341	11,756
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	200,000	-	200,000
Total deferred inflows of resources	200,000	-	200,000
Fund balances:			
Restricted for:			
Management levy purposes	142,409	-	142,409
Student activities	-	174,506	174,506
Total fund balances	142,409	174,506	316,915
Total liabilities, deferred inflows of resources and fund balances	$ 342,824	185,847	528,671

See accompanying independent auditor's report.

Schedule 2

Montezuma Community School District
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
Year ended June 30, 2015

	Special Revenue		
	Management Levy	Student Activity	Total
Revenues:			
Local sources:			
Local tax	$ 125,575	-	125,575
Other	10,481	364,868	375,349
Total revenues	136,056	364,868	500,924
Expenditures:			
Current:			
Instruction:			
Regular	79,786	-	79,786
Other	-	325,732	325,732
Support Services:			
Administration	1,651	-	1,651
Operation and maintenance of plant	91,621	-	91,621
Transportation	8,254	-	8,254
Total expenditures	181,312	325,732	507,044
Excess (deficiency) of revenues over (under) expenditures	(45,256)	39,136	(6,120)
Fund balances beginning of year	187,665	135,370	323,035
Fund balances end of year	$ 142,409	174,506	316,915

See accompanying independent auditor's report.

Schedule 3

Montezuma Community School District
Schedule of Changes in Special Revenue Funds, Student Activity Accounts
Year ended June 30, 2015

Account	Balance Beginning of Year	Revenues	Expenditures	Balance End of Year
JH Heritage Trip	$ 1,685	55,151	42,208	14,628
Speech and Drama	6,741	11,128	4,075	13,794
Winterguard	583	2,431	2,450	564
Instrumental Music	818	-	297	521
Vocal Music	2,561	4,788	5,607	1,742
Band Uniforms	1,929	239	37	2,131
Track	376	1,550	1,451	475
Athletics	6,014	52,329	53,211	5,132
Football	6,740	22,417	18,262	10,895
District 6 Football	16	500	466	50
Baseball	-	4,920	4,395	525
Golf	149	-	-	149
Boy's Basketball	(1)	4,367	4,181	185
Girl's Basketball	6,211	6,122	8,186	4,147
Volleyball	1,079	7,195	5,359	2,915
Softball	1,806	626	1,939	493
Wrestling	1,898	8,183	7,093	2,988
Math Club	917	275	924	268
Academic Fair	197	-	-	197
Torch Club	624	38	96	566
FFA	25,100	75,446	75,496	25,050
JH Student Council	1,602	-	277	1,325
Class of 2014	2,070	-	2,070	-
HS Student Council	1,103	3,089	1,985	2,207
Football Cheerleaders	1,482	7,783	6,567	2,698
Competition Cheer	237	-	-	237
Basketball Cheerleaders	956	1,686	1,863	779
Class of 2015	1,344	161	50	1,455
Class of 2016	296	6,377	5,671	1,002
Class of 2017	18	1,064	1,044	38
School Clay Target Shooting Club	13,307	31,331	26,767	17,871
Spanish Club	15,512	30,592	33,521	12,583
Yearbook	21,694	10,280	4,309	27,665
Elementary Activities	10,306	2,816	3,022	10,100
Preschool	-	8,485	-	8,485
HS Activities	-	3,499	2,853	646
Totals	$ 135,370	364,868	325,732	174,506

See accompanying independent auditor's report.

Schedule 4

Montezuma Community School District
Combining Balance Sheet
Capital Project Accounts
June 30, 2015

	Capital Projects			
	Statewide Sales, Services and Use Tax	Other Capital Projects	Physical Plant and Equipment Levy	Total
Assets				
Cash and pooled investments	$ 1,321,350	28,166	2,782,096	4,131,612
Receivables:				
Property tax:				
Delinquent	-	-	708	708
Succeeding year	-	-	450,349	450,349
Due from other governments	81,034	-	-	81,034
Total assets	$ 1,402,384	28,166	3,233,153	4,663,703
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts Payable	$ 137,471	6,891	6,933	151,295
Due to other funds	-	-	21,000	21,000
Total liabilities	137,471	6,891	27,933	172,295
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	-	-	450,349	450,349
Total deferred inflows of resources	-	-	450,349	450,349
Fund balances:				
Restricted for:				
Debt service	158,850	21,275	-	180,125
School infrastructure	1,106,063	-	-	1,106,063
Physical plant and equipment	-	-	2,754,871	2,754,871
Total fund balances	1,264,913	21,275	2,754,871	4,041,059
Total liabilities, deferred inflows of resources and fund balances	$ 1,402,384	28,166	3,233,153	4,663,703

See accompanying independent auditor's report.

