



WESTERN IOWA TECH COMMUNITY COLLEGE

BOARD MEETING

Date: May 18, 2026

Time: 4:00 pm

Location: Sioux City Campus

Join virtually at: <https://witcc.zoom.us/j/3695445549>

WITCC Mission

We elevate our diverse learners and strengthen our communities through inclusive and innovative education.

Board Members

Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Brad Griffin | Hanna Reinders
| Mary Parker | Jeremy Ogle | Erin Muck | Russell Wray

Brenda Wright, Board Secretary

Administration:

Troy Jasman, Interim President and VP of Finance and Administrative Services | Erin Volk, Vice President of Learning | Frank Arpan, Vice President of Student Success | Darin Moeller, Executive Dean of Instruction | Jackie Plendl, Dean of Human Resources | Tawnya Beermann, Dean of Students | Christina Brandon, Dean of Outreach and Information Technology | Revathi Vongsiprasom, Dean of Opportunity and Engagement

Presenters: Sima Dabir, Associate Dean of Instruction, Arts & Sciences | Bill Clifford, PTK Advisor | Sharon Roslansky, PTK Student | Jana Pocovi Tosquella, PTK Student | Parker Gee, PTK Student | Ashley Kotalik, PTK Student | William Oban, PTK Student | Fatima Paez-Quevedo, PTK Student | Jennifer McCune, Comet CLASS Advisor | Asha Loutsch, Student Leader | Carmen Wilson, Associate Dean of Instruction, Corporate College | Jacey Kennedy, student

Item	Presenter
I. Call Meeting to Order	Linnea Fletcher
II. Roll Call of Directors	Brenda Wright
III. Oral Communications	
IV. Written Communications	
V. Consent Items	
A. The minutes of the regular Board of Directors meeting held April 13, 2026; Special Board meetings held April 8, 9, 10, and 27, 2026	
B. The Financial Report for April 2026 in addendum MAY 26 1, pages 1-8.	
C. A list of General Fund bills in addendum MAY 26 2, pages 9-30. Additional bills may be presented at the Board Meeting.	

Item	Presenter
D. The Personnel Report Regular Appointments in addendum MAY-26-3A, pages 31-32. The Temporary Employee list in addendum MAY 26 3B, page 33. Additional Personnel Report may be presented at the meeting.	
E. Application and Certificate for Payment #3 in the amount of \$16,490.00 to Metro Electric for Building A Generator Project in addendum MAY 26 4, pages 34-35.	
F. Terry Lindsay and Troy Jasman traveling to President's Retreat, June 3-4, 2026, in Ottumwa, Iowa.	
G. Troy Jasman traveling to Des Moines, IA for IMPACC Board Meeting, May 27, 2026.	
<i>Motion needed for Consent Items</i>	
VI. Administrative Reports	
A. Iowa School Board Recognition Week	Troy Jasman
	Erin Volk Sima Dabir Sharon Roslansky Jana Pocovi Tosquella
B. PTK International Awards Report in addendum MAY 26 5, pages 36-37.	Parker Gee Ashley Kotalik William Oban Fatima Paez-Quevedo Bill Clifford
C. Annual Community Colleges for Iowa Student Legislative Summit in addendum MAY 26 6, pages 38-39.	Revathi Vongsiprasom Jennifer McCune Jacey Kennedy Java Pocovi Tosquella Laysa Vazquez
D. Siouxland Chamber Report	Jeremy Ogle Revathi Vongsiprasom Asha Loutsch
E. Server Price Increase in addendum MAY 26 7, pages 40-43.	Darin Moeller Christina Brandon
F. 2026-1 Multiple Industrial Jobs Training Agreement and Resolutions in addendum MAY 26 8, pages 45-95.	Darin Moeller Carmen Wilson
G. Small Business Development Center Subcontract in addendum MAY 26 9, pages 96-105.	Darin Moeller Carmen Wilson
H. Buena Vista Lease in addendum MAY 26 10, pages 106-108.	Troy Jasman
I. Cohort Default Rate Summary in addendum MAY 26 11, page 109-110.	Troy Jasman Merlyn Kathol
J. Culinary Arts Program Naming in addendum MAY 26 12, pages 111-113.	Troy Jasman
K. Denison Regional Academy Project Closeout in addendum MAY 26 13, pages 114-115.	Troy Jasman
L. Community Colleges for Iowa Update	Tricia Sutherland
M. Administrator's Report 1. Legislative Update 2. WITCC In the News in addendum MAY 26 14, pages 116-118. 3. Other	Troy Jasman
VII. Executive Session – Collective Bargaining Strategy Executive Session, Chapter 20.17(3), Code of Iowa, 2026	Troy Jasman Jackie Plendl
VIII. Unfinished Business	

Item	Presenter
A. Individual Board Member comments	
B. STEM Achievers Camp, June 8-25, 2026 – Grades 6-8	
C. Health Careers Camp, June 15-18 – Grades 6-8	
D. Welding Camp, Ages 10-13 and 14-16, June 20-23	
E. Culinary Camp, Sioux City, July 27-30 – Grades 6-8	
F. Culinary Camp, Cherokee, July 20 and 22 – Grades 6-8	
For complete Sports schedule, click here	
For more information about Student Activities on Campus, check out the Campus Calendar here	
IX. Adjournment <i>Motion Needed</i>	

WIT's Vision

Unwavering commitment to the personalized success of every student, every employee, every time.

WIT's 2024-2027 Strategy

Advance Completion - Elevate WIT's completion to the top 4 among Iowa community colleges

Close the Gap - Close the completion gap for at-risk groups (first-time, part-time, online, racial/ethnic minorities).

Transform the Culture - Strengthen the culture of belonging for employees through increased communication, engagement, and support



Transformation



Engagement



Community



Harmony

WESTERN IOWA **TECH** VALUES

WESTERN IOWA TECH COMMUNITY COLLEGE
BOARD MEETING MINUTES

Date: April 8, 2026

Time: 5:45 pm

Location: Sioux City Campus

WITCC Mission

We elevate our diverse learners and strengthen our communities through inclusive and innovative education.

Board Members

Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Brenda Wright, Board Secretary

Finalist: Dr. Michelle Allmendinger

Linnea Fletcher called the meeting to order at 5:45 pm

Brenda Wright took a roll call of Directors.

Russell Wray made a motion to go into Closed Session to evaluate the professional competency of an individual whose hire as President is being considered, which is necessary to prevent needless and irreparable injury to the individual's reputation(s) and as requested by those individuals. Erin Muck seconded. All were in favor and the motion carried. Roll call vote was taken.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

After a discussion, Jeremy Ogle made a motion to come out of closed session and it was seconded by Hanna Reinders. All were in favor. Roll call vote was taken.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

The Board moved to D247 to continue the meeting. Once there, Linnea reconvened the meeting at 7:20 pm. Roll call was taken by Brenda Wright.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Jeremy Ogle made a motion to go into Closed session to evaluate the professional competency of an individual whose hire as President is being considered, which is necessary to prevent needless and irreparable injury to the individual's reputation(s) and as requested by those individuals. Justin Daale seconded the motion. All were in favor and the motion carried.

Roll Call vote was taken:

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

After a discussion, Russ Wray made a motion to come out of closed session. Erin Muck seconded the motion. A Roll Call vote was taken:

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Jeremy Ogle made a motion to adjourn the meeting. Russ Wray seconded the motion. All were in favor and motion carried. Meeting adjourned at 8:21 pm.

Linnea Fletcher, Board President

Brenda Wright, Board Secretary

WESTERN IOWA TECH COMMUNITY COLLEGE
BOARD MEETING MINUTES

Date: April 9, 2026

Time: 5:45 pm

Location: Sioux City Campus

WITCC Mission

We elevate our diverse learners and strengthen our communities through inclusive and innovative education.

Board Members

Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Brenda Wright, Board Secretary

Finalist: Dr. Terry Gaalswyk

Linnea Fletcher called the meeting to order at 5:45 pm

Brenda Wright took a roll call of Directors.

Jeremy Ogle made a motion to go into Closed Session to evaluate the professional competency of an individual whose hire as President is being considered, which is necessary to prevent needless and irreparable injury to the individual's reputation(s) and as requested by those individuals. Russ Wray seconded. All were in favor and the motion carried. Roll call vote was taken.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

After a discussion, Jeremy Ogle made a motion to come out of closed session and it was seconded by Russ Wray. All were in favor. Roll call vote was taken.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

The Board moved to D247 to continue the meeting. Once there, Linnea reconvened the meeting at 7:20 pm. Roll call was taken by Brenda Wright.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Erin Muck made a motion to go into Closed session to evaluate the professional competency of an individual whose hire as President is being considered, which is necessary to prevent needless and irreparable injury to the individual's reputation(s) and as requested by those individuals. Justin Daale seconded the motion. All were in favor and the motion carried.

Roll Call vote was taken:

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

After a discussion, Jeremy Ogle made a motion to come out of closed session. Russ Wray seconded the motion. A Roll Call vote was taken:

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Hanna Reinders made a motion to adjourn the meeting. Justin Daale seconded the motion. All were in favor and motion carried. Meeting adjourned at 8:30 pm.

Linnea Fletcher, Board President

Brenda Wright, Board Secretary

WESTERN IOWA TECH COMMUNITY COLLEGE
BOARD MEETING MINUTES

Date: April 10, 2026

Time: 5:45 pm

Location: Sioux City Campus

WITCC Mission

We elevate our diverse learners and strengthen our communities through inclusive and innovative education.

Board Members

Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Brenda Wright, Board Secretary

Finalist: Dr. Terry Lindsay

Linnea Fletcher called the meeting to order at 5:45 pm

Brenda Wright took a roll call of Directors.

Jeremy Ogle made a motion to go into Closed Session to evaluate the professional competency of an individual whose hire as President is being considered, which is necessary to prevent needless and irreparable injury to the individual's reputation(s) and as requested by those individuals. Russ Wray seconded. All were in favor and the motion carried. Roll call vote was taken.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

After a discussion, Erin Muck made a motion to come out of closed session and it was seconded by Hanna Reinders. All were in favor. Roll call vote was taken.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

The Board moved to D247 to continue the meeting. Once there, Linnea reconvened the meeting at 7:20 pm. Roll call was taken by Brenda Wright.

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Russ Wray made a motion to go into Closed session to evaluate the professional competency of an individual whose hire as President is being considered, which is necessary to prevent needless and irreparable injury to the individual's reputation(s) and as requested by those individuals. Jeremy Ogle seconded the motion. All were in favor and the motion carried.

Roll Call vote was taken:

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

After a discussion, Russ Wray made a motion to come out of closed session. Justin Daale seconded the motion. A Roll Call vote was taken:

Roll Call Vote: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Absent: Mary Parker

Jeremy Ogle made a motion to adjourn the meeting. Russ Wray seconded the motion. All were in favor and motion carried. Meeting adjourned at 8:30 pm.

Linnea Fletcher, Board President

Brenda Wright, Board Secretary



WESTERN IOWA TECH COMMUNITY COLLEGE

BOARD MEETING MINUTES

Date: April 13, 2026

Time: 4:00 pm

Location: WITCC Mapleton Campus, 38491 Hwy. 175 North, Mapleton, Iowa

WITCC Mission

We elevate our diverse learners and strengthen our communities through inclusive and innovative education.

Board Members

Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Jeremy Ogle | Erin Muck | Russell Wray

Brenda Wright, Board Secretary

Absent: Mary Parker

Administration:

Terry Murrell, College President | Troy Jasman, VP of Finance and Administrative Services | Erin Volk, Vice President of Learning | Frank Arpan, Vice President of Student Success | Darin Moeller, Executive Dean of Instruction | Jackie Plendl, Dean of Human Resources | Tawnya Beermann, Dean of Students | Christina Brandon, Dean of Outreach and Information Technology | Revathi Vongsiprasom, Dean of Opportunity and Engagement

Presenters:

Sandy Velasquez, Director of Denison Campus and Southern Service Area | Ben Mohning, Four Plus Program Director | Carmen Wilson, Associate Dean Corporate College

Item

Meeting was called to order by Linnea Fletcher at 4:00 pm.

Brenda Wright took a Roll Call of Directors

Linnea Fletcher opened the Public Hearing for Published Budget. Published in Sioux City Journal on March 24, 2026

No Oral Communications were brought forward.

No Written Communications were brought forward.

Jeremy Ogle made a motion to approve the Consent Items. All were in favor and the motion carried.

Mapleton and Southern Service Area Update –

Erin Volk introduced Sandy Velasquez to the Board. Sandy updated the board on the Mapleton campus. We serve the high school CNA classes. The high schools also used the plot of land to grow mums and pumpkins for fund raisers. Denison has been busy with the new Denison Regional Academy. Will also be hosting a graduation ceremony on May 5. The nursing simulation lab has been busy. Very good resource. We have a new Job Corp team and are working to get more students again.

Published Budget –

Troy Jasman reviewed the Published Budget for 2027. We will file with the state tomorrow.

Erin Muck made a motion to approve and it was seconded by Russ Wray. All were in favor and the motion carried.

Item

Board Policy Update – First Reading –

Revathi Vongsiprasom introduced Ben Mohning to discuss the Title IX changes. Ben and Revathi have been working on making updates and changes since July and have worked with Ahlers to ensure all changes met Title IX guidelines. The board has offered to waive the second reading in order for this to be in compliance for the April deadline. Jeremy Ogle made a motion to approve and it was seconded by Erin Muck.

Iowa Industrial New Jobs Training Program 260E – Lopez Foods

Darin Moeller introduced Carmen Wilson. This will allow us to move forward with the New Jobs Training Program. These will go to bond in May/June. Russ Wray made a motion to approve and it was seconded by Hanna Reinders. All were in favor and the motion carried.

Iowa Industrial New Jobs Training Program 260E – Seaboard Triumph Foods

Darin Moeller introduced Carmen Wilson. This will allow us to move forward with the New Jobs Training Program. These will go to bond in May/June. Jeremy Ogle made a motion to approve and it was seconded by Justin Daale. All were in favor and the motion carried.

Iowa Industrial New Jobs Training Program 260E – VT Industries –

Darin Moeller introduced Carmen Wilson. This will allow us to move forward with the New Jobs Training Program. These will go to bond in May/June. Erin Muck made a motion to approve and it was seconded by Hanna Reinders. All were in favor and the motion carried.

260E 2026-1 Multiple Project Iowa Industrial New Jobs Training Program

Motion Needed combines 3 above agreements into 1. This will publish the notification \$4,200,000. These will go to bond in May/June. Russ Wray made a motion to approve and it was seconded by Jeremy Ogle. All were in favor and the motion carried.

Equipment Purchase Request –

Darin presented a request to purchase some servers for the Cyber Security program. The funds would come from 3/6 cent Levy funds. Erin Muck made a motion to approve and it was seconded by Tricia Sutherland. All were in favor and the motion carried.

Community Colleges for Iowa Update –

Meeting scheduled for next week. Watch for emails from Ryan Roberts. Tricia will ask to get everyone on the mailing list.

President Report –

Terry gave a Legislative Update. Still waiting on the results of some of the bills pending.

Adjournment -

Hanna Reinders made a motion to adjourn the meeting. It was seconded by Tricia Sutherland. All were in favor and the motion carried.

Linnea Fletcher, Board President

Brenda Wright, Board Secretary

WESTERN IOWA TECH COMMUNITY COLLEGE

BOARD MEETING MINUTES

Date: April 27, 2026

Time: 4:00 pm

Location: Sioux City Campus

WITCC Mission

We elevate our diverse learners and strengthen our communities through inclusive and innovative education.

Board Members

Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Mary Parker | Jeremy Ogle | Russell Wray | Erin Muck

Brenda Wright, Board Secretary

Item

Linnea Fletcher called the meeting to order at 4:00 pm.

Brenda Wright did a roll call of Directors.

Jeremy Ogle made a motion to go into Closed Session with action to appoint and offer role of President of the College, pending completion and execution of administrator contract. Hanna Reinders seconded the motion. All were in favor and the motion carried. Roll call vote was taken:

Present: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Mary Parker | Jeremy Ogle | Russell Wray | Erin Muck

Brenda Wright, Board Secretary and Troy Jasman, Board Treasurer

After a discussion, Jeremy Ogle made a motion to come out of Closed session. Mary Parker seconded the motion. All were in favor and motion carried. Roll call vote was taken: Present: Linnea Fletcher, President | Tricia Sutherland, Vice President | Justin Daale | Gary Jordan | Hanna Reinders | Mary Parker | Jeremy Ogle | Russell Wray | Erin Muck

Brenda Wright, Board Secretary and Troy Jasman, Board Treasurer

Jeremy Ogle made a motion to accept the contract for the President of the College. Mary Parker seconded the motion. Votes 8 yes, 1 opposed. Majority vote was yes, motion carried.

Jeremy Ogle made a motion to appoint the new president position. Mary Ogle seconded the motion. All were in favor and the motion carried.

Linnea welcomed our 4th College President, Dr. Terry Lindsay. Dr. Lindsay, present via Zoom, thanked the Board and said he was excited for this new venture and couldn't wait to start.


Mary Parker motioned to adjourn the meeting. Hanna Reinders seconded the motion. All were in favor and the motion carried. Meeting adjourned at 4:46 pm.

The next regular scheduled board meeting will be Monday, May 11, 2026, at 4:00 pm on the Sioux City campus in the Boardroom.

Linnea Fletcher, Board President

Brenda Wright, Board Secretary

TO: Board of Directors

FROM: Troy A. Jasman, Vice President of Finance
and Administrative Services/CFO 

DATE: May 7, 2026

RE: **APRIL 2026 FINANCIAL HIGHLIGHTS**

Executive Summary

General Fund revenues totaled \$2.5 million for the month of April and \$34.6 million year to date. At 86% of annual budget, revenues after ten months are \$265K higher than last year or +0.78%. Year to date revenue, as a percentage of the annual budget, continues to be attributable to the increase in tuition fee rate as well as the increase in State General Aid offset by scholarships that are netted against tuition. General Fund expenditures totaled \$2.5 million for the month and meet budget expectations. As a result, the College financial position continues to lag that of the previous year with a decrease in the fund balance change from the prior year of \$254K.

Restricted Fund activity for the month consisted of routine grant transactions as well as \$2.5 million of property tax receipts and \$152K of New Jobs Training Program withholding receipts. Other transactions for the month of April were routine and as expected for the month.

Plant Fund activity for the month included \$827K of property tax payments via the county treasurers. Property tax provides the primary source of the Plant Fund revenue. Plant Fund expenditures for the month of April were mainly related to equipment and facility improvement projects.

Auxiliary Enterprise operations for the month of April were routine. Overall, the Auxiliary operations show a decrease in the fund balance change from the prior year of \$507K.

The College's cash flow remained strong in April, reflecting property tax collections which support the General Fund, selected Restricted Funds and the Plant Fund. Cash and investments on a consolidated basis totaled \$40.6 million at April 30, 2026, an increase of \$3.8 million from March. The College's investment portfolio's overall yield at 3.24% was up from 3.14% of the previous month.

Included with May's request for Board consent for payment are the debt service payments due June 1, 2026, on previously issued NJTP certificates and dormitory revenue bonds. These payments total some \$3.0 million.

**WESTERN IOWA TECH COMMUNITY COLLEGE
UNRESTRICTED FUND INCOME STATEMENT
FOR THE TEN MONTH PERIOD ENDING APRIL 30, 2026**

	Current Year			Prior Year		
	FY2026 Budget	YTD Actual	% of Budget	FY2025 Budget	YTD Actual	% of Budget
REVENUES						
Student Fees	\$ 3,583,600	\$ 3,265,568	91%	\$ 3,675,500	\$ 3,327,310	91%
Tuition	16,119,738	14,565,042	90%	15,808,048	14,479,074	92%
Local Support	2,400,000	2,325,261	97%	2,300,000	2,212,971	96%
State Support	13,932,885	11,630,946	83%	13,364,260	11,140,096	83%
Federal Support	302,956	112,403	37%	276,858	276,971	100%
Sales & Services	176,000	172,471	98%	198,000	188,853	95%
Other Income	3,593,093	2,491,733	69%	3,836,172	2,672,784	70%
Total Income	\$ 40,108,272	\$ 34,563,424	86%	\$ 39,458,838	\$ 34,298,059	87%
EXPENDITURES						
Salaries & Related Costs	\$ 27,595,850	\$ 21,099,640	76%	\$ 26,896,361	\$ 20,273,481	75%
Services	6,485,986	5,513,761	85%	6,553,649	6,087,223	93%
Materials, Supplies & Travel	2,821,702	2,795,709	99%	2,908,333	2,620,257	90%
Other Current Expenditures	3,194,743	2,594,862	81%	3,090,504	2,524,122	82%
Capital Outlay	9,991	25,273	253%	9,991	5,050	51%
Total Direct Expense	\$ 40,108,272	\$ 32,029,245	80%	\$ 39,458,838	\$ 31,510,133	80%
Fund Balance Change	\$ -	\$ 2,534,179		\$ -	\$ 2,787,926	

83% of Year

**WESTERN IOWA TECH COMMUNITY COLLEGE
RESTRICTED FUND INCOME STATEMENT
FOR THE TEN MONTH PERIOD ENDING APRIL 30, 2026**

	Current Year			Prior Year		
	FY2026 Budget	YTD Actual	% of Budget	FY2025 Budget	YTD Actual	% of Budget
REVENUES						
Local Support	\$ 7,406,848	\$ 7,130,855	96%	\$ 6,756,389	\$ 6,445,939	95%
State Support	3,304,871	3,015,184	91%	3,321,832	3,092,354	93%
Federal Support	3,192,512	2,128,876	67%	3,139,306	2,939,594	94%
Other Income	766,431	356,170	46%	796,255	273,055	34%
New Jobs Training Program	3,700,000	2,091,574	57%	3,700,000	3,404,874	92%
Total Income	\$ 18,370,662	\$ 14,722,659	80%	\$ 17,713,782	\$ 16,155,816	91%
EXPENDITURES						
Salaries & Related Costs	\$ 4,179,906	\$ 2,860,434	68%	\$ 4,154,415	\$ 3,290,981	79%
Services	5,106,345	2,928,214	57%	4,762,989	2,965,141	62%
Materials, Supplies & Travel	2,385,471	676,141	28%	2,385,341	907,177	38%
Other Current Expenditures	0	1,594,176	%	0	2,235,104	%
New Jobs Training Program	4,189,724	1,302,276	31%	4,264,131	1,679,376	39%
Capital Outlay	1,462,989	837,099	57%	1,410,845	396,757	28%
Total Direct Expense	\$ 17,324,435	\$ 10,198,340	59%	\$ 16,977,721	\$ 11,474,536	68%
Fund Balance Change	\$ 1,046,227	\$ 4,524,319		\$ 736,061	\$ 4,681,280	

83% of Year

**WESTERN IOWA TECH COMMUNITY COLLEGE
PLANT FUND INCOME STATEMENT
FOR THE TEN MONTH PERIOD ENDING APRIL 30, 2026**

	Current Year			Prior Year		
	FY2026 Budget	YTD Actual	% of Budget	FY2025 Budget	YTD Actual	% of Budget
REVENUES						
Property Taxes	\$ 2,400,000	\$ 2,325,261	97%	\$ 2,300,000	\$ 2,212,971	96%
Interest Income	315,000	222,813	71%	515,000	300,468	58%
Other Income	3,737,661	3,186,020	85%	5,766,567	4,305,709	75%
Total Income	\$ 6,452,661	\$ 5,734,094	89%	\$ 8,581,567	\$ 6,819,148	79%
EXPENDITURES						
Equipment	\$ 1,662,161	\$ 1,132,883	68%	\$ 1,366,842	\$ 931,148	68%
Buildings	2,500,000	928,661	37%	6,357,000	3,860,183	61%
Maintenance, Repairs & Supplies	100,000	19,974	20%	100,000	22,833	23%
Structural Improvements	558,574	396,543	71%	1,191,368	644,654	54%
Professional Services	955,426	804,265	84%	907,875	239,967	26%
Interest/Debt Service	676,500	126,250	19%	676,850	134,875	20%
Total Direct Expense	\$ 6,452,661	\$ 3,408,576	53%	\$ 10,599,935	\$ 5,833,660	55%
Fund Balance Change	\$ -	\$ 2,325,518		\$ (2,018,368)	\$ 985,488	

83% of Year

Note: Interest budget amounts include principal payments of \$525,000 and \$515,000 for FY2026 and FY2025, respectively.

Fund balance change for FY2025 reflects use of existing funds of \$2,018,368.

Western Iowa Tech Community College
Auxiliary Enterprises
For the Ten Months Ending April 30, 2026

Current Year Actual

	<u>Dorms</u>	<u>Bookstore</u>	<u>Auto Parts</u>	<u>Student Orgs & Clubs</u>	<u>Athletics</u>	<u>Other*</u>	<u>Total</u>	<u>Prior YTD Total</u>
REVENUES								
Sales and Service	1,919,983	2,396,051	177,910	100	-	74,339	4,568,384	4,998,531
Miscellaneous	35,695	(31)	-	201,815	1,185,960	393,146	1,816,585	1,759,894
Total Revenues	<u>1,955,677</u>	<u>2,396,020</u>	<u>177,910</u>	<u>201,915</u>	<u>1,185,960</u>	<u>467,485</u>	<u>6,384,969</u>	<u>6,758,425</u>
EXPENDITURES								
Salaries & Related Costs	198,966	254,651	-	-	670,945	124,165	1,248,726	1,242,037
Service Expenditures	807,176	79,529	-	59,985	144,393	15,596	1,106,678	988,372
Materials & Supplies	16,805	41,083	46,547	185,457	370,623	52,201	712,715	548,597
Cost of Goods Sold	-	1,854,765	167,307	-	-	-	2,022,072	2,160,408
Utilities	197,254	-	-	-	-	-	197,254	214,792
Other Current Expenditures	557,352	84	-	31,656	-	8,280	597,371	597,470
Total Expenditures	<u>1,777,552</u>	<u>2,230,110</u>	<u>213,854</u>	<u>277,098</u>	<u>1,185,960</u>	<u>200,242</u>	<u>5,884,816</u>	<u>5,751,677</u>
Fund Balance Change	<u>178,125</u>	<u>165,910</u>	<u>(35,944)</u>	<u>(75,183)</u>	<u>-</u>	<u>267,244</u>	<u>500,153</u>	<u>1,006,748</u>
Prior Year	498,697	281,145	(16,208)	2,816	-	240,299	1,006,748	

* Includes Vending, Vocational Servicing, Required Technology, Cafeteria, etc.

**WESTERN IOWA TECH COMMUNITY COLLEGE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
APRIL 2026**

	<u>OPERATING</u>	<u>SPECIAL FEDERAL FUNDS</u>	<u>FUNDS HELD FOR OTHERS</u>	<u>PLANT FUND</u>	<u>HOUSE FILE</u>	<u>TOTAL</u>
BEGINNING BALANCE (04/01/2026)	\$13,275,221	\$7,847	\$394,701	\$6,530,115	\$16,606,506	\$36,814,391
Receipts	9,552,937	\$837,818	(586)	208,541	323,522	10,922,231
TOTAL FUNDS AVAILABLE	<u>\$22,828,158</u>	<u>\$845,664</u>	<u>\$394,115</u>	<u>\$6,738,656</u>	<u>\$16,930,028</u>	<u>47,736,622</u>
DISBURSEMENTS						
Board Report	\$5,871,893	\$837,792	\$0	\$0	\$239,185	\$6,948,870
Dorm Revenue Bond Payment						0
Transfers to Operating Fund				0		0
Approved Previous Meeting				176,682		176,682
TOTAL DISBURSEMENTS	<u>\$5,871,893</u>	<u>\$837,792</u>	<u>\$0</u>	<u>\$176,682</u>	<u>\$239,185</u>	<u>\$7,125,552</u>
ENDING BALANCE (04/30/2026)	<u>\$16,956,265</u>	<u>\$7,873</u>	<u>\$394,115</u>	<u>\$6,561,974</u>	<u>\$16,690,843</u>	<u>\$40,611,070</u>

WESTERN IOWA TECH COMMUNITY COLLEGE
INVESTMENT STATUS
APRIL 30, 2026

Investment	Bank	Operating	Special Federal Funds	Funds Held For Others	Plant Fund	House File	Totals	Current Rate
Checking	Security National	\$ (267,334)					\$ (267,334)	0.00%
Interest Checking	Security National		7,873				7,873	3.38%
Repurchase Agreement	Security National	10,101,671					10,101,671	3.38%
Certificate of Deposit	Central Bank	1,252,905					1,252,905	3.55%
Money Market	Liberty National Bank	5,040,331					5,040,331	3.38%
Money Market	Liberty National Bank				5,988,905		5,988,905	3.38%
Checking	Cherokee State Bank	13,199					13,199	0.00%
Checking	Wells Fargo	16,853					16,853	0.70%
Checking	Wells Fargo				20,837	2,584,473	2,605,310	0.70%
Diversified Fund - Fixed Income	ISJIT			394,115			394,115	3.40%
Repurchase Agreement	Security National				267,525	14,106,370	14,373,895	3.38%
Dorm Revenue Bond Funds	UMB Bank	798,640			284,707		1,083,347	3.53%
Total Cash & Investments		\$ 16,956,265	\$ 7,873	\$ 394,115	\$ 6,561,974	\$ 16,690,843	\$ 40,611,070	3.24%
Interest Earnings YTD		\$ 367,995	\$ 1,367	\$ 4,172	\$ 222,813	\$ 411,689	\$ 1,008,036	

**NEW JOBS TRAINING PROGRAM
PRINCIPAL & INTEREST PAYMENTS
JUNE 2026**

ISSUE	PRINCIPAL	INTEREST	TOTAL	FUND
2017-1 MULTIPLE	500,000.00	14,625.00	514,625.00	
2018-1 MULTIPLE	705,000.00	35,088.75	740,088.75	
2019-1 MULTIPLE	50,000.00	3,075.00	53,075.00	
2020-1 MULTIPLE	105,000.00	4,932.50	109,932.50	
2021-1 MULTIPLE	420,000.00	17,234.25	437,234.25	
2022-1 MULTIPLE	215,000.00	27,937.50	242,937.50	
2023-1 MULTIPLE	275,000.00	46,510.00	321,510.00	
2024-1 MULTIPLE	220,000.00	45,459.00	265,459.00	
TOTAL NJTP	2,490,000.00	194,862.00	2,684,862.00	
			\$2,684,862.00	HOUSE FILE
OTHER PRINCIPAL & INTEREST PAYMENTS JUNE 2026				
DORM REV 2021	265,000.00	74,450.00	339,450.00 *	
			339,450.00	PLANT
TOTAL OTHER	265,000.00	74,450.00	339,450.00	
COMBINED TOTAL	\$2,755,000.00	\$269,312.00	\$3,024,312.00	

*UMB will be making the payments on the Dorm Rev Series 2021 on our behalf

WESTERN IOWA TECH COMMUNITY COLLEGE

Bills to be approved at the board meeting May 18, 2026

April 2026

	<u>Operating</u>	<u>Special Federal Funds</u>	<u>Funds Held For Others</u>	<u>Plant Fund</u>	<u>House File</u>	<u>Total</u>
Warrants	\$ 5,872,368.24	\$ 837,791.85	\$ -	\$ -	\$ 239,184.77	\$ 6,949,344.86
Cancelled warrants	(474.75)	-	-	-	-	(474.75)
Subtotal	5,871,893.49	837,791.85	-	-	239,184.77	\$ 6,948,870.11
Estimated amount	\$ 1,195,000.00					\$ 1,195,000.00
Total	\$ 7,066,893.49	\$ 837,791.85	\$ -	\$ -	\$ 239,184.77	\$ 8,143,870.11

Western Iowa Tech Community College
Board Approval Voucher Detail Report
General & Auxiliary
5/6/2026

CHECK DATE	VENDOR NAME	AMOUNT	DESCRIPTION
4/9/2026	Sioux City Winnelson	\$1,073.60	BOOKS SPECIAL RESALE-SPON STU
4/25/2026	Wells Fargo Bank	\$1,852,771.66	CASH IN BANK-PAYROLL
4/23/2026	Frontier Communications	\$965.46	COMMUNICATION
4/16/2026	Imon Communications LLC	\$730.00	COMMUNICATION
4/9/2026	Iowa Communications Network	\$5,948.10	COMMUNICATION
4/9/2026	Qwest Corporation	\$380.15	COMMUNICATION
4/23/2026	Qwest Corporation	\$573.86	COMMUNICATION
4/9/2026	Burke Engineering Sales	\$14.00	CONSTRUCTION SUPPLIES
4/2/2026	Springfield Electric Supply	\$3,670.01	CONSTRUCTION SUPPLIES
	Echo Electric		
4/2/2026	Menards Inc	\$170.72	CONSTRUCTION SUPPLIES
4/9/2026	Menards Inc	\$119.44	CONSTRUCTION SUPPLIES
4/16/2026	Menards Inc	\$50.78	CONSTRUCTION SUPPLIES
4/16/2026	Menards Inc	\$396.50	CONSTRUCTION SUPPLIES
4/23/2026	Menards Inc	\$431.54	CONSTRUCTION SUPPLIES
4/23/2026	Menards Inc	\$129.71	CONSTRUCTION SUPPLIES
4/30/2026	Menards Inc	\$10.96	CONSTRUCTION SUPPLIES
4/9/2026	Sherwin Williams	\$631.28	CONSTRUCTION SUPPLIES
4/30/2026	Sherwin Williams	\$196.28	CONSTRUCTION SUPPLIES
4/16/2026	Sioux City Winnelson	\$760.70	CONSTRUCTION SUPPLIES
4/9/2026	Sioux City Winnelson	\$3,444.98	CONSTRUCTION SUPPLIES
4/30/2026	Sioux City Winnelson	\$335.71	CONSTRUCTION SUPPLIES
4/9/2026	Springfield Electric Supply	\$935.51	CONSTRUCTION SUPPLIES
	Echo Electric		
4/9/2026	Springfield Electric Supply	\$261.86	CONSTRUCTION SUPPLIES
	Echo Electric		
4/16/2026	1st Choice Tinting LLC	\$1,308.75	CONTRACTED SERVICES

4/30/2026	Champion Propane	\$60.00	CONTRACTED SERVICES
4/2/2026	CHN Garbage Service Inc	\$70.50	CONTRACTED SERVICES
4/30/2026	CHN Garbage Service Inc	\$70.50	CONTRACTED SERVICES
4/2/2026	Convergint Technologies LLC	\$2,320.00	CONTRACTED SERVICES
4/16/2026	Convergint Technologies LLC	\$1,519.08	CONTRACTED SERVICES
4/9/2026	Document Depot & Destruction	\$147.00	CONTRACTED SERVICES
4/23/2026	Document Depot & Destruction	\$98.00	CONTRACTED SERVICES
4/30/2026	Document Depot & Destruction	\$49.00	CONTRACTED SERVICES
4/9/2026	Gill Hauling Inc	\$5,245.55	CONTRACTED SERVICES
4/2/2026	Great Western Dining Service	\$11,401.56	CONTRACTED SERVICES
4/16/2026	Great Western Dining Service	\$18,768.00	CONTRACTED SERVICES
4/9/2026	Great Western Dining Service	\$19,002.60	CONTRACTED SERVICES
4/23/2026	Great Western Dining Service	\$18,768.00	CONTRACTED SERVICES
4/30/2026	Great Western Dining Service	\$18,954.00	CONTRACTED SERVICES
4/11/2026	HealthEquity Inc	\$85.00	CONTRACTED SERVICES
4/2/2026	IMKO Enterprises Inc	\$948.68	CONTRACTED SERVICES
4/2/2026	IMKO Enterprises Inc	\$2,629.56	CONTRACTED SERVICES
4/2/2026	IMKO Enterprises Inc	\$13,332.97	CONTRACTED SERVICES
4/16/2026	IMKO Enterprises Inc	\$2,565.86	CONTRACTED SERVICES
4/16/2026	IMKO Enterprises Inc	\$1,084.21	CONTRACTED SERVICES
4/16/2026	IMKO Enterprises Inc	\$13,272.42	CONTRACTED SERVICES
4/9/2026	IMKO Enterprises Inc	\$12,810.97	CONTRACTED SERVICES
4/9/2026	IMKO Enterprises Inc	\$2,082.21	CONTRACTED SERVICES
4/9/2026	IMKO Enterprises Inc	\$979.95	CONTRACTED SERVICES
4/30/2026	IMKO Enterprises Inc	\$13,137.81	CONTRACTED SERVICES
4/30/2026	IMKO Enterprises Inc	\$2,425.31	CONTRACTED SERVICES
4/30/2026	IMKO Enterprises Inc	\$1,167.60	CONTRACTED SERVICES
4/30/2026	IMKO Enterprises Inc	\$13,172.93	CONTRACTED SERVICES
4/30/2026	IMKO Enterprises Inc	\$2,531.45	CONTRACTED SERVICES
4/30/2026	IMKO Enterprises Inc	\$891.34	CONTRACTED SERVICES
4/16/2026	Jackson Pumping Service Corp	\$541.00	CONTRACTED SERVICES
4/30/2026	K&S Janitorial Services LLC	\$2,400.00	CONTRACTED SERVICES
4/9/2026	Lindblom Services Inc	\$518.20	CONTRACTED SERVICES

4/9/2026	North Sioux City Holdings LLC	\$1,862.06	CONTRACTED SERVICES
4/30/2026	North Sioux City Holdings LLC	\$2,463.73	CONTRACTED SERVICES
4/9/2026	Plunketts Pest Control Inc	\$115.00	CONTRACTED SERVICES
4/30/2026	Plunketts Pest Control Inc	\$115.00	CONTRACTED SERVICES
4/16/2026	R&S Waste Disposal LLC	\$167.15	CONTRACTED SERVICES
4/9/2026	Red Line Recycling	\$225.00	CONTRACTED SERVICES
4/30/2026	Red Line Recycling	\$25.00	CONTRACTED SERVICES
4/9/2026	Rentokil North America	\$427.75	CONTRACTED SERVICES
4/23/2026	Rentokil North America	\$80.43	CONTRACTED SERVICES
4/30/2026	Rentokil North America	\$80.43	CONTRACTED SERVICES
4/2/2026	Thomas M. Rice	\$1,200.00	CONTRACTED SERVICES
4/25/2026	Leke Sahatqija	\$955.00	CONTRACTED SERVICES
4/2/2026	Sanitary Services Inc	\$278.40	CONTRACTED SERVICES
4/30/2026	Sanitary Services Inc	\$278.40	CONTRACTED SERVICES
4/23/2026	James Schaap	\$1,560.00	CONTRACTED SERVICES
4/23/2026	Preston L. Schultz	\$250.00	CONTRACTED SERVICES
4/23/2026	Dennis R Semple	\$1,380.00	CONTRACTED SERVICES
4/25/2026	Silverstone Group LLC	\$5,450.00	CONTRACTED SERVICES
4/9/2026	Thompson Solutions Group	\$245.00	CONTRACTED SERVICES
4/23/2026	Thompson Solutions Group	\$110.00	CONTRACTED SERVICES
4/2/2026	Tri State Nursing Enterprises Inc	\$10,293.10	CONTRACTED SERVICES
4/30/2026	Tri State Nursing Enterprises Inc	\$8,666.20	CONTRACTED SERVICES
4/16/2026	Vestis Group, Inc.	\$167.82	CONTRACTED SERVICES
4/9/2026	Vestis Group, Inc.	\$122.12	CONTRACTED SERVICES
4/9/2026	Vestis Group, Inc.	\$1,485.00	CONTRACTED SERVICES
4/9/2026	Vestis Group, Inc.	\$22.80	CONTRACTED SERVICES
4/9/2026	Vestis Group, Inc.	\$186.27	CONTRACTED SERVICES
4/23/2026	Vestis Group, Inc.	\$1,485.00	CONTRACTED SERVICES
4/9/2026	WageWorks Inc	\$123.75	CONTRACTED SERVICES
4/30/2026	WageWorks Inc	\$120.00	CONTRACTED SERVICES
4/23/2026	Western Iowa Tech General	\$70.00	CONTRACTED SERVICES
4/23/2026	Western Iowa Tech General	\$70.00	CONTRACTED SERVICES
4/30/2026	Western Iowa Tech General	\$70.00	CONTRACTED SERVICES

4/2/2026	Arnold Motor Supply LLP	\$45.28	COURSE FEE EXPENSE
4/2/2026	Arnold Motor Supply LLP	\$158.54	COURSE FEE EXPENSE
4/2/2026	Arnold Motor Supply LLP	\$155.08	COURSE FEE EXPENSE
4/16/2026	Arnold Motor Supply LLP	\$48.83	COURSE FEE EXPENSE
4/9/2026	SSS Holdings, LLC	\$2,512.37	COURSE FEE EXPENSE
4/2/2026	Viewpoint LLC	\$4,060.00	COURSE FEE EXPENSE
4/9/2026	Western Iowa Tech General	\$865.00	COURSE FEE EXPENSE
4/2/2026	Western Iowa Tech General	\$95.00	COURSE FEE EXPENSE
4/9/2026	First Cooperative Association	\$1,785.07	DEFERRED INCOME
4/30/2026	Western Iowa Tech Comm Ed	\$667.00	DEFERRED INCOME
4/2/2026	AFP Corp	\$3,843.59	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	AFP Corp	\$750.00	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	AFP Corp	\$650.00	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	AFP Corp	\$1,093.66	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	AFP Corp	\$14,137.79	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Breathe Clean Dry Ice Blasting	\$1,800.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Brandy Clausen	\$395.00	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Coil US Buyer Inc	\$4,395.00	DUE FROM OTHERS-ASSET ACCOUNT
4/23/2026	Coil US Buyer Inc	\$1,585.70	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Cummins Inc	\$2,286.12	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Cummins Inc	\$814.01	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Dunwell LLC	\$3,300.00	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Dunwell LLC	\$58,838.33	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Electrical Automation LLC	\$24,644.84	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Electrical Automation LLC	\$462.50	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Fouk Brothers Plumbing &	\$262.50	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Fouk Brothers Plumbing &	\$1,987.17	DUE FROM OTHERS-ASSET ACCOUNT
4/23/2026	Fouk Brothers Plumbing &	\$717.19	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Justin J Franken	\$575.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Rahwa F. Gebremeskel	\$65.00	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Braxten Ghislandi	\$50.00	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Aylin M. Gonzalez Maeda	\$180.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Carla Granstrom	\$8.00	DUE FROM OTHERS-ASSET ACCOUNT

4/30/2026	Heath V. Hansel	\$25.00	DUE FROM OTHERS-ASSET ACCOUNT
4/23/2026	High Point Networks LLC	\$7,247.56	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Lawler Fixture Company	\$226.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Lawler Fixture Company	\$1,610.69	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Kelly a Lundell	\$50.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Mary C. Madden	\$35.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Sara M. McCormick	\$180.00	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Metro & Son Electric Inc	\$1,080.00	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Metro & Son Electric Inc	\$8,970.00	DUE FROM OTHERS-ASSET ACCOUNT
4/23/2026	Metro & Son Electric Inc	\$900.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Metro & Son Electric Inc	\$1,080.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Metro & Son Electric Inc	\$1,292.15	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Mid Iowa Refrigeration Inc	\$216.13	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Modern Campus Usa Inc	\$15,570.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Judy M. Monson	\$135.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Jo E. Nelson	\$50.00	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Novelty Machine & Supply Co	\$992.93	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Otis Elevator Company	\$2,880.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Carol A. Perrin	\$85.00	DUE FROM OTHERS-ASSET ACCOUNT
4/23/2026	Pye-Barker Fire & Safety LLC	\$900.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Mary Reiva	\$55.00	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	ScriptPro USA Inc	\$1,417.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Donna M. Shaver	\$50.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Dagna Simmons	\$35.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Ronald W. Smith	\$20.00	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Harold Stump	\$196.00	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Seth Thill	\$50.00	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Thompson Solutions Group	\$1,080.00	DUE FROM OTHERS-ASSET ACCOUNT
4/2/2026	Veit, LLC	\$6.39	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Veit, LLC	\$1,719.21	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Veit, LLC	\$140.84	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Veit, LLC	\$11.44	DUE FROM OTHERS-ASSET ACCOUNT
4/16/2026	Veit, LLC	\$8.84	DUE FROM OTHERS-ASSET ACCOUNT

4/9/2026	Veit, LLC	\$8.48	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Veit, LLC	\$220.00	DUE FROM OTHERS-ASSET ACCOUNT
4/27/2026	Western Iowa Tech 125 Plan	\$5,248.80	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	Carmen D. White	\$20.00	DUE FROM OTHERS-ASSET ACCOUNT
4/30/2026	DeeAnn Zimmerman	\$20.00	DUE FROM OTHERS-ASSET ACCOUNT
4/9/2026	Michael Zimmerman	\$25.00	DUE FROM OTHERS-ASSET ACCOUNT
4/15/2026	Mario A. Arias	\$1,528.00	DUE FROM STUDENTS
4/15/2026	Mario A. Arias	\$742.00	DUE FROM STUDENTS
4/2/2026	Jonathan Arias Retano	\$357.50	DUE FROM STUDENTS
4/2/2026	Lacy A. Barger	\$150.00	DUE FROM STUDENTS
4/16/2026	Hydee L. Bauder	\$149.00	DUE FROM STUDENTS
4/2/2026	Yahir Becerra	\$450.00	DUE FROM STUDENTS
4/16/2026	Julie Bosma	\$2.00	DUE FROM STUDENTS
4/2/2026	Edgar A. Candelario	\$36.00	DUE FROM STUDENTS
4/9/2026	Mary Chieng	\$536.60	DUE FROM STUDENTS
4/30/2026	Zaylee T Clark	\$2,000.00	DUE FROM STUDENTS
4/23/2026	Lindsey L. Conlon	\$136.00	DUE FROM STUDENTS
4/2/2026	Shariae S. Damon	\$110.25	DUE FROM STUDENTS
4/16/2026	Hope O. Edwards	\$630.00	DUE FROM STUDENTS
4/2/2026	Josie K. English	\$793.00	DUE FROM STUDENTS
4/2/2026	Karina J. Esquivel	\$150.00	DUE FROM STUDENTS
4/2/2026	Deja D. Fumbanks	\$250.00	DUE FROM STUDENTS
4/16/2026	Izamar Gonzalez	\$154.75	DUE FROM STUDENTS
4/16/2026	Izamar Gonzalez	\$100.00	DUE FROM STUDENTS
4/23/2026	Joie L. Gray	\$372.00	DUE FROM STUDENTS
4/9/2026	Mathea M. Haile	\$1,633.00	DUE FROM STUDENTS
4/30/2026	Katelyn J. Koster	\$500.00	DUE FROM STUDENTS
4/23/2026	Maria C. Lozano	\$100.00	DUE FROM STUDENTS
4/2/2026	Adrianna Lupian	\$200.25	DUE FROM STUDENTS
4/23/2026	Michael Manuel	\$98.75	DUE FROM STUDENTS
4/16/2026	Cynthia March	\$500.00	DUE FROM STUDENTS
4/9/2026	Abigail Y. Marquez Perea	\$153.90	DUE FROM STUDENTS
4/23/2026	Carlotta Martens	\$430.00	DUE FROM STUDENTS

4/2/2026	John McCannon	\$500.00	DUE FROM STUDENTS
4/2/2026	Carla M. Mohlmann	\$454.00	DUE FROM STUDENTS
4/2/2026	Carla M. Mohlmann	\$200.00	DUE FROM STUDENTS
4/2/2026	Gustavo R. Munoz	\$950.00	DUE FROM STUDENTS
4/23/2026	Horeb Mvuilunsoki	\$153.00	DUE FROM STUDENTS
4/23/2026	Brandon L. Ortiz-Santiesteban	\$27.00	DUE FROM STUDENTS
4/23/2026	Destiny M. Pieper	\$125.00	DUE FROM STUDENTS
4/30/2026	Amaya K. Pike	\$1,148.00	DUE FROM STUDENTS
4/2/2026	Alvin A. Rodriguez	\$13.25	DUE FROM STUDENTS
4/2/2026	Alvin A. Rodriguez	\$399.75	DUE FROM STUDENTS
4/23/2026	Madison R. Sargisson	\$425.00	DUE FROM STUDENTS
4/23/2026	Abby T. Schramm	\$150.75	DUE FROM STUDENTS
4/16/2026	Sarah J. Stone	\$31.00	DUE FROM STUDENTS
4/2/2026	Hailey N. Sutton	\$260.23	DUE FROM STUDENTS
4/30/2026	Mbuso Tembe	\$10.00	DUE FROM STUDENTS
4/23/2026	Nessecity Tuttle-Sherman	\$234.00	DUE FROM STUDENTS
4/16/2026	Maggie J. Ullmann	\$788.00	DUE FROM STUDENTS
4/2/2026	Trevor Unger	\$143.00	DUE FROM STUDENTS
4/16/2026	Jessica M. Updike	\$900.00	DUE FROM STUDENTS
4/2/2026	Bridgette A. Vaden	\$668.48	DUE FROM STUDENTS
4/2/2026	Giselle Vazquez	\$120.14	DUE FROM STUDENTS
4/16/2026	Darren Zwiefel	\$482.05	DUE FROM STUDENTS
4/30/2026	Western Iowa Tech Classroom	\$836,805.20	DUE TO PLANT FUND
4/11/2026	Western Iowa Tech Plant Fund	\$150,000.00	DUE TO PLANT FUND
4/2/2026	Monona County Auditor	\$7,248.20	ELECTION COSTS
4/23/2026	Coil US Buyer Inc	\$4,308.00	EQUIPMENT - \$5000 AND OVER
4/9/2026	Laerdal Medical Corporation	\$69,896.00	EQUIPMENT - \$5000 AND OVER
4/16/2026	Midbell Music Inc	\$10,195.89	EQUIPMENT - \$5000 AND OVER
4/2/2026	Great Western Dining Service	\$103.45	GROUP MEETINGS AND WORKSHOPS
4/16/2026	Great Western Dining Service	\$3,267.90	GROUP MEETINGS AND WORKSHOPS
4/9/2026	Great Western Dining Service	\$2,836.30	GROUP MEETINGS AND WORKSHOPS
4/23/2026	Great Western Dining Service	\$797.05	GROUP MEETINGS AND WORKSHOPS
4/30/2026	Great Western Dining Service	\$2,010.15	GROUP MEETINGS AND WORKSHOPS

4/25/2026	HealthEquity Inc	\$12,099.64	HSA Payable
4/16/2026	Pamela L. Jacobsen	\$60.00	INFO SERVICES/CLASSIFY ADS
4/9/2026	Lee Enterprises Inc	\$166.05	INFO SERVICES/CLASSIFY ADS
4/9/2026	RJ Thomas Manufacturing	\$240.00	INFO SERVICES/CLASSIFY ADS
4/16/2026	RJ Thomas Manufacturing	\$500.00	INFO SERVICES/CLASSIFY ADS
4/2/2026	Stamats	\$15,000.00	INFO SERVICES/CLASSIFY ADS
4/16/2026	Stamats	\$5,484.18	INFO SERVICES/CLASSIFY ADS
4/9/2026	Storm Lake Times	\$99.00	INFO SERVICES/CLASSIFY ADS
4/9/2026	Wm Bass Advertising &	\$9,445.00	INFO SERVICES/CLASSIFY ADS
4/23/2026	Wm Bass Advertising &	\$1,200.00	INFO SERVICES/CLASSIFY ADS
4/2/2026	Insurance Management	\$450,000.00	INSURANCE
4/18/2026	BusinessSolverComInc	\$509,940.84	INSURANCE PREMIUMS PAYABLE
4/25/2026	Iowa Public Employees	\$138,664.51	IPERS TAX PAYABLE
4/2/2026	Eakes Inc	\$1,831.08	JANITOR MATERIALS AND SUPPLIES
4/2/2026	Eakes Inc	\$1,728.16	JANITOR MATERIALS AND SUPPLIES
4/16/2026	Eakes Inc	\$1,068.24	JANITOR MATERIALS AND SUPPLIES
4/9/2026	Eakes Inc	\$5,354.37	JANITOR MATERIALS AND SUPPLIES
4/16/2026	Eakes Inc	\$918.08	JANITOR MATERIALS AND SUPPLIES
4/23/2026	Eakes Inc	\$890.62	JANITOR MATERIALS AND SUPPLIES
4/30/2026	Eakes Inc	\$1,547.59	JANITOR MATERIALS AND SUPPLIES
4/30/2026	Eakes Inc	\$832.88	JANITOR MATERIALS AND SUPPLIES
4/23/2026	Storm Lake Times	\$18.03	LEGAL PUBLICATIONS
4/2/2026	Ricks Computers Inc	\$2,128.47	MAINT & REPAIR-SU EQUIP
4/2/2026	Ricks Computers Inc	\$1,338.34	MAINT & REPAIR-SU EQUIP
4/23/2026	Ricks Computers Inc	\$482.05	MAINT & REPAIR-SU EQUIP
4/23/2026	Ricks Computers Inc	\$3,509.95	MAINT & REPAIR-SU EQUIP
4/16/2026	Elder Joel Ortiz Ramirez	\$2,340.00	MAINT AND REPAIR BUILDINGS
4/2/2026	Metro & Son Electric Inc	\$4,289.26	MAINT AND REPAIR BUILDINGS
4/2/2026	Metro & Son Electric Inc	\$1,292.36	MAINT AND REPAIR BUILDINGS
4/2/2026	Metro & Son Electric Inc	\$10,543.66	MAINT AND REPAIR BUILDINGS
4/16/2026	Metro & Son Electric Inc	\$27,837.29	MAINT AND REPAIR BUILDINGS
4/23/2026	Metro & Son Electric Inc	\$180.00	MAINT AND REPAIR BUILDINGS
4/23/2026	Metro & Son Electric Inc	\$590.12	MAINT AND REPAIR BUILDINGS

4/30/2026	Metro & Son Electric Inc	\$10,016.00	MAINT AND REPAIR BUILDINGS
4/2/2026	Mikes Sioux City Carpet	\$1,060.00	MAINT AND REPAIR BUILDINGS
4/9/2026	Van Osdel Plastering & Drywall	\$38,877.00	MAINT AND REPAIR BUILDINGS
4/16/2026	Van Osdel Plastering & Drywall	\$1,637.00	MAINT AND REPAIR BUILDINGS
4/9/2026	Thompson Solutions Group	\$265.98	MAINT AND REPAIR BUILDINGS
4/16/2026	Thompson Solutions Group	\$1,469.74	MAINT AND REPAIR BUILDINGS
4/30/2026	Walker Brothers Roofing LLC	\$8,411.70	MAINT AND REPAIR BUILDINGS
4/16/2026	Ward Electric Company Inc	\$633.96	MAINT AND REPAIR BUILDINGS
4/2/2026	Eakes Inc	\$802.33	MAINT AND REPAIR EQUIPMENT
4/9/2026	Eakes Inc	\$28.20	MAINT AND REPAIR EQUIPMENT
4/30/2026	Eakes Inc	\$163.40	MAINT AND REPAIR EQUIPMENT
4/30/2026	Eakes Inc	\$321.80	MAINT AND REPAIR EQUIPMENT
4/2/2026	Fouk Brothers Plumbing &	\$157.50	MAINT AND REPAIR EQUIPMENT
4/9/2026	Fouk Brothers Plumbing &	\$2,119.05	MAINT AND REPAIR EQUIPMENT
4/9/2026	Fouk Brothers Plumbing &	\$710.80	MAINT AND REPAIR EQUIPMENT
4/16/2026	Fouk Brothers Plumbing &	\$578.61	MAINT AND REPAIR EQUIPMENT
4/16/2026	Fouk Brothers Plumbing &	\$887.48	MAINT AND REPAIR EQUIPMENT
4/16/2026	Fouk Brothers Plumbing &	\$508.16	MAINT AND REPAIR EQUIPMENT
4/23/2026	Fouk Brothers Plumbing &	\$105.00	MAINT AND REPAIR EQUIPMENT
4/23/2026	Fouk Brothers Plumbing &	\$945.00	MAINT AND REPAIR EQUIPMENT
4/30/2026	Fouk Brothers Plumbing &	\$477.81	MAINT AND REPAIR EQUIPMENT
4/30/2026	Fouk Brothers Plumbing &	\$120.00	MAINT AND REPAIR EQUIPMENT
4/30/2026	GreatAmerica Financial Services	\$3,565.81	MAINT AND REPAIR EQUIPMENT
4/16/2026	Iowa Department of Inspections	\$80.00	MAINT AND REPAIR EQUIPMENT
4/9/2026	Benson Construction	\$500.00	MAINTENANCE GROUNDS
4/23/2026	Flewelling Farms LLC	\$415.00	MAINTENANCE GROUNDS
4/30/2026	JS Brothers Inc	\$2,850.00	MAINTENANCE GROUNDS
4/23/2026	Willow Ridge Landscaping and	\$11,700.00	MAINTENANCE GROUNDS
4/9/2026	Bomgaars Supply Inc	\$573.38	MATERIALS AND SUPPLIES
4/2/2026	Bomgaars Supply Inc	\$7.98	MATERIALS AND SUPPLIES
4/16/2026	Bomgaars Supply Inc	\$178.88	MATERIALS AND SUPPLIES
4/23/2026	Bomgaars Supply Inc	\$365.80	MATERIALS AND SUPPLIES
4/23/2026	Bomgaars Supply Inc	\$198.35	MATERIALS AND SUPPLIES

4/30/2026	Bomgaars Supply Inc	\$233.83	MATERIALS AND SUPPLIES
4/9/2026	Kelsie Colfack	\$250.00	MATERIALS AND SUPPLIES
4/16/2026	Consolidated Electrical	\$319.45	MATERIALS AND SUPPLIES
4/9/2026	Frehse Manufacturing	\$59.30	MATERIALS AND SUPPLIES
4/23/2026	Haili J. Hansen	\$375.00	MATERIALS AND SUPPLIES
4/2/2026	Maximum Promotions Inc	\$98.23	MATERIALS AND SUPPLIES
4/16/2026	Medical Shipment	\$90.39	MATERIALS AND SUPPLIES
4/9/2026	Anthony Odorisio	\$250.00	MATERIALS AND SUPPLIES
4/16/2026	Omaha Paper Company	\$573.55	MATERIALS AND SUPPLIES
4/30/2026	Pearson's Lemonade Palace	\$1,500.00	MATERIALS AND SUPPLIES
4/16/2026	Plymouth County Fair	\$605.00	MATERIALS AND SUPPLIES
4/9/2026	South Sioux City Area Chamber of Commerce	\$1,000.00	MATERIALS AND SUPPLIES
4/2/2026	Sysco Lincoln	\$1,613.14	MATERIALS AND SUPPLIES
4/9/2026	Sysco Lincoln	\$5,352.12	MATERIALS AND SUPPLIES
4/23/2026	Sysco Lincoln	\$5,999.03	MATERIALS AND SUPPLIES
4/30/2026	Sysco Lincoln	\$963.12	MATERIALS AND SUPPLIES
4/30/2026	Sysco Lincoln	\$60.57	MATERIALS AND SUPPLIES
4/30/2026	Rod E Tondreau	\$82.32	MATERIALS AND SUPPLIES
4/30/2026	Veit, LLC	\$32.99	MATERIALS AND SUPPLIES
4/2/2026	Western Iowa Tech General	\$525.00	MATERIALS AND SUPPLIES
4/2/2026	Western Iowa Tech General	\$450.00	MATERIALS AND SUPPLIES
4/2/2026	Western Iowa Tech Petty Cash	\$50.00	MATERIALS AND SUPPLIES
4/2/2026	Brenda Wright	\$23.00	MATERIALS AND SUPPLIES
4/16/2026	New York Public Radio	\$1,773.50	MEMBERSHIP
4/16/2026	Twi Consultants LLC	\$9,201.00	MISC INCOME
4/16/2026	United Way of Siouxland Inc	\$536.25	MISC INCOME
4/2/2026	High Point Networks LLC	\$17,111.00	NON-CAPITAL EXP & EQUIP <5000
4/2/2026	High Point Networks LLC	\$593.54	NON-CAPITAL EXP & EQUIP <5000
4/16/2026	High Point Networks LLC	\$543.00	NON-CAPITAL EXP & EQUIP <5000
4/2/2026	Iowa Office Supply Inc	\$2,673.05	NON-CAPITAL EXP & EQUIP <5000
4/30/2026	Iowa Office Supply Inc	\$720.76	NON-CAPITAL EXP & EQUIP <5000
4/2/2026	TeamDynamix Solutions LLC	\$67,876.04	NON-CAPITAL EXP & EQUIP <5000

4/16/2026	Zoom Communications Inc	\$138.00	NON-CAPITAL EXP & EQUIP <5000
4/4/2026	Iowa Department of Revenue &	\$1,185.88	OTHER CURRENT EXPENSE
4/25/2026	Iowa Department of Revenue &	\$666.82	OTHER CURRENT EXPENSE
4/25/2026	Collection Services Center	\$1,524.00	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Friends Of FM 90	\$72.50	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Iowa Department of Revenue Administrative Wage	\$1,022.38	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Linn County	\$786.13	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Nebraska Child Support	\$128.00	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	United Way of Siouxland Inc	\$522.00	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Western Iowa Tech Agency	\$30.00	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Western Iowa Tech Foundation	\$1,842.43	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Western Iowa Tech GF	\$100.00	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Western Iowa Tech GF	\$155.13	OTHER EMPLOYEE PR DEDUCTIONS
4/27/2026	Winnebago Tribe of Nebraska	\$626.78	OTHER EMPLOYEE PR DEDUCTIONS
4/2/2026	APH Stores Inc	\$2,368.77	OTHER MATERIALS AND SUPPLIES
4/9/2026	APH Stores Inc	\$745.23	OTHER MATERIALS AND SUPPLIES
4/9/2026	APH Stores Inc	\$41.77	OTHER MATERIALS AND SUPPLIES
4/16/2026	APH Stores Inc	\$1,067.81	OTHER MATERIALS AND SUPPLIES
4/23/2026	APH Stores Inc	\$549.35	OTHER MATERIALS AND SUPPLIES
4/2/2026	Arnold Motor Supply LLP	\$20.93	OTHER MATERIALS AND SUPPLIES
4/9/2026	Arnold Motor Supply LLP	\$435.39	OTHER MATERIALS AND SUPPLIES
4/16/2026	Arnold Motor Supply LLP	\$248.34	OTHER MATERIALS AND SUPPLIES
4/23/2026	Arnold Motor Supply LLP	\$623.06	OTHER MATERIALS AND SUPPLIES
4/30/2026	Arnold Motor Supply LLP	\$384.31	OTHER MATERIALS AND SUPPLIES
4/2/2026	OReilly Auto Parts	\$44.16	OTHER MATERIALS AND SUPPLIES
4/2/2026	OReilly Auto Parts	\$456.98	OTHER MATERIALS AND SUPPLIES
4/2/2026	OReilly Auto Parts	\$64.89	OTHER MATERIALS AND SUPPLIES
4/9/2026	OReilly Auto Parts	(\$7.71)	OTHER MATERIALS AND SUPPLIES
4/30/2026	OReilly Auto Parts	(\$47.50)	OTHER MATERIALS AND SUPPLIES
4/23/2026	Quadient Finance Usa, Inc.	\$439.56	POSTAGE
4/2/2026	United States Postal Service	\$30,000.00	POSTAGE
4/4/2026	UPS	\$65.54	POSTAGE

4/11/2026	UPS	\$83.43	POSTAGE
4/18/2026	UPS	\$50.90	POSTAGE
4/25/2026	UPS	\$626.41	POSTAGE
4/23/2026	Anderson Brothers Printing	\$487.00	PRINTING & REPRODUCTION SVC
4/9/2026	Artisan Press Inc	\$1,275.00	PRINTING & REPRODUCTION SVC
4/9/2026	Artisan Press Inc	\$990.00	PRINTING & REPRODUCTION SVC
4/9/2026	Mail House Inc	\$454.28	PRINTING & REPRODUCTION SVC
4/16/2026	Mail House Inc	\$570.22	PRINTING & REPRODUCTION SVC
4/2/2026	Veit, LLC	\$70.38	PRINTING & REPRODUCTION SVC
4/16/2026	Veit, LLC	\$198.39	PRINTING & REPRODUCTION SVC
4/9/2026	Ahlers & Cooney PC	\$913.50	PROFESSIONAL SERVICES
4/16/2026	Ahlers & Cooney PC	\$3,651.50	PROFESSIONAL SERVICES
4/27/2026	Backlight Production Services	\$6,600.00	PROFESSIONAL SERVICES
4/30/2026	Blank Rome Llp	\$1,492.60	PROFESSIONAL SERVICES
4/2/2026	Dentons Davis Brown PC	\$5,119.00	PROFESSIONAL SERVICES
4/9/2026	Monahan Professional Services	\$900.00	PROFESSIONAL SERVICES
4/4/2026	Wells Fargo Bank	\$506,710.69	PURCHASE CARD CHECKING
4/2/2026	Hawthorne Global Aviation	\$3,200.00	RENTED BUILDINGS & FACILITIES
4/29/2026	CSC ServiceWorks Inc	\$7,500.00	RENTED EQUIPMENT
4/16/2026	Chesterman Company	\$1,595.42	RESALE PURCHASES
4/9/2026	Core Mark Midcontinent Inc	\$1,361.94	RESALE PURCHASES
4/23/2026	Core Mark Midcontinent Inc	\$1,009.98	RESALE PURCHASES
4/9/2026	GKSB Enterprises LLC	\$1,581.34	RESALE PURCHASES
4/23/2026	GKSB Enterprises LLC	\$1,909.08	RESALE PURCHASES
4/30/2026	Iowa Community College Online	\$11,885.80	RESALE PURCHASES
4/2/2026	Lady Boss Ventures LLC	\$1,143.34	RESALE PURCHASES
4/9/2026	Lady Boss Ventures LLC	\$1,428.46	RESALE PURCHASES
4/9/2026	MBS Textbook Exchange	\$641.90	RESALE PURCHASES
4/2/2026	McGraw Hill LLC	\$62.45	RESALE PURCHASES
4/30/2026	Susan Wolcott	\$1,100.00	RESALE PURCHASES
4/2/2026	CMVost Grant Funds	\$3,275.00	SCHOLARSHIPS
4/2/2026	CMVost Grant Funds	\$3,275.00	SCHOLARSHIPS
4/16/2026	CMVost Grant Funds	\$3,275.00	SCHOLARSHIPS

4/16/2026	CMVost Grant Funds	\$3,275.00	SCHOLARSHIPS
4/23/2026	CMVost Grant Funds	\$3,275.00	SCHOLARSHIPS
4/9/2026	Western Iowa Tech Comm Ed	\$6,000.00	SCHOLARSHIPS
4/9/2026	Western Iowa Tech Comm Ed	\$1,300.00	SCHOLARSHIPS
4/9/2026	Western Iowa Tech General	\$3,942.00	SCHOLARSHIPS
4/9/2026	Western Iowa Tech General	\$2,628.00	SCHOLARSHIPS
4/9/2026	Western Iowa Tech General	\$2,933.00	SCHOLARSHIPS
4/9/2026	Western Iowa Tech General	\$6,339.00	SCHOLARSHIPS
4/30/2026	Western Iowa Tech General	\$3,060.00	SCHOLARSHIPS
4/30/2026	Bishop Heelan Catholic School	\$466.00	SPONSORED BILLING RECEIVABLE
4/2/2026	Chapter 33 Students Internal	\$2,312.90	SPONSORED BILLING RECEIVABLE
4/2/2026	Chapter 33 Students Internal	\$60.00	SPONSORED BILLING RECEIVABLE
4/16/2026	Chapter 33 Students Internal	\$820.00	SPONSORED BILLING RECEIVABLE
4/2/2026	Chapter 33 Students Internal	\$75.81	SPONSORED BILLING RECEIVABLE
4/2/2026	Chapter 33 Students Internal	\$1,180.00	SPONSORED BILLING RECEIVABLE
4/30/2026	Sioux City East High School	\$3,020.00	SPONSORED BILLING RECEIVABLE
4/30/2026	Sioux City North High School	\$604.00	SPONSORED BILLING RECEIVABLE
4/9/2026	Boys & Girls Home	\$20.00	SPONSORED BILLING RECEIVABLE
4/16/2026	Danny J. Hitchcock	\$250.00	STUDENT DEPOSITS
4/16/2026	Joni Martin	\$250.00	STUDENT DEPOSITS
4/23/2026	Eventide	\$360.00	STUDENT WORK STUDY FEDERAL
4/23/2026	Eventide	\$720.00	STUDENT WORK STUDY FEDERAL
4/25/2026	Teachers Insurance & Annuity	\$107,539.59	TIAA-CREF PAYABLE
4/23/2026	Brian Acosta	\$220.00	TRAINING EXPENSE
4/23/2026	Valeria Acosta	\$240.00	TRAINING EXPENSE
4/23/2026	Andrea Alcaraz	\$160.00	TRAINING EXPENSE
4/23/2026	Mario Alfaro	\$240.00	TRAINING EXPENSE
4/23/2026	Okihinyanpiwin Bolles	\$240.00	TRAINING EXPENSE
4/23/2026	Tenanjilawin Bolles	\$220.00	TRAINING EXPENSE
4/23/2026	Keaghan L. Bracy	\$140.00	TRAINING EXPENSE
4/23/2026	Dianne Castillo	\$180.00	TRAINING EXPENSE
4/23/2026	Abdiel Corona	\$100.00	TRAINING EXPENSE
4/23/2026	Kevin F. Dionicio	\$160.00	TRAINING EXPENSE

4/30/2026	Kevin F. Dionicio	\$40.00	TRAINING EXPENSE
4/23/2026	Anthony Duarte-Valdez	\$140.00	TRAINING EXPENSE
4/30/2026	Anthony Duarte-Valdez	\$80.00	TRAINING EXPENSE
4/23/2026	Heidi Duarte-Valdez	\$180.00	TRAINING EXPENSE
4/23/2026	Joselyn Factor	\$240.00	TRAINING EXPENSE
4/23/2026	Andrea E. Flores	\$140.00	TRAINING EXPENSE
4/23/2026	Evelin Y. Franco	\$180.00	TRAINING EXPENSE
4/23/2026	Emily Grap	\$240.00	TRAINING EXPENSE
4/23/2026	Angelina Gutierrez	\$220.00	TRAINING EXPENSE
4/23/2026	Isadora Gutierrez	\$160.00	TRAINING EXPENSE
4/23/2026	Leila L. Jaime	\$140.00	TRAINING EXPENSE
4/23/2026	Nyadaang Koang	\$200.00	TRAINING EXPENSE
4/23/2026	Yaretsy Landeros	\$240.00	TRAINING EXPENSE
4/23/2026	Ayla Leach	\$180.00	TRAINING EXPENSE
4/23/2026	Aiden Leclair	\$140.00	TRAINING EXPENSE
4/23/2026	Carly S. Ledesma	\$200.00	TRAINING EXPENSE
4/23/2026	Ivan Ledesma	\$160.00	TRAINING EXPENSE
4/23/2026	Emmaleigh L. List	\$220.00	TRAINING EXPENSE
4/23/2026	Yessica Y. Lucas	\$220.00	TRAINING EXPENSE
4/23/2026	Aiden G. Medrano	\$80.00	TRAINING EXPENSE
4/23/2026	Mia Morales-Magana	\$240.00	TRAINING EXPENSE
4/23/2026	Montzerrath Morales-Magana	\$240.00	TRAINING EXPENSE
4/23/2026	Roselyn Murillo	\$180.00	TRAINING EXPENSE
4/23/2026	Darlyn L. Orellana	\$200.00	TRAINING EXPENSE
4/23/2026	Peytin Palmer	\$220.00	TRAINING EXPENSE
4/23/2026	Ruvy Pena	\$220.00	TRAINING EXPENSE
4/23/2026	Joshua Ramos	\$200.00	TRAINING EXPENSE
4/23/2026	Mallory Randol	\$200.00	TRAINING EXPENSE
4/23/2026	David Raymundo-Lopez	\$220.00	TRAINING EXPENSE
4/23/2026	Wilson Riphin II	\$80.00	TRAINING EXPENSE
4/23/2026	Wilmide Riphin	\$240.00	TRAINING EXPENSE
4/30/2026	Janelly P. Rivas	\$40.00	TRAINING EXPENSE
4/23/2026	Ashley Saravia Gomez	\$240.00	TRAINING EXPENSE

4/23/2026	Paola Y. Sartun	\$200.00	TRAINING EXPENSE
4/23/2026	Carina J. Sartun Vasquez	\$220.00	TRAINING EXPENSE
4/23/2026	Jasmine Schild	\$220.00	TRAINING EXPENSE
4/23/2026	Guadalupe K. Soria Prado	\$180.00	TRAINING EXPENSE
4/30/2026	Alexa Z. Tremblay	\$60.00	TRAINING EXPENSE
4/23/2026	Kiara J. Vallecillo	\$240.00	TRAINING EXPENSE
4/23/2026	Emily M. Wanberg	\$220.00	TRAINING EXPENSE
4/23/2026	Curt A. Brodsky	\$154.44	TRAVEL IN STATE
4/30/2026	Nick Demke	\$169.52	TRAVEL IN STATE
4/9/2026	Jacob D. Hagan	\$31.20	TRAVEL IN STATE
4/23/2026	Jacob D. Hagan	\$47.84	TRAVEL IN STATE
4/23/2026	Rex K. Hawkins	\$139.36	TRAVEL IN STATE
4/30/2026	Rex K. Hawkins	\$47.84	TRAVEL IN STATE
4/23/2026	Bret A. Hayworth	\$47.84	TRAVEL IN STATE
4/30/2026	Kyle R. Hueser	\$274.56	TRAVEL IN STATE
4/23/2026	Terry A. Murrell	\$57.20	TRAVEL IN STATE
4/2/2026	OReilly Auto Parts	\$171.99	TRAVEL IN STATE
4/2/2026	Teri L. Peterson	\$86.84	TRAVEL IN STATE
4/30/2026	Matthew J. Pettit	\$217.36	TRAVEL IN STATE
4/23/2026	Brandon J. Sitzmann	\$24.96	TRAVEL IN STATE
4/9/2026	Brandy L. TenHulzen	\$202.00	TRAVEL IN STATE
4/16/2026	Mut O. Toang	\$78.00	TRAVEL IN STATE
4/16/2026	Brandon P. Treft	\$422.76	TRAVEL IN STATE
4/2/2026	Jennifer M. Weber	\$551.00	TRAVEL IN STATE
4/23/2026	Kevin J. Woockman	\$59.28	TRAVEL IN STATE
4/9/2026	Sima Dabir	\$9,946.84	TRAVEL OUT OF STATE
4/30/2026	Sima Dabir	\$585.00	TRAVEL OUT OF STATE
4/9/2026	Terry A. Murrell	\$101.92	TRAVEL OUT OF STATE
4/9/2026	Lu Anne Ruba	\$325.00	TRAVEL OUT OF STATE
4/16/2026	Security National Bank	\$700.00	TRAVEL OUT OF STATE
4/23/2026	Dwight D. VanTol	\$709.48	TRAVEL OUT OF STATE
4/25/2026	Voya Retirement Insurance and	\$10,814.45	TSA PAYABLE
4/30/2026	Ann M. Chartier	\$3,000.00	TUITION

4/30/2026	Megan M. Frederick	\$3,000.00	TUITION
4/25/2026	Iowa Workforce Development	\$2,175.00	UNEMPLOYMENT COMPENSATION
4/16/2026	Berkshire Hathaway Energy	\$40,566.24	UTILITIES
4/16/2026	Berkshire Hathaway Energy	\$633.44	UTILITIES
4/16/2026	Berkshire Hathaway Energy	\$254.41	UTILITIES
4/9/2026	Berkshire Hathaway Energy	\$2,058.20	UTILITIES
4/23/2026	Berkshire Hathaway Energy	\$1,557.87	UTILITIES
4/23/2026	Black Hills Utility Holding	\$1,239.83	UTILITIES
4/30/2026	City Of Cherokee	\$111.38	UTILITIES
4/23/2026	City of Le Mars	\$55.16	UTILITIES
4/16/2026	City Of Mapleton	\$612.19	UTILITIES
4/2/2026	City of Sioux City	\$1,578.02	UTILITIES
4/2/2026	City of Sioux City	\$207.15	UTILITIES
4/2/2026	City of Sioux City	\$96.18	UTILITIES
4/2/2026	City of Sioux City	\$1,838.22	UTILITIES
4/2/2026	City of Sioux City	\$264.00	UTILITIES
4/2/2026	City of Sioux City	\$687.06	UTILITIES
4/2/2026	City of Sioux City	\$505.50	UTILITIES
4/2/2026	City of Sioux City	\$231.96	UTILITIES
4/2/2026	City of Sioux City	\$296.04	UTILITIES
4/2/2026	City of Sioux City	\$167.88	UTILITIES
4/2/2026	City of Sioux City	\$52.34	UTILITIES
4/2/2026	City of Sioux City	\$203.27	UTILITIES
4/2/2026	City of Sioux City	\$231.96	UTILITIES
4/9/2026	City of Sioux City	\$4,419.75	UTILITIES
4/2/2026	City of Sioux City	\$462.78	UTILITIES
4/2/2026	City of Sioux City	\$1,253.10	UTILITIES
4/23/2026	Constellation Energy	\$20,319.61	UTILITIES
4/16/2026	Denison Municipal Utilities	\$3,775.03	UTILITIES
4/16/2026	Sapp Bros Inc	\$747.62	UTILITIES
4/9/2026	Woodbury County Rural Electric	\$4,616.49	UTILITIES
4/2/2026	AVE PLP LLC	\$281.55	VEHICLES-MATERIALS & SUPPLIES
4/23/2026	AVE PLP LLC	\$517.13	VEHICLES-MATERIALS & SUPPLIES

4/23/2026	City of Sioux City	\$3,198.91	VEHICLES-MATERIALS & SUPPLIES
4/23/2026	City of Sioux City	\$68.30	VEHICLES-MATERIALS & SUPPLIES
4/23/2026	City of Sioux City	\$131.75	VEHICLES-MATERIALS & SUPPLIES
4/23/2026	City of Sioux City	\$1,223.87	VEHICLES-MATERIALS & SUPPLIES
4/9/2026	Heartland Tire, Inc	\$613.97	VEHICLES-MATERIALS & SUPPLIES
4/9/2026	OReilly Auto Parts	\$101.92	VEHICLES-MATERIALS & SUPPLIES
4/9/2026	OReilly Auto Parts	\$73.94	VEHICLES-MATERIALS & SUPPLIES
4/30/2026	OReilly Auto Parts	\$41.47	VEHICLES-MATERIALS & SUPPLIES
4/30/2026	OReilly Auto Parts	\$51.46	VEHICLES-MATERIALS & SUPPLIES
4/4/2026	Customers Bank	\$43,671.29	WITCC ONECARD PAYABLE
4/4/2026	Customers Bank	\$16,582.89	WITCC ONECARD PAYABLE
4/18/2026	Customers Bank	\$45,186.72	WITCC ONECARD PAYABLE
4/25/2026	Customers Bank	\$5,754.00	WITCC ONECARD PAYABLE
4/25/2026	Customers Bank	\$31,740.75	WITCC ONECARD PAYABLE
4/9/2026	Arthur J Gallagher & Co	\$2,211.00	WORKMANS COMPENSATION
		<u>\$5,872,368.24</u>	

Western Iowa Tech Community College
Canceled Warrants Using Check Date
General & Auxiliary
5/6/2026

CHK DATE	VENDOR NAME	CHK AMOUNT	DESCRIPTION
11/20/2025	Kevin F. Dionicio	\$40.00	TRAINING EXPENSE
11/20/2025	Anthony Duarte-Valdez	\$80.00	TRAINING EXPENSE
11/13/2025	Janelly P. Rivas	\$40.00	TRAINING EXPENSE
2/26/2026	Vincent M. Rouzier	\$254.75	DUE FROM STUDENTS
11/13/2025	Alexa Z. Tremblay	\$60.00	TRAINING EXPENSE
		<u>\$474.75</u>	

WESTERN IOWA TECH COMMUNITY COLLEGE

Bills to be approved at the board meeting May 18, 2026

GENERAL FUND

Estimated for the month of May

Federal tax	\$	147,000.00
State tax	\$	42,000.00
FICA	\$	255,000.00
Insurance	\$	504,000.00
IPERS	\$	140,000.00
TIAA-CREF	\$	107,000.00
Total	\$	<u>1,195,000.00</u>

Western Iowa Tech Community College
 Board Approval Voucher Detail Report
 Special Federal
 5/6/2026

CHECK DATE	VENDOR NAME	AMOUNT	DESCRIPTION
4/18/2026	Western Iowa Tech General	\$8,236.10	DUE TO GENERAL FUND
4/4/2026	Western Iowa Tech General	\$10,000.00	OTHER FEDERAL
4/4/2026	Western Iowa Tech General	\$3,793.00	OTHER FEDERAL
4/11/2026	Western Iowa Tech General	\$6,550.00	OTHER FEDERAL
4/11/2026	Western Iowa Tech General	\$219.00	OTHER FEDERAL
4/18/2026	Western Iowa Tech General	\$786,902.80	OTHER FEDERAL
4/25/2026	Western Iowa Tech General	\$1,808.00	OTHER FEDERAL
4/25/2026	Western Iowa Tech General	\$185.75	OTHER FEDERAL
4/18/2026	Western Iowa Tech General	\$20,097.20	SCHOLARSHIPS
		<u>\$837,791.85</u>	

Western Iowa Tech Community College
 Board Approval Voucher Detail Report
 House File
 5/6/2026

CHECK DATE	VENDOR NAME	AMOUNT	DESCRIPTION
4/21/2026	Western Iowa Tech General	\$474.86	DUE TO GENERAL FUND
4/4/2026	Security National Bank	\$28,783.00	SNB INVEST
4/4/2026	Security National Bank	\$57,677.21	SNB INVEST
4/4/2026	Security National Bank	\$71,516.96	SNB INVEST
4/4/2026	Security National Bank	\$13,528.85	SNB INVEST
4/7/2026	First Cooperative Association	\$10,450.13	TRAINING EXPENSE
4/7/2026	Kalins Indoor Comfort	\$18,301.00	TRAINING EXPENSE
4/14/2026	Knife River Midwest LLC	\$9,569.76	TRAINING EXPENSE
4/28/2026	Superior Industrial Mechanical	\$7,650.00	TRAINING EXPENSE
4/14/2026	Western Iowa Tech Comm Ed	\$16,200.00	TRAINING EXPENSE
4/28/2026	Western Iowa Tech Comm Ed	\$1,033.00	TRAINING EXPENSE
4/28/2026	Western Iowa Tech Comm Ed	\$4,000.00	TRAINING EXPENSE
		<u>\$239,184.77</u>	

PERSONNEL REPORT
Regular Appointments
May 18, 2026

I. INSTRUCTIONAL STAFF

- A. **Dianna M. Dunlap** has been selected for the position of Nursing Instructor effective August 20, 2026, at an annualized salary of \$52,932 (BA, Step 10). This is a previously authorized position, eligible for full time benefits.
- B. It is recommended that faculty who do not use their **Personal Leave** will be compensated at **\$225** for each unused personal day from the previous academic year. This is an increase from \$150 and will be effective with the 2026-2027 academic year. If a faculty resigns and terminates employment before the faculty's contract is completed, the faculty shall not be compensated for unused personal leave.

II. ADMINISTRATIVE STAFF

- A. It is recommended that the position of **Laura J. Grell**, Educational Coordinator be changed to Director of Adult Education and Literacy effective July 1, 2026, at an annual salary of \$74,611, grade 9 exempt administrative position. This is a previously authorized position vacant due to retirement. Full time benefits to be changed accordingly.
- B. It is recommended that the position of **Holly DeGrote**, Director of Academic Effectiveness be changed from a grade 9 to a grade 10 exempt administrative position effective July 1, 2026, due to an increase in job responsibilities as a result of a retirement. No change in salary or full-time benefits.
- C. It is recommended that the position of **Alejandra Flores Gutierrez** be changed from Director of Student Support Services and Military and Veterans Services to Director of Student Support Services due to a change in responsibilities effective June 1, 2026. No change in salary or full-time benefits.
- D. **Michael Cagley** has submitted his voluntary resignation as Instructional Specialist effective May 14, 2026. He is to be paid for all time worked through that date and for all earned and unused vacation.

III. SUPPORT STAFF

- A. **Emmet Dirksen** has submitted his voluntary resignation as Safety Officer effective May 1, 2026. He is to be paid for all time worked through that date and for all earned and unused vacation.

PERSONNEL REPORT
Regular Appointments
May 18, 2026

- B. It is recommended that the employment of **Eric N. Nava**, Safety Officer be changed from part time to full-time status effective May 4, 2026. No change in hourly wage, eligible for full-time benefits.

IV. TEMPORARY STAFF

- A. The attached list of temporary appointments includes temporary employees, adjunct, substitute, work study, and community and continuing education instructors selected since the last report and not previously presented to the Board for approval in the position stated, not eligible for benefits.

**Personnel Report
Temporary Employees
(Not eligible for benefits)**

May 18, 2026

NAME	DEPARTMENT OR COURSE # - SECT	APPOINTMENT	FROM	THROUGH	APPT \$/HR	SALARY
Adams, Holly	WEL-191-LS61	Adjunct Instructor	03/19/26	05/21/26		\$ 830.00
Adams, Holly	WEL-120-LS61	Adjunct Instructor	03/19/26	05/21/26		\$ 830.00
Flanigan, Mellisa	BCA 175 Ridge View	NACEP Visit	05/08/26	05/08/26		\$ 100.00
Gaul, Cy	EMT	Adjunct Instructor	04/15/26	04/15/28	\$ 41.50	Time Entry
Gemmill, Megan	EDU 240 SC	NACEP Visit	04/19/26	04/19/26		\$100.00
Green, Ashley	EMT	Adjunct Instructor	04/24/26	04/24/28	\$ 41.50	Time Entry
Johnson, Jackson	EMT	Adjunct Instructor	04/15/26	04/15/28	\$ 41.50	Time Entry
Kelly, Hannah	HSC-218	Master Course	05/05/26	05/05/26		\$420.00
McDermott, Gabby	HSC-114	Master Course	05/05/26	05/05/26		\$420.00
McNaughton, Lee	BIO 173 Akron	NACEP Visit	04/28/26	04/28/26		\$100.00
Moos, Jacob	Training	Adjunct Instructor	06/01/26	08/19/26	\$ 22.00	Time Sheet
Munoz, Eliud	EMT	Adjunct Instructor	04/15/26	04/15/28	\$ 41.50	Time Entry
Myers, Avery	EMT	Adjunct Instructor	04/29/26	04/29/28	\$ 41.50	Time Entry
Plendl, Alex	BIO 173 SC CA	NACEP Visit	05/07/26	05/07/26		\$100.00
Pocovi Tosquella, Jana	Tutor	Student Worker	05/26/26	07/19/26	\$ 11.00	Time Entry
Pocovi Tosquella, Jana	Chemistry Lab	Student Worker	05/11/26	08/07/26	\$ 10.00	Time Entry
Polk, Charles	LIT 101 SBL	NACEP Visit	05/08/26	05/08/26		\$100.00
Reffitt, Zoe	EMT	Adjunct Instructor	05/07/26	05/07/28	\$ 41.50	Time Entry
Reiss, Rachel	SPC-112	Master Course	05/11/26	05/11/26		\$420.00
Ridgway, Amber	ENG 106 Cherokee	NACEP Visit	04/28/26	04/28/26		\$100.00
Rivas, Irene	Pharmacy Tech	Adjunct Instructor	04/14/26	05/08/26		\$1,049.61
Sanchez, Sydnee	26/FY CAHS 2202 702	Adjunct Instructor	04/06/26	05/15/26		\$2,697.50
Sanchez, Sydnee	HSC-173	Master Course	05/05/26	05/05/26		\$210.00
Smith, Rexann	PNN 625 01/02	Preceptor Visits	03/31/26	05/08/26		\$54.40
Taylor, Andrew	GAP	Add'l duties	04/16/26	12/15/26		\$800.00
Thomas, Emma Lia	Corporate College	Work Study	04/09/26	05/08/26	\$ 10.00	Time Entry
Thompson, Jessica	PNN 624 Coverage	Instructor	04/16/26	05/15/26		\$389.08
Velazquez Jaime, Mayra	Math Summer Camp	Tutor	05/26/26	07/31/26	\$ 18.00	Time Entry
Weather, Daniel	EMT	Adjunct Instructor	04/06/26	04/08/28	\$ 41.50	Time Entry
Weber, Jennifer	EDU 255 SC	NACEP Visit	04/14/26	04/14/26		\$100.00
Williams Bergman, Jacob	Police Science	Adjunct Instructor	03/23/26	06/30/26		\$373.50

AIA Type Document
Application and Certification for Payment

TO (OWNER): Western Iowa Tech Comm. Colleg
4647 Stone Ave
Sioux City, IA 51102

PROJECT: WITCC Bldg A - C Generator

APPLICATION NO: 3
PERIOD TO: 4/25/2026

DISTRIBUTION
TO:
- OWNER
- ARCHITECT
- CONTRACTOR

FROM (CONTRACTOR): Metro Electric, Inc.
931 Steuben St.
Sioux City, IA 51101

VIA (ARCHITECT):

ARCHITECT'S
PROJECT NO:

CONTRACT FOR: Western Iowa Tech Community College

CONTRACT DATE: 10/15/2025

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Type Document is attached.

1. ORIGINAL CONTRACT SUM	\$	<u>687,000.00</u>
2. Net Change by Change Orders	\$	<u>0.00</u>
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	<u>687,000.00</u>
4. TOTAL COMPLETED AND STORED TO DATE	\$	<u>40,350.00</u>
5. RETAINAGE:		
a. <u>3.00</u> % of Completed Work	\$	<u>1,210.50</u>
b. <u>0.00</u> % of Stored Material	\$	<u>0.00</u>
Total retainage (Line 5a + 5b)	\$	<u>1,210.50</u>
6. TOTAL EARNED LESS RETAINAGE	\$	<u>39,139.50</u>
(Line 4 less Line 5 Total)		
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT		
(Line 6 from prior Certificate)	\$	<u>22,649.50</u>
8. CURRENT PAYMENT DUE	\$	<u>16,490.00</u>
9. BALANCE TO FINISH, INCLUDING RETAINAGE		
(Line 3 less Line 6)	\$	<u>647,860.50</u>

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	0.00	0.00
Total approved this Month	0.00	0.00
TOTALS	0.00	0.00
NET CHANGES by Change Order	0.00	

The Undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the work covered by this application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the owner, and that current payment shown herein is now due.

CONTRACTOR: Metro Electric, Inc.
931 Steuben St.
Sioux City, IA 51101

By: [Signature] Date: 4-22-26
Robert Dandurand / President

State of: IA

County of: Woodbury

Subscribed and Sworn to before me this 22 Day of April 2026

Notary Public: [Signature]

My Commission Expires: 10-1-28

ARCHITECT'S CERTIFICATE FOR PAYMENT

In Accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 16,490.00

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT:

By: [Signature] Date: 4/22/2026

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, Payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

OK [Signature]

AIA Type Document
Application and Certification for Payment

TO (OWNER): Western Iowa Tech Comm. Colleg
4647 Stone Ave
Sioux City, IA 51102

PROJECT: WITCC Bldg A - C Generator

APPLICATION NO: 3
PERIOD TO: 4/25/2026

DISTRIBUTION
TO:
_ OWNER
_ ARCHITECT
_ CONTRACTOR

FROM (CONTRACTOR): Metro Electric, Inc.
931 Steuben St.
Sioux City, IA 51101

VIA (ARCHITECT):

ARCHITECT'S
PROJECT NO:

CONTRACT FOR: Western Iowa Tech Community College'

CONTRACT DATE: 10/15/2025

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
100	Feeders	85,000.00	0.00	17,000.00	0.00	17,000.00	20.00	68,000.00	510.00
101	Service Gear	20,000.00	6,000.00	0.00	0.00	6,000.00	30.00	14,000.00	180.00
108	Subcontractors	45,000.00	10,350.00	0.00	0.00	10,350.00	23.00	34,650.00	310.50
111	Demo	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0.00
127	Generator	499,000.00	0.00	0.00	0.00	0.00	0.00	499,000.00	0.00
141	Performance Bond	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00	0.00	210.00
ALLOW.	Allowance	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00
REPORT TOTALS		\$687,000.00	\$23,350.00	\$17,000.00	\$0.00	\$40,350.00	5.87	\$646,650.00	\$1,210.50



Date: April 16, 2026

To: Dr. Terry Murrell, President
 From: Sima Dabir
 Re: PTK Students at WITCC

Beta Zeta Mu Chapter of Phi Theta Kappa at Western Iowa Tech Community College received the top awards and recognition at both regional and international levels.

The Awards and Recognitions at the Regional Level (2-28-2026):

- Five-Star Chapter
- Most Distinguished Chapter
- Most Distinguished Honors in Action
- Most Distinguished College Project
- Most Distinguished Honors in Action Theme

Individual and Team Honors

- Most Distinguished Chapter Member — *Leul Neguse*
- Most Distinguished Chapter Officer Team — *Sharon Roslansky, Alexandra Mathis, William Oban, Fatima Paez-Quevedo*
- Distinguished Chapter Officer — *Alexandra Mathis*
- Distinguished Regional Officer — *Alexandra Mathis*
- Distinguished Regional Officer Team — *Sharon Roslansky and Alexandra Mathis (from our chapter), along with two officers from other chapters*

Regional Excellence Awards

- Regional Excellence in Leadership
- Regional Excellence in Service
- Regional Excellence in CC Smart
- Five-Star Region

Special Recognition Awards

- Distinguished Lifetime Achievement Award for Retiring President — *Dr. Terry Murrell*
- Distinguished Alumni Hall of Honor — *Cherie Lee*
- Distinguished Administrator Award — *Michael Meister*
- Distinguished Advisor Award — *Theresa Petty*

The Awards and Recognition at the International Level (03-28-2026)

The following recognitions and awards were received out of nearly 1250 chapters.

- Distinguished Chapter
- Distinguished Honors in Action
- Distinguished College Project
- Distinguished CCSmart – Only three chapters received, and BZM was number 1
- Distinguished Chapter Member — *Leul Neguse*



- Distinguished Chapter Officer Team — Sharon Roslansky, Alexandra Mathis, William Oban, Fatima Paez-Quevedo
- Distinguished Regional Officer — Alexandra Mathis
- Distinguished Regional Officer Team — Sharon Roslansky and Alexandra Mathis (with two officers from other chapters)
- Regional Excellence in Leadership
- Regional Excellence in Service
- Regional Excellence in CC Smart
- Five-Star Region

Special Recognition Awards

- Distinguished Lifetime Achievement Award for Retiring President — *Dr. Terry Murrell*
- Distinguished Alumni Hall of Honor — *Cherie Lee*
- Distinguished Administrator Award — *Michael Meister*

Scholarship Award recipients were recognized at the PTK Catalyst

At the **All-Iowa Academic Team ceremony on March 2, 2026**, two WITCC students received prestigious Coca-Cola scholarships:

- **Alexandra Mathis** - Recipient of the highest Coca-Cola scholarship, the *New Century Transfer Pathway Scholarship*. She also received the *PTK Guistwhite Scholarship* and was named to the **All-USA Academic Team**, PTK's highest national recognition. This honor includes a full-tuition scholarship at Iowa State University, the University of Iowa, and several other universities nationwide, plus over \$13000.00 stipend
- **Fatima Paez-Quevedo** — Recipient of Coca-Cola Gold Scholarship - **full-tuition scholarship to Iowa State University** plus \$1250 stipend
- **William Oban** – Received \$1000.00 PTK Chime Scholarship plus \$25,000.00 from Drake University

These achievements reflect the outstanding dedication, leadership, and academic excellence of our PTK students and everyone at our college who has helped them succeed. We are proud to celebrate their success.

Elected to serve as the PTK Iowa Regional Officers

- Parker Gee -President
- Ashley Kotalik -Vice President
- Jana Pcoví Tosquella - Vice President

Semifinalist for International Officer

- Sharon Roslansky- Vice President for Division III



MEMO

Date: May 7, 2026

To: Dr. Terry Murrell, President

From: Jennifer McCune, Student Leadership Coordinator
Revathi Vongsiprasom, Dean of Opportunity and Engagement

RE: Community College Day on the Hill, 2026

On Monday March 2nd, thirteen students from Western Iowa Tech Community College participated in the Student Legislative Seminar hosted by the Community Colleges for Iowa (CCFI). Students in attendance included Asha Loutsch, Jamalieah Russell, Tomas Gonzalez, Jack McCune, Grazielli Pardino, Jacey Kennedy, Laysa Vasquez, Hannah Peterson, Jana Pocovi Tosquella, Annika Lee, Evan Amundson, Luke Larson, and Xander Lueth. Students were guided by Student Leadership Coordinator Jennifer McCune and Government Relations and Special Projects Coordinator Steve Warnstadt.

Upon arrival, the students were warmly welcomed by Emily Shields, Executive Director of the Community Colleges for Iowa (CCFI). Students then participated in a conversation related to legislative priorities, followed by meaningful discussions related to advocacy and leadership. Student leader Asha Loutsch was selected to represent our college at the Capitol building at the House Higher Education Committee. This committee meeting was streamed at the legislative seminar, allowing all attendees insight into public service and government operations

In the evening, students participated in an escape room experience. This fun and challenging activity helped strengthen relationships, enhance communication skills, and hone problem-solving abilities.



Community College Day on the Hill – March 3rd

Community College Day on the Hill serves as a platform to educate legislators and stakeholders on the past, present, and future successes of Iowa's students, workforce, and economy.

Students began the day at the Capitol by meeting with several area legislators. They shared their personal stories, academic programs, and aspirations, including plans to complete associate degrees and transfer to four-year institutions. Students expressed gratitude for the continued legislative support that helps make college accessible and affordable. They also emphasized the importance of keeping college tuition manageable to support Iowa's future workforce.

WITCC students were given a guided tour of the Iowa State Capitol and introduced on both the House and Senate floors. Throughout the event, WITCC students served as enthusiastic ambassadors for the college, showcasing their appreciation for the dedicated faculty and staff, high-quality educational programs, state-of-the-art technology, affordable tuition, and the invaluable benefit of staying close to home while pursuing higher education.

WITCC is incredibly proud of these student leaders, who represented the college with professionalism, passion, and a strong commitment to student success. Their voices and stories contributed to a meaningful and impactful event that strengthened connections between Iowa's community colleges and state leaders.

**MEMO**

To: Dr. Terry Murrell, President
 From: Darin Moeller, Executive Dean of Instruction
 Christina Brandon, Dean of Outreach and Information Technology
 Date: May 4, 2026
 RE: Cyber Security Equipment

The Networking and Cyber Security programs have been working over the past year to develop an equipment replacement plan to upgrade programming and curriculum to meet the rapidly changing environment of network security. The Board previously approved equipment for the Networking Program at the March meeting. This proposal brings forward a request for servers to serve the Cyber Security program and build on the current capacity of the program to serve both on-campus students and students in our online Cyber Security program. The College's Equipment Purchase Team reviewed the requested plan and approved moving forward with the purchase pending board approval.

To match and build upon the current infrastructure and curriculum in the program this specific NDG equipment would be needed. This supplier specializes in creating server solutions for education. This partner provides us access to Proxmox which is a free environment to deliver cyber security education and hands-on training in a virtual environment. This creates a savings for the College as we had been paying for this service that has been increasing dramatically over the past few years. NDG was the provider of our current equipment and have been a quality partner over the years. With that in mind, we consider the Network Development Group (NDG) as a single source provider.

On April 13, the Board approved moving forward with this purchase with a quote for 4 HiPro Servers at a total cost of \$178,340 and a management server at a cost of \$27,701. Due to severe shortages being driven by unprecedented demand, the cost for this equipment has been volatile and rising rapidly. Suppliers are certainly taking that into account and all quotes for networking/server equipment is not being guaranteed by suppliers.



**Western Iowa Tech
Community College**

Shortly after the April 13 Board meeting, we were notified of a revised quote for 4 HiPro Servers at a total cost of \$212,928 and a management server at a cost of \$32,158. Total cost is \$245,086 which is a \$39,045 increase from the last quote.

Recommendation

It is the administrative recommendation that the Board approve the purchase of servers from NDG at a total cost of \$245,086 with the ability to spend up to \$265,000 for the purchase if needed. 3&6 cent funds would be used for the purchase.



10900 Nesbitt Avenue South
Bloomington, MN 55437

Date: 4/15/2026
Page #: 1 of 2
Documents #: OP-000906132
SO-001031613
Solution Name: Lenovo Servers - 4 HiPro, 1 Mgmt option
Customer: Western Iowa Tech
Community College - Cisco Academy

Solution Summary

Lenovo Servers - 4 HiPro, 1 Mgmt option

Customer: Western Iowa Tech Community College - Cisco Academy	Primary Contact: Ryan Sporrer
Ship To Address: 4647 STONE AVE SIOUX CITY, IA 51106-1918	Email: ryan.sporrer@witcc.edu
Bill To Address: PO BOX 5199 SIOUX CITY, IA 51102-5199	Phone: 712-274-8733
Customer ID: SWWESTERN002	Account Executive: MacKenzie Amman
Customer PO: SO-001031613	Email: mamman@onec1.com
	Phone: +17202144005

Solution Summary	Billing Frequency	Due	Total Project
Hardware	Per the Agreement	\$245,086.00	\$245,086.00
Project Subtotal			\$245,086.00
Estimated Tax			NOT INCLUDED
Estimated Freight			NOT INCLUDED
Estimated Recycling Fee			NOT INCLUDED
Project Total			\$245,086.00

This Solution Summary summarizes the document(s) that are attached hereto and such documents are incorporated herein by reference (collectively, this "Order"). Customer's signature on this Order (or Customer's issuance of a purchase order in connection with this Order) shall represent Customer's agreement with each document in this Order and acknowledgement that such attached document(s) are represented accurately by this Solution Summary.

Unless otherwise specified in this Order, this Order shall be subject to the following terms and conditions (the "Agreement"): (i) the Master Sales Agreement or other applicable agreement in effect as of the date hereof between ConvergeOne, Inc. and/or its subsidiaries and affiliates (collectively, "C1" or "Seller") and Customer; or (ii) if no such applicable agreement is currently in place between C1 and Customer, the Online General Terms and Conditions currently found on the internet at: <https://www.onec1.com/agreements>. If Customer's Agreement is a master agreement entered into with one of C1 predecessors, affiliates and/or subsidiaries ("Legacy Master Agreement"), the terms and conditions of such Legacy Master Agreement shall apply to this Order, subject to any modifications, located at: <https://www.onec1.com/agreements>. In the event of a conflict between the terms and conditions in the Agreement and this Order, the order of precedence shall be as follows: (i) this Order (with the most recent and specific document controlling if there are conflicts between the Solution Summary and any applicable supporting document (s) incorporated into this Order), (ii) Attachment A to the Agreement (if applicable), and (iii) the main body of the Agreement.

This Order may include the sale of any of the following to Customer: (a) any hardware, third party software, and/or Seller software (collectively, "Products"); (b) any installation services, professional services, and/or third party provided support services that are generally associated with the Products and sold to customers by Seller (collectively, "Professional Services"); (c) any Seller-provided vendor management services, software release management services, remote monitoring services and/or, troubleshooting services (collectively, "Managed Services"); and/or (d) any Seller-provided maintenance services ordered by Customer to maintain and service Supported Products or Supported Systems at Supported Sites to ensure that they operate in conformance with their respective documentation and specifications (collectively, "Maintenance Services"). For ease of reference only, Professional Services, Managed Services and Maintenance Services may be referred to collectively as "Services." Unless otherwise defined herein, capitalized terms used herein will have the same meanings as set forth in the Agreement.

Products and/or Services not specifically itemized are not provided hereunder.

Unless otherwise expressly specified herein, all Services shall be provided by Seller to Customer remotely. In the event Customer requests that Seller provide Services on-site at Customer's location(s), Customer agrees to reimburse Seller for all reasonable, out-of-pocket travel and/or other expenses incurred by Seller in connection with the provision of such Services (including without limitation, travel time at Seller's applicable then-current hourly rate for the applicable resources and subject to any applicable minimum charges).

This Order is valid for thirty (30) days from the date issued. Due to market volatility and supplier pricing changes, Seller reserves the right to adjust pricing or rescind and reissue this Order at any time prior to shipment if the original equipment manufacturer (OEM) or other supplier increases its pricing, imposes surcharges, modifies discount structures, or otherwise increases Seller's cost for the Products. Additionally, if the OEM or other supplier cancels an order, in whole or in part, placed by Seller on behalf of Customer, Seller may cancel this Order, in whole or in part, at any time up to forty-five (45) days prior to the scheduled ship date to align with the OEM's or other supplier's cancellation rights. Seller will provide written notice of any such adjustment. After the expiration of the 30-day period, this Order shall be of no force or effect, and any new Order shall be subject to then-current pricing and availability.

This Order is a configured order and/or contains software.



10900 Nesbitt Avenue South
Bloomington, MN 55437

Date: 4/15/2026
Page #: 2 of 2
Documents #: OP-000906132
SO-001031613
Solution Name: Lenovo Servers - 4 HiPro, 1
Mgmt option
Customer: Western Iowa Tech
Community College - Cisco
Academy

ACCEPTED BY:

BUYER: _____ DATE: _____ SELLER: _____ DATE: _____

TITLE: _____ TITLE: _____

Solution Quote

Item Number	Description	Term In Months	Qty	Unit Price	Extended Price
7DG9SRHA00	7DG9SRHA00 - ThinkSystem SR630 V4-3yr Base Warranty - HiPro Comment: Pending IM SKU		4	\$53,232.00	\$212,928.00
7DG9SRH900	7DG9SRH900 - ThinkSystem SR630 V4-3yr Base Warranty - Mgmt Comment: Pending IM SKU		1	\$32,158.00	\$32,158.00



DATE: May 5, 2026

TO: Dr. Terry Murrell, President

FROM: Darin Moeller, Executive Dean of Instruction
Carmen Wilson, Associate Dean - Corporate College
Sam Pribil, Economic Development Coordinator

RE: 2026-1 Multiple Iowa Industrial New Jobs Training Certificate Sale (260E)

- Resolution Instituting Proceedings to Take Additional Action
- Resolution Directing Sale and Delivery of the Certificates
- Resolution Authorizing Issuance of the Certificates

The WITCC Multiple Issue 2026-1 amounts to \$4,085,000.00 and involves the creation of 416 new full-time positions by three businesses participating in this issue. The companies included are Lopez Foods Inc., Seaboard Triumph Foods, LLC, and VT Industries, Inc.

Administration Recommendation:

It is the administrative recommendation that the Board approve the following: Resolution Instituting Proceedings to Take Additional Action, Resolution Directing Sale and Delivery of the Certificates, and Resolution Authorizing Issuance of the Certificates.

ITEMS TO INCLUDE ON AGENDA

WESTERN IOWA TECH COMMUNITY COLLEGE

Not to Exceed \$4,200,000 Industrial New Jobs Training Certificates, Series 2026-1.

- Receipt of Bids.
- Resolution instituting proceedings to take additional action.

\$4,085,000 Industrial New Jobs Training Certificates, Series 2026-1.

- Resolution Directing the Sale and Delivery of \$4,085,000 Industrial New Jobs Training Certificates.
- Resolution Authorizing the Issuance of \$4,085,000 Industrial New Jobs Training Certificates, Series 2026-1, and Providing for the Securing of Such Certificates for the Purpose of Carrying Out an Industrial New Jobs Training Program Project Designated as the 2026-1 Multiple Project; Approval of Continuing Disclosure Certificate

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE
CHAPTER 21 AND THE LOCAL RULES OF THE
COMMUNITY COLLEGE.

May 18, 2026

The Board Secretary of Western Iowa Tech Community College, State of Iowa, convened a meeting at Western Iowa Tech Community College, 4647 Stone Avenue, Sioux City, Iowa, at 10:30 A.M., on May 18, 2026, to open sealed bids received, and to access bids submitted electronically through the SpeerAuction® competitive bidding system for the sale of not to exceed \$4,200,000 Industrial New Jobs Training Certificates, Series 2026-1 to the best and most favorable bidders for cash, subject to approval by the Board of Directors at a meeting to be held at 4:00 P.M. on the above date.

The following persons were present:

* * * * *

This being the time and place for the opening of bids for the sale of not to exceed \$4,200,000 Industrial New Jobs Training Certificates, Series 2026-1, the meeting was opened for the receipt of bids.

Sealed bids were filed and listed in the minutes while unopened, as follows:

Name & Address of Bidders:

Whereupon, the Board Secretary declared the time for filing of sealed bids to be closed.

Electronic bids received were accessed and announced as follows:

Name & Address of Bidders:

Whereupon, the Board Secretary declared that access to the bids submitted electronically be completed and the sealed bids be opened. The electronic bids were accessed and sealed bids were opened and the best bid received was as follows:

Name & Address of Bidder: _____

True Interest Rate: _____%

Net Interest Cost: \$ _____

Whereupon, all bids were referred to the Board of Directors for action in accordance with the Terms of Offering.

May 18, 2026

The Board of Directors of Western Iowa Tech Community College, met in _____ session, in the Board Room, Western Iowa Tech Community College, 4647 Stone Avenue, Sioux City, Iowa, at 4:00 P.M., on the above date. There were present President Linnea Fletcher in the chair, and the following named Board Members:

Absent: _____

* * * * *

The President announced that this was the time for meeting on the matter of the issuance of not to exceed \$4,200,000 Industrial New Jobs Training Certificates (2026-1 Multiple Project) to provide funds to pay costs of training of workers for new jobs as authorized by Chapter 260E, Code of Iowa; and that notice of the proposed action by the Board of Directors to institute proceedings for the issuance of the Certificates had been published pursuant to the provisions of Section 260E.6(5) of the Code of Iowa.

Whereupon, Board Member _____ introduced the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$4,200,000 INDUSTRIAL NEW JOBS TRAINING CERTIFICATES (2026-1 MULTIPLE PROJECT)" and moved its adoption. Board Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the President declared the Resolution duly adopted as follows:

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO
EXCEED \$4,200,000 INDUSTRIAL NEW JOBS TRAINING
CERTIFICATES (2026-1 MULTIPLE PROJECT)

WHEREAS, pursuant to notice published as required by law, this Board has announced its proposal to institute proceedings for the issuance of not to exceed \$4,200,000 Industrial New Jobs Training Certificates (2026-1 Multiple Project) for the purpose of paying costs of the education and training of workers for new jobs within Merged Area XII (the "Merged Area") and, accordingly the following action is now considered to be in the best interests of the College and residents of the Merged Area.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WESTERN IOWA TECH COMMUNITY COLLEGE:

Section 1. That this Board does hereby institute proceedings and takes additional action for the sale and issuance in the manner required by law of not to exceed \$4,200,000 Industrial New Jobs Training Certificates (2026-1 Multiple Project) for the foregoing purpose.

PASSED AND APPROVED this 18th day of May, 2026.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

The Board Secretary presented the bids that had been received for the purchase of the \$4,085,000 Industrial New Jobs Training Certificates, Series 2026-1. After considering the bids, Board Member _____ introduced the following Resolution entitled "RESOLUTION DIRECTING THE SALE AND DELIVERY OF \$4,085,000 INDUSTRIAL NEW JOBS TRAINING CERTIFICATES, SERIES 2026-1", and moved that the same be adopted. Board Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the President declared the resolution duly adopted as follows:

RESOLUTION DIRECTING THE SALE AND DELIVERY OF
\$4,085,000 INDUSTRIAL NEW JOBS TRAINING
CERTIFICATES, SERIES 2026-1

WHEREAS, the most favorable bid received for the sale of the Certificates is _____, _____, at a purchase price of \$ _____ plus accrued interest, if any, to date of delivery.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WESTERN IOWA TECH COMMUNITY COLLEGE:

Section 1. That in accordance with the provisions of Chapter 260E Code of Iowa, as amended, the sale of Industrial New Jobs Training Certificates, Series 2026-1, dated June 2, 2026, in the total amount of \$4,085,000, for the job training program hereinabove referred to, upon the terms hereinafter set out, is hereby approved and confirmed.

Section 2. That the President and Secretary are now hereby authorized and directed to issue and deliver to _____ Industrial New Jobs Training Certificates in the aggregate principal amount of \$4,085,000, each in the denomination of \$5,000 or multiples thereof, bearing interest and maturing as follows:

Principal Amount	Interest Rate	Maturity June 1st
\$,000	_____ %	2027
\$,000	_____ %	2028
\$,000	_____ %	2029
\$,000	_____ %	2030
\$,000	_____ %	2031
\$,000	_____ %	2032
\$,000	_____ %	2033
\$,000	_____ %	2034
\$,000	_____ %	2035
\$,000	_____ %	2036

PASSED AND APPROVED this 18th day of May, 2026.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Board Member _____ introduced the following proposed Resolution and moved it be adopted. Board Member _____ seconded the motion. The roll was called and the vote was as follows:

AYES: _____

NAYS: _____

Whereupon, the President declared the Resolution duly adopted.

RESOLUTION AUTHORIZING THE ISSUANCE OF \$4,085,000 INDUSTRIAL NEW JOBS TRAINING CERTIFICATES, SERIES 2026-1, AND PROVIDING FOR THE SECURING OF SUCH CERTIFICATES FOR THE PURPOSE OF CARRYING OUT AN INDUSTRIAL NEW JOBS TRAINING PROGRAM PROJECT DESIGNATED AS THE 2026-1 MULTIPLE PROJECT; APPROVAL OF CONTINUING DISCLOSURE CERTIFICATE

WHEREAS, the College has entered into one or more Industrial New Jobs Training Agreements by resolution of this Board, as authorized by the Iowa Industrial New Jobs Training Act, Chapter 260E of the Code; and

WHEREAS, the Agreement(s) provides for new jobs training by providing education and training of workers for new jobs comprising the Project; and

WHEREAS, it is presently estimated that the costs of carrying out the purposes and provisions of the Project, including the purpose set forth in Section 3 hereof, exceed \$4,085,000, and provisions must now be made by the College to provide for the payment of such costs by issuing Industrial New Jobs Training Certificates pursuant to the Act; and

WHEREAS, pursuant to the provisions of Chapter 260E, Code of Iowa, as amended, the Certificates have been sold and action should be taken to issue the Certificates conforming to the terms and conditions of the best bid received; and

WHEREAS, it is now necessary and advisable that provisions be made for the issuance of Certificates to the amount of \$4,085,000 payable solely from the income and proceeds of the Revenue Fund as hereafter defined; and

WHEREAS, pursuant to notice published as required by Chapter 260E of the Code of Iowa, as amended, this Board has stated its intent to institute proceedings for the issuance of not to exceed \$4,200,000 Industrial New Jobs Training Certificates, and the Board is therefore now authorized to proceed with the issuance of \$4,085,000 of Industrial New Jobs Training Certificates.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WESTERN IOWA TECH COMMUNITY COLLEGE:

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

"Act" means Chapter 260E Code of Iowa, as amended.

"Agreement" or "Agreements" means the Industrial New Jobs Training Agreements concerning a Project entered into between the College and certain Employers as follows:

<u>Employer</u>	<u>Date of Agreement</u>
Lopez Foods, Inc.	April 13, 2026
Seaboard Triumph Foods, LLC	April 13, 2026
V-T Industries Inc.	April 13, 2026

Reference to an Agreement shall include all of the aforementioned agreements unless the context expressly requires otherwise.

"Beneficial Owner" means, whenever used with respect to the Certificates, the person in whose name such Certificate is recorded as the beneficial owner of such Certificate by a Participant on the records of such Participant or such person's subrogee.

"Blanket Issuer Letter of Representations" means the Representation Letter from the Issuer to DTC, with respect to the Certificates.

"Cede & Co." means Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Certificates.

"Certificates" or "Industrial New Jobs Training Certificates" means \$4,085,000 Western Iowa Tech Community College Industrial New Jobs Training Certificates, authorized to be issued by this Resolution.

"Code" means the Code of Iowa, as amended.

"Continuing Disclosure Certificate" means the Continuing Disclosure Certificate executed by the Issuer and dated the date of issuance and delivery of the Certificates, as originally executed and as it may be amended from time to time.

"Costs of Issuance and Administration Fund" means the Fund required to be established by this Resolution for the deposit of that portion of the proceeds of the Certificates to be expended for costs of issuance and administration.

"DTC" means The Depository Trust Company, New York, New York, which will act as securities depository for the Certificates pursuant to the Representation Letter.

"Employer" or "Employers" means:

Employer and Location

Lopez Foods, Inc.
1300 South Lake Street
Cherokee, Iowa 51012

Seaboard Triumph Foods, LLC
5555 Seaboard Triumph Parkway
Sioux City, Iowa 51111

V-T Industries Inc.
1000 Industrial Park
Holstein, Iowa 51025

Reference to an Employer includes all of the Employers mentioned above unless the context expressly requires otherwise.

"Fiscal Year" means the twelve months' period beginning on July 1 of each year and ending on the last day of June of the following year, or any other consecutive twelve month period adopted by the governing body or by law as the official accounting period of the Project.

"Governing Body" means the Board of Directors of the College, or its successor in function with respect to the operation and control of the Project.

"Issuer" and "College" means Western Iowa Tech Community College, Sioux City, Iowa.

"Merged Area" means the corporate boundaries of the Issuer including all or a portion of the following Counties: Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux and Woodbury.

"Net Revenues" means the revenues and funds derived from the Agreements, held in the Revenue Fund and pledged to the payment of the Certificates.

"Original Purchaser" means the purchaser of the Certificates from the Issuer at the time of their original issuance.

"Parity Certificates" means Industrial New Jobs Training Certificates payable solely from the Net Revenues of the Project on an equal basis with the Certificates herein authorized to be issued.

"Participants" means those broker-dealers, banks and other financial institutions for which DTC holds Certificates as securities depository.

"Paying Agent" means the Office of the President, Western Iowa Tech Community College, or successor as may be approved by Issuer and who will carry out the duties as Issuer's agent to provide for the payment of principal of and interest on the Certificates when due.

"Permitted Investments" means:

- direct obligations of (including obligations issued or held in book entry form on the books of) the Department of the Treasury of the United States of America;
- cash (insured at all times by the Federal Deposit Insurance Corporation or otherwise collateralized with obligations described in the above paragraph);
- obligations of any of the following federal agencies which obligations represent full faith and credit of the United States of America, including:
 - Export - Import Bank
 - Farm Credit System Financial Assistance Corporation
 - Farmers Home Administration
 - General Services Administration
 - U.S. Maritime Administration
 - Small Business Administration
 - Government National Mortgage Association (GNMA)
 - U.S. Department of Housing & Urban Development (PHA's)
 - Federal Housing Administration
- repurchase agreements whose underlying collateral consists of the investments set out above if the Issuer takes delivery of the collateral either directly or through an authorized custodian. Repurchase agreements do not include reverse repurchase agreements;

- an obligation permitted for purchase and investment by political subdivisions, under the provisions of Chapters 12B and 12C, Code of Iowa, as amended, or successor laws;

- investments in a money market fund rated "AAAm" or "AAAm-G" or better by S&P and meeting the requirements of Section 12B.10(5)(f) Code of Iowa, as amended, or its successor provision of law;

- pre-refunded Municipal Obligations defined as any bonds or other obligations of any state of the United States of America or of any agency, instrumentality or local governmental unit of any such state which are not callable at the option of the obligor prior to maturity or as to which irrevocable instructions have been given by the obligor to call on the date specified in the notice; and (a) which are rated, based on an irrevocable escrow account or fund (the "escrow"), in the highest rating category of S&P or Moody's or any successors thereto; or (b)(i) which are fully secured as to principal and interest and redemption premium, if any, by an escrow consisting only of cash or direct obligations of the Department of the Treasury of the United States of America, which escrow may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate; and (ii) which escrow is sufficient, as verified by a nationally recognized independent certified public accountant, to pay principal of and interest and redemption premium, if any, on the bonds or other obligations described in this paragraph on the maturity date or dates specified in the irrevocable instructions referred to above, as appropriate;

- an investment contract rated within the two highest classifications as established by at least one of the standard rating services approved by the superintendent of banking by rule adopted pursuant to Chapter 17A Code of Iowa, as amended; and

- investments otherwise permitted in this Resolution may be made through a joint investment trust which qualifies under Section 12B.10(5)(a)(7) of the Code of Iowa, as amended, or successor provisions of law.

"Project" means the training arrangement and new jobs training program which is the subject of the Agreement.

"Project Fund" means the Fund established by this Resolution for the deposit of that portion of the proceeds of the Certificates to be expended for the Project.

"Registrar" means the Office of the President, Western Iowa Tech Community College of Sioux City, Iowa, or any successor approved by the Issuer who shall carry out the duties prescribed with respect to maintaining a register of the owners of the Certificates.

Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Certificates.

"Representation Letter" means the Blanket Issuer Letter of Representations from the Issuer to the DTC, with respect to the Certificates.

"Resolution" means this Resolution of the Issuer adopted on May 18, 2026, authorizing the issuance of the Certificates.

"Revenue Fund" means the special tax fund required to be established by this Resolution.

"Secretary" means the Secretary of the Governing Body or such other officer of the successor governing body as shall be charged with substantially the same duties and responsibilities.

"Standby Tax" means the annual levy of a tax upon all taxable property within the Merged Area provided for in Section 260E.6(4) of the Act.

"Treasurer" means the College Treasurer or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Certificates issued hereunder.

Section 2. Authority. The Certificates authorized by this Resolution shall be issued pursuant to the Act, and in compliance with all applicable provisions of the Constitution and laws of the State of Iowa.

Section 3. Authorization and Purpose. There are hereby authorized to be issued, negotiable Industrial New Jobs Training Certificates of Western Iowa Tech Community College in the Counties of Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux and Woodbury, State of Iowa, Series 2026-1, each to be designated as "Industrial New Jobs Training Certificate", in the aggregate amount of \$4,085,000 for the purpose of carrying out the Project in accordance with the Agreement.

Section 4. Source of Payment. As provided and required by the Act and the Agreement, the Certificates and interest thereon shall be payable solely from the Net Revenues of the Project including the Revenue Fund.

The College hereby pledges to the payment of the Certificates the Revenue Fund which shall include the following:

- New jobs credit from withholding as described in Section 260E.5 of the Act received or derived from new employment resulting from the Agreements;
- Supplemental new jobs credit from withholding as described in Section 15A.7 Code of Iowa, as amended, received or derived from new employment resulting from the Agreements;

- Tuition, student fees, or special charges fixed by the Board of Directors of the College to defray program costs in whole or in part; and
- The Standby Tax upon all taxable property within the Merged Area referred to in the Act and levied by this Resolution.

Section 5. Levy and Certification of Annual Tax.

a) Levy of Annual Tax. To further secure and provide funds to pay the principal and interest of the Certificates, the following direct annual tax on all taxable property in the Merged Area will be levied and appropriated to the Revenue Fund for each future year as follows:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$ _____	2026/2027
\$ _____	2027/2028
\$ _____	2028/2029
\$ _____	2029/2030
\$ _____	2030/2031
\$ _____	2031/2032
\$ _____	2032/2033
\$ _____	2033/2034
\$ _____	2034/2035
\$ _____	2035/2036

(NOTE: For example the levy to be made and certified against the taxable valuations of January 1, 2025, will be collected during the fiscal year commencing July 1, 2026).

b) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the County Auditor of each County contained within the Merged Area, and each Auditor is instructed to levy and assess the tax authorized in like manner as other taxes are levied and assessed, to collect the taxes in like manner as other taxes of the Merged Area are collected, and when collected used for the purpose of paying principal of and interest on the Certificates issued in anticipation of the taxes, and for no other purpose whatsoever. Provided, however, that the Governing Body may direct the adjustment and corresponding reduction of any levy of taxes made whenever funds on hand from any source other than taxation and which may be appropriated to the payment of the Certificates are available in the Revenue Fund.

Section 6. Certificate Details, Execution and Redemption.

a) Certificate Details. The Certificates shall be dated June 2, 2026, and bear interest from that date, until payment, at the principal office of the Paying Agent. Interest shall be

paid on December 1, 2026, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Certificates shall be executed by the manual or facsimile signature of the President of the Governing Body and attested by the manual or facsimile signature of the Secretary of the Governing Body and shall be fully registered as to both principal and interest as provided in this Resolution. Principal and interest shall be payable at the office of the Paying Agent. The Certificates shall be each in the denomination of \$5,000 and shall mature and bear interest as follows:

Principal Amount	Interest Rate	Maturity June 1st
\$,000	_____ %	2027
\$,000	_____ %	2028
\$,000	_____ %	2029
\$,000	_____ %	2030
\$,000	_____ %	2031
\$,000	_____ %	2032
\$,000	_____ %	2033
\$,000	_____ %	2034
\$,000	_____ %	2035
\$,000	_____ %	2036

⁽¹⁾Term Certificates Maturing _____. Certificates in the aggregate principal amount of \$ _____ shall be issued as Terms Certificates maturing as to principal on _____, shall bear interest at _____% per annum and shall be subject to mandatory redemption and payment at par and accrued interest in the principal amounts in each of the years as set forth as follows:

**The ____ Term
Certificates**

Principal Amount of Mandatory Redemption	Interest Rate	Date of Redemption June 1st
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____*

*** Final Maturity**

b) Redemption. Certificates maturing after June 1, 2032 may be called for redemption by the Issuer and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' notice of redemption shall be given to the registered owner of the Certificate. Failure to give such notice to any registered owner of the Certificates or any defect therein shall not affect the validity of any proceedings for the redemption of the Certificates. Notice will be deemed completed upon transmission to the owner of record of the Certificate. All Certificates or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment.

If less than all Certificates of a maturity are called for redemption, the Registrar will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed, and each participant will then select by lot the Beneficial Owner's interest in such maturity to be redeemed until the total amount of Certificates to be called has been reached.

The principal amount of any Term Certificates may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Certificates credited against future mandatory redemption requirements for such Term Certificates in such order as the Board shall determine.

Section 7. DTC - Registration.

Section 7.1. The Certificates must be registered in the name of Cede & Co., as nominee for DTC. Payment of semiannual interest for any Certificate registered in the name of Cede & Co. will be made by wire transfer or New York Clearing House or equivalent same day funds to the account of Cede & Co. on the interest payment date for the Certificates at the address indicated or in the Representation Letter.

Section 7.2. The Certificates will be initially issued in the form of separate single authenticated fully registered certificates in the amount of each stated maturity of the Certificates. Upon initial issuance, the ownership of the Certificates will be registered in the registry books of the Office of the President, Western Iowa Tech Community College kept by the Paying Agent and Registrar in the name of Cede & Co., as nominee of DTC. The Paying Agent and Registrar and the Issuer may treat DTC (or its nominee) as the sole and exclusive owner of the Certificates registered in its name for the purposes of payment of the principal or redemption price of or interest on the Certificates, selecting the Certificates or portions to be redeemed, giving any notice permitted or required to be given to registered owners of Certificates under the Resolution of the Issuer, registering the transfer of Certificates, obtaining any consent or other action to be taken by registered owners of the Certificates and for other purposes. The Paying Agent, Registrar and the Issuer have no responsibility or obligation to any Participant or person claiming a beneficial ownership interest in the Certificates under or through DTC or any Participant with respect to the accuracy of records maintained by DTC or any Participant; with respect to the payment by DTC or Participant of an amount of principal or redemption price of or interest on the Certificates; with respect to any notice given to owners of Certificates under the Resolution; with respect to the person selected to receive payment in the event of a partial redemption of the Certificates, or a consent given or other action taken by DTC as registered owner of the Certificates. The Paying Agent and Registrar shall pay all principal of and premium, if any, and interest on the Certificates only to Cede & Co. in accordance with the Representation Letter, and all payments are valid and effective to fully satisfy and discharge the Issuer's obligations with respect to the principal of and premium, if any, and interest on the Certificates to the extent of the sum paid. DTC must receive an authenticated Certificate for each separate stated maturity evidencing the obligation of the Issuer to make payments of principal of and premium, if any, and interest. Upon delivery by DTC to the Paying Agent and Registrar of written notice that DTC has determined to substitute a new nominee in place of Cede & Co., the Certificates will be transferable to the new nominee in accordance with this Section.

Section 7.3. In the event the Issuer determines that it is in the best interest of the Beneficial Owners that they be able to obtain Certificates, the Issuer may notify DTC and the Paying Agent and Registrar, whereupon DTC will notify the Participants, of the availability through DTC of Certificates. The Certificates will be transferable in accordance with this Section. DTC may determine to discontinue providing its services with respect to the Certificates at any time by giving notice to the Issuer and the Paying Agent and Registrar and discharging its responsibilities under applicable law. In this event, the Certificates will be transferable in accordance with this Section.

Section 7.4. Notwithstanding any other provision of the Resolution to the contrary, so long as any Certificate is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal of and premium, if any, and interest on the Certificate and all notices must be made and given, respectively to DTC as provided in the Representation letter.

Section 7.5. In connection with any notice or other communication to be provided to holders of the Certificates by the Issuer or the Paying Agent and Registrar with respect to a consent or other action to be taken by holders of the Certificates, the Issuer or the Paying Agent and Registrar, as the case may be, shall establish a record date for the consent or other action and give

DTC notice of the record date not less than 15 calendar days in advance of the record date to the extent possible. Notice to DTC must be given only when DTC is the sole holder.

Section 7.6. The execution and delivery of the Representation Letter to DTC by the Issuer is ratified and confirmed. The Representation Letter is on file with DTC and sets forth certain matters with respect to, among other things, notices, consents and approvals by holders of the Certificates and payments on the Certificates.

Section 7.7. In the event that a transfer or exchange of the Certificates is permitted under this Section, the transfer or exchange may be accomplished upon receipt by the Registrar from the registered owners of the Certificates to be transferred or exchanged and appropriate instruments of transfer. In the event Certificate certificates are issued to holders other than Cede & Co., its successor as nominee for DTC as holder of all the Certificates, or other securities depository as holder of all the Certificates, the provisions of the Resolution apply to, among other things, the printing of certificates and the method or payment of principal of and interest on the Certificates.

Section 7.8. The officers of the Issuer are authorized and directed to prepare and furnish to the purchaser, and to the attorneys approving the legality of Certificates, certified copies of proceedings, ordinances, resolutions and records and all certificates and affidavits and other instruments as may be required to evidence the legality and marketability of the Certificates, and all certified copies, certificates, affidavits and other instruments constitute representations of the Issuer as to the correctness of all stated or recited facts.

Section 8. Registration of Certificates; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Certificates may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Certificates, and in no other way. Office of the President, Western Iowa Tech Community College is hereby appointed as Registrar under the terms of this Resolution. Registrar shall maintain the books of the Issuer for the registration of ownership of the Certificates for the payment of principal of and interest on the Certificates as provided in this Resolution. All Certificates shall be negotiable as provided in Article 8 of the Uniform Commercial Code subject to the provisions for registration and transfer contained in the Certificates and in this Resolution.

b) Transfer. The ownership of any Certificate may be transferred only upon the books kept for the registration and transfer of Certificates and only upon surrender of the Certificate at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Certificate (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the registration books the information pertaining to the registered owner required above. Upon the transfer of any such Certificate, a new fully registered Certificate, of any denomination or

denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Certificate, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Certificates. In all cases of the transfer of the Certificates, the Registrar shall register the Certificates at the earliest practicable time, on the registration books in accordance with the provisions of this Resolution.

d) Ownership. The person in whose name the ownership shall be registered on the registration books of the Registrar shall be deemed as the absolute owner for all purposes, and payment of or on account of the principal of and interest on any such Certificates and the premium, if any, shall be made only to or upon the order of the registered owner or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Certificate, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Certificates which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Certificates which are cancelled by the Registrar shall be destroyed and a certificate of the destruction shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Certificates to the Issuer.

f) Non-Presentation of Certificates. If a payment check representing payment of interest on the Certificates is returned to the Paying Agent or if any Certificate is not presented for payment of principal and/or interest at the maturity or redemption date, and funds sufficient to pay the principal of and interest on Certificates has been made available to the Paying Agent for the benefit of the owner of such Certificate, all liability of the Issuer to the owner for the principal of and interest on the Certificates shall cease, terminate and be completely discharged, and it shall then be the duty of the Paying Agent to hold the funds, without liability for interest thereon, for the benefit of the owner of such Certificates who shall be restricted exclusively to the funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, the principal of and interest on the Certificates. The Paying Agent's obligation to hold such funds shall continue for a period of two years and six months following the date on which the interest and/or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent, shall surrender any remaining funds to the Issuer, whereupon any claim under this Resolution by the owners of the Certificates shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one Certificate for each annual maturity. The Registrar shall furnish additional Certificates in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 9. Reissuance of Mutilated, Destroyed, Stolen or Lost Certificates. In case any outstanding Certificate shall become mutilated or be destroyed, stolen or lost, the Issuer shall at

the request of Registrar authenticate and deliver a new Certificate of like tenor and amount as the Certificate so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Certificate to Registrar, upon surrender of such mutilated Certificate, or in lieu of and substitution for the Certificate destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Certificate has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with any other reasonable regulations that the Issuer or its agent may prescribe and paying any expenses of the Issuer.

Section 10. Record Date. Payments of principal and interest, other than upon full redemption, made in respect of any Certificate, shall be made to the registered holder or to their designated agent who appears on the books of the Registrar on the 15th day of the month preceding the payment date. Such payments shall fully discharge the obligations of the Issuer in respect of such Certificates to the extent of the payments so made. Upon receipt of the final payment of principal, the holder of the Certificate shall surrender the Certificate to the Paying Agent.

Section 11. Execution, Authentication and Delivery of the Certificates. Upon the adoption of this Resolution, the President and Secretary of the Governing Body shall execute the Certificates by their manual or facsimile signature and deliver the Certificates to the Registrar, who shall authenticate the Certificates and deliver the Certificates to the Purchaser. No Certificate shall be valid or obligatory for any purpose or shall be entitled to any right or benefit of this Resolution unless the Registrar shall endorse and execute thereon a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate shall be conclusive evidence that the authenticated Certificate has been issued under this Resolution and that the holder is entitled to the benefits of this Resolution.

No Certificates shall be authenticated and delivered by the Registrar unless the following have been provided:

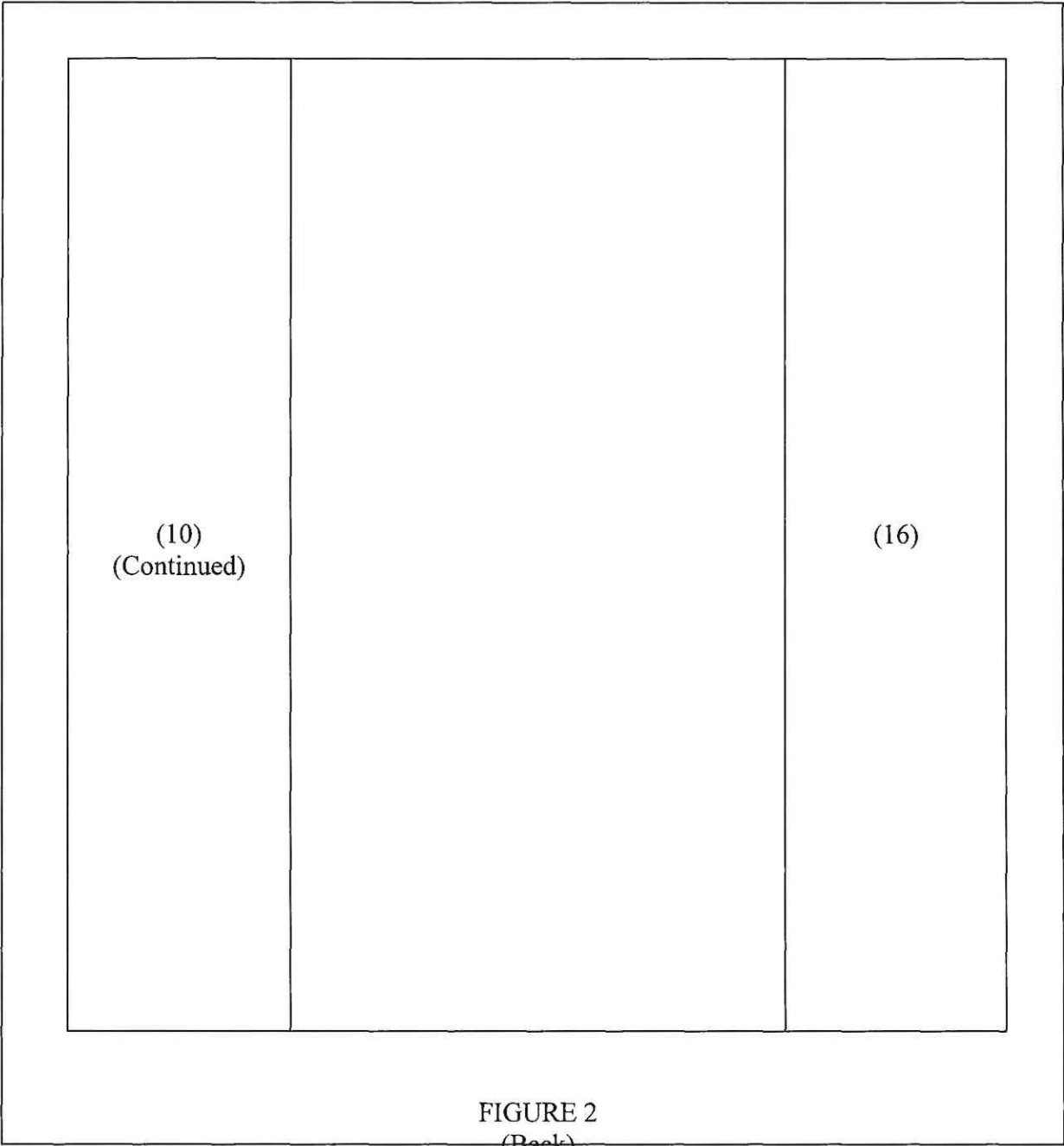
1. A certified copy of the Resolution of Issuer authorizing the issuance of the Certificates;
2. The approving opinion of Ahlers & Cooney, P.C., Bond Counsel, concerning the validity and legality of all the Certificates proposed to be issued.

Section 12. Form of Certificate. Certificates shall be printed in substantial compliance with standards proposed by the American Standards Institute substantially in the form as follows:

The diagram shows a rectangular frame containing the following elements:

- Top left: A small rectangular box containing the number (6).
- Top right: A small rectangular box containing the number (6).
- Below the top left box: A small rectangular box containing the number (7).
- Below the top right box: A small rectangular box containing the number (8).
- Center: A large horizontal rectangular box containing the number (1).
- Below the center box: Four small rectangular boxes arranged horizontally, containing the numbers (2), (3), (4), and (5) from left to right.
- Below the four boxes: A large horizontal rectangular box containing the number (9).
- Below the box (9): A smaller horizontal rectangular box containing the number (9a).
- Below the box (9a): A large horizontal rectangular box containing the number (10) and the text "(Continued on the back of this Certificate)" centered below it.
- Bottom left: A small rectangular box containing the numbers (11)(12)(13).
- Bottom center: A small rectangular box containing the number (14).
- Bottom right: A small rectangular box containing the number (15).

FIGURE 1
(Front)



The text of the Certificates to be located thereon at the item numbers shown shall be as follows:

Item 1, figure 1= "STATE OF IOWA"
"WESTERN IOWA TECH COMMUNITY COLLEGE"
"MERGED AREA XII"
"INDUSTRIAL NEW JOBS TRAINING CERTIFICATE"
"2026-1 MULTIPLE PROJECT"
"SERIES 2026-1"
"TAXABLE FOR FEDERAL INCOME TAX PURPOSES"

Item 2, figure 1= Rate: _____
Item 3, figure 1= Maturity: _____
Item 4, figure 1= Certificate Date: June 2, 2026
Item 5, figure 1= CUSIP No.: _____
Item 6, figure 1= "Registered"
Item 7, figure 1= Certificate No. _____
Item 8, figure 1= Principal Amount: \$ _____

Item 9, figure 1= Western Iowa Tech Community College in the Counties of Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux and Woodbury, State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

Item 9A, figure 1 = (Registration panel to be completed by Registrar or Printer with name of Registered Owner).

Item 10, figure 1 = or registered assigns, the principal sum of (principal amount written out) THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, only upon presentation and surrender hereof at the principal office of Office of the President, Western Iowa Tech Community College, Paying Agent of this issue, or its successor, with interest on said sum from the date hereof until paid at the rate per annum specified above, payable on December 1, 2026, and semiannually thereafter on the 1st day of June and December in each year.

Interest and principal shall be paid to the registered holder of the Certificate as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Certificate is issued pursuant to the provisions of Chapter 260E Code of Iowa, as amended, for the purpose of paying a portion of the costs of a training arrangement and new jobs training program which is the subject of and is in conformity with certain Industrial New Jobs Training Agreements between the Issuer and Lopez Foods, Inc.; Seaboard Triumph Foods, LLC; and V-T Industries Inc., the terms of which are incorporated herein by reference and payable from the proceeds of a certain Revenue Fund and standby tax levy as provided in a Resolution of the Board of Directors of the Issuer duly passed and approved.

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of DTC (and any payment is made to Cede & Co. another entity requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

For a more complete statement for the basis upon which this Certificate has been issued and additional certificates ranking on a parity therewith may be issued, a description of the source of payment of all such certificates and a statement of the rights and duties of the Issuer, the rights of the holders of Certificates and the circumstances under which the provisions of the Certificates and the Resolution may be modified, reference is made to the Resolution of which notice is hereby given and is hereby made a part hereof.

Certificates maturing after June 1, 2032 may be called for redemption by the Issuer and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' notice of redemption shall be given to the registered owner of the Certificate. Failure to give such notice to any registered owner of the Certificates or any defect therein shall not affect the validity of any proceedings for the redemption of the Certificates. Notice will be deemed completed upon transmission to the owner of record of the Certificate. All Certificates or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment.

If less than all Certificates of a maturity are called for redemption, the Registrar will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed, and each participant will then select by lot the Beneficial Owner's interest in such maturity to be redeemed until the total amount of Certificates to be called has been reached.

Term Certificates maturing in _____ are subject to mandatory redemption and payment at par and accrued interest, in the principal amounts set forth in the Resolution, on _____ of the years _____ to _____, inclusive.

Ownership of this Certificate may be transferred only by transfer upon the books kept for such purpose by Office of the President, Western Iowa Tech Community College, the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Certificate at the principal office of the Registrar, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered holders of such change. All Certificates shall be negotiable as provided in Article 8 of the Uniform Commercial Code subject to the provisions for registration and transfer contained in the Resolution.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Certificate, have been existent, had, done and performed as required by law; that this Certificate and the series of which it forms a part, other outstanding certificates or obligations ranking on a parity therewith, and any additional certificates which may be hereafter issued and outstanding from time to time on a parity with the certificates, are payable from and secured by a pledge of the Net Revenues for the Project as provided in the Resolution including the Revenue Fund and portion of taxes to be paid into such fund as referred to and authorized in the Act; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Certificate as the same will respectively become due; that such taxes have been irrevocably pledged for the prompt payment hereof, and the total indebtedness of the Issuer including this Certificate, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Board of Directors, has caused this Certificate to be signed by the manual or facsimile signature of its President and attested by the manual or facsimile signature of its Secretary, and to be authenticated by the manual signature of an authorized representative of the Registrar, Office of the President, Western Iowa Tech Community College, Sioux City, Iowa.

- Item 11, figure 1 = Date of authentication:
- Item 12, figure 1 = This is one of the Certificates described in the within mentioned Resolution.

OFFICE OF THE PRESIDENT, WESTERN IOWA TECH
COMMUNITY COLLEGE, Registrar

By: _____
Authorized Signature

- Item 13, figure 1 = Registrar and Transfer Agent: Office of the President, Western Iowa Tech Community College
- Paying Agent: Office of the President, Western Iowa Tech Community College

SEE REVERSE FOR CERTAIN DEFINITIONS

- Item 14, figure 1 = [Signature Block]

WESTERN IOWA TECH COMMUNITY COLLEGE, STATE OF
IOWA

By: _____ (President's facsimile signature)

President of the Board of Directors

ATTEST:

By: _____ (Secretary's facsimile signature)
Secretary of the Board of Directors

Item 16, figure 2 = [Assignment Block]
[Information Required for Registration]

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ (Social Security or Tax Identification No. _____) this Certificate and does hereby irrevocably constitute and appoint _____ attorney in fact to transfer this Certificate on the books kept for registration of the within Certificate, with full power of substitution in the premises.

Dated this _____ day of _____, _____.

(Person(s) executing this Assignment sign(s) here)

SIGNATURE)
GUARANTEED) _____

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or bond(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) _____
Address of Transferee(s) _____
Social Security or Tax Identification _____
Number of Transferee(s) _____
Transferee is a(n):
Individual* _____ Corporation _____
Partnership _____ Trust _____

*If the certificate is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this certificate, shall be construed as though written out in full according to applicable laws or regulations:

- TEN COM - as tenants in common
TEN ENT - as tenants by the entireties
JT TEN - as joint tenants with rights of survivorship and not as tenants in common
IA UNIF TRANS MIN ACT - Custodian
(Cust) (Minor)
Under Iowa Uniform Transfers to Minors Act.....
(State)

ADDITIONAL ABBREVIATIONS MAY ALSO BE USED THOUGH NOT IN THE ABOVE LIST

Section 13. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving written notice to each registered holder.

Section 14. Application of Revenues. From and after the delivery of any Certificates, and as long as any of the Certificates or Parity Certificates shall be outstanding and unpaid either as to principal or as to interest, or until all of the Certificates and Parity Certificates then outstanding shall have been discharged and satisfied in the manner provided in this Resolution, the Revenue Fund containing the revenues of the Project shall be deposited as collected in a fund to be known as the 2026-1 Multiple Revenue Fund (the "Revenue Fund") and shall be disbursed in the order following:

a) Sinking Fund. There is hereby established and shall be maintained a special fund from which interest and principal on the Certificates will be paid. The fund shall be known as the 2026-1 Multiple Project, Revenue Principal and Interest Fund (the "Sinking Fund"). The amount to be deposited in the Sinking Fund in any year shall be an amount equal to the interest and principal coming due on the Certificates during the fiscal year. Money shall be first deposited into the Interest Account of the Sinking Fund in an amount equal to the interest falling due in each fiscal year. Money shall next be deposited into the Principal Account of the Sinking Fund in an amount equal to the principal falling due in each fiscal

year. Money in the Sinking Fund shall be used solely for the purpose of paying principal of and interest on the Certificates and Parity Certificates, as the same shall become due and payable.

b) Capitalized Reserve Fund. There is hereby established a debt service reserve fund. Such fund shall be known as the 2026-1 Multiple Project, Revenue Debt Service Reserve Fund (the "Reserve Fund"). Money in the Reserve Fund shall be used solely for the purpose of paying principal at maturity or interest on the Certificates when insufficient money shall be available in the Sinking Fund.

c) Subordinate Obligations. Revenues of the Project not required for the Sinking Fund or the Reserve Fund may be used to pay principal of and interest on (including reasonable reserves therefor) any other obligations which by their terms shall be payable from the revenues of the Project, but subordinate to the Certificates and Parity Certificates, and which have been issued for the purposes of the Project.

d) Surplus Revenue. All revenues thereafter remaining shall be deposited to remedy any deficiency in any of the funds created by this Resolution, may be used to pay or reimburse the Issuer or the Employer for other loans, moneys advanced to or indebtedness incurred to finance or refinance in whole or in part the Project, as permitted by law, or may be used to pay or redeem the Certificates or Parity Certificates in whole or in part, or for any lawful purpose.

The provisions of this Section shall not be construed to require the Issuer to maintain separate bank accounts for the funds created by this Section; except the Sinking Fund and the Reserve Fund shall be maintained in a separate account but may be invested in conjunction with other funds of the Issuer but designated as a trust fund on the books and records of the Issuer.

Section 15. Application of Certificate Proceeds. Proceeds of the Certificates shall be applied as follows:

- An amount equal to accrued interest, if any, on the Certificates shall be credited to the Sinking Fund for application to the first interest payment on the Certificates.
- An amount equal to \$ _____ shall be credited to the Reserve Fund.
- An amount equal to \$ _____ shall be credited to the Costs of Issuance and Administration Fund which is hereby created and expended for the costs of issuance of the Certificates (including but not limited to underwriting, accounting and legal fees, printing costs, Trustee, Registrar, Paying Agent and Agency fees and expenses; other fees relating to the issuance of the Certificates and administration of the Project).
- An amount equal to \$ _____ shall be credited to the Project Fund which is hereby created and expended for the purposes of the Project.

- Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Certificates at any time that other funds shall be insufficient for that purpose. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

Moneys on hand in the Project Fund and the Revenue Fund and all of the subaccounts of the Revenue Fund may be invested only in Permitted Investments or deposited in insured deposits of financial institutions which are members of the Federal Deposit Insurance Corporation ("FDIC") or its equivalent successor. All deposits exceeding the maximum amount insured from time to time by the FDIC or its equivalent successor in any one financial institution shall be continuously secured by a valid pledge of direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for the purposes for which the fund was created or may otherwise be used pursuant to this Resolution.

All income derived from such investments shall be deposited in the Revenue Fund and shall be regarded as revenues of the Project. Such investments shall at any time necessary be liquidated and the proceeds thereof applied to the purpose for which the respective fund was created.

Section 16. Disposition of Certificate Proceeds. The proceeds from the issuance and sale of the Certificates shall be applied to payment of costs of the Project and costs of issuance of the Certificates or to pay the principal of or interest on the Certificates when due and for no other purpose.

Disbursements for payment of costs of the Project shall be made by the Treasurer upon receipt of vouchers approved by the Governing Body.

Section 17. Covenants Regarding the Operation of the Project. The Issuer hereby covenants and agrees with each and every holder of the Certificates and Parity Certificates:

a) Maintenance in Force. The Issuer will maintain the Project in force and will annually cause the taxes and other revenues to be levied and applied as provided in this Resolution.

b) Accounting and Audits. The Issuer will cause to be kept proper books and accounts adapted to the Project and Agreements in accordance with generally accepted accounting practices, and will cause the books and accounts to be audited on an annual basis by an independent auditor which may be the auditor of the State of Iowa

c) State Laws. That the Issuer will faithfully and punctually perform all duties with reference to the Project required by the Constitution and laws of the State of Iowa, and will segregate the revenues of the Project and apply said revenues to the funds specified in this Resolution.

Section 18. Remedies of Holders. Except as herein expressly limited the holders of the Certificates and Parity Certificates shall have and possess all the rights of action and remedies afforded by the common law, the Constitution and statutes of the State of Iowa, and of the United States of America, for the enforcement of payment of their Certificates, and of the pledge of the revenues made hereunder, and of all covenants of the Issuer hereunder.

Section 19. Prior Lien and Parity Certificates. The Issuer will issue no other Certificates or obligations of any kind or nature payable from or enjoying a lien or claim on the property or revenues of the Project having priority over the Certificates or Parity Certificates.

Additional Certificates may be issued on a parity and equality of rank with the Certificates with respect to the lien and claim of such additional Certificates to the revenues of the Project and the money on deposit in the funds adopted by this Resolution, for the following purposes and under the following conditions, but not otherwise:

a) For the purpose of refunding any of the Certificates or Parity Certificates which have matured or which shall mature not later than three months after the date of delivery of such refunding Certificates and for the payment of which there shall be insufficient money in the Sinking Fund and the Reserve Fund;

b) For the purpose of the Project or additional projects, so long as Net Revenues are sufficient to secure the Certificates and additional certificates. Additional certificates must be payable as to principal and as to interest on the same month and day as the certificates herein authorized.

Section 20. Discharge and Satisfaction of Certificates. The covenants, liens and pledges entered into, created or imposed pursuant to this Resolution may be fully discharged and satisfied with respect to the Certificates and Parity Certificates, or any of them, in any one or more of the following ways:

a) By paying the Certificates or Parity Certificates when the same shall become due and payable; or

b) By depositing in trust with the Treasurer, or with a corporate trustee designated by the Governing Body for the payment of the obligations and irrevocably appropriated exclusively to that purpose an amount in cash or direct obligations of the United States the maturities and yield of which shall be sufficient to retire at maturity, or by redemption prior to maturity on any designated date upon which the obligations may be redeemed, all of the obligations outstanding at the time, together with the interest thereon to maturity or to the designated redemption date, premiums thereon, if any that may be payable on the redemption of the same; provided that proper notice of redemption of all the obligations to be redeemed shall have been previously published or provisions shall have been made for such publication.

Upon such payment or deposit of money or securities, or both, in the amount and manner provided by this Section, all liability of the Issuer with respect to the Certificates or Parity Certificates shall cease, determine and be completely discharged, and the holders thereof shall be entitled only to payment out of money or securities so deposited.

Section 21. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the Issuer and the owner or owners of the Certificates and Parity Certificates, and after the issuance of any of the Certificates no change, variation or alteration of any kind in the provisions of this Resolution shall be made in any manner, except as provided in the next succeeding Section, until such time as all of the Certificates and Parity Certificates, and interest due thereon, shall have been satisfied and discharged as provided in this Resolution.

Section 22. Amendment of Resolution Without Consent. The Issuer may, without the consent of or notice to any of the holders of the Certificates and Parity Certificates, amend or supplement this Resolution for any one or more of the following purposes:

a) to cure any ambiguity, defect, omission or inconsistent provision in this Resolution or in the Certificates or Parity Certificates; or to comply with any application, provision of law or regulation of federal or state agencies; provided, however, that such action shall not materially adversely affect the interests of the holders of the Certificates or Parity Certificates;

b) to change the terms or provisions of this Resolution to the extent necessary to prevent the interest on the Certificates or Parity Certificates from being includable within the gross income of the holders thereof for federal income tax purposes;

c) to grant to or confer upon the holders of the Certificates or Parity Certificates any additional rights, remedies, powers or authority that may lawfully be granted to or conferred upon the holders of the Certificates;

d) to add to the covenants and agreements of the Issuer contained in this Resolution other covenants and agreements of, or conditions or restrictions upon, the Issuer or to surrender or eliminate any right or power reserved to or conferred upon the Issuer in this Resolution; or

e) to subject to the lien and pledge of this Resolution additional pledged revenues as may be permitted by law.

Section 23. Amendment of Resolution Requiring Consent. This Resolution may be amended from time to time if such amendment has been consented to by holders of not less than two-thirds in principal amount of the outstanding Certificates and Parity Certificates (not including any Certificates which may then be held or owned by or for the account of the Issuer, but including such refunding Certificates issued for the purpose of refunding any of the Certificates if the refunding Certificates are not owned by the Issuer); but this Resolution may not be amended in such manner as to:

a) Make any change in the maturity or interest rate of the Certificates, or modify the terms of payment of principal of or interest on the Certificates or impose any conditions with respect to such payment;

b) Materially affect the rights of the holders of less than all of the outstanding Certificates and Parity Certificates; and

c) Reduce the percentage of the principal amount of Certificates, the consent of the holders of which is required to effect a further amendment.

Whenever the Issuer proposes to amend this Resolution under the provisions of this Section, it shall file notice of the proposed amendment with the Original Purchaser and publish notice one time in a newspaper having general circulation in the State of Iowa, or a financial newspaper or journal published in Chicago, Illinois. The notice shall briefly set forth the nature of the proposed amendment and shall state that a copy of the proposed amendatory Resolution is on file in the office of the Secretary of the Governing Body.

If within one year from the date of the publication of the notice an instrument is filed with the Secretary of the Governing Body executed by the holders of at least two-thirds in aggregate principal amount of the outstanding Certificates referring to the proposed amendatory Resolution described in the notice and specifically consenting to and approving the adoption thereof, the Governing Body of the Issuer may adopt the amendatory Resolution and the Resolution shall become effective and binding upon the holders of all of the Certificates and Parity Certificates.

Any consent given by the holder of a Certificate pursuant to the provisions of this Section shall be irrevocable for a period of six months from the date of the instrument evidencing such consent and shall be conclusive and binding upon all future holders of the same Certificate during such period. Consent may be revoked at any time after six months from the date of the instrument by the holder who gave such consent or by a successor in title by filing notice of revocation with the Secretary of the Governing Body.

The fact and date of the execution of any instrument under the provisions of this Section may be proved by the certificate of any officer in any jurisdiction who by the laws thereof is authorized to take acknowledgments of deeds within the jurisdiction that the person signing the instrument acknowledged before him the execution thereof, or may be proved by an affidavit of a witness to the execution sworn to before the officer.

The amount and numbers of the Certificates held by any person executing such instrument and the date of his holding the same may be proved by an affidavit by the person or by a certificate executed by an officer of a bank or trust company showing that on the date mentioned that person had on deposit with the bank or trust company the Certificates described in the certificate.

Section 24. Severability. The sections, clauses, sentences and parts of this Resolution are severable. The College intends to comply in all respects with the Constitution and statutes of the State of Iowa, and if any one or more sections, clauses, sentences or parts of this Resolution shall for any reason be questioned in any court or shall be judged unconstitutional or invalid, such judgment shall not impair or invalidate the remaining provisions of this Resolution, and shall be confined in its operation to the specific provision or provisions held unconstitutional or invalid and the inapplicability or invalidity of any section, clause, sentence or part of this Resolution in any one or more instances shall not be taken to affect or prejudice its applicability or validity in any other instance.

Section 25. Continuing Disclosure. The Issuer hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, and the

provisions of the Continuing Disclosure Certificate are hereby incorporated by reference as part of this Resolution and made a part hereof. Notwithstanding any other provision of this Resolution, failure of the Issuer to comply with the Continuing Disclosure Certificate shall not be considered an event of default under this Resolution; however, any holder of the Certificates or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Certificate. For purposes of this Section, "Beneficial Owner" means any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Certificates (including persons holding Certificates through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Certificates for federal income tax purposes.

Section 26. Repeal of Conflicting Ordinances or Resolutions and Effective Date. All other ordinances, resolutions and orders, in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed; and this Resolution shall be in effect from and after its adoption.

PASSED AND APPROVED this 18th day of May, 2026.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

NEW JOBS TRAINING CERTIFICATES BID FORM

Board of Directors of Western Iowa Tech Community College, Sioux City, Iowa

Re: \$4,085,000 New Jobs Training Certificates, Series 2026-1, dated June 2, 2026, of Western Iowa Tech Community College, Sioux City, Iowa.

For all or none of the above Certificates, in accordance with the terms of sale, we will pay you \$_____ plus accrued interest, if any, to date of delivery for Certificates bearing interest rates and maturing in the stated years as follows:

June 1st Maturities

_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____
_____	% for Certificates due in year	_____

Not more than fifteen (15) days after the sale of the Certificates we will notify the Registrar of the names and tax identification numbers of registered owners to be shown at the initial delivery of the Certificates, showing principal amounts for each annual maturity. Otherwise the Certificates will be registered in the name of the bidder or in the name of the first participant listed in the bid.

According to our computations (the correct computation being controlling in the award), the true interest cost of the above bid is \$_____ and the true interest rate is _____%.

Respectfully submitted,

_____ [Purchaser's Name]

Signature: _____ (Representing associated firms listed on reverse side of this bid, if applicable)

The foregoing offer is hereby accepted by and on behalf of the Board of Directors of Western Iowa Tech Community College, in the Counties of Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux and Woodbury, State of Iowa, this 18th day of May, 2026.

ATTEST: _____ BY: _____
Secretary of the Board President of the Board

SALE AGREEMENT

IT IS HEREBY STIPULATED AND AGREED BY AND BETWEEN WESTERN IOWA TECH COMMUNITY COLLEGE, Sioux City, Iowa, Vendor, and _____ of _____, Vendee, that the Vendor will and does hereby sell the following described certificates, to-wit:

INDUSTRIAL NEW JOBS TRAINING CERTIFICATES (2026-1 Multiple Project), Series 2026-1, in the principal amount of \$4,085,000, to be dated June 2, 2026, in the denomination of \$5,000 each, and to mature as follows:

Principal Amount	Interest Rate	Maturity June 1st
\$,000	_____ %	2027
\$,000	_____ %	2028
\$,000	_____ %	2029
\$,000	_____ %	2030
\$,000	_____ %	2031
\$,000	_____ %	2032
\$,000	_____ %	2033
\$,000	_____ %	2034
\$,000	_____ %	2035
\$,000	_____ %	2036

Certificates may be called for redemption on or after June 1, 2032 at par plus accrued interest.

The undersigned Vendee hereby agrees to purchase said certificates and does hereby purchase said certificates at a price of \$_____ plus accrued interest, if any, at the rate or rates as hereinabove set out from June 2, 2026; said payment is to be made upon delivery of the certificates to the Vendee together with an opinion approving and certifying the legality of said certificates by the firm of Ahlers & Cooney, P.C., Attorneys, Des Moines, Iowa.

WESTERN IOWA TECH COMMUNITY
COLLEGE, SIOUX CITY, IOWA

By: _____
President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Vendee

4900-8325-9808-2\13026-270

CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by Western Iowa Tech Community College (the "Issuer"), in connection with the issuance of \$4,085,000 Taxable Industrial New Jobs Training Certificates, Series 2026-1 (the "Certificates") dated June 2, 2026. The Certificates are being issued pursuant to a Resolution of the Issuer approved on May 18, 2026 (the "Resolution"). The Issuer covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate; Interpretation. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Holders and Beneficial Owners of the Certificates and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5). This Disclosure Certificate shall be governed by, construed and interpreted in accordance with the Rule, and, to the extent not in conflict with the Rule, the laws of the State. Nothing herein shall be interpreted to require more than required by the Rule.

Section 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Financial Information" shall mean financial information or operating data of the type included in the final Official Statement, provided at least annually by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Certificates (including persons holding Certificates through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Certificates for federal income tax purposes.

"Business Day" shall mean a day other than a Saturday or a Sunday or a day on which banks in Iowa are authorized or required by law to close.

"Dissemination Agent" shall mean the Issuer or any Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with S.E.C. Rule 15c2-12.

"Holders" shall mean the registered holders of the Certificates, as recorded in the registration books of the Registrar.

"Listed Events" shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

"Municipal Securities Rulemaking Board" or "MSRB" shall mean the Municipal Securities Rulemaking Board, 1300 I Street NW, Suite 1000, Washington, DC 20005.

"National Repository" shall mean the MSRB's Electronic Municipal Market Access website, a/k/a "EMMA" (emma.msrb.org).

"Official Statement" shall mean the Issuer's Official Statement for the Certificates, dated _____, 2026.

"Participating Underwriter" shall mean any of the original underwriters of the Certificates required to comply with the Rule in connection with offering of the Certificates.

"Rule" shall mean Rule 15c2-12 adopted by the Securities and Exchange Commission (S.E.C.) under the Securities Exchange Act of 1934, and any guidance and procedures thereunder published by the S.E.C., as the same may be amended from time to time.

"State" shall mean the State of Iowa.

Section 3. Provision of Annual Financial Information.

a) The Issuer shall, or shall cause the Dissemination Agent to, not later than the 15th day of April each year, commencing with information for the 2025/2026 fiscal year, provide to the National Repository an Annual Financial Information filing consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Financial Information filing must be submitted in such format as is required by the MSRB (currently in "searchable PDF" format). The Annual Financial Information filing may be submitted as a single document or as separate documents comprising a package. The Annual Financial Information filing may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Financial Information filing and later than the date required above for the filing of the Annual Financial Information if they are not available by that date. If the Issuer's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(c).

b) If the Issuer is unable to provide to the National Repository the Annual Financial Information by the date required in subsection (a), the Issuer shall send a notice to the Municipal Securities Rulemaking Board, if any, in substantially the form attached as Exhibit A.

c) The Dissemination Agent shall:

i. each year file Annual Financial Information with the National Repository;
and

ii. (if the Dissemination Agent is other than the Issuer), file a report with the Issuer certifying that the Annual Financial Information has been filed pursuant to this Disclosure Certificate, stating the date it was filed.

Section 4. Content of Annual Financial Information. The Issuer's Annual Financial Information filing shall contain or incorporate by reference the following:

a) The last available audited financial statements of the Issuer for the prior fiscal year, prepared in accordance with generally accepted accounting principles promulgated by the Financial Accounting Standards Board as modified in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under State law, as in effect from time to time, or, if and to the extent such financial statements have not been prepared in accordance with generally accepted accounting principles, noting the discrepancies therefrom and the effect thereof. If the Issuer's audited financial statements for the preceding years are not available by the time Annual Financial Information is required to be filed pursuant to Section 3(a), the Annual Financial Information filing shall contain unaudited financial statements of the type included in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Financial Information when they become available.

b) A table, schedule or other information prepared as of the end of the preceding fiscal year, of the type contained in the final Official Statement under the captions "The College: Enrollment History"; "Debt Information"; "Property Assessment and Tax Information: Property Tax Assessment, and Property Tax Collection"; and "Financial Information".

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which have been filed with the National Repository. The Issuer shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events.

a) Pursuant to the provisions of this Section, the Issuer shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Certificates in a timely manner not later than 10 Business Days after the day of the occurrence of the event:

- i. Principal and interest payment delinquencies;
- ii. Non-payment related defaults, if material;
- iii. Unscheduled draws on debt service reserves reflecting financial difficulties;
- iv. Unscheduled draws on credit enhancements relating to the Certificates reflecting financial difficulties;
- v. Substitution of credit or liquidity providers, or their failure to perform;

vi. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the Series Certificates, or material events affecting the tax-exempt status of the Certificates;

vii. Modifications to rights of Holders of the Certificates, if material;

viii. Certificate calls (excluding sinking fund mandatory redemptions), if material, and tender offers;

ix. Defeasances of the Certificates;

x. Release, substitution, or sale of property securing repayment of the Certificates, if material;

xi. Rating changes on the Certificates;

xii. Bankruptcy, insolvency, receivership or similar event of the Issuer;

xiii. The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

xiv. Appointment of a successor or additional trustee or the change of name of a trustee, if material;

xv. Incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and

xvi. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

b) Whenever the Issuer obtains the knowledge of the occurrence of a Listed Event, the Issuer shall determine if the occurrence is subject to notice only if material, and if so shall as soon as possible determine if such event would be material under applicable federal securities laws.

c) If the Issuer determines that knowledge of the occurrence of a Listed Event is not subject to materiality, or determines such occurrence is subject to materiality and would be material under applicable federal securities laws, the Issuer shall promptly, but not later than 10 Business Days after the occurrence of the event, file a notice of such occurrence

with the Municipal Securities Rulemaking Board through the filing with the National Repository.

Section 6. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate with respect to each Series of Certificates shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Certificates of that Series or upon the Issuer's receipt of an opinion of nationally recognized bond counsel to the effect that, because of legislative action or final judicial action or administrative actions or proceedings, the failure of the Issuer to comply with the terms hereof will not cause Participating Underwriters to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended.

Section 7. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the Issuer pursuant to this Disclosure Certificate. The initial Dissemination Agent shall be the Issuer.

Section 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

a) If the amendment or waiver relates to the provisions of Section 3(a), 4, or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Certificates, or the type of business conducted;

b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Certificates, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

c) The amendment or waiver either (i) is approved by the Holders of the Certificates in the same manner as provided in the Resolution for amendments to the Resolution with the consent of Holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Certificates.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the Issuer shall describe such amendment in the next Annual Financial Information filing, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Financial Information filing for the year in which the change is made will present a

comparison or other discussion in narrative form (and also, if feasible, in quantitative form) describing or illustrating the material differences between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Financial Information filing or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Financial Information filing or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Certificate to update such information or include it in any future Annual Financial Information filing or notice of occurrence of a Listed Event.

Section 10. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any Holder or Beneficial Owner of the Certificates may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. Direct, indirect, consequential and punitive damages shall not be recoverable by any person for any default hereunder and are hereby waived to the extent permitted by law. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

Section 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the Issuer agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the Issuer under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Certificates.

Section 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriters and Holders and Beneficial Owners from time to time of the Certificates, and shall create no rights in any other person or entity.

Section 13. Rescission Rights. The Issuer hereby reserves the right to rescind this Disclosure Certificate without the consent of the Holders in the event the Rule is repealed by the S.E.C. or is ruled invalid by a federal court and the time to appeal from such decision has expired. In the event of a partial repeal or invalidation of the Rule, the Issuer hereby reserves the right to rescind those provisions of this Disclosure Certificate that were required by those parts of the Rule that are so repealed or invalidated.

Date: 18th day of May, 2026.

WESTERN IOWA TECH COMMUNITY
COLLEGE

By: _____
President of the Board of Directors

ATTEST:

By: _____
Secretary of the Board of Directors

EXHIBIT A

NOTICE TO NATIONAL REPOSITORY OF FAILURE TO FILE ANNUAL FINANCIAL INFORMATION

Name of Issuer: Western Iowa Tech Community College, Iowa.
Name of Certificate Issue: \$4,085,000 Taxable Industrial New Jobs Training Certificates, Series 2026-1
Dated Date of Issue: June 2, 2026

NOTICE IS HEREBY GIVEN that the Issuer has not provided Annual Financial Information with respect to the above-named Certificates as required by Section 3 of the Continuing Disclosure Certificate delivered by the Issuer in connection with the Certificates. The Issuer anticipates that the Annual Financial Information will be filed by _____.

Dated: _____ day of _____, 20__.

WESTERN IOWA TECH COMMUNITY COLLEGE

By: _____
Its: _____

4930-6712-8987-2\13026-270

DELIVERY CERTIFICATE

The undersigned hereby certify that we are the officers respectively of Western Iowa Tech Community College (Merged Area XII), located in the State of Iowa (the "Issuer"), that in pursuance of Chapter 260E, Code of Iowa, as amended, there have been heretofore lawfully authorized and this day by us lawfully issued, sold, delivered and paid for at the purchase price of \$_____ plus accrued interest, if any, receipt of which is hereby acknowledged, Industrial New Jobs Training Certificates, Series 2026-1 (the "Certificates") of the Issuer in the amount of \$4,085,000 bearing the date of June 2, 2026, the Certificates being executed with the manual or facsimile signature of the President and the manual or facsimile signature of the Secretary, pursuant to the terms of certain Industrial New Jobs Training Agreements as defined in the Resolution authorizing issuance of the Certificates.

The Certificates have been delivered to DTC on behalf of:

_____ of _____

We further certify that the Issuer has not adopted an official seal.

We further certify that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization or existence of the Issuer, or the titles of the undersigned officers to their respective positions, or the validity of the Certificates and Training Agreement, or the power and duty of the Issuer to provide and apply adequate taxes for the full and prompt payment of the principal and interest of the Certificates.

We do further certify that the boundaries of the Issuer have not been changed since December 8, 1966, except as revised on June 10, 1971, except for local school district boundary revisions, that no proceedings involving any proposed changes in the boundaries of the Issuer have been instituted under Chapter 260C of the Code of Iowa, and none are now pending, and that none of the proceedings relating to the organization, reorganization, enlargement or changes in the boundaries of the Issuer has ever been declared invalid by any court.

We further certify that due provision has been made for the collection with the next levies of taxes of a sufficient tax to meet all payments coming due, whether of principal or of interest on the Certificates, prior to the collection of the next succeeding levies of taxes; that all payments coming due before the collection of the tax provided for as aforesaid will be paid promptly when due from cash on hand; and that none of the proceedings incident to the authorization and issuance of the Certificates has been amended, repealed or rescinded.

To the best of our knowledge, information and belief, we further certify that the Official Statement dated _____, 2026 as of its date and the date hereof, did not and does not contain any untrue statement of material fact or omit to state a material fact necessary in order to make the statements made therein, in light of the circumstances under which they were made, not misleading.

We further certify that the present financial condition of the Issuer is as follows:

Assessed and taxable value of all taxable property within the Merged Area, exclusive of moneys and credits, as shown on the last complete state and county tax lists (same being for year 2024) \$21,967,518,231

Total G.O. indebtedness, not including Industrial New Jobs Training indebtedness \$0.00

Total Industrial New Jobs Training indebtedness \$15,960,000

All other G.O. indebtedness of any kind \$0.00

IN WITNESS WHEREOF, we have hereunto affixed our respective signatures at Sioux City, Iowa, this _____ day of _____, 2026.

President of the Board of Directors

Secretary of the Board of Directors

STATE OF IOWA)
) SS
COUNTY OF WOODBURY)

Subscribed and sworn to before me this _____ day of _____, 2026.

Notary Public in and for Woodbury County,
Iowa

(SEAL)

PRESIDENT AND SECRETARY'S CERTIFICATE

We, Linnea Fletcher and Brenda Wright, respectively, President and Secretary of the Board of Directors of Western Iowa Tech Community College (Merged Area XII) (the "Issuer"), located in the State of Iowa, in the Counties of Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux and Woodbury, do hereby certify that the Issuer was organized under the provisions of Chapter 260C of the Code of Iowa, and has been continuously organized and existing since December 8, 1966, and that the Issuer and the Board of Directors thereof have, during the period aforesaid, operated as a merged area school corporation under the laws of the State of Iowa; that the Merged Area is located wholly within Buena Vista, Carroll, Cherokee, Crawford, Harrison, Ida, Monona, Plymouth, Sac, Shelby, Sioux and Woodbury Counties, Iowa, and that the Issuer and its Board of Directors have exercised the rights, powers and authorities given merged areas and the Board of Directors thereof in and by the statutes of said State.

We do further certify that neither the legality of the organization of the Issuer, nor the titles of any one of its officers to their respective offices has been in any manner questioned; that no litigation has been threatened or instituted, questioning or tending to question the organization of the Issuer, or the inclusion of any territory therein, or the title of any of its officers to their respective offices, and that in particular no litigation of any kind whatsoever was pending on the date hereof involving the organization, reorganization, enlargement or changes in the boundaries of the Merged Area, or involving the legality or sufficiency of the authorization of the \$4,085,000 Industrial New Jobs Training Certificates, Series 2026-1, dated June 2, 2026.

Dated at Sioux City, Iowa, this 2nd day of June, 2026.

President of the Board of Directors

Secretary of the Board of Directors

TRANSCRIPT CERTIFICATE

I, Brenda Wright, Secretary of the Board of Directors, being first duly sworn, do hereby depose and certify that I am the duly elected, qualified and acting Secretary of the Board of Directors of Western Iowa Tech Community College (Merged Area XII), located in the State of Iowa (the "Issuer"); that as such Secretary I have in my possession or have access to the complete corporate records of the Issuer and of its Board of Directors and officers; that I have carefully compared the transcript hereto attached with the aforesaid corporate records; that the transcript hereto attached is a true, correct and complete copy of all of the corporate records in relation to the authorization and issuance of \$4,085,000 Industrial New Jobs Training Certificates dated June 2, 2026, bearing interest at various rates and that said transcript hereto attached contains a true, correct and complete a statement of all the measures adopted, and proceedings, acts, agreements, and things had, done and performed up to the present time, in relation to the authorization and issuance of said Certificates.

According to the records in my office, the members of said Board were all duly and regularly elected to such office, and were during the year 2026, and now are the legally elected, constituted and acting Board of Directors of the Issuer.

I further certify that all meetings of the Board of Directors of the Issuer at which action was taken in connection with said Certificates or Training Agreement were open to the public at all times in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board of Directors and was duly given at least twenty-four hours prior to the commencement of the meeting, published in a legal newspaper having general circulation in the Merged Area XII at least fifteen (15) clear days before the date of the meeting on the issuance of the Certificates and posted on a bulletin board or other prominent place designated for the purpose and easily accessible to the public at the principal office of the Board of Directors all pursuant to the provisions and in accordance with the conditions of Chapter 21, Code of Iowa.

WITNESS my hand at Sioux City, Iowa, this 2nd day of June, 2026.

Secretary of the Board of Directors of the Western
Iowa Tech Community College (Merged Area XII),
State of Iowa



DATE: April 15, 2026

TO: Dr. Terry Murrell, President

FROM: Darin Moeller, Executive Dean of Instruction

Carmen Wilson, Associate Dean - Corporate Training and Consulting

Nick Demke, Director of SBDC

RE: WIT Small Business Development Center Subcontract 029847Z Agreement with Iowa State University of Science and Technology

Background Information

The U. S. Small Business Administration (SBA) through the Office of Small Business Development Centers (SBDC) provides management assistance to current and prospective small business owners. SBDCs offer one-stop assistance to individuals and small businesses by providing a wide variety of information and guidance in central and easily accessible branch locations.

Iowa State University (ISU) has the prime agreement with the SBA to oversee the management and operations of the Iowa Small Business Development Center program. ISU subcontracts with other educational institutions for the placement and operation of the fifteen SBDCs in Iowa.

An Iowa Small Business Development Center (SBDC) is located on the Sioux City campus of Western Iowa Tech Community College under the name WIT Small Business Development Center (WIT SBDC).

A contract is renewed on an annual basis for operation of a center. The FY-2025 funds the full-time position of the WIT SBDC Executive Director and the center's direct operating costs.

ISU Subcontract No. 029847Z is written for \$45,705 to be used to fund operational costs of the center. The US-SBA decided to give 2026 funds as an amendment to the 2025 agreement instead of sending a new agreement.

Recommendation

It is the administrative recommendation that the Board approve the FY-2025 Subcontract 029847Z with Iowa State University for the first payment of the WIT Small Business Development Center.

the Subcontractor Scope of Work. Should such change(s) result in change(s) to the Subcontract budget, the parties agree to negotiate such change(s) in good faith.

- C. Key Personnel. Subcontractor's PI is considered essential to the work to be performed under this Subcontract. Substitution or substantial reduction in commitment of Subcontractor's PI requires the prior written approval of PTE. If Subcontractor desires to replace Subcontractor's PI, Subcontractor shall notify PTE in writing within thirty (30) days of the date of such replacement and propose a substitute PI.
- D. Reports. Subcontractor shall provide such reports and deliverables (as applicable) as required by the Scope of Work and the Prime Award. See Attachment 4.

3. FINANCIAL

- A. Cost. PTE agrees to reimburse Subcontractor in an amount not to exceed the Total Amount of Federal Funds Obligated to Date for the Project as provided on page 1 of the Subcontract. This is the maximum Subcontractor is authorized to expend or have committed for this Project. PTE shall not be obligated to pay Subcontractor for any costs incurred in excess of this obligated amount. In addition, Subcontractor shall be responsible for documentation of non-federal cost-sharing/matching in the amount specified as Cost-Share Required This Action as provided on page 1 of the Subcontract and shall comply with applicable cost principles governing Subcontractor. Compensation for services provided to the Subcontractor by the SBDC Regional Director or other paid consultants working at the SBDC Regional Director's direction, such as for teaching services, may not be used by Subcontractor to satisfy cost-sharing/matching requirement.
- B. Invoices. Subcontractor invoices for allowable costs must be prepared in the format of the blank SBDC Financial Report in Attachment 6 and shall be submitted monthly to the following address: Chief Accountant, America's SBDC Iowa, 1805 Collaboration Place, Suite 1342, Ames, IA 50010-9166 or emailed to alismith@iastate.edu. Invoices with required signatures must be received in the SBDC State Office by the 15th of the following month. If the SBDC Regional Director is unavailable or unable to sign as required, and Interim Signatory must be approved by the SBDC State Office.

"By signing this report, I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

Failure to include the information listed above will result in the invoice being rejected and returned unpaid. Upon request, Subcontractor shall furnish to PTE any necessary documentation supporting invoiced amounts. A final invoice, marked "FINAL" must be submitted to the PTE within twenty (20) days after Subcontract End Date. Invoices submitted after this deadline may not be paid.

- C. Payment. Payment will be made upon receipt of proper invoices. All payments shall be considered provisional and subject to adjustment in the event adjustment is necessary as a result of an adverse audit finding against the Subcontractor. Payments may be withheld until receipt of required cost share (as applicable), reports, or closeout documentation.
- D. Allowable Costs. PTE will compensate the Subcontractor for costs incurred in the performance of the Subcontract provided that: (i) such costs do not exceed the total amount of Subcontractor funds obligated to date; (ii) such costs were necessary and reasonable for the performance of this Subcontract; (iii) such costs are allowable under the Prime Award; and (iv) such costs are incurred in accordance with Subcontractor's policies and procedures and comply with the governing regulations applicable to the Subcontractor. If Subcontractor policies conflict with the Prime Award, the more restrictive rules will apply.
- E. Facilities and Administrative Costs. Subcontractor's estimated facilities and administrative costs are are not included in the Subcontract amount reflected in the "Amount Funded This Action" field. If facilities and administrative costs are included, they shall not exceed Subcontractor's federally approved rate or the de minimis rate, if applicable.
- F. Budget Revisions. Subcontractor may revise its approved budget except as otherwise provided herein. Subcontractor must obtain prior written approval of the PTE's Administrative Contact listed in Attachment 3 for changes to Subcontractor's approved budget which: (i) require prior approval of the Awarding Agency, as indicated in the Prime Award with PTE; or (ii) include the purchase of equipment not specified in the approved budget. Additionally, Subcontractor must follow 2 CFR 200.308 when revising its approved budget.

- G. Equipment. Title to equipment as defined in 2 CFR 200.33 that is purchased or fabricated with research funds or Subcontractor cost sharing funds, as direct costs of the project or program, shall vest in the Subcontractor subject to the conditions specified in 2 CFR 200.313.
- H. Quarterly Review. SBDC State Office will perform quarterly review of expenditures and cost-share contributed. If Subcontractor is 30% below anticipated expenditures, SBDC State Office will request Subcontractor to provide written justification. This Agreement, including Attachment 5 (Scope of Work and Budget) may be amended accordingly, at the sole discretion of the SBDC State Office.

4. INTELLECTUAL PROPERTY

- A. Background Intellectual Property. "Background Intellectual Property" means all legal rights of either or both respective parties developed prior to or independently of the Subcontract including all patents and other intellectual property rights, in and to all tangible materials, inventions, works of authorship, software, information and data ("Intellectual Property"), as applicable. Both parties agree to provide the Background Intellectual Property necessary to complete the objectives of the Project under this Subcontract. Both parties shall retain all rights to their respective Background Intellectual Property provided for this purpose. Neither party shall assume any rights in the other party's Background Intellectual Property provided for the Project other than the right to use said Background Intellectual Property to achieve the objectives of this Project.
- B. Inventions and Patents.
 - i. The determination of rights in ownership and disposition of inventions resulting from the performance of the Scope of Work and the administration of patents will be in accordance with 37 CFR 401 and the terms of this Subcontract.
 - ii. Subcontractor shall own the entire right, title, and interest, including all patents and other intellectual property rights, in and to all tangible materials, inventions, works of authorship, software, information and data solely conceived or developed by Subcontractor in the performance of the Project and developed using Subcontractor's facilities and personnel ("Subcontractor IP"). PTE shall own the entire right, title, and interest, including all patents and other intellectual property rights, in and to all tangible materials, inventions, works of authorship, software, information and data solely conceived or developed by PTE in the performance of the Project and developed using PTE's facilities and personnel ("PTE IP"). Intellectual property created jointly by PTE employees and Subcontractor employees shall be owned jointly by PTE and Subcontractor ("Joint IP").
 - iii. Subcontractor shall ensure that this policy applies to all persons who perform any part of the work under this Subcontract who may reasonably be expected to make inventions hereunder.
- C. Copyrights.
 - A. Disposition of any copyrights or any copyrightable material created by Subcontractor in performance of the Scope of Work will be determined by the policy of the Subcontractor.
 - B. Any copyrighted materials are subject to a royalty-free, non-exclusive and irrevocable license to the U.S. Government to reproduce, publish or otherwise use the copyrighted material and to authorize others to do so for federal purposes.
 - C. Subcontractor shall provide copies of all copyrighted or copyrightable materials created under this Subcontract to the PTE PI. Subcontractor hereby grants PTE an irrevocable, royalty-free, non-transferable, non-exclusive right and license to use, reproduce, make derivative works, display, publish, perform and sublicense any copyrights or copyrighted material (including any computer software and its documentation and/or databases) developed under this Subcontract to the extent required to meet PTE's obligations under its Prime Award and for the purpose of education and research.
- D. Data. Subcontractor shall own the data it generates under this Subcontract. Subcontractor hereby grants to PTE the right to receive copies of such data and to use data created as provided in the Scope of Work to the extent required to meet PTE's obligations under its Prime Award and for the purpose of education and research. Additionally, Subcontractor acknowledges the rights of the U.S. Government to use such data.

5. CONFIDENTIALITY

- A. "Confidential Information" shall mean any business or proprietary information provided by one party to the other party during the term of this Subcontract and clearly identified as "Confidential" by the disclosing party at the time of disclosure. If such transmittal occurs orally, the disclosing party will within thirty (30) days reduce such transmittal to written form, mark and identify it as confidential, and provide such record to the other party.

Notwithstanding the foregoing, if applicable, the parties agree that any personally identifiable information, including protected health information, shall be considered confidential.

- B. Each party will use at least the same standard of care as it uses to protect its own Confidential Information. In the event that a party discloses Confidential Information to the other during the Project, the receiving party agrees to disclose the Confidential Information only on a need-to-know basis to its employees, students, or other representatives who are notified of the confidentiality obligations. Each party agrees to use the Confidential Information only for the purposes contemplated by this Subcontract and to use reasonable efforts to prevent its disclosure to third parties. Each party will notify the other party upon discovery of any unauthorized use or disclosure of the Confidential Information.
- C. The receiving party may disclose the Confidential Information if such information (i) was already in the public domain or becomes publicly available through no wrongful act of receiving party; (ii) was previously known or developed by the receiving party without any violation of existing confidentiality obligations; (iii) was known by receiving party prior to disclosure by disclosing party, as evidenced by tangible records; (iv) becomes known to receiving party after disclosure from a third party having the right to disclose it; or (v) is independently developed or discovered by receiving party without use of disclosing party's Confidential Information. In the event Confidential Information is required to be disclosed by law, regulation, court order, or subpoena, the party required to make the disclosure shall notify the other party to allow that party, at its own cost and expense, to seek injunctive or other relief to protect its Confidential Information.
- D. The parties agree that each party retains ownership of its own Confidential Information. The receiving party shall promptly return or destroy the disclosing party's Confidential Information upon request, except for one archival copy to be retained by the receiving party for purposes of observing compliance with this Subcontract and the Prime Award. The obligations of confidentiality shall survive for a period of three (3) years following termination or expiration of this Subcontract.

6. PUBLICITY AND PUBLICATION

- A. Publication. It is the intent of the parties to freely publish and disseminate research results under this Subcontract, subject to any restrictions or requirements imposed by the Prime Award. For purposes of this section, publication refers to scholarly or academic works, including poster sessions, presentations, journal articles, books, podcasts, use of social media to present Project related material publicly and other public disclosures. Subcontractor shall provide a copy of any publication related to the results of this Subcontract to PTE PI.
 - i. Subcontractor shall include an acknowledgement of support as required by the Prime Award in all publications. If no acknowledgement requirement is included in the Prime Award, a general acknowledgement shall be included in the following terms: "This material is based upon work supported by the [Awarding Agency] under Award No. [Prime Award Number]."
 - ii. Every publication by Subcontractor resulting from this Subcontract except articles or papers appearing in scientific, technical, or professional journals shall contain the following disclaimer: "Any opinions, findings, and conclusions or recommendations expressed in this publication are those of the author(s) and do not necessarily reflect the views of the [Awarding Agency] or Iowa State University."
- B. Publicity. Except as otherwise permitted above, neither party shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of the other party. The parties agree that each party may use factual information regarding the existence of the Subcontract and the nature of the relationship, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described. Either party may use the name of the other party and its employees as necessary to fulfill any reporting obligations.

7. TERMINATION

- A. Either party may terminate this Subcontract with thirty (30) days prior written notice to the other party; however, PTE may terminate this Subcontract earlier if Awarding Agency terminates or suspends the Prime Award. Upon receipt of such notice, Subcontractor shall make no further commitments under this Subcontract and shall take all reasonable actions to cancel or mitigate outstanding obligations. PTE shall pay Subcontractor for all allowable, noncancelable obligations in the event of termination under the preceding circumstances. Subcontractor shall deliver to PTE within thirty (30) days all data, reports, summaries and such other information and material as may

have been prepared for and/or accumulated by Subcontractor in the performance of this Subcontract, whether completed or in progress.

- B. In addition to whatever legal remedy it may have in law or in equity, PTE may immediately terminate this Subcontract: (i) for Subcontractor's material failure to comply with the terms of this Subcontract upon ten (10) days' written notice and opportunity to cure; or (ii) for the insolvency of Subcontractor, or if Subcontractor (a) makes or has made an assignment for the benefit of creditors; (b) is the subject of proceedings in voluntary or involuntary bankruptcy instituted on behalf of or against Subcontractor; or (c) has a receiver or trustee appointed for substantially all of its property. Subcontractor shall deliver to PTE within thirty (30) days all data, reports, summaries and such other information and material as may have been prepared for and/or accumulated by Subcontractor in the performance of this Subcontract, whether completed or in progress. The sole and complete remedy of Subcontractor shall be payment for Project activities performed prior to the termination date.

8. INDEMNIFICATION

To the extent permitted by law (including the Iowa Tort Claims Act, Iowa Code Chapter 669), each party shall be solely liable for any claims, actions, demands, or damages arising out of its own negligence or intentional misconduct of its employees' or agents' performance of this Subcontract.

9. SUBCONTRACTS

Subcontractor shall not enter into any sub-tier agreements without prior written approval of PTE. Any subcontracts included in Subcontractor's approved budget at the time of execution of this Subcontract are hereby approved without further action on the part of Subcontractor or PTE.

10. INSURANCE

Subcontractor warrants that it carries sufficient insurance coverage or self-insurance to comply with the requirements of applicable federal, state and local laws and to cover its obligations under this Subcontract. Subcontractor shall provide evidence of such insurance or self-insurance to PTE via Certificate of Insurance or other documentation acceptable to PTE promptly upon request.

11. RECORDS, AUDIT, AND INSPECTION

- A. Records. Subcontractor shall maintain books, records, documents, and other evidence, accounting procedures and practices, sufficient to reflect all direct and facilities and administration costs of whatever nature Subcontractor claims to have incurred during the performance of this Subcontract. The foregoing constitutes "records" for the purposes of this clause.
- B. Audit. Subcontractor shall preserve and make available all records related to the Subcontract for examination by PTE, the federal government, and/or any duly authorized representative.
- i. Subcontractor shall preserve and make available the records defined in Section (a) above, until the expiration of three (3) years after the date of the final financial report or final invoice which they cover or until audit is complete and all resulting questions are resolved, whichever occurs last.
 - ii. Records relating to any litigation, claim or audit, started before the expiration of the three (3) year period shall be retained until the findings have been resolved; and
 - iii. Any costs, which, upon audit, are found to be unallowable, will be reduced from future claims for reimbursement, or shall be refunded if this Subcontract has expired.
 - iv. Upon request, Subcontractor will forward to PTE Financial Contact one copy of, or link to, its most recent single audit and annual updates thereof (reference 2 CFR, Part 200.501). Entities that are not subject to 2 CFR, Part 200.501 must submit a copy of their most recent independent audit to PTE Financial Contact.
- C. Inspection. Designated representatives of PTE and Awarding Agency or their authorized representatives shall have the right during Subcontractor's ordinary business hours to inspect the operations, facilities or sites of Subcontractor for purposes of this Subcontract. PTE shall give Subcontractor reasonable notice prior to conducting any such inspection. Access to relevant data, test results, and computation, when used or generated under this Subcontract, shall be made available when requested in such a manner as to not unduly delay the progress of the Project.

12. RESERVED

13. PRIME AWARD

Subcontractor shall comply with all terms and conditions of the Prime Award included in Attachment 2. Substitutions shall be made as appropriate and in accordance with Federal law.

14. CERTIFICATIONS AND ASSURANCES

Attachment 1 includes certifications and assurances made and verified by Subcontractor's Authorized Official.

15. MISCELLANEOUS

- A. Amendments. No modification of this Subcontract shall be effective unless it is in writing and signed by the parties.
- B. Assignment. Neither party may assign this Subcontract or any interest therein without the written consent of the other party.
- C. Independent Contractors. Subcontractor and PTE are independent contractors and shall not act as an agent for the other, nor shall either be deemed to be an employee of the other. Neither party shall enter into an agreement or incur any obligations on the other's behalf or commit the other party in any manner without the other party's prior written consent.
- D. Severability. If any term of this Subcontract or any term of any document incorporated by reference shall be held invalid, such invalidity shall not affect the other terms of this Subcontract which can be given effect without the invalid term. If the deletion substantially alters the basis of this Subcontract, the parties will negotiate in good faith to amend the terms of this Subcontract to give effect to the original intent of the parties.
- E. Waiver. No waiver of any term of this Subcontract whether by conduct or otherwise in any one or more instances shall be deemed to be, or construed as, a further or continuing waiver of any such term, or of any other term of this Subcontract.
- F. Compliance with Laws. Subcontractor shall perform this Project in compliance with all applicable laws, regulations, and requirements.
- G. Disputes and Governing Law. The parties shall attempt to resolve all disputes through informal means in good faith. Each party agrees that, prior to resorting to litigation to resolve any dispute, it will confer with the other party to determine whether other procedures that are less expensive or less time consuming can be adopted to resolve the dispute. Both parties agree to remain silent regarding venue and governing law.
- H. Order of Precedence. This Subcontract includes the following: Subcontract Agreement; Attachment 1 – Certifications and Assurances; Attachment 2 – Prime Award; Attachment 3 – PTE and Subcontractor Contacts; Attachment 4 – Reporting and Deliverables; Attachment 5 – Scope of Work and Budget; and Attachment 6 – Other Attachments (as applicable). In the event of any inconsistency among the terms and conditions within the body of this Subcontract and those within any attachments hereto, the following order of precedence shall apply:
 - i. The Prime Award in Attachment 2;
 - ii. The terms of this Subcontract Agreement; and
 - iii. The terms and conditions within any attachments hereto, except that the attachments shall govern when relating to technical or scientific Project tasks.
- I. Integration. This Subcontract and Attachments 1-6 contain the entire agreement between the parties. Any statements, promises, other agreements, or inducements made by either party or agent of either party that are not contained in this written Subcontract shall be void and non-binding.
- J. Counterparts. This Subcontract may be executed simultaneously in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement. The parties agree that a party's signature on this Subcontract that is exchanged by portable document format (PDF) or facsimile shall have the effect of original signature of the party for all purposes.

16. SUBCONTRACTOR OBLIGATIONS, PROGRAM ADMINISTRATION, AND FACILITY REQUIREMENTS

- A. The Subcontractor's SBDC Regional Director, "Subcontractor PI" as named on the first page of the Subcontract Agreement, shall be responsible for the conduct of the work contemplated hereunder and shall be responsible for complying with all SBDC State Office policies and ASBDC accreditation standards. No change of SBDC Regional Director may be made without the prior written approval of ISU's Authorized Official as listed in Attachment 3B and the SBDC State Director. The SBDC Regional Director will have the authority to make expenditures under the

SBDC Regional Center budget and manage the SBDC Regional program. The SBDC Regional Director shall be devoted full-time to SBDC activity, unless the SBDC State Director approves a deviation in writing.

- B. Subcontractor shall hire and retain an SBDC Regional Director. The SBDC State Office will work with Subcontractor to produce a job description for the position of SBDC Regional Director, which shall be used for hiring the SBDC Regional Director. Any additional position descriptions or other statements of qualifications required by Subcontractor for the SBDC Regional Director position must be approved in writing by the SBDC State Director before the search commences. One or more designees of the SBDC State Office shall participate in, and serve as a member of, the search committee for the SBDC Regional Director. The SBDC State Office must concur in the selection of the SBDC Regional Director candidate. Subcontractor shall not extend an offer of employment for the position of SBDC Regional Director without the prior written approval of the SBDC State Director. In the event that a vacancy in the SBDC Regional Director position occurs, the SBDC State Office shall be notified within ten (10) days of the vacancy.
- C. Subcontractor shall provide for adequate and ADA compliant office space, furniture, facilities, and equipment to house the SBDC Regional Director and shall provide competent support staff, including not less than one-half (1/2) full-time equivalent (FTE) clerical support dedicated to assist in the operations of the SBDC Regional Center, which staff may be shared with other of Subcontractor's departments provided that such sharing arrangement does not unduly interfere with the operations of the SBDC Regional Center. The SBDC Regional Center shall be designated as the "America's SBDC Iowa" and shall provide for daily access to private counseling space. Subcontractor shall provide adequate parking, including handicapped accessible spaces, such as in accordance with CH.321L of the Iowa Code, for the SBDC Regional Center's clients.
- D. Subcontractor's SBDC Regional Director must receive written permission from the SBDC State Director before committing any portion of the SBDC Regional Center's resources, name or time to any other grant proposal or agreement.
- E. Subcontractor acknowledges that the SBDC Regional Center is operated as part of a statewide SBDC program, as opposed to individual SBDC programs at the SBDC Regional Center locations. Attendance is required at all staff meetings, statewide in-service trainings, and other meetings that are required to discuss time-sensitive critical issues. Attendance by the SBDC Regional Director is also required at the America's SBDC Annual Fall Conference, expenses to be paid by the Subcontractor. Policy and procedure directives may be issued, as well as requests to attend a variety of meetings or participate in particular programs.
- F. Subcontractor is required to attend the Grants Manager Training provided by the Lead Center. Attendees must include the SBDC Regional Director as well as the controller, grants manager or accounting person working with the SBDC subcontract to ensure proper accounting practices adhering to all required protocols. The SBDC Chief Accountant will coordinate the training and if unable to attend the training, the Subcontractor must reschedule a 1:1 meeting with the Chief Accountant or designee to complete the required training. Payments will be held until training requirements are met.
- G. The SBDC Regional Director reports to an appropriate official of the Subcontractor, and the Subcontractor and SBDC Regional Director will cooperate in good faith with the SBDC State Director regarding program goals and program administration. In the event that Subcontractor performs periodic performance reviews of the SBDC Regional Director, input regarding same shall be solicited from the SBDC State Office and shall be included in any records made of such periodic performance reviews.
- H. Subcontractor shall timely cooperate with the SBDC State Office's reasonable requests for information and reports in order that the SBDC State Office may effectively implement its programs and satisfy its obligations under the Prime Award and any other agreements related to the services provided by SBDC.
- I. Subcontractor shall provide on all pertinent pages on its website, a link to the SBDC state and/or SBDC region webpage. SBDC State Office shall provide the appropriate URL link address(es) to Subcontractor, along with any associated graphic files.
- J. Subcontractor shall utilize only those marketing materials related to SBDC service, including logos, authorized by the SBDC State Office. Any changes in such marketing materials desired by Subcontractor must be approved in writing by the SBDC State Office before dissemination of such altered materials.

- K. Subcontractor shall follow the requirements of Section 21(a) of the Small Business Act (15 U.S.C. 648(a) (7)), including any regulation promulgated thereunder, which state in pertinent part:
- a) IN GENERAL. A small business development center, consortium of small business development centers, or contractor or agent of a small business development center may not disclose the name, address, or telephone number of any individual or small business concern receiving assistance under this section without the consent of such individual or small business concern, unless –
 - (i) the Administrator is ordered to make such a disclosure by a court in any civil or criminal enforcement action initiated by a Federal or State agency; or
 - (ii) the Administrator considers such a disclosure to be necessary for the purpose of conducting a financial audit of a small business development center, but a disclosure under this clause shall be limited to the information necessary for such audit.
 - b) ADMINISTRATOR USE OF INFORMATION. This section shall not –
 - (i) restrict Administrator access to program activity data; or
 - (ii) prevent the Administrator from using client information to conduct client surveys.
 - c) REGULATIONS.
 - (i) IN GENERAL. The Administrator shall issue regulations to establish standards:
 - i. for disclosures with respect to financial audits under subparagraph (a)(ii); and
 - ii. for client surveys under paragraph (b)(ii), including standards for oversight of such surveys and for dissemination and use of client information.
 - (ii) MAXIMUM PRIVACY PROTECTION. Regulations under this subparagraph, shall, to the extent practicable, provide for the maximum amount of privacy protection.
- L. Regional Center Closing Procedure. An SBDC Regional Center may cease operation for any of the following reasons: lack of, or decrease in, funding from the yearly state or federal appropriations, lack of financial support from the SBDC Regional Center’s host institution or surrounding community, lack of cooperation by the host institution with the SBDC State Office, or breach of the yearly Subcontract with ISU.
- The SBDC State Director shall enter into negotiations with the authorized Subcontractor representative as to when and if an SBDC Regional Center will cease to operate. The SBDC State Director shall provide a thirty (30) day written notice of closure to Subcontractor. The notice will explain the required process involved in closing the center. Within ninety (90) days of the closing date, the SBDC State Director will complete a site visit, following the closing procedures (kept on file at the SBDC State Office) for the client files, Neoserra system data, equipment, resource materials, and financial records.
- M. Recognition of SBA/SBDC Partnerships. Terms and Conditions for this article are set forth in the Prime Award, Section 15 of the SBA Award Standard Terms For the purpose of this Subcontract, all references in this section to “Cooperative Agreement” shall mean this Subcontract, and all references to “Recipient” shall mean the Subcontractor. Referenced acknowledgments should remain as stated and should also include Iowa State University.
- N. Out of State Travel. Out-of-state travel must have prior written approval of the SBDC State Director and the SBA Project Officer if the travel was not included in the SBDC Regional Center’s budget.
- O. Supplies. The Subcontractor must maintain in inventory of controlled supplies of higher dollar value or high potential for loss such as projectors, cell phones, furniture, etc. and it must be made available upon request of the SBDC State Office or SBA.
- P. Program Income.
- 1) Program income, as a supplement to appropriated funds is expected. “Program income” is defined in the Definitions section of the SBA Award Standard Terms of the Prime Award. Expenditures should be made directly from the program income funds. Program income must be accounted for separately from funds supplied by this Subcontract, and may not be used for purposes other than SBDC operations.
 - 2) Subcontractor is expected to support and cooperatively market revenue-generating opportunities for this project, including workshops, in-house business training, special projects and similar activities.

- 3) Subcontractor must furnish to the SBDC State Office, no later than ten (10) days after the end of each month, a Program Income Account Statement, a copy of which is included in Attachment 6, showing the beginning and ending balance and monthly activity in the SBDC Regional Center’s account(s). Subcontractor’s financial officer must attest by signature that each monthly statement accurately reflects balances and activity during that period.
- 4) Subcontractor’s SBDC Regional Director must verify and attest by signature that incomes and expenditures shown on each monthly statement are correct and allowable. If the SBDC Regional Director is unable or unavailable to sign as required, an Interim Signatory must be approved by the SBDC State Office.
- 5) Invoices for reimbursement submitted for each month shall not be approved for payment by the SBDC State Office unless the Program Income Statement for that month has also been received at the SBDC State Office.
- 6) Subcontractor shall not use program income to match the federal dollars provided or in place of funds already budgeted in the Subcontract.
- 7) Program income must be expended in accordance with the SBDC program requirements and the applicable Federal administrative requirements in 2 CFR 200.
- 8) The America’s SBDC Iowa network as a whole is not allowed to carry forward a balance on the program income account this is in excess of twenty-five percent (25%) of their total budgets without approval in writing from the SBDC State Office. Approval will be granted only if the total amount of the state program income excess over twenty-five percent (25%) is not exceeded. On a statewide basis, an excess carryover will result in loss of funding by the amount of the excess for the upcoming budget year.

By an Authorized Official of Pass-Through Entity (*Iowa State University*):

By an Authorized Official of Subcontractor:

Signature

Signature

Name: _____

Name: _____

Title: _____


Title: _____

Date: _____

Date: _____



TO: Dr. Terry A. Murrell, President

FROM: Troy A. Jasman, Vice President of Finance
and Administrative Services 

DATE: April 30, 2026

RE: **BUENA VISTA UNIVERSITY – SIOUX CITY LEASE**

Attached is the lease agreement with Buena Vista University and Western Iowa Tech Community College for office/classroom space at the Sioux City campus. The College has had a longstanding relationship with Buena Vista University and believes that this agreement will continue to serve the community well. The lease renewal is for two years with a monthly rental of \$5,000.00.

Recommendation:

It is the administrative recommendation that the lease with Buena Vista University for office/classroom space at the Sioux City campus be approved.

BUENA VISTA UNIVERSITY
and
WESTERN IOWA TECH COMMUNITY COLLEGE – SIOUX CITY
AGREEMENT

This lease made and entered into on this July 1, 2026, by and between Western Iowa Tech Community College, 4647 Stone Avenue, Sioux City, Iowa 51106 (hereinafter referred to as the LESSOR or WIT) and Buena Vista University, 610 West Fourth Street, Storm Lake, IA, 50588 (hereinafter referred to as the LESSEE or BVU).

Whereas it is mutually agreed as follows:

PREMISES LEASED: WIT hereby leases to BVU the real property or that part thereof, more particularly described as office space and or classroom space on the campus of WIT Sioux City, Iowa. Arrangements for these spaces will be determined on an ongoing basis to facilitate scheduling of classes for both parties.

TERM: This agreement shall commence on the 1st day of July 2026, and end on the 30th day of June 2028, unless sooner terminated as provided hereinafter or extended as agreed by both parties.

RENT: The rent for different spaces as provided for in this Lease shall be \$5,000 per month and paid to the LESSOR on the 20th day of each month and includes the following:

OFFICE SPACE: BVU will occupy the office suite that includes A413, A415, A418, A419, office spaces on the campus in Sioux City.

GENERAL CLASSROOM SPACE: Buena Vista University shall utilize furnished classroom space to conduct instructional classes. WIT Sioux City shall work in cooperation with BVU – Sioux City to schedule classroom space. Room reservations will be made through the WITCC and BVU staff on site.

USE OF PREMISES: Buena Vista University shall use said premises for educational purposes. Offices shall be used by BVU staff and adjunct faculty. Whenever possible, timely notice will be given to BVU staff for building closures.

Western Iowa Tech Community College agrees at all times during the lease term to see to it that said premises are safe and meet the approval of local ordinances, laws and regulations.

INTERNET, UTILITIES AND TELEPHONES: WIT Sioux City shall furnish at its expense the necessary utilities for the leased premises, the electric power for lighting and operation

The owner and tenant agree to abide by all federal and state laws and regulations in meeting their respective duties under this lease.

ACADEMIC OFFERINGS: Buena Vista University will offer the following undergraduate programs and any new programs added in the future.

Degrees offered:

Bachelor of Arts

Majors:

Accounting

Ag Education

Business – Ag Business, Marketing, Management, Sport Leadership, and Finance

Criminology and Criminal Justice

Distributive Majors: General

Educational Studies

Elementary Education

English

Human Services

Organizational Leadership – (online programs only)

Post Baccalaureate Certification Program

Psychology

Selected education endorsements are offered.

Secondary (5-12) certification options available:

Business, English, and All Social Science

Special Education

Social Work

TERMINATION: This lease agreement may be terminated by either party without payment of any damages in its entirety provided a written notice of termination is given to the other party at least 180 days prior to the start of BVU's normal fall term. This lease may be terminated by either party prior to the termination date upon the other party's material breach of a provision that is not corrected within 30 days of written notice thereof.

This lease agreement shall be construed and be enforceable in accordance with the laws of the State of Iowa.



DATE: April 21, 2026

TO: Dr. Terry Murrell, President
Troy Jasman, V.P. of Finance & Administrative Services

FROM: Merlyn Kathol, Director of Financial Aid
Brian D. Smith, Controller

SUBJECT: Cohort Default Rate Summary and Action Plan Update

Summary:

The U.S Department of Education releases official cohort default rates once per year. The school's cohort default rate is the percentage of a school's borrowers who enter repayment on the William D. Ford Federal Direct Loans (Direct Loans) during a fiscal year (October 1 to September 30) and default prior to the end of the second following fiscal year.

Western Iowa Tech Community College 3-Year Cohort Default Rates			
Fiscal Year	3 Year Cohort Default Rate	# of Students in Default	# of Students in Repayment
FY2012	20.50%	338	1,635
FY2013	18.66%	306	1,640
FY2014	19.67%	311	1,581
FY2015	18.50%	261	1,409
FY2016	18.90%	263	1,385
FY2017	15.00%	186	1,236
FY2018	7.60%	86	1,114
FY2019	1.70%	19	1,060
FY2020	0.00%	1	1,025
FY2021	0.00%	0	894
FY2022	0.00%	0	893
FY2023**	0.50%	4	759

**On March 16, 2026, the U.S. Department of Education released the FY2023 "Draft" 3 Year Cohort Default Rates. The final FY2023 3-Year Cohort Default Rates will be published in September 2026.

Western Iowa Tech contracted with Inceptia nine years ago to help connect our delinquent borrowers with their servicers. Since contracting with them, they have assisted in reducing our cohort default rate by over 20.5%. It should be noted that the Federal Fresh Start initiative put all defaulted loans into good standing causing this 0.50% default rate anomaly.

Overall, Iowa community colleges experienced a decrease of 3.5% in cohort default rates from FY2019 to FY2022. The decreases at each community college ranged from 1.5% to 7.4% from FY2019 to FY2022.



**Western Iowa Tech
Community College**

Iowa Community College Average 3-Year Cohort Default Rates-Final	
Fiscal Year	3 Year Cohort Default Rate
FY2014	18.50%
FY2015	17.87%
FY2016	16.93%
FY2017	16.12%
FY2018	11.40%
FY2019	3.50%
FY2020	0.00%
FY2021	0.00%
FY2022	0.00%

Action Plan:

The cohort default rate decreased from a high of 20.50% in FY2012 to 0.00% in FY2022. The Federal Fresh Start initiative was in effect for one year and is the cause of the 0.50% default rate for this year. WITCC must continue to provide financial literacy and communicate every option available to students before they borrow and when entering repayment. The College will continue to partner with Inceptia to better serve our students and to realize the full impact of this partnership.



DATE: May 1, 2026

TO: Western Iowa Tech Community College Board of Directors

FROM: Troy A. Jasman, Vice President of Finance and Administrative Services 

SUBJECT: NAMING OF CULINARY ARTS PROGRAM

As the tenure of our college president concludes, it is only fitting that the College celebrates the massive impact that Dr. Terry A. Murrell has left on the College. Just one of the many areas that Dr. Murrell charged the College with was making sure that every place of the College would be an area that we would be proud of. Dr. Murrell was instrumental in the overall improvements made at the College. Dr. Murrell was also the driving factor in starting or expanding many programs at the College. One such program was the Culinary Arts Program. The Culinary Arts Program took over an existing space at the College that was underutilized and transformed into a state-of-the-art Culinary Arts Program. Everyone that has had the opportunity to experience the outcomes of the program can surely attest to the quality program that has been established.

While Dr. Murrell has repeatedly stated that he does not want anything named after him, it is only fitting to celebrate the successes of the third president of Western Iowa Tech Community College. Dr. Murrell has left a mark on the College, and the College should honor his leadership by naming the Culinary Arts Program after him. Dr. Murrell has agreed to let this request come to the Board for consideration.

Administrative Recommendation

It is the administrative recommendation that the Board approve naming the Culinary Arts Program as the: Dr. Terry A. Murrell Culinary Arts Program. This designation will honor the dedicated service and commitment of Dr. Terry A. Murrell to the College. Signage will be placed at the main entrance to the Culinary Arts Program area as well as in the hallway. Images of the signage are attached.








DATE: May 12, 2026

TO: Board of Directors

FROM: Troy A. Jasman, Vice President of Finance
and Administrative Services 

RE: **DENISON CAREER ACADEMY PROJECT CLOSEOUT- L & L BUILDERS**

Background Information

This project has come to a close for L & L Builders, dba Story Construction Co. for the Denison Career Academy Project on the Denison, Iowa campus of Western Iowa Tech Community College. L & L Builders has met nearly all of the criteria as required by CMBA, the College architects for this project. The project comes in slightly under the original contract amount.

The administrative Recommendation

It is the Administrative Recommendation that the College accepts the Denison Career Academy Project and approves the release of \$275,000.00 of the retainage amount payable in 30 days.

APPLICATION FOR PAYMENT

To:
WITCC REGIONAL ACADEMY DENISON
11 NORTH 35TH STREET
DENISON, IA 51442

PROJECT:
516-24W-B
WITCC REGIONAL ACADEMY DENISON
11 NORTH 35TH STREET
DENISON, IA 51442

From Contractor:
STORY CONSTRUCTION CO.
D/B/A L & L BUILDERS
2205 4TH STREET PO BOX 1497
SIOUX CITY, IA 51102

VIA ARCHITECT:
CMBA
302 JONES STREET, SUITE 200
SIOUX CITY, IA 51101

CONTRACT FOR:

Application No:	Application Date:	Period To:	Contract Date:
14	DEC 30, 2025	DEC 30, 2025	JUL 3, 2024
Project Nos:			
Distribution List:	<input type="checkbox"/> Owner	<input type="checkbox"/> Construction Mgr	
	<input type="checkbox"/> Architect	<input type="checkbox"/> Field	
	<input type="checkbox"/> Contractor	<input type="checkbox"/> Other	

Contractor's Application for Payment

Application is made for payment as shown below, with attached Continuation Sheet.

1. Original Contract Amount: \$ 6,357,000.00
2. Net of Change Orders: \$ -24,234.00
3. Net Amount of Contract: \$ 6,332,766.00
4. Total Completed & Stored to Date: \$ 6,332,766.00
5. Retainage Summary:
 - a. 5.00 % of Completed Work \$ 0.00
 - b. 5.00 % of Stored Material \$ 0.00

Total Retainage: \$ 0.00
6. Total Completed Less Retainage: \$ 6,332,766.00
7. Less Previous Applications: \$ ~~6,016,127.70~~
310,013
8. Current Payment Due, This Application: \$ ~~316,638.30~~
310,013

9. Contract Balance (Including Retainage): \$ 0.00

CHANGE ORDER Activity	Additions	Subtractions
Total previously approved:	94,316.00	-118,550.00
Total approved this Month:	0.00	0.00
Sub Totals:	94,316.00	-118,550.00
NET of Change Orders:	-24,234.00	

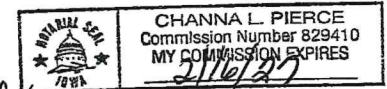
CONTRACTOR'S CERTIFICATION:

The Contractor's signature here certifies that, to the best of their knowledge, this document accurately reflects the work completed in this Application for Payment. The Contractor also certifies that all payments have been made for work on previous Applications for Payment and also that the Current Payment is Due.

(Authorizing Signature) [Signature]
L & L BUILDERS CO.
Date: DEC 30, 2025

State Authorized: Iowa
County of: WOODBURY

Subscribed and sworn to before me this 30th day of December
Notary Public: Channa Pierce
My Commission expires: 2/16/27



ARCHITECT'S CERTIFICATION:

The Architect's signature here certifies that, based on their own observations, the Contract Documents and the information contained herein, this document accurately reflects the work completed in this Application for Payment. The Architect also certifies the Contractor is entitled to the amount certified for payment.

AMOUNT CERTIFIED: \$275,000

[Signature]
(Architects Signature) Date: 05/13/2026

WITCC in the News

MAY 26 14

Presidential Search Candidates

<https://www.kwit.org/podcast/spm-news/2026-04-01/3-finalists-for-western-iowa-tech-community-college-president-post-coming-to-campus-next-week>

https://siouxcityjournal.com/news/local/education/article_4d8fa3e5-b10b-448b-9728-02a5ee61660d.html

<https://www.kcau9.com/news/local-news/western-iowa-tech-announces-finalists-for-soon-to-be-vacant-president-spot/>

<https://kscj.com/2026/04/06/three-finalists-chosen-for-president-of-western-iowa-tech/>

<https://www.kcau9.com/news/local-news/western-iowa-tech-new-president-hopeful-visits-campus/>

https://www.kwit.org/podcast/spm-news/2026-04-08/first-of-3-finalists-for-western-iowa-tech-community-college-president-post-spends-hours-with-campus-constituents?_amp=true

<https://www.kwit.org/podcast/spm-news/2026-04-09/witccs-second-presidential-candidate-spends-day-with-colleges-community>

<https://www.kwit.org/podcast/spm-news/2026-04-10/witcc-president-finalist-lindsay-advocates-welcoming-community-for-all-improving-student-services>

<https://www.kwit.org/podcast/spm-news/2026-04-23/candidates-to-be-reviewed-for-two-sioux-city-educational-positions>

Presidential Announcement

https://siouxcityjournal.com/news/local/education/article_908db3f7-4253-48da-bc8f-218e1de81d2b.html

<https://www.kcau9.com/news/local-news/western-iowa-tech-names-new-president-of-the-college/>

<https://www.ktiv.com/2026/04/28/western-iowa-tech-approves-dr-terry-lindsay-its-new-president/>

<https://www.kwit.org/podcast/spm-news/2026-04-27/western-iowa-tech-community-college-names-dr-terry-lindsay-as-new-president>

<https://kscj.com/2026/04/29/western-iowa-tech-hires-new-president/>

<https://acctsearches.org/2026/04/30/presidential-search-western-iowa-tech-community-college-new-president-announced/>

Iowa 529's at WIT

<https://kscj.com/2026/03/31/smith-touts-i-save-5-2-9-plan-at-w-i-t/>

Innovation Center

<https://nationaltoday.com/us/ia/sioux-city/news/2026/04/05/sioux-city-council-to-vote-on-7-6m-grant-for-innovation-center/>

<https://www.kwit.org/podcast/spm-news/2026-04-06/sioux-city-council-to-discuss-grant-application-for-innovation-center>

Sheldon HS transition planning night

https://www.nwestiowa.com/mail-sun/sheldon-high-school-hosts-transition-planning-night/article_d3b3c906-0c9f-4451-8d02-5a63cc9e159d.html

Auto Show and Shine

https://siouxcityjournal.com/news/local/article_6c6272db-809c-45ad-8926-4b81e268cb99.html

WITCC in the News

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<https://www.kcau9.com/community/local-events/award-winning-restored-1972-k5-blazer-to-be-at-witcc-show-shine/>

<https://www.kcau9.com/community/local-events/witcc-hosts-16th-annual-show-shine/>

<https://www.kwit.org/podcast/spm-news/2026-04-27/western-iowa-tech-community-college-names-dr-terry-lindsay-as-new-president>

Library Grant

<https://www.ktiv.com/2026/04/21/10000-grant-received-create-3-inclusive-library-spaces-witccs-denison-campus>

WITSTOCK

https://siouxcityjournal.com/news/local/article_bb18bbb0-bdb8-439e-bb44-8e4d961103e3.html?

<https://www.kcau9.com/community/local-events/western-iowa-tech-to-host-witstock-26>

BRIEF REFERENCE—

Christian Supiot-Perez SC School Board:

https://www.kwit.org/podcast/spm-news/2026-04-01/sioux-city-school-board-appoints-christian-supiot-perez-as-new-member?_amp=true

SC Transit Mobile App:

<https://www.kwit.org/podcast/spm-news/2026-04-13/move-by-sioux-city-transit-to-mobile-app-to-pay-for-bus-rides-causes-challenges-for-people-without-modern-tech>

SUX Airport Foundation

<https://kscj.com/2026/04/14/proposed-sioux-gateway-airport-sux-foundation/>

Thursday, April 30, 2026 at 12:15:45 PM Central Daylight Time

Subject: April news articles
Date: Thursday, April 30, 2026 at 11:36:48 AM Central Daylight Time
From: Paula Voss
To: Brenda Wright
CC: Wendy Iverson, cherokee
Attachments: image001.png, image002.png

April 17, 2026

WITCC launches LIFE Bridge

Western Iowa Tech Community College (WITCC) is proud to announce the launch of its new LIFE Bridge program, designed to support adults with learning challenges as they pursue college coursework, build essential skills, and prepare for meaningful employment.

LIFE Bridge, which stands for Leading Individuals toward Fulfilling Employment through person-centered development, provides a structured, supportive environment for individuals who are ready to take the next step into higher education but may benefit from additional guidance to succeed in a college setting.

The program focuses on building confidence, strengthening skills, and help-

ing students navigate the college experience successfully.

Many individuals are interested in attending college but feel uncertain about whether they will have the support they need. LIFE Bridge addresses that concern by offering academic support, structured guidance, and skill development tailored to each student's goals.

"LIFE Bridge is designed to provide academic, social, personal, and career growth opportunities for individuals with intellectual, cognitive, and developmental disabilities," said Benjamin Mohning, Four Plus Program Director. "We know that additional training and education can open the door to a fulfilling career, and this program creates pathways for more indi-

viduals to succeed."

Participants in the program engage in college coursework while also focusing on areas such as organization, communication, and problem-solving. Through this experience, students are better prepared to grow in confidence, take on new challenges, and move toward greater independence over time.

The LIFE Bridge program is now accepting students for the Fall 2026 semester.

LIFE Bridge reflects Western Iowa Tech's commitment to creating accessible pathways for all learners and supporting students as they work toward their academic and career goals.

For more information about the LIFE Bridge program, visit witcc.edu/life-bridge.

May 1, 2026