

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA

Regular School Board Meeting

Library - Middle School Entrance
5:00 P.M.

February 13, 2019

EAST BUCHANAN MISSION STATEMENT

To challenge students to think critically, communicate effectively, develop values and contribute to society.

1. CALL TO ORDER

2. MISSION STATEMENT

3. PUBLIC FORUM - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board of Education can officially act upon it.

4. AGENDA APPROVAL

5. CONSENT AGENDA APPROVAL

- Minutes from the Regular Meeting on January 9, 2019
- List of Bills
- Financial Reports
- Early Graduation Requests
- Resignations(s) - Nikki Main as preschool associate
- Hire(s) - Allyssa Hepke as kitchen assistant
- Transfer(s)

6. COMMUNITY/PROGRAM PRESENTATIONS

7. ADMINISTRATIVE UPDATES & REPORTS

- Eric Dockstader - Secondary Update
- Dan Fox - District/Elementary Update
- Facilities Update
 - Gym Floors

8. ACTION ITEMS

- Board Policy Review - Second Reading
 - 405.1 - Licensed Employee Defined
 - 405.2 - Licensed Employee Qualifications, Recruitment, Selection
 - 405.3 - Licensed Employee Individual Contracts
 - 405.5 - Licensed Employee Work Day
 - 405.6 - Licensed Employee Assignment
 - 405.7 - Licensed Employee Transfers
 - 405.8 - Licensed Employee Evaluation
- Board Policy Review - First Reading
 - 800 Series - Buildings and Sites

9. BUCCANEER BRAG-ABOUT

10. STUDENT QUESTIONS

11. NEGOTIATIONS STRATEGY - Closed session pursuant to Board Policy 212 negotiating sessions, strategy meetings of public employers or employee organizations, mediation, and the deliberative process of arbitration.

12. ADJOURN

East Buchanan Community School District
Board Meeting Minutes – January 9, 2019

Call to Order: President Greg Schmitt called the meeting to order at 5:00 pm. The board recited the East Buchanan Mission Statement. Members present: Aaron Cook, Scott Cooksley, Greg Schmitt, Shawn Stone. Members absent: Chad Staton. Administration present: Dan Fox, Superintendent/Elementary Principal; Eric Dockstader, MS/HS Principal; Teresa Knipper, Business Manager/Board Secretary. Several visitors were present.

Citizens Forum: None.

Approve Agenda: Motion to approve the agenda was made by Stone, second by Cook. Motion carried with all ayes.

Approve Consent Agenda: Motion to approve the Consent Agenda was made by Cook, second by Stone. Motion carried with all ayes. Items included on the Consent Agenda: minutes of the December 12th meeting, December financial reports, expenditures listed, and resignation of Jeanie Knudson as kitchen assistant.

Community/Program Presentations: Students from the accounting program presented the agenda for a field trip to Chicago and requested approval for transportation. Motion to approve transportation was made by Cooksley, second by Stone.

Administrative Reports: Eric Dockstader provided an update on the cost to the district for concurrent enrollment compared to previous years and introduced the Culture Playbook that was created during staff professional development time. Dan Fox presented the district's performance profile for ESSA, ISASP testing options available, results of the 2018 Needs Assessment Survey, and an update on the facilities. He also updated the board on the status of the 3 year old preschool program and explained that this will be the last year the district will offer it.

Voted PPEL Resolution of Election: President Schmitt called the public hearing to order at 5:42 P.M. for the purpose of adding the renewal of the Voted Physical Plant and Equipment Levy to the April 2nd special election ballot. He asked for any comments pro or con. Dan Fox explained that there are no changes being made since the last resolution and that we need to know the outcome for budget planning purposes. No further comments being heard, the president declared the hearing closed at 5:47 P.M. Motion was made by Cook, second by Cooksley to adopt the following question and resolution of election to be placed on the April 2nd special election ballot.

"Shall the Board of Directors of the East Buchanan Community School District, in the County of Buchanan, State of Iowa, be authorized for a period of five (5) years to levy annually, as determined by the board, a voter-approved physical plant and equipment property tax not to exceed \$1.34 per One Thousand Dollars (\$1,000) of the assessed valuation of the taxable property within the school district commencing with the levy for collection in the fiscal year ending June 30, 2021, to be used for the purchase and improvement of grounds; the construction of schoolhouses or building and opening roads to schoolhouses or buildings; the purchase of buildings and the purchase, lease or lease-purchase of a single unit of equipment or technology system exceeding Five Hundred Dollars (\$500) in value; the payment of debts contracted for the erection or construction of schoolhouses or buildings, not including interest on bonds; procuring or acquisition of libraries; repairing, remodeling, reconstruction, improving, or expanding the schoolhouses or buildings and additions to existing schoolhouses; expenditures for energy conservation; the rental of facilities under Chapter 28E; purchase of transportation equipment for transporting students; lease purchase option agreements for school buildings and equipment exceeding Five Thousand Dollars (\$5,000) in value per single unit; or equipment purchases for recreational purposes?"

The motion carried on the following roll call vote: Cooksley-aye, Cook-aye, Stone-aye, Schmitt-aye. Motion carried 4-0

Policy Review: Motion was made by Stone, second by Cook to approve the second reading of board policies 408.1 – 408.3, 409.1 – 409.8, and 410.3 – 410.4. Motion carried with all ayes.

Motion was made by Stone, second by Cooksley to approve revisions during the first reading of board policies 405.1 – 405.3 and 405.5 – 405.8. Motion carried with all ayes.

Buccaneer Brag-About: The board appreciates that Jim Brown sang the National Anthem at sporting events and that he donated the flags on the stage in memory of his father. Byron Reeder is doing a great job preparing students for college math classes.

Student Questions: Several students asked questions of the board.

Negotiations Strategy: No update to report.

Adjourn: Motion was made by Stone, second by Cook to adjourn the meeting at 6:05 p.m. Motion carried with all ayes.

Next meeting is February 13, 2019 at 5:00 p.m.

Checking Account: 2		Activity Fund		Detail Description		Chart of Account Number	Detail Amount
Invoice Number	Invoice Date	PO Number	Check Type	Invoice Date	Check Date	Vendor	
11519	01/15/2019		Check	01/15/2019	01/16/2019	FRANSTEV ATHLETICS OFFICIALS	100.00
Check Number: 11821			Check			STEVE FRANCOIS	Check Total: 100.00
11519	01/15/2019		Check	01/15/2019	01/16/2019	FRANSTEV ATHLETICS OFFICIALS	100.00
Check Number: 11822			Check			RANDY KRAMER	Check Total: 125.00
11719	01/17/2019		Check	01/17/2019	01/21/2019	KRAMRAND ATHLETICS OFFICIALS	125.00
Check Number: 11823			Check			BEN LECHTENBERG	Check Total: 125.00
11719	01/17/2019		Check	01/17/2019	01/21/2019	LECHBEN ATHLETICS OFFICIALS	125.00
Check Number: 11824			Check			DAN LECHTENBERG	Check Total: 135.00
11719	01/17/2019		Check	01/17/2019	01/21/2019	LECHDAN ATHLETICS OFFICIALS	135.00
Check Number: 11825			Check			JOE SCHMITZ	Check Total: 80.00
11719	01/17/2019		Check	01/17/2019	01/21/2019	SCHMJOE ATHLETICS OFFICIALS	80.00
Check Number: 11826			Check			GENERAL FUND	Check Total: 80.00
11719	01/17/2019		Check	01/17/2019	01/21/2019	GENFUND ATHLETICS OFFICIALS	80.00
Check Number: 11827			Check			IOWA HIGH SCHOOL SPEECH ASSOCIATION	Check Total: 90.00
2219	01/25/2019		Check	01/25/2019	01/29/2019	TRIRIVER SPEECH OTHER EXPENSE	90.00
Check Number: 11828			Check			TRI RIVERS CONFERENCE	Check Total: 1,681.00
12619	01/28/2019		Check	01/28/2019	01/29/2019	ATHLETICS DUES AND FEES	1,681.00

*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 4,960.72

Invoice Listing - Summary
Unposted; Batch Description General Extra Invoices - January 2019

East Buchanan Community School
01/18/2019 11:22 AM
Vendor ID: Vendor Name
Batch Description: General Extra Invoices - January 2019
INDEPEND INDEPENDENCE COMMUNITY SCHOOL

Invoice Number: 20181220a
Processing Month: 01/2019
Description: OPEN ENROLLMENT
Invoice Date: 12/18/2018
Check Date: 01/18/2019
Check Number: 27804
Batch Total: 77,506.51
Report Total: 77,506.51

East Buchanan Community School		Check Register by Type		Page: 1	
02/08/2019 9:31 AM		Posted; Processing Month 01/2019; Void True		User ID: TMK	
Payee Type:	Vendor	Check Type:	Check	Checking Account ID:	1
Check Number	Check Date	Cleared	Void	Void Date	Entity Name
27777	01/10/2019	X	X	01/18/2019	INDEPENDENCE COMMUNITY SCHOOL
Checking Account ID: 1		Void Total:		155,013.02	Total without Voids: 0.00
Check Type Total:		Check	Void Total:		155,013.02
Payee Type Total:		Vendor	Void Total:		155,013.02
Grand Total:		Void Total:		155,013.02	Total without Voids: 0.00

Vendor ID	Vendor Name	Invoice Number	Description	Processing Month	Invoice Date	Check Number	Invoice Amount
Batch Description: General Invoices - February 2019							
ACADSUPP	ACADEMIC SUPPLIER	IN16084	TECHNOLOGY SUPPLIES	02/2019	01/15/2019		254.00
ALLIUTIL	ALLIANT ENERGY	20190129	Gas/Electric		12/17/2019		16,158.91
ATI	AQUA TECHNOLOGY OF IOWA	9045	BOILER TREATMENT		01/07/2019		438.82
BAUEBUIL	BAUER BUILT TIRE	220109747	TIRES		01/09/2019		1,300.00
BLACKHAWK	BLACK HAWK WAST DISP, INC.	636517	GARBAGE		02/04/2019		670.00
CDWG	CDW GOVERNMENT, INC	QMK7755	TECHNOLOGY SUPPLIES		12/26/2018		17.35
CDWG	CDW GOVERNMENT, INC	QML1921	TECHNOLOGY SUPPLIES		12/27/2018		95.40
CENTPOIN	CENTER POINT-URBANA CSD	1486	OPEN ENROLLMENT		01/11/2019		6,987.27
CRAEA	CENTRAL RIVERS AEA	201902285	PBIS SUPPLIES		01/22/2019		80.90
CRAEA	CENTRAL RIVERS AEA	201902286	HS SUPPLIES		01/22/2019		60.00
CHASCARD	CHASE CARD SERVICES	20190208	AED PADS/GENERAL SUPPLIES		02/02/2019		293.21
CHROMPARTS	Chromebook Parts.com	21999	CHROMEBOOK REPAIR PARTS		01/14/2019		249.79
CITYLAUN	CITY LAUNDERING CO.	1422372	BUS PURCH SERV		01/08/2019		37.89
CITYWINT	CITY OF WINTHROP	20190129	WATER/SEWER		01/23/2019		590.85
COLLCOMM	COLLEGE CSD	20190129	OPEN ENROLLMENT		01/21/2019		9,142.73
COPYSYST	COPY SYSTEMS INC	331481	COPIER MAINTENANCE		02/05/2019		230.62
COPYSYST	COPY SYSTEMS INC	331482	COPIER MAINTENANCE		02/05/2019		488.81
DONWALT	DON & WALT L.L.C.	72605	REPAIR WATER LEAK		01/29/2019		423.99
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	139841	FIRE EXTINGUISHER SERVICE		12/28/2018		449.38
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	139845	FIRE EXTINGUISHER SERVICE		12/28/2018		179.34
EARTHWALKC	EarthWalk Communications	20190006	Technology Supplies		01/08/2019		222.00
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	20190206	TELEPHONE		02/01/2019		1,695.40
EBS	Employee Benefit Systems	18805	COBRA Admin		01/14/2019		152.04
EBS	Employee Benefit Systems	19137	COBRA Admin		02/01/2019		152.04
GAUSSYST	Gaus Systems LLC	11991	LICENSE RENEWAL		01/30/2019		1,800.00
GROSSTEE	GROSSE STEEL CO INC	56633	HARDWARE		01/16/2019		81.00
HUEGHEAT	Huegel, Heather	20190129	PINATA SUPPLIES		01/14/2019		47.79
INDEPEND	INDEPENDENCE COMMUNITY SCHOOL	20190129	TRANSPORTATION SERVICES		01/02/2019		910.30
IOWACITY	IOWA CITY CSD	20190129	OE TUITION		01/22/2019		10,155.60
ICN	IOWA COMMUNICATIONS NETWORK	551200	ICN SERVICES		02/04/2019		111.99
IOWAENGI	Iowa Engineered Processes 2	111814	WELD BOOTH STALLS		01/09/2019		5,413.00
IROCWEBS	IROCWEBS.COM	5849	Website Hosting		02/01/2019		90.00
JWPEPPER	J.W. PEPPER & SON, INC.	11E29557	MUSIC		01/04/2019		104.89
JWPEPPER	J.W. PEPPER & SON, INC.	1E30363	BAND MUSIC		01/07/2019		169.99
JWPEPPER	J.W. PEPPER & SON, INC.	1E36587	BAND MUSIC		01/21/2019		119.99
JOHNDEERE	JOHN DEERE FINANCIAL	20190208	ELECTRICAL SUPPLIES		01/17/2019		22.11

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Checking Account ID	Check Number	Invoice Amount
KAYCHAP	KAY L. CHAPMAN CPA PC	14397	AUDIT SERVICES	01/31/2019			3,525.00
KONEINC	KONE INC.	959140907	Maint Purch Serv	01/01/2019			183.78
LINNCOOP	LINN CO-OPERATIVE OIL CO	802031	DIESEL	01/11/2019			1,503.70
LINNCOOP	LINN CO-OPERATIVE OIL CO	802032	GAS	01/11/2019			555.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	805216	Gas/Diesel	02/05/2019			1,665.70
LINNCOOP	LINN CO-OPERATIVE OIL CO	805217	Gas/Diesel	02/05/2019			780.00
LINNMAR	LINN-MAR CSD	20190131	OPEN ENROLLMENT	01/28/2019			17,332.54
MARION	MARION INDEPENDENT CSD	1819-1EAS	OPEN ENROLLMENT	01/17/2019			4,703.37
MARION	MARION INDEPENDENT CSD	20190129	OPEN ENROLLMENT	01/24/2019			5,193.00
MIDAMER	MIDAMERICA BOOKS	476077	LIBRARY BOOKS	01/22/2019			228.51
MIDWHEEL	MIDWEST WHEEL	1466369-00	TRANSPORTATION-PARTS	01/15/2019			269.00
THENEWS	NEWS, THE	24002	PUBLIC NOTICES/ADVERTISING	01/31/2019			132.71
NORTSAFETY	Northern Safety & Industrial	9032877-10	SUPPLIES	01/17/2019			109.35
NORTSAFETY	Northern Safety & Industrial	903290083	SUPPLIES	01/18/2019			54.28
NORTSAFETY	Northern Safety & Industrial	903293859	SUPPLIES	01/22/2019			84.00
NORTSAFETY	Northern Safety & Industrial	903293860	CREDIT	01/22/2019			(62.70)
NUTRIEN	NUTRIEN AG SOLUTIONS	38025526	ICE MELT	02/06/2019			79.99
PREMPART	Premier Parts Inc.	432900	Bus Parts	01/02/2019			33.84
PREMPART	Premier Parts Inc.	433600	Bus Parts	01/23/2019			165.06
PREMPART	Premier Parts Inc.	433722	Bus Parts	01/25/2019			9.14
PREMPART	Premier Parts Inc.	433766	Bus Parts	01/26/2019			4.52
PRESTOX	PRESTO-X	2061133	Kitchen+Pest Service	01/25/2019			58.00
SCHOBUSS	SCHOOL BUS SALES CO	IN77018	VAN/BUS REPAIR	01/16/2019			173.64
SCHOBUSS	SCHOOL BUS SALES CO	IN77209	VAN/BUS REPAIR	01/21/2019			12.76
SUPEWELD	SUPERIOR WELDING SUPPLY	911062	HS INDUSTRIAL ARTS SUPPLIES	01/30/2019			280.19
SWISCOHR	SWISHER & COHRT	059760000197103	LEGAL SERVICES	01/31/2019			70.00
TIMBILL	TIMBERLINE BILLING SERVICE LLC	15879	MEDICAID PURCH SERVICE	01/31/2019			920.60
TNTREPA	TNT REPAIR	21792	VEHICLE REPAIRS	02/01/2019			185.00
UNI2	UNIVERSITY OF NORTHERN IOWA	38500592	COLLEGE TEXTBOOKS	02/05/2019			150.50
USCELL	US CELLULAR	0291969718	Cell Phones	01/28/2019			373.08
VANMETER	VAN METER ELECTRIC SUPPLY CO	010509031.001	ELECTRICAL SUPPLIES	01/11/2019			228.00
VARSICLEA	VARSITY CLEANERS	20190207	UNIFORM DRY CLEANING	01/31/2019			489.50
WALMART	WALMART COMMUNITY BRC	20190206	HS FCS SUPPLIES	01/22/2019			161.74
WATLCOMM	Waterloo Community Schools	SPNSMS-16	PURCHASED SERVICE	01/22/2019			330.88
WEBEPAPE	WEBER PAPER COMPANY	W028835A	CUSTODIAL SUPPLIES	01/10/2019			140.00
WELTERSTOR	Welter Storage Equipment Company Inc	C112573	STORAGE EQUIPMENT	12/21/2018			1,255.00
WESTDELA	WEST DELAWARE CSD	119	OPERATIONAL SHARING	01/10/2019			1,378.78

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Check Date</u>	<u>Checking Account ID</u>	<u>Check Number</u>	<u>Invoice Amount</u>
WESTDELA	WEST DELAWARE CSD	119WD	MECHANC HRS	01/10/2019				979.73
WESTDELA	WEST DELAWARE CSD	20190129	TRANSPORTATION SERVICE	12/31/2018				745.96
WESTDELA	WEST DELAWARE CSD	20190206	OPEN ENROLLMENT	01/30/2019				29,736.96
WESTMUSI	WEST MUSIC COMPANY	S11709661	BAND SUPPLIES & RE-SALE	01/16/2019				84.50
WHITCARE	White, Carey	20190110	DOT PHYSICAL	01/10/2019				150.00
WINTBUIL	WINTHROP BUILDING SUPPLY	20190206	SUPPLIES	02/01/2019				548.33
WINTSALE	WINTHROP SALES & SERVICE	2855	HS IND ARTS SUPPLIES	01/22/2019				17.00
Batch Total:								134,417.34
Report Total:								134,417.34

Batch Description: Activity Invoices - February 2019

Processing Month: 02/2019

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 00140576 Amount: 98.18

Description: Pioneer Valley Books - Recker PTO

Invoice Date: 01/14/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 950 7050 618

ELEM. ST. COUNCIL SUPPLIES

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 2611404 Amount: 100.00

Description: Insider Bats - amazon.com

Invoice Date: 01/10/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 920 6835 618

SOFTBALL SUPPLIES

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 29257 Amount: 99.55

Description: RR Books - Recker - PTO

Invoice Date: 01/11/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 950 7050 618

ELEM. ST. COUNCIL SUPPLIES

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 3185027 Amount: 420.06

Description: Tee/Softballs/Cover - amazon.com

Invoice Date: 01/10/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 920 6835 618

SOFTBALL SUPPLIES

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 4800556552 Amount: 55.89

Description: PBIS Valentine Cookie Supplies

Invoice Date: 01/27/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 950 7049 618

PBIS SUPPLIES

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 74032885811275 Amount: 90.72

Description: Room - Dorian Vocal Festival

Invoice Date: 01/14/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 910 6210 899

MUSIC CLUB OTHER EXPENSE

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 86111EC005036 Amount: 86.10

Description: Room - Wartburg Honor Band

Invoice Date: 02/04/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number: Check Date:

Chart of Account Number Detail Description

In Full

21 0000 1400 910 6220 899

PEP BAND OTHER EXPENSE

Detail Amount 1099 Detail Amount Asset/Asset Tag

N

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: WN6DNZ7DKE5QK Amount: 38.48

Description: Books-Kindle Library - amazon.com

Invoice Date: 01/18/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	Amount:
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7053 618	BREAKFAST CLUB SUPPLIES		38.48	N	
Vendor ID: CITIBANK	CITIZEN'S STATE BANK	PO Number:	Invoice Number: 21119	Amount:	120.00
Description: Extra Gate Change-B-District Basketball		Invoice Date: 02/11/2019	Due Date: 02/11/2019	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 2	Check Number: 11841	Check Date: 02/11/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6600 618	ATHLETICS SUPPLIES		120.00	N	
Vendor ID: DABRODOUG	DABROSKI, DOUG	PO Number:	Invoice Number: 2419	Amount:	100.00
Description: V BB Official - 2/4/19		Invoice Date: 02/04/2019	Due Date: 02/08/2019	Status: PP	1099 Amount: 100.00
Sequence: 1	Check Type: Check	Checking Account ID: 2	Check Number: 11836	Check Date: 02/08/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		100.00	N	
Vendor ID: DMMO	DES MOINES METRO OPERA	PO Number:	Invoice Number: 032019	Amount:	495.00
Description: OPERA Iowa production and workshop		Invoice Date: 02/06/2019	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7050 899	ELEM. ST. COUNCIL MISC. EXPENSE		495.00	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED	PO Number:	Invoice Number: 9568	Amount:	1,359.50
Description: Coaches vs Cancer Shirts		Invoice Date: 01/09/2019	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6710 618	BOYS' BASKETBALL SUPPLIES		1,359.50	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED	PO Number:	Invoice Number: 9582	Amount:	294.00
Description: FFA Shirts		Invoice Date: 01/11/2019	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7026 618	FFA SUPPLIES		294.00	N	
Vendor ID: EBELTIM	EBELING, TIM	PO Number:	Invoice Number: 2419	Amount:	100.00
Description: V BB Official - 2/4/19		Invoice Date: 02/04/2019	Due Date: 02/08/2019	Status: PP	1099 Amount: 100.00
Sequence: 1	Check Type: Check	Checking Account ID: 2	Check Number: 11837	Check Date: 02/08/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		100.00	N	
Vendor ID: FLAUMIKE	FLAUCHER, MIKE	PO Number:	Invoice Number: 2619	Amount:	100.00
Description: Groceries for My Side of Mountain		Invoice Date: 02/06/2019	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost_Center ID</u>	<u>Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7040 618	MS STUDENT COUNCIL SUPPLIES		100.00	N	

Vendor ID: GENFUND	GENERAL FUND	PO Number:	Invoice Number: 2219	Amount:
Description: JV BB Official - Kevin Hesner - 2/2/19		Invoice Date: 02/02/2019	Due Date: 02/08/2019	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Check Number: 11830	Check Date: 02/08/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		85.00	N
Checking Account ID: 2				
Vendor ID: GRAWROBE	GRAWWE, ROBERT	PO Number:	Invoice Number: 2419	Amount:
Description: JV BB Official - 2/4/19		Invoice Date: 02/04/2019	Due Date: 02/08/2019	Status: PP 1099 Amount: 90.00
Sequence: 1	Check Type: Check	Check Number: 11839	Check Date: 02/08/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		90.00	N
Checking Account ID: 2				
Vendor ID: IOWAFFA	IOWA FFA ASSOCIATION	PO Number:	Invoice Number: 23222	Amount:
Description: Ignite, Amplify and Transform Conference		Invoice Date: 02/01/2019	Due Date: 02/13/2019	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 950 7026 899	FFA OTHER EXPENSES		240.00	N
Checking Account ID:				
Vendor ID: IHSSA	IOWA HIGH SCHOOL SPEECH ASSOCIATION	PO Number:	Invoice Number: 22319	Amount:
Description: District Individual Events Registration		Invoice Date: 02/05/2019	Due Date: 02/08/2019	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Check Number: 11840	Check Date: 02/08/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 910 6120 899	SPEECH OTHER EXPENSE		64.00	N
Checking Account ID:				
Vendor ID: ISUCOLL	IOWA STATE UNIVERSITY	PO Number:	Invoice Number: 002973	Amount:
Description: Fill Fee Team # 2973		Invoice Date: 02/01/2019	Due Date: 02/13/2019	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 950 7021 810	ROBOTICS DUES & FEES		80.00	N
Checking Account ID:				
Vendor ID: JWPEPPER	J.W. PEPPER & SON, INC.	PO Number:	Invoice Number: 11E29450	Amount:
Description: Music		Invoice Date: 01/04/2019	Due Date: 02/13/2019	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 910 6210 618	MUSIC CLUB SUPPLIES		57.19	N
Checking Account ID:				
Vendor ID: JOHNSON	JOHNSON, BRAD	PO Number:	Invoice Number: 2219	Amount:
Description: V BB Official - 2/2/19		Invoice Date: 02/02/2019	Due Date: 02/08/2019	Status: PP 1099 Amount: 110.00
Sequence: 1	Check Type: Check	Check Number: 11831	Check Date: 02/08/2019	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		110.00	N
Checking Account ID: 2				
Vendor ID: MAJORON	MAJORON, RONALD	PO Number:	Invoice Number: 2219	Amount:
Description: V BB Official - 2/2/19		Invoice Date: 02/02/2019	Due Date: 02/08/2019	Status: PP 1099 Amount: 100.00
Sequence: 1	Check Type: Check	Check Number: 11833	Check Date: 02/08/2019	
Checking Account ID: 2				

Chart of Account Number
21 0000 1400 920 6600 345

Detail Description
ATHLETICS OFFICIALS

Cost_Center ID
100.00

In Full
100.00 N

Vendor ID: MCELROY'S
Description: Supplies - My Side of Mountain
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7040 618

Invoice Number: 00429327-956
Invoice Date: 01/16/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 114.25
Asset/Asset Tag
N

Amount:
114.25

Vendor ID: MCELROY'S
Description: Conference Wrestling Supplies
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6600 618

Invoice Number: 00431154
Invoice Date: 01/25/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 34.76
Asset/Asset Tag
N

Amount:
34.76

Vendor ID: MCELROY'S
Description: Sirloin Steak
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7015 618

Invoice Number: 429711
Invoice Date: 01/14/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 19.23
Asset/Asset Tag
N

Amount:
19.23

Vendor ID: MCELROY'S
Description: Supplies - Soup Supper
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7015 618

Invoice Number: 4320-2045
Invoice Date: 01/26/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 13.86
Asset/Asset Tag
N

Amount:
13.86

Vendor ID: MESCRAND
Description: JV BB Official - 2/4/19
Sequence: 1 Check Type: Check
Chart of Account Number
21 0000 1400 920 6600 345

Invoice Number: 2419
Invoice Date: 02/04/2019 Due Date: 02/08/2019 Status: PP 1099 Amount: 92.50
Check Number: 11838 Check Date: 02/08/2019
Detail Amount 92.50
Asset/Asset Tag
N

Amount:
92.50

Vendor ID: MONTSPOR
Description: Mat Tape
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6600 618

Invoice Number: 010819-3
Invoice Date: 01/08/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 144.00
Asset/Asset Tag
N

Amount:
144.00

Vendor ID: MONTSPOR
Description: Ankle Bands
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6600 618

Invoice Number: 011519-10
Invoice Date: 01/15/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 30.00
Asset/Asset Tag
N

Amount:
30.00

Vendor ID	OFFITOWN	OFFICE TOWNE, INC.	PO Number:	Invoice Number:	110487	Amount:	12.59
Description:	16 FT Mic Cable		Invoice Date:	02/13/2019	Status: A	1099 Amount:	0.00
Sequence:	1	Check Type:	Check Number:		Check Date:		
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 910 8002 618	THE BUCCANEER NETWORK SUPPLIES		12.59	N			
Vendor ID:	PEPSI	PEPSI-COLA	PO Number:	Invoice Number:	84305402	Amount:	324.98
Description:	Water/Juice/Gatorade/Pop		Invoice Date:	02/13/2019	Status: A	1099 Amount:	0.00
Sequence:	1	Check Type:	Check Number:		Check Date:		
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 950 7011 618	HS STUDENT COUNCIL SUPPLIES		324.98	N			
Vendor ID:	PETEANDY	PETERSEN, ANDY	PO Number:	Invoice Number:	2219	Amount:	100.00
Description:	V BB Official - 2/2/19		Invoice Date:	02/02/2019	Due Date: 02/08/2019	Status: PP	1099 Amount: 100.00
Sequence:	1	Check Type:	Check Number:	11834	Check Date:	02/08/2019	
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		100.00	100.00	N		
Vendor ID:	REVROBO	REV ROBOTICS LLC	PO Number:	Invoice Number:	29221	Amount:	173.07
Description:	Robotic Supplies		Invoice Date:	01/15/2019	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence:	1	Check Type:	Check Number:		Check Date:		
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 950 7021 618	ROBOTICS CLUB SUPPLIES		173.07	N			
Vendor ID:	SENDDAVE	SENDDT, DAVE	PO Number:	Invoice Number:	2419	Amount:	115.00
Description:	V BB Official - 2/4/19		Invoice Date:	02/04/2019	Due Date: 02/08/2019	Status: PP	1099 Amount: 115.00
Sequence:	1	Check Type:	Check Number:	11835	Check Date:	02/08/2019	
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 920 6600 345	ATHLETICS OFFICIALS		115.00	115.00	N		
Vendor ID:	SLIPNOTT	SLIPP-NOTT CORPORATION	PO Number:	Invoice Number:	w1921173	Amount:	116.27
Description:	Slipp-Nott Small Set w/30 Sheets		Invoice Date:	01/02/2019	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence:	1	Check Type:	Check Number:		Check Date:		
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 920 6600 618	ATHLETICS SUPPLIES		116.27	N			
Vendor ID:	SOUNCONC	SOUND CONCEPTS	PO Number:	Invoice Number:	40280	Amount:	998.00
Description:	Speaker System		Invoice Date:	12/19/2018	Due Date: 02/13/2019	Status: A	1099 Amount: 0.00
Sequence:	1	Check Type:	Check Number:		Check Date:		
Chart of Account Number	<u>Detail Description</u>	Checking Account ID:	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 910 8002 739	THE BUCCANEER NETWORK EQUIPMENT		998.00	N			
Vendor ID:	TAMSWITM	TAMS-WHITMARK MUSIC LIBRARY, INC.	PO Number:	Invoice Number:	510-1219	Amount:	420.00
Description:	Deposit/Shipping Handling-Wizard of Oz		Invoice Date:	01/08/2019	Due Date: 02/08/2019	Status: PP	1099 Amount: 0.00
Sequence:	1	Check Type:	Check Number:	11829	Check Date:	02/08/2019	

Chart of Account Number 21 0000 1400 910 6111 899
Detail Description DRAMA OTHER EXPENSE

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
420.00 N

In Full

Vendor ID: TUCKBRAD TUCKER, BRAD
Description: JV BB Official - 2/2/19
Sequence: 1 Check Type: Check
Chart of Account Number 21 0000 1400 920 6600 345
Detail Description ATHLETICS OFFICIALS
PO Number: Invoice Number: 2219 Amount: 90.00
Invoice Date: 02/02/2019 Due Date: 02/08/2019 Status: PP 1099 Amount: 90.00
Check Number: 11832 Check Date: 02/08/2019
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
90.00 90.00 N

Vendor ID: WALMART WALMART COMMUNITY BRC
Description: Supplies - Advanced Foods
Sequence: 1 Check Type: Check
Chart of Account Number 21 0000 1400 950 7015 618
Detail Description FEED STORE SUPPLIES
PO Number: Invoice Number: 012019 Amount: 105.67
Invoice Date: 02/04/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
105.67 N

Batch 1099 Total: 897.50 Batch Total: 7,287.85

Report 1099 Total: 897.50 Report Total: 7,287.85

Batch Description: Nutrition Invoices - February 2019

Processing Month: 02/2019

Vendor ID: EARTHGRAIN EARTHGRAINS BAKING COMPANY

Amount: 1,505.53

Description: Bread
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 631 Food Purchased

PO Number: Invoice Number: 012019 Amount:
Invoice Date: 01/31/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,505.53 N

Vendor ID: EMSDETER EMS DETERGENT SERVICES CO.

Amount: 17.60

Description: Detergent
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 General Supplies

PO Number: Invoice Number: 0610151814 Amount:
Invoice Date: 10/15/2018 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
17.60 N

Vendor ID: MARTBROT MARTIN BROTHERS

Amount: 9,406.45

Description: Food/Supplies/Fees
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 631 Food Purchased
61 0000 3110 000 0000 618 General Supplies
61 0000 3110 000 0000 632 Other Expenses

PO Number: Invoice Number: 012019 Amount:
Invoice Date: 01/31/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
9,013.07 N
235.38 N
158.00 N

Vendor ID: JOHNPAPE PAMELA JOHNSON

Amount: 58.85

Description: Lunch Account Refund
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 632 Other Expenses

PO Number: Invoice Number: 1819 Amount:
Invoice Date: 01/11/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
58.85 N

Vendor ID: PRAIFARM PRAIRIE FARMS DAIRY, INC.

Amount: 2,613.17

Description: Milk/Juice
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 631 Food Purchased

PO Number: Invoice Number: 012019 Amount:
Invoice Date: 01/31/2019 Due Date: 02/13/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,613.17 N

Vendor ID: USFOOD US FOODS, INC.

Amount: 5,118.00

Description: Food/Supplies/Fee
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 631 Food Purchased
61 0000 3110 000 0000 618 General Supplies
61 0000 3110 000 0000 632 Other Expenses

PO Number: Invoice Number: 012019 Amount:
Invoice Date: 01/31/2019 Due Date: 02/07/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
4,770.31 N
327.69 N
20.00 N

Batch 1099 Total: 0.00 Batch Total: 18,719.60

Report 1099 Total: 0.00 Report Total: 18,719.60

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
21 7050 729 950	ELEM. ST. COUNCIL	9,183.79	1,906.95	21.00	0.00	0.00	0.00	7,296.84
21 7051 729 950	CAMP WAPSIE	7,352.55	0.00	0.00	0.00	0.00	0.00	7,352.55
21 7052 729 950	EB HOOPSTERS CLUB	687.27	(170.00)	250.51	0.00	0.00	0.00	1,107.78
21 7053 729 950	BREAKFAST CLUB	1,463.92	0.00	0.00	0.00	0.00	0.00	1,463.92
21 7074 729 950	CLASS OF 2019	1,644.76	0.00	0.00	0.00	0.00	0.00	1,644.76
21 7075 729 950	CLASS OF 2020	2,593.33	49.20	72.00	0.00	0.00	0.00	2,616.13
21 7076 729 950	CLASS OF 2021	984.54	0.00	0.00	0.00	0.00	0.00	984.54
21 7077 729 950	CLASS OF 2022	331.08	0.00	0.00	0.00	0.00	0.00	331.08
21 7078 729 950	CLASS OF 2023	505.00	0.00	0.00	0.00	0.00	0.00	505.00
21 7079 729 950	CLASS OF 2024	380.00	0.00	0.00	0.00	0.00	0.00	380.00
21 7080 729 950	CLASS OF 2025	205.00	0.00	0.00	0.00	0.00	0.00	205.00
21 8000 729 910	ANNUAL	8,051.42	0.00	0.00	0.00	0.00	0.00	8,051.42
21 8001 729 910	BUCCANEER CLUB	721.63	0.00	0.00	0.00	0.00	0.00	721.63
21 8002 729 910	THE BUCCANEER NETWORK	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
21 8004 729 910	INTEREST	933.86	0.00	161.18	0.00	0.00	0.00	1,095.04
Fund Total: 21		157,465.65	24,504.05	15,286.00	0.00	0.00	0.00	148,247.80

EAST BUCHANAN SCHOOL
MILEAGE REPORT
2018-2019

MONTH	BUS ROUTE MILES	BUS ADMIN. MILES	BUS SPECIAL ED. MILES	BUS ACTIVITY MILES	BUS CUSTODIAL MILES	BUS TRANSP. MILES	BUS DRIVERS ED MILES	BUS OTHER MILES	BUS MISC. MILES	BUS TOTAL MILES
JULY	0	0	0	657	0	33	0	0	0	690
AUGUST	2,096	0	0	771	0	46	0	0	15	2,928
SEPTEMBER	6,302	0	0	2,674	0	99	0	0	0	9,075
OCTOBER	8,652	0	0	1,179	0	59	0	0	0	9,890
NOVEMBER	7,272	0	0	1,428	0	0	0	0	135	8,835
DECEMBER	5,904	0	0	1,099	0	0	0	0	0	7,003
JANUARY	5,958	0	0	1,227	0	0	0	0	0	7,185
FEBRUARY	0	0	0	0	0	0	0	0	0	0
MARCH	0	0	0	0	0	0	0	0	0	0
APRIL	0	0	0	0	0	0	0	0	0	0
MAY	0	0	0	0	0	0	0	0	0	0
JUNE	0	0	0	0	0	0	0	0	0	0
TOTAL	36,184	-	-	9,035	-	237	-	-	150	45,606

**EAST BUCHANAN SCHOOL
MILEAGE REPORT
2018-2019**

MONTH	VAN/CAR ROUTE MILES	VAN/CAR ADMIN. MILES	VAN/CAR SPECIAL ED. MILES	VAN/CAR ACTIVITY MILES	VAN/CAR CUSTODIAL MILES	VAN/CAR TRANSP. MILES	VAN/CAR DRIVERS ED MILES	VAN/CAR OTHER MILES	VAN/CAR MISC. MILES	VAN/CAR TOTAL MILES
JULY	0	328	1,931	0	251	33	1,810	252	0	4,605
AUGUST	0	508	1,297	1,147	313	0	25	0	0	3,290
SEPTEMBER	0	513	4,426	521	302	237	0	0	0	5,999
OCTOBER	0	1,301	5,003	1,669	155	60	45	0	10	8,243
NOVEMBER	0	1,073	4,313	2,398	189	0	27	0	0	8,000
DECEMBER	0	536	3,476	189	157	0	0	0	61	4,419
JANUARY	0	151	3,030	1,356	171	1	0	0	0	4,709
FEBRUARY	0	0	0	0	0	0	0	0	0	0
MARCH	0	0	0	0	0	0	0	0	0	0
APRIL	0	0	0	0	0	0	0	0	0	0
MAY	0	0	0	0	0	0	0	0	0	0
JUNE	0	0	0	0	0	0	0	0	0	0
TOTAL	-	4,410	23,476	7,280	1,538	331	1,907	252	71	39,265
BUS/VAN TOTAL	36,184	4,410	23,476	16,315	1,538	568	1,907	252	221	84,871

**EAST BUCHANAN COMMUNITY SCHOOL
GASOLINE/DIESEL EXPENSE REPORT**

2018-2019

MONTH	GALS. GAS PURCH.	COST PER GAL.	COST GAS PURCH.	GALS. DIESEL PURCH.	COST PER GAL.	COST DIESEL PURCH.	TOTAL COST GAS/DIESEL PURCHASED	GALS. GAS CONS.	COST GAS CONS.	GALS. DIESEL CONS.	COST DIESEL CONS.	TOTAL COST GAS/DIESEL CONSUMED
JULY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	221.000	\$ 547.42	83.000	\$ 200.37	\$ 747.79
AUG.	635.000	\$ 2.519	\$ 1,599.38	432.000	\$ 2.572	\$ 1,111.10	\$ 2,710.48	231.000	\$ 581.82	357.000	\$ 918.20	\$ 1,500.02
SEPT.	471.000	\$ 2.631	\$ 1,239.20	818.000	\$ 2.560	\$ 2,093.75	\$ 3,332.95	590.000	\$ 1,552.29	1,264.000	\$ 3,235.33	\$ 4,787.62
OCT.	879.000	\$ 2.449	\$ 2,153.04	1,610.000	\$ 2.695	\$ 4,338.65	\$ 6,491.69	807.000	\$ 1,888.14	1,288.000	\$ 3,391.56	\$ 5,279.70
NOV.	790.000	\$ 2.021	\$ 1,596.92	1,394.000	\$ 2.355	\$ 3,282.56	\$ 4,879.48	741.000	\$ 1,497.86	1,457.000	\$ 3,430.94	\$ 4,928.80
DEC.	378.000	\$ 1.883	\$ 711.78	764.000	\$ 2.239	\$ 1,710.74	\$ 2,422.52	469.000	\$ 883.13	942.000	\$ 2,109.14	\$ 2,992.27
JAN.	298.000	\$ 1.862	\$ 555.00	695.000	\$ 2.163	\$ 1,503.00	\$ 2,058.00	541.000	\$ 1,007.34	1,034.000	\$ 2,236.54	\$ 3,243.88
FEB.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MARCH	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
APR.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MAY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JUNE	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
TOTALS	3,451.000		\$7,855.32	5,713.000		\$14,039.80	\$21,895.12	3,600.000	\$7,958.00	6,425.000	\$15,522.08	\$23,480.08

RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$830.90	\$3,873.10	\$4,704.00
Student Lunch	\$9,110.70	\$36,730.05	\$45,840.75
Adult Breakfast	\$29.00	\$120.00	\$149.00
Adult Lunch	\$511.00	\$2,624.35	\$3,135.35
Alacarte	\$3,787.50	\$18,589.65	\$22,377.15
Snacks	\$955.80	\$6,807.45	\$7,763.25
Federal Breakfast	\$6,128.25	\$8,555.20	\$14,683.45
Federal Lunch	\$23,679.06	\$33,780.55	\$57,459.61
State Breakfast	\$0.00	\$242.31	\$242.31
State Lunch	\$0.00	\$654.22	\$654.22
Other Revenues	-\$160.74	\$301.55	\$140.81
Rebates	\$0.00	\$0.00	\$0.00
Interest	\$60.83	\$265.46	\$326.29
TOTAL INCOME	\$44,932.30	\$112,543.89	\$157,476.19



EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$12,894.85	\$70,493.51	\$83,388.36
Commodities	\$0.00	\$151.00	\$151.00
Supplies	\$539.12	\$2,729.88	\$3,269.00
Purchased Services	\$0.00	\$228.90	\$228.90
Equipment	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$28.08	\$28.08
Other Expenses	\$111.60	\$744.85	\$856.45
Cooks Salaries	\$9,072.84	\$51,605.55	\$60,678.39
Benefits	\$3,956.25	\$22,802.23	\$26,758.48
TOTAL EXPENDITURES	\$26,574.66	\$148,784.00	\$175,358.66

DAYS MEALS SERVED	
July	0
August	5
September	19
October	22
November	18
December	15
January	15
February	0
March	0
April	0
May	0
June	0
TOTALS	94

BALANCE	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$57,464.01	\$57,464.01
Income	\$44,932.30	\$126,688.93	\$171,621.23
Expenditures	\$26,574.66	\$148,784.00	\$175,358.66
FUND BALANCE	\$18,357.64	\$35,368.94	\$53,726.58

MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	776	4,475	5,251
Reduced Student Breakfasts	183	1,227	1,410
Free Student Breakfasts	1,016	6,403	7,419
Second Breakfasts	143	1,111	1,254
Adult Breakfasts	29	156	185
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	2,147	13,372	15,519

Paid Student Lunches	3,629	20,474	24,103
Reduced Student Lunches	572	3,375	3,947
Free Student Lunches	2,144	11,824	13,968
Second Lunches	1	4	5
Adult Lunches	151	967	1,118
Student Guest Lunches	0	4	4
Complimentary Lunches	3	9	12
TOTAL LUNCHES SERVED	6,500	36,657	43,157



PAID	FREE	REDUCED	TOTAL
386	194	50	630

East Buchanan Community School District
Cash Summary Report

	<u>July 2018</u>	<u>Aug 2018</u>	<u>Sept 2018</u>	<u>Oct 2018</u>	<u>Nov 2018</u>	<u>Dec 2018</u>	<u>Jan 2019</u>
10-GENERAL FUND							
Beginning Balance	\$ 2,696,025.91	\$ 2,074,812.36	\$ 1,734,907.94	\$ 1,698,458.76	\$ 2,339,708.31	\$ 2,466,766.80	\$ 2,662,792.39
Revenue	\$ 116,733.94	\$ 238,943.21	\$ 501,553.25	\$ 1,189,259.63	\$ 720,272.80	\$ 744,195.00	\$ 785,430.15
Expenditures	\$ 734,916.02	\$ 578,847.63	\$ 538,028.36	\$ 547,854.42	\$ 593,214.31	\$ 547,944.38	\$ 810,898.11
Ending Balance	\$ 2,077,843.83	\$ 1,734,907.94	\$ 1,698,432.83	\$ 2,339,863.97	\$ 2,466,766.80	\$ 2,663,017.42	\$ 2,637,324.43
Adjustment to balance	\$ (3,031.47)	\$ -	\$ 25.93	\$ (155.66)		\$ (225.03)	
21-ACTIVITY FUND							
Beginning Balance	\$ 137,104.15	\$ 137,773.60	\$ 144,929.15	\$ 147,070.17	\$ 164,496.55	\$ 168,654.90	\$ 157,465.85
Revenue	\$ 2,931.45	\$ 16,403.88	\$ 32,847.37	\$ 31,668.53	\$ 20,211.82	\$ 16,141.58	\$ 15,286.00
Expenditures	\$ 2,262.00	\$ 9,248.33	\$ 30,706.35	\$ 14,242.15	\$ 16,053.47	\$ 27,330.63	\$ 24,504.05
Ending Balance	\$ 137,773.60	\$ 144,929.15	\$ 147,070.17	\$ 164,496.55	\$ 168,654.90	\$ 157,465.85	\$ 148,247.80
22-MANAGEMENT FUND							
Beginning Balance	\$ 418,443.19	\$ 417,041.57	\$ 327,377.27	\$ 327,006.32	\$ 368,302.12	\$ 375,166.57	\$ 374,940.11
Revenue	\$ 280.30	\$ 99.59	\$ 4,288.38	\$ 44,476.13	\$ 15,467.33	\$ 2,953.87	\$ 1,989.05
Expenditures	\$ 4,713.39	\$ 89,763.89	\$ 4,659.33	\$ 3,180.33	\$ 8,602.88	\$ 3,180.33	\$ 3,180.33
Ending Balance	\$ 414,010.10	\$ 327,377.27	\$ 327,006.32	\$ 368,302.12	\$ 375,166.57	\$ 374,940.11	\$ 373,748.83
Adjustment to balance	\$ 3,031.47						
31-GO BONDS							
Beginning Balance	\$ 2,973,466.17	\$ 2,445,400.94	\$ 2,155,032.82	\$ 1,625,396.58	\$ 1,229,759.29	\$ 681,045.71	\$ 493,900.56
Revenue	\$ 529,463.65	\$ 300,847.64	\$ 533,824.40	\$ 398,633.57	\$ 550,434.58	\$ 188,399.83	\$ 82,712.23
Expenditures	\$ 1,057,528.88	\$ 591,215.76	\$ 1,063,460.64	\$ 794,270.86	\$ 1,099,148.16	\$ 375,544.98	\$ 164,525.92
Ending Balance	\$ 2,445,400.94	\$ 2,155,032.82	\$ 1,625,396.58	\$ 1,229,759.29	\$ 681,045.71	\$ 493,900.56	\$ 412,086.87
33-SAVE							
Beginning Balance	\$ 1,407,839.08	\$ 1,205,024.58	\$ 1,206,271.14	\$ 1,201,969.12	\$ 1,203,242.23	\$ 1,188,517.33	\$ 1,151,783.32
Revenue	\$ 1,415.50	\$ 1,246.56	\$ 1,185.98	\$ 1,273.11	\$ 1,206.08	\$ 1,193.21	\$ 1,149.23
Expenditures	\$ 204,230.00	\$ -	\$ 5,488.00	\$ -	\$ 15,930.98	\$ 37,927.22	\$ 23,031.00
Ending Balance	\$ 1,205,024.58	\$ 1,206,271.14	\$ 1,201,969.12	\$ 1,203,242.23	\$ 1,188,517.33	\$ 1,151,783.32	\$ 1,129,901.55
36-PPEL							
Beginning Balance	\$ 639,329.94	\$ 449,276.51	\$ 381,095.02	\$ 385,470.09	\$ 394,317.61	\$ 321,785.46	\$ 279,927.02
Revenue	\$ 37,634.69	\$ 27,138.42	\$ 90,233.60	\$ 123,804.52	\$ 45,111.87	\$ 9,612.96	\$ 7,200.09
Expenditures	\$ 227,688.12	\$ 95,319.91	\$ 85,858.53	\$ 114,957.00	\$ 117,644.02	\$ 51,471.40	\$ 19,384.05
Ending Balance	\$ 449,276.51	\$ 381,095.02	\$ 385,470.09	\$ 394,317.61	\$ 321,785.46	\$ 279,927.02	\$ 267,743.06
40-DEBT SERVICE							
Beginning Balance	\$ 232,048.41	\$ 235,741.55	\$ 236,027.52	\$ 248,341.93	\$ 371,783.18	\$ 319,246.70	\$ 327,728.96
Revenue	\$ 3,693.14	\$ 285.97	\$ 12,314.41	\$ 123,441.25	\$ 44,231.81	\$ 8,482.26	\$ 5,711.76
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 96,768.29	\$ -	\$ -
Ending Balance	\$ 235,741.55	\$ 236,027.52	\$ 248,341.93	\$ 371,783.18	\$ 319,246.70	\$ 327,728.96	\$ 333,440.72
61-NUTRITION FUND							
Beginning Balance	\$ 57,464.01	\$ 45,829.53	\$ 53,458.17	\$ 40,164.06	\$ 45,319.33	\$ 51,055.36	\$ 35,368.94
Revenue	\$ 953.93	\$ 19,047.69	\$ 10,601.75	\$ 41,841.92	\$ 40,098.60	\$ 14,145.04	\$ 44,932.30
Expenditures	\$ 12,588.41	\$ 11,419.05	\$ 23,895.86	\$ 36,686.65	\$ 34,362.57	\$ 29,831.46	\$ 26,574.66
Ending Balance	\$ 45,829.53	\$ 53,458.17	\$ 40,164.06	\$ 45,319.33	\$ 51,055.36	\$ 35,368.94	\$ 53,726.58

Adjustments:

\$3,031.47 - originally coded to General Fund and should have been Management Fund

\$25.93 - check voided from previous fiscal year

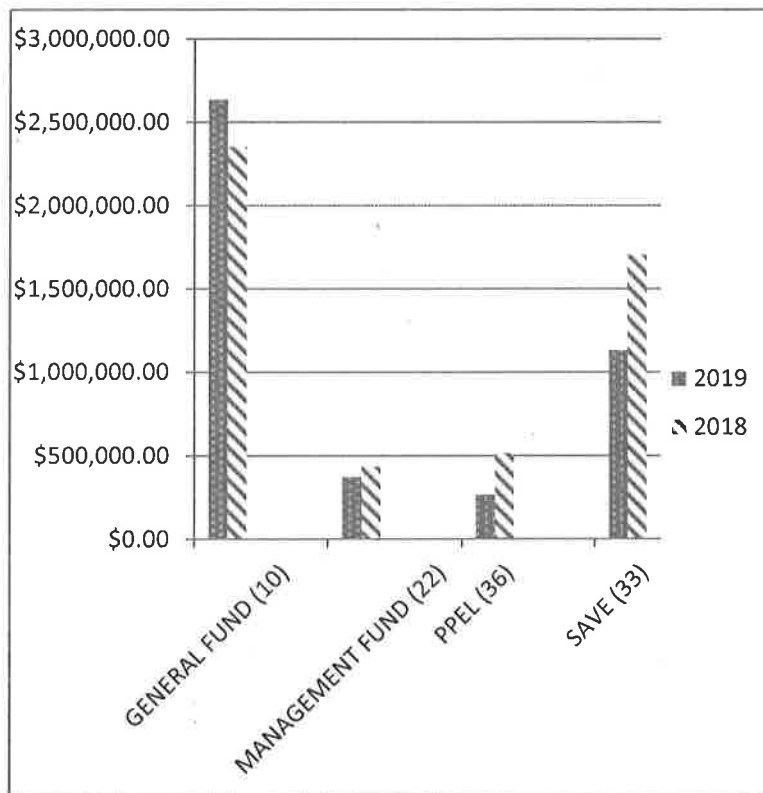
\$155.66 - check dated 10/29/18 - forgot to update checks in accounting program

\$225.03 - Prepaid check not posted before January month end (newsletter postage)

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

January 2019

Fund Description	Beginning	Revenues	Expenditures	FY19 Ending	FY18 End Balance	Difference
GENERAL FUND (10)	\$2,662,792.39	\$785,430.15	\$810,898.11	\$2,637,324.43	\$2,352,517.10	\$284,807.33
MANAGEMENT FUND (22)	\$374,940.11	\$1,989.05	\$3,180.33	\$373,748.83	\$433,707.90	(\$59,959.07)
PPEL (36)	\$279,927.02	\$7,200.09	\$19,384.05	\$267,743.06	\$513,896.22	(\$246,153.16)
SAVE (33)	\$1,151,783.32	\$1,149.23	\$23,031.00	\$1,129,901.55	\$1,703,955.83	(\$574,054.28)
GO BONDS (HS PROJECT) (31)	\$493,900.56	\$82,712.23	\$164,525.92	\$412,086.87	\$4,510,286.25	(\$4,098,199.38)
DEBT SERVICE (40)	\$327,728.96	\$5,711.76	\$0.00	\$333,440.72	\$93,889.65	\$239,551.07



PPEL/VPPEL Report

DATE	VENDOR NAME	PPEL			VPPEL			TOTAL
		RECEIPT	EXPENSE	BALANCE	RECEIPT	EXPENSE	BALANCE	
FY 18	Balance forward			\$ 212,137.32			\$ 365,036.79	\$ 577,174.11
7/15/17	PT Rev (VPPEL)			\$ 212,137.32	\$ 2,849.23	\$ 367,886.02		\$ 582,872.57
7/15/17	PT Rev (PPEL)	\$ 701.68		\$ 212,839.00		\$ 367,886.02		\$ 580,725.02
7/15/17	CF CSD-SPED lease		\$62.08	\$ 212,776.92		\$ 367,886.02		\$ 580,662.94
7/31/17	Interest (VPPEL)			\$ 212,776.92	\$ 980.84	\$ 368,866.86		\$ 582,624.62
8/10/17	PT Rev (VPPEL)			\$ 212,776.92	\$ 1,018.03	\$ 369,884.89		\$ 583,679.84
8/10/17	PT Rev (PPEL)	\$ 20.01		\$ 212,796.93		\$ 369,884.89		\$ 582,681.82
8/10/17	Apple - MacBook Airs (staff)-VPPEL			\$ 212,796.93		\$66,436.00	\$ 303,448.89	\$ 449,809.82
8/10/17	CDWG-Chromebooks-VPPEL			\$ 212,796.93		\$2,154.48	\$ 301,294.41	\$ 511,936.86
8/10/17	Timeclock Plus-timekeeping system-VPPEL			\$ 212,796.93		\$6,299.00	\$ 294,995.41	\$ 501,493.34
8/10/17	Advanced Systems-Bus. Off copier-VPPEL			\$ 212,796.93		\$6,512.00	\$ 288,483.41	\$ 494,768.34
8/10/17	McGraw Carpets-new carpet-PPEL		\$14,793.51	\$ 198,003.42			\$ 288,483.41	\$ 486,486.83
8/10/17	Acoustics by Washburn-HS Ceilings-PPEL		\$16,525.00	\$ 181,478.42			\$ 288,483.41	\$ 469,961.83
9/1/17	PT Rev (VPPEL)			\$ 181,478.42	\$ 32,227.84	\$ 320,711.25		\$ 534,417.51
9/1/17	PT Rev (PPEL)	\$ 7,936.71		\$ 189,415.13		\$ 320,711.25		\$ 510,126.38
9/14/17	Anderson Electric-HS Lighting-PPEL		\$1,630.51	\$ 187,784.62			\$ 320,711.25	\$ 508,495.87
9/14/17	Decorah Mobile Glass-HS Math Window relocate		\$1,050.00	\$ 186,734.62			\$ 320,711.25	\$ 507,445.87
9/14/17	Lynch Roofing-Roof Repairs		\$39,750.00	\$ 146,984.62			\$ 320,711.25	\$ 467,695.87
9/30/17	Citizens State bank-Interest	\$ 1,809.72		\$ 148,794.34			\$ 320,711.25	\$ 469,505.59
10/15/17	PT Rev (VPPEL)			\$ 148,794.34	\$ 83,493.08	\$ 404,204.33		\$ 636,491.75
10/15/17	PT Rev (PPEL)	\$ 20,561.76		\$ 169,356.10		\$ 404,204.33		\$ 573,560.43
10/31/17	Interest (VPPEL)			\$ 169,356.10	\$ 971.34	\$ 405,175.67		\$ 575,503.11
10/15/17	Dunlap Distributing-gym floor tarp (VPPEL)			\$ 169,356.10		\$3,200.00	\$ 401,975.67	\$ 568,131.77
10/15/17	donation-fine arts-gym floor tarp (VPPEL)			\$ 169,356.10	\$ 1,000.00	\$ 402,975.67		\$ 573,331.77
10/12/17	Anderson Electric-ICN relocate (PPEL)		\$2,400.24	\$ 166,955.86			\$ 402,975.67	\$ 569,931.53
10/12/17	The Cabinet Shop-Bus Ed classroom remodel (PPEL)		\$1,324.00	\$ 165,631.86			\$ 402,975.67	\$ 568,607.53
11/15/17	PT Rev (VPPEL)			\$ 165,631.86	\$ 22,453.23	\$ 425,428.90		\$ 613,513.99
11/15/17	PT Rev (PPEL)	\$ 5,529.54		\$ 171,161.40		\$ 425,428.90		\$ 596,590.30
11/30/17	Interest (VPPEL)			\$ 171,161.40	\$ 997.02	\$ 426,425.92		\$ 598,584.34
11/15/17	Anderson Electric-HS clock system		\$228.00	\$ 170,933.40			\$ 426,425.92	\$ 597,359.32
11/15/17	Anderson Electric-Lighting supplies		\$197.00	\$ 170,736.40			\$ 426,425.92	\$ 597,162.32
11/15/17	Anderson Electric-Shop Hyd Shear		\$371.50	\$ 170,364.90			\$ 426,425.92	\$ 596,790.82
12/15/17	Property Tax (VPPEL)			\$ 170,364.90	\$ 8,290.51	\$ 434,716.43		\$ 613,371.84
12/15/17	Property Tax (PPEL)	\$ 2,030.74		\$ 172,395.64		\$ 434,716.43		\$ 607,112.07
12/15/17	donation-athletic boosters-gym floor tarp (VPPEL)			\$ 172,395.64	\$ 1,000.00	\$ 435,716.43		\$ 609,112.07
12/15/17	CF CSD-SPED lease		\$1,099.88	\$ 171,295.76			\$ 435,716.43	\$ 607,012.19
12/15/17	Old Macbook sales (VPPEL)			\$ 171,295.76	\$ 3,655.44	\$ 439,371.87		\$ 614,323.07
12/31/17	Interest (VPPEL)			\$ 171,295.76	\$ 1,068.11	\$ 440,439.98		\$ 612,803.85
12/13/17	Don & Walt - bus barn boiler (PPEL)		\$3,870.00	\$ 167,425.76			\$ 440,439.98	\$ 607,865.74
12/20/17	Land Purchase-John C. Hogan (VPPEL)			\$ 167,425.76		\$100,017.00	\$ 340,422.98	\$ 407,831.74
1/15/18	VPPEL-PT Rev			\$ 167,425.76	\$ 7,535.09	\$ 347,958.07		\$ 522,918.92
1/15/18	VPPEL-PC Sales			\$ 167,425.76	\$ 600.00	\$ 348,558.07		\$ 516,583.83
1/15/18	VPPEL-Interest			\$ 167,425.76	\$ 1,056.73	\$ 349,614.80		\$ 518,097.29
1/15/18	PPEL-PT REV	\$ 1,855.66		\$ 169,281.42		\$ 349,614.80		\$ 518,896.22
1/15/18	PPEL-Kids Corner-Lease		\$5,000.00	\$ 164,281.42			\$ 349,614.80	\$ 513,896.22
2/15/18	VPPEL-PT Rev			\$ 164,281.42	\$ 4,017.61	\$ 353,632.41		\$ 521,931.44
2/15/18	VPPEL-PC Sales			\$ 164,281.42	\$ 800.00	\$ 354,432.41		\$ 519,513.83
2/28/18	VPPEL-Interest			\$ 164,281.42	\$ 986.71	\$ 355,419.12		\$ 520,687.25
2/7/18	VPPEL-Donation-Buch Co Foundation(greenhouse)			\$ 164,281.42	\$ 10,787.00	\$ 366,206.12		\$ 541,274.54
2/15/18	PPEL-PT Rev	\$ 989.41		\$ 165,270.83		\$ 366,206.12		\$ 531,476.95
2/15/18	PPEL-Kyocera Colored Copier-HS	\$ (6,728.00)		\$ 158,542.83		\$ 366,206.12		\$ 524,748.95
3/15/18	PPEL- Emotorstore-Geothermal motor		\$164.94	\$ 158,377.89			\$ 366,206.12	\$ 524,584.01
3/15/18	Cedar Falls CSD-SPED lease		\$940.22	\$ 157,437.67			\$ 366,206.12	\$ 523,643.79
3/15/18	Property Tax (VPPEL)			\$ 157,437.67	\$ 7,148.12	\$ 373,354.24		\$ 537,940.03
3/15/18	Property Tax (PPEL)	\$ 1,514.09		\$ 158,951.76		\$ 373,354.24		\$ 532,306.00
3/15/18	Interest VPPEL			\$ 158,951.76	\$ 1,111.24	\$ 374,465.48		\$ 534,528.48
4/15/18	Property Tax (VPPEL)			\$ 158,951.76	\$ 83,176.63	\$ 457,642.11		\$ 699,770.50
4/15/18	Interest VPPEL			\$ 158,951.76	\$ 1,134.92	\$ 458,777.03		\$ 618,863.71
4/15/18	Property Tax (PPEL)	\$ 20,385.31		\$ 179,337.07		\$ 458,777.03		\$ 638,114.10

PPPEL/VPPEL Report

DATE	VENDOR NAME	PPPEL			VPPEL			TOTAL
		RECEIPT	EXPENSE	BALANCE	RECEIPT	EXPENSE	BALANCE	
5/1/18	Property Tax PPPEL	\$ 4,273.19		\$ 183,610.26			\$ 458,777.03	\$ 642,387.29
5/1/18	Property Tax (VPPEL)			\$ 183,610.26	\$ 17,351.76		\$ 476,128.79	\$ 677,090.81
5/8/18	Runde Auto - new van		\$22,600.00	\$ 161,010.26			\$ 476,128.79	\$ 637,139.05
5/31/18	Interest VPPEL			\$ 161,010.26	\$ 1,192.84		\$ 477,321.63	\$ 638,331.89
6/1/18	PPPEL-Property Tax	\$ 420.44		\$ 161,430.70			\$ 477,321.63	\$ 638,752.33
6/1/18	VPPEL-Property Tax			\$ 161,430.70	\$ 1,707.26		\$ 479,028.89	\$ 640,459.59
6/14/18	Iowa Direct - shelves		\$1,760.00	\$ 159,670.70			\$ 479,028.89	\$ 638,699.59
6/30/18	VPPEL-Sept interest to wrong Fund	\$ (1,809.72)		\$ 157,860.98			\$ 479,028.89	\$ 636,889.87
6/30/18	VPPEL-Interest			\$ 157,860.98	\$ 2,440.07		\$ 481,468.96	\$ 639,329.94
FY 19	Balance forward			\$ 157,860.98			\$ 481,468.96	\$ 639,329.94
7/1/18	VPPEL-Aercor - wireless			\$ 157,860.98		\$64,651.20	\$ 416,817.76	\$ 574,678.74
7/1/18	PPPEL - Aercor - software		\$11,137.50	\$ 146,723.48			\$ 416,817.76	\$ 563,541.24
7/15/18	PPPEL - Property Tax	\$ 737.30		\$ 147,460.78			\$ 416,817.76	\$ 564,278.54
7/15/18	VPPEL - Property Tax			\$ 147,460.78	\$ 2,993.90		\$ 419,811.66	\$ 567,272.44
7/26/18	VPPEL - Kay Park - bleachers			\$ 147,460.78		\$66,911.96	\$ 352,899.70	\$ 500,360.48
7/30/18	PPPEL - Cedar Falls CSD - LEA SPED lease		\$1,401.46	\$ 146,059.32			\$ 352,899.70	\$ 498,959.02
7/26/18	VPPEL - Kay Park - bleacher install			\$ 146,059.32		\$17,250.00	\$ 335,649.70	\$ 481,709.02
7/26/18	PPPEL - TekSupply - greenhouse		\$50,000.00	\$ 96,059.32			\$ 335,649.70	\$ 431,709.02
7/30/18	VPPEL - EZ Flex Sport Mats - wrestling mat			\$ 96,059.32		\$16,336.00	\$ 319,313.70	\$ 415,373.02
7/30/18	PPPEL - Donations - Greenhouse	\$ 32,488.00		\$ 128,547.32			\$ 319,313.70	\$ 447,861.02
7/30/18	VPPEL - Interest			\$ 128,547.32	\$ 1,415.49		\$ 320,729.19	\$ 449,276.51
8/15/18	PPPEL - Delinquent Property Tax	\$ 2.95		\$ 128,550.27	\$ 11.96		\$ 320,741.15	\$ 449,291.42
8/15/18	PPPEL - Grosse Steel Co		\$4,541.00	\$ 124,009.27			\$ 320,741.15	\$ 444,750.42
8/15/18	PPPEL - McGraw's Carpets		\$7,468.53	\$ 116,540.74			\$ 320,741.15	\$ 437,281.89
8/15/18	PPPEL - Property Tax	\$ 53.15		\$ 116,593.89			\$ 320,741.15	\$ 437,335.04
8/15/18	PPPEL - Waste management - crow's nest removal		\$1,300.03	\$ 115,293.86			\$ 320,741.15	\$ 436,035.01
8/15/18	PPPEL - Waste management - crow's nest removal		\$99.99	\$ 115,193.87			\$ 320,741.15	\$ 435,935.02
8/15/18	VPPEL - Mep Engineers			\$ 115,193.87		\$4,100.00	\$ 316,641.15	\$ 431,835.02
8/15/18	VPPEL - Property Tax			\$ 115,193.87	\$ 215.80		\$ 316,856.95	\$ 432,050.82
8/15/18	VPPEL - Shell & risers			\$ 115,193.87		\$25,608.00	\$ 291,248.95	\$ 406,442.82
8/29/18	VPPEL - 2018 Transit Van			\$ 115,193.87		\$26,594.36	\$ 264,654.59	\$ 379,848.46
8/31/18	VPPEL - Interest			\$ 115,193.87	\$ 1,246.56		\$ 265,901.15	\$ 381,095.02
9/21/18	VPPEL - Property Tax			\$ 115,193.87	\$ 9,808.21		\$ 275,709.36	\$ 390,903.23
9/30/18	VPPEL - Interest			\$ 115,193.87	\$ 1,185.97		\$ 276,895.33	\$ 392,089.20
9/5/18	VPPEL - Fine Arts donation - shell & risers			\$ 115,193.87	\$ 25,608.00		\$ 302,503.33	\$ 417,697.20
9/21/18	PPPEL - Property Tax	\$ 2,415.42		\$ 117,609.29			\$ 302,503.33	\$ 420,112.62
9/13/18	PPPEL - Small Time Const - bleacher pad		\$14,575.00	\$ 103,034.29			\$ 302,503.33	\$ 405,537.62
9/13/18	PPPEL - Cole Hubbard Const - retaining wall		\$11,210.00	\$ 91,824.29			\$ 302,503.33	\$ 394,327.62
9/13/18	PPPEL - Cole Hubbard Const - press box/conc stand		\$5,463.09	\$ 86,361.20			\$ 302,503.33	\$ 388,864.53
9/13/18	PPPEL - Ceiling Pro Plus - hallway ceiling		\$3,000.00	\$ 83,361.20			\$ 302,503.33	\$ 385,864.53
9/25/18	PPPEL - Buchanan Cty Treasurer-prorata taxes		\$394.44	\$ 82,966.76			\$ 302,503.33	\$ 385,470.09
10/15/18	VPPEL - Property Tax			\$ 82,966.76	\$ 98,318.63		\$ 400,821.96	\$ 483,788.72
10/15/18	PPPEL - Property Tax	\$ 24,212.79		\$ 107,179.55			\$ 400,821.96	\$ 508,001.51
10/31/18	VPPEL - Interest			\$ 107,179.55	\$ 1,273.10		\$ 402,095.06	\$ 509,274.61
10/12/18	PPPEL - Crawford - topographic survey		\$3,979.46	\$ 103,200.09			\$ 402,095.06	\$ 505,295.15
10/12/18	VPPEL - MEP Engineers			\$ 103,200.09		\$500.00	\$ 401,595.06	\$ 504,795.15
10/12/18	PPPEL - Kid's Corner - lease		\$5,000.00	\$ 98,200.09			\$ 401,595.06	\$ 499,795.15
10/12/18	PPPEL - Halvorson Trane - HVAC repair		\$2,323.62	\$ 95,876.47			\$ 401,595.06	\$ 497,471.53
10/12/18	PPPEL - Cummins Sales & Service		\$6,840.52	\$ 89,035.95			\$ 401,595.06	\$ 490,631.01
10/12/18	VPPEL - School Bus Sales - new bus			\$ 89,035.95		\$85,315.00	\$ 316,280.06	\$ 405,316.01
10/12/18	PPPEL - Prairie Road Builders - seal coat		\$3,850.00	\$ 85,185.95			\$ 316,280.06	\$ 401,466.01
10/12/18	PPPEL - KW Electric - pipe for greenhouse		\$1,343.00	\$ 83,842.95			\$ 316,280.06	\$ 400,123.01
10/12/18	PPPEL - Winthrop Bldg Supply - Sports Complex		\$5,805.40	\$ 78,037.55			\$ 316,280.06	\$ 394,317.61
11/12/18	VPPEL - Property Tax			\$ 78,037.55	\$ 35,210.25		\$ 351,490.31	\$ 429,527.86
11/12/18	PPPEL - Property Tax	\$ 8,671.18		\$ 86,708.73			\$ 351,490.31	\$ 438,199.04
11/15/18	VPPEL - Boiler Replacement			\$ 86,708.73		\$115,735.00	\$ 235,755.31	\$ 322,464.04
11/15/18	PPPEL - CF CSD - lease		\$1,863.27	\$ 84,845.46			\$ 235,755.31	\$ 320,600.77
11/15/18	PPPEL - Sports Complex		\$21.39	\$ 84,824.07			\$ 235,755.31	\$ 320,579.38
11/30/18	VPPEL - Interest			\$ 84,824.07	\$ 1,206.08		\$ 236,961.39	\$ 321,785.46

PPEL/VPPEL Report

<u>DATE</u>	<u>VENDOR NAME</u>	<u>PPEL</u>			<u>VPPEL</u>			<u>TOTAL</u>
		<u>RECEIPT</u>	<u>EXPENSE</u>	<u>BALANCE</u>	<u>RECEIPT</u>	<u>EXPENSE</u>	<u>BALANCE</u>	
12/14/18	VPPEL - Property Tax			\$ 84,824.07	\$ 6,755.97		\$ 243,717.36	\$ 328,541.43
12/14/18	PPEL - Property Tax	\$ 1,663.78		\$ 86,487.85			\$ 243,717.36	\$ 330,205.21
12/12/18	VPPEL - Boiler Replacement			\$ 86,487.85		\$3,650.00	\$ 240,067.36	\$ 326,555.21
12/12/18	PPEL - TekSupply - greenhouse		\$45,057.15	\$ 41,430.70			\$ 240,067.36	\$ 281,498.06
12/12/18	PPEL - Anderson Electric - press box		\$1,950.30	\$ 39,480.40			\$ 240,067.36	\$ 279,547.76
12/12/18	PPEL - Menards - greenhouse		\$813.95	\$ 38,666.45			\$ 240,067.36	\$ 278,733.81
12/30/18	VPPEL - Interest			\$ 38,666.45	\$ 1,193.21		\$ 241,260.57	\$ 279,927.02
1/15/19	VPPEL - Property Tax			\$ 38,666.45	\$ 4,549.32		\$ 245,809.89	\$ 284,476.34
1/15/19	PPEL - Property Tax	\$ 1,120.35		\$ 39,786.80			\$ 245,809.89	\$ 285,596.69
1/10/19	PPEL - Hausers - Water Softener		\$3,870.00	\$ 35,916.80			\$ 245,809.89	\$ 281,726.69
1/10/19	PPEL - Cole Hubbard Const - Sports Complex		\$8,771.55	\$ 27,145.25			\$ 245,809.89	\$ 272,955.14
1/10/19	PPEL - Winthrop Bldg Supply - Sports Complex		\$6,361.31	\$ 20,783.94			\$ 245,809.89	\$ 266,593.83
1/31/19	VPPEL - Interest			\$ 20,783.94	\$ 1,149.23		\$ 246,959.12	\$ 267,743.06

HS PROJECT- MONTHLY DETAIL

Date	Description	GO BOND CHECKING ACCOUNT			GO BOND SAVINGS ACCOUNT			TOTAL ALL
		Receipts	Expenses	BALANCE	Receipts/ Interest	Transfer to Checking	BALANCE	
3/8/2017	Initial good faith deposit			65,000.00			-	65,000.00
3/29/2017	S&P Global-purch serv		(626.00)	64,374.00			-	64,374.00
3/29/2017	S&P Global-purch serv		(14,000.00)	50,374.00			-	50,374.00
4/13/2017	Struxture-architect fee		(32,344.21)	18,029.79			-	18,029.79
5/1/2017	Original GO Bond wire-BT			18,029.79	6,500,000.00		6,500,000.00	6,518,029.79
5/1/2017	Premium on bond issue			18,029.79	196,415.65		6,696,415.65	6,714,445.44
5/10/2017	Xfer from Savings to Checking	50,000.00		68,029.79		(50,000.00)	6,646,415.65	6,714,445.44
5/1/2017	wire fee		(30.00)	67,999.79			6,646,415.65	6,714,415.44
5/10/2017	trans fee		(250.00)	67,749.79			6,646,415.65	6,714,165.44
5/10/2017	Piper Jaffrey-financial services		(22,000.00)	45,749.79			6,646,415.65	6,692,165.44
5/31/2017	Interest			45,749.79	6,397.72		6,652,813.37	6,698,563.16
5/31/2017	discount on bond issue			45,749.79		(58,568.75)	6,594,244.62	6,639,994.41
5/31/2017	wire fee			45,749.79		(5.00)	6,594,239.62	6,639,989.41
6/15/2017	Xfer from Savings to Checking	192,379.83		238,129.62		(192,379.83)	6,401,859.79	6,639,989.41
6/15/2017	Struxture-architect fee		(188,331.83)	49,797.79			6,401,859.79	6,451,657.58
6/15/2017	Ahlers & Cooney		(448.00)	49,349.79			6,401,859.79	6,451,209.58
6/15/2017	Chosen Valley Testing-soil sampling		(3,250.00)	46,099.79			6,401,859.79	6,447,959.58
6/15/2017	Iowa DNR-storm water permit		(350.00)	45,749.79			6,401,859.79	6,447,609.58
6/30/2017	Interest			45,749.79	6,080.55		6,407,940.34	6,453,690.13
7/30/2017	Interest			45,749.79	6,195.23		6,414,135.57	6,459,885.36
8/10/2017	Xfer from Savings to Checking	87,644.70		133,394.49		(87,644.70)	6,326,490.87	6,459,885.36
8/10/2017	Larson Const.-App #1		(71,186.73)	62,207.76			6,326,490.87	6,388,698.63
8/10/2017	Struxture-architect fee		(996.68)	61,211.08			6,326,490.87	6,387,701.95
8/10/2017	Ahlers & Cooney-bond docs		(15,461.29)	45,749.79			6,326,490.87	6,372,240.66
8/31/2017	Interest			45,749.79	5,920.73		6,332,411.60	6,378,161.39
9/15/2017	Xfer from Savings to Checking	6,485.64		52,235.43		(6,485.64)	6,325,925.96	6,378,161.39
9/15/2017	Struxture-architect fee		(6,485.64)	45,749.79			6,325,925.96	6,371,675.75
9/30/2017	Interest			45,749.79	5,920.73		6,331,846.69	6,377,596.48
10/12/2017	Xfer from Savings to Checking	492,715.22		538,465.01		(492,715.22)	5,839,131.47	6,377,596.48
10/12/2017	Struxture-architect fee		(871.21)	537,593.80			5,839,131.47	6,376,725.27
10/11/2017	Larson Const.-App #2		(430,583.32)	107,010.48			5,839,131.47	5,946,141.95
10/11/2017	Larson Const.-App #3		(62,131.90)	44,878.58			5,839,131.47	5,884,010.05
10/31/2017	Interest			44,878.58	5,795.12		5,844,926.59	5,889,805.17
11/15/2017	Struxture-architect fee		(3,939.97)	40,938.61			5,844,926.59	5,885,865.20
11/15/2017	Xfer from Savings to Checking	152,338.91		193,277.52		(152,338.91)	5,692,587.68	5,885,865.20
11/15/2017	Larson Const.-App#4		(152,338.91)	40,938.61			5,692,587.68	5,733,526.29
11/30/2017	Interest			40,938.61	5,391.43		5,697,979.11	5,738,917.72
12/15/2017	Struxture-architect fee		(9,616.21)	31,322.40			5,697,979.11	5,729,301.51
12/15/2017	Xfer from Savings to Checking	709,922.22		741,244.62		(709,922.22)	4,988,056.89	5,729,301.51
12/15/2017	Larson Const. - App #5		(709,922.22)	31,322.40			4,988,056.89	5,019,379.29
12/31/2017	Interest			31,322.40	5,233.61		4,993,290.50	5,024,612.90
12/31/2017	Interest (adj)			31,322.40	219.80		4,993,510.30	5,024,832.70
1/15/2018	Struxture-architect fee		(8,976.03)	22,346.37			4,993,510.30	5,015,856.67
1/14/2018	Xfer from Savings to Checking	515,000.00		537,346.37		(515,000.00)	4,478,510.30	5,015,856.67
1/15/2018	Larson Const. App #6		(510,140.77)	27,205.60			4,478,510.30	4,505,715.90
1/31/2018	Interest			27,205.60	4,570.35		4,483,080.65	4,510,286.25
2/13/2018	Xfer from Savings to Checking	172,997.06		200,202.66		(172,997.06)	4,310,083.59	4,510,286.25
2/15/2018	Larson Const. App #7		(171,737.08)	28,465.58			4,310,083.59	4,338,549.17
2/22/2018	Struxture-architect fee		(1,259.98)	27,205.60			4,310,083.59	4,337,289.19
2/28/2018	Interest			27,205.60	3,810.38		4,313,893.97	4,341,099.57
3/15/2018	Xfer from Savings to Checking	233,899.59		261,105.19		(233,899.59)	4,079,994.38	4,341,099.57

HS PROJECT- MONTHLY DETAIL

Date	Description	GO BOND CHECKING ACCOUNT			GO BOND SAVINGS ACCOUNT			TOTAL ALL
		Receipts	Expenses	BALANCE	Receipts/ Interest	Transfer to Checking	BALANCE	
3/15/2018	Larson Const. App #8		(233,899.59)	27,205.60			4,079,994.38	4,107,199.98
3/30/2018	Interest			27,205.60	4,068.88		4,084,063.26	4,111,268.86
4/1/2018	ISG (f/ka/ Structure)		(2,606.48)	24,599.12			4,084,063.26	4,108,662.38
4/13/2018	KCL refund	252.00		24,851.12			4,084,063.26	4,108,914.38
4/6/2018	Xfer from Savings to Checking	431,681.73		456,532.85		(431,681.73)	3,652,381.53	4,108,914.38
4/9/2018	Larson Const. App #9		(431,681.73)	24,851.12			3,652,381.53	3,677,232.65
4/30/2018	Interest			24,851.12	3,458.82		3,655,840.35	3,680,691.47
5/1/2018	Xfer from Savings to Checking	324,371.49		349,222.61		(324,371.49)	3,331,468.86	3,680,691.47
5/15/2018	Larson Const. App #10		(324,371.49)	24,851.12			3,331,468.86	3,356,319.98
5/31/2018	interest			24,851.12	3,570.03		3,335,038.89	3,359,890.01
6/14/2018	Xfer from Savings to Checking	373,445.81		398,296.93		(373,445.81)	2,961,593.08	3,359,890.01
6/14/2018	Larson Const. App #11		(373,445.81)	24,851.12			2,961,593.08	2,986,444.20
6/14/2018	ISG (f/ka/ Structure)		(11,193.62)	13,657.50			2,961,593.08	2,975,250.58
6/30/2018	ISG (f/ka/ Structure)		(5,454.51)	8,202.99			2,961,593.08	2,969,796.07
6/30/2018	interest			8,202.99	3,670.10		2,965,263.18	2,973,466.17
7/6/2018	Xfer from Savings to Checking	526,267.29		534,470.28		(526,267.29)	2,438,995.89	2,973,466.17
7/6/2018	Larson Const #12		(526,267.29)	8,202.99			2,438,995.89	2,447,198.88
7/31/2018	ISG (f/ka/ Structure)		(4,994.30)	3,208.69			2,438,995.89	2,442,204.58
7/31/2018	interest			3,208.69	3,196.36		2,442,192.25	2,445,400.94
8/1/2018	Xfer from Savings to Checking	4,994.30		8,202.99		(4,994.30)	2,437,197.95	2,445,400.94
8/15/2018	ISG (f/ka/ Structure)		(9,743.66)	(1,540.67)			2,437,197.95	2,435,657.28
8/15/2018	Larson Const. #13		(283,367.07)	(284,907.74)			2,437,197.95	2,152,290.21
8/15/2018	Xfer from Savings to Checking	293,110.73		8,202.99		(293,110.73)	2,144,087.22	2,152,290.21
8/31/2018	Interest			8,202.99	2,742.61		2,146,829.83	2,155,032.82
9/15/2018	Larson Const. #14		(531,730.32)	(523,527.33)			2,146,829.83	1,623,302.50
9/15/2018	Xfer from Savings to Checking	531,730.32		8,202.99		(531,730.32)	1,615,099.51	1,623,302.50
9/30/2018	Interest			8,202.99	2,094.08		1,617,193.59	1,625,396.58
10/15/2018	Xfer from Savings to Checking	397,135.43		405,338.42		(397,135.43)	1,220,058.16	1,625,396.58
10/15/2018	Larson Const #15		(385,482.97)	19,855.45			1,220,058.16	1,239,913.61
10/15/2018	ISG (f/ka/ Structure)		(11,652.46)	8,202.99			1,220,058.16	1,228,261.15
10/31/2018	Interest			8,202.99	1,498.14		1,221,556.30	1,229,759.29
11/15/2018	Xfer from Savings to Checking	543,873.23		552,076.22		(543,873.23)	677,683.07	1,229,759.29
11/15/2018	Larson Const #16		(543,873.23)	8,202.99			677,683.07	685,886.06
11/15/2018	ISG (f/ka/ Structure)		(5,700.85)	2,502.14			677,683.07	680,185.21
11/15/2018	Xfer from Savings to Checking	5,700.85		8,202.99		(5,700.85)	671,982.22	680,185.21
11/30/2018	Interest			8,202.99	860.50		672,842.72	681,045.71
12/7/2018	Xfer from Savings to Checking	34,295.25		42,498.24		(34,295.25)	638,547.47	681,045.71
12/12/2018	Larson Const (extra paving)		(34,295.25)	8,202.99			638,547.47	646,750.46
12/17/2018	Xfer from Savings to Checking	10,750.19		18,953.18		(10,750.19)	627,797.28	646,750.46
12/17/2018	ISG (f/ka/ Structure)		(10,750.19)	8,202.99			627,797.28	636,000.27
12/17/2018	Xfer from Savings to Checking	142,727.05		150,930.04		(142,727.05)	485,070.23	636,000.27
12/17/2018	Larson Const #17		(142,727.05)	8,202.99			485,070.23	493,273.22
12/31/2018	Interest			8,202.99	627.34		485,697.57	493,900.56
1/9/2019	Larson Const #18		(81,227.15)	(73,024.16)			485,697.57	412,673.41
1/9/2019	Xfer from Savings to Checking	81,227.15		8,202.99		(81,227.15)	404,470.42	412,673.41
1/10/2019	ISG (f/ka/ Structure)		(1,035.81)	7,167.18			404,470.42	411,637.60
1/31/2019	Interest			7,167.18	449.27		404,919.69	412,086.87

February 13, 2019

POLICY REVIEW

Current EB policy is marked with changes based on the current IASB policy reference manual

Wording to be removed is ~~crossed out~~

Additions are in **bold and underlined**

Decisions to be made are highlighted

Policy Code Signs & Symbols:

- R This symbol following a policy code number indicates the statement is an administrative regulation rather than a board policy

- E This symbol following a policy code number indicates the statement is an exhibit rather than a board policy.

- Legal Reference This sign indicates the legal references. They tell the user where they may find the statutes, case law, attorney general opinions, or administrative rules that give authority to a policy.

- Cross Reference Many policies in the manual relate to other policies in the manual. Cross references are provided to assist the user in finding all of the related policies.

LICENSED EMPLOYEE DEFINED

Licensed employees, including administrators, are those employees required to hold an appropriate license from the Iowa Department of Education for their position as required by the Board of Educational Examiners or others with professional licenses. Licenses required for a position will be considered met if the employee meets the requirements established by the Iowa Department of Education.

It is the responsibility of the superintendent to establish job specifications and job descriptions for licensed employees' positions, other than the position of the superintendent. Job descriptions may be approved by the board.

Licensed employees must present evidence of current license to the board secretary prior to payment of salary each year.

Legal Reference: Clay v. Independent School District of Cedar Falls, 187 Iowa
89, 174 N.W. 47 (1919).
Iowa Code §§ 256.7(3); 272; 279.8; (2009).
282 I.A.C. 14.
281 I.A.C. 12.4; 41.25.
1940 Op. Att'y Gen. 375.

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment Selection
410.1 Substitute Teachers
411.1 Classified Employee Defined

Approved: May 10, 2006
Reviewed: May 18, 2011
Revised:

LICENSED EMPLOYEE QUALIFICATIONS, RECRUITMENT, SELECTION

Persons interested in a licensed position, other than administrative positions which will be employed in accordance with board policies in Series 300, "Administration," will have an opportunity to apply and qualify for licensed positions in the school district **in accordance with applicable laws and school district policies regarding equal employment** ~~without regard to age, race, creed, color, sex, national origin, religion, sexual orientation, gender identity or disability.~~ Job applicants for licensed positions will be considered on the basis of the following:

- Training, experience, and skill;
- Nature of the occupation;
- Demonstrated competence; and
- Possession of, or ability to obtain, state license if required for the position.

All job openings shall be submitted to the Iowa Department of Education for posting on TeachIowa, the online state job posting system. Additional announcements of the position may occur in a manner which the superintendent believes will inform potential applicants about the position. Whenever possible, the preliminary screening of applicants will be conducted by the administrator who will be directly supervising and overseeing the person being hired.

The board will employ licensed employees after receiving a recommendation from the superintendent ~~(except the superintendent may hire teachers without approval of the board)~~. However, the superintendent will have the authority to employ a licensed employee on a temporary basis until a recommendation can be made and action can be taken by the board on the position.

~~The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding qualifications, recruitment and selections of such employees is followed.~~

NOTE: This is a mandatory policy. Marital status is not a protected class for employees. The class may be added at the discretion of the board. Boards may delegate the hiring of teachers to the superintendent. If the board decides to do so, the delegation must be in board policy so boards should either accept the language in the board policy or develop their own.

Legal Reference: 29 U.S.C. §§ 621-634 (2006).
 42 U.S.C. §§ 2000e *et seq.* (2006).
 42 U.S.C. §§ 12101 *et seq.* (1994).
 Iowa Code §§ 20; 35C; 216; 294.1 (2009).
 281 I.A.C. 12.
 282 I.A.C. 14.
 1980 Op. Att'y Gen. 367.

Cross Reference: 401.1 Equal Employment Opportunity
 405 Licensed Employees - General
 410.1 Substitute Teachers

Approved May 10, 2006

Reviewed May 18, 2011

Revised March 9, 2016

LICENSED EMPLOYEE INDIVIDUAL CONTRACTS

The board will enter into a written contract with licensed employees, other than administrators, employed on a regular basis. Each contract will be for a period of one year.

It is the responsibility of the superintendent to complete the contracts for licensed employees and present them to the board for approval. The contracts, after being signed by the board president, are returned to the superintendent. The superintendent will obtain the employee's signature. After being signed, the contract is filed with the board secretary.

Legal Reference: Harris v. Manning Independent School District of Manning, 245 Iowa 1295, 66 N.W.2d 438 (1954).
 Shackelford v. District Township of Beaver, Polk County, 203 Iowa 243, 212 N.W. 467 (1927).
 Burkhead v. Independent School District of Independence, 107 Iowa 29, 77 N.W. 491 (1898).
 Iowa Code chs. 20; 279 (2009).

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment, Selection
 405.4 Licensed Employee Continuing Contracts
 407 Licensed Employee Termination of Employment

Approved: May 10, 2006
Reviewed: May 18, 2011
Revised:

LICENSED EMPLOYEE WORK DAY

The work day for licensed employees will begin each day of the school year at a time established by the superintendent. Licensed employees who are employed only during the academic year will have the same work day as other licensed employees. "Day" is defined as one work day regardless of full-time or part-time status of an employee.

Licensed employees are to be in their assigned school building during the work day. Advance approval to be absent from the school building must be obtained from the principal whenever the licensed employees must leave the school building during the work day.

The building principal is authorized to make changes in the work day in order to facilitate the education program. These changes are reported to the superintendent.

The work day outlined in this policy is a minimum work day. Nothing in this policy prohibits licensed employees from working additional hours outside the work day.

~~The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding work day of such employees will be followed.~~

Legal Reference: Iowa Code §§ 20; 279.8 (2009).

Cross Reference: 200.2 Powers of the Board of Directors

Approved: May 10, 2006

Reviewed: May 18, 2011

Revised:

LICENSED EMPLOYEