

REPORT ON SPECIAL INVESTIGATION
OF THE
FUTURE FARMERS OF AMERICA PROGRAM
WITHIN THE
RED OAK COMMUNITY SCHOOL DISTRICT

FOR THE PERIOD
JULY 1, 2019 THROUGH APRIL 30, 2021

RED OAK COMMUNITY SCHOOL DISTRICT

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INDEPENDENT ACCOUNTANT'S REPORT

Management and the Board of Education
Red Oak Community School District
604 S. Broadway
Red Oak, IA 51566

We have performed the procedures enumerated below on the financial transactions of the Red Oak Community School District (the District) Future Farmers of America (FFA) program for the period July 1, 2019 through April 30, 2021. The District's management is responsible for the financial transactions of the District's FFA program.

Management and the Board of Education of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing certain tests and procedures on selected Student Activities Fund records and transactions of the District for the period of July 1, 2019 through April 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
2. Reviewed the District's Financial Accounting Manual to determine procedures for handling District funds.
3. Interviewed District officials to obtain an understanding of FFA operations.
4. Reviewed documentation compiled by District officials to obtain an understanding of concerns identified by District officials and subsequent actions.
5. Obtained copies of the Student Activities Fund bank statements; examined redeemed checks, deposit detail, and supporting documentation for FFA events, including deposits and disbursements.
6. Obtained documentation from associated FFA alumni and/or non-District organizations regarding any funding provided to the District's FFA program.



7. Obtained supporting documentation for FFA fundraising events and compared expected proceeds to funds deposited in the Student Activities Fund bank account.
8. Scanned disbursements by the District for the FFA program and reviewed a sample of disbursements for propriety.

These procedures identified \$6,264 of undeposited collections and \$146 of improper disbursements related to FFA events and activities within the period examined. In addition, we were unable to fully quantify an additional amount of undeposited collections or improper disbursements related to certain events due to the unavailability of accurate records of cash received and disbursed during those events. Our detailed findings and recommendations are presented in the Investigative Summary of this report and Exhibit A.

We were engaged by management and the Board of Education for the Red Oak Community School District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the selected Student Activities Fund records and transactions of the District. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of management and the Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Copies of this report have been filed with the Iowa Auditor of State and the Montgomery County Attorney's Office.

We would like to acknowledge the assistance extended to us by personnel of the Red Oak Community School District during the course of our investigation.

August 16, 2021
Sioux City, Iowa

King, Reinsch, Prosser & Co., L.L.P.

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INVESTIGATIVE SUMMARY:

Background Information

The Red Oak Community School District (the District) is a political subdivision of the state of Iowa and operates public schools for children in grades kindergarten through twelve and special education pre-kindergarten. The geographic area served includes the city of Red Oak, Iowa, and the predominant agricultural territory in Montgomery, Page, and Pottawattamie counties. The District is governed by a five-member Board of Education (the Board) whose members are elected on a non-partisan basis and meet semi-monthly.

The District also has an Activities Department (the Department) which supports athletics, fine arts, and various clubs and organizations. The Department is overseen by the Activities Director (AD). The District hires coaches or advisors for each athletic or fine arts program to oversee day to day operations of the programs. The various clubs and organizations are overseen by an adult sponsor. The coaches, advisors, or sponsors may be a District faculty member or other adults hired by the District.

According to District officials, funds received for various activities at each school are required to be deposited with the District. When funds are received, the funds are deposited in the District's bank account and the amount is recorded in the District's accounting system in the Student Activities Fund. Within the Student Activities Fund, there are sub-accounts for each of the various athletic programs, fine arts programs, and other student clubs and organizations.

District policy 405.4 explains that employees of the District serve in a position of public trust and states that prohibited conduct of employees of the District include failure to report or transfer to the District any funds or property belonging to the District, charging items for personal use to a District credit card, performing official duties in an unofficial manner, and misuse or unauthorized use of accounts or allowances. Additionally, District policy 704.1 clarifies that revenues of the District are to be received by the board treasurer and that any other persons receiving revenues on behalf of the school district must promptly turn them over to the board treasurer. Further, District policy 704.5 emphasizes that revenue raised by students or from student activities is required to be deposited and accounted for in the Student Activities Fund. These student activities revenues are the property of and shall be under the financial control of the Board. All use of this revenue must meet the test of public purpose and be approved by the superintendent or the superintendent's designee.

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Background Information (Continued)

District policy 505.5 establishes student fundraising policies and states that all monies are to be collected on a daily basis, turned in to the principal on or before the last date of the project, and kept in a vault or other secure, locked place. The Board further established in District policy 702.1 that the amount of cash on hand should be limited to that necessary for one day's operations, held in a locked, fireproof vault or cabinet, and that any excess cash should be deposited in an authorized depository account of the District.

Disbursements from the Student Activities Fund follow the normal District policies by requiring coaches, sponsors, and advisors to submit a request with supporting documentation showing the purpose of the disbursement and benefit to the District to their immediate supervisor such as the building Principal, AD, or to the School Business Office (SBO) for approval. Upon receipt of the request, the approving supervisor reviews the request, ensuring supporting documentation is provided and approves routine requests or refers non-routine requests to the Superintendent for final approval. An approved purchase order will be attached to the invoice when received and submitted to the Board at the next Board Meeting. If the purchase is approved for use of a District credit card, the approved coach, sponsor, or advisor must show the approved purchase order to personally check out the credit card from the SBO then provide the receipt for the purchase when personally checking the credit card back in to the SBO.

Receipts into the Student Activities Fund include cash and/or checks received for event admissions, concessions, membership dues, fundraising, etc. For event admissions or concessions, the two people (minimum) receive a beginning cash amount, which will also include numbered tickets for admissions. The cash is counted by two people before and after the event and, for admissions, the beginning and ending ticket numbers are recorded on the cash balancing sheet as well. The cash and balancing sheets are returned to the AD or building Principal and secured in a locked safe overnight. On the next business day, the AD or building secretary will re-count the cash, write a deposit slip, and submit a deposit to the District's authorized depository institution. For fundraising, dues, or other activity receipts, coaches, sponsors, or advisors are responsible for counting the cash and/or checks, recording their receipts on a spreadsheet, noting the type of revenue so it can be coded correctly when deposited, and working with the AD or building secretary to write the deposit slip. After the AD or building secretary completes all deposit steps, all paperwork is forwarded to the SBO for recording in the Student Activities Fund.

The District employed Mr. Alan Spencer as the High School Agriculture Instructor (Ag Teacher) and one of the District's FFA sponsors. As the High School Ag Teacher and FFA sponsor, Mr. Spencer was responsible for:

- Teaching daily Ag lessons;

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Background Information (Continued)

- Supervising and coordinating supervised agricultural experience programs;
- Serving as an advisor to the District's FFA members;
- Assisting students in coordinating FFA activities at the local, area, district, state, and national levels;
- Organizing and supervising FFA fundraisers, such as the District's annual Fruit Sale and Toy Show events;
- Collecting and remitting fundraising proceeds and donations; and
- Requesting disbursements from the FFA sub-account held within the Student Activities Fund.

As the FFA sponsor, Mr. Spencer was ultimately responsible for submitting purchase order requests on behalf of FFA members for appropriate FFA expenditures as well as collecting, counting, and submitting cash and/or checks received for FFA fundraisers and events in accordance with District policies.

According to District officials, the primary annual revenues for the District's FFA program comes from the annual FFA Fruit Sale. Fruit Sale orders are collected by the FFA members on individual order forms. All orders are paid in advance and all order forms are to be submitted to the FFA sponsor by a specified deadline so that appropriate purchase orders can be submitted for District approval, and then orders can be submitted to the various vendors supplying the Fruit Sale. Secondary to the FFA Fruit Sale, the FFA program holds an annual Toy Show. Prior to the Toy Show, vendors are able to purchase table space from the FFA to sell their farm and other toys and the FFA also collects admissions from attendees on the day of the event.

According to District officials, in addition to the two larger fundraisers, the FFA program also participates in state and national conventions each year, holds an annual banquet for their members and families, and participates in various local and state fairs or other agricultural programs. Aside from the main Fruit Sale and Toy Show fundraisers, the FFA program has smaller activities and fundraising events occurring throughout the year to help raise awareness and funds for the FFA chapter.

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Background Information (Continued)

In April 2021, District officials became concerned about irregularities in cash handling, appropriate revenue and expenditure accounting, and overall compliance with District policies by Mr. Spencer with regard to the District's FFA program. The following is a timeline of events provided by District officials:

April 1, 2021 - District officials were contacted by members of the Red Oak FFA Alumni and Supporters Association (the Association) to request a meeting about Mr. Spencer and the District's FFA program. The Association is a not-for-profit organization affiliated with the national FFA organization and is not considered a component unit of the District, nor is it directly affiliated with the District. However, the Association's mission includes support of the District's FFA chapter and members.

April 2, 2021 - Two Association officers met with the District's AD to inquire about certain funding requests from Mr. Spencer to the Association. During the course of the meeting, concerns were raised regarding requests to the Association for payment of lodging for an upcoming leadership conference, which District officials clarified were District expenditures through the Student Activities Fund.

April 5, 2021 - An Association officer met with the District's Superintendent to further discuss the Association's concerns regarding Mr. Spencer. During this meeting, the Association described a lack of financial transparency from the District's FFA program, including continued requests for funding from the Association without reporting results of various District FFA fundraisers. As such, the Association felt they were asked to fund expenditures of the District FFA program which would normally be funded from the revenues raised during fundraisers. Additionally, the Association cited a concern over lack of appropriate cash controls by Mr. Spencer. The Association member asserted that large amounts of FFA cash were often held by Mr. Spencer in his classroom.

April 6, 2021 - On instructions from the District Superintendent, the High School Principal went to Mr. Spencer's classroom and inquired as to whether Mr. Spencer was holding FFA cash on the premises. Mr. Spencer did acknowledge having some FFA money in a cash box locked in a file cabinet in his office. Upon further investigation, the Principal, with the assistance of the AD, determined that there was \$883.71 of cash and an additional \$199.00 of checks made out to the District's FFA program in Mr. Spencer's office. The AD promptly wrote up the deposit tickets, which included \$496.00 in donations from the March 23, 2021 FFA Banquet; \$339.71 from the FFA Toy Show on January 30, 2021; \$233.00 from the Fruit Sale; and \$14.00 for a FFA student's necktie.

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Background Information (Continued)

After properly securing the deposits to be taken to the District's authorized depository institution, the Principal confirmed to the Superintendent that cash had been held in Mr. Spencer's classroom and relayed the details of his findings. In turn, the Superintendent contacted the District's legal counsel for advice on how to proceed and requested a follow-up meeting with various Association officers and District officials. During the meeting, attendees were updated on the cash held in Mr. Spencer's office and also outlined several additional concerns regarding the FFA program and cash handling.

After the meeting and on the advice of the District's legal counsel, Mr. Spencer was placed on administrative leave pending the outcome of an internal investigation. The District took possession of Mr. Spencer's FFA records, computer, and classroom keys.

As a result of the concerns identified between April 1, 2021 and April 6, 2021 the District contacted their independent accountants for assistance with an investigation. Their accounting firm notified them that they were unavailable to perform an investigation themselves and advised the District that they were required to report the situation to the Iowa Auditor of State. Subsequent to discussions with the Iowa Auditor of State, the District continued their internal investigation and also engaged another independent accounting firm to conduct a special investigation into the District's FFA program. King, Reinsch, Prosser, & Co., L.L.P. performed the procedures detailed in the Independent Accountant's Report for the period July 1, 2019 through April 30, 2021. However, Mr. Spencer's legal counsel declined to allow Mr. Spencer to participate in the special investigation.

Detailed Findings

The procedures detailed in the Independent Accountant's Report identified a total of \$6,264 of undeposited collections and \$146 of improper disbursements. Undeposited collections are comprised of \$2,439 related to Toy Show fundraising events, \$2,700 of District proceeds that were improperly deposited in the FFA Alumni Association accounts rather than those of the District, and \$1,125 of cash provided to Mr. Spencer for FFA activities that was not deposited or accounted for by the District. Improper disbursements were comprised of a credit card charge which was not supported by a receipt or other corroborating documentation.

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Detailed Findings (Continued)

In addition to identified undeposited collections and improper disbursements, analytical procedures performed resulted in an additional \$2,831 of estimated undeposited collections and an unverified amount of improper disbursements from cash held and subsequently used by Mr. Spencer without District authorization. The findings are summarized in the following table and a detailed explanation of each finding follows in narrative form.

<u>Description</u>	<u>Exhibit / Page</u>	<u>Amount</u>
Undeposited Collections:		
Toy Show	Page 9	\$ 2,439
Association deposits	Page 11	2,700
Association withdrawals	Page 11	<u>1,125</u>
Total undeposited collections		\$ 6,264
 Improper Disbursements	 Page 11	 \$ 146
 Estimated Undeposited Collections	 Exhibit A	 <u>\$ 2,831</u>
Total undeposited collections and improper disbursements		 <u><u>\$ 9,241</u></u>

These procedures identified a total of \$2,439 of undeposited collections relating to the annual Toy Show fundraising event for the fiscal years ending June 30, 2020 (FY20) and June 30, 2021 (FY21). Detailed records were not maintained for the Toy Shows; however, information located by District officials and found in a search of online social media posts revealed that Toy Show vendors have been charged a fee of \$15 to obtain table space to sell their farm and other toys at the show. In addition, there is an entrance fee of \$3 per person (over the age of 10) to attend the Toy Show. Copies of social media posts and available flyers for the 9th Annual (FY20) and 10th Annual (FY21) Toy Show are available at Appendix 1.

According to District officials and confirmed by FFA social media posts, the FY20 event had more than 50 vendors. However, as an accurate total could not be obtained, the calculation below conservatively includes only 50 vendors. According to District officials, the High School Principal and FFA members in attendance at the events noted 44 vendors at the FY21 Toy Show and estimated at least 300 attendees for each year. Again, for conservative estimates, the calculation below includes only 300 attendees. Food concessions were also noted in some social media posts, however, no details were available as to whether the food was sold by FFA or any proceeds were received by the FFA; therefore, no calculation of concessions was included.

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Detailed Findings (Continued)

The table below summarizes the minimum undeposited collections of \$2,439, based on the assumptions outlined in the previous paragraphs.

	<u>Cost</u>	<u>Vendors</u>	<u>Revenues</u>
FY20 Vendor Fees	\$ 15	50	\$ 750
FY20 Entrance Fees	\$ 3	300	<u>900</u>
			\$ 1,650
Deposits per Accounting System			<u>431</u>
FY20 Undeposited Collections			<u>\$ 1,219</u>
FY21 Vendor Fees	\$ 15	44	\$ 660
FY21 Entrance Fees	\$ 3	300	<u>900</u>
			\$ 1,560
Deposits per Accounting System			<u>340</u> *
FY21 Undeposited Collections			<u>\$ 1,220</u>
Total undeposited Toy Show collections			<u>\$ 2,439</u>

* Amounts deposited include the \$340 still held in Mr. Spencer's office at April 6, 2021.

In addition to the undeposited collections identified from the Toy Show fundraiser, there are estimated undeposited collections related to the FFA program's annual Fruit Sale. Detailed records of exact items sold were not maintained. As such, actual collections cannot be accurately quantified. However, as all items ordered for the Fruit Sale were pre-ordered and prepaid before the District purchased the items, certain assumptions can be made regarding the items sold. Price catalogs for the FY20 and FY21 Fruit Sales are available at Appendices 2 and 3, respectively.

While most of the items that had an identifiable cost to the District and price per the FFA order forms, there were also bulk fruit items purchased through local grocery stores and boxed into certain packages. Through an analysis of available information on quantities purchased, basket content descriptions, and average markups on other products and mixed baskets, an approximate markup on the remaining baskets could be estimated. Additional detail of the Fruit Sale costs, collections, and assumptions is available at Exhibit A.

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Detailed Findings (Continued)

The table below summarizes the estimated undeposited collections based on these assumptions.

<u>Description</u>	<u>Exhibit</u>	<u>Estimated Deposits</u>	<u>Deposits per Accounting System</u>	<u>Estimated Undeposited Collections</u>
Fruit Sale FY20	Exhibit A	\$ 47,434	\$ 46,705	\$ 729
Fruit Sale FY21	Exhibit A	<u>37,689</u>	<u>35,587</u> *	<u>2,102</u>
		<u>\$ 85,123</u>	<u>\$ 82,292</u>	<u>\$ 2,831</u>

* Amounts deposited include the \$233 still held in Mr. Spencer's office at April 6, 2021, but do not include the \$1,360.47 grain check deposited in November 2021 and miscoded as a fruit sale revenue.

In November 2020, a check for a grain donation totaling \$1,360.47 was mistakenly sent to the District by an outside third-party, but the donation had been intended for the Association. Upon learning of the mistake, the donor, who is also a member of the Association, declined reimbursement from the District and stated it could be a donation to the District's FFA. As noted in the table above, this deposit, which was mistakenly coded as fruit sales, has been excluded from the Fruit Sale analysis.

In addition to the estimated undeposited collections based on an analysis of purchases and sales related to the annual Fruit Sale, there is additional evidence of undeposited collections being used for FFA expenditures based on various other social media posts. In December 2019, the District's FFA program held a bowling party at the local bowling alley, which was advertised as free to FFA members. Also, in February 2020, the District's FFA program provided snacks and drinks to staff during parent-teacher conferences. No disbursements were noted from the FFA sub-account of the District's Student Activities Fund to pay for any expenditures related to these events and no amount could be quantified for these expenditures. However, as there were costs associated with these events that were not paid from or recorded in the District's accounts, it appears that undeposited cash was being used for FFA expenditures without proper District approval. Social media posts related to these events are available at Appendix 4.

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Detailed Findings (Continued)

The District's FFA members participated in an annual Valentine's Day Meal fundraiser in coordination with a local grocery store. Per the advertisement and social media posts, \$2 of each special sold each year was donated back to the District's FFA program. Additionally, FFA members represented the District's FFA program at local agricultural or farmer's market events to raise money for their individual FFA clothing purchases. No deposits related to the receipts from these events was deposited into the District's FFA account. Social media posts and advertisements related to these events are available at Appendix 4.

In addition to undeposited funds from fundraising or other FFA sanctioned events, procedures identified \$2,700 of District funds that were improperly deposited by Mr. Spencer into the Association's bank account plus \$1,125 of cash that was given to Mr. Spencer at various times, but was never deposited or accounted for in District accounts. The \$2,700 in deposits to the Association was comprised of a check from the National FFA Foundation written to the Red Oak School District FFA for \$1,000 which was for a Supervised Agriculture Experience Grant sponsored by Farm Credit Bureau, a check from Wilbur Ellis, Nachurs Alpine Solutions written to the Red Oak School District FFA for a \$1,500 donation to the FFA, plus an additional \$200 from unknown cash sources, which were all deposited to the Association's savings account without either the District's knowledge or the Association's knowledge. Upon noticing the unknown deposits, an Association officer assumed the deposits were related to repayment of the misrouted grain donation to the District noted previously, which had been originally intended for the Association.

At various times, Mr. Spencer received cash from the Association related to District FFA events, which totaled \$1,125 during the period of investigation. It appears \$200 of this amount was reimbursed to the Association subsequently, but neither the revenue nor the expenditure was recorded in the District's accounts. Further, some amounts appear related to cash provided by the Association for student expenditures such as meals during the National or Iowa FFA conventions. These amounts were not deposited in or accounted for in the District's accounts. Social media posts related to meals indirectly provided by the Association are available at Appendix 4.

These procedures also identified an improper disbursement of \$145.95 which was charged to the District's credit card. No supporting documentation was submitted to District officials and no approved purchase order was on file. The observed credit card statements included a note that Mr. Spencer would be required to reimburse the District for the unsubstantiated charge; however, per District officials, no reimbursement was received.

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Undeposited Collections

As previously stated, the District's policies require all monies related to student fundraising to be collected on a daily basis, turned in to the principal on or before the last date of the project, and kept in a vault or other secure, locked place. All cash in excess of one day's operations is to be promptly deposited in the authorized depository of the District.

Also as previously stated, Mr. Spencer was the High School Ag Teacher and FFA sponsor during the period of our investigation. As the FFA sponsor, Mr. Spencer was responsible for a variety of FFA duties, including organizing and coordinating the fundraising events, collecting and remitting fundraising proceeds and donations to the District, and requesting any necessary disbursements from the FFA sub-account of the District's Student Activities Fund.

Toy Show Fundraiser - According to District officials and available social media posts, the District FFA program sponsored a Toy Show Fundraiser annually. The event raised money through admission fees of \$3 per person for all attendees over the age of 10 and by selling table space to vendors for \$15 each. The High School Principal and FFA students participating in the events reported that during both FY20 and FY21, there were over 300 attendees present as well as over 50 vendor tables in FY20 and 44 tables in FY21.

Records were not maintained for table sales or admission tickets relating to the Toy Shows. However, based on \$3 admission for 300 attendees each year, plus vendor tables sold at \$15 each for 50 tables and 44 tables in FY20 and FY21, respectively, we recalculated the total raised from Toy Shows in the two years during the period of investigation totaled in excess of \$3,210. However, per District accounting records, only a total of \$771 was deposited related to Toy Show proceeds during the period of investigation. As a result, \$2,439 was determined as not deposited with the District.

Fruit Sale Fundraisers - According to District officials, individuals interested in ordering items offered during the annual FFA Fruit Sale could contact an FFA member or an Ag Teacher at the school. Copies of the Fruit Sale catalogs for FY20 and FY21 are available in Appendices 2 and 3, respectively. Order forms were to be completed for each sale and turned in to the FFA program by a specified annual deadline in November so Mr. Spencer could place orders to the various vendors for the items sold. All items except the fruit baskets offered came packaged and ready for delivery. The fruit for the fruit baskets was ordered in bulk from local grocery stores and then assembled by the FFA members for delivery. Payments to FFA for Fruit Sale purchases could be made by cash or check.

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Undeposited Collections (Continued)

The individual completed order forms were not submitted to the Department or SBO, only a summary of items to be ordered. Completed order forms were maintained by the District FFA program to use in sorting and distributing orders. Additionally, as the order forms are not maintained and some items include bulk purchases, an exact tracking of expected deposits cannot be determined. However, we applied certain analytical procedures using various assumptions to analyze the Fruit Sales for the two fundraisers within the period of investigation.

Using available invoices, deposit slips, and FFA account detail provided by the District, we recalculated the amount which should have been collected and deposited with the District related to individual items with detailed costs and prices. Additionally, a review of invoices, interviews with local grocery store management, and analysis of markups on other products allowed for estimations of the costs per assembled baskets from bulk products. In calculating margins, an approximate price per single item of each fruit was calculated from the available invoices, then extrapolated to the basket cost based on descriptions of basket contents. Average markups for baskets typically ranged from 80 to 120 percent, depending on the products included.

Using the assumptions outlined above and in Exhibit A, our analysis predicted estimated total deposits for the two years of Fruit Sales to be \$85,123. However, only \$82,292 was recorded in the District's accounting system as deposited for Fruit Sales. As a result, we estimate that \$2,831 was not deposited with the District.

An additional review of social media posts and discussions with District officials also revealed various events sponsored by the District's FFA program which either resulted in expenditures that were not disbursed by the District's Student Activities Fund or expected deposits that were not received into the District's Student Activities Fund. While the exact amount of these missing deposits or unauthorized expenditures could not be quantified, we believe their existence is substantiated and supports the finding that it is likely there were some amount of undeposited collections associated with the District's FFA program.

Alumni Association - According to the National FFA Organization, local chapters of FFA Alumni and Supporters Associations may be set up to further support local FFA student chapters. Although the Association has and will continue to support the District's FFA student program, the Association officers noted some irregularities that were brought to the District's attention. Among the noted irregularities were unusual amounts of cash maintained by Mr. Spencer on behalf of the District's FFA program.

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Undeposited Collections (Continued)

According to District officials and a review of transactions between the Association and District accounts, there was a total of \$2,700 of deposits made to Association accounts by Mr. Spencer in 2021. The deposits included two checks that were written to the District and \$200 in cash from unknown sources. The District did not authorize the checks to be deposited to an outside organization, nor where these revenues from cash or checks properly recorded in the District's accounts.

Additionally, during the period of our investigation, there were multiple disbursements noted in the Association's bank ledger as cash withdrawals from the Association's accounts and provided to Mr. Spencer for FFA activities. A total of \$1,125 was withdrawn by the Association from their accounts, given to Mr. Spencer, but was never deposited with the District. These transactions often coincided with travel for the FFA and, according to District officials, were likely used for meals and other travel related expenses on the trips. However, the amounts were not deposited or accounted for in the District's accounts. As a result, \$3,825 was to be determined as not deposited with the District related to the Association.

Improper Disbursements

As previously stated, District policies state that employees are prohibited from charging items for personal use to a District credit card, performing official duties in an unofficial manner, or failing to report or transfer to the District any fund or property that belongs to the District. In our review of a sample of disbursements related to the FFA program, one credit card charge for \$145.95 by Mr. Spencer was charged to the District's account without proper support. As a result, \$145.95 was determined to be an improper disbursement.

Additionally, there were several events noted in social media posts by the District's FFA program which did not include disbursements from the District's Student Activities Fund. The amount of these unauthorized expenditures cannot be quantified or verified as it is believed to have been paid with cash held by Mr. Spencer from undeposited collections and subsequently used without District authorization or knowledge.

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Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Red Oak Community School District to process receipts and disbursements. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the District's internal controls.

- A. Undeposited Collections - The District's student fundraising policies require all monies are to be collected on a daily basis, turned in to the principal on or before the last date of the project, and kept in a vault or other secure, locked place. Additionally, the District's cash in school buildings policy states that the amount of cash on hand should be limited to that necessary for one day's operations, be held in a locked, fireproof vault or cabinet, and that any excess cash should be deposited in an authorized depository account of the District. Based on our calculations, at least \$2,439 of collections from fundraising events was not properly deposited with the District, \$2,700 of District funds were deposited in the accounts of an outside organization, and \$1,125 of donations to District activities were not properly deposited with the District.

Recommendation - The Board should implement procedures which ensure all employees collecting money review the policies of the District before they participate in any fundraising or collection of money, and, if necessary, sign an acknowledgement of their understanding of the policies annually. The policies should clearly require daily remittance of cash and checks rather than referencing collection by the end of the project to avoid any confusion. In addition, references to the acceptable locations where money may be stored should be updated to clearly limit those to District approved locations to avoid any ambiguity as to whether a locked classroom or other file drawer is sufficient. The policies should also require fundraising forms that reconcile the amounts collected and deposited to the number of items purchased or other costs, as well as obtaining copies of applicable order forms. The Board may also consider implementing procedures to ensure all requests for outside funding organizations such as Alumni organizations or Booster clubs are submitted through the School Business Office to ensure proper recording of revenues.

REPORT ON SPECIAL INVESTIGATION OF THE
FUTURE FARMERS OF AMERICA PROGRAM WITHIN THE
RED OAK COMMUNITY SCHOOL DISTRICT

Recommended Control Procedures (Continued)

Response - The District has developed an Activity Fund Manual that includes updated procedures for cash handling and internal controls. The manual emphasizes daily remittance of cash collections, clarifies that cash should only be stored in a locked location in the main office, and deposited promptly. The manual also states that following the completion of all fundraisers, a report should be submitted to the AD or Principal which includes a summary of the fundraiser, total money raised, and total expenditures. Additionally, the manual includes an acknowledgement of receipt form regarding the manual to be signed and maintained in the personnel file of all employees coaching, advising, or sponsoring an activity. The Board and District officials will continue to review policies, procedures, and internal controls to make additional updates as necessary.

- B. Fundraising - The District's student fundraising policy requires that organizations submit a request for authorization to engage in a fundraising project and that student organizations may have no more than three fundraising projects per year. Based on the evidence collected from District officials and social media posts, the District's FFA program had annual fundraising events that included the Fruit Sale, Toy Show, and Valentine's Dinner Special. Additionally, in FY20, the annual banquet also included an auction fundraiser, and at least one individual fundraising event was held to sell produce grown by FFA members towards FFA Jackets.

Recommendation - The Board should implement procedures to maintain a current listing of Board approved fundraising events for each student organization to ensure that fundraising policies are being followed. A current fundraising listing will also provide a way to ensure District officials can follow up if proceeds are not received and deposited on any outstanding fundraisers. As noted previously, the policies should require fundraising forms to reconcile amounts collected and deposited for each fundraising event to associated fundraising costs are submitted by coaches, advisors, or sponsors at the end of each fundraising event.

Response - The District has developed an Activity Fund Manual that includes a fundraiser approval form and a fundraiser final summary report form. The manual requires that the final summary report form with a summary of the fundraiser, total money raised, and total expenditures is submitted to the AD or Principal at the conclusion of all fundraisers. The Board and District officials will continue to review policies, procedures, and internal controls to make additional updates as necessary.

REPORT ON SPECIAL INVESTIGATION OF THE
FUTURE FARMERS OF AMERICA PROGRAM WITHIN THE
RED OAK COMMUNITY SCHOOL DISTRICT

FRUIT SALE ANALYSIS

<u>Fundraising Event</u>	<u>District Cost</u>	<u>Estimated Sales / Deposit</u>	<u>Deposit per Accounting System</u>	<u>Estimated Undeposited Collections</u>
FY20 Fruit Sale:				
Food items with detailed costs	\$ 18,977.59	\$ 30,692.00		
FFA clothing items	4,228.40	4,054.00		
Bulk fruit and nuts:				
Apples - various	1,640.20	3,453.60 **		
Citrus fruits	3,843.80	8,591.63 **		
Pineapple	65.25	175.00 **		
Salted peanuts	405.60	468.00 **		
Freight and other costs	<u>750.50</u>	<u>-</u>		
Subtotal	\$ 29,911.34	\$ 47,434.23	\$ 46,705.00	\$ 729.23
FY21 Fruit Sale:				
Food items with detailed costs	\$ 16,330.77	\$ 25,236.00		
FFA clothing items	4,062.65	4,360.00		
Bulk fruit and nuts:				
Produce - various	3,902.70	4,513.81 **		
Apples - various	1,334.75	2,622.83 **		
D'Anjou pears	577.50	956.22 **		
Freight and other costs	<u>686.25</u>	<u>-</u>		
Subtotal	\$ 26,894.62	\$ 37,688.86	\$ 35,587.00 *	\$ 2,101.86
Total		<u>\$ 85,123.09</u>	<u>\$ 82,292.00</u>	<u>\$ 2,831.09</u>

* Deposits per accounting system excludes the November 2020 deposit of \$1,360.47 which was intended for the Association but deposited by the District and miscoded as fruit sales rather than a donation.

** As all fresh fruit is ordered in bulk quantities from local grocery stores, estimated costs per basket were calculated based on basket content descriptions, average number of pieces per box of fruit purchased calculated costs per piece, and average markups on other products.



Red Oak FFA Chapter



Jan 21, 2020 · 🌐

The 9th Annual Red Oak FFA Toy Show

Saturday, January 25

White 4-H Exhibit Building, County Fairgrounds

9:00 AM to 3:00 PM

Admission: \$3.00 / 10 and under FREE

Over 50 tables of farm toys, trucks, and toys of all sorts!

Please share this post and help let others know!





Red Oak FFA Chapter



Jan 4 · 🌐

The Red Oak FFA Toy Show is Saturday, January 30. See the information on the poster below. We hope to see you there!

If there is anyone who is interested in becoming a vendor, please contact an FFA Advisor at the high school at 712-623-6610. Tables are \$15 each. Thanks for your support of the Red Oak FFA!





Red Oak FFA Chapter



Jan 30 · 🌐

Today is the Toy Show! Farm Toys, Hot Wheels, Semi-Trucks, and lots of other toys and collectibles are here today! The show is at the White Building from 9-3. Hope to see you here! (Please bring a mask.)



The Red Oak FFA Chapter presents

10TH ANNUAL RED OAK FFA TOY SHOW



**FARM TOYS - TOY TRUCKS
BUY - SELL - TRADE**

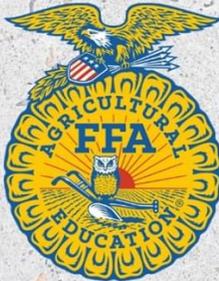
**Facemasks
Required**

Saturday, January 30, 2021 • 9 AM to 3 PM
White 4-H Exhibit Building
Montgomery County Fairgrounds
Red Oak, Iowa

Admission - \$3.00/10 and Under FREE

Food Available - FREE Parking

Contact - Alan Spencer - 712-623-6610

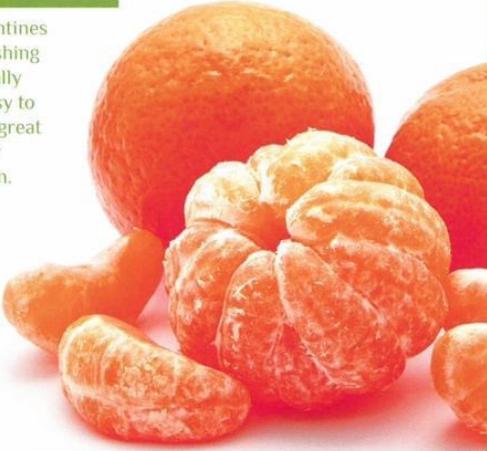


1 Clementines

Delicious clementines are full of refreshing sweet zip, virtually seedless and easy to peel. It makes a great "pick me up" for eating on the run. *(varies in size).*

\$10.00

#1



19 Founder's Favorites

Premium gift pack combining 4 Honey Crisp Apples, 2 Pears, 2 Oranges, Chocolate Covered Almonds and Sharp Cheddar Cheese

\$20.00



#19



NATURE'S FINEST



Shop online at shop.4sns.com



#25 \$16.00

#1 Fruit in the World! This versatile fruit is a delicious staple item for salads, smoothies, marinades and more! Not to be judged by color, but its tenderness. 7-9 count *(varies in size).*

25 Mighty Mango



#17 \$16.00

The Green Superfood Berry (yes, that's right!) is nutrient packed and loaded with healthy fats & fiber to keep your body satisfied. Add this versatile fruit to dips, salads, wraps & more! 5-6 count *(varies in size).*

17 Avocados



22 California Family Pack

\$17.00

#22

California's finest navel oranges. The perfect size to share with family and friends. 28-32 count box.

2 Peck Gift Basket

\$26.00

#2

9 Navel Oranges, 4 Grapefruit, 5 Apples, 2 Pears and 8 oz. Colby Cheese. *Cello wrapped with a decorative bow.*

3 Half Peck Gift Basket

\$22.00

5 Navel Oranges, 4 Pears, 4 Red Apples and 4 Golden Delicious Apples. *Cello wrapped with a decorative bow.*

#3



MIXED CARTONS

(18-20 lbs.)

4 Oranges and Grapefruit:

Approx.
20 Oranges and
10 Grapefruit
\$18.00

5 Apples and Oranges: \$19.00

Approx. 20 Apples and 20 Oranges

6 Apples, Oranges, Grapefruit and Pears:

Approx. 8 Apples, 10 Oranges,
6 Grapefruit and 8 Pears
\$18.00



HOLIDAY GIFT BOXES

(1 layer – approx. 10 lbs.)

*Grass not included

8 Apples, Oranges and Grapefruit

\$14.00

7 Apple Sampler: Braeburn, Red & Golden

Delicious and Granny Smith Apples \$19.00

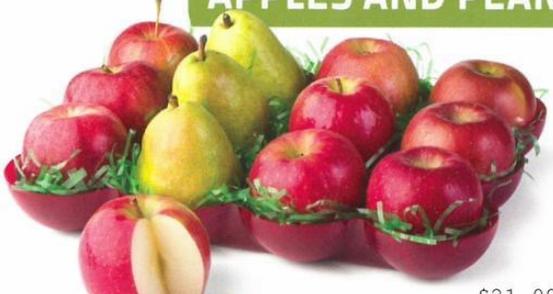
9 Apples, Oranges and Pears

\$14.00



Shop online at shop.4sns.com   

APPLES AND PEARS



One Layer Apples — 20 – 24 ct.

- 11 **Granny Smith Apples** \$15.00
- 12 **Braeburn Apples** \$15.00
- 13 **Pink Lady Apples** \$20.00
- 14 **Golden Delicious Apples** \$15.00
- 15 **Honey Crisp Apples** \$28.00
- 16 **Red Delicious Apples** \$15.00



Pink Lady



Granny Smith



Honey Crisp



Golden Delicious



Braeburn:
This apple's rich, sweet-tart flavor is high impact.



Red Delicious

10 Northwest Sampler

A colorful variety of Washington apples and pears gift sampler. Each contains 3 Fuji, 3 Honeycrisp, 3 Pink Lady Apples and 3 D'Anjou Pears. *Cello wrapped with a decorative bow. *Grass not included.*

\$21.00

One Layer Pears

- 18 **D'Anjou Pears - 1 layer - approx. 20-24 ct.**

D'Anjou Pears: \$17.00
A satisfying winter fruit that will compliment any meal or snack.



ORANGES AND GRAPEFRUIT

Navel Oranges:

- 20 Full box (72-88) 40 lbs. \$34.00
- 21 Half box (36-44) 20 lbs. \$22.00
- 22 California Family Pack (28-32) \$17.00

Grapefruit:

- 23 Full box (40-48) 40 lbs. \$25.00
- 24 Half box (20-24) 20 lbs. \$18.00





Red Oak FFA Chapter

\$29

2302 / \$30 Goldfield's Pride ^{GF}
 Three full pounds of Wisconsin's most desired varieties, 16 oz. blocks of Colby, Cheddar and Co-Jack. Net Wt. 48 oz.

2301 / \$28 Appetite Delight
 Contains two 5 oz. links of summer sausage and 8 oz. sticks of Colby and Co-Jack cheese, 4 oz. of Cheddar and a 4 oz. tub of smoky bacon cheese spread. Net Wt. 34 oz.

TOP SELLER



2322 / \$13
Cherry Maple Elk Bites ^{GF}
 Lean elk jerky bites infused with maple and cherry flavors. The most tender and tasteful snack around! 4 oz. package.



2300 / \$20 Three's Company
 8 oz. sticks of both Colby and Co-Jack cheese and 5 oz. summer sausage. Net Wt. 21 oz.



2326 / \$12
Baked Potato Soup Mix
 A rich creamy base, a delicate balance of herbs and spices. Just add water. 7.6 oz. unit – serves 6.

2320 / \$12
Bacon Jerky ^{GF}
 Enjoy the great taste of bacon in this perfect on the go snack. 3 oz. package.

2321 / \$12
Peppered Bacon Jerky ^{GF}
 We've added just the right amount of black pepper to our bacon jerky for a new tasty treat. 3 oz. package.





Cold Pack Cheese Spreads

- 2308 / \$12
Pepper Jack
Monterey Jack blended with mild jalapeño peppers and red pepper flakes.
- 2310 / \$12
Asiago Cheddar
A Dipping Sensation. Creamy & rich, nutty flavor with a hint of sharpness.
- 2311 / \$12
Jalapeño Cheddar
Spicy but not too hot. Great "south of the border" taste.
- 2312 / \$12
Bacon Cheddar
Fine cheddar, carefully blended with bacon.
- 2313 / \$12
Sharp Cheddar
Taste tantalizing Sharp Cheddar Cheese. Wisconsin's best.
- 2314 / \$12
Horseradish Cheddar
Like horseradish? You'll love this!



AWARD WINNING CHEESE CURDS!

2324 / \$12
Jalapeño Ranch Cheese Curds ^{GF}
Iowa State Fair award winning curds! White cheddar cheese curds enriched with tangy jalapeño and ranch seasonings – the perfect appetizer addition! 12 oz.

2323 / \$12
White Cheddar Cheese Curds ^{GF}
All natural and squeaky fresh. These premium white cheddar cheese curds are truly a quality hometown goodness! 12 oz.

2315 / \$12
Pepper Jack Block
One pound block of natural pepper jack cheese. Slice it for sandwiches or enjoy on a cracker with your favorite summer sausage.



Red Oak FFA Chapter

SKOGLUND MEAT LOCKER PRODUCTS

SL100 / \$10



Hickory Smoked Bacon - 16 oz.

Brown sugar cured and hickory smoked to perfection makes this the all time favorite.

SL101 / \$11

Sweet Habanero Bacon - 16 oz.

Sweet with a little heat!



SL102 / \$10

Beef Jerky- 5 oz.

Perfectly Seasoned and Smoked Beef Strips



SL103 / \$10

Summer Sausage - 16 oz.

A full pound of smoked summer sausage.



SL104 / \$10

Smokey Snack Sticks - 10 oz.

Hickory Smoked with a Touch of Sweetness.

SL105 / \$24

JUMBO-Smokey Snack Sticks - 2 Lbs.



Red Oak FFA Chapter

Syrup-Q / \$20

Quart - Real New York Maple Syrup

Harvested, Processed, and Bottled by the VVS FFA Chapter in Verona, NY



Syrup-P / \$15

Pint - Real New York Maple Syrup

Harvested, Processed, and Bottled by the VVS FFA Chapter in Verona, NY

• Limited Number - Buy Maple Syrup Early! •



PIN / \$5

Fresh Pineapple



BOX / \$36

25 Pound Box of Salted In the Shell Peanuts

2400 / \$14 Pecan Clusters®



2429 / \$12 Peppermint Bark



The
PARLOUR
Collection

SHOP ONLINE
24/7
4sns.com

4 SEASONS
FUND RAISING

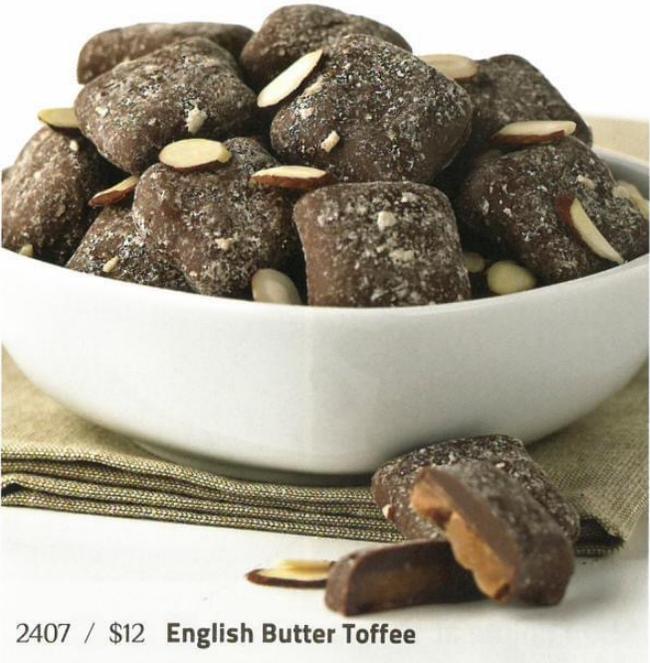
Shop online at
shop.4sns.com



NEW



2404 / \$10 Dulce De Leche Chocolate Owls



2407 / \$12 English Butter Toffee

2401 / \$10
Caramel Apples
7 oz. box



2401

2403 / \$10
Mint Penguins
6 oz. box



2403

SHOP
ONLINE
24/7
4sns.com

2405 / \$10
Peanut Caramel Clusters[®]
7.5 oz. box



2405

2406 / \$10
Peanut Butter Bears
6 oz. box



2406

2409 / \$14
Cashew Caramel Clusters
8 oz. box



2409

2408 / \$10
Peanut Brittle
^{GF} 8 oz. box



2408

2422 / \$10
Cherry Cordials
6 oz. box



2422

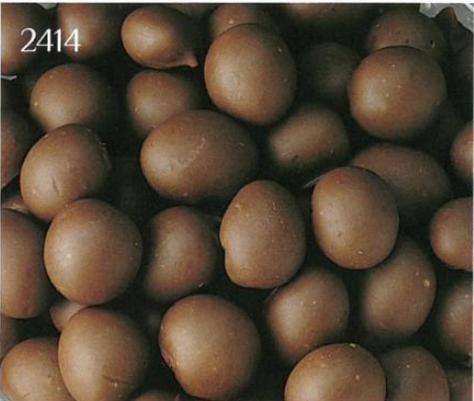
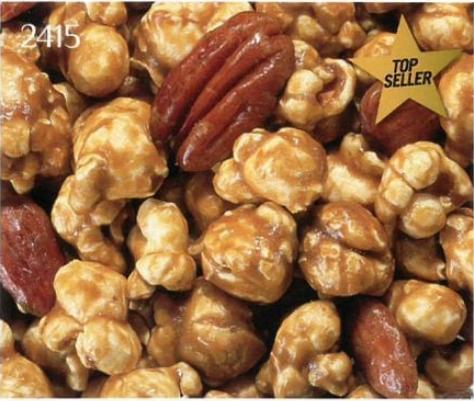
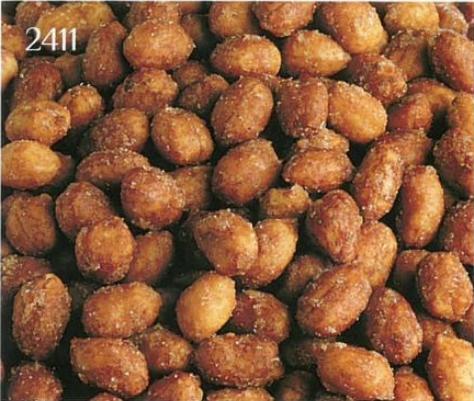
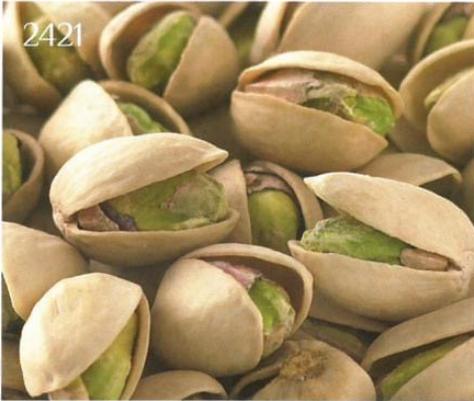
2425 / \$10
Dark Chocolate Caramels with Sea Salt
6 oz. box



2425

Shop online at shop.4sns.com   

 = Gluten Free Item



2421 / \$17
Roasted Pistachios
10 oz. bag

2418 / \$20
Whole Cashews
14 oz. bag

2411 / \$12
Honey Roasted Peanuts
16 oz. bag

2414 / \$12
Chocolate Covered Peanuts
16 oz. bag

2415 / \$12
Gourmet Caramel Corn
16 oz. bag

2416 / \$12
Hot Cajun Crunch
16 oz. bag

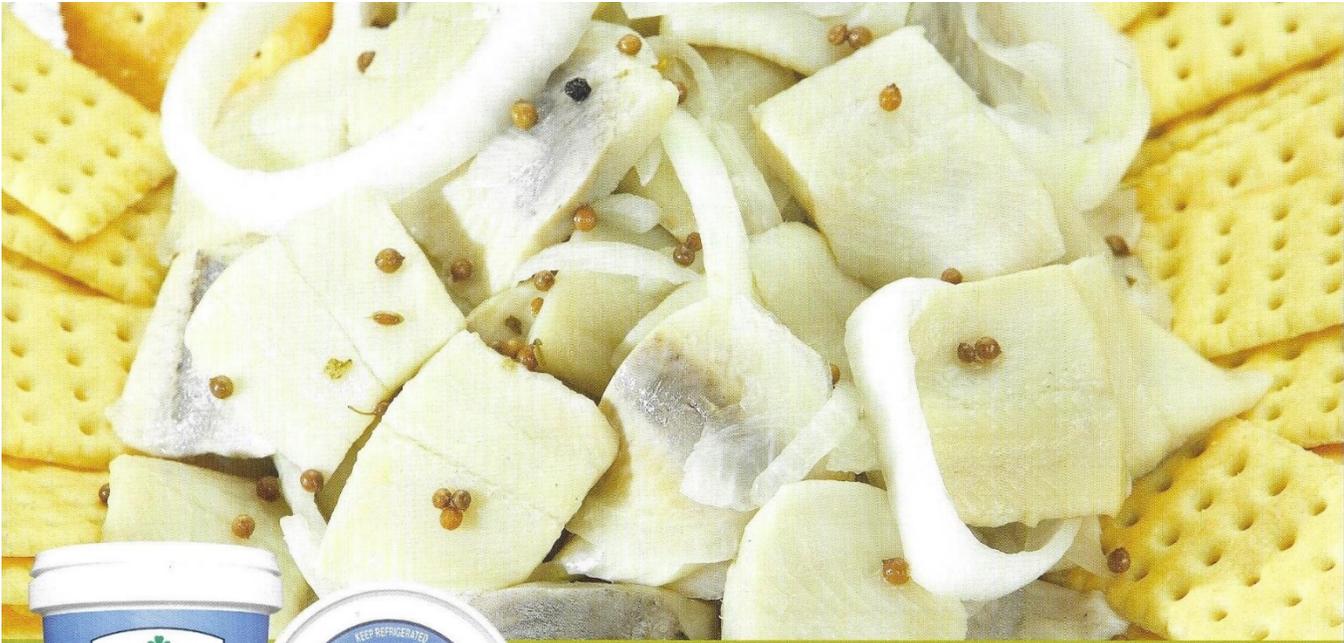
2417 / \$12
Gummi Bears ^{GF}
14 oz. bag

2410 / \$13
Chocolate Covered Raisins
16 oz. bag



4 Season's Top Sellers: Our Top Sellers are products that have proven to remain best sellers year after year. Look for this gold star for our Top Sellers.





Gourmet Pickled Herring

BROUGHT TO YOU BY

\$15



All Natural - No Preservatives
Caught in the frigid and rich North Atlantic waters of Canada.
Extra firm and fresh. Pickled in our special sweet wine sauce.



Red Oak FFA Fundraiser

FRESH FRUIT



- | | |
|---|------|
| F1. Clementines | \$10 |
| F2. Mixed 20 Oranges/10 Grapefruit | \$18 |
| F3. Mixed 20 Apples/20 Oranges | \$19 |
| F4. Mixed 8 Apples/10 Oranges/6 Grapefruit/8 Pears | \$18 |
| F5. Gift Box 6 Apples Each - Braeburn, Red & Golden Delicious, Granny Smith | \$19 |
| F6. Gift Box 9 Apples/10 Oranges/4 Grapefruit | \$14 |
| F7. Gift Box 5 Apples/5 Pears/8 Oranges | \$14 |
| F8. Northwest Sampler: 3 each Pears/Fuji/Honeycrisp/Pink Lady Apples | \$24 |
| F9. Apple Box - Braeburn - 24 count | \$15 |
| F10. Apple Box - Honeycrisp - 24 count Box | \$28 |
| F11. Pear Box - D'Anjou - 24 count | \$17 |
| F12. Full Box California Sunkist Oranges - 88 count | \$35 |
| F13. Half Box California Sunkist Oranges - 44 count | \$22 |
| F14. Full Box Texas Ruby Red Grapefruit - 48 count | \$25 |
| F15. Half Box Texas Ruby Red Grapefruit - 24 count | \$18 |





Red Oak FFA

MEAT & CHEESE



- | | | |
|-------------|--|---------------------------------|
| M1. | Three's Company - 8 oz Colby and Colby-Jack Cheese/5 oz Sausage | \$22 |
| M2. | Appetite Delight - 8 oz Colby and Colby-Jack Cheese/4 oz Cheddar/4 oz Bacon Cheddar Spread/Two 5 oz Sausages | \$32 |
| M3. | Summer Sausage - 3 Lb | \$25 |
| M4. | Goldfield's Pride - 16 oz Blocks of Colby, Cheddar, & Colby-Jack | \$34 |
| M5. | Pepper Jack Cheese Spread - 16oz | \$13 |
| M6. | Asiago Cheddar Cheese Spread - 16 oz | \$13 |
| M7. | Jalapeno Cheddar Cheese Spread - 16 oz | \$13 |
| M8. | Bacon Cheddar Cheese Spread - 16 oz | \$13 |
| M9. | Sharp Cheddar Cheese Spread - 16 oz | \$13 |
| M10. | Horseradish Cheddar Cheese Spread - 16 oz | \$13 |
| M11. | Pepper Jack Block - 16 oz | \$14 |
| M12. | Jalapeno Ranch Cheese Curds - 12 oz | \$12 |
| M13. | White Cheddar Cheese Curds - 12 oz | \$12 |
| M14. | Skoglund Locker Hickory Smoked Bacon - 16 oz | \$10 |
| M15. | Skoglund Locker Sweet Habanero Bacon - 16 oz | \$11 |
| M16. | Skoglund Locker Beef Jerky - 6 oz | \$14 |
| M17. | Skoglund Locker Summer Sausage - 16 oz | \$10 |
| M18. | Skoglund Locker Smokey Snack Sticks - 16 oz | \$14 |
| M19. | Skoglund Locker Smokey Snack Sticks - 32 oz | *Best Seller \$24 |
| M20. | Skoglund Locker Traditional Beef Sticks - 40 oz | *New \$28 |





Red Oak FFA

CANDY



- C1. Pecan Clusters - 8 oz \$14
- C2. Caramel Apples - 7 oz \$10
- C3. Mint Penguins - 6 oz \$10
- C4. Peanut Caramel Clusters - 7.5 oz \$11
- C5. Peanut Butter Bears - 6 oz \$10
- C6. English Butter Toffee - 6 oz \$13
- C7. Cashew Caramel Clusters - 8 oz \$14
- C8. Chocolate Covered Peanuts - 16 oz \$13
- C9. Gourmet Caramel Corn - 16 oz \$12
- C10. Gummi Bears - 14 oz \$13
- C11. Whole Cashews - 14 oz \$20
- C12. Cherry Cordials - 6 oz \$10
- C13. Dark Chocolate Caramels with Sea Salt - 6 oz \$10
- C14. Peppermint Bark - 8 oz \$12

PICKLED HERRING



- PH1. Pickled Herring - 36 oz \$15



Red Oak FFA

ZIPP'S PIZZA



- | | | |
|------|--|------|
| Z1. | Cheese Pizza - Regular Crust | \$11 |
| Z2. | Beef Pizza - Regular Crust | \$11 |
| Z3. | Sausage Pizza - Regular Crust | \$11 |
| Z4. | Canadian Bacon - Regular Crust | \$11 |
| Z5. | Pepperoni Pizza - Regular Crust | \$11 |
| Z6. | Sausage & Pepperoni - Regular Crust | \$11 |
| Z7. | The Zipper - Regular Crust | \$11 |
| | <small>(Garlic Sausage, Provolone, Black Pepper)</small> | |
| Z8. | Zipp's Special - Regular Crust | \$11 |
| | <small>(Mild Sausage, Onion, Green Pepper)</small> | |
| Z9. | Cheese Pizza - Gluten Free Crust | \$14 |
| Z10. | Beef Pizza - Gluten Free Crust | \$14 |
| Z11. | Sausage Pizza - Gluten Free Crust | \$14 |
| Z12. | Canadian Bacon - Gluten Free Crust | \$14 |
| Z13. | Pepperoni Pizza - Gluten Free Crust | \$14 |
| Z14. | Sausage & Pepperoni - Gluten Free Crust | \$14 |
| Z15. | The Zipper - Gluten Free Crust | \$14 |
| | <small>(Garlic Sausage, Provolone, Black Pepper)</small> | |
| Z16. | Zipp's Special - Gluten Free Crust | \$14 |
| | <small>(Mild Sausage, Onion, Green Pepper)</small> | |

FFA APPAREL



- | | | |
|-----|----------------------------------|------|
| A1. | Red Oak FFA T-shirt | \$10 |
| A2. | Red Oak FFA Long Sleeve Shirt | \$15 |
| A3. | Red Oak FFA Hoodie Sweatshirt | \$25 |
| A4. | Red Oak FFA Crew Neck Sweatshirt | \$20 |
| A5. | Red Oak FFA Sweatpants | \$25 |

*All Apparel - Add \$1.00 for 2XL and \$2.00 for 3XL



Red Oak FFA Chapter
 Dec 12, 2019 · 🌐

The Red Oak FFA Chapter held the First Annual FFA Bowling Party at Red Oak Lanes tonight. It was a great time for the high school and middle school members to get together.





Red Oak FFA Chapter

Feb 20, 2020 · 🌐



The Red Oak FFA Chapter provided custom snack bags to the Jr/Sr High staff members during the second night of Parent-Teacher Conferences.

Thank you Red Oak Jr/Sr staff members for your continuous dedication to our school and pushing students toward academic excellence!





Red Oak FFA Chapter



Feb 12, 2020 · 🌐

The Third Annual FFA Valentine's Day Meal Special is still on sale at Red Oak Fareway. The Red Oak FFA members in the Ag Business class are working with the Fareway Meat Department to develop the special and the marketing aspects.

The Valentine's Day Special includes 2 - 8oz. Ribeye Steaks, 4 - bacon sweet peppers, 1 - 16 oz. potato salad, and a 12 oz. bag of fully cooked shrimp for \$35.00. \$2.00 of the sale of every meal will go back to the Red Oak FFA to be used for community service activities.

Pictured are FFA members presenting a special to Mary Carlson, Red Oak Math teacher. The special will be available at the Red Oak Fareway until February 17. Please pass this on to any who may be interested!



3rd Annual FFA Valentine's Day Meal Package

FAREWAY®
MEAT & GROCERY

Selling packages from
February 10th - February 17th

\$35.00

Package Includes:

- 2 - 8oz Ribeye Steaks
- 4- Bacon Sweet Peppers
- 1-16oz Potato Salad
- 1-12oz package Cooked
Shrimp



**\$2.00 from every sale will be donated to the
Red Oak FFA Chapter to be put towards
community service activities**



Red Oak FFA Chapter



Sep 12, 2019 · 🌐

Macie and Chloe are selling at the Red Oak Farmer's Market today for the first time! Macie raised the gourds and she is selling them through the FFA Chapter to raise money for her FFA jacket! They will be here from 4 to 6.





Red Oak FFA Chapter



Apr 18 · 🌐

The Red Oak FFA Chapter has arrived in Des Moines for the 93rd Iowa FFA Leadership Conference! Tonight, we will be practicing our CDE contests for competition tomorrow. Thank you to the Red Oak FFA Alumni and Supporters for sponsoring our meal this evening.