Schedule 5

Montezuma Community School District
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Capital Project Accounts
Year ended June 30, 2015

	Capital Projects			
	Statewide Sales, Services and Use Tax	Other Capital Projects	Physical Plant and Equipment Levy	Total
Revenues:				
Local sources:				
Local tax	$ -	-	86,231	86,231
Other	10,100	3,235	248	13,583
State sources	523,405	-	-	523,405
Total revenues	533,505	3,235	86,479	623,219
Expenditures:				
Instruction				
Regular	63,028	-	12,815	75,843
Support services:				
Administration	19,753	4,254	-	24,007
Operation and maintenance of plant	-	-	30,169	30,169
Student transportation	13,795	-	40,720	54,515
Other expenditures:				
Facilities acquisition	413,707	1,067,706	544,452	2,025,865
Total expenditures	510,283	1,071,960	628,156	2,210,399
Excess (deficiency) of revenues over (under) expenditures	23,222	(1,068,725)	(541,677)	(1,587,180)
Other financing sources (uses)				
Issuance of bonds			3,240,000	3,240,000
Premiums on bonds issued			63,077	63,077
Discounts on bonds issued			(20,370)	(20,370)
Issuance costs on bonds issued			(10,400)	(10,400)
Operating transfers in	-	1,090,000	-	1,090,000
Operating transfers out	(1,247,671)	-	-	(1,247,671)
Total other financing sources (uses)	(1,247,671)	1,090,000	3,272,307	3,114,636
Change in fund balances	(1,224,449)	21,275	2,730,630	1,527,456
Fund balances beginning of year	2,489,362	-	24,241	2,513,603
Fund balances end of year	$ 1,264,913	21,275	2,754,871	4,041,059

See accompanying independent auditor's report.

Schedule 6

Montezuma Community School District
Combining Statement of Fiduciary Net Position
Private Purpose Trust - Scholarship Funds
June 30, 2015

	Private Purpose Trust - Scholarship Funds				
	Miscellaneous Scholarship	Ellis Scholarship	Elementary Playground	FFA Scholarship	Total
Assets					
Cash and pooled investments	$ 1,107	1,038	31,147	500	33,792
Total assets	$ 1,107	1,038	31,147	500	33,792
Liabilities					
Liabilities:					
Due to other groups	$ -	-	1,266	-	1,266
Total liabilities	-	-	1,266	-	1,266
Net position					
Reserved for scholarships	$ 1,107	1,038	29,881	500	32,526

See accompanying independent auditor's report.

Montezuma Community School District
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust - Scholarship Funds
Year ended June 30, 2015

	Private Purpose Trust - Scholarship Funds					
	Miscellaneous Scholarship	Ellis Scholarship	Elementary Playground	Math Fair	FFA Scholarship	Total
Additions:						
Gifts and contributions	$ 1,100	-	10,010	700	2,500	14,310
Interest on investments	18	-	-	-	-	18
Total additions	1,118	-	10,010	700	2,500	14,328
Deductions:						
Instruction:						
Supplies	-	-	2,069	-	-	2,069
Scholarships awarded	1,500	3,200	-	700	2,000	7,400
Total deductions	1,500	3,200	2,069	700	2,000	9,469
Change in net position	(382)	(3,200)	7,941	-	500	4,859
Net position beginning of year	1,489	4,238	21,940	-	-	27,667
Net position end of year	$ 1,107	1,038	29,881	-	500	32,526

See accompanying independent auditor's report.

Schedule 8

Montezuma Community School District
Schedule of Changes in Fiduciary Assets and Liabilities
Agency Funds
Year ended June 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Assets				
Cash	$ 1,149	-	115	1,034
Total assets	$ 1,149	-	115	1,034
Liabilities				
Accounts payable	$ 1,149	-	115	1,034
Total liabilities	$ 1,149	-	115	1,034

See accompanying independent auditor's report.

Schedule 9

Montezuma Community School District
Schedule of Revenues by Source and Expenditures by Function
All Governmental Funds
For the Last Ten Years

	Modified Accrual Basis									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Revenues:										
Local sources:										
Local tax	$ 3,093,269	3,020,740	3,350,390	3,284,422	3,110,907	2,908,824	2,677,068	2,499,083	2,585,499	2,370,528
Tuition	192,406	141,144	233,619	254,964	205,759	175,571	349,736	362,711	378,226	300,238
Other	451,242	368,407	463,142	364,944	354,582	318,265	359,801	351,247	451,429	416,211
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	3,126,582	2,823,423	2,343,795	2,054,670	2,399,102	1,863,160	2,043,153	2,320,267	2,157,497	2,147,777
Federal sources	138,274	199,749	265,212	211,088	327,849	509,461	138,657	118,463	148,140	143,666
Total	$ 7,001,773	6,553,463	6,656,158	6,170,088	6,398,199	5,775,281	5,568,415	5,651,771	5,720,791	5,378,420
Expenditures:										
Instruction:										
Regular	$ 2,651,994	2,603,995	2,580,158	2,587,841	2,447,007	2,535,325	2,425,972	2,203,299	2,121,232	2,144,063
Special	726,348	684,123	524,886	562,669	553,318	713,520	696,045	566,180	651,536	756,251
Other	1,209,577	1,113,239	1,144,086	948,856	971,977	629,225	573,556	814,922	783,579	573,994
Support services:										
Student	31,033	20,485	20,554	15,489	29,747	16,747	16,852	6,546	26,394	31,655
Instructional staff	70,755	90,410	88,392	80,319	97,998	127,684	141,070	117,671	134,386	97,900
Administration	660,262	623,160	634,570	588,902	579,320	526,741	506,252	512,779	558,228	455,873
Operation and maintenance of plant	506,260	698,096	536,125	419,880	363,509	340,675	505,780	359,518	367,355	375,074
Transportation	270,572	201,625	194,584	216,875	209,571	275,611	187,366	305,327	199,974	220,386
Non-instructional programs	-	-	-	-	-	-	-	-	400	-
Other expenditures:										
Facilities acquisition	2,025,865	6,102,803	1,352,199	441,772	461,106	314,586	301,374	217,052	216,474	243,510
Long-term debt:										
Principal	380,000	275,000	345,000	-	-	-	-	11,239	10,802	57,126
Interest and other charges	186,038	183,675	147,546	-	-	-	-	455	893	2,218
AEA flowthrough	231,372	213,427	206,971	208,432	227,938	223,493	175,942	173,783	166,591	162,058
Total	$ 8,950,076	12,810,038	7,775,071	6,071,035	5,941,491	5,703,607	5,530,209	5,288,771	5,237,844	5,120,108

See accompanying independent auditor's report.

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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education of Montezuma Community School District:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the Montezuma Community School District as of and for the year ended June 30, 2015, and the related Notes to Financial Statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 25, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Montezuma Community School District's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montezuma Community School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Montezuma Community School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings, we identified a deficiency in internal control we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of the control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency in internal control described in Part I of the accompanying Schedule of Findings as item (A 2015-001) to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Montezuma Community School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance or other matters which are described in Part II of the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the District's operations for the year ended June 30, 2015 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Montezuma Community School District's Responses to Findings

Montezuma Community School District's responses to findings identified in our audit are described in the accompanying Schedule of Findings. Montezuma Community School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of the testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Montezuma Community School District during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Van Maanen, Sietstra, Meyer & Nikkel PC

Van Maanen, Sietstra, Meyer & Nikkel, PC
Certified Public Accountants

January 25, 2016

Part I: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCY:

A. (2015-001) Segregation of Duties – The limited number of office personnel prevents a proper segregation of accounting functions necessary to assure adequate internal control. This is not unusual in school Districts of your size, but the Board should constantly be aware of this condition and realize that concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in the Board's knowledge of matters relating to the District's operations.

Recommendation - We realize that with a limited number of office employees, segregation of duties is difficult. However, the District should review its procedures to obtain the maximum internal control possible under the circumstances.

Response - We will continue to investigate alternatives to this problem.

Conclusion - Response accepted.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part II: Other Findings Related to Required Statutory Reporting:

1. Certified Budget - Expenditures for the year ended June 30, 2015, exceeded the certified budget amounts in the other expenditure functional area.

   Recommendation - The certified budget should have been amended in accordance with Chapter 24.9 of the Code of Iowa before expenditures were allowed to exceed the budget.

   Response - Future budgets will be amended in sufficient amounts to ensure the certified budget is not exceeded.

   Conclusion - Response accepted.

2 Questionable Expenditures - No expenditures that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.

3. Travel Expense - No expenditures of District money for travel expenses of spouses of District officials or employees were noted. No travel advances to District officials or employees were noted.

4. Business Transactions – No business transactions were noted between the District and District officials or employees.

5. Bond Coverage - Surety bond coverage of District officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that coverage is adequate for current operations.

6. Board Minutes - No transactions requiring Board approval which had not been approved by the Board were noted.

7. Certified Enrollment – No variance in the basic enrollment data certified to the Department of Education was noted.

8. Supplementary Weighting – A variance regarding the supplementary weighting certified to the Iowa Department of Education was noted.

   Recommendation - The supplementary weighting should be corrected.

Response - We will correct the supplementary weighting in the future.

Conclusion - Response accepted.

9. Deposits and Investments - No instances of noncompliance with the deposit and investment provisions of Chapter 12B and 12C of the Code of Iowa and the District's investment policy were noted.

10. Certified Annual Report - The Certified Annual Report was certified timely to the Iowa Department of Education.

11. Categorical Funding – No instances were noted of categorical funding used to supplant rather than supplement other funds.

12. Statewide Sales, Services and Use Tax – No instances of non-compliance with the use of the statewide sales, services and use tax revenue provisions of Chapter 423F.3 of the Code of Iowa were noted.

Pursuant to Chapter 423F.5 of the Code of Iowa, the annual audit is required to include certain reporting elements related to the statewide sales, services and use tax revenue. Districts are required to include these reporting elements in the Certified Annual Report (CAR) submitted to the Iowa Department of Education. For the year ended June 30, 2015, the District reported the following information regarding the statewide sales, services and use tax revenue in the District's CAR:

Beginning balance, as restated		$ 2,489,362
Revenues/transfers in:		
Sales tax revenues	$ 523,405	
Other local revenues	10,100	533,505
		3,022,867
Expenditures/transfers out:		
School infrastructure construction	413,707	
Instruction	63,028	
Support services	33,548	
Transfers to other funds:		
Debt service funds	1,247,671	1,757,954
Ending balance		$ 1,264,913

For the year ended June 30, 2015, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G5. 2016-17 School Calendar

Information:

Attached is the recommended calendar for the 2015-16 school year
It is very similar to this year's calendar in terms of number of hours, start-date, in-service days and number of holidays. It is slightly different in terms of ending of the semester and timing of holidays.

Recommended Motion:

Approve the 2016-17 school year calendar as presented

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

Montezuma Schools 2016-2017 Hours Calendar

Summary of Calendar
Days/Hours in classroom:
First Semester 84/563
Second Semester 93/ 623.75
TOTAL DAYS/HOURS **177/1186.75**

Teacher Professional Development:
2 days for summer work, Aug 19 & 22, Oct 21, Jan 13, Feb 17, Mar 10, Apr 7 & May 24

Student School Day:
Start Time: 8:15 am
Dismissal Time: 3:30 pm
(30 minutes for lunch)

1 day = 6.75 hours
2 days = 13.5 hours
3 days = 20.25 hours
4 days = 27 hours
5 days = 33.75 hours

Inclement Weather Make-Up:
- No make-up of first 3 days missed
- After 3, additional days will be added on to the end of the school year

Parent-Teacher Conference Comp Days:
Nov 23 & Apr 14

August				Student Days/Hours		
M	**T**	**W**	**Th**	**F**		
1	2	3	4	5		
8	9	10	11	12		
15	16	17	18	19		
22	23	24	25	26	4	
29	30	31			7	
September						
			1	2	9	
5	6	7	8	9	13	
12	13	14	15	16	18	
19	20	21	22	23	23	
26	27	28	29	30	28	
October						
3	4	5	6	7	33	
10	11	12	13	14	38	
17	18	19	20	21	42	
24	25	26	27	28	47	
31					48	
November						
	1	2	3	4	52	
7	8	9	10	11	57	
14	15	16	17	18	62	
21	22	23	**24**	**25**	65	
28	29	30			68	
December						
			1	2	70	
5	6	7	8	9	75	
12	13	14	15	16	80	
19	20	21	22	**23**	84	563
26	**27**	**28**	**29**	**30**		
January						
2	**3**	4	5	6	87	
9	10	11	12	13	92	
16	17	18	19	20	97	
23	24	25	26	27	102	
30	31				104	
February						
		1	2	3	107	
6	7	8	9	10	112	
13	14	15	16	17	116	
20	21	22	23	24	120	
27	28				122	
March						
		1	2	3	125	
6	7	8	9	10	129	
13	14	15	16	17	134	
20	21	22	23	24	139	
27	28	29	30	31	144	
April						
3	4	5	6	7	148	
10	11	12	13	14	153	
17	18	19	20	21	157	
24	25	26	27	28	162	
May						
1	2	3	4	5	167	
8	9	10	11	12	172	
15	16	17	18	19	177	1186.75
22	23	24	25	26		
29	30	31				
June						
			1	2		
5	6	7	8	9		
12	13	14	15	16		

Summer 2 days of Teacher PD

Aug 19 & 22 Teacher PD & Work day
Aug 23 First day of school

Sept 5 Labor Day (No School)

Oct 17 & 20 Sec Only Parent Teacher Conf
Oct 21 No School – Teacher PD

Oct 25 & Nov 3 Elem Only Parent-Teacher Conf
2:30 pm dismissals
Nov 23-25 Thanksgiving Break (No School)

Dec 22 End of 1st Semester
Dec 22 1:30 pm dismissal
Dec 23-Jan 2 Winter Break (No School)

Jan 3 No School – Teacher PD
Jan 4 Start of 2nd Semester

Feb 17 No School – Teacher PD
Feb 20 President's Day (No School)

Mar 10 No School – Teacher PD
Mar 13 & 14 Sec Only Parent-Teacher Conf
Mar 14 & 16 Elem Only Parent-Teacher Conf
2:30 pm dismissals

Apr 7 No School – Teacher PD
Apr 14 & 17 Easter Break

May 11 Senior's Last Day
May 13 Graduation 3:00 pm
May 19 Last Day of School
1:30 pm dismissal
May 22 Teacher PD/Check-Out
May 29 Memorial Day (No School)

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: G8. 2016-17 Classified and Administration Salary Settlement

Information:

The salary increase for certified teachers in 2016-17 will be 3.5% as agreed to last year. (This is year 2 of the board's 2-year agreement with the Montezuma Education Association). I proposed a similar percentage amount be applied to the classified and administrative staff for 2016-17.

Recommended Motion:

Motion to approve a _____% total increase in salaries for classified and administrative staff with the specific increases to be determined by the superintendent.

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

		Y/N
_____	Pete Ross	_____
_____	Cori Henkle	_____
_____	Jason Meyer	_____
_____	Stacie Cameron	_____
_____	Vince Johnson	_____

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: H1. *Staff Resignations*

Information:

1.

Recommended Motion:

Approve resignation(s) as presented

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: K2. *Staff Appointments*

Information:

1. School Improvement Leader _____

Recommended Motion: Approve the appointments as presented

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: I1. *Business Manger Report*

1. See Audit Report
2.

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: I2. *Superintendent Report*

1. Construction Update
    a. New gym
    b. Other
2. Teacher Leadership Program
3. Health Insurance
4. Other

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: J. *Discussion*

Information: This item is for Board Members to discuss topics that have come up after they have received their Board materials. No action can be taken on any item discussed.

Montezuma Community School
Board Meeting
February 17, 2016

Agenda Item: K. *Adjournment of meeting*

Information: Concludes the meeting.

Recommended Motion: Move the Board adjourn the meeting

Alternate Motion:

_____
_____
_____
_____
_____

Record of Vote:

	Y/N
_____ Pete Ross	_____
_____ Cori Henkle	_____
_____ Jason Meyer	_____
_____ Stacie Cameron	_____
_____ Vince Johnson	_____