

***East Mills Community School District  
Facility Evaluation & Planning Recommendations***

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**Appendix**

Malvern & Nishna Valley Financial Information

Comparative School District Financial Information

Financial Aid & Levy Worksheets

School Tax Rates, Physical Plant & Equipment Levy Rates

Iowa School Districts Costs per Pupil

Department of Education Negative Unspent Balance

East Mills Debt Service Information

Utility Costs

June 2<sup>nd</sup> 2014, Preliminary Scenario Options, Community Meeting

Community Presentation Power Point

Preliminary Building Data

East Mills District Map

## East Mills Community School District Facility Evaluation Planning Recommendation

Select the School Districts:

NISHNA VALLEY	▼	District 1
MALVERN	▼	District 2
RED OAK	▼	District 3
GLENWOOD	▼	District 4
RIVERSIDE	▼	District 5
TREYNOR	▼	District 6

Budget Enrollment	FY06 Actual	FY09	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
NISHNA VALLEY	244.1	230.1	209.2	218.0	194.4	0.0	0.0	0.0
MALVERN	374.7	304.7	357.8	347.2	346.2	561.8	556.1	545.1
RED OAK	1,371.6	1,327.1	1,288.7	1,255.8	1,216.6	1,212.8	1,206.8	1,166.5
GLENWOOD	2,040.3	2,121.0	2,130.2	2,077.7	2,106.1	2,018.9	2,023.5	1,960.5
RIVERSIDE	677.4	683.8	668.9	676.1	665.6	680.7	678.7	713.0
TREYNOR	552.1	590.5	591.9	597.9	598.2	598.2	596.0	580.2

District Cost Per Pupil (DCPP)	FY06 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
NISHNA VALLEY	\$5,098	\$5,713	\$5,935	\$6,050	\$0	\$0	\$0	\$0
MALVERN	\$4,931	\$5,546	\$5,768	\$5,883	\$5,947	\$6,065	\$6,185	\$6,430
RED OAK	\$4,931	\$5,546	\$5,768	\$5,883	\$5,883	\$6,001	\$6,121	\$6,366
GLENWOOD	\$4,931	\$5,546	\$5,768	\$5,883	\$5,883	\$6,001	\$6,121	\$6,366
RIVERSIDE	\$4,931	\$5,546	\$5,768	\$5,883	\$5,883	\$6,001	\$6,121	\$6,366
TREYNOR	\$4,931	\$5,546	\$5,768	\$5,883	\$5,883	\$6,001	\$6,121	\$6,366

Regular Program District Cost (Without Budget Adjustment)	FY06 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MALVERN	\$3,092,068	\$3,004,427	\$3,305,392	\$3,361,478	\$3,214,948	\$3,407,317	\$3,439,479
RED OAK	\$6,763,360	\$7,360,097	\$7,433,222	\$7,387,871	\$7,157,258	\$7,278,013	\$7,386,823
GLENWOOD	\$10,060,719	\$11,763,066	\$12,286,994	\$12,223,109	\$12,390,186	\$12,115,419	\$12,385,844
RIVERSIDE	\$3,340,259	\$3,792,355	\$3,858,215	\$3,977,496	\$3,915,725	\$4,084,881	\$4,154,323
TREYNOR	\$2,722,405	\$3,274,913	\$3,414,079	\$3,517,446	\$3,519,211	\$3,589,798	\$3,648,116

**East Mills Community School District  
Facility Evaluation Planning Recommendation**

<b>Budget Adjustment (Guarantee) Adopted</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MALVERN	\$243,878	\$307,318	\$123,067	\$110,961	\$180,145	\$0	\$1,911
RED OAK	\$0	\$0	\$476	\$119,683	\$304,492	\$0	\$0
GLENWOOD	\$0	\$0	\$0	\$186,755	\$0	\$398,669	\$0
RIVERSIDE	\$99,849	\$0	\$0	\$0	\$101,546	\$0	\$0
TREYNOR	\$0	\$0	\$0	\$0	\$33,409	\$0	\$0

<b>Combined District Cost</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MALVERN	\$4,234,229	\$4,298,001	\$4,962,617	\$5,009,572	\$4,757,937	\$4,734,764	\$4,567,012
RED OAK	\$8,438,233	\$9,308,809	\$10,279,268	\$10,692,969	\$10,451,702	\$10,206,456	\$10,148,754
GLENWOOD	\$12,284,991	\$14,364,168	\$16,443,571	\$16,611,039	\$16,607,916	\$16,574,850	\$16,296,234
RIVERSIDE	\$4,283,621	\$4,687,032	\$5,308,019	\$5,453,490	\$5,465,229	\$5,492,508	\$5,405,860
TREYNOR	\$3,118,211	\$3,788,900	\$4,307,948	\$4,432,472	\$4,467,009	\$4,534,115	\$4,595,547

<b>Combined District Cost Per Budget Enrollment</b>	<b>FY07 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!
MALVERN	\$11,300	\$14,106	\$13,870	\$14,428	\$13,743	\$8,428	\$8,213
RED OAK	\$6,152	\$7,014	\$7,976	\$8,515	\$8,591	\$8,416	\$8,410
GLENWOOD	\$6,021	\$6,772	\$7,719	\$7,995	\$7,886	\$8,210	\$8,053
RIVERSIDE	\$6,324	\$6,854	\$7,935	\$8,066	\$8,211	\$8,069	\$7,965
TREYNOR	\$5,648	\$6,416	\$7,278	\$7,413	\$7,467	\$7,580	\$7,711

<b>Taxable Valuation Per Pupil</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$355,828	\$434,672	\$526,621	\$525,311	\$446,799	#DIV/0!	#DIV/0!
MALVERN	\$232,740	\$338,690	\$300,392	\$367,054	\$251,900	\$155,229	\$156,820
RED OAK	\$177,083	\$201,742	\$215,931	\$231,851	\$199,645	\$200,270	\$201,266
GLENWOOD	\$157,628	\$179,446	\$188,066	\$205,415	\$152,703	\$159,299	\$158,937
RIVERSIDE	\$267,685	\$353,712	\$376,835	\$427,118	\$272,431	\$266,387	\$267,172
TREYNOR	\$198,944	\$258,104	\$244,880	\$306,227	\$183,613	\$183,613	\$184,290

**East Mills Community School District  
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<b>General Fund Tax Rate</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$12.63966	\$15.18295	\$14.97978	\$14.33916	\$13.32501	\$10.04941	\$7.74303
MALVERN	\$10.48243	\$12.51821	\$13.20186	\$13.82035	\$13.32501	\$10.04941	\$7.74303
RED OAK	\$12.97915	\$13.25199	\$15.23014	\$15.94153	\$14.74594	\$14.70284	\$13.03861
GLENWOOD	\$14.16430	\$13.93738	\$12.96646	\$13.17502	\$12.56285	\$12.35022	\$10.30990
RIVERSIDE	\$10.10476	\$9.94743	\$10.17553	\$10.32321	\$9.35918	\$9.04557	\$8.62291
TREYNOR	\$9.75941	\$10.75646	\$11.12843	\$12.09548	\$12.05606	\$11.31607	\$9.14309
IOWA (calculated average)	\$11.82643	\$12.07053	\$12.22483	\$12.62674	\$12.28722	\$11.42192	\$10.81141

<b>Cash Reserve Levy</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$0	\$500,000	\$584,554	\$615,755	\$0	\$0	\$0
MALVERN	\$0	\$100,000	\$300,000	\$500,000	\$1,200,000	\$532,205	\$0
RED OAK	\$200,827	\$230,000	\$628,044	\$1,440,698	\$963,062	\$1,351,188	\$658,604
GLENWOOD	\$703,656	\$871,147	\$525,615	\$800,000	\$582,663	\$314,718	\$0
RIVERSIDE	\$79,568	\$270,000	\$347,835	\$537,277	\$200,353	\$242,012	\$260,322
TREYNOR	\$30,000	\$136,800	\$182,764	\$500,000	\$520,000	\$400,000	\$0
District cash reserve levy per budget enrollment - District 1	\$0.00	\$2,172.97	\$2,794.24	\$2,824.56	\$0.00	#DIV/0!	#DIV/0!
Iowa average per budget enrollment of those levying cash reserve	\$202	\$324	\$410	\$630	\$579	\$66	\$47

<b>Instructional Support Authority</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MALVERN	\$289,157	\$291,024	\$295,390	\$298,385	\$289,024	\$290,644	\$293,654
RED OAK	\$321,788	\$342,221	\$570,671	\$560,621	\$542,917	\$532,459	\$541,454
GLENWOOD	\$0	\$0	\$0	\$0	\$745,010	\$778,251	\$776,407
RIVERSIDE	\$296,909	\$330,565	\$334,458	\$343,055	\$339,821	\$345,213	\$351,788
TREYNOR	\$0	\$242,898	\$244,329	\$284,285	\$278,916	\$281,512	\$286,888

<b>Income Surtax Rate</b>	<b>FY07 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>
NISHNA VALLEY							
Instructional Support Income Surtax Rate	12%	12%	12%	12%	0%	0%	0%
Educational Improvement Income Surtax Rate	0%	0%	0%	0%	0%	0%	0%
Voter-Approved PPEL Income Surtax Rate	0%	0%	0%	0%	0%	0%	0%
Total Income Surtax Rate (cannot exceed 20 percent)	12%	12%	12%	12%	0%	0%	0%

**East Mills Community School District  
Facility Evaluation Planning Recommendation**

District Income Taxes Paid Per Budget Enrollment	FY06 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
NISHNA VALLEY	\$2,629	\$4,102	\$4,189	\$4,360	\$0	#DIV/0!	#DIV/0!
MALVERN	\$2,804	\$4,310	\$3,471	\$3,939	\$6,679	\$4,207	\$4,485
RED OAK	\$2,766	\$3,258	\$3,687	\$3,801	\$3,746	\$3,794	\$3,894
GLENWOOD	\$3,254	\$4,138	\$4,415	\$4,558	\$4,533	\$4,830	\$4,966
RIVERSIDE	\$3,145	\$3,936	\$4,552	\$5,228	\$4,814	\$4,715	\$4,953
TREYNOR	\$3,118	\$4,026	\$5,320	\$5,122	\$5,640	\$5,904	\$6,117

Special Ed Deficit Modified Allowable Growth (Positive Balance Reduction)	FY06 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0
MALVERN	(\$256,250)	\$489	(\$77,580)	\$25,639	\$37,363	\$65,531
RED OAK	\$93,106	\$337,227	\$10,999	\$0	\$0	(\$1,653)
GLENWOOD	\$201,774	\$416,587	\$265,586	\$155,718	\$143,269	\$189,330
RIVERSIDE	\$31,084	\$20,512	\$141,919	\$120,824	\$154,874	\$186,902
TREYNOR	\$0	\$41,865	\$0	\$34,777	\$54,401	\$0

Other SBRC Modified Allowable G (FY06 includes one-time GAAP hold- harmless)	FY06 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0
MALVERN	\$259,775	\$417,077	\$311,976	\$5,768	\$147,075	\$313,911
RED OAK	\$991,658	\$144,084	\$103,471	\$132,063	\$101,188	\$87,041
GLENWOOD	\$22,948	\$507,253	\$1,216,286	\$185,793	\$88,833	\$88,788
RIVERSIDE	\$14,223	\$111,514	\$142,418	\$59,353	\$111,188	\$95,448
TREYNOR	\$62,131	\$7,764	\$34,608	\$1,765	\$23,532	\$64,125

Property Tax Levies FY14	General Fund Actual	Management Actual	Amana Library Actual	VPEL Actual	PPEL Actual	PERL Actual	Debt Service Actual	Total Actual
NISHNA VALLEY	\$7.74303	\$4.28015	\$0.00000	\$0.00000	\$0.33000	\$0.00000	\$1.32309	\$13.67627
MALVERN	\$7.74303	\$4.28015	\$0.00000	\$0.00000	\$0.33000	\$0.00000	\$0.00000	\$12.35318
RED OAK	\$13.03861	\$2.99157	\$0.00000	\$0.22793	\$0.33000	\$0.00000	\$0.00000	\$16.58811
GLENWOOD	\$10.30990	\$2.02847	\$0.00000	\$0.00000	\$0.33000	\$0.00000	\$2.67389	\$15.34226
RIVERSIDE	\$8.62291	\$0.30533	\$0.00000	\$0.00000	\$0.33000	\$0.00000	\$0.00000	\$9.25824
TREYNOR	\$9.14309	\$1.21150	\$0.00000	\$0.00000	\$0.33000	\$0.00000	\$3.89282	\$14.57741

**East Mills Community School District  
Facility Evaluation Planning Recommendation**

<b>Unspent Balance (of Authorized General Fund Budget)</b>	<b>FY06 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>
NISHNA VALLEY	\$0	\$0	\$0	\$0	\$0	\$0
District unspent balance as a percent of expenditures	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Iowa unspent balance as a percent of expenditures	18.24%	14.92%	17.36%	20.67%	22.25%	20.48%

<b>Fund Balances in Selected Funds</b>	<b>General Fund Actual</b>	<b>Management Actual</b>	<b>PPEL Actual</b>	<b>PERL Actual</b>	<b>Capital Projects Actual</b>	<b>Debt Service Actual</b>
NISHNA VALLEY						
Fiscal Year 2004	\$509,386	\$44,055	\$23,373	\$0	\$28,077	\$0
Fiscal Year 2005	\$365,418	\$52,383	\$4,946	\$0	\$2,932,482	\$0
Fiscal Year 2006	\$275,480	\$22,448	\$21,321	\$0	\$561,355	\$1,022
Fiscal Year 2007	-\$11,875	\$26,834	\$33,879	\$0	\$364,293	\$15,249
Fiscal Year 2008	-\$146,864	\$17,312	\$40,317	\$0	\$351,571	\$2,352
Fiscal Year 2009	\$304,219	\$38,927	\$73,489	\$0	\$390,743	\$14,526
Fiscal Year 2010	\$635,323	\$64,697	\$94,631	\$0	\$421,963	\$14,740
Fiscal Year 2011	\$1,421,833	\$93,970	\$57,248	\$0	\$243,018	\$17,158
Fiscal Year 2012	\$0	\$0	\$0	\$0	\$0	\$0
Fiscal Year 2013	\$0	\$0	\$0	\$0	\$0	\$0

<b>Number of Buses by Year</b>	<b>1977-1984 Oldest</b>	<b>1985-1994 Older</b>	<b>1995-2004 Old</b>	<b>2005-2013 Current</b>	<b>Total Number of Buses</b>	<b>% of Oldest Buses</b>	<b>% of Older Buses</b>	<b>% of Old Buses</b>	<b>% of Current Buses</b>
NISHNA VALLEY	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
MALVERN	0	2	9	2	13	0.00%	15.38%	69.23%	15.38%
RED OAK	0	0	4	5	9	0.00%	0.00%	44.44%	55.56%
GLENWOOD	0	5	16	6	27	0.00%	18.52%	59.26%	22.22%
RIVERSIDE	0	0	6	6	12	0.00%	0.00%	50.00%	50.00%
TREYNOR	0	0	6	5	11	0.00%	0.00%	54.55%	45.45%

<b>Last Bond or PPEL Issues Elections</b>	<b>Bond Issues FY96-10</b>	<b>PPEL Issues FY02-10</b>
NISHNA VALLEY	2/15/05	1/0/00
MALVERN	1/0/00	9/11/07
RED OAK	11/16/99	8/9/08
GLENWOOD	3/28/06	1/0/00
RIVERSIDE	2/7/12	1/0/00
TREYNOR	2/27/07	1/0/00

**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES											
		SUBTOTAL	INSTRUCTIONAL	TOTAL		VOTED	REGULAR		DEBT	TOTAL	
		GENERAL	SUPPORT	GENERAL	MANAGEMENT	PPEL	PPEL	PLAYGRD	SERVICE	RATE	
4824	RIVERSIDE	8.27117	0.35174	8.62291	0.30533	0.00000	0.33000	0.00000	0.00000	9.25824	1
2718	GRISWOLD	8.79567	0.32256	9.11823	1.21640	0.00000	0.33000	0.00000	0.00000	10.66463	2
2369	FREMONT-MILLS	8.78332	0.16436	8.94768	0.51758	0.56467	0.33000	0.00000	1.03670	11.39663	3
3978	EAST MILLS (MALVERN)	7.40754	0.33549	7.74303	4.28015	0.00000	0.33000	0.00000	0.00000	12.35318	4
4751	EAST MILLS (NISHNA VALLEY)	7.40754	0.33549	7.74303	4.28015	0.00000	0.33000	0.00000	1.32309	13.67627	5
6453	TREYNOR	8.45957	0.68352	9.14309	1.21150	0.00000	0.33000	0.00000	3.89282	14.57741	6
2511	GLENWOOD	10.16917	0.14073	10.30990	2.02847	0.00000	0.33000	0.00000	2.67389	15.34226	7
6165	STANTON	13.24562	0.10604	13.35166	1.67806	0.00000	0.33000	0.00000	0.00000	15.35972	8
6651	VILLISCA	11.09188	1.45687	12.54875	1.17134	0.20342	0.33000	0.00000	2.07194	16.32545	8
5976	SHENANDOAH	13.83665	0.30653	14.14318	0.79295	0.16468	0.33000	0.00000	1.08627	16.51708	9
5463	RED OAK	12.13205	0.90656	13.03861	2.99157	0.22793	0.33000	0.00000	0.00000	16.58811	10
2205	FARRAGUT	16.87073	0.11346	16.98419	0.00000	0.00000	0.33000	0.00000	0.00000	17.31419	11
6003	SIDNEY	15.30236	0.07549	15.37785	1.06790	0.00000	0.12654	0.00000	2.21639	18.78868	12



## East Mills Community School District Facility Evaluation Planning Recommendations

### DISTRICT COMPARISON

(Your District)

Number District Name Enrollment	3978		4751		5463		2511		5510		6453		2718	
	MALVERN	NISHNA VALLEY	RED OAK	GLENWOOD	RIVERSIDE	TREYNOR	GRISWOLD							
<b>Ratios:</b>	75% over	545.1	0	1166.5	1960.5	713	580.2	573.8						
<b>Exp to Authority</b>	76%													
FY08		90.58%	102.71%	92.42%	97.33%	100.45%	90.11%	91.10%						
FY09		92.42%	101.20%	96.10%	91.51%	98.60%	90.84%	90.43%						
FY10		96.14%	96.86%	94.52%	85.87%	92.17%	88.01%	79.99%						
FY11		55.40%	#DIV/0!	86.60%	81.53%	88.96%	83.47%	75.10%						
FY12		104.19%	#DIV/0!	85.79%	76.98%	86.95%	81.56%	73.53%						
FY13		102.77%	#DIV/0!	87.99%	75.04%	85.74%	81.18%	77.26%						
<b>UB to Max Authority</b>	12.96%													
FY08		9.42%	-2.71%	7.58%	2.67%	-0.45%	9.89%	8.90%						
FY09		7.58%	-1.20%	3.90%	8.49%	1.40%	9.16%	9.57%						
FY10		3.86%	3.14%	5.48%	14.13%	7.83%	11.99%	20.01%						
FY11		3.10%	#DIV/0!	13.40%	18.47%	11.04%	16.53%	24.90%						
FY12		-4.19%	#DIV/0!	14.21%	23.02%	13.05%	18.44%	26.47%						
FY13		-2.77%	#DIV/0!	12.01%	24.96%	14.26%	18.82%	22.74%						
<b>Fund Bal to Exp</b>	8.67%													
FY08		9.48%	-4.81%	2.55%	16.48%	3.89%	4.97%	4.48%						
FY09		0.54%	8.82%	-3.94%	21.52%	9.03%	0.36%	5.25%						
FY10		-1.46%	18.99%	-3.91%	16.84%	11.91%	1.86%	25.93%						
FY11		-2.14%	43.76%	8.07%	21.68%	18.06%	15.41%	39.89%						
FY12		29.58%	#DIV/0!	16.15%	27.19%	19.61%	25.68%	44.49%						
FY13		36.25%	#DIV/0!	22.88%	30.84%	21.59%	31.80%	35.60%						
<b>Fund Bal to UB</b>	40%													
FY08		91.18%	182.01%	31.12%	599.82%	-858.36%	45.22%	45.80%						
FY09		6.62%	-746.24%	-96.99%	232.08%	636.07%	3.59%	49.58%						
FY10		-36.37%	586.13%	-67.45%	102.34%	140.17%	13.63%	103.65%						
FY11		-38.20%	#DIV/0!	52.15%	95.68%	145.60%	77.81%	120.33%						
FY12		-734.86%	#DIV/0!	97.50%	90.89%	130.64%	113.63%	123.59%						
FY13		-1344.21%	#DIV/0!	167.59%	92.73%	129.80%	137.12%	120.95%						
<b>Interest Rev to Int Exp</b>	No Exp													
FY08		>100%	1655.29%	70089.73%	>100%	205.73%	159.24%	>100%						
FY09		>100%	75.76%	4796.44%	>100%	307.98%	191.77%	>100%						
FY10		322.27%	>100%	302.59%	>100%	215.85%	>100%	>100%						
FY11		183.33%	>100%	66.74%	>100%	>100%	94.57%	>100%						
FY12		>100%	>100%	>100%	>100%	>100%	>100%	>100%						
FY13		>100%	>100%	>100%	>100%	>100%	>100%	>100%						
<b>Assets to Liabilities</b>	119%													
FY08		180.78%	69.41%	122.11%	301.33%	105.99%	124.29%	134.66%						
FY09		101.00%	110.41%	92.62%	155.73%	114.49%	100.69%	108.68%						
FY10		97.64%	128.02%	91.55%	143.71%	118.72%	103.63%	138.49%						
FY11		67.81%	1071.88%	114.92%	154.45%	130.92%	127.63%	160.05%						
FY12		160.29%	#DIV/0!	130.85%	162.71%	134.65%	151.05%	180.91%						
FY13		171.41%	#DIV/0!	146.34%	177.08%	139.90%	177.07%	169.53%						
<b>Days Net Cash</b>	57.7													
FY08		66.68	13.20	41.57	58.06	32.53	50.58	46.75						
FY09		30.65	45.99	20.26	77.70	44.71	38.14	58.00						
FY10		22.69	81.26	13.44	74.64	64.12	34.66	129.99						



**East Mills Community School District  
Facility Evaluation Planning Recommendations**

	FY11	0.00	154.36	64.86	98.08	94.30	95.89	189.63
	FY12	119.63	#DIV/0!	86.70	108.90	94.15	131.95	199.63
	FY13	158.46	#DIV/0!	116.88	130.20	100.60	137.76	171.35
	<b>Sal/Ben to Total Exp</b>	70.75						
	FY08	61.03%	76.89%	75.88%	80.03%	76.08%	76.31%	71.77%
	FY09	56.38%	65.16%	77.99%	80.45%	76.50%	77.06%	76.92%
	FY10	57.24%	68.52%	77.19%	76.81%	75.50%	77.36%	76.40%
	FY11	51.55%	67.78%	76.76%	80.12%	73.78%	76.04%	74.33%
	FY12	66.73%	#DIV/0!	75.77%	80.12%	71.47%	74.80%	74.83%
	FY13	69.42%	#DIV/0!	78.66%	79.67%	73.98%	76.24%	75.09%
<b>Data:</b>								
<b>Cash &amp; Investments</b>	FY08	686,830	110,384	1,343,097	2,817,768	537,493	704,181	764,888
	FY09	343,568	434,429	700,037	3,838,667	740,889	578,829	928,045
	FY10	259,524	744,844	459,700	3,890,679	1,058,400	536,667	1,899,348
	FY11	0	1,374,077	2,154,849	5,019,427	1,634,999	1,502,835	2,911,809
	FY12	2,077,270	0	2,987,109	5,668,621	1,698,885	2,224,342	3,244,171
	FY13	2,541,240	0	4,088,014	6,886,539	1,857,513	2,417,319	2,892,085
<b>Current Assets</b>	FY08	797,745	333,307	1,662,068	4,370,081	4,144,976	1,291,150	1,038,506
	FY09	2,236,647	3,225,291	6,230,048	10,845,003	4,318,025	2,940,507	3,835,006
	FY10	2,522,760	2,902,535	5,292,721	10,534,782	4,551,073	2,994,849	4,977,030
	FY11	195,286	1,568,130	7,531,656	11,486,431	4,840,328	4,070,797	5,958,868
	FY12	4,983,696	0	8,614,656	13,401,864	5,020,137	4,675,900	5,901,159
	FY13	5,093,264	0	9,225,321	13,677,438	5,102,948	4,679,228	5,348,151
<b>Current Liabilities</b>	FY08	441,274	480,171	1,361,080	1,450,264	3,910,618	1,038,812	771,192
	FY09	2,214,429	2,921,071	6,726,685	6,964,071	3,771,555	2,920,471	3,528,689
	FY10	2,583,656	2,267,212	5,781,452	7,330,428	3,833,386	2,889,914	3,593,884
	FY11	288,007	146,297	6,553,568	7,436,926	3,697,289	3,189,506	3,723,229
	FY12	3,109,209	0	6,583,406	8,236,812	3,728,245	3,095,617	3,261,917
	FY13	2,971,374	0	6,304,206	7,724,075	3,647,528	2,642,609	3,154,774
<b>Fund Balance</b>	FY08	356,471	-146,864	300,987	2,919,817	234,358	252,338	267,315
	FY09	22,218	304,219	-496,637	3,880,931	546,470	20,037	306,317
	FY10	-60,896	635,323	-488,731	3,204,353	717,687	104,935	1,383,146
	FY11	-92,721	1,421,833	978,087	4,049,504	1,143,039	881,291	2,235,639
	FY12	1,874,487	0	2,031,250	5,165,053	1,291,892	1,580,283	2,639,242
	FY13	2,121,890	0	2,921,114	5,953,363	1,455,419	2,036,619	2,193,377
<b>Expenditures</b>	FY08	3,759,425	3,053,307	11,793,835	17,713,150	6,030,875	5,081,696	5,971,763
	FY09	4,091,402	3,447,544	12,614,438	18,032,687	6,048,893	5,539,651	5,839,976
	FY10	4,174,388	3,345,523	12,487,152	19,026,789	6,025,251	5,652,096	5,333,129
	FY11	4,337,776	3,249,182	12,125,727	18,680,184	6,328,214	5,720,563	5,604,532
	FY12	6,337,757	0	12,576,093	18,998,644	6,586,331	6,152,852	5,931,718
	FY13	5,853,434	0	12,766,191	19,306,241	6,739,642	6,404,817	6,160,506
<b>Interest Revenue</b>	FY08	17,336	7,585	60,074	104,235	66,667	22,472	23,172
	FY09	10,577	3,201	16,326	27,071	39,873	17,690	19,983
	FY10	4,297	3,944	7,653	5,837	31,071	949	5,629
	FY11	7,181	2,697	4,756	9,580	8,126	811	7,366
	FY12	27,698	0	2,640	5,092	6,172	1,083	4,986
	FY13	46,838	0	846	5,497	4,533	310	2,591
<b>Interest Expenditure</b>	FY08	0	458	86	0	32,405	14,112	0
	FY09	0	4,225	340	0	12,947	9,225	0
	FY10	1,333	0	2,529	0	14,395	0	0
	FY11	3,917	0	7,126	0	0	857	0
	FY12	0	0	0	0	0	0	0

**East Mills Community School District  
Facility Evaluation Planning Recommendations**

	FY13	0	0	0	0	0	0	0
<b>Maximum Authority</b>	FY08	4,150,375	2,972,616	12,760,992	18,199,933	6,003,572	5,639,737	6,555,398
	FY09	4,427,203	3,406,777	13,126,489	19,704,894	6,134,806	6,098,326	6,457,820
	FY10	4,341,833	3,453,915	13,211,725	22,158,027	6,537,246	6,422,258	6,667,549
	FY11	7,829,681	0	14,001,382	22,912,732	7,113,257	6,853,174	7,462,432
	FY12	6,082,676	0	14,659,510	24,681,493	7,575,193	7,543,621	8,067,265
	FY13	5,695,580	0	14,509,253	25,726,573	7,860,908	7,890,116	7,973,963
<b>Unspent Balance</b>	FY08	390,950	-80,691	967,157	486,783	-27,303	558,041	583,635
	FY09	335,801	-40,767	512,051	1,672,207	85,913	558,675	617,844
	FY10	167,445	108,392	724,573	3,131,238	511,995	770,162	1,334,420
	FY11	242,723	0	1,875,655	4,232,548	785,043	1,132,611	1,857,900
	FY12	-255,081	0	2,083,417	5,682,849	988,862	1,390,769	2,135,547
	FY13	-157,854	0	1,743,062	6,420,332	1,121,266	1,485,299	1,813,457
<b>Salaries &amp; Benefits</b>	FY08	2,294,405	2,347,836	8,948,660	14,175,131	4,588,498	3,877,991	4,285,877
	FY09	2,306,768	2,246,568	9,837,394	14,507,725	4,627,175	4,269,072	4,491,820
	FY10	2,389,443	2,292,517	9,638,829	14,615,043	4,548,892	4,372,647	4,074,483
	FY11	2,236,179	2,202,451	9,307,469	14,966,269	4,669,082	4,349,918	4,165,810
	FY12	4,229,194	0	9,528,742	15,222,628	4,707,215	4,602,471	4,438,493
	FY13	4,063,175	0	10,041,552	15,381,550	4,986,120	4,882,988	4,625,698

## East Mills Community School District Facility Evaluation Planning Recommendations

### FINANCIAL INDICATORS FOR

MALVERN

Authority Ratio - Expenditures/Authority						
Measures - % of Authority used						
75% of districts over 75.7%						
96% of districts under 1						
	FY08	FY09	FY10	FY11	FY12	FY13
	90.58%	92.42%	96.14%	55.40%	104.19%	102.77%

Unspent Balance Ratio - Unspent Authority/Maximum Authority						
Measures - Unbudgeted spending reserves						
75% of districts over 12.96%						
	FY08	FY09	FY10	FY11	FY12	FY13
	9.42%	7.58%	3.86%	3.10%	-4.19%	-2.77%

Fund Balance to Expenditure Ratio - Fund Balance/Expenditures						
Measures - Funds available to cover non-funded months						
75% of districts over 8.67%						
	FY08	FY09	FY10	FY11	FY12	FY13
	9.48%	0.54%	-1.46%	-2.14%	29.58%	36.25%

Fund Balance to Unspent Balance Ratio - Fund Balance/Unspent Balance						
Measures - Funds ability to finance authority						
75% of districts over 39.95%						
	FY08	FY09	FY10	FY11	FY12	FY13
	91.18%	6.62%	-36.37%	-38.20%	-734.86%	-1344.21%

Interest Ratio - Interest Revenue to Interest Expenditures						
Measures - Net Interest Position						
75% of districts No Expenditure						
	FY08	FY09	FY10	FY11	FY12	FY13
	No Exp	No Exp	322.27%	183.33%	No Exp	No Exp

Assets to Liabilities Ratio - Current Assets/Current Liabilities						
Measures - Short-term solvency						
75% of districts over 119%						
	FY08	FY09	FY10	FY11	FY12	FY13
	180.78%	101.00%	97.64%	67.81%	160.29%	171.41%

Days Net Cash Ratio - Cash & Investments/Average Daily Cash Expenditures						
Measures - Short-term solvency, cash flow without additional revenue						
75% of district over 57.7 days						
	FY08	FY09	FY10	FY11	FY12	FY13
Ratio in Days	66.68	30.65	22.69	0.00	119.63	158.46

Salaries and Benefits to Total Expenditures Ratio						
75% of districts over 70.75%						
	FY08	FY09	FY10	FY11	FY12	FY13
	61.03%	56.38%	57.24%	51.55%	66.73%	69.42%

DATA:

	FY08	FY09	FY10	FY11	FY12	FY13	
Cash & Investments	\$686,830	\$343,568	\$259,524	\$0	\$2,077,270	\$2,541,240	From CAR Upload
Current Assets	\$797,745	\$2,236,647	\$2,522,760	\$195,286	\$4,983,696	\$5,093,264	From CAR Upload
Current Liabilities	\$441,274	\$2,214,429	\$2,583,656	\$288,007	\$3,109,209	\$2,971,374	From CAR Upload
Fund Balance	\$356,471	\$22,218	-\$60,896	-\$92,721	\$1,874,487	\$2,121,890	From CAR Upload
Expenditures	\$3,759,425	\$4,091,402	\$4,174,388	\$4,337,776	\$6,337,757	\$5,853,434	From CAR Upload
Interest Revenue	\$17,336	\$10,577	\$4,297	\$7,181	\$27,698	\$46,838	From CAR Upload
Interest Expenditure	\$0	\$0	\$1,333	\$3,917	\$0	\$0	From CAR Upload
Spending Authority	\$4,150,375	\$4,427,203	\$4,341,833	\$7,829,681	\$6,082,676	\$5,695,580	From DOM - UAB Report
Unspent Authority	\$390,950	\$335,801	\$167,445	\$242,723	-\$255,081	-\$157,854	From DOM - UAB Report
Salaries & Benefits	\$2,294,405	\$2,306,768	\$2,389,443	\$2,236,179	\$4,229,194	\$4,063,175	From CAR Upload

## East Mills Community School District Facility Evaluation Planning Recommendations

### FINANCIAL INDICATORS FOR

NISHNA VALLEY ▼

Authority Ratio - Expenditures/Authority						
Measures - % of Authority used						
75% of districts over 75.7%						
96% of districts under 1						
	FY08	FY09	FY10	FY11	FY12	FY13
	102.71%	101.20%	96.86%	#DIV/0!	#DIV/0!	#DIV/0!

Unspent Balance Ratio - Unspent Authority/Maximum Authority						
Measures - Unbudgeted spending reserves						
75% of districts over 12.96%						
	FY08	FY09	FY10	FY11	FY12	FY13
	-2.71%	-1.20%	3.14%	#DIV/0!	#DIV/0!	#DIV/0!

Fund Balance to Expenditure Ratio - Fund Balance/Expenditures						
Measures - Funds available to cover non-funded months						
75% of districts over 8.67%						
	FY08	FY09	FY10	FY11	FY12	FY13
	-4.81%	8.82%	18.99%	43.76%	#DIV/0!	#DIV/0!

Fund Balance to Unspent Balance Ratio - Fund Balance/Unspent Balance						
Measures - Funds ability to finance authority						
75% of districts over 39.95%						
	FY08	FY09	FY10	FY11	FY12	FY13
	182.01%	-746.24%	586.13%	#DIV/0!	#DIV/0!	#DIV/0!

Interest Ratio - Interest Revenue to Interest Expenditures						
Measures - Net Interest Position						
75% of districts No Expenditure						
	FY08	FY09	FY10	FY11	FY12	FY13
	1655.29%	75.76%	No Exp	No Exp	No Exp	No Exp

Assets to Liabilities Ratio - Current Assets/Current Liabilities						
Measures - Short-term solvency						
75% of districts over 119%						
	FY08	FY09	FY10	FY11	FY12	FY13
	69.41%	110.41%	128.02%	1071.88%	#DIV/0!	#DIV/0!

Days Net Cash Ratio - Cash & Investments/Average Daily Cash Expenditures						
Measures - Short-term solvency, cash flow without additional revenue						
75% of district over 57.7 days						
	FY08	FY09	FY10	FY11	FY12	FY13
Ratio in Days	13.20	45.99	81.26	154.36	#DIV/0!	#DIV/0!

Salaries and Benefits to Total Expenditures Ratio						
75% of districts over 70.75%						
	FY08	FY09	FY10	FY11	FY12	FY13
	76.89%	65.16%	68.52%	67.78%	#DIV/0!	#DIV/0!

DATA:

	FY08	FY09	FY10	FY11	FY12	FY13	
Cash & Investments	\$110,384	\$434,429	\$744,844	\$1,374,077	\$0	\$0	\$0 From CAR Upload
Current Assets	\$333,307	\$3,225,291	\$2,902,535	\$1,568,130	\$0	\$0	\$0 From CAR Upload
Current Liabilities	\$480,171	\$2,921,071	\$2,267,212	\$146,297	\$0	\$0	\$0 From CAR Upload
Fund Balance	-\$146,864	\$304,219	\$635,323	\$1,421,833	\$0	\$0	\$0 From CAR Upload
Expenditures	\$3,053,307	\$3,447,544	\$3,345,523	\$3,249,182	\$0	\$0	\$0 From CAR Upload
Interest Revenue	\$7,585	\$3,201	\$3,944	\$2,697	\$0	\$0	\$0 From CAR Upload
Interest Expenditure	\$458	\$4,225	\$0	\$0	\$0	\$0	\$0 From CAR Upload
Spending Authority	\$2,972,616	\$3,406,777	\$3,453,915	\$0	\$0	\$0	\$0 From DOM - UAB Report
Unspent Authority	-\$80,691	-\$40,767	\$108,392	\$0	\$0	\$0	\$0 From DOM - UAB Report
Salaries & Benefits	\$2,347,836	\$2,246,568	\$2,292,517	\$2,202,451	\$0	\$0	\$0 From CAR Upload

**East Mills Community School District**  
**Facility Evaluation Planning Recommendations**  
**FY 2014 Aid and Levy Worksheet**

Select School District:

Iowa Department of Management June 17, 2013

EAST MILLS



3978

**BUDGET ENROLLMENT**

	556.1	*	1.1	Budget Enrollment (Oct 2012 Basic Enrollment)
	-3.00	**	1.2	Audited Change in Oct 2011 Certified Enrollment
X	6,065		1.3	FY13 Regular Program District Cost Per Pupil (Line 2.3 - FY13 Aid and Levy)
=	-18,195		1.4	Enrollment Audit Adjustment
	5,251		1.5	FY13 Regular Program Foundation Cost Per Pupil
X	-3.00	**	1.6	Audited Change in Oct 2011 Headcount (Line 1.2)
=	-15,753		1.7	Enrollment Audit Adjustment - State Aid Portion

**COST PER PUPIL AMOUNTS**

	6,065		2.1	FY13 Regular Program District Cost Per Pupil (Line 1.3)
+	120		2.2	FY14 Regular Program Supplemental State Aid Per Pupil
=	6,185		2.3	FY14 Regular Program District Cost Per Pupil
	572.97	**	2.4	FY13 Teacher Salary Supplement Cost Per Pupil (Line 2.6 - FY13 Aid and Levy)
+	10.34	**	2.5	FY14 Teacher Salary Supplement Supplemental State Aid Per Pupil
=	583.31	**	2.6	FY14 Teacher Salary Supplement Cost Per Pupil
	63.65	**	2.7	FY13 Professional Dev Suppl Cost Per Pupil (Line 2.9 - FY13 Aid and Levy)
+	1.17	**	2.8	FY14 Professional Development Supplement Supplemental State Aid Per Pupil
=	64.82	**	2.9	FY14 Professional Development Supplement Cost Per Pupil
	55.98	**	2.10	FY13 Early Intervention Suppl Cost Per Pupil (Line 2.13 - FY13 Aid and Levy)
+	1.28	**	2.11	FY14 Early Intervention Supplement Supplemental State Aid Per Pupil
=	57.26	**	2.12	FY14 Early Intervention Supplement Cost Per Pupil

**WEIGHTED ENROLLMENT**

	33.84	**	3.1	0.72 Special Ed Weighting in Addition to 1.0
+	7.26	**	3.2	1.21 Special Ed Weighting in Addition to 1.0
+	35.62	**	3.3	2.74 Special Ed Weighting in Addition to 1.0
=	76.72	**	3.4	Total Special Ed Weighting in Addition to 1.0
+	556.1	*	3.5	Budget Enrollment (Line 1.1)
=	632.82	**	3.6	AEA Weighted Enrollment
+		**	3.7	AEA Supplementary Weight for Sharing
=	632.82	**	3.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing
+	3.900	***	3.9	Supplementary Weighting - Sharing
+	2.852	***	3.10	Supplementary Weighting - At-Risk Formula
+		**	3.11	Supplementary Weighting - ESL
+		***	3.12	Supplementary Weighting - Reorganization Incentives
=	6.752	***	3.13	Total Supplementary Weighting
+	632.82	**	3.14	AEA Weighted Enrollment (Line 3.6)
=	639.572	***	3.15	District Weighted Enrollment
-	76.72	**	3.16	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	562.852	***	3.17	District Weighted Enrollment without Special Ed Weightings

**East Mills Community School District**  
**Facility Evaluation Planning Recommendations**  
**FY 2014 Aid and Levy Worksheet**

Select School District:

Iowa Department of Management June 17, 2013

EAST MILLS



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**REGULAR PROGRAM DISTRICT COST CALCULATIONS**

	6,185		4.1	FY14 Regular Program District Cost Per Pupil (Line 2.3)
X	556.1	*	4.2	Budget Enrollment (Line 1.1)
=	3,439,479		4.3	FY14 Regular Program District Cost without Adjustment
	2,998,699		4.4	Base (FY04) Regular Program District Cost
+	388,855		4.5	Base (FY04) Regular Program Budget Adjustment
=	3,387,554		4.6	Base (FY04) Total Regular Program District Cost
-	3,439,479		4.7	FY14 Regular Program District Cost without Adjustment (Line 4.3)
=			4.8	Reduction in RPDC from Base Year Total RPDC (if negative, enter zero)
X		**	4.9	FY14 Scale-Down Budget Adjustment Percentage
=			4.10	FY14 Scale-Down Budget Adjustment Calculated
	3,407,317		4.11	FY13 Regular Program District Cost (Line 4.3 - FY13 Aid & Levy)
X	1.01	**	4.12	101% Budget Adjustment
=	3,441,390		4.13	101% of FY13 Regular Program District Cost
-	3,439,479		4.14	FY14 Regular Program District Cost without Adjustment (Line 4.3)
=	1,911		4.15	FY14 101% Budget Adjustment Calculated
	1,911		4.16	FY14 Regular Program Budget Adjustment, line 4.10 or line 4.15, whichever is larger.

**OTHER DISTRICT COST CALCULATIONS**

	6,185		4.17	FY14 Regular Program District Cost Per Pupil (Line 2.3)
X	6,752	***	4.18	Total Supplementary Weighting (Line 3.13)
=	41,761		4.19	District Cost for Supplementary Weighting
	6,185		4.20	FY14 Regular Program District Cost Per Pupil (Line 2.3)
X	76.72	**	4.21	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	474,513		4.22	Special Education Instruction District Cost
	583.31	**	4.23	FY14 Teacher Salary Supplement District Cost Per Pupil (Line 2.6)
X	556.1	*	4.24	Budget Enrollment (Line 1.1)
=	324,379		4.25	Unadjusted Teacher Salary Supplement District Cost
	321,895		4.26	FY13 Unadj Teacher Salary Suppl District Cost (Line 4.25 - FY13 Aid and Levy)
-	324,379		4.27	Unadjusted Teacher Salary Supplement District Cost (Line 4.25)
=			4.28	Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	324,379		4.29	Unadjusted Teacher Salary Supplement District Cost (Line 4.25)
=	324,379		4.30	Teacher Salary Supplement District Cost
	64.82	**	4.31	FY14 Professional Development Supplement District Cost Per Pupil (Line 2.9)
X	556.1	*	4.32	Budget Enrollment (Line 1.1)
=	36,046		4.33	Unadjusted Professional Development Supplement District Cost
	35,759		4.34	FY13 Unadjusted Prof Dev Suppl District Cost (Line 4.33 - FY13 Aid and Levy)
-	36,046		4.35	Unadjusted Professional Development Supplement District Cost (Line 4.33)
=			4.36	Professional Development Supplement Budget Adjustment (if negative, enter zero)
+	36,046		4.37	Unadjusted Professional Development Supplement District Cost (Line 4.33)
=	36,046		4.38	Professional Development Supplement District Cost
	57.26	**	4.39	FY14 Early Intervention Supplement District Cost Per Pupil (Line 2.12)
X	556.1	*	4.40	Budget Enrollment (Line 1.1)
=	31,842		4.41	Unadjusted Early Intervention Supplement District Cost
	31,450		4.42	FY13 Unadj Early Intervention Suppl District Cost (Line 4.41 - FY13 Aid and Levy)
-	31,842		4.43	Unadjusted Early Intervention Supplement District Cost (Line 4.41)
=			4.44	Early Intervention Supplement Budget Adjustment (if negative, enter zero)
+	31,842		4.45	Unadjusted Early Intervention Supplement District Cost (Line 4.41)
=	31,842		4.46	Early Intervention Supplement District Cost

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**AEA DISTRICT COST CALCULATIONS**

	269.13	**	4.47	AEA Special Ed Support Cost Per Pupil
X	632.82	**	4.48	AEA Weighted Enrollment (Line 3.6)
=	170,311		4.49	AEA Special Ed Support District Cost without Adjustment
	172,024		4.50	FY13 AEA Special Ed Support Dist Cost (Line 4.49 - FY13 Aid & Levy)
+	5,423		4.51	FY13 AEA Special Ed Support Adjustment (Line 4.54 - FY13 Aid & Levy)
=	177,447		4.52	FY13 Total AEA Special Ed Support District Cost
-	170,311		4.53	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
=	7,136		4.54	AEA Special Ed Support Adjustment (If negative, enter zero)
	556.1	*	4.55	Budget Enrollment (Line 1.1)
+	9		4.56	Resident Accredited Nonpublic Students
-		*	4.57	Shared-Time Nonpublic Pupils Counted in Line 1.1
=	565		4.58	Total Enrollment Served - AEA Media and Ed Services
X	50.09	**	4.59	FY14 AEA Media Cost Per Pupil
=	28,301		4.60	AEA Media Services District Cost
	565		4.61	Total Enrollment Served - AEA Media and Ed Services (Line 4.58)
X	55.40	**	4.62	FY14 AEA Ed Services Cost Per Pupil
=	31,301		4.63	AEA Ed Services District Cost
		**	4.64	AEA Supplementary Weight for Sharing (Line 3.7)
X	269.13	**	4.65	AEA Special Ed Support Cost Per Pupil (Line 4.47)
=			4.66	AEA Sharing District Cost
	27.64	**	4.67	FY14 AEA Teacher Salary Supplement District Cost Per Pupil
X	632.82	**	4.68	AEA Weighted Enrollment (Line 3.6)
=	17,491		4.69	Unadjusted AEA Teacher Salary Supplement District Cost
	17,668		4.70	FY13 Unadj AEA Teacher Salary Suppl District Cost (Line 4.69-FY13 Aid and Levy)
-	17,491		4.71	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	177		4.72	AEA Teacher Salary Supplement Budget Adjustment (if negative, enter zero)
+	17,491		4.73	Unadjusted AEA Teacher Salary Supplement District Cost (Line 4.69)
=	17,668		4.74	AEA Teacher Salary Supplement District Cost
	2.92	**	4.75	FY14 AEA Professional Development Supplement District Cost Per Pupil
X	632.82	**	4.76	AEA Weighted Enrollment (Line 3.6)
=	1,848		4.77	Unadjusted AEA Professional Development Supplement District Cost
	1,865		4.78	FY13 Unadj AEA Prof Dev Suppl District Cost (Line 4.77 - FY13 Aid and Levy)
-	1,848		4.79	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	17		4.80	AEA Professional Development Suppl Budget Adjustment (if negative, enter zero)
+	1,848		4.81	Unadjusted AEA Professional Development Supplement District Cost (Line 4.77)
=	1,865		4.82	AEA Professional Development Supplement District Cost

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**COMBINED DISTRICT COST SUMMARY**

	3,439,479	5.1	Regular Program District Cost without Adjustment (Line 4.3)
+	1,911	5.2	Regular Program Budget Adjustment Adopted (Line 4.16)
+	41,761	5.3	District Cost for Supplementary Weighting (Line 4.19)
+	474,513	5.4	Special Education Instruction District Cost (Line 4.22)
+	324,379	5.5	Teacher Salary Supplement District Cost (Line 4.30)
+	36,046	5.6	Professional Development Supplement District Cost (Line 4.38)
+	31,842	5.7	Early Intervention Supplement District Cost (Line 4.46)
+	170,311	5.8	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	7,136	5.9	AEA Special Ed Support Adjustment (Line 4.54)
+	28,301	5.10	AEA Media Services District Cost (Line 4.60)
+	31,301	5.11	AEA Ed Services District Cost (Line 4.63)
+		5.12	AEA Sharing District Cost (Line 4.66)
+	17,668	5.13	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	1,865	5.14	AEA Professional Development Supplement District Cost (Line 4.82)
-	31,373	5.15	AEA Statewide State Aid Reduction
+	10,067	5.16	FY14 SBRC - Dropout
+	-18,195	5.17	Enrollment Audit Adjustment (Line 1.4)
=	4,567,012	5.18	Combined District Cost

**UNIFORM LEVY DOLLARS**

	280,363,889	6.1	2012 Taxable Valuation with Gas & Electric Utilities
X	5.40000	6.2	Uniform Levy Rate
=	1,443,874	6.3	Uniform Levy Dollars before Utility Replacement Adjustment

**UNIFORM LEVY UTILITY REPLACEMENT ADJUSTMENT**

	66,962	6.4	Uniform Levy Utility Replacement Paid FY13
-	66,759	6.5	Uniform Levy Utility Replacement Budgeted FY13
=	203	6.6	Uniform Levy Utility Replacement Adjustment
+	1,443,874	6.7	Uniform Levy Dollars Before Utility Replacement Adjustment (Line 6.3)
=	1,444,077	6.8	Uniform Levy Dollars Adjusted for Utility Replacement



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**STATE FOUNDATION AID**

	5,356		7.1	State Regular Program Foundation Cost Per Pupil
X	562,852	***	7.2	District Weighted Enrollment without Special Ed Weightings (Line 3.17)
=	3,014,635		7.3	District Foundation Dollars without Special Ed
	5,356		7.4	State Special Ed Program Foundation Cost Per Pupil
X	76.72	**	7.5	Total Special Ed Weighting in Addition to 1.0 (Line 3.4)
=	410,912		7.6	District Special Ed Foundation Dollars
	212		7.7	State AEA Special Ed Support Foundation Cost Per Pupil
X	632.82	**	7.8	AEA Weighted Enrollment with AEA Supplementary Weight for Sharing (Line 3.8)
=	134,158		7.9	AEA Foundation Dollars for Special Ed and Sharing
+	17,668		7.10	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	1,865		7.11	AEA Professional Development Supplement District Cost (Line 4.82)
=	153,691		7.12	Total AEA Foundation Dollars
+	3,014,635		7.13	District Foundation Dollars without Special Ed (Line 7.3)
+	410,912		7.14	District Special Ed Foundation Dollars (Line 7.6)
+	-15,753		7.15	Enrollment Audit Adjustment - State Aid Portion (Line 1.7)
+	324,379		7.16	Teacher Salary Supplement District Cost (Line 4.30)
+	36,046		7.17	Professional Development Supplement District Cost (Line 4.38)
+	31,842		7.18	Early Intervention Supplement District Cost (Line 4.46)
=	3,955,752		7.19	Total Foundation Dollars
-	1,444,077		7.20	Uniform Levy Dollars Adjusted for Utility Replacement (Line 6.8)
=	2,511,675		7.21	Unadjusted State Foundation Aid
	639,572	***	7.22	District Weighted Enrollment (Line 3.15)
X	300		7.23	\$300 Minimum Aid Per Pupil
=	191,872		7.24	Minimum Aid
-	2,511,675		7.25	Unadjusted State Foundation Aid (Line 7.21)
=			7.26	Minimum Aid Adjustment (If Negative, Enter Zero)

**PRESCHOOL FOUNDATION AID**

	11.5	*	7.27	Preschool Budget Enrollment (Actual Enrollment X 50%)
X	6,121		7.28	FY14 Regular Program State Cost Per Pupil
=	70,392		7.29	Preschool Foundation Aid
		*	7.30	Audited Change in October 2011 Preschool Budget Enrollment
X	6,001		7.31	FY13 Regular Program State Cost Per Pupil
=			7.32	Preschool Enrollment Audit Adjustment
+	70,392		7.33	Preschool Foundation Aid (Line 7.29)
=	70,392		7.34	Total Preschool Foundation Aid

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**ADDITIONAL LEVY BEFORE UTILITY REPL ADJUSTMENT**

	4,567,012		8.1	Combined District Cost (Line 5.18)
-	3,955,752		8.2	Total Foundation Dollars (Line 7.19)
-			8.3	Minimum Aid Adjustment (Line 7.26)
=	611,260		8.4	Additional Dollar Levy

**PROPERTY TAX ADJUSTMENT AID**

	280,363,889		8.5	2012 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
-	273,385,369		8.6	2011 Taxable Valuation with Gas & Electric Utilities (Line 6.1 - FY13 Aid & Levy)
=	6,978,520		8.7	Dollar Increase in Taxable Valuation (If negative, enter zero)
/	273,385,369		8.8	2011 Taxable Valuation with Gas & Electric Utilities (Line 8.6)
=	.0255		8.9	Increase in Taxable Valuation (to 4 Decimals)
X			8.10	FY13 Property Tax Adjustment Aid (Line 8.14 - FY13 Aid & Levy)
=			8.11	Reduction in Property Tax Adjustment Aid
			8.12	FY13 Property Tax Adjustment Aid (Line 8.10)
-			8.13	Reduction in Property Tax Adjustment Aid (Line 8.11)
=			8.14	FY14 Property Tax Adjustment Aid

**PROPERTY TAX REPLACEMENT PAYMENT (PTRP)**

	765		8.15	FY14 Property Tax Portion of State Cost Per Pupil
-	750		8.16	Base (FY13) Property Tax Portion of State Cost Per Pupil
=	15		8.17	Property Tax Replacement Amount Per Pupil
X	639,572	***	8.18	District Weighted Enrollment (Line 3.15)
=	9,594		8.19	Property Tax Replacement Payment (PTRP)

**ADJUSTED ADDITIONAL PROPERTY TAX LEVY AID**

	639,572	***	8.20	District Weighted Enrollment (Line 3.15)
X	6,121		8.21	FY14 Regular Program State Cost Per Pupil (Line 7.28)
X	12.50%	**	8.22	Property Tax Portion of State Cost Per Pupil
=	489,273		8.23	Adjusted Additional Property Tax Dollar Levy
-	9,594		8.24	Property Tax Replacement Payment (PTRP) (Line 8.19)
=	479,679		8.25	Adjusted Additional Property Tax Dollar Levy less Property Tax Replacement Payment
/	280,363,889		8.26	2012 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	1.71092		8.27	Adjusted Additional Property Tax Levy Rate
-	3.34158		8.28	Statewide Maximum Adjusted Additional Property Tax Levy Rate
=			8.29	Adjusted Additional Property Tax Levy Rate Reduction (if negative, enter zero)
X	280,363,889		8.30	2012 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=			8.31	FY14 Adjusted Additional Property Tax Levy Aid

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**PROPERTY TAX EQUITY AND RELIEF FUNDING**

	6,121		8.32	FY14 Regular Program State Cost Per Pupil (Line 7.28)
X		**	8.33	Increase in State Foundation Cost Per Pupil Percentage
=			8.34	Increase in Foundation Cost Per Pupil
X	639,572	***	8.35	District Weighted Enrollment (Line 3.15)
=			8.36	Additional District Foundation Dollars from Property Tax Equity and Relief Fund

**ADDITIONAL LEVY BEFORE UTILITY REPLACEMENT ADJUSTMENT**

	611,260		8.37	Additional Dollar Levy (Line 8.4)
-			8.38	Property Tax Adjustment Aid (Line 8.14)
-			8.39	FY12 District Special Ed Positive Balance, Property & Utility Repl Tax Portion
-			8.40	FY12 AEA Special Ed Reduction, Property & Utility Replacement Tax Portion
+	31,373		8.41	AEA Statewide State Aid Reduction (Line 5.15)
-	9,594		8.42	Property Tax Replacement Payment (PTRP) (Line 8.19)
-			8.43	Adjusted Additional Property Tax Levy Aid (Line 8.31)
-			8.44	Additional District Foundation Dollars from PTER Fund (Line 8.36)
=	633,039		8.45	Additional Levy before Utility Replacement Adjustment

**FINAL STATE FOUNDATION AID**

	2,511,675		9.1	Unadjusted State Foundation Aid (Line 7.21)
+			9.2	Minimum Aid Adjustment (Line 7.26)
+			9.3	Property Tax Adjustment Aid (Line 8.14)
+			9.4	FY12 District Special Ed Positive Balance, Property & Util Repl Portion (Line 8.39)
+			9.5	FY12 AEA Special Ed Reduction, Property & Utility Repl Tax Portion (Line 8.40)
-	31,373		9.6	AEA Statewide State Aid Reduction (Line 5.15)
+	9,594		9.7	Property Tax Replacement Payment (PTRP) (Line 8.19)
+			9.8	Adjusted Additional Property Tax Levy Aid (Line 8.31)
+			9.9	Additional District Foundation Dollars from PTER Fund (Line 8.36)
+			9.10	Adjustment for Property Tax Repayment due to Property Assessment Appeal
+	70,392		9.11	Total Preschool Foundation Aid (Line 7.34)
=	2,560,288		9.12	State Foundation Aid

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**INSTRUCTIONAL SUPPORT PROGRAM**

	3,439,479		10.1	FY14 Regular Program District Cost without Adjustment (Line 4.3)
+	1,911		10.2	Regular Program Budget Adjustment Adopted (Line 4.16)
=	3,441,390		10.3	Total Regular Program District Cost
X	0.1000		10.4	Maximum Portion (Can't exceed .1000)
=	344,139		10.5	Unadjusted Instructional Support Program Dollars
	280,363,889		10.6	2012 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
/	556.1 *		10.7	Budget Enrollment (Line 1.1)
=	504,161		10.8	District Taxable Valuation Per Pupil
	295,796		10.9	State Taxable Valuation Per Pupil
/	504,161		10.10	District Taxable Valuation Per Pupil (Line 10.8)
X	.25 **		10.11	.25
=	.1467		10.12	State Aid Portion of Program Dollars (Round to 4 Decimals)
X	344,139		10.13	Unadjusted Instructional Support Program Dollars (Line 10.5)
=	50,485		10.14	Unadjusted Instructional Support State Aid
	0.08 **		10.15	Instructional Support Income Surtax Rate
X	2,493,894		10.16	District Income Tax Paid in 2011
=	199,512		10.17	Instructional Support Income Surtax Dollars
	344,139		10.18	Unadjusted Instructional Support Program Dollars (Line 10.5)
-	50,485		10.19	Unadjusted Instructional Support State Aid (Line 10.14)
-	199,512		10.20	Instructional Support Income Surtax Dollars (Line 10.17)
=	94,142		10.21	Instructional Support Property & Utility Replacement Tax Dollars
	50,485		10.22	Unadjusted Instructional Support State Aid (Line 10.14)
X			10.23	Prorata Reduction to State Appropriation Amount
=			10.24	Adjusted Instructional Support State Aid
+	199,512		10.25	Instructional Support Income Surtax Dollars (Line 10.17)
+	94,142		10.26	Instructional Support Property & Utility Replacement Tax Dollars (Line 10.21)
=	293,654		10.27	Adjusted Instructional Support Program Dollars

**EDUCATIONAL IMPROVEMENT PROGRAM**

	3,441,390		11.1	FY14 Total Regular Program District Cost (Line 10.3)
X			11.2	Voted Maximum Portion
=			11.3	Educational Improvement Program Total Dollars
		**	11.4	Ed Improvement Income Surtax Rate
X	2,493,894		11.5	District Income Tax Paid in 2011 (Line 11.16)
=			11.6	Ed Improvement Income Surtax Dollars
			11.7	Educational Improvement Program Total Dollars (Line 11.3)
-			11.8	Ed Improvement Income Surtax Dollars (Line 11.6)
=			11.9	Ed Improvement Property & Utility Replacement Tax Dollars

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**ADDITIONAL LEVY ADJUSTMENT - UTILITY REPLACEMENT**

	35,108	13.1	Additional Levy Utility Replacement Paid FY13
-	35,001	13.2	Additional Levy Utility Replacement Budgeted FY13
=	107	13.3	Additional Levy Utility Replacement Adjustment
	633,039	13.4	Additional Levy before Utility Replacement Adjustment (Line 8.45)
-	107	13.5	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	632,932	13.6	Additional Levy Adjusted for Utility Replacement
	203	13.7	Uniform Levy Utility Replacement Adjustment (Line 6.6)
+	107	13.8	Additional Levy Utility Replacement Adjustment (Line 13.3)
=	310	13.9	Total Utility Replacement Adjustment

**SECTION 14 IS INTENTIONALLY BLANK**

**SUMMARY OF GENERAL FUND LEVIES**

	1,443,874	15.1	Uniform Levy Dollars before Utility Replacement Adjustment (Line 6.3)
+	632,932	15.2	Additional Levy Dollars Adjusted for Utility Replacement (Line 13.6)
=	2,076,806	15.3	Total Levy to Fund Combined District Cost
+	94,142	15.4	Instructional Support Levy (Line 10.21)
+		15.5	Ed Improvement Levy (Line 11.9)
		15.6	This Line is Intentionally Blank
		15.7	This Line is Intentionally Blank
=	2,170,948	15.8	Levy to Fund Budget Authority
+		15.9	Cash Reserve Levy - SBRC
+		15.10	Cash Reserve Levy - Other
-		15.11	Use of Fund Balance to Reduce Levy
=	2,170,948	15.12	Total General Fund Levy
-	94,142	15.13	Instructional Support Levy (Line 10.21)
=	2,076,806	15.14	Subtotal General Fund Levy without Instructional Support
/	280,363,889	15.15	2012 Taxable Valuation with Gas & Electric Utilities (Line 6.1)
=	7.40754	15.16	Subtotal General Fund Levy Rate
	94,142	15.17	Instructional Support Levy (Line 10.21)
/	280,610,225	15.18	2012 Taxable and TIF Valuations with Gas & Electric
=	.33549	15.19	Instructional Support Levy Rate
+	7.40754	15.20	Subtotal General Fund Levy Rate (Line 15.16)
=	7.74303	15.21	Total General Fund Levy Rate

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**STATE PAYMENTS TO AEA AND DISTRICT**

	170,311	16.1	AEA Special Ed Support District Cost without Adjustment (Line 4.49)
+	7,136	16.2	AEA Special Ed Support Adjustment (Line 4.54)
+	28,301	16.3	AEA Media Services District Cost (Line 4.60)
+	31,301	16.4	AEA Ed Services District Cost (Line 4.63)
+		16.5	AEA Sharing District Cost (Line 4.66)
+	17,668	16.6	AEA Teacher Salary Supplement District Cost (Line 4.74)
+	1,865	16.7	AEA Professional Development Supplement District Cost (Line 4.82)
-	31,373	16.8	AEA Statewide State Aid Reduction (Line 5.15)
=	225,209	16.9	State Payments to AEA
	2,560,288	16.10	State Foundation Aid (Line 9.12)
-	225,209	16.11	State Payments to AEA (Line 16.9)
=	2,335,079	16.12	State Payments to District

**SUMMARY OF GENERAL FUND BUDGET AUTHORITY**

+	4,567,012	17.1	Combined District Cost (Line 5.18)
+		17.2	Estimated FY13 Unspent Budget Authority
+		17.3	Allowance for Construction Project by SBRC
+	293,654	17.4	Adjusted Instructional Support Program Dollars (Line 10.27)
+		17.5	Ed Improvement Program (Line 11.3)
+	70,392	17.6	Total Preschool Foundation Aid (Line 7.34)
		17.7	This Line is Intentionally Blank
+		17.8	Estimated FY14 Other Miscellaneous Income
=		17.9	Estimated Total Maximum General Fund Budget Authority

**SUMMARY OF FINANCING FOR GENERAL FUND MAXIMUM BUDGET**

		18.1	Estimated FY13 Unspent Budget Authority (Line 17.2)
+		18.2	Allowance for Construction Project by SBRC (Line 17.3)
+	2,170,948	18.3	Levy to Fund Budget Authority (Line 15.8)
+	2,560,288	18.4	State Foundation Aid (Line 9.12)
+		18.5	Adjusted Instructional Support State Aid (Line 10.24)
+	199,512	18.6	Instructional Support Income Surtax Dollars (Line 10.25)
+		18.7	Ed Improvement Income Surtax Dollars (Line 11.6)
		18.8	This Line is Intentionally Blank
+	310	18.9	Total Utility Replacement Adjustment (Line 13.9)
+		18.10	Estimated FY14 Other Miscellaneous Income (Line 17.8)
=		18.11	Estimated Financing for Total General Fund Maximum Budget

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**VOTED PHYSICAL PLANT & EQUIPMENT(PPEL)**

	280,610,225		19.1	2012 Taxable and TIF Valuations with Gas & Electric (Line 15.18)
X			19.2	Voted PPEL Rate Limit (Maximum 1.34)
=			19.3	Maximum Voted PPEL Dollars
		**	19.4	Voted PPEL Income Surtax Rate
X	2,493,894		19.5	District Income Tax Paid in 2011 (Line 10.16)
=			19.6	Voted PPEL Income Surtax Dollars
			19.7	Maximum Voted PPEL Dollars (Line 19.3)
-			19.8	Voted PPEL Income Surtax Dollars (Line 19.6)
=			19.9	Voted PPEL Levy

**ALL INCOME SURTAX RATES & GENERAL FUND SURTAX DOLLARS**

	.08	**	20.1	Instructional Support Income Surtax Rate (Line 10.15)
+		**	20.2	Ed Improvement Income Surtax Rate (Line 11.4)
			20.3	This Line is Intentionally Blank
			20.4	This Line is Intentionally Blank
+		**	20.5	Voted PPEL Income Surtax Rate (Line 19.4)
=	.08	**	20.6	Total Income Surtax Rate (cannot exceed .20)
	199,512		20.7	Instructional Support Income Surtax Dollars (Line 10.25)
+			20.8	Ed Improvement Income Surtax Dollars (Line 11.6)
			20.9	This Line is Intentionally Blank
			20.10	This Line is Intentionally Blank
=	199,512		20.11	Total General Fund Income Surtax Dollars

## East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL GENERAL	INSTRUCTIONAL SUPPORT	TOTAL GENERAL	MANAGEMENT	AMANA LIBRARY	VOTED PEEL	REGULAR PEEL	PLAYGRD	DEBT SERVICE	TOTAL RATE	TOTAL LEVY
0018 ADAIR-CASEY	9.03786	0.65696	9.69482	0.69121	0.00000	0.95710	0.33000	0.00000	0.00000	11.67313	1,741,746
0027 ADEL-DESOTO-MINBURN	10.17584	1.59950	11.77534	1.59381	0.00000	1.00000	0.33000	0.00000	3.62792	18.32707	7,097,476
0009 AGWSR	8.29271	1.03163	9.32434	0.63449	0.00000	0.43609	0.00000	0.00000	0.00000	10.39492	3,293,735
0441 A-H-S-T	7.89768	0.07763	7.97531	1.15037	0.00000	0.00000	0.33000	0.00000	1.41568	10.87136	2,706,331
0063 AKRON-WESTFIELD	8.80719	0.82689	9.63408	1.61271	0.00000	1.00000	0.33000	0.00000	1.23258	13.80937	2,173,783
0072 ALBERT CITY-TRUESDALE	8.36216	0.87736	9.23952	1.13041	0.00000	1.34000	0.33000	0.00000	0.00000	12.03993	1,597,648
0081 ALBIA	13.35537	0.27070	13.62607	1.12487	0.00000	0.00000	0.33000	0.00000	0.00000	15.08094	3,686,882
0099 ALBURNETT	14.22037	1.54972	15.77009	0.80493	0.00000	0.67000	0.33000	0.00000	1.29076	18.86578	3,057,112
0108 ALDEN	8.36975	0.14564	8.51539	0.63660	0.00000	0.67000	0.33000	0.00000	0.00000	10.15199	1,196,046
0126 ALGONA	9.30735	0.00889	9.31624	0.54739	0.00000	0.67000	0.33000	0.00000	0.00000	10.86363	5,954,983
0135 ALLAMAKEE	8.60202	0.00000	8.60202	1.19797	0.00000	0.03673	0.33000	0.00000	0.51302	10.67974	4,477,183
0171 ALTA	9.22614	0.03481	9.26095	1.73028	0.00000	0.00000	0.32525	0.00000	1.24459	12.56107	2,614,039
0225 AMES	8.08200	0.06766	8.14966	1.30862	0.00000	1.34000	0.33000	0.00000	3.22076	14.34904	31,307,384
0234 ANAMOSA	9.93900	0.00036	9.93936	0.81881	0.00000	0.67000	0.33000	0.00000	3.30057	15.05874	4,777,646
0243 ANDREW	11.95591	0.03934	11.99525	0.80339	0.00000	0.90000	0.33000	0.00000	0.00000	14.02864	1,202,224
0261 ANKENY	14.06008	1.58899	15.64907	0.46216	0.00000	1.34000	0.33000	0.00000	2.55098	20.33221	49,446,484
0279 APLINGTON-PARKERSBURG	10.52761	0.40793	10.93554	0.92429	0.00000	0.00000	0.33000	0.00000	1.89343	14.08326	3,388,173
0333 ARMSTRONG-RINGSTED	6.66368	0.40798	7.07166	0.55137	0.00000	0.85933	0.33000	0.00000	2.49677	11.30913	2,052,525
0355 AR-WE-VA	8.95360	0.01916	8.97276	1.21802	0.00000	1.34000	0.33000	0.00000	0.00000	11.86078	2,440,654
0387 ATLANTIC	12.46130	0.05771	12.51901	1.22088	0.00000	0.18088	0.33000	0.00000	0.00000	14.25077	5,839,595
0414 AUDUBON	9.77049	0.10104	9.87153	0.34896	0.00000	0.67000	0.33000	0.00000	1.69329	12.91378	2,788,944
0423 AURELIA	8.04437	0.29575	8.34012	0.82088	0.00000	0.67000	0.33000	0.00000	0.00000	10.16100	1,547,266
0472 BALLARD	14.17754	1.59421	15.77175	2.76920	0.00000	0.85731	0.33000	0.00000	3.32497	23.05323	6,235,286
0504 BATTLE CREEK-IDA GROVE	8.65438	1.17605	9.83043	2.10212	0.00000	0.58289	0.33000	0.00000	0.00000	12.84544	2,970,155
0513 BAXTER	12.61965	0.16537	12.78502	2.53837	0.00000	0.31730	0.33000	0.00000	3.65821	19.62890	1,626,791
0540 BCLUW	8.93064	0.03884	8.96948	1.05967	0.00000	0.67000	0.33000	0.13500	1.68787	12.85202	2,933,601
0549 BEDFORD	11.02086	0.37562	11.39648	0.95721	0.00000	0.00000	0.33000	0.00000	0.00000	12.68369	1,987,605
0576 BELLE PLAINE	10.11906	0.18900	10.30806	1.76756	0.00000	1.17016	0.33000	0.00000	2.23340	15.80918	2,251,830
0585 BELLEVUE	8.80809	1.25744	10.06553	1.46885	0.00000	0.81171	0.33000	0.00000	0.00000	12.67609	2,742,726
0594 BELMOND-KLEMME	11.35827	1.39172	12.74999	1.29374	0.00000	0.67000	0.33000	0.00000	1.07297	16.11670	4,240,969
0603 BENNETT	8.55493	1.14317	9.69810	0.39394	0.00000	0.67000	0.33000	0.00000	0.00000	11.09204	987,341
0609 BENTON	10.86579	0.49835	11.36414	0.61523	0.00000	0.00000	0.33000	0.00000	0.00000	12.30937	6,523,273
0621 BETTENDORF	10.34203	1.39426	11.73629	1.14000	0.00000	1.34000	0.33000	0.00000	0.00000	14.54629	19,314,407
0720 BONDURANT-FARRAR	9.90985	1.04764	10.95749	1.66837	0.00000	1.34000	0.33000	0.00000	4.03643	18.33229	4,927,851
0729 BOONE	10.93621	0.03627	10.97248	1.51029	0.00000	1.34000	0.33000	0.00000	2.23016	16.38293	7,690,393
0747 BOYDEN-HULL	11.55766	0.10867	11.66633	0.96837	0.00000	0.49217	0.33000	0.00000	1.03953	14.49640	2,610,949
1917 BOYER VALLEY	11.25271	0.08577	11.33848	0.59643	0.00000	0.63000	0.33000	0.00000	0.83534	13.73025	2,304,143
0846 BROOKLYN-GUERNSEY-MALCOM	8.69006	0.78238	9.47244	1.20101	0.00000	0.94334	0.33000	0.00000	1.50703	13.45382	2,769,240
0882 BURLINGTON	11.20723	1.82716	13.03439	1.04533	0.00000	0.67000	0.33000	0.00000	0.00000	15.07972	13,195,346
0916 CAL	9.73824	0.44328	10.18152	0.90677	0.00000	0.67843	0.20574	0.00000	0.00000	11.97246	1,452,642
0918 CALAMUS/WHEATLAND	8.61127	0.49434	9.10561	0.73682	0.00000	0.67000	0.00000	0.00000	2.20780	12.72023	1,898,994
0914 CAM	7.50511	0.08453	7.58964	0.58747	0.00000	0.67000	0.33000	0.00000	0.00000	9.17711	2,196,631
0936 CAMANCHE	11.20757	1.48791	12.69548	0.87473	0.00000	0.00000	0.33000	0.00000	1.79093	15.69114	4,488,488
0977 CARDINAL	11.18954	1.11729	12.30683	1.85418	0.00000	1.34000	0.33000	0.00000	0.00000	15.83101	2,134,503
0981 CARLISLE	10.48847	0.00000	10.48847	1.71282	0.00000	1.34000	0.33000	0.00000	4.04117	17.91246	5,229,305
0999 CARROLL	8.34721	0.00000	8.34721	0.71469	0.00000	0.00000	0.33000	0.00000	2.88826	9.68016	7,465,981
1044 CEDAR FALLS	9.60775	1.29271	10.90046	0.25485	0.00000	1.34000	0.33000	0.00000	0.00000	12.82531	22,853,490
1053 CEDAR RAPIDS	12.80607	0.21311	13.01918	1.53395	0.00000	0.67000	0.25568	0.00000	0.00000	15.47881	75,990,519
1062 CENTER POINT-URBANA	12.88601	0.11980	13.00581	0.84364	0.00000	0.67000	0.33000	0.00000	2.66379	17.51324	4,216,454
1071 CENTERVILLE	15.44907	0.20365	15.65272	1.28228	0.00000	0.60178	0.33000	0.00000	1.28321	19.14999	4,492,228
1089 CENTRAL CITY	11.52406	0.85677	12.38083	0.80454	0.00000	0.67000	0.33000	0.00000	3.42319	17.60856	2,009,834
1080 CENTRAL CLAYTON	9.00702	1.20277	10.20979	1.94316	0.00000	0.49625	0.33000	0.00000	0.00000	12.97920	2,021,550
1082 CENTRAL CLINTON	11.12632	0.06045	11.18677	1.06221	0.00000	0.67000	0.33000	0.00000	2.12681	15.37579	6,519,470
1093 CENTRAL DECATUR	11.59213	0.93898	12.53111	2.12513	0.00000	0.00000	0.33000	0.00000	2.19256	17.17880	2,166,417
1079 CENTRAL LEE	11.09170	0.11518	11.20688	0.90961	0.00000	0.00000	0.00000	0.00000	0.00000	12.11649	2,665,889



# East Mills Community School District

## Facility Evaluation Planning Recommendations

FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL GENERAL	INSTRUCTIONAL SUPPORT	TOTAL GENERAL	MANAGEMENT	AMANA LIBRARY	VOTED PEEL	REGULAR PEEL	PLAYGRD	DEBT SERVICE	TOTAL RATE	TOTAL LEVY
1095 CENTRAL LYON	10.08570	0.05408	10.13978	0.90080	0.00000	0.67000	0.33000	0.13500	1.20692	13.38250	2,986,916
4772 CENTRAL SPRINGS (NORTH CENTRAL)	10.25931	0.48537	10.74468	0.82829	0.00000	0.00000	0.33000	0.00000	1.42801	13.33098	4,267,205
4761 CENTRAL SPRINGS (NSRF)	10.25931	0.48537	10.74468	0.82829	0.00000	0.00000	0.33000	0.00000	0.00000	11.90297	0
1107 CHARITON	10.16523	1.55805	11.72328	1.08028	0.00000	0.98147	0.33000	0.00000	0.00000	14.11503	3,921,643
1116 CHARLES CITY	10.17247	0.07488	10.24735	0.70512	0.00000	1.34000	0.33000	0.00000	0.00000	12.62247	5,921,208
1134 CHARTER OAK-UTE	8.14322	0.61794	8.76116	0.65493	0.00000	0.11527	0.33000	0.00000	0.00000	9.86136	1,355,149
1152 CHEROKEE	11.29618	0.31732	11.61350	1.58852	0.00000	0.85000	0.33000	0.00000	0.00000	14.38202	3,623,823
1197 CLARINDA	9.40173	0.02094	9.42267	0.67510	0.00000	0.00000	0.33000	0.00000	0.00000	10.42777	2,704,330
1206 CLARION-GOLDFIELD	11.26004	0.29080	11.55084	1.72236	0.00000	1.34000	0.33000	0.00000	0.55000	15.49320	5,233,356
1211 CLARKE	11.04885	1.78015	12.82900	1.21424	0.00000	0.42590	0.33000	0.00000	0.61735	15.41649	4,808,863
1215 CLARKSVILLE	11.32464	0.08141	11.40605	1.77615	0.00000	0.39060	0.33000	0.00000	0.00000	13.90280	1,174,122
1218 CLAY CENTRAL-EVERLY	12.45253	0.52849	12.98102	0.83995	0.00000	0.00000	0.33000	0.00000	0.00000	14.15097	3,032,537
2763 CLAYTON RIDGE	10.00410	0.73147	10.73557	0.46245	0.00000	0.67000	0.33000	0.00000	0.00000	12.19802	3,320,621
0216 CLEAR CREEK-AMANA (AMANA)	8.47399	0.34263	8.81662	1.70318	0.20000	0.37459	0.33000	0.00000	3.88616	15.31055	27,437
1221 CLEAR CREEK-AMANA (CLEAR CREEK)	8.47399	0.34263	8.81662	1.70318	0.00000	0.37459	0.33000	0.00000	3.88616	15.11055	10,593,209
1233 CLEAR LAKE	9.28128	0.28084	9.56212	0.86374	0.00000	0.67000	0.33000	0.00000	0.81323	12.23909	7,852,392
1224 CLEARFIELD	20.66391	0.10126	20.76517	1.33275	0.00000	0.00000	0.33000	0.00000	0.00000	22.42792	841,414
1278 CLINTON	14.70719	0.08443	14.79162	0.68491	0.00000	0.00000	0.33000	0.00000	0.72253	16.52906	15,241,450
1332 COLFAX-MINGO	12.05312	0.05811	12.11123	0.88696	0.00000	0.67000	0.33000	0.00000	2.93211	16.93030	2,904,782
1337 COLLEGE	9.06463	1.21879	10.28342	0.81612	0.00000	0.67000	0.33000	0.00000	2.98433	15.08387	25,144,017
1350 COLLINS-MAXWELL	10.68981	0.80963	11.49944	0.00000	0.00000	0.67000	0.33000	0.00000	2.35926	14.85870	2,063,404
1359 COLO-NESCO	11.74070	0.21036	11.95106	0.45270	0.00000	1.34000	0.33000	0.00000	0.00000	14.07376	3,158,687
1368 COLUMBUS	14.43087	0.07961	14.51048	0.66823	0.00000	0.67000	0.33000	0.13500	1.58075	17.89446	4,023,407
1413 COON RAPIDS-BAYARD	10.03944	0.55365	10.59309	0.62360	0.00000	1.34000	0.33000	0.00000	0.00000	12.88669	2,384,218
1431 CORNING	9.55788	0.62490	10.18278	1.30956	0.00000	0.67000	0.33000	0.00000	2.26542	14.75776	2,612,560
1449 CORWITH-WESLEY	6.73005	0.06631	6.79636	0.69629	0.00000	0.00000	0.33000	0.00000	0.00000	7.82265	843,951
1476 COUNCIL BLUFFS	12.85079	1.75790	14.60869	1.05713	0.00000	0.67000	0.33000	0.00000	0.49180	17.15762	35,095,853
1503 CRESTON	11.27473	0.00000	11.27473	1.05974	0.00000	0.31254	0.33000	0.00000	2.07692	15.05393	5,045,890
1576 DALLAS CENTER-GRIMES	9.78680	1.37525	11.16205	0.96267	0.00000	1.34000	0.33000	0.00000	3.15640	16.95112	11,106,532
9007 DALLAS CENTER-GRIMES DEBT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.89362	0.89362	796,860
1602 DANVILLE	14.81735	0.10339	14.92074	1.30312	0.00000	0.00000	0.33000	0.00000	0.77528	17.32914	1,941,538
1611 DAVENPORT	12.72598	1.65643	14.38241	0.98092	0.00000	0.97000	0.33000	0.00000	0.00000	16.66333	68,299,475
1619 DAVIS COUNTY	12.56939	1.69798	14.26737	0.69017	0.00000	0.00000	0.33000	0.00000	0.00000	15.28754	4,449,815
1638 DECORAH	10.34830	0.26817	10.61647	0.97038	0.00000	1.34000	0.33000	0.00000	2.43698	15.69383	8,120,474
1675 DELWOOD	10.57626	0.37160	10.94786	0.68718	0.00000	0.00000	0.00000	0.00000	0.00000	11.63504	846,580
1701 DENISON	11.11926	0.31175	11.43101	1.04372	0.00000	0.00000	0.33000	0.00000	1.01226	13.81699	4,806,529
1719 DENVER	9.70109	0.68216	10.38325	1.08323	0.00000	0.67000	0.33000	0.00000	0.79450	13.26098	2,452,882
1737 DES MOINES	13.96793	1.73065	15.69858	1.55484	0.00000	0.63000	0.33000	0.13500	0.00000	18.34842	122,372,304
1782 DIAGONAL	14.66482	0.07883	14.74365	1.43550	0.00000	1.34000	0.33000	0.00000	0.00000	17.84915	559,533
1791 DIKE-NEW HARTFORD	10.52404	0.14825	10.67229	0.64272	0.00000	0.50000	0.33000	0.00000	0.83703	12.98204	3,043,581
1854 DOWS	7.33065	0.76198	8.09263	2.14577	0.00000	0.64195	0.31619	0.00000	0.00000	11.19654	1,046,791
1863 DUBUQUE	10.21828	1.41037	11.62865	1.97416	0.00000	0.67000	0.33000	0.00000	0.00000	14.60281	45,250,150
1908 DUNKERTON	11.01402	0.27961	11.29363	1.23728	0.00000	1.34000	0.33000	0.00000	0.99643	15.19734	2,157,140
1926 DURANT	10.85183	0.66516	11.51699	1.07870	0.00000	0.00260	0.00000	0.00000	0.50770	13.10599	2,687,907
1944 EAGLE GROVE	11.79274	0.22971	12.02245	1.41235	0.00000	0.67000	0.33000	0.00000	1.69881	16.13361	4,004,300
1953 EARLHAM	9.84379	1.65122	11.49501	1.05513	0.00000	1.00000	0.33000	0.00000	1.55180	15.43194	2,559,477
1963 EAST BUCHANAN	11.48506	0.11665	11.60171	0.87075	0.00000	1.00000	0.33000	0.00000	0.00000	13.80246	2,378,040
1967 EAST GREENE	10.79850	0.43094	11.22944	0.91563	0.00000	1.34000	0.33000	0.00000	0.00000	13.81507	1,961,444
3582 EAST MARSHALL	10.99962	0.11531	11.11493	1.13459	0.00000	0.67000	0.33000	0.13500	1.08704	14.47156	2,981,582
3978 EAST MILLS (MALVERN)	7.40754	0.33549	7.74303	4.28015	0.00000	0.00000	0.33000	0.00000	0.00000	12.35318	3,463,549
4751 EAST MILLS (NISHNA VALLEY)	7.40754	0.33549	7.74303	4.28015	0.00000	0.00000	0.33000	0.00000	1.32309	13.67627	175,333
6741 EAST SAC COUNTY	9.01587	1.32670	10.34257	0.82136	0.00000	0.00000	0.33000	0.00000	0.00000	11.49393	3,790,908
1970 EAST UNION	12.12916	0.08609	12.21525	0.98716	0.00000	0.00000	0.33000	0.00000	2.12784	15.66025	2,220,948
1972 EASTERN ALLAMAKEE	8.21461	0.19736	8.41197	0.80224	0.00000	0.00000	0.33000	0.00000	2.00000	11.54421	2,159,509
1965 EASTON VALLEY	9.40448	1.55387	10.95835	0.73907	0.00000	0.00000	0.33000	0.00000	0.00000	12.02742	2,441,057

## East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL		INSTRUCTIONAL		TOTAL		AMANA		VOTED		REGULAR		DEBT		TOTAL		TOTAL	
	GENERAL	SUPPORT	GENERAL	MANAGEMENT	LIBRARY	PEEL	PEEL	PLAYGRD	SERVICE	RATE	LEVY							
0657 EDDYVILLE-BLADESURG-FREMONT (E-B)	7.87903	0.71593	8.59496	1.17283	0.00000	0.00000	0.33000	0.00000	10.09779	4,279,422								
2367 EDDYVILLE-BLADESURG-FREMONT (FREM'	7.46283	0.71593	8.17876	1.17283	0.00000	0.00000	0.33000	0.00000	9.68159	0								
1989 EDGEWOOD-COLESBURG	10.45590	0.49852	10.95442	1.28685	0.00000	0.00000	0.33000	0.00000	1.43325	1,826,929								
2007 ELDORA-NEW PROVIDENCE	13.24385	0.58249	13.82634	1.70824	0.00000	1.34000	0.33000	0.00000	0.00000	17.20458	3,029,459							
2016 ELK HORN-KIMBALLTON	12.32797	0.05683	12.38480	1.12213	0.00000	0.06898	0.33000	0.00000	1.08399	14.98990	1,206,955							
2088 EMMETSBURG	9.74122	0.28697	10.02819	0.95166	0.00000	0.67000	0.33000	0.00000	0.00000	11.97985	3,611,010							
1647 ENGLISH VALLEYS (DEEP RIV-MILLERS)	10.05097	0.07119	10.12216	1.46378	0.00000	0.10587	0.00000	0.00000	0.00000	11.69181	0							
2097 ENGLISH VALLEYS (ENGLISH VALLEYS)	10.05097	0.07119	10.12216	1.46378	0.00000	0.10587	0.00000	0.00000	1.98474	13.67655	2,239,691							
2113 ESSEX	10.73206	0.02708	10.75914	1.87389	0.00000	0.00000	0.33000	0.00000	0.00000	12.96303	1,037,868							
2124 ESTHERVILLE-LINCOLN CENTRAL	10.97159	0.13930	11.11089	1.21364	0.00000	1.00000	0.33000	0.00000	1.91564	15.57017	5,143,815							
2151 EXIRA	11.80887	0.04292	11.85179	0.71627	0.00000	1.34000	0.33000	0.00000	0.00000	14.23806	1,490,863							
2169 FAIRFIELD	10.76423	0.59450	11.35873	1.03294	0.00000	0.67000	0.33000	0.00000	0.95555	14.34722	9,038,509							
2205 FARRAGUT	16.87073	0.11346	16.98419	0.00000	0.00000	0.00000	0.33000	0.00000	0.00000	17.31419	1,960,001							
2295 FOREST CITY (FOREST CITY)	11.34668	0.12937	11.47605	0.86690	0.00000	0.00000	0.33000	0.00000	0.89757	13.57052	4,977,376							
7083 FOREST CTY (WODEN-CRYSTAL LK)	10.71006	0.12937	10.83943	0.86690	0.00000	0.00000	0.33000	0.00000	0.00000	12.03633	0							
2313 FORT DODGE	11.33431	0.68848	12.02279	2.43574	0.00000	0.67000	0.33000	0.00000	0.00000	15.45853	13,789,012							
2322 FORT MADISON	10.87381	0.00000	10.87381	0.66752	0.00000	0.00000	0.33000	0.00000	0.00000	11.87133	6,529,390							
2349 FREDERICKSBURG	9.50109	0.25645	9.75754	0.67395	0.00000	0.00000	0.33000	0.00000	1.61815	12.37964	1,285,820							
2369 FREMONT-MILLS	8.78332	0.16436	8.94768	0.51758	0.00000	0.56467	0.33000	0.00000	1.03670	11.39663	1,651,424							
2376 GALVA-HOLSTEIN	9.82881	0.00000	9.82881	0.00000	0.00000	0.16357	0.33000	0.00000	2.06212	12.38450	2,521,468							
2403 GARNER-HAYFIELD	9.83980	0.35807	10.19787	1.07744	0.00000	0.23222	0.33000	0.00000	0.00000	11.83753	2,489,120							
2457 GEORGE-LITTLE ROCK	8.84108	0.14649	8.98757	1.07307	0.00000	0.68420	0.33000	0.13500	1.73013	12.93997	2,417,172							
2466 GILBERT	9.49355	1.54932	11.04287	0.71538	0.00000	1.34000	0.33000	0.00000	4.05000	17.47825	6,718,809							
2493 GILMORE CITY-BRADGATE	7.83204	0.11876	7.95080	0.43134	0.00000	0.67500	0.33000	0.00000	0.00000	9.38714	870,975							
2502 GLADBROOK-REINBECK	8.35041	0.83416	9.18457	0.78068	0.00000	0.49745	0.33000	0.00000	0.00000	10.79270	2,788,164							
2511 GLENWOOD	10.16917	0.14073	10.30990	2.02847	0.00000	0.00000	0.33000	0.00000	2.67389	15.34226	7,645,193							
2520 GLIDDEN-RALSTON	8.87147	0.05251	8.92398	0.30771	0.00000	0.00000	0.33000	0.00000	0.73848	10.30017	1,339,495							
2682 GMG	10.38807	0.07626	10.46433	1.61002	0.00000	0.67000	0.33000	0.00000	3.17538	16.24973	2,018,579							
2556 GRAETTINGER-TERRIL	7.87402	0.86808	8.74210	0.50619	0.00000	0.91407	0.33000	0.00000	0.00000	10.49236	2,079,910							
2709 GRINNELL-NEWBURG	10.31739	0.62095	10.93834	0.27385	0.00000	0.51953	0.33000	0.00000	2.29486	14.35658	7,837,259							
2718 GRISWOLD	8.79567	0.32256	9.11823	1.21640	0.00000	0.00000	0.33000	0.00000	0.00000	10.66463	2,422,815							
2727 GRUNDY CENTER	12.06703	0.21213	12.27916	1.44323	0.00000	1.34000	0.33000	0.00000	0.00000	15.39239	2,953,151							
2754 GUTHRIE CENTER	9.36972	0.52919	9.89891	0.00000	0.00000	1.34000	0.33000	0.00000	0.00000	11.56891	1,674,725							
2772 HAMBURG	8.42577	0.61156	9.03733	4.57594	0.00000	0.96015	0.33000	0.00000	0.00000	14.90342	1,648,173							
2781 HAMPTON-DUMONT	10.37875	1.04207	11.42082	0.78490	0.00000	0.67500	0.33000	0.00000	1.80413	15.01485	4,892,071							
2826 HARLAN	9.81234	0.02979	9.84213	0.90147	0.00000	0.67000	0.33000	0.00000	0.00000	11.74360	5,236,272							
2834 HARMONY	14.73353	0.12565	14.85918	2.11221	0.00000	0.67000	0.33000	0.00000	0.51522	18.48661	1,750,449							
2846 HARRIS-LAKE PARK	7.61048	0.89656	8.50704	0.50882	0.00000	0.00000	0.33000	0.00000	1.45712	10.80298	2,039,929							
2862 HARTLEY-MELVIN-SANBORN	11.26578	0.42916	11.69494	0.56037	0.00000	0.41475	0.33000	0.00000	0.00000	13.00006	3,411,561							
2977 HIGHLAND	12.97022	0.01012	12.98034	1.28300	0.00000	1.00000	0.33000	0.00000	0.93156	16.52490	3,424,483							
2988 HINTON	8.93771	0.00045	8.93816	1.37996	0.00000	0.67000	0.33000	0.00000	2.27829	13.59641	2,513,886							
2766 HLV	9.17683	0.12075	9.29758	1.36797	0.00000	1.34000	0.33000	0.00000	2.32301	14.65856	2,143,108							
3029 HOWARD-WINNESHIK	11.37187	0.24956	11.62143	1.43078	0.00000	0.09768	0.33000	0.00000	0.00000	13.47989	6,223,365							
3033 HUBBARD-RADCLIFFE	8.16633	0.98464	9.15097	0.22792	0.00000	1.34000	0.33000	0.00000	2.40550	13.45439	3,011,709							
3042 HUDSON	13.20244	0.12759	13.33003	0.78650	0.00000	1.34000	0.33000	0.00000	0.00000	15.78653	3,015,765							
3060 HUMBOLDT	11.05764	0.01733	11.07497	0.19550	0.00000	0.67000	0.33000	0.00000	0.00000	12.27047	4,734,449							
3168 IKM-MANNING	9.93664	0.04435	9.98099	0.71024	0.00000	0.00000	0.33000	0.00000	1.09771	12.11894	3,852,889							
3105 INDEPENDENCE	12.84460	0.18890	13.03350	0.91873	0.00000	0.40000	0.33000	0.00000	2.59671	17.27894	6,896,404							
3114 INDIANOLA	11.94827	0.62496	12.57323	1.32858	0.00000	1.34000	0.33000	0.00000	2.09241	17.66422	13,372,024							
3119 INTERSTATE 35	12.33150	0.00000	12.33150	2.25080	0.00000	1.34000	0.33000	0.00000	2.23976	18.49206	3,779,251							
3141 IOWA CITY	10.44969	0.12405	10.57374	0.80918	0.00000	1.34000	0.33000	0.00000	0.63500	13.68792	66,618,559							
3150 IOWA FALLS	12.06252	0.07092	12.13344	1.27054	0.00000	0.67000	0.33000	0.00000	0.00000	14.40398	4,002,145							
3154 IOWA VALLEY	10.44601	0.25309	10.69910	1.78126	0.00000	0.21860	0.33000	0.00000	1.43075	14.45971	1,959,770							
3186 JANESVILLE	9.73887	0.05620	9.79507	1.07080	0.00000	1.34000	0.33000	0.00000	0.00000	12.53587	1,463,382							
3195 JEFFERSON-SCRANTON	11.83586	0.45713	12.29299	0.80511	0.00000	0.00000	0.33000	0.00000	0.00000	13.42810	4,172,364							

# East Mills Community School District Facility Evaluation Planning Recommendations

## FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL	INSTRUCTIONAL	TOTAL		AMANA	VOTED	REGULAR			DEBT	TOTAL	TOTAL
	GENERAL	SUPPORT	GENERAL	MANAGEMENT	LIBRARY	PPEL	PPEL	PLAYGRD	SERVICE	RATE	LEVY	
3204 JESUP	10.44542	0.00000	10.44542	0.64888	0.00000	0.00000	0.33000	0.00000	1.49693	12.92123	3,187,465	
3231 JOHNSTON	11.97921	1.43082	13.41003	0.35560	0.00000	1.34000	0.33000	0.00000	1.91881	17.35444	32,594,766	
3312 KEOKUK	13.01564	1.80479	14.82043	1.80427	0.00000	0.00000	0.33000	0.00000	1.49778	18.45248	6,936,567	
3330 KEOTA	7.96747	1.02673	8.99420	0.51505	0.00000	0.00000	0.33000	0.00000	1.84612	11.68537	1,815,017	
3348 KINGSLEY-PIERSON	10.84180	1.28699	12.12879	0.54782	0.00000	0.22095	0.00000	0.00000	1.81036	14.70792	2,287,082	
3375 KNOXVILLE	12.50966	0.07296	12.58262	1.36658	0.00000	0.67000	0.33000	0.00000	0.00000	14.94920	5,480,860	
3420 LAKE MILLS	8.06437	0.50406	8.56843	0.84960	0.00000	0.05507	0.33000	0.00000	2.69964	12.50274	3,044,169	
3465 LAMONI	12.07728	0.14269	12.21997	0.99369	0.00000	1.10096	0.33000	0.00000	3.15416	17.79878	1,346,153	
3537 LAURENS-MARATHON	8.72680	0.66320	9.39000	2.33950	0.00000	0.89785	0.33000	0.00000	0.00000	12.95735	1,944,322	
3555 LAWTON-BRONSON	10.32759	0.09096	10.41855	1.75655	0.00000	0.00000	0.33000	0.00000	2.68787	15.19297	2,824,354	
3600 LE MARS	10.25077	0.58526	10.83603	0.78813	0.00000	0.00000	0.33000	0.00000	0.00000	11.95416	7,760,581	
3609 LENOX	9.39374	0.81117	10.20491	2.66986	0.00000	1.15662	0.33000	0.00000	2.63843	16.99982	1,710,614	
3645 LEWIS CENTRAL	8.57868	0.53853	9.11721	0.52600	0.00000	0.50000	0.33000	0.00000	2.64398	13.11719	13,028,021	
3715 LINN-MAR	11.08057	1.65144	12.73201	0.67647	0.00000	1.34000	0.33000	0.13500	2.05432	17.26780	30,873,629	
3744 LISBON	9.72827	1.01500	10.74327	2.67969	0.00000	0.67000	0.33000	0.00000	2.70000	17.12296	2,257,756	
3798 LOGAN-MAGNOLIA	10.97100	0.45177	11.42277	1.01711	0.00000	0.00000	0.33000	0.00000	2.03981	14.80969	2,184,090	
3816 LONE TREE	8.96106	0.13491	9.09597	0.73504	0.00000	0.66072	0.32543	0.00000	1.91453	12.73169	1,719,771	
3841 LOUISA-MUSCATINE	8.89367	0.41043	9.30410	0.39385	0.00000	0.55814	0.33000	0.00000	0.00000	10.58609	2,690,054	
3897 LU VERNE	7.56778	0.10241	7.67019	0.88156	0.00000	0.00000	0.33000	0.00000	0.00000	8.88175	755,626	
3906 LYNNVILLE-SULLY	8.59629	0.20559	8.80188	0.72709	0.00000	0.31853	0.33000	0.00000	1.23718	11.41468	1,967,403	
3942 MADRID	12.49194	0.05172	12.54366	2.03738	0.00000	1.00000	0.33000	0.00000	1.33700	17.24804	1,955,410	
4023 MANSON-NORTHWEST WEBSTER	8.15743	0.03348	8.19091	0.32424	0.00000	0.50000	0.33000	0.00000	0.00000	9.34515	2,882,162	
0270 MAPLE VALLEY-ANTHON OTO (AO)	7.91435	1.20644	9.12079	0.28780	0.00000	0.00000	0.33000	0.00000	0.00000	9.73859	0	
4033 MAPLE VALLEY-ANTHON OTO (MV)	7.91435	1.20644	9.12079	0.28780	0.00000	0.00000	0.33000	0.00000	1.68098	11.41957	3,215,027	
4041 MAQUOKETA	11.47672	0.04868	11.52540	1.63306	0.00000	0.67000	0.33000	0.00000	0.00000	14.15846	4,807,894	
4043 MAQUOKETA VALLEY	9.16356	1.34657	10.51013	2.33101	0.00000	0.00000	0.33000	0.00000	2.13127	15.30241	3,951,818	
4068 MARCUS-MERIDEN CLEGHORN	8.93168	0.05322	8.98490	0.36295	0.00000	0.67000	0.33000	0.00000	0.76522	11.11307	3,083,669	
4086 MARION	12.03239	1.82193	13.85432	0.72815	0.00000	0.27547	0.33000	0.00000	2.27052	17.45846	7,248,182	
4104 MARSHALLTOWN	13.22755	1.92079	15.14834	1.24600	0.00000	0.67000	0.33000	0.13500	0.00000	17.52934	17,015,750	
4122 MARTENSDALE-ST MARYS	9.97179	1.50397	11.47576	0.88028	0.00000	0.67000	0.33000	0.00000	3.97325	17.32929	2,382,028	
4131 MASON CITY	10.28011	0.00000	10.28011	0.43643	0.00000	0.00000	0.33000	0.00000	0.00000	11.04654	12,672,499	
4203 MEDIAPOLIS	11.14131	0.86470	12.00601	0.59254	0.00000	0.22322	0.33000	0.00000	0.00000	13.15177	3,551,512	
4212 MELCHER-DALLAS	13.61275	1.74937	15.36212	1.23800	0.00000	0.00000	0.33000	0.00000	2.50779	19.43791	1,256,085	
4419 MFL MAR MAC	12.45882	0.74016	13.19898	0.24318	0.00000	0.78701	0.33000	0.00000	0.00000	14.55917	3,209,219	
4269 MIDLAND	8.12975	0.05985	8.18960	1.01865	0.00000	0.46823	0.33000	0.00000	0.00000	10.00648	2,210,243	
4271 MID-PRAIRIE	9.28997	0.12574	9.41571	0.37129	0.00000	0.31156	0.33000	0.00000	1.47792	11.90648	4,542,774	
4356 MISSOURI VALLEY	12.44994	0.52900	12.97894	0.86523	0.00000	0.66155	0.32584	0.00000	1.82848	16.66004	4,150,458	
4149 MOC-FLOYD VALLEY	9.87762	0.16226	10.03988	0.54629	0.00000	0.00000	0.33000	0.00000	0.00000	10.91617	5,022,665	
4437 MONTEZUMA	8.05250	0.03256	8.08506	0.48531	0.00000	0.00000	0.33000	0.00000	1.62334	10.52371	2,710,586	
4446 MONTICELLO	11.63929	0.65547	12.29476	1.07859	0.00000	0.67000	0.33000	0.00000	0.00000	14.37335	4,366,680	
4491 MORAVIA	11.85997	0.31539	12.17536	0.66933	0.00000	0.00000	0.33000	0.00000	1.81045	14.98514	1,343,304	
4505 MORMON TRAIL	9.65803	1.28431	10.94234	0.94286	0.00000	0.66999	0.33000	0.00000	1.80840	14.69359	1,168,808	
4509 MORNING SUN	15.54174	0.60269	16.14443	1.38039	0.00000	0.00000	0.00000	0.00000	0.00000	17.52482	952,986	
4518 MOULTON-UDELL	14.30232	0.43047	14.73279	0.82571	0.00000	0.67000	0.33000	0.00000	0.00000	16.55850	1,002,685	
4527 MOUNT AYR	11.68529	0.72668	12.41197	1.13882	0.00000	0.00000	0.33000	0.00000	2.68081	16.56160	3,677,761	
4536 MOUNT PLEASANT	11.17736	0.15910	11.33646	0.55079	0.00000	0.00000	0.33000	0.00000	1.65574	13.87299	6,840,014	
4554 MOUNT VERNON	11.39614	0.18332	11.57946	1.58491	0.00000	1.34000	0.33000	0.00000	2.54541	17.37978	4,407,134	
4572 MURRAY	9.61659	0.09530	9.71189	0.82959	0.00000	0.00000	0.33000	0.00000	2.70000	13.57148	817,967	
4581 MUSCATINE	12.04560	1.58087	13.62647	0.41950	0.00000	0.90000	0.33000	0.00000	0.00000	15.27597	18,279,641	
4599 NASHUA-PLAINFIELD	10.05801	0.06123	10.11924	1.09423	0.00000	0.67000	0.00000	0.00000	0.00000	11.88347	2,552,524	
4617 NEVADA	11.35081	0.62102	11.97183	0.68945	0.00000	0.67000	0.33000	0.00000	2.04872	15.71000	5,673,313	
4662 NEW HAMPTON	9.91964	0.05158	9.97122	0.24050	0.00000	0.00000	0.33000	0.00000	0.00000	10.54172	4,388,654	
4689 NEW LONDON	12.52344	0.52907	13.05251	1.16912	0.00000	0.26640	0.33000	0.13500	0.00000	14.95303	1,534,804	
4644 NEWELL-FONDA	8.24408	-0.45501	8.69909	0.98032	0.00000	0.47500	0.33000	0.00000	2.39275	12.87716	2,693,405	
4725 NEWTON	11.65687	0.99982	12.65669	1.00215	0.00000	0.67000	0.33000	0.00000	0.00000	14.65884	10,458,127	

## East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL GENERAL	INSTRUCTIONAL SUPPORT	TOTAL GENERAL	MANAGEMENT	AMANA LIBRARY	VOTED PEEL	REGULAR PEEL	PLAYGRD	DEBT SERVICE	TOTAL RATE	TOTAL LEVY
0792 NODAWAY VALLEY (B-F)	12.95166	0.33800	13.28966	0.64635	0.00000	0.00000	0.33000	0.00000	1.71936	15.98537	149,175
2673 NODAWAY VALLEY (GREENFIELD)	12.95166	0.33800	13.28966	0.64635	0.00000	0.00000	0.33000	0.00000	0.00000	14.26601	3,316,931
0153 NORTH BUTLER (ALLISON BRISTOW)	10.40862	0.62076	11.02938	0.91798	0.00000	0.67000	0.33000	0.00000	0.00000	12.94736	2,833,915
2664 NORTH BUTLER (GREENE)	10.40862	0.62076	11.02938	0.91798	0.00000	0.67000	0.33000	0.00000	0.59812	13.54548	74,663
3691 NORTH CEDAR	9.47940	0.44150	9.92090	1.42356	0.00000	0.21826	0.33000	0.00000	2.35284	14.24556	4,011,729
4774 NORTH FAYETTE	12.15178	0.26889	12.42067	1.01268	0.00000	1.00000	0.33000	0.00000	0.00000	14.76335	3,651,094
0873 NORTH IOWA	8.04164	0.02727	8.06891	0.26942	0.00000	0.00000	0.33000	0.13500	1.26165	10.06498	2,875,748
4778 NORTH KOSSUTH	7.59372	0.02993	7.62365	0.36591	0.00000	0.00000	0.33000	0.00000	0.00000	8.31956	1,706,422
4777 NORTH LINN	10.39794	0.58896	10.98690	1.37556	0.00000	0.00000	0.33000	0.00000	2.35082	15.04328	2,734,033
4776 NORTH MAHASKA	10.53994	0.00000	10.53994	0.69000	0.00000	0.00000	0.33000	0.00000	0.00000	11.55994	2,342,489
4779 NORTH POLK	13.32702	0.48141	13.80843	1.06299	0.00000	1.34000	0.33000	0.00000	3.45857	19.99999	5,821,737
4784 NORTH SCOTT	10.91386	1.26035	12.17421	0.71489	0.00000	0.97000	0.33000	0.00000	0.00000	14.18910	12,600,240
4785 NORTH TAMA	8.75250	0.14389	8.89639	1.84916	0.00000	0.00000	0.33000	0.00000	0.00000	11.07555	2,096,323
4787 NORTH WINNESHIEK	13.49085	0.31635	13.80720	0.63280	0.00000	0.00000	0.33000	0.00000	0.00000	14.77000	1,750,543
4773 NORTHEAST	9.48261	0.07483	9.55744	1.42588	0.00000	0.67000	0.33000	0.00000	2.66924	14.65256	2,569,032
4775 NORTHEAST HAMILTON	6.89956	0.01309	6.91265	0.52454	0.00000	0.68878	0.33000	0.00000	2.68393	11.13990	2,154,120
4788 NORTHWOOD-KENSSETT	8.28839	0.39575	8.68414	0.22877	0.00000	0.67000	0.33000	0.00000	1.00922	10.92213	2,546,962
4797 NORWALK	10.91063	1.72278	12.63341	1.44731	0.00000	1.34000	0.33000	0.00000	4.04967	19.80039	8,764,718
4860 ODEBOLT-ARTHUR	8.06388	1.05205	9.11593	2.15606	0.00000	1.20275	0.32863	0.00000	0.00000	12.80337	1,740,823
4869 OELWEIN	11.00767	0.22984	11.23751	1.07529	0.00000	1.15825	0.33000	0.00000	0.00000	13.80105	3,855,507
4878 OGDEN	9.90076	0.42470	10.32546	2.23579	0.00000	1.34000	0.33000	0.13500	1.56585	15.93210	3,562,971
4890 OKOBOJI	6.54276	0.33231	6.87507	0.33211	0.00000	0.00000	0.33000	0.00000	0.00000	7.53718	8,008,915
4905 OLIN	14.24720	0.05776	14.30496	1.23109	0.00000	0.67000	0.33000	0.13500	0.00000	16.67105	1,354,166
4978 ORIENT-MACKSBURG	7.85588	0.20930	8.06518	0.49419	0.00000	0.65472	0.33000	0.13500	0.53170	10.21079	1,239,711
4995 OSAGE	9.05543	1.28131	10.33674	1.39632	0.00000	1.17911	0.33000	0.00000	0.00000	13.24217	3,842,276
5013 OSKALOOSA	11.56578	1.36718	12.93296	1.37019	0.00000	0.67000	0.33000	0.00000	0.00000	15.30315	8,943,417
5049 OTTUMWA	10.52038	1.97331	12.49369	0.71027	0.00000	0.00000	0.33000	0.00000	1.12457	14.65853	11,915,582
5121 PANORAMA	9.98133	0.08284	10.06417	0.72768	0.00000	0.67000	0.33000	0.00000	1.74199	13.53384	4,695,306
5139 PATON-CHURDAN	8.17114	0.24769	8.41883	1.31199	0.00000	0.86000	0.33000	0.00000	0.00000	10.92082	1,123,723
5319 PCM	11.58769	0.73271	12.32040	1.97117	0.00000	0.67000	0.33000	0.00000	0.00000	15.29157	3,839,170
5163 PEKIN	8.18614	0.80846	8.99460	1.73025	0.00000	0.34797	0.33000	0.00000	0.00000	11.40282	2,636,103
5166 PELLA	9.69899	0.09086	9.78985	0.84688	0.00000	0.67000	0.33000	0.00000	2.72842	14.36515	10,234,882
5184 PERRY	11.05122	1.93176	12.98298	1.17803	0.00000	0.43385	0.33000	0.00000	3.89199	18.81685	6,094,694
5250 PLEASANT VALLEY	11.35940	1.17685	12.53625	0.53468	0.00000	1.34000	0.33000	0.00000	0.00000	14.74093	18,351,942
5256 PLEASANTVILLE	10.14657	0.11169	10.25826	1.66384	0.00000	1.34000	0.33000	0.00000	0.00000	13.59210	2,046,379
5283 POCAHONTAS AREA (POCAHONTAS AREA)	6.93338	0.75772	7.69110	0.65716	0.00000	0.67000	0.33000	0.00000	3.64280	12.99106	5,241,511
5301 POCAHONTAS AREA (POMEROY-PALMER)	6.93338	0.75772	7.69110	0.65716	0.00000	0.67000	0.33000	0.00000	0.00000	9.34826	0
5310 POSTVILLE	12.03586	0.03888	12.07474	1.29594	0.00000	1.22409	0.33000	0.00000	0.00000	14.92477	2,321,699
5323 PRAIRIE VALLEY	8.18677	0.25838	8.44515	0.48075	0.00000	0.00000	0.33000	0.00000	0.00000	9.25590	2,898,427
5328 PRESCOTT	7.52840	1.00461	8.53301	0.82514	0.00000	0.66999	0.33000	0.00000	0.00000	10.35814	502,128
5463 RED OAK	12.13205	0.90656	13.03861	2.99157	0.00000	0.22793	0.33000	0.00000	0.00000	16.58811	5,550,512
5486 REMSEN-UNION	9.75623	0.16373	9.91996	0.78413	0.00000	0.00000	0.33000	0.00000	0.00000	11.03409	2,394,084
5508 RICEVILLE	7.50605	0.26004	7.76609	0.53777	0.00000	0.59447	0.33000	0.00000	0.00000	9.22833	1,812,738
1975 RIVER VALLEY	9.58109	0.07374	9.65483	1.10926	0.00000	0.00000	0.33000	0.00000	2.11962	13.21371	2,385,370
4824 RIVERSIDE	8.27117	0.35174	8.62291	0.30533	0.00000	0.00000	0.33000	0.00000	0.00000	9.25824	3,034,743
5607 ROCK VALLEY	10.08667	1.29816	11.38483	1.02600	0.00000	0.67000	0.33000	0.00000	2.24479	15.65562	3,262,926
5625 ROCKWELL CITY-LYTTON	9.74212	1.18260	10.92472	0.29573	0.00000	0.00000	0.33000	0.00000	0.00000	11.55045	2,343,571
5643 ROLAND-STORY	10.05202	0.34000	10.39202	1.63938	0.00000	0.96946	0.33000	0.00000	0.00000	13.33086	3,703,396
5697 RUDD-ROCKFORD-MARBLE ROCK	8.79569	1.18169	9.97738	1.01793	0.00000	0.67000	0.33000	0.00000	0.00000	11.99531	2,366,861
5724 RUTHVEN-AYRSHIRE	10.77609	0.08626	10.86235	2.37857	0.00000	0.67000	0.33000	0.00000	0.00000	14.24092	1,496,792
5805 SAYDEL	7.96924	1.00038	8.96962	0.61327	0.00000	1.34000	0.33000	0.00000	1.62682	12.87971	8,152,426
5823 SCHALLER-CRESTLAND	10.04439	0.62360	10.66799	1.76961	0.00000	0.52921	0.33000	0.00000	0.00000	13.29681	2,603,589
5832 SCHLESWIG	8.39350	0.60681	9.00031	1.20294	0.00000	0.67000	0.33000	0.00000	0.00000	11.20325	1,303,847
5868 SENTRAL	7.92079	0.02548	7.94627	0.45195	0.00000	0.07495	0.31841	0.00000	0.56784	9.35942	1,026,124
5877 SERGEANT BLUFF-LUTON	9.14853	1.04358	10.19211	1.05909	0.00000	0.00000	0.33000	0.00000	1.31854	12.89974	6,347,385

# East Mills Community School District

## Facility Evaluation Planning Recommendations

FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL GENERAL	INSTRUCTIONAL SUPPORT	TOTAL GENERAL	MANAGEMENT	AMANA LIBRARY	VOTED PEEL	REGULAR PEEL	PLAYGRD	DEBT SERVICE	TOTAL RATE	TOTAL LEVY
5895 SEYMOUR	8.14026	0.48805	8.62831	1.12948	0.00000	0.00000	0.33000	0.00000	0.00000	10.08779	893,137
5949 SHELDON	11.23750	0.13729	11.37479	1.12715	0.00000	1.33000	0.33000	0.00000	0.00000	14.16194	4,480,080
5976 SHENANDOAH	13.83665	0.30653	14.14318	0.79295	0.00000	0.16468	0.33000	0.00000	1.08627	16.51708	4,180,873
5994 SIBLEY-OCHEYEDAN	9.26273	0.10136	9.36409	1.59603	0.00000	0.00000	0.33000	0.00000	2.43726	13.72738	3,476,982
6003 SIDNEY	15.30236	0.07549	15.37785	1.06790	0.00000	0.00000	0.12654	0.00000	2.21639	18.78868	2,202,845
6012 SIGOURNEY	10.15431	0.73733	10.89164	3.17462	0.00000	0.00000	0.33000	0.00000	0.00000	14.39626	2,268,959
6030 SIOUX CENTER	9.81532	0.14319	9.95851	0.65278	0.00000	1.03000	0.33000	0.00000	1.95966	13.93095	4,986,665
6048 SIOUX CENTRAL	8.50647	0.00000	8.50647	2.31558	0.00000	0.00000	0.33000	0.00000	1.05986	12.21191	2,900,587
6039 SIOUX CITY	15.30059	0.21392	15.51451	0.83633	0.00000	0.00000	0.33000	0.00000	0.00000	16.68084	37,514,471
6093 SOLON	8.95296	0.04671	8.99967	1.27741	0.00000	1.34000	0.33000	0.00000	4.05000	15.99708	5,812,053
6095 SOUTH HAMILTON	8.50218	0.08197	8.58415	1.00496	0.00000	1.00000	0.33000	0.00000	2.69979	13.61890	3,467,851
5157 SOUTH O'BRIEN	10.48020	0.39674	10.87694	0.89876	0.00000	0.85734	0.33000	0.00000	0.00000	12.96304	3,900,507
6097 SOUTH PAGE	10.54741	0.04852	10.59593	1.12400	0.00000	0.00000	0.33000	0.00000	0.00000	12.04993	1,072,061
6098 SOUTH TAMA	13.60108	0.88986	14.49094	1.26581	0.00000	0.23802	0.00000	0.00000	0.00000	15.99477	5,244,129
6100 SOUTH WINNESHIEK	9.50152	0.89913	10.40065	1.70012	0.00000	0.20843	0.33000	0.00000	0.00000	12.63920	2,713,522
6101 SOUTHEAST POLK	16.04239	0.56004	16.60243	1.36610	0.00000	0.67000	0.33000	0.00000	2.69013	21.65866	29,542,157
6094 SOUTHEAST WARREN	12.46009	0.29126	12.75135	0.99853	0.00000	0.00000	0.33000	0.00000	2.39812	16.47800	2,194,794
6096 SOUTHEAST WEBSTER-GRAND	11.67715	0.63378	12.31093	1.39295	0.00000	0.52000	0.33000	0.00000	0.00000	14.55388	3,134,766
3411 SOUTHERN CAL	11.22777	1.23622	12.46399	0.39038	0.00000	0.00000	0.33000	0.00000	0.00000	13.18437	2,701,870
6102 SPENCER	11.83212	0.25957	12.09169	1.04139	0.00000	0.67000	0.33000	0.00000	0.52126	14.65434	8,473,627
6120 SPIRIT LAKE	7.11748	0.08892	7.20640	1.31067	0.00000	0.00000	0.33000	0.00000	0.00000	8.84707	8,153,364
6138 SPRINGVILLE	9.44312	0.90563	10.34875	0.00000	0.00000	1.34000	0.33000	0.00000	0.00000	12.01875	1,357,138
5751 ST ANSGAR	8.07518	0.34619	8.42137	0.71935	0.00000	0.67000	0.33000	0.00000	0.00000	10.14072	2,913,462
6165 STANTON	13.24562	0.10604	13.35166	1.67806	0.00000	0.00000	0.33000	0.00000	0.00000	15.35972	1,006,857
6175 STARMONT	13.73611	1.45663	15.19274	0.77749	0.00000	0.00000	0.33000	0.00000	0.00000	16.30023	3,355,546
6219 STORM LAKE	11.22848	0.54377	11.77225	1.20495	0.00000	1.34000	0.33000	0.00000	1.26793	15.91513	6,679,535
6246 STRATFORD	8.74158	0.11809	8.85967	2.75240	0.00000	0.67000	0.33000	0.00000	1.66176	14.27383	1,037,192
6273 SUMNER	9.50681	0.08682	9.59363	0.93375	0.00000	1.34000	0.33000	0.00000	0.00000	12.19738	2,356,384
6408 TIPTON	9.52477	0.20310	9.72787	0.80784	0.00000	0.47607	0.33000	0.00000	1.86772	13.20950	3,294,591
6417 TITONKA	7.75180	0.11749	7.86929	1.06219	0.00000	0.67000	0.33000	0.13500	1.94417	12.01065	965,458
6453 TREYNOR	8.45957	0.68352	9.14309	1.21150	0.00000	0.00000	0.33000	0.00000	3.89282	14.57741	3,008,141
6460 TRI-CENTER	12.06882	0.19641	12.26523	0.95366	0.00000	0.00000	0.33000	0.00000	0.97949	14.52838	3,054,969
6462 TRI-COUNTY	8.81814	0.43686	9.25500	4.93925	0.00000	0.23133	0.33000	0.00000	1.87993	16.63551	1,684,012
6471 TRIPOLI	9.67949	0.12667	9.80616	1.42550	0.00000	1.34000	0.33000	0.00000	0.00000	12.90166	1,584,511
6509 TURKEY VALLEY	8.37088	1.14607	9.51695	2.82424	0.00000	0.66864	0.32933	0.00000	0.00000	13.33916	2,362,324
6512 TWIN CEDARS	12.16940	0.31730	12.48670	0.82697	0.00000	0.00000	0.33000	0.00000	0.00000	13.64367	1,402,363
6516 TWIN RIVERS	8.76357	0.09165	8.85522	0.90257	0.00000	0.00000	0.33000	0.00000	0.00000	10.08779	1,117,670
6534 UNDERWOOD	10.96200	1.46541	12.42741	0.81540	0.00000	0.00000	0.33000	0.00000	1.79477	15.36758	3,585,883
1935 UNION	10.95400	0.04954	11.00354	0.80197	0.00000	0.00000	0.33000	0.00000	0.00000	12.13551	4,443,446
6561 UNITED	9.90961	0.17290	10.08251	0.26537	0.00000	1.34000	0.33000	0.00000	0.00000	12.01788	2,741,253
6579 URBANDALE	11.24277	1.36246	12.60523	0.74900	0.00000	0.00000	0.33000	0.13500	3.85560	17.67483	19,600,966
6591 VALLEY	12.21213	0.89664	13.10877	0.79276	0.00000	0.51556	0.33000	0.00000	0.00000	14.74709	1,679,198
2327 VAN BUREN (FOX VALLEY)	10.70705	0.11186	10.81891	0.88326	0.00000	0.67000	0.33000	0.00000	0.00000	12.70217	0
6592 VAN BUREN (VAN BUREN)	10.70705	0.11186	10.81891	0.88326	0.00000	0.67000	0.33000	0.00000	0.00000	12.70217	2,662,852
6615 VAN METER	8.75837	0.09575	8.85412	1.43563	0.00000	1.34000	0.33000	0.00000	4.04583	16.00558	3,017,647
6633 VENTURA	7.46320	0.23326	7.69646	0.81194	0.00000	0.35825	0.33000	0.00000	0.00000	9.19665	2,265,367
6651 VILLISCA	11.09188	1.45687	12.54875	1.17134	0.00000	0.20342	0.33000	0.00000	2.07194	16.32545	1,951,234
6660 VINTON-SHELLSBURG	11.08795	1.28768	12.37563	0.43083	0.00000	0.46574	0.33000	0.00000	1.93150	15.53370	6,894,207
6700 WACO	14.83819	1.64010	16.47829	1.42971	0.00000	0.00000	0.33000	0.00000	2.39520	20.63320	2,900,020
6750 WALNUT	8.26385	0.62218	8.88603	0.13873	0.00000	1.34000	0.33000	0.00000	0.00000	10.69476	1,548,855
6759 WAPELLO	12.24809	0.65135	12.89944	1.57948	0.00000	0.67000	0.33000	0.00000	0.00000	15.47892	2,808,300
6762 WAPSIE VALLEY	11.77400	0.11070	11.88470	0.70447	0.00000	1.02500	0.31931	0.00000	0.00000	13.93348	2,480,966
6768 WASHINGTON	10.14055	0.21330	10.35385	2.96216	0.00000	1.00000	0.33000	0.00000	0.00000	14.64601	5,940,217
6795 WATERLOO	11.93188	1.60683	13.53871	1.18947	0.00000	0.67000	0.33000	0.00000	0.00000	15.72818	42,842,019
6822 WAUKEE	9.22295	1.23665	10.45960	0.39709	0.00000	1.34000	0.33000	0.00000	4.05000	16.57669	44,785,850

## East Mills Community School District Facility Evaluation Planning Recommendations

### FY 2014 SCHOOL DISTRICT TAX RATES AND LEVIES

	SUBTOTAL GENERAL	INSTRUCTIONAL SUPPORT	TOTAL GENERAL	MANAGEMENT	AMANA LIBRARY	VOTED PPEL	REGULAR PPEL	PLAYGRD	DEBT SERVICE	TOTAL RATE	TOTAL LEVY
6840 WAVERLY-SHELL ROCK	12.05568	0.27102	12.32670	0.45972	0.00000	0.00000	0.33000	0.00000	2.70000	15.81642	9,552,741
6854 WAYNE	9.21017	0.37726	9.58743	2.37625	0.00000	0.00000	0.33000	0.00000	2.35729	14.65097	2,743,681
6867 WEBSTER CITY	11.93317	0.58715	12.52032	0.79479	0.00000	0.67500	0.33000	0.00000	0.00000	14.32011	5,957,511
6921 WEST BEND-MALLARD	7.91278	0.91598	8.82876	0.00000	0.00000	1.34000	0.33000	0.13500	0.00000	10.63376	1,962,243
6930 WEST BRANCH	10.35047	0.62806	10.97853	0.76757	0.00000	0.68894	0.33000	0.00000	1.21107	13.97611	4,272,693
6937 WEST BURLINGTON	14.56927	1.24770	15.81697	1.54954	0.00000	0.67000	0.33000	0.00000	2.44711	20.81362	2,392,595
6943 WEST CENTRAL	9.34225	0.50489	9.84714	0.00000	0.00000	0.60459	0.33000	0.00000	3.78234	14.56407	1,824,419
6264 WEST CENTRAL VALLEY	8.50801	0.65475	9.16276	0.66524	0.00000	0.00000	0.33000	0.00000	4.05000	14.20800	5,546,021
6950 WEST DELAWARE CO	10.85798	0.10842	10.96640	1.39621	0.00000	0.67000	0.33000	0.00000	0.00000	13.36261	6,136,307
6957 WEST DES MOINES	8.38101	1.06993	9.45094	1.99716	0.00000	1.35142	0.33000	0.13500	0.00000	13.26452	55,235,446
5922 WEST FORK	8.03999	0.11703	8.15702	1.04333	0.00000	1.00000	0.33000	0.00000	0.63814	11.16849	3,746,631
0819 WEST HANCOCK	8.94106	0.11538	9.05644	0.09503	0.00000	0.00000	0.33000	0.13500	1.79722	11.41369	3,002,519
6969 WEST HARRISON	8.96516	0.65398	9.61914	0.97792	0.00000	0.00000	0.33000	0.00000	0.00000	10.92706	2,234,746
6975 WEST LIBERTY	13.86380	0.15530	14.01910	0.62503	0.00000	0.12401	0.33000	0.00000	1.31342	16.41156	4,208,122
6983 WEST LYON	8.49001	0.00721	8.49722	0.79626	0.00000	0.00000	0.33000	0.00000	0.01040	9.63388	3,068,127
6985 WEST MARSHALL	9.27252	0.02364	9.29616	0.75707	0.00000	0.00000	0.33000	0.00000	1.01784	11.40107	2,724,588
6987 WEST MONONA	11.06442	0.90400	11.96842	1.18096	0.00000	1.04200	0.33000	0.00000	1.81306	16.33444	3,487,715
6990 WEST SIOUX	10.72876	0.47707	11.20583	1.79348	0.00000	1.34000	0.33000	0.00000	2.74081	17.41012	2,990,222
6961 WESTERN DUBUQUE CO	10.31290	0.34085	10.65375	0.87529	0.00000	1.00000	0.00000	0.00000	0.61422	13.14326	14,730,773
6992 WESTWOOD	9.70825	0.38094	10.08919	1.70833	0.00000	0.00000	0.33000	0.00000	0.00000	12.12752	3,549,516
7002 WHITING	8.52467	0.25512	8.77979	0.95284	0.00000	0.67000	0.33000	0.00000	1.23119	11.96382	1,067,251
7029 WILLIAMSBURG	10.04316	1.20132	11.24448	1.23245	0.00000	1.34000	0.33000	0.00000	0.00000	14.14693	4,585,700
7038 WILTON	10.44704	0.86878	11.31582	1.22017	0.00000	0.00000	0.33000	0.00000	0.00000	12.86599	2,756,263
7047 WINFIELD-MT UNION	9.83527	0.76671	10.60198	0.44921	0.00000	1.34000	0.33000	0.00000	0.00000	12.72119	1,421,647
7056 WINTERSET	13.61863	0.88188	14.50051	2.05000	0.00000	0.00000	0.33000	0.00000	2.14556	19.02607	7,801,920
7092 WOODBINE	12.92627	0.04812	12.97439	0.93432	0.00000	0.64859	0.33000	0.00000	1.88494	16.77224	2,348,706
7098 WOODBURY CENTRAL	12.39737	0.70364	13.10101	0.00000	0.00000	0.00000	0.33000	0.00000	0.00000	13.43101	2,035,982
7110 WOODWARD-GRANGER	12.76432	0.17420	12.93852	1.25477	0.00000	1.34000	0.33000	0.00000	3.25001	19.11330	4,455,978
										<u>2,095,946,683</u>	

## East Mills Community School District Facility Evaluation Planning Recommendations

FY 2013/2014 Physical Plant and Equipment Levies	First Year	Last Year	Maximum	Maximum	Voted PPEL			Regular PPEL	
	VPPEL	VPPEL	Rate	Dollars	Income Surtax	Property Tax	Total Funding	Rate	Total Funding
0009 AGWSR	2014	2023	1.34000	0	295,475	142,551	438,026	0.00000	0
0018 ADAIR-CASEY	2010	2019	1.34000	0	65,827	164,538	230,365	0.33000	56,732
0027 ADEL-DESOTO-MINBURN	2013	2022	1.00000	0	0	401,042	401,042	0.33000	132,344
0063 AKRON-WESTFIELD	2014	2023	1.00000	0	0	164,777	164,777	0.33000	54,376
0072 ALBERT CITY-TRUESDALE	2002	2021	1.34000	0	0	177,812	177,812	0.33000	43,790
0081 ALBIA	0	0	0.00000	0	0	0	0	0.33000	80,676
0099 ALBURNETT	2005	2014	0.67000	0	0	109,986	109,986	0.33000	54,172
0108 ALDEN	2009	2018	0.67000	0	0	78,935	78,935	0.33000	38,879
0126 ALGONA	2013	2022	0.67000	0	0	367,910	367,910	0.33000	181,209
0135 ALLAMAKEE	2012	2021	1.10000	0	467,659	16,155	483,814	0.33000	145,144
0153 NORTH BUTLER	2011	2015	0.67000	0	0	151,379	151,379	0.33000	74,560
0171 ALTA	0	0	0.00000	0	0	0	0	0.32525	67,793
0225 AMES	2009	2018	1.34000	0	0	2,924,065	2,924,065	0.33000	720,106
0234 ANAMOSA	2007	2016	0.67000	0	0	218,264	218,264	0.33000	107,503
0243 ANDREW	2007	2016	1.34000	0	0	77,128	77,128	0.33000	28,280
0261 ANKENY	2006	2015	1.34000	0	0	3,432,259	3,432,259	0.33000	845,258
0279 APLINGTON-PARKERSBURG	0	0	0.00000	0	0	0	0	0.33000	83,069
0333 ARMSTRONG-RINGSTED	2009	2018	1.34000	0	87,347	156,155	243,502	0.33000	59,967
0355 AR-WE-VA	2009	2018	1.34000	0	0	279,970	279,970	0.33000	68,948
0387 ATLANTIC	2013	2022	0.85000	0	277,947	75,134	353,081	0.33000	137,078
0414 AUDUBON	2010	2019	0.67000	0	0	147,220	147,220	0.33000	72,511
0423 AURELIA	2011	2020	0.67000	0	0	102,024	102,024	0.33000	50,251
0441 A-H-S-T	0	0	0.00000	0	0	0	0	0.33000	98,344
0472 BALLARD	2010	2017	1.34000	0	156,124	277,291	433,415	0.33000	106,737
0504 BATTLE CREEK-IDA GROVE	2009	2018	0.75000	0	39,072	136,288	175,360	0.33000	77,158
0513 BAXTER	2013	2017	0.67000	0	31,762	28,574	60,336	0.33000	29,718
0540 BCLUW	2014	2023	0.67000	0	0	157,351	157,351	0.33000	77,501
0549 BEDFORD	0	0	0.00000	0	0	0	0	0.33000	51,713
0576 BELLE PLAINE	2012	2021	1.34000	0	24,707	170,221	194,928	0.33000	48,005
0585 BELLEVUE	2003	2022	1.34000	0	118,644	182,293	300,937	0.33000	74,111
0594 BELMOND-KLEMME	2006	2015	0.67000	0	0	177,130	177,130	0.33000	87,243
0603 BENNETT	2010	2019	0.67000	0	0	60,105	60,105	0.33000	29,604
0609 BENTON	0	0	0.00000	0	0	0	0	0.33000	182,601
0621 BETTENDORF	2005	2014	1.34000	0	0	1,866,780	1,866,780	0.33000	459,729
0657 EDDYVILLE-BLAKESBURG-FREMONT	0	0	0.00000	0	0	0	0	0.33000	140,685
0720 BONDURANT-FARRAR	2009	2018	1.34000	0	0	399,401	399,401	0.33000	98,360
0729 BOONE	2010	2019	1.34000	0	0	654,131	654,131	0.33000	161,092
0747 BOYDEN-HULL	2007	2016	0.67000	0	37,180	102,904	140,084	0.33000	68,996
0819 WEST HANCOCK	0	0	0.00000	0	0	0	0	0.33000	86,811
0846 BROOKLYN-GUERNSEY-MALCOM	2011	2020	1.34000	0	88,256	209,889	298,145	0.33000	73,424
0873 NORTH IOWA	0	0	0.00000	0	0	0	0	0.33000	106,935
0882 BURLINGTON	2001	2020	0.67000	0	0	627,114	627,114	0.33000	308,877
0914 CAM	2007	2016	0.67000	0	0	165,621	165,621	0.33000	81,574
0916 CAL	2014	2023	1.05000	0	45,150	82,437	127,587	0.20574	25,000
0918 CALAMUS/WHEATLAND	2002	2021	0.67000	0	0	100,024	100,024	0.00000	0
0936 CAMANCHE	0	0	0.00000	0	0	0	0	0.33000	94,674
0977 CARDINAL	2012	2021	1.34000	0	0	180,673	180,673	0.33000	44,494
0981 CARLISLE	2009	2018	1.34000	0	0	391,254	391,254	0.33000	96,354
0999 CARROLL	0	0	0.00000	0	0	0	0	0.33000	262,770
1044 CEDAR FALLS	2009	2018	1.34000	0	0	2,459,822	2,459,822	0.33000	605,777

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1053 CEDAR RAPIDS	2006	2015	0.67000	0	0	3,457,763	3,457,763	0.25568	1,319,525
1062 CENTER POINT-URBANA	2014	2023	0.67000	0	0	170,281	170,281	0.33000	83,870
1071 CENTERVILLE	2012	2021	1.00000	0	95,130	143,759	238,889	0.33000	78,833
1079 CENTRAL LEE	0	0	0.00000	0	0	0	0	0.00000	0
1080 CENTRAL CLAYTON	2007	2016	0.67000	0	28,342	80,950	109,292	0.33000	53,830
1082 CENTRAL CLINTON	1995	2014	0.67000	0	0	309,138	309,138	0.33000	152,262
1089 CENTRAL CITY	2006	2015	0.67000	0	0	80,033	80,033	0.33000	39,419
1093 CENTRAL DECATUR	0	0	0.00000	0	0	0	0	0.33000	41,616
1095 CENTRAL LYON	2014	2023	0.67000	0	0	153,400	153,400	0.33000	75,555
1107 CHARITON	2010	2014	1.34000	0	99,793	273,179	372,972	0.33000	91,851
1116 CHARLES CITY	2011	2020	1.34000	0	0	697,004	697,004	0.33000	171,650
1134 CHARTER OAK-UTE	2005	2014	0.67000	0	76,231	15,840	92,071	0.33000	45,349
1152 CHEROKEE	2009	2018	0.85000	0	0	215,356	215,356	0.33000	83,609
1197 CLARINDA	0	0	0.00000	0	0	0	0	0.33000	86,695
1206 CLARION-GOLDFIELD	2013	2022	1.34000	0	0	479,922	479,922	0.33000	118,190
1211 CLARKE	2010	2019	1.34000	0	296,138	137,978	434,116	0.33000	106,909
1215 CLARKSVILLE	2013	2022	1.34000	0	80,179	32,987	113,166	0.33000	27,869
1218 CLAY CENTRAL-EVERLY	0	0	0.00000	0	0	0	0	0.33000	70,719
1221 CLEAR CREEK-AMANA	2006	2015	0.67000	0	285,457	361,973	647,430	0.33000	318,883
1224 CLEARFIELD	0	0	0.00000	0	0	0	0	0.33000	12,380
1233 CLEAR LAKE	2008	2017	0.67000	0	0	445,496	445,496	0.33000	219,423
1278 CLINTON	0	0	0.00000	0	0	0	0	0.33000	315,631
1332 COLFAX-MINGO	2014	2018	0.67000	0	0	120,289	120,289	0.33000	59,247
1337 COLLEGE	2005	2024	0.67000	0	0	1,211,061	1,211,061	0.33000	596,493
1350 COLLINS-MAXWELL	2006	2015	0.67000	0	0	93,117	93,117	0.33000	45,864
1359 COLO-NESCO	2013	2022	1.34000	0	0	331,499	331,499	0.33000	81,638
1368 COLUMBUS	1996	2015	0.67000	0	0	152,053	152,053	0.33000	74,892
1413 COON RAPIDS-BAYARD	2013	2022	1.34000	0	0	251,778	251,778	0.33000	62,005
1431 CORNING	2011	2020	0.67000	0	0	127,336	127,336	0.33000	62,718
1449 CORWITH-WESLEY	0	0	0.00000	0	0	0	0	0.33000	36,666
1476 COUNCIL BLUFFS	2009	2018	0.67000	0	0	1,422,159	1,422,159	0.33000	700,466
1503 CRESTON	2006	2015	0.67000	0	127,787	111,732	239,519	0.33000	117,972
1576 DALLAS CENTER-GRIMES	2007	2016	1.34000	0	0	952,174	952,174	0.33000	234,491
1602 DANVILLE	0	0	0.00000	0	0	0	0	0.33000	36,973
1611 DAVENPORT	2010	2019	0.97000	0	0	4,070,229	4,070,229	0.33000	1,384,717
1619 DAVIS COUNTY	0	0	0.00000	0	0	0	0	0.33000	98,844
1638 DECORAH	2005	2014	1.34000	0	0	700,883	700,883	0.33000	172,605
1675 DELWOOD	2008	2017	0.67000	0	0	0	0	0.00000	0
1701 DENISON	0	0	0.00000	0	0	0	0	0.33000	121,957
1719 DENVER	2008	2017	0.67000	0	0	124,911	124,911	0.33000	61,523
1737 DES MOINES	2012	2021	0.63000	0	0	4,611,431	4,611,431	0.33000	2,415,511
1782 DIAGONAL	2007	2016	1.34000	0	0	42,006	42,006	0.33000	10,345
1791 DIKE-NEW HARTFORD	2011	2020	0.50000	0	0	120,489	120,489	0.33000	79,523
1854 DOWS	2009	2018	0.67000	0	0	61,028	61,028	0.31619	30,059
1863 DUBUQUE	2008	2017	0.67000	0	0	2,277,660	2,277,660	0.33000	1,121,833
1908 DUNKERTON	2011	2020	1.34000	0	0	193,003	193,003	0.33000	47,531
1917 BOYER VALLEY	2014	2023	0.63000	0	0	106,327	106,327	0.33000	55,695
1926 DURANT	2011	2020	0.67000	0	142,411	555	142,966	0.00000	0
1935 UNION	0	0	0.00000	0	0	0	0	0.33000	123,217
1944 EAGLE GROVE	2006	2015	0.67000	0	0	167,447	167,447	0.33000	82,474



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1953 EARLHAM	2013	2022	1.00000	0	0	165,856	165,856	0.33000	54,732
1963 EAST BUCHANAN	2011	2015	1.00000	0	0	172,512	172,512	0.33000	56,929
1965 EASTON VALLEY	0	0	0.00000	0	0	0	0	0.33000	66,976
1967 EAST GREENE	2010	2019	1.34000	0	0	190,251	190,251	0.33000	46,853
1970 EAST UNION	0	0	0.00000	0	0	0	0	0.33000	46,801
1972 EASTERN ALLAMAKEE	0	0	0.00000	0	0	0	0	0.33000	61,836
1975 RIVER VALLEY	0	0	0.00000	0	0	0	0	0.33000	59,882
1989 EDGEWOOD-COLESBURG	0	0	0.00000	0	0	0	0	0.33000	45,544
2007 ELDORA-NEW PROVIDENCE	2014	2023	1.34000	0	0	240,093	240,093	0.33000	59,127
2016 ELK HORN-KIMBALLTON	2011	2020	0.67000	0	50,036	5,743	55,779	0.33000	27,473
2088 EMMETSBURG	2012	2021	1.34000	0	183,542	212,791	396,333	0.33000	104,807
2097 ENGLISH VALLEYS	2011	2015	0.67000	0	96,348	18,082	114,430	0.00000	0
2113 ESSEX	0	0	0.00000	0	0	0	0	0.33000	26,612
2124 ESTHERVILLE-LINCOLN CENTRAL	2009	2018	1.00000	0	0	333,161	333,161	0.33000	109,943
2151 EXIRA	2010	2019	1.34000	0	0	140,311	140,311	0.33000	34,554
2169 FAIRFIELD	1992	2015	0.67000	0	0	424,301	424,301	0.33000	208,984
2205 FARRAGUT	0	0	0.00000	0	0	0	0	0.33000	37,357
2295 FOREST CITY	0	0	0.00000	0	0	0	0	0.33000	134,986
2313 FORT DODGE	2005	2014	0.67000	0	0	618,565	618,565	0.33000	304,666
2322 FORT MADISON	0	0	0.00000	0	0	0	0	0.33000	184,015
2349 FREDERICKSBURG	0	0	0.00000	0	0	0	0	0.33000	34,276
2369 FREMONT-MILLS	2013	2022	1.34000	0	112,349	81,823	194,172	0.33000	47,819
2376 GALVA-HOLSTEIN	2004	2023	0.67000	0	105,348	34,027	139,375	0.33000	68,647
2403 GARNER-HAYFIELD	2006	2015	0.67000	0	99,558	52,811	152,369	0.33000	75,047
2457 GEORGE-LITTLE ROCK	2011	2020	1.34000	0	123,455	128,803	252,258	0.33000	62,123
2466 GILBERT	1999	2018	1.34000	0	0	515,109	515,109	0.33000	126,855
2493 GILMORE CITY-BRADGATE	2011	2020	0.67500	0	0	62,877	62,877	0.33000	30,740
2502 GLADBROOK-REINBECK	2005	2024	0.67000	0	46,618	134,393	181,011	0.33000	89,155
2511 GLENWOOD	0	0	0.00000	0	0	0	0	0.33000	171,260
2520 GLIDDEN-RALSTON	0	0	0.00000	0	0	0	0	0.33000	43,059
2556 GRAETTINGER-TERRIL	2011	2020	1.00000	0	17,264	183,648	200,912	0.33000	66,301
2673 NODAWAY VALLEY	0	0	0.00000	0	0	0	0	0.33000	79,648
2682 GMG	2014	2023	0.67000	0	0	83,229	83,229	0.33000	40,993
2709 GRINNELL-NEWBURG	2007	2016	0.67000	0	89,093	307,604	396,697	0.33000	195,388
2718 GRISWOLD	0	0	0.00000	0	0	0	0	0.33000	75,797
2727 GRUNDY CENTER	2013	2022	1.34000	0	0	269,723	269,723	0.33000	66,424
2754 GUTHRIE CENTER	2004	2023	1.34000	0	0	194,669	194,669	0.33000	47,941
2763 CLAYTON RIDGE	2009	2018	0.67000	0	0	190,195	190,195	0.33000	93,678
2766 HLV	2002	2021	1.34000	0	0	195,910	195,910	0.33000	48,247
2772 HAMBURG	2014	2023	1.34000	0	45,443	114,869	160,312	0.33000	39,480
2781 HAMPTON-DUMONT	2008	2017	0.67500	0	0	234,215	234,215	0.33000	114,505
2826 HARLAN	2012	2021	0.67000	0	0	313,838	313,838	0.33000	154,577
2834 HARMONY	2011	2020	0.67000	0	0	63,441	63,441	0.33000	31,247
2846 HARRIS-LAKE PARK	0	0	0.00000	0	0	0	0	0.33000	64,434
2862 HARTLEY-MELVIN-SANBORN	2005	2014	0.67000	0	76,418	124,169	200,587	0.33000	98,797
2977 HIGHLAND	2013	2022	1.00000	0	0	260,429	260,429	0.33000	85,941
2988 HINTON	2007	2016	0.67000	0	0	131,740	131,740	0.33000	64,887
3029 HOWARD-WINNESHIEK	2012	2021	0.67000	0	268,465	45,820	314,285	0.33000	154,797
3033 HUBBARD-RADCLIFFE	2009	2018	1.34000	0	0	309,901	309,901	0.33000	76,319
3042 HUDSON	2005	2014	1.34000	0	0	259,288	259,288	0.33000	63,854

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3060 HUMBOLDT	1999	2018	0.67000	0	0	274,850	274,850	0.33000	135,374
3105 INDEPENDENCE	2014	2023	0.40000	0	0	161,146	161,146	0.33000	132,946
3114 INDIANOLA	2000	2019	1.34000	0	0	1,062,473	1,062,473	0.33000	261,654
3119 INTERSTATE 35	2009	2018	1.34000	0	0	273,858	273,858	0.33000	67,443
3141 IOWA CITY	2006	2015	1.34000	0	0	6,968,859	6,968,859	0.33000	1,716,214
3150 IOWA FALLS	2013	2022	0.67000	0	0	219,407	219,407	0.33000	108,066
3154 IOWA VALLEY	2011	2020	1.34000	0	156,884	30,582	187,466	0.33000	46,167
3168 IKM-MANNING	0	0	0.00000	0	0	0	0	0.33000	107,609
3186 JANESVILLE	2012	2021	1.34000	0	0	156,426	156,426	0.33000	38,523
3195 JEFFERSON-SCRANTON	0	0	0.00000	0	0	0	0	0.33000	103,617
3204 JESUP	0	0	0.00000	0	0	0	0	0.33000	81,618
3231 JOHNSTON	2004	2023	1.34000	0	0	2,682,326	2,682,326	0.33000	660,573
3312 KEOKUK	0	0	0.00000	0	0	0	0	0.33000	133,940
3330 KEOTA	0	0	0.00000	0	0	0	0	0.33000	51,257
3348 KINGSLEY-PIERSON	2008	2017	0.67000	0	70,351	34,615	104,966	0.00000	0
3375 KNOXVILLE	2006	2015	0.67000	0	0	252,182	252,182	0.33000	124,209
3411 SOUTHERN CAL	0	0	0.00000	0	0	0	0	0.33000	67,627
3420 LAKE MILLS	2010	2019	0.67000	0	162,059	14,513	176,572	0.33000	86,968
3465 LAMONI	2004	2023	1.34000	0	18,181	83,740	101,921	0.33000	25,100
3537 LAURENS-MARATHON	2009	2018	1.34000	0	67,514	137,096	204,610	0.33000	50,389
3555 LAWTON-BRONSON	0	0	0.00000	0	0	0	0	0.33000	62,471
3582 EAST MARSHALL	2006	2015	0.67000	0	0	138,040	138,040	0.33000	67,990
3600 LE MARS	0	0	0.00000	0	0	0	0	0.33000	273,055
3609 LENOX	2004	2023	1.34000	0	18,530	116,868	135,398	0.33000	33,344
3645 LEWIS CENTRAL	2014	2023	0.50000	0	0	523,401	523,401	0.33000	345,445
3691 NORTH CEDAR	2005	2014	0.67000	0	128,139	61,912	190,051	0.33000	93,607
3715 LINN-MAR	2012	2015	1.34000	0	0	2,437,409	2,437,409	0.33000	600,257
3744 LISBON	2006	2015	0.67000	0	0	90,536	90,536	0.33000	44,592
3798 LOGAN-MAGNOLIA	0	0	0.00000	0	0	0	0	0.33000	48,667
3816 LONE TREE	2007	2016	0.67000	0	0	95,186	95,186	0.32543	46,883
3841 LOUISA-MUSCATINE	2006	2015	0.67000	0	28,593	142,664	171,257	0.33000	84,350
3897 LU VERNE	0	0	0.00000	0	0	0	0	0.33000	28,075
3906 LYNNVILLE-SULLY	2006	2015	0.67000	0	61,266	55,525	116,791	0.33000	57,524
3942 MADRID	2009	2015	1.00000	0	0	115,935	115,935	0.33000	38,259
3978 EAST MILLS	0	0	0.00000	0	0	0	0	0.33000	92,601
4023 MANSON-NORTHWEST WEBSTER	2013	2022	0.50000	0	0	154,206	154,206	0.33000	101,776
4033 MAPLE VALLEY-ANTHON OTO	0	0	0.00000	0	0	0	0	0.33000	98,964
4041 MAQUOKETA	2008	2017	0.67000	0	0	250,857	250,857	0.33000	123,556
4043 MAQUOKETA VALLEY	0	0	0.00000	0	0	0	0	0.33000	86,068
4068 MARCUS-MERIDEN CLEGHORN	2013	2018	0.67000	0	0	192,624	192,624	0.33000	94,874
4086 MARION	2006	2015	1.34000	0	451,102	116,732	567,834	0.33000	139,840
4104 MARSHALLTOWN	2007	2016	0.67000	0	0	675,894	675,894	0.33000	332,903
4122 MARTENSDALE-ST MARYS	2014	2023	0.67000	0	0	92,096	92,096	0.33000	45,361
4131 MASON CITY	0	0	0.00000	0	0	0	0	0.33000	394,883
4149 MOC-FLOYD VALLEY	0	0	0.00000	0	0	0	0	0.33000	169,145
4203 MEDIAPOLIS	2003	2022	0.67000	0	120,708	60,307	181,015	0.33000	89,157
4212 MELCHER-DALLAS	0	0	0.00000	0	0	0	0	0.33000	21,325
4269 MIDLAND	2007	2016	0.67000	0	44,566	103,424	147,990	0.33000	72,891
4271 MID-PRAIRIE	2012	2021	1.20000	0	356,077	124,868	480,945	0.33000	132,260
4356 MISSOURI VALLEY	2008	2017	0.67000	0	0	166,488	166,488	0.32584	82,002

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4419 MFL MAR MAC	2014	2023	1.34000	0	139,065	197,917	336,982	0.33000	82,988
4437 MONTEZUMA	0	0	0.00000	0	0	0	0	0.33000	84,998
4446 MONTICELLO	2009	2018	0.67000	0	0	216,337	216,337	0.33000	106,554
4491 MORAVIA	0	0	0.00000	0	0	0	0	0.33000	29,582
4505 MORMON TRAIL	2011	2020	0.67000	0	0	53,295	53,295	0.33000	26,250
4509 MORNING SUN	0	0	0.00000	0	0	0	0	0.00000	0
4518 MOULTON-UDELL	2003	2022	0.67000	0	0	40,571	40,571	0.33000	19,983
4527 MOUNT AYR	0	0	0.00000	0	0	0	0	0.33000	76,157
4536 MOUNT PLEASANT	2011	2020	1.34000	0	0	0	0	0.33000	167,835
4554 MOUNT VERNON	2012	2021	1.34000	0	0	361,873	361,873	0.33000	89,118
4572 MURRAY	0	0	0.00000	0	0	0	0	0.33000	19,889
4581 MUSCATINE	2011	2020	1.34000	0	0	1,095,868	1,095,868	0.33000	401,818
4599 NASHUA-PLAINFIELD	2008	2022	0.67000	0	0	144,245	144,245	0.00000	0
4617 NEVADA	2008	2017	0.67000	0	0	259,758	259,758	0.33000	127,940
4644 NEWELL-FONDA	2010	2014	1.34000	100,000	0	99,407	99,407	0.33000	69,062
4662 NEW HAMPTON	0	0	0.00000	0	0	0	0	0.33000	141,949
4689 NEW LONDON	2005	2014	0.67000	0	41,426	27,344	68,770	0.33000	33,872
4725 NEWTON	2006	2015	0.67000	0	0	541,363	541,363	0.33000	266,641
4772 CENTRAL SPRINGS	0	0	0.00000	0	0	0	0	0.33000	112,280
4773 NORTHEAST	2014	2023	0.67000	0	0	117,471	117,471	0.33000	57,859
4774 NORTH FAYETTE	1999	2018	1.00000	0	0	250,913	250,913	0.33000	82,801
4775 NORTHEAST HAMILTON	2013	2022	0.77000	0	16,148	136,944	153,092	0.33000	65,611
4776 NORTH MAHASKA	0	0	0.00000	0	0	0	0	0.33000	66,871
4777 NORTH LINN	0	0	0.00000	0	0	0	0	0.33000	59,976
4778 NORTH KOSSUTH	0	0	0.00000	0	0	0	0	0.33000	68,707
4779 NORTH POLK	2008	2016	1.34000	0	0	420,528	420,528	0.33000	103,563
4784 NORTH SCOTT	1999	2018	0.97000	0	0	922,023	922,023	0.33000	313,678
4785 NORTH TAMA	0	0	0.00000	0	0	0	0	0.33000	62,461
4787 NORTH WINNESHIEK	0	0	0.00000	0	0	0	0	0.33000	39,112
4788 NORTHWOOD-KENSETT	2013	2017	0.67000	0	0	190,960	190,960	0.33000	94,055
4797 NORWALK	2013	2022	1.34000	0	0	655,662	655,662	0.33000	161,469
4824 RIVERSIDE	0	0	0.00000	0	0	0	0	0.33000	109,291
4860 ODEBOLT-ARTHUR	2014	2023	1.34000	0	18,662	170,488	189,150	0.32863	46,582
4869 OELWEIN	2001	2020	1.34000	0	51,248	326,582	377,830	0.33000	93,048
4878 OGDEN	2009	2018	1.34000	0	0	299,671	299,671	0.33000	73,799
4890 OKOBOJI	0	0	0.00000	0	0	0	0	0.33000	380,486
4905 OLIN	2011	2014	0.67000	0	0	54,423	54,423	0.33000	26,805
4978 ORIENT-MACKSBURG	2014	2023	1.00000	0	41,921	79,491	121,412	0.33000	40,066
4995 OSAGE	2012	2021	1.34000	0	48,906	358,405	407,311	0.33000	100,308
5013 OSKALOOSA	2005	2014	0.67000	0	0	393,598	393,598	0.33000	193,862
5049 OTTUMWA	0	0	0.00000	0	0	0	0	0.33000	271,848
5121 PANORAMA	2003	2022	0.67000	0	0	275,911	275,911	0.33000	135,897
5139 PATON-CHURDAN	2009	2018	0.86000	0	0	88,492	88,492	0.33000	33,956
5157 SOUTH O'BRIEN	2004	2023	1.34000	0	146,897	260,927	407,824	0.33000	100,434
5163 PEKIN	2012	2021	0.67000	0	74,448	80,443	154,891	0.33000	76,289
5166 PELLA	2010	2019	0.67000	0	0	484,754	484,754	0.33000	238,759
5184 PERRY	2009	2018	1.00000	0	189,226	145,004	334,230	0.33000	110,296
5250 PLEASANT VALLEY	2009	2018	1.34000	0	0	1,793,334	1,793,334	0.33000	441,642
5256 PLEASANTVILLE	2012	2021	1.34000	0	0	204,429	204,429	0.33000	50,345
5283 POCAHONTAS AREA	2013	2022	0.67000	0	0	305,862	305,862	0.33000	150,648

## East Mills Community School District Facility Evaluation Planning Recommendations

FY 2013/2014 Physical Plant and Equipment Levies	First Year	Last Year	Maximum	Maximum	Voted PPEL			Regular PPEL	
	VPPEL	VPPEL	Rate	Dollars	Income Surtax	Property Tax	Total Funding	Rate	Total Funding
5310 POSTVILLE	2003	2022	1.34000	0	18,477	195,134	213,611	0.33000	52,606
5319 PCM	2007	2016	0.67000	0	0	175,838	175,838	0.33000	86,607
5323 PRAIRIE VALLEY	0	0	0.00000	0	0	0	0	0.33000	108,836
5328 PRESCOTT	2012	2021	0.67000	0	0	32,479	32,479	0.33000	15,997
5463 RED OAK	2001	2020	1.34000	0	375,958	77,056	453,014	0.33000	111,563
5486 REMSEN-UNION	0	0	0.00000	0	0	0	0	0.33000	72,806
5508 RICEVILLE	2007	2016	0.99000	0	105,839	159,073	264,912	0.33000	88,304
5607 ROCK VALLEY	2005	2014	0.67000	0	0	161,745	161,745	0.33000	79,666
5625 ROCKWELL CITY-LYTTON	0	0	0.00000	0	0	0	0	0.33000	66,977
5643 ROLAND-STORY	2008	2017	1.34000	0	111,691	292,219	403,910	0.33000	99,470
5697 RUDD-ROCKFORD-MARBLE ROCK	2010	2014	0.67000	0	0	134,728	134,728	0.33000	66,359
5724 RUTHVEN-AYRSHIRE	2011	2015	0.67000	0	0	70,420	70,420	0.33000	34,685
5751 ST ANSGAR	2009	2018	0.67000	0	0	233,082	233,082	0.33000	114,801
5805 SAYDEL	2007	2016	1.34000	0	0	855,496	855,496	0.33000	210,682
5823 SCHALLER-CRESTLAND	2009	2018	1.34000	0	158,757	103,622	262,379	0.33000	64,616
5832 SCHLESWIG	2006	2015	0.67000	0	0	77,975	77,975	0.33000	38,406
5868 SENTRAL	2002	2021	0.67000	0	62,658	8,217	70,875	0.31841	34,909
5877 SERGEANT BLUFF-LUTON	0	0	0.00000	0	0	0	0	0.33000	203,706
5895 SEYMOUR	0	0	0.00000	0	0	0	0	0.33000	29,217
5922 WEST FORK	2010	2019	1.00000	0	0	335,465	335,465	0.33000	110,703
5949 SHELDON	2014	2016	1.34000	0	0	514,669	514,669	0.33000	127,700
5976 SHENANDOAH	2009	2018	1.34000	0	305,715	42,834	348,549	0.33000	85,837
5994 SIBLEY-OCHEYEDAN	0	0	0.00000	0	0	0	0	0.33000	86,915
6003 SIDNEY	0	0	0.00000	0	0	0	0	0.12654	15,000
6012 SIGOURNEY	0	0	0.00000	0	0	0	0	0.33000	52,458
6030 SIOUX CENTER	2009	2018	1.03000	0	0	433,879	433,879	0.33000	139,010
6039 SIOUX CITY	0	0	0.00000	0	0	0	0	0.33000	810,951
6048 SIOUX CENTRAL	0	0	0.00000	0	0	0	0	0.33000	78,382
6093 SOLON	2007	2016	1.34000	0	0	503,800	503,800	0.33000	124,070
6094 SOUTHEAST WARREN	0	0	0.00000	0	0	0	0	0.33000	43,954
6095 SOUTH HAMILTON	2008	2017	1.00000	0	0	268,203	268,203	0.33000	88,507
6096 SOUTHEAST WEBSTER-GRAND	2007	2016	0.52000	0	0	112,093	112,093	0.33000	71,136
6097 SOUTH PAGE	0	0	0.00000	0	0	0	0	0.33000	29,360
6098 SOUTH TAMA	2005	2014	1.34000	0	361,465	78,074	439,539	0.00000	0
6100 SOUTH WINNESHIEK	2008	2017	0.67000	0	99,094	44,749	143,843	0.33000	70,848
6101 SOUTHEAST POLK	2011	2020	0.67000	0	0	1,109,259	1,109,259	0.33000	546,351
6102 SPENCER	2013	2022	0.67000	0	0	397,481	397,481	0.33000	195,774
6120 SPIRIT LAKE	0	0	0.00000	0	0	0	0	0.33000	344,122
6138 SPRINGVILLE	2005	2014	1.34000	0	0	151,311	151,311	0.33000	37,263
6165 STANTON	0	0	0.00000	0	0	0	0	0.33000	21,632
6175 STARMONT	0	0	0.00000	0	0	0	0	0.33000	68,117
6219 STORM LAKE	2014	2016	1.34000	0	0	585,087	585,087	0.33000	144,089
6246 STRATFORD	2012	2021	0.67000	0	0	48,685	48,685	0.33000	23,979
6264 WEST CENTRAL VALLEY	0	0	0.00000	0	0	0	0	0.33000	137,558
6273 SUMNER	2011	2020	1.34000	0	0	262,195	262,195	0.33000	64,570
6408 TIPTON	2009	2018	1.34000	0	221,174	121,877	343,051	0.33000	84,483
6417 TITONKA	2011	2020	0.67000	0	0	54,562	54,562	0.33000	26,874
6453 TREYNOR	0	0	0.00000	0	0	0	0	0.33000	68,098
6460 TRI-CENTER	0	0	0.00000	0	0	0	0	0.33000	70,982
6462 TRI-COUNTY	2013	2022	0.67000	0	44,406	23,418	67,824	0.33000	33,406

## East Mills Community School District Facility Evaluation Planning Recommendations

FY 2013/2014 Physical Plant and Equipment Levies	First Year	Last Year	Maximum	Maximum	Voted PPEL			Regular PPEL	
	VPPEL	VPPEL	Rate	Dollars	Income Surtax	Property Tax	Total Funding	Rate	Total Funding
6471 TRIPOLI	2009	2018	1.34000	0	0	164,991	164,991	0.33000	40,632
6509 TURKEY VALLEY	2014	2018	0.67000	0	0	118,616	118,616	0.32933	58,423
6512 TWIN CEDARS	0	0	0.00000	0	0	0	0	0.33000	33,919
6516 TWIN RIVERS	0	0	0.00000	0	0	0	0	0.33000	36,562
6534 UNDERWOOD	0	0	0.00000	0	0	0	0	0.33000	77,357
6561 UNITED	2009	2018	1.34000	0	0	320,431	320,431	0.33000	78,912
6579 URBANDALE	0	0	0.00000	0	0	0	0	0.33000	385,823
6591 VALLEY	2014	2023	1.00000	0	56,388	60,010	116,398	0.33000	38,411
6592 VAN BUREN	1997	2016	0.67000	0	0	141,764	141,764	0.33000	69,824
6615 VAN METER	2009	2018	1.34000	0	0	258,647	258,647	0.33000	63,697
6633 VENTURA	2008	2017	0.67000	0	76,796	88,251	165,047	0.33000	81,292
6651 VILLISCA	2001	2020	0.67000	0	55,766	24,313	80,079	0.33000	39,442
6660 VINTON-SHELLSBURG	2011	2020	1.34000	0	395,071	210,461	605,532	0.33000	149,124
6700 WACO	0	0	0.00000	0	0	0	0	0.33000	47,197
6741 EAST SAC COUNTY	0	0	0.00000	0	0	0	0	0.33000	110,990
6750 WALNUT	2012	2021	1.34000	0	0	197,318	197,318	0.33000	48,593
6759 WAPELLO	2014	2023	0.67000	0	0	127,103	127,103	0.33000	62,603
6762 WAPSIE VALLEY	2014	2023	1.34000	0	57,762	187,959	245,721	0.31931	58,554
6768 WASHINGTON	2012	2021	1.00000	0	0	409,634	409,634	0.33000	135,179
6795 WATERLOO	2008	2017	0.67000	0	0	1,938,456	1,938,456	0.33000	954,762
6822 WAUKEE	2007	2016	1.34000	0	0	3,960,222	3,960,222	0.33000	975,279
6840 WAVERLY-SHELL ROCK	0	0	0.00000	0	0	0	0	0.33000	220,154
6854 WAYNE	0	0	0.00000	0	0	0	0	0.33000	61,799
6867 WEBSTER CITY	2011	2020	0.67500	0	0	285,243	285,243	0.33000	139,452
6921 WEST BEND-MALLARD	2011	2020	1.34000	0	0	254,014	254,014	0.33000	62,556
6930 WEST BRANCH	2012	2021	1.34000	0	204,501	216,402	420,903	0.33000	103,655
6937 WEST BURLINGTON	2006	2015	0.67000	0	0	103,926	103,926	0.33000	51,187
6943 WEST CENTRAL	2006	2015	0.90000	0	37,006	75,736	112,742	0.33000	41,339
6950 WEST DELAWARE CO	2007	2016	0.67000	0	0	316,481	316,481	0.33000	155,879
6957 WEST DES MOINES	2002	2021	1.35142	0	0	5,886,428	5,886,428	0.33000	1,437,390
6961 WESTERN DUBUQUE CO	2013	2022	1.00000	0	0	1,192,752	1,192,752	0.00000	0
6969 WEST HARRISON	0	0	0.00000	0	0	0	0	0.33000	67,490
6975 WEST LIBERTY	2003	2022	1.34000	0	315,688	32,195	347,883	0.33000	85,673
6983 WEST LYON	0	0	0.00000	0	0	0	0	0.33000	116,493
6985 WEST MARSHALL	0	0	0.00000	0	0	0	0	0.33000	81,800
6987 WEST MONONA	2013	2022	1.34000	0	65,259	228,185	293,444	0.33000	72,266
6990 WEST SIOUX	2009	2018	1.34000	0	0	245,526	245,526	0.33000	60,465
6992 WESTWOOD	0	0	0.00000	0	0	0	0	0.33000	96,585
7002 WHITING	2006	2015	0.67000	0	0	59,768	59,768	0.33000	29,438
7029 WILLIAMSBURG	2011	2020	1.34000	0	0	496,251	496,251	0.33000	122,211
7038 WILTON	0	0	0.00000	0	0	0	0	0.33000	74,370
7047 WINFIELD-MT UNION	2011	2020	1.34000	0	0	152,277	152,277	0.33000	37,501
7056 WINTERSET	0	0	0.00000	0	0	0	0	0.33000	142,655
7092 WOODBINE	2012	2021	1.34000	0	99,775	93,596	193,371	0.33000	47,621
7098 WOODBURY CENTRAL	0	0	0.00000	0	0	0	0	0.33000	50,024
7110 WOODWARD-GRANGER	2009	2018	1.34000	0	0	313,963	313,963	0.33000	77,319
					<u>9,961,718</u>	<u>103,682,012</u>	<u>113,643,730</u>		<u>48,167,671</u>

# East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 District Cost Per Pupil Amounts  
Also used for Maximum Tuition Rates

		FY 2014 District Cost Per
07	0009 AGWSR	6231
11	0018 ADAIR-CASEY	6121
11	0027 ADEL-DESOTO-MINBURN	6141
12	0063 AKRON-WESTFIELD	6172
05	0072 ALBERT CITY-TRUESDALE	6202
15	0081 ALBIA	6121
10	0099 ALBURNETT	6121
07	0108 ALDEN	6121
05	0126 ALGONA	6158
01	0135 ALLAMAKEE	6203
07	0153 NORTH BUTLER	6208
05	0171 ALTA	6121
11	0225 AMES	6211
10	0234 ANAMOSA	6138
09	0243 ANDREW	6186
11	0261 ANKENY	6121
07	0279 APLINGTON-PARKERSBURG	6121
05	0333 ARMSTRONG-RINGSTED	6165
12	0355 AR-WE-VA	6121
13	0387 ATLANTIC	6125
11	0414 AUDUBON	6200
12	0423 AURELIA	6188
13	0441 A-H-S-T	6178
11	0472 BALLARD	6121
12	0504 BATTLE CREEK-IDA GROVE	6121
11	0513 BAXTER	6121
07	0540 BCLUW	6202
13	0549 BEDFORD	6121
10	0576 BELLE PLAINE	6125
09	0585 BELLEVUE	6178
07	0594 BELMOND-KLEMME	6126
09	0603 BENNETT	6252
10	0609 BENTON	6186
09	0621 BETTENDORF	6195
15	0657 EDDYVILLE-BLAKESBURG-FREMONT	6121
11	0720 BONDURANT-FARRAR	6121
11	0729 BOONE	6121
12	0747 BOYDEN-HULL	6121
07	0819 WEST HANCOCK	6139
07	0846 BROOKLYN-GUERNSEY-MALCOM	6136
07	0873 NORTH IOWA	6230
15	0882 BURLINGTON	6121
13	0914 CAM	6171
07	0916 CAL	6291
09	0918 CALAMUS/WHEATLAND	6180
09	0936 CAMANCHE	6121
15	0977 CARDINAL	6121
11	0981 CARLISLE	6121
11	0999 CARROLL	6121
07	1044 CEDAR FALLS	6128
10	1053 CEDAR RAPIDS	6121
10	1062 CENTER POINT-URBANA	6121
15	1071 CENTERVILLE	6180
15	1079 CENTRAL LEE	6121
01	1080 CENTRAL CLAYTON	6121
09	1082 CENTRAL CLINTON	6121
10	1089 CENTRAL CITY	6182
13	1093 CENTRAL DECATUR	6121
12	1095 CENTRAL LYON	6121
15	1107 CHARITON	6121
07	1116 CHARLES CITY	6181
12	1134 CHARTER OAK-UTE	6138
12	1152 CHEROKEE	6172
13	1197 CLARINDA	6121
05	1206 CLARION-GOLDFIELD	6135
13	1211 CLARKE	6121
07	1215 CLARKSVILLE	6121
05	1218 CLAY CENTRAL-EVERLY	6249
10	1221 CLEAR CREEK-AMANA	6157
13	1224 CLEARFIELD	6133

# East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 District Cost Per Pupil Amounts  
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		FY 2014 District Cost Per
07	1233 CLEAR LAKE	6121
09	1278 CLINTON	6167
11	1332 COLFAX-MINGO	6121
10	1337 COLLEGE	6121
11	1350 COLLINS-MAXWELL	6121
11	1359 COLO-NESCO	6144
09	1368 COLUMBUS	6121
11	1413 COON RAPIDS-BAYARD	6268
13	1431 CORNING	6168
07	1449 CORWITH-WESLEY	6296
13	1476 COUNCIL BLUFFS	6190
13	1503 CRESTON	6121
11	1576 DALLAS CENTER-GRIMES	6121
15	1602 DANVILLE	6121
09	1611 DAVENPORT	6121
15	1619 DAVIS COUNTY	6121
01	1638 DECORAH	6135
09	1675 DELWOOD	6296
12	1701 DENISON	6121
07	1719 DENVER	6121
11	1737 DES MOINES	6189
13	1782 DIAGONAL	6132
07	1791 DIKE-NEW HARTFORD	6121
07	1854 DOWS	6288
01	1863 DUBUQUE	6128
07	1908 DUNKERTON	6121
13	1917 BOYER VALLEY	6129
09	1926 DURANT	6167
07	1935 UNION	6203
05	1944 EAGLE GROVE	6239
11	1953 EARLHAM	6121
07	1963 EAST BUCHANAN	6121
09	1965 EASTON VALLEY	6121
05	1967 EAST GREENE	6170
13	1970 EAST UNION	6145
01	1972 EASTERN ALLAMAKEE	6121
12	1975 RIVER VALLEY	6130
01	1989 EDGEWOOD-COLESBURG	6121
07	2007 ELDORA-NEW PROVIDENCE	6121
13	2016 ELK HORN-KIMBALLTON	6288
05	2088 EMMETSBURG	6244
10	2097 ENGLISH VALLEYS	6194
13	2113 ESSEX	6121
05	2124 ESTHERVILLE-LINCOLN CENTRAL	6139
11	2151 EXIRA	6121
15	2169 FAIRFIELD	6121
13	2205 FARRAGUT	6207
07	2295 FOREST CITY	6128
05	2313 FORT DODGE	6148
15	2322 FORT MADISON	6121
01	2349 FREDERICKSBURG	6121
13	2369 FREMONT-MILLS	6121
12	2376 GALVA-HOLSTEIN	6152
07	2403 GARNER-HAYFIELD	6121
12	2457 GEORGE-LITTLE ROCK	6121
11	2466 GILBERT	6121
05	2493 GILMORE CITY-BRADGATE	6288
07	2502 GLADBROOK-REINBECK	6221
13	2511 GLENWOOD	6121
11	2520 GLIDDEN-RALSTON	6124
05	2556 GRAETTINGER-TERRIL	6136
13	2673 NODAWAY VALLEY	6158
07	2682 GMG	6121
07	2709 GRINNELL-NEWBURG	6144
13	2718 GRISWOLD	6186
07	2727 GRUNDY CENTER	6121
11	2754 GUTHRIE CENTER	6145
01	2763 CLAYTON RIDGE	6213
10	2766 HLV	6221
13	2772 HAMBURG	6262

# East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 District Cost Per Pupil Amounts  
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		FY 2014 District Cost Per
07	2781 HAMPTON-DUMONT	6121
13	2826 HARLAN	6161
15	2834 HARMONY	6121
05	2846 HARRIS-LAKE PARK	6192
12	2862 HARTLEY-MELVIN-SANBORN	6168
10	2977 HIGHLAND	6121
12	2988 HINTON	6121
01	3029 HOWARD-WINNESHIEK	6244
07	3033 HUBBARD-RADCLIFFE	6233
07	3042 HUDSON	6296
05	3060 HUMBOLDT	6121
07	3105 INDEPENDENCE	6121
11	3114 INDIANOLA	6121
11	3119 INTERSTATE 35	6121
10	3141 IOWA CITY	6138
07	3150 IOWA FALLS	6126
10	3154 IOWA VALLEY	6121
13	3168 IKM-MANNING	6222
07	3186 JANESVILLE	6196
05	3195 JEFFERSON-SCRANTON	6203
07	3204 JESUP	6121
11	3231 JOHNSTON	6121
15	3312 KEOKUK	6121
15	3330 KEOTA	6165
12	3348 KINGSLEY-PIERSON	6224
11	3375 KNOXVILLE	6121
05	3411 SOUTHERN CAL	6167
07	3420 LAKE MILLS	6121
13	3465 LAMONI	6121
05	3537 LAURENS-MARATHON	6121
12	3555 LAWTON-BRONSON	6121
07	3582 EAST MARSHALL	6205
12	3600 LE MARS	6121
13	3609 LENOX	6121
13	3645 LEWIS CENTRAL	6121
10	3691 NORTH CEDAR	6162
10	3715 LINN-MAR	6122
10	3744 LISBON	6121
13	3798 LOGAN-MAGNOLIA	6127
10	3816 LONE TREE	6121
09	3841 LOUISA-MUSCATINE	6121
05	3897 LU VERNE	6296
11	3906 LYNNVILLE-SULLY	6121
11	3942 MADRID	6121
13	3978 EAST MILLS	6185
05	4023 MANSON-NORTHWEST WEBSTER	6181
12	4033 MAPLE VALLEY-ANTHON OTO	6228
09	4041 MAQUOKETA	6121
01	4043 MAQUOKETA VALLEY	6153
12	4068 MARCUS-MERIDEN CLEGHORN	6156
10	4086 MARION	6223
07	4104 MARSHALLTOWN	6162
11	4122 MARTENSDALE-ST MARYS	6121
07	4131 MASON CITY	6193
12	4149 MOC-FLOYD VALLEY	6161
15	4203 MEDIAPOLIS	6121
11	4212 MELCHER-DALLAS	6121
10	4269 MIDLAND	6210
10	4271 MID-PRAIRIE	6145
13	4356 MISSOURI VALLEY	6121
01	4419 MFL MAR MAC	6158
07	4437 MONTEZUMA	6121
10	4446 MONTICELLO	6121
15	4491 MORAVIA	6121
13	4505 MORMON TRAIL	6195
15	4509 MORNING SUN	6121
15	4518 MOULTON-UDELL	6121
13	4527 MOUNT AYR	6124
15	4536 MOUNT PLEASANT	6121
10	4554 MOUNT VERNON	6121



# East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 District Cost Per Pupil Amounts  
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		FY 2014 District Cost Per
13	4572 MURRAY	6121
09	4581 MUSCATINE	6121
07	4599 NASHUA-PLAINFIELD	6233
11	4617 NEVADA	6121
05	4644 NEWELL-FONDA	6210
01	4662 NEW HAMPTON	6121
15	4689 NEW LONDON	6121
11	4725 NEWTON	6121
07	4772 CENTRAL SPRINGS	6147
09	4773 NORTHEAST	6241
01	4774 NORTH FAYETTE	6243
05	4775 NORTHEAST HAMILTON	6291
15	4776 NORTH MAHASKA	6288
10	4777 NORTH LINN	6170
05	4778 NORTH KOSSUTH	6158
11	4779 NORTH POLK	6121
09	4784 NORTH SCOTT	6121
07	4785 NORTH TAMA	6121
01	4787 NORTH WINNESHIEK	6228
07	4788 NORTHWOOD-KENSETT	6247
11	4797 NORWALK	6121
13	4824 RIVERSIDE	6121
05	4860 ODEBOLT-ARTHUR	6121
01	4869 OELWEIN	6162
11	4878 OGDEN	6121
05	4890 OKOBOJI	6135
10	4905 OLIN	6133
13	4978 ORIENT-MACKSBURG	6121
07	4995 OSAGE	6178
15	5013 OSKALOOSA	6121
15	5049 OTTUMWA	6121
11	5121 PANORAMA	6121
05	5139 PATON-CHURDAN	6288
12	5157 SOUTH O'BRIEN	6174
15	5163 PEKIN	6121
11	5166 PELLA	6121
11	5184 PERRY	6122
09	5250 PLEASANT VALLEY	6254
11	5256 PLEASANTVILLE	6121
05	5283 POCAHONTAS AREA	6256
01	5310 POSTVILLE	6134
11	5319 PCM	6121
05	5323 PRAIRIE VALLEY	6241
13	5328 PRESCOTT	6296
13	5463 RED OAK	6121
12	5486 REMSEN-UNION	6142
01	5508 RICEVILLE	6121
12	5607 ROCK VALLEY	6162
05	5625 ROCKWELL CITY-LYTTON	6141
11	5643 ROLAND-STORY	6121
07	5697 RUDD-ROCKFORD-MARBLE ROCK	6121
05	5724 RUTHVEN-AYRSHIRE	6135
07	5751 ST ANSGAR	6147
11	5805 SAYDEL	6189
05	5823 SCHALLER-CRESTLAND	6188
12	5832 SCHLESWIG	6121
05	5868 SENTRAL	6244
12	5877 SERGEANT BLUFF-LUTON	6121
15	5895 SEYMOUR	6121
07	5922 WEST FORK	6177
12	5949 SHELDON	6121
13	5976 SHENANDOAH	6121
12	5994 SIBLEY-OCHEYEDAN	6151
13	6003 SIDNEY	6133
15	6012 SIGOURNEY	6129
12	6030 SIOUX CENTER	6121

# East Mills Community School District Facility Evaluation Planning Recommendations

FY 2014 District Cost Per Pupil Amounts  
Also used for Maximum Tuition Rates

		FY 2014 District Cost Per
12	6039 SIOUX CITY	6121
05	6048 SIOUX CENTRAL	6136
10	6093 SOLON	6121
11	6094 SOUTHEAST WARREN	6121
05	6095 SOUTH HAMILTON	6183
05	6096 SOUTHEAST WEBSTER-GRAND	6250
13	6097 SOUTH PAGE	6121
07	6098 SOUTH TAMA	6141
01	6100 SOUTH WINNESHIEK	6121
11	6101 SOUTHEAST POLK	6121
05	6102 SPENCER	6121
05	6120 SPIRIT LAKE	6121
10	6138 SPRINGVILLE	6163
13	6165 STANTON	6121
01	6175 STARMONT	6135
05	6219 STORM LAKE	6121
05	6246 STRATFORD	6296
11	6264 WEST CENTRAL VALLEY	6187
07	6273 SUMNER	6121
10	6408 TIPTON	6172
05	6417 TITONKA	6121
13	6453 TREYNOR	6121
13	6460 TRI-CENTER	6153
15	6462 TRI-COUNTY	6121
07	6471 TRIPOLI	6160
01	6509 TURKEY VALLEY	6288
11	6512 TWIN CEDARS	6171
05	6516 TWIN RIVERS	6296
13	6534 UNDERWOOD	6121
11	6561 UNITED	6121
11	6579 URBANDALE	6121
01	6591 VALLEY	6144
15	6592 VAN BUREN	6122
11	6615 VAN METER	6121
07	6633 VENTURA	6250
13	6651 VILLISCA	6121
10	6660 VINTON-SHELLSBURG	6121
15	6700 WACO	6245
05	6741 EAST SAC COUNTY	6134
13	6750 WALNUT	6121
15	6759 WAPELLO	6144
07	6762 WAPSIE VALLEY	6167
10	6768 WASHINGTON	6121
07	6795 WATERLOO	6121
11	6822 WAUKEE	6121
07	6840 WAVERLY-SHELL ROCK	6121
15	6854 WAYNE	6144
05	6867 WEBSTER CITY	6121
05	6921 WEST BEND-MALLARD	6173
10	6930 WEST BRANCH	6153
15	6937 WEST BURLINGTON	6121
01	6943 WEST CENTRAL	6121
01	6950 WEST DELAWARE CO	6124
11	6957 WEST DES MOINES	6121
01	6961 WESTERN DUBUQUE CO	6176
13	6969 WEST HARRISON	6291
09	6975 WEST LIBERTY	6121
12	6983 WEST LYON	6121
07	6985 WEST MARSHALL	6128
12	6987 WEST MONONA	6130
12	6990 WEST SIOUX	6144
12	6992 WESTWOOD	6150
12	7002 WHITING	6121
10	7029 WILLIAMSBURG	6137
09	7038 WILTON	6121
15	7047 WINFIELD-MT UNION	6151
11	7056 WINTERSET	6121
13	7092 WOODBINE	6121
12	7098 WOODBURY CENTRAL	6121
11	7110 WOODWARD-GRANGER	6213

**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**DOE Topics for Consideration for Negative Unspent Balance Schools**

- Implementing Electrical Equipment Breakdown insurance vs. equipment maintenance
- Cutting transportation costs, outsourcing, consolidating routes
- Changing maintenance costs from time and materials to maintenance contracts, or outsourcing
- Adding fees authorized by Iowa Code
- Ceasing subsidization of any other funds
- Moving to PPEL or SAVE any General Fund projects that could be appropriate to PPEL or SAVE
- Maximizing the Instructional Support Levy
- Maximizing the Cash Reserve Levy to reduce interest costs (Cash Reserve does not increase budget authority)
- Maximizing the modified allowable growth (for dropout prevention) authority to fund dropout prevention programs
- Reducing staff
- Reorganizing staff for better utilization
- Closing buildings as appropriate
- Reducing health insurance costs
- Reporting Special Education tuition amounts correctly, filing MAG for negative balance
- Requesting allowable growth for one-time funding for increase, LEP, open enrollment
- Requesting allowable growth of the SBRC (257.31) for:
  - Any unusual increase or decrease in enrollment
  - Unusual natural disasters
  - Unusual initial staffing problems
  - Non-public closing or opening or closing of charter school
  - Substantial reduction of miscellaneous income beyond control of district
  - Continuance of course of substantial benefit to students
  - Unusual need for new course of substantial benefit to students
  - Unusual Special Ed needs or Compensatory Ed programs
  - Year-round or substantially year-round programs that contribute to graduation requirements
  - Unusual need for ELL beyond four years
  - Circumstances caused by unusual demographic characteristics
  - Any unique problems of school districts
  - Addition of one or more teacher librarians or guidance counselors pursuant to IC 256.11
  - Asbestos abatement paid from the general fund
  - Unusual excess costs of HSAP instructional program



## SUMMARY OF DEBT AND DEBT STATISTICS

### Statutory Debt Limit

Article XI, Section 3 of the State of Iowa Constitution limits the amount of debt outstanding at any time of any county, municipality or other political subdivision to no more than five percent (5%) of the actual value of all taxable property within the corporate limits, as taken from the last certified state and county tax list. The debt limit for the District, based on its most recent certified 2012 for FY 2013/2014 valuation, is as follows:

Computation of Legal Debt Limit as of January 2, 2014:

2012 [2013/2014] Gross Valuation of 100% Actual Value of Property	\$ 453,936,139
Less Military Exemption	( 450,765)
Add Captured Tax Increment Value	<u>0</u>
Actual Value for Debt Limit Calculation	\$ 453,485,374
Times 5% of Actual Value for Debt Limit Calculation	<u>x .05</u>
Legal Debt Limit for Fiscal Year 2013/2014	<u>\$ 22,674,269</u>
Outstanding Bonds/notes applicable to debt limit (including the Bonds):	
\$2,885,000 G.O. School Bonds, Series 2005	\$ 135,000
\$1,950,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2009	1,745,000
\$1,890,000 G.O. School Refunding Bonds, Series 2014A (this Issue)	<u>1,890,000</u>
Total Debt Applicable to Debt Limit	<u>\$ 3,770,000</u>
Legal Debt Margin	<u>\$ 18,904,269</u>

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**EAST MILLS**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only G.O. Debt paid by Debt Service Tax.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY14 (D)	Interest Due FY14 +(E)	Bond Registration Due FY14 +(F)	Total Obligation Due FY14 =(G)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(I)
(1) All Voted PPEL Loan agreements on this line						0		0
(2) All Other Long Term Debt Below this line								
(3) Apple Computer Lease Purchase	456,632		112,349	8,048		120,397	120,397	0
(4) AC Stage/Weightroom Project	1,950,000		65,000	85,086		150,086	150,086	0
(5) NV Elementary Bond Issue	2,885,000	5/3/05	135,000	90,333		225,333	50,000	175,333
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
-26 Totals (Lines 3-25)			312,349	183,467	0	495,816	320,483	175,333

Final

**East Mills School District, Iowa**

G.O. School Refunding Bonds, Series 2014A  
2005

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/25/2014	-	-	-	-	-
11/01/2014	-	-	22,301.81	22,301.81	-
05/01/2015	155,000.00	1.500%	17,762.50	172,762.50	195,064.31
11/01/2015	-	-	16,600.00	16,600.00	-
05/01/2016	160,000.00	1.500%	16,600.00	176,600.00	193,200.00
11/01/2016	-	-	15,400.00	15,400.00	-
05/01/2017	160,000.00	1.500%	15,400.00	175,400.00	190,800.00
11/01/2017	-	-	14,200.00	14,200.00	-
05/01/2018	165,000.00	1.500%	14,200.00	179,200.00	193,400.00
11/01/2018	-	-	12,962.50	12,962.50	-
05/01/2019	165,000.00	1.500%	12,962.50	177,962.50	190,925.00
11/01/2019	-	-	11,725.00	11,725.00	-
05/01/2020	165,000.00	2.000%	11,725.00	176,725.00	188,450.00
11/01/2020	-	-	10,075.00	10,075.00	-
05/01/2021	170,000.00	2.000%	10,075.00	180,075.00	190,150.00
11/01/2021	-	-	8,375.00	8,375.00	-
05/01/2022	175,000.00	2.000%	8,375.00	183,375.00	191,750.00
11/01/2022	-	-	6,625.00	6,625.00	-
05/01/2023	175,000.00	2.250%	6,625.00	181,625.00	188,250.00
11/01/2023	-	-	4,656.25	4,656.25	-
05/01/2024	180,000.00	2.450%	4,656.25	184,656.25	189,312.50
11/01/2024	-	-	2,451.25	2,451.25	-
05/01/2025	185,000.00	2.650%	2,451.25	187,451.25	189,902.50
<b>Total</b>	<b>\$1,855,000.00</b>	<b>-</b>	<b>\$246,204.31</b>	<b>\$2,101,204.31</b>	<b>-</b>

Dated	3/15/2014
Delivery Date	3/25/2014
First Coupon Date	11/01/2014
First available call date	5/01/2021
Call Price	100.0000000%
Accrued Interest from 03/15/2014 to 03/25/2014	986.81
Bond Year Dollars	\$11,615.50
Average Life	6.262 Years
Average Coupon	2.1196187%
Net Interest Cost (NIC)	2.0500660%
True Interest Cost (TIC)	2.0246949%
All Inclusive Cost (AIC)	2.2300576%
Bond Yield for Arbitrage Purposes	1.9086661%
Net Interest Cost	1.9188605%
Weighted Average Maturity	6.238 Years

05ref | SINGLE PURPOSE | 2/10/2014 | 11:12 AM

Apple Lease

**EXHIBIT A**

**Schedule No. 1 Dated March 1, 2012 to Master Lease Purchase Agreement Dated March 1, 2012**

This Schedule No. 1 ("Schedule") is entered into pursuant to that Master Lease Purchase Agreement dated March 1, 2012 ("Master Lease"), and is effective as of March 1, 2012. All of the terms and conditions of the Master Lease, including Lessee's representations and warranties, are incorporated herein by reference. Unless otherwise indicated, all capitalized terms used but not otherwise defined herein shall have the same meaning as set forth in the Master Lease.

To the extent that less than all of the Equipment subject to this Schedule has been installed and accepted by Lessee on or prior to the date hereof, Lessee hereby acknowledges that a portion of the Equipment has not been delivered, installed and accepted by Lessee for purposes of this Lease. In consideration of the foregoing, Lessee hereby acknowledges and agrees that its obligation to make Lease Payments as set forth in this Schedule is absolute and unconditional as of the date hereof and on each date and in the amounts as set forth in the Lease Payment Schedule, subject to the terms and conditions of the Lease.

Lessee expressly represents that at least ninety-five percent (95%) of the financing cost set forth in this Schedule is being used to acquire Equipment that will be capitalizable for federal income tax purposes


EQUIPMENT INFORMATION	
QTY	EQUIPMENT DESCRIPTION
	Computer Hardware--See attached Exhibit 1.

LEASE PAYMENT SCHEDULE						
Pmt #	Payment Date	Payment Amount	Interest	Principal	Purchase Price after scheduled payment(s)	Outstanding Balance
	3/1/2012					\$456,631.81
1	3/1/2012	\$60,198.58	\$0.00	\$60,198.58		\$396,433.23
2	9/1/2012	\$60,198.58	\$6,144.71	\$54,053.87	\$356,469.31	\$342,379.36
3	3/1/2013	\$60,198.58	\$5,306.88	\$54,891.70	\$298,453.22	\$287,487.66
4	9/1/2013	\$60,198.58	\$4,456.06	\$55,742.52	\$239,885.98	\$231,745.14
5	3/1/2014	\$60,198.58	\$3,592.05	\$56,606.53	\$180,762.34	\$175,138.61
6	9/1/2014	\$60,198.58	\$2,714.65	\$57,483.93	\$121,077.04	\$117,654.68
7	3/1/2015	\$60,198.58	\$1,823.65	\$58,374.93	\$60,824.72	\$59,279.74
8	9/1/2015	\$60,198.58	\$918.84	\$59,279.74	(\$0.00)	-\$0.00
<b>Totals:</b>		\$481,588.64	\$24,956.83	\$456,631.81	Rate 3.1000%	

The original price of the Equipment is \$466,021.56. This price, at the discounted rate of interest of 1.900% equates to eight (8) semi-annual payments in the amount of \$60,198.58 commencing on March 1, 2012 (with a first payment on March 1, 2012). In order to reach these payment amounts at the market rate of interest, which is 3.100%, the Equipment price has been discounted to \$456,631.81.

**IMPORTANT: Read before signing.** The terms of the Master Lease should be read carefully because only those terms in writing are enforceable. Terms or oral promises which are not contained in this written agreement may not be legally enforced. The terms of the Master Lease or Lease may only be changed by another written agreement between Lessor and Lessee. Lessee agrees to comply with the terms and conditions of the Master Lease and this Lease.

Commencement Date: **March 1, 2012**

LESSOR: APPLE INC. 

SIGNATURE: X \_\_\_\_\_

NAME / TITLE: X Gregg E. Gerst  
Director

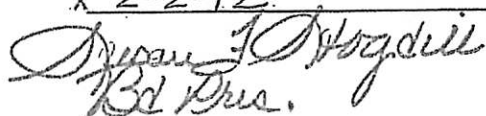
DATE: X Worldwide Financial Services

LESSEE: EAST MILLS COMMUNITY SCHOOL DISTRICT

SIGNATURE: X Curtis A. Barclay

NAME / TITLE: X Curtis A. Barclay - Superintendent

DATE: X 2-2-12

  
Bd Pres.

**MALVERN COMMUNITY SCHOOL DISTRICT, IOWA**  
 Sales Tax Revenue Bonds, Series 2009  
 Various Projects

**FINAL**  
 Date Prepared: April 3, 2009

**EXHIBIT 1: Sales Tax Financing**  
 Call Date: July 1, 2018

DEBT SERVICE SCHEDULE							
Period	Principal	Coupon	Interest	Debt Service	Capitalized Interest	Annual Debt Service	
Ending							
1/1/2010			59,948.33	59,948.33			
7/1/2010	25,000	2.700%	44,961.25	69,961.25		129,909.58	
1/1/2011			44,623.75	44,623.75			
2 7/1/2011	50,000	2.700%	44,623.75	94,623.75		139,247.50	
1/1/2012			43,948.75	43,948.75			
3 7/1/2012	65,000	2.700%	43,948.75	108,948.75		152,897.50	
1/1/2013			43,071.25	43,071.25			
4 7/1/2013	65,000	3.250%	43,071.25	108,071.25		151,142.50	1/2 =
1/1/2014			42,015.00	42,015.00			
5 7/1/2014	80,000	3.250%	42,015.00	122,015.00		164,030.00	
1/1/2015			40,715.00	40,715.00			
6 7/1/2015	80,000	3.750%	40,715.00	120,715.00		161,430.00	
1/1/2016			39,215.00	39,215.00			
7 7/1/2016	85,000	3.750%	39,215.00	124,215.00		163,430.00	
1/1/2017			37,621.25	37,621.25			
8 7/1/2017	85,000	4.200%	37,621.25	122,621.25		160,242.50	
1/1/2018			35,836.25	35,836.25			
9 7/1/2018	90,000	4.200%	35,836.25	125,836.25		161,672.50	
1/1/2019			33,946.25	33,946.25			
10 7/1/2019	95,000	4.600%	33,946.25	128,946.25		162,892.50	
1/1/2020			31,761.25	31,761.25			
11 7/1/2020	100,000	4.600%	31,761.25	131,761.25		163,522.50	
1/1/2021			29,461.25	29,461.25			
12 7/1/2021	100,000	4.900%	29,461.25	129,461.25		158,922.50	
1/1/2022			27,011.25	27,011.25			
13 7/1/2022	105,000	4.900%	27,011.25	132,011.25		159,022.50	
1/1/2023			24,438.75	24,438.75			
14 7/1/2023	110,000	5.100%	24,438.75	134,438.75		158,877.50	
1/1/2024			21,633.75	21,633.75			
15 7/1/2024	120,000	5.100%	21,633.75	141,633.75		163,267.50	
1/1/2025			18,573.75	18,573.75			
16 7/1/2025	125,000	5.250%	18,573.75	143,573.75		162,147.50	
1/1/2026			15,292.50	15,292.50			
17 7/1/2026	130,000	5.250%	15,292.50	145,292.50		160,585.00	
1/1/2027			11,880.00	11,880.00			
18 7/1/2027	140,000	5.400%	11,880.00	151,880.00		163,760.00	
1/1/2028			8,100.00	8,100.00			
19 7/1/2028	145,000	5.400%	8,100.00	153,100.00		161,200.00	
1/1/2029			4,185.00	4,185.00			
20 7/1/2029	155,000	5.400%	4,185.00	159,185.00		163,370.00	
	<b>1,950,000</b>		<b>1,211,569.58</b>	<b>3,161,569.58</b>		<b>3,161,569.58</b>	

**SOURCES & USES**

**SOURCES**

Par Amount	1,950,000.00
Plus: Accrued Interest	-
Cash on Hand:	-
<b>Total Sources</b>	<b>1,950,000.00</b>

**USES**

Project Fund Deposit	1,734,334.00
Reserve Account Deposit	164,030.00
Capitalized Interest Account Deposits	(0.00)
Municipal Bond Insurance	-
Costs of Issuance (\$5.82 per bond)	11,350.00
Underwriters' Discount (\$20.00 per bond)	39,000.00
Accrued Interest	-
Rounding	1,286.00
<b>Total Uses</b>	<b>1,950,000.00</b>

**ASSUMPTIONS**

Dated Date	5/1/2009
Delivery Date	5/1/2009
First Interest Date	1/1/2010
First Maturity Date	7/1/2010
Final Maturity Date	7/1/2029

Time from Dated Date to Final Maturity Date: 20.17 Years

**Yield / Average Life Calculations**

Arbitrage Yield:	4.904257%
Net Interest Cost (NIC):	5.123186%
True Interest Cost (TIC):	5.130433%
Average Life	12.52 Years

**Estimated Costs of Issuance**

Bond Counsel:	4,500
S&P Rating:	5,000
Management Fee:	1,750
Paying Agent Fee:	100
	<b>11,350</b>



CHANTRY

	Electric	Water/Sewer	Natural Gas	Trash Removal	Phone	
Jul-11	\$655.69	\$27.09	\$58.72	\$35.32	\$51.63	
Aug-11	\$1,987.32	\$268.88	\$55.05	\$45.22	\$110.61	
Sep-11	\$2,805.89	\$211.26	\$82.34	\$83.99	\$79.87	
Oct-11	\$1,443.17	\$189.76	\$196.36	\$83.99	\$57.09	
Nov-11	\$831.57	\$157.08	\$688.04	\$83.99	\$35.74	
Dec-11	\$889.06	\$132.14	\$738.79	\$83.99	\$43.06	
Jan-12	\$1,253.66	\$134.72	\$459.21	\$83.99	\$36.07	
Feb-12	\$1,333.94	\$127.84	\$840.39	\$83.99	\$37.54	
Mar-12	\$1,330.26	\$161.38	\$217.25	\$85.47	\$33.80	
Apr-12	\$1,298.38	\$163.22	\$180.45	\$85.47	\$38.64	
May-12	\$982.93	\$117.10	\$54.34	\$85.47	\$35.15	
Jun-12	\$829.52	\$57.08	\$101.15	\$85.47	\$30.87	
Total	\$15,641.39	\$1,747.55	\$3,672.09	\$926.36	\$590.07	\$22,577.46

Jul-12	\$1,005.51	\$26.62	\$44.92	\$110.32	\$144.10	
Aug-12	\$1,173.10	\$95.00	\$48.02	\$110.32	\$150.24	
Sep-12	\$1,317.25	\$138.34	\$59.25	\$133.16	\$154.74	
Oct-12	\$1,307.64	\$338.10	\$230.27	\$133.16	\$145.26	
Nov-12	\$933.57	\$83.22	\$687.20	\$133.16	\$101.28	
Dec-12	\$1,333.73	\$119.72	\$1,366.09	\$133.16	\$50.53	
Jan-13	\$1,509.21	\$112.76	\$620.03	\$133.16	\$62.51	
Feb-13	\$1,517.48	\$180.48	\$623.05	\$133.16	\$52.63	
Mar-13	\$1,392.84	\$165.31	\$629.68	\$133.16	\$37.09	
Apr-13	\$1,331.29	\$147.00	\$401.21	\$133.16	\$32.16	
May-13	\$1,139.73	\$193.55	\$104.47	\$133.16	\$22.16	
Jun-13	\$920.83	\$33.44	\$90.47	\$133.16	\$25.20	
Total	\$14,882.18	\$1,633.54	\$4,904.66	\$1,552.24	\$977.90	\$23,950.52

Jul-13	\$920.83	\$32.15	\$43.42	\$132.55	\$59.14	
Aug-13	\$836.78	\$127.82	\$47.20	\$136.95	\$75.58	
Sep-13	\$1,305.69	\$281.24	\$48.29	\$136.95	\$89.11	
Oct-13	\$1,041.86	\$179.04	\$51.83	\$136.95	\$217.35	
Nov-13	\$927.31	\$178.64	\$264.05	\$136.95	\$99.50	
Dec-13	\$1,244.32	\$172.84	\$748.12	\$138.10	\$132.14	

Jan-14	\$1,523.48	\$92.10	\$750.58	\$138.10	\$62.51	
Feb-14	\$1,482.45	\$157.34	\$776.85	\$140.06	\$124.30	
Mar-14		\$92.88	\$870.15	\$140.06	\$120.08	
Apr-14						
May-14						
Jun-14						
Total	\$9,282.72	\$1,314.05	\$3,600.49	\$1,236.67	\$979.71	\$16,413.64
					Total	\$62,941.62

**Downtown Property**

	Electric	Water/Sewer	Natural Gas	Trash Removal	Phone	
Jul-11	\$164.79	\$21.20	\$47.18	\$65.83	\$154.38	
Aug-11	\$203.95	\$24.18	\$46.19	\$65.83	\$249.47	
Sep-11	\$392.94	\$26.84	\$56.28	\$65.83	\$160.22	
Oct-11	\$153.76	\$24.52	\$69.59	\$65.83	\$204.23	
Nov-11	\$139.83	\$23.40	\$124.68	\$65.83	\$112.15	
Dec-11	\$140.68	\$23.32	\$115.75	\$65.83	\$251.28	
Jan-12	\$115.28	\$23.32	\$110.06	\$65.83	\$163.01	
Feb-12	\$119.09	\$23.32	\$129.31	\$65.83	\$116.37	
Mar-12	\$115.88	\$21.20	\$55.50	\$66.99	\$173.57	
Apr-12	\$109.86	\$22.28	\$52.04	\$66.99	\$135.87	
May-12	\$96.22	\$23.62	\$45.01	\$66.99	\$197.12	
Jun-12	\$136.34	\$22.28	\$45.21	\$66.99	\$179.05	
Total	\$1,888.62	\$279.48	\$896.80	\$794.60	\$2,096.72	\$5,956.22

Jul-12	\$146.34	\$21.40	\$45.60	\$48.61	\$238.81	
Aug-12	\$222.47	\$47.56	\$46.62	\$56.60	\$255.31	
Sep-12	\$218.56	\$33.48	\$48.05	\$73.51	\$164.90	
Oct-12	\$200.71	\$28.71	\$73.39	\$73.51	\$151.39	
Nov-12	\$120.85	\$20.40	\$134.01	\$73.51	\$239.39	
Dec-12	\$114.39	\$23.44	\$186.27	\$73.51	\$144.11	
Jan-13	\$117.07	\$23.54	\$97.25	\$73.51	\$138.20	
Feb-13	\$119.22	\$26.64	\$104.28	\$73.51	\$134.64	
Mar-13	\$104.32	\$25.76	\$123.09	\$73.51	\$173.65	
Apr-13	\$101.38	\$23.54	\$90.22	\$73.51	\$80.35	
May-13	\$93.89	\$21.18	\$46.73	\$73.51	\$115.28	
Jun-13	\$146.90	\$23.76	\$32.32	\$73.51	\$134.07	
Total	\$1,706.10	\$319.41	\$1,027.83	\$840.31	\$1,970.10	\$5,863.75

Jul-13	\$146.91	\$23.76	\$45.03	\$0.00	\$0.00
Aug-13	\$156.47	\$23.76	\$41.27	\$0.00	\$0.00
Sep-13	\$165.49	\$23.76	\$46.08	\$0.00	\$0.00
Oct-13	\$139.11	\$23.76	\$41.94	\$0.00	\$0.00

Nov-13	\$134.51	\$23.76	\$42.62	\$0.00	\$0.00	
Dec-13	\$102.79	\$23.76	\$82.21	\$0.00	\$0.00	
Jan-14	\$89.60	\$23.76	\$79.87	\$0.00	\$0.00	
Feb-14	\$61.53	\$23.76	\$72.58	\$0.00	\$0.00	
Mar-14		\$23.76	\$83.21	\$0.00	\$0.00	
Apr-14				\$0.00	\$0.00	
May-14				\$0.00	\$0.00	
Jun-14				\$0.00	\$0.00	
Total	\$996.41	\$213.84	\$534.81	\$0.00	\$0.00	\$1,745.06
					Total	\$13,565.03

**2013-2014 School Year  
Money spent on propane.**

**July – 0  
Aug.- 0  
Sept. – 0  
Oct. -0  
Nov. - 579.01  
Dec. – 254.38  
Jan. - 1058.47  
Feb. - 774.10  
Mar. – 800.24  
April – 912.42**

**Total Bus Barn - \$4378.62**

**July – 0  
Aug. – 0  
Sept. – 0  
Oct. – 0  
Nov. – 237.99  
Dec. – 0  
Jan. – 305.11  
Feb. – 0  
Mar. – 0  
April. - 0**

**Total Pump House – \$543.10**

**July – 0  
Aug.- 0  
Sept. -0  
Oct. – 0  
Nov. – 3340.13  
Dec. – 1850.04  
Jan. – 3933.63  
Feb. – 6868.81  
Mar. – 4661.55  
April – 4411.16**

**Total School: \$25,065.32**

**Grand Total: \$29,987.04**

HIGH SCHOOL

	Electric	Water/Sewer	Natural Gas	Trash Removal	Phone	
Jul-11	\$3,401.00	\$159.61	\$168.62	\$119.18	\$335.10	
Aug-11	\$3,924.17	\$802.94	\$132.72	\$119.18	\$331.81	
Sep-11	\$8,473.51	\$378.10	\$282.68	\$119.18	\$233.53	
Oct-11	\$4,549.34	\$298.98	\$569.49	\$119.18	\$227.10	
Nov-11	\$3,645.70	\$252.54	\$1,437.46	\$119.18	\$148.14	
Dec-11	\$3,423.17	\$308.44	\$948.40	\$119.18	\$226.80	
Jan-12	\$3,396.73	\$269.74	\$958.41	\$119.18	\$205.47	
Feb-12	\$3,414.55	\$310.16	\$1,276.01	\$119.18	\$221.31	
Mar-12	\$2,689.71	\$331.66	\$334.29	\$121.28	\$143.81	
Apr-12	\$2,676.78	\$981.88	\$340.18	\$121.28	\$150.25	
May-12	\$3,627.47	\$258.04	\$177.61	\$121.28	\$122.54	
Jun-12	\$3,876.77	\$341.56	\$142.43	\$121.28	\$218.56	
Total	\$47,098.90	\$4,083.12	\$6,768.30	\$1,438.56	\$2,330.89	\$61,719.77
Jul-12	\$4,481.47	\$341.56	\$139.40	\$105.00	\$335.00	
Aug-12	\$3,984.72	\$1,513.10	\$162.45	\$107.34	\$331.81	
Sep-12	\$3,874.95	\$345.40	\$189.37	\$138.57	\$198.51	
Oct-12	\$4,581.19	\$621.72	\$694.77	\$138.57	\$247.60	
Nov-12	\$3,795.82	\$169.35	\$1,539.12	\$138.57	\$238.07	
Dec-12	\$3,432.61	\$287.28	\$3,578.62	\$138.57	\$203.02	
Jan-13	\$3,242.64	\$204.98	\$1,386.04	\$138.57	\$192.08	
Feb-13	\$3,217.47	\$386.25	\$1,486.61	\$138.57	\$190.91	
Mar-13	\$3,031.36	\$373.51	\$1,663.39	\$138.57	\$294.72	
Apr-13	\$3,053.29	\$287.67	\$1,119.10	\$138.57	\$54.51	
May-13	\$3,345.80	\$356.52	\$361.06	\$138.57	\$14.58	
Jun-13	\$3,412.21	\$304.48	\$100.32	\$138.57	\$80.19	
Total	\$43,453.53	\$5,191.82	\$12,420.25	\$1,598.04	\$2,381.00	\$65,044.64
Jul-13	\$3,909.95	\$230.65	\$149.86	\$138.57	\$73.72	
Aug-13	\$3,093.74	\$461.30	\$149.41	\$143.17	\$215.90	
Sep-13	\$5,024.78	\$907.54	\$199.87	\$143.17	\$386.14	
Oct-13	\$4,157.65	\$365.68	\$1,051.54	\$143.17	\$389.45	

Nov-13		\$4,010.96	\$386.28	\$2,048.52	\$143.17	\$185.52	
Dec-13		\$3,967.65	\$374.16	\$1,707.01	\$144.38	\$279.09	
Jan-14		\$3,099.55	\$264.80	\$1,567.05	\$144.38	\$256.70	
Feb-14		\$3,006.09	\$388.70	\$3,490.87	\$146.43	\$192.36	
Mar-14			\$209.92	\$4,887.15	\$146.43	\$197.40	
Apr-14							
May-14							
Jun-14							
	Total	\$30,270.37	\$3,589.03	\$15,251.28	\$1,292.87	\$2,176.28	\$52,579.83
						Total	\$179,344.24

**NISHNA VALLEY**

	Electric	Water Test	Propane	Trash Removal	Phone	
Jul-11	\$1,974.00	\$74.30	\$0.00	\$179.96	\$238.65	
Aug-11	\$1,999.45	\$86.80	\$0.00	\$171.13	\$323.67	
Sep-11	\$5,617.57	\$201.30	\$0.00	\$158.90	\$343.79	
Oct-11	\$2,540.60	\$86.80	\$3,176.57	\$158.90	\$286.23	
Nov-11	\$2,540.60	\$86.80	\$2,094.70	\$158.90	\$314.77	
Dec-11	\$2,462.52	\$74.30	\$3,996.92	\$158.90	\$196.14	
Jan-12	\$2,924.16	\$99.30	\$12,530.14	\$158.90	\$180.50	
Feb-12	\$3,223.91	\$74.30	\$7,661.41	\$158.90	\$218.12	
Mar-12	\$3,243.91	\$74.30	\$11,605.41	\$161.70	\$165.98	
Apr-12	\$3,034.55	\$99.30	\$5,236.21	\$161.70	\$153.40	
May-12	\$2,621.81	\$74.30	\$1,068.08	\$161.70	\$175.46	
Jun-12	\$2,554.54	\$161.10	\$0.00	\$161.70	\$302.46	
Total	\$34,737.62	\$1,192.90	\$47,369.44	\$1,951.29	\$2,899.17	\$88,150.42
Jul-12	\$2,797.91	\$99.30	\$0.00	\$40.27	\$278.70	
Aug-12	\$2,348.86	\$74.30	\$3,192.66	\$141.10	\$181.74	
Sep-12	\$2,454.79	\$86.80	\$0.00	\$174.72	\$354.40	
Oct-12	\$3,313.41	\$74.30	\$1,140.83	\$174.72	\$284.65	
Nov-12	\$2,373.54	\$86.80	\$2,078.61	\$174.72	\$394.60	
Dec-12	\$2,719.05	\$97.30	\$2,086.35	\$174.72	\$185.50	
Jan-13	\$2,956.91	\$747.20	\$2,881.13	\$174.72	\$174.24	
Feb-13	\$3,257.27	\$263.00	\$9,640.40	\$174.72	\$181.44	
Mar-13	\$2,867.16	\$74.80	\$8,360.23	\$174.72	\$203.63	
Apr-13	\$2,590.90	\$99.80	\$6,022.76	\$174.72	\$131.61	
May-13	\$2,490.30	\$62.30	\$3,457.63	\$174.72	\$145.92	
Jun-13	\$2,059.74	\$74.80	\$1,211.68	\$174.72	\$172.77	
Total	\$32,229.84	\$1,840.70	\$40,072.28	\$1,928.57	\$2,689.20	\$78,760.59
Jul-13	\$2,063.64	\$50.00	\$0.00	\$174.72	\$195.19	
Aug-13	\$1,973.51	\$74.80	\$0.00	\$180.52	\$566.80	
Sep-13	\$3,701.21	\$74.80	\$0.00	\$180.52	\$545.55	
Oct-13	\$2,292.72	\$87.30	\$0.00	\$180.52	\$282.62	





## Building Utility Costs

(thru Feb. 2014)

Chantry Elementary		<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
	Electric	\$15,641.39	\$14,882.18	\$9,282.72
	Water/Sewer	\$1,747.55	\$1,633.54	\$1,314.05
	Natural Gas	\$3,672.09	\$4,904.66	\$3,600.49
	Trash Removal	\$926.36	\$1,552.24	\$1,236.67
	Phone	\$590.07	\$977.90	\$979.71
	Totals	<u>\$22,577.46</u>	<u>\$23,950.52</u>	<u>\$16,413.64</u>
	# of Students Served	98	99	91
	\$ Utilities / Student Served	\$230.38	\$241.92	\$180.37
	\$ Utilities / Student Capacity 225	\$90.31	\$95.80	\$65.65
Downtown Annex				
	Electric	\$1,888.62	\$1,706.10	\$996.41
	Water/Sewer	\$279.48	\$319.41	\$213.84
	Natural Gas	\$896.80	\$1,027.83	\$534.81
	Trash Removal	\$794.60	\$840.31	\$0.00
	Phone	\$2,096.72	\$1,970.10	\$0.00
	Totals	<u>\$5,956.22</u>	<u>\$5,863.75</u>	<u>\$1,745.06</u>

Jr. Sr. High School

Electric	\$47,098.90	\$43,453.53	\$30,270.37
Water/Sewer	\$4,083.12	\$5,191.82	\$3,589.03
Natural Gas	\$6,768.30	\$12,420.25	\$15,251.28
Trash Removal	\$1,438.56	\$1,598.04	\$1,292.87
Phone	\$2,330.89	\$2,381.00	\$21,276.28
Totals	<u>\$61,719.77</u>	<u>\$65,044.64</u>	<u>\$71,679.83</u>

# of Students Served	184	180	222
\$ Utilities / Student Served	\$335.43	\$361.36	\$322.88
\$ Utilities / Student Capacity 250	\$246.88	\$260.18	\$286.72

Nishna Valley Campus

(incl Bus Barn & Pump House)

Electric	\$34,737.62	\$32,229.84	\$21,197.92
Water/Sewer	\$1,192.90	\$1,840.70	\$2,577.64
Propane	\$47,369.44	\$40,072.28	\$24,663.46
Trash Removal	\$1,951.29	\$1,928.57	\$1,630.14
Phone	\$2,899.17	\$2,689.20	\$3,585.47
Totals	<u>\$88,150.42</u>	<u>\$78,760.59</u>	<u>\$53,654.63</u>

# of Students Served	225	214	158
\$ Utilities / Student Served	\$391.78	\$368.04	\$339.59
\$ Utilities / Student Capacity 480	\$183.65	\$164.08	\$111.78

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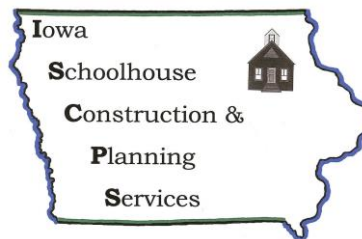
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Facilities Planning Services  
Preliminary Scenario Options  
For  
East Mills Community School District



58962 380th Street, Hastings, Iowa 51540  
June 2<sup>nd</sup>, 2014

Provided by The



Iowa Schoolhouse Construction & Planning Services  
(A Division of)  
Iowa School Construction Administration Services LLC  
1401 N. Elm Street, Suite C  
P.O. Box 387  
Jefferson, IA 50129

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**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Recent Board approved Reductions**

- Share Superintendent with Essex
- Reduce K & 1<sup>st</sup> Grade to 1 Section from 2
- Special Education & Preschool Sections

**Short Option “A”, 2014-2015 School Year**

- Move all Pre-School & K-6<sup>th</sup> to Nishna Valley
  - Move 91 Chantry Students for 2014-15 school year
  - Nishna Valley currently has 158 Students
  - Plan for 24 Pre-School Students
  - 273 Students Pre-K thru 6<sup>th</sup>
  - Nishna Valley Building Capacity is 480
- Keep 7<sup>th</sup> -12<sup>th</sup> at Middle/High School
  - Maintain current grade configuration
  - Current Student Enrollment 215
  - Building capacity 250
- Move Alternative High School to Downtown Learning Center
  - Current Student Enrollment 7, Increase Utilities by \$1,000
- Close Chantry & Annex Building
  - Maintain ownership through Mid Term Option
  - Possible use of building as Malvern Community or Rec Center
  - Possible Residential Development Site
  - Chantry Building Capacity is 225
- Potential Cost Avoidance
  - ¼ Time Music
  - ½ Library Para
  - ½ Building Secretary
  - 1 Cook
  - Reduction in Staffing Costs \$42,500
  - Chantry & Annex Utilities \$25,000
  - Reduction Transportation Costs \$14,250
  - Possible Annual Total Budget Reduction \$ 81,750
- Option “A” Infrastructure Cost
  - Immediate Required for Option “A”, NV \$ 25,000, HS \$9,000
- Maintain Future District with **2 Buildings**



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Short Option “B”, 2014-2015 School Year**

- Move all Pre-School & K-6<sup>th</sup> to Jr. Sr. High School Building
  - Move 91 Chantry Students for 2014-15 school year
  - Nishna Valley currently has 158 Students
  - Plan for 24 Pre-School Students
  - 273 Students Pre-K thru 6<sup>th</sup>
  - High School Building Capacity is 250
  - Reconfigure FCS & Ind. Arts into Classrooms to add 50 capacity
  - Cost to Remodel \$50,000+
  
- Move 7<sup>th</sup> -12<sup>th</sup> to East Mills High School (Nishna Valley), 2014-15
  - Maintain current grade configuration
  - Current Student Enrollment 215
  - Building capacity 480
  
- Move Alternative High School to Downtown Learning Center
  - Current Student Enrollment 7, Increase Utilities by \$1,000
  
- Close Chantry & Annex Building
  - Maintain ownership through Mid Term Option
  - Possible use of building as Malvern Community or Rec Center
  - Possible Residential Development Site
  - Chantry Building Capacity is 225
  
- Potential Cost Avoidance
  - ¼ Time Music
  - ½ Library Para
  - ½ Building Secretary
  - 1 Cook
  - Reduction in Staffing Costs \$42,500
  - Chantry & Annex Utilities \$25,000
  - Reduction Transportation Costs \$14,250
  - Possible Annual Total Budget Reduction \$ 81,750
  
- Option “B” Infrastructure Cost, PPEL
  - Immediate Required for Nishna Valley, \$ 25,000
  - Immediate Required for High School Building, \$50,000
  - Very Time Sensitive to Accomplish
  
- Maintain Future District with **2 Buildings**



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Short Option “C”, 2014-2015 School Year**

- Move all Pre-School & K-4<sup>th</sup> to Chantry School Building
  - 91 Chantry Students stay for 2014-15 school year
  - Move P-K-4<sup>th</sup> Grade Nishna Valley to Chantry
  - Plan for 24 Pre-School Students
  - 202 Students Pre-K thru 4<sup>th</sup>
  - Chantry Capacity is 225
  
- Move 7<sup>th</sup> -12<sup>th</sup> to East Mills High School (Nishna Valley), 2014-15
  - Maintain current grade configuration
  - Current Student Enrollment 215
  
- Keep all 5<sup>th</sup> & 6<sup>th</sup> Grade Students at Nishna Valley
  - 70 students in 5<sup>th</sup> & 6<sup>th</sup> Grades
  - Nishna Valley will house 285 students 5<sup>th</sup> thru 12<sup>th</sup>
  - Building Capacity 480
  
- Move Alternative High School to Downtown Learning Center
  - Current Student Enrollment 7, Increase Utilities by \$1,000
  
- Eventually Close Chantry & Annex Building Per Plan “D” thru “G”
  - Maintain ownership through Mid Term Option
  - Possible use of building as Malvern Community or Rec Center
  - Possible Residential Development Site
  - Chantry Building Capacity is 225
  
- Potential Cost Avoidance
  - ¼ Time Music
  - ½ Library Para
  - ½ Building Secretary
  - 1 Cook
  - Reduction in Staffing Costs \$42,500
  - High School Utilities \$45,000 partial
  - Reduction Transportation Costs \$14,250
  - Possible Annual Total Budget Reduction \$ 81,750
  
- Option “C” Infrastructure Cost, PPEL
  - Immediate Required for Nishna Valley, \$ 17,000, Chantry is \$8,500
  - Very Time Sensitive to Accomplish
  
- Maintain District with **2 Buildings** until Long Term plan enacted



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Mid Option “D” “Flip Elementary & Jr.-Sr. High”**

- Assumption that students are located per **Option “B” or “C”**, 2014-2015
  
- Successful PPEL Vote, 2015
  - Voter Approved PPEL, \$1.34 Levy for 10 Years
  - \$134 per \$100,000 Commercial Property valuation
  - \$58.53 per \$100,000 Residential Property with Homestead Credit
  - \$92.48 per \$100,000 Farm Property valuation
  - Will Raise \$392,000 / year for the district
  - PPEL 10 Year Revenue Bond, \$2,950,000 for improvements
  - Commit to Bi-Annual Bus Replacement
  
- Architectural Design Work 2015-2016
  - East Mills Elementary (Malvern) Building Improvements
  - Roofing \$550,000
  - Elevator & ADA Improvements, \$450,000
  - Building Costs, \$1,000,000
  - Note: Est Mills High School (Nishna Valley) Bldg. Needs, \$950,000
  
- Lease 4 unit modular building, PPEL, at Chantry (Option “B” Only)
  - Lease units, \$60,000
  - Foundation costs \$35,000
  
- Move Pre-School Students & K-6 to Chantry, 2016-17
  - Moving Costs \$15,000. PPEL
  - Option “C” is P-K thru 4<sup>th</sup>
  
- Start Renovations & Improvements to High School Building, Summer 2016
  
- Return Pre-School & K-6 Students to East Mills Elementary, (Malvern)
  - Return Moving Costs \$15,000
  
- Close Chantry & Annex Buildings
  - Utility Savings \$25,000
  
- Start renovations to Nishna Valley Building, Summer 2016, Summer 2017
  
- Start Renovations to Athletic Facilities, Spring 2016
  
- Maintain Future District with **2 Buildings**
  - East Mills Jr. & Sr. High
  - East Mills Elementary





**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Long Option “E”**

- Assumption that students are located per **Option “B” or “C”**, 2014-2015
  
- Successful General Obligation Bond Vote, 2015
  - 60% Voter Approved G.O. Bond, \$2.70 **Maximum** Levy, 20 Years
  - \$270 per \$100,000 Commercial Property valuation
  - \$117.94 per \$100,000 Residential Property with Homestead Credit
  - \$186.34 per \$100,000 Farm Property Valuation
  - Will Raise \$11,500,000 for the district
  - Commit \$100,000 Annually for Bus Replacement
  
- Architectural Design Work 2015-2016
  - Jr.-Sr. High School Building
  - Building Improvements & Additions
  - Roofing
  - Elevator & ADA Improvements
  - Building Costs, \$8 - \$10,000,000
  
- Lease 4 unit modular building, 2 Years at Chantry (Option “B” Only)
  - Lease units, \$ 120,000,
  - Foundation costs \$35,000
  
- Move Pre-School & K-6<sup>th</sup> Students to Chantry, 2016-17, 2017-18
  - Moving Costs \$15,000. PPEL
  - Option “C” is P-K thru 4<sup>th</sup>
  
- Start Renovations & Additions to East Mills **K-12 Building**, Summer 2016
  
- Complete East Mills K-12 Building Renovations, Summer 2018
  
- Return **All** Students to East Mills High School, 2018-19 School Year
  - Return Moving costs \$30,000
  
- Start Renovations to Athletic Facilities, Spring 2017
  
- Close & Dispose of Chantry & Nishna Valley & Annex Buildings
  
- Maintain Future District with **1 East Mills K-12 Building**
  
- Annual Cost Avoidance
  - Utilities \$85,000
  - Staffing Consolidation \$210,000



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Long Option “F”**

- Assumption that students are located per **Option “A” or “B”**, 2014-2015
- Successful General Obligation Bond Vote, 2015
  - 60% Voter Approved G.O. Bond, \$4.05 **Maximum** Levy, 20 Years
  - \$405 per \$100,000 Commercial Property valuation
  - \$176.86 per \$100,000 Residential Property with Homestead Credit
  - \$279.52 per \$100,000 Farm Property Valuation
  - Will Raise \$18,250,000 for the district
  - Commit \$100,000 Annually for Bus Replacement
- Architectural Design Work 2015-2016
  - Demolish Existing Jr.-Sr. High Building, \$400,000
  - Build New K-12 School Building
  - Building Costs, \$15 - \$16,000,000
- Lease 4 unit modular building, 2 Years at Chantry (Option “B” Only)
  - Lease units, \$ 120,000,
  - Foundation costs \$35,000
- Move Pre-School & K-6<sup>th</sup> Students to Chantry, 2016-17, 2017-18
  - Moving Costs \$15,000. PPEL
  - Option “C” is P-K thru 4<sup>th</sup>
- Demolish existing High School Building, Summer 2016
- Start Construction of New Building, Late Summer 2016
- Complete High School Construction, Summer 2018
- Return **All** Students to East Mills K-12 School, 2018-19 School Year
  - Return Moving costs \$30,000
- Start Renovations to Athletic Facilities, Spring 2017
- Close & Dispose of Chantry & Nishna Valley & Annex Buildings
- Maintain Future District with **1 East Mills K-12 Building**
- Annual Cost Avoidance
  - Utilities \$85,000
  - Staffing Consolidation \$210,000



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Long Option “G”**

- Assumption that students are located per **Option “A” or “B”**, 2014-2015
- Successful General Obligation Bond Vote, 2015
  - \$4.05 Levy, 20 Years
  - Will Raise \$18,250,000 for the district
  - Commit \$100,000 Annually for Bus Replacement
- Successful PPEL Vote, 2015
  - Voter Approved PPEL, \$1.34 Levy
  - 10 Years, Will Raise \$392,000 / year for the district
  - PPEL 10 Year Revenue Bond, \$2,950,000 for improvements
- Architectural Design Work 2015-2016
  - Land Purchase, 60 acres & Site Development, \$4,500,000
  - Build New East Mills K-12 School Building
  - Building Costs, \$15 - \$16,000,000
- Maintain Option “A or “B” during construction
- Start Construction of New Building, Spring 2016
- Complete High School Construction, Summer 2018
- Return **All** Students to New East Mills K-12 Building, 2018-19 School Year
  - Return Moving Costs \$30,000
- Close & Dispose of Chantry, Nishna Valley, Annex & High School
- Maintain Future District with **1 East Mills K-12 Building**
- Annual Cost Avoidance
  - Utilities \$75,000
  - Staffing Consolidation \$210,000



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Long Option “H” (Dependent on Enrollment #'s)**

- Assumption that students are located per **Option “C”** 2014-2015
- Successful PPEL Vote, 2015
  - Voter Approved PPEL, \$1.34 Levy
  - 10 Years, Will Raise \$392,000 / year for the district
  - PPEL 10 Year Revenue Bond, \$2,950,000 for improvements
- Architectural Design Work 2015-2016
  - Renovate & Create K-12 at Nishna Valley
  - Building Costs, \$3,000,000
- Maintain Option “C” during construction
- Start Construction of New Building, Spring 2016
- Complete K-12 Construction, Summer 2018
- Return **All** Students to New East Mills K-12 Building, 2018-19 School Year
  - Return Moving Costs \$30,000
- Close & Dispose of Chantry, Nishna Valley, Annex & High School
- Maintain Future District with **1 East Mills K-12 Building**
- Annual Cost Avoidance
  - Utilities \$90,000
  - Staffing Consolidation \$210,000



## East Mills Community School District



### Facility Evaluations & Recommendations

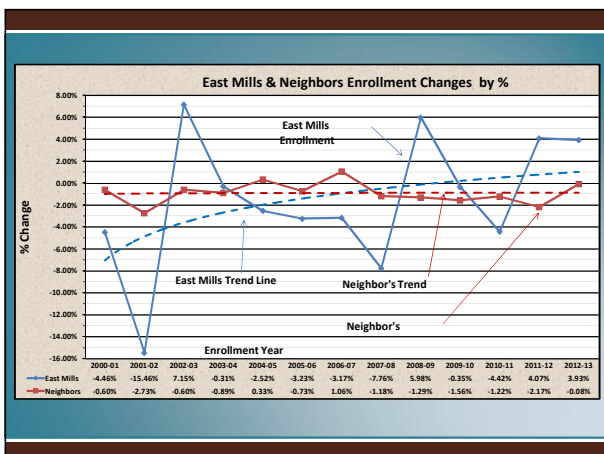
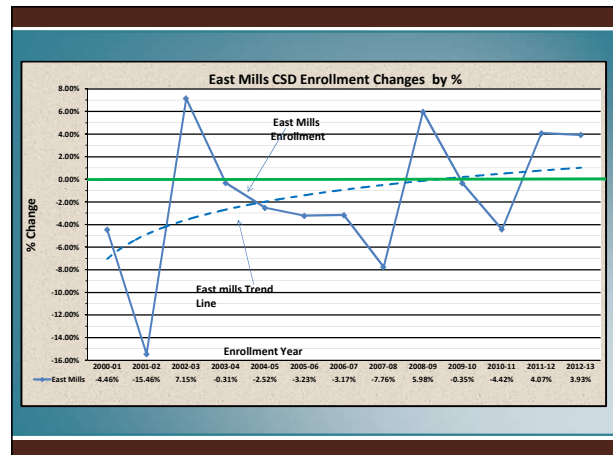


## General Comments

- Community Conversations
- Community Pride
- Quality of Education
- Community Planning Efforts
- Very Difficult Board Decision

## Historical Enrollment

- Declining Enrollment
- 1999, 736 Students
- 2013, 494 Students
- 32.9%, 14 years
- Neighboring Districts



## Enrollment Projections

- Senior Class
  - 2000 - 58
  - 2013 - 36
- Kindergarten Class
  - 2000 - 55
  - 2013 - 29

### Enrollment Projections

- **With 1% Growth**
  - 2018 - 447
  - 2013 - 494
- **With 0% Growth**
  - 2018 – 430
  - 2013 - 494

### Enrollment Projections

- **With -1% Growth**
  - 2018 - 410
  - 2013 - 494
- **With -2% Growth**
  - 2018 – 391
  - 2013 - 494

### Building Impressions

- Chantry
- PK-4
- 12 Rooms, 13 w\ Office Convert
- Capacity 225
- Current # Students, 91

### Building Needs

- Chantry
- Updated HVAC System
- New Windows
- ADA Issues
- Roof Repairs
- Deferred Maintenance

### Building Needs

- Chantry
- Improved Lighting
- Minor Tuck-Pointing
- Brick Sealant & Caulking
- Gym
- Needs Classrooms (2 Sections)

### Building Impressions

- Nishna Valley Building
- PK thru 6<sup>th</sup> Grades
- 30 Classrooms
- Former K-12 Building
- Geothermal HVAC
- Current # Students, 158
- Capacity 480

**Building Needs**

- Nishna Valley Building
- Brick Sealant & Caulking
- Updated HVAC, Parts of Building
- New Windows
- ADA Issues

**Building Needs**

- Nishna Valley Building
- Minor Masonry Tuck-Pointing
- Improved Lighting
- Canopy Roof at Kitchen
- Well & Lagoon
- Athletic Venues

**Building Impressions**

- Jr. & Sr. High School
- 7th thru 12<sup>th</sup> Grades
- 17 Classrooms
- Air Conditioning
- Current # Students, 215+7 @ LC
- Capacity 250

**Building Needs**

- Jr. & Sr. High School
- Roof Removal & Replacement
- Masonry Tuck-Pointing
- Elevator
- ADA Issues
- Brick Sealant & Caulking

**Infrastructure Funding**

- Designated Funds by State Law
- Physical Plant & Equipment Levy PPEL, Board Approved \$0.33
- Voter Approved up to \$1.34
- \$58.53 on Residential \$100,000
- \$92.48 on Agricultural \$100,000

**Infrastructure Funding**

- Statewide Sales Tax, SAVE
- General Obligation Bond
- 60% Voter Approval \$2.70 - \$4.05
- \$117.94 on Residential \$100,000 To \$176.86
- \$186.34 on Agricultural \$100,000 To \$279.52

**Infrastructure Funding**

- **\$1.34 10 Year PPEL**  
\$3,920,000
- **General Obligation Bond \$2.70**  
\$11,500,000 (20 Years)
- **General Obligation Bond \$4.05**  
\$18,500,000

**Infrastructure Funding**

- **Statewide Sales Tax, SAVE**  
\$450,000
- **\$335,000 Obligated to Recurring Expenses**  
Apple Lease  
General Obligation Bond  
Revenue Bond

**Infrastructure Funding**

- **New Buildings & Improvements**
- **Building & Land Purchases**
- **Leases**
- **School Equipment**
- **Buses**
- **Musical Instruments**

**Infrastructure Funding**

- **Technology**
- **Can NOT be used for Teachers**

**General Fund**

- **Allocated Annually by State**
- **Based on Prior Year Enrollment**
- **4% for FY 2014-2015**
- **Teacher & Staff Salaries**
- **Utility & Maintenance Expenses**

**General Fund**

- **Reduced Enrollment =**  
Reduced Revenues
- **Additional Revenues FY 2014-15,**  
1%
- **Current Spending Levels**  
NOT Sustainable
- **Reductions are Inevitable**



**Reduction Options**

- Reduce Building Space
- Staffing (80% of General Fund)
  - Teachers
  - Administrators
  - Support Staff

**Building Scenario “A”**

- Move Pre K, K & 6<sup>th</sup> Graders to Nishna Valley
- Keep 7<sup>th</sup> thru 12<sup>th</sup> Graders at High School
- Move Alternative Program to Downtown Building

**Building Scenario “A”**

- Close Chantry & Annex
- Potential Cost Avoidance
  - .25 Music
  - .5 Library Para
  - .5 Building Secretary
  - 1.0 Cook

**Building Scenario “A”**

- Close Chantry & Annex
- Potential Cost Avoidance
  - Reduction Staffing Costs \$42,500
  - Chantry & Annex Utilities \$25,000
  - Transportation \$14,250,
  - Total Reduction \$81,750

**Building Scenario “A”**

- Potential Infrastructure Cost
  - Funded with Current PPEL
  - Nishna Valley \$25,000
  - High School, \$9,000

**Building Scenario “B”**

- Move all Pre-K, K thru 6<sup>th</sup> to High School Building
- Move 7<sup>th</sup> – 12<sup>th</sup> to Nishna Valley
- Move Alternative Program Downtown
- Close Chantry, Annex

### Building Scenario "B"

- **Potential Cost Avoidance**
  - Reduction Staffing Costs \$42,500
  - Chantry & Annex Utilities \$25,000
  - Transportation \$14,250,
  - Total Reduction \$81,750

### Building Scenario "B"

- **Potential Infrastructure Cost**
  - Funded with Current PPEL
  - Nishna Valley \$25,000
  - High School, \$50,000

### Building Scenario "C"

- Move P-K, K thru 4<sup>th</sup> Grade to Chantry
- Keep 5<sup>th</sup> & 6<sup>th</sup> Grades at Nishna Valley
- Move 7<sup>th</sup> thru 12<sup>th</sup> Grades from High School to Nishna Valley

### Building Scenario "C"

- Move Alternative Program to Downtown
- Eventually Close Chantry & Annex per "D" thru "G"

### Building Scenario "C"

- **Potential Cost Avoidance**
  - Reduction Staffing Costs \$42,500
  - Chantry & Annex Utilities \$45,000
  - Transportation \$14,250,
  - Total Reduction \$101,750

### Building Scenario "C"

- **Potential Infrastructure Cost**
  - Funded with Current PPEL
  - Nishna Valley \$17,000
  - Chantry, \$8,500

**Building Scenario "D"**

- Move P-K, K thru 6<sup>th</sup> Grade to Chantry w/ Option "B"
- Keep 7<sup>th</sup> thru 12<sup>th</sup> Grades at Nishna Valley w/ Option "B"
- Renovate High School Building Summer of 2016

**Building Scenario "D"**

- Return P-K, K thru 6<sup>th</sup> Grade to Renovated High School
- Keep 7<sup>th</sup> thru 12<sup>th</sup> Grades at Nishna Valley
- Close Chantry & Annex
- Renovate Nishna Valley Building

**Building Scenario "D"**

- Maintain Future District with 2 Buildings
- Pass Voter Approved PPEL \$1.34
- Will Raise \$3,920,000
- Commit to Bi-annual Bus Replacement Cycle

**Building Scenario "D"**

- High School Renovations
  - Roofing, \$550,000
  - Elevator & ADA, \$450,000
  - Building Improvements \$1,000,000
- Nishna Valley
  - HVAC, Envelope, \$950,000

**Building Scenario "D"**

- Option "B" at Chantry
  - Modular Units, \$95,000
  - Moving Costs, \$30,000

**Building Scenario "E"**

- Move P-K, K thru 6<sup>th</sup> Grade to Chantry w/ Option "B" or "C"
- Keep 7<sup>th</sup> thru 12<sup>th</sup> Grades at Nishna Valley w/ Option "B"
- Renovate + Additions at
- K-12 School Building 2016

**Building Scenario "E"**

- Return ALL Students to Renovated & Improved K-12 Building
- Close Chantry, Nishna Valley & Annex
- Maintain Future District with 1 East Mills K-12 Building

**Building Scenario "E"**

- Pass General Obligation B \$2.70
- Will Raise \$11,500,000
- Commit to Annual Bus Replacement Cycle

**Building Scenario "E"**

- High School Renovations + Add  
–\$ 8 to \$10,000,000
- Modular Units, 2 years  
–\$155,000
- Moving Costs  
–\$45,000

**Building Scenario "E"**

- Cost Avoidance  
–Utilities \$85,000  
–Staffing \$ 210,000

**Building Scenario "F"**

- Move P-K, K thru 6<sup>th</sup> Grade to Chantry w/ Option "B"
- Keep 7<sup>th</sup> thru 12<sup>th</sup> Grades at Nishna Valley w/ Option "B"
- Demolish Existing High School
- K-12 School Building 2018

**Building Scenario "F"**

- Return ALL Students to New K-12 Building
- Close Chantry, Nishna Valley & Annex
- Maintain Future District with 1 East Mills K-12 Building

**Building Scenario "F"**

- Pass General Obligation B \$4.50
- Will Raise \$18,250,000
- Commit to Annual Bus Replacement Cycle

**Building Scenario "F"**

- New High School At Existing Location
  - \$ 15 to \$16,000,000
- Modular Units, 2 years
  - \$155,000
- Demolition Costs
  - \$400,000

**Building Scenario "F"**

- Cost Avoidance
  - Utilities \$85,000
  - Staffing \$ 210,000

**Building Scenario "G"**

- Move P-K, K thru 6<sup>th</sup> Grade to Chantry w/ Option "A" or "B"
- Keep 7<sup>th</sup> thru 12<sup>th</sup> Grades at Nishna Valley w/ Option "B"
- Purchase Land for New Bldg.
- K-12 School Building 2018

**Building Scenario "G"**

- Return ALL Students to New K-12 Building
- Close Chantry, Nishna Valley, High School & Annex
- Maintain Future District with 1 East Mills K-12 Building

**Building Scenario "G"**

- Pass General Obligation B \$4.50
- Will Raise \$18,250,000
- Pass PPEL \$1.34
- Will Raise \$3.920,000
- Commit to Annual Bus Replacement Cycle

**Building Scenario "G"**

- **New High School At New Location**
  - \$ 15 to \$16,000,000
- **Land Purchase & Development**
  - \$4,800,000

**Building Scenario "G"**

- **Cost Avoidance**
  - Utilities \$75,000
  - Staffing \$ 210,000

**Building Scenario "H"**

- **Move Students per Option "C"**
- **Pass PPEL @ \$1.34**
- **Renovate Nishna Valley to K-12**
- **Keep Students in Bldg. During Renovations**

**Building Scenario "H"**

- **Move P-k, K thru 4<sup>th</sup> Grade to K-12 Building for 2018 School Year**
- **Close High School, Chantry & Annex**
- **Renovate Nishna Valley to K-12**
- **Keep Students in Bldg. During Renovations**
- **Maintain Future with 1 K-12 Bldg.**

**Building Scenario "H"**

- **Cost Avoidance**
  - Utilities \$90,000
  - Staffing \$ 210,000

**Scenarios**

- **"A", "B", & "C"**
  - Assist with Current Budget
  - No New Funding
- **"D"**
  - Requires \$1.34 PPEL Levy

**Scenarios**

- **“E”**
  - General Obligation Bond \$2.70`
- **“F”**
  - General Obligation Bond \$4.05

**Scenarios**

- **“G”**
  - General Obligation Bond \$4.05
  - Voter Approved PPEL \$1.34
- **“H”**
  - Voter Approved PPEL \$ 1.34

**Recommendation**

- **1 Building**
- **Reduces Future Maintenance Costs**
- **Benefits Education**
- **Benefits the Budget**

**Recommendation**

- **“H” or “E”**
- **Lowest Cost / Benefit to District**
- **Benefits Education**
- **Benefits the Budget**

**District Process**

- **Report on District Website**
- **Board has Listened**
- **To Date Board Work Session**
- **Community Conversations**
- **June 9<sup>th</sup>, Board Discussion**
- **June 17<sup>th</sup> Special Board Mtg.**

**East Mills  
Community School District**



**Questions ?**  
&  
**Thanks**



**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Preliminary Building Data**

**Current Student Counts**

- Pre-K 23
- K thru 4<sup>th</sup> 179
- 5<sup>th</sup> & 6<sup>th</sup> 70
- K thru 6<sup>th</sup> 249
- 7<sup>th</sup> & 8<sup>th</sup> 68
- 9<sup>th</sup> thru 12<sup>th</sup> 154
- 7<sup>th</sup> thru 12<sup>th</sup> 222

**2014-2015 Elementary Grade Sections**

- 2 Preschool
- 1-Kindergarten
- First,
- 2-Second
- 2-Third
- Fourth
- 2-Fifth
- 2-Sixth

**Chantry Elementary**

- 12 Rooms, Music, Art, Tag, Title/Sped, Preschool, Comp Lab, 6 Gen Ed
- Capacity 150-175

**Building Needs**

- Updated HVAC system
- New windows
- Handicapped accessible restrooms
- Handicapped accessible entrances
- Roof repairs/rework
- Large canopy roof
- Improved lighting
- Minor tuck-pointing
- Brick sealant & caulking





**East Mills Community School District  
Facility Evaluation & Planning Recommendations**

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**Preliminary Data** (continued)

**Nishna Valley Building**

- 30 Rooms, Music, Art, Tag, 6-Title/Sped, 2-Preschool, Comp Lab, 18 Gen Ed
- Capacity 480 – 500

**Building needs**

**Elementary**

- Brick sealant & caulking

**Intermediate**

- Updated HVAC system
- New windows
- Handicapped accessible restrooms
- Handicapped accessible entrances
- Handicapped accessible locker rooms
- Minor tuck-pointing
- Brick sealant & caulking
- Improved lighting
- Canopy roof at Kitchen entrance

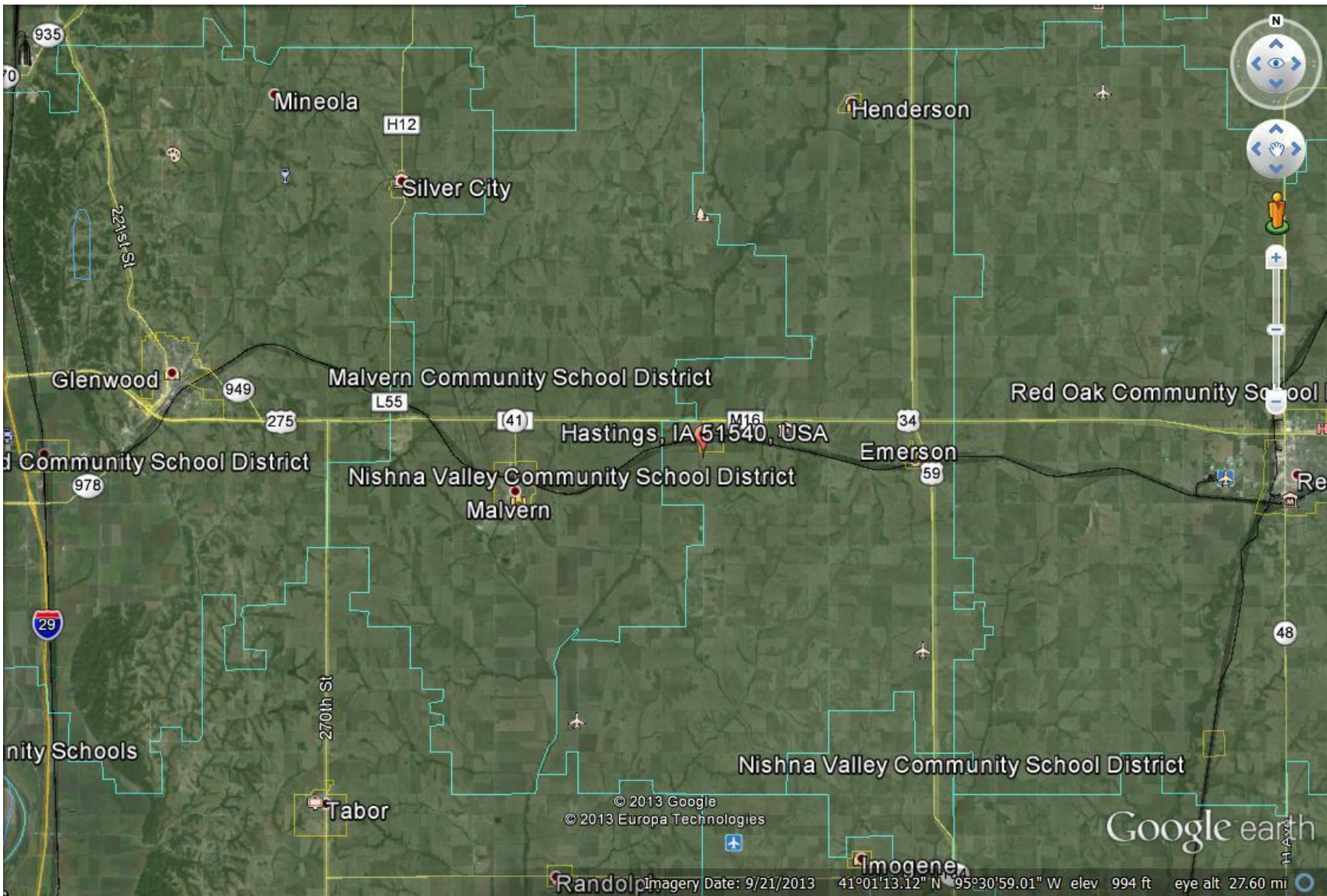
**East Mills Jr./Sr. High School**

- 17 Rooms, Music, Art, Ind. Tech, Ag, Comp Lab, FCS, Resource, 10 Gen Ed,
- Capacity 250-275

**Building needs**

- Roof removal & replacement (approx. 90%)
- Tuck-pointing
- Brick sealant & caulking
- Handicapped accessible restrooms
- Handicapped accessible entrances
- Elevator
- Handicapped accessibility to art room & vocational agriculture
- Handicapped accessible locker rooms







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**ROAD LEGEND**

- INTERSTATE
- STATE HIGHWAY
- PREMIUM ROAD
- TOURIST ROAD
- ARTISAN ROAD
- ABANDONED ROAD
- ROAD UNDER CONSTRUCTION

**SYMBOL LEGEND**

- RESIDENTIAL SETBACK
- LAND BOUNDARY
- WATER BOUNDARY
- STREET
- LAKE
- RIVER
- CANYON
- AIRPORT
- CEMETERY
- STATE BOUNDARY
- CITY
- APARTMENT
- SCHOOL
- CHURCH
- UNIVERSITY
- FOREST
- STATE BOUNDARY
- CITY
- APARTMENT
- SCHOOL

**MILLS/  
 MONTGOMERY CO IA**

2012



One Pinper=One Last Mills Student

- Chantry Elementary=Yellow Pin
- Ashton Valley Elementary=Blue Pin
- Mt. Air High School=Green Pin



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**ROAD LEGEND**

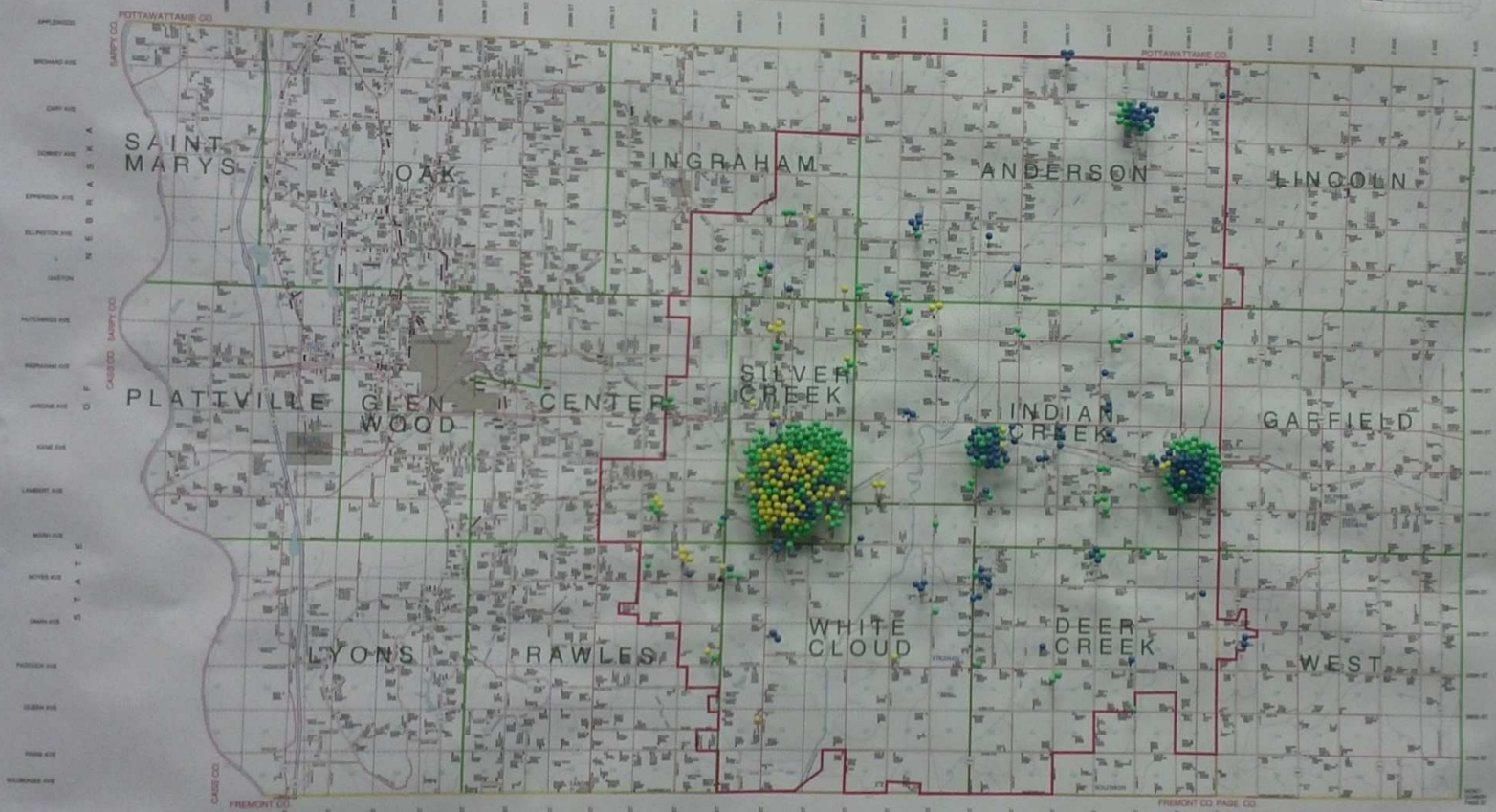
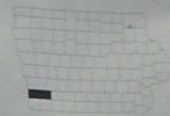
- INTERSTATE
- STATE HIGHWAY
- PROVINCIAL ROAD
- TRAIL
- RAILROAD
- RAILROAD CROSSING
- RAILROAD CROSSING WITH GATE
- RAILROAD CROSSING WITH SIGNAL
- RAILROAD CROSSING WITH SIGNAL AND GATE
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**SYMBOL LEGEND**

- RESIDENTIAL SITE
- LAND BANK
- LAND BANK (Columbia Properties With Common Property)
- AGRICULTURE
- LAND (LIGHT & WATER)
- Cemetery
- AIRPORT
- CHURCH
- SCHOOL
- UNIVERSITY
- FOREST
- STATE BOUNDARY
- CITY
- APPOINTMENT
- WATER LAKE

# MILLS/ MONTGOMERY CO IA

2012



One Pin/pin-One Last Mills Student  
Chantry Elementary=Yellow Pin  
Wadena Valley Elementary=Blue Pin  
Mt. Air High School=Green Pin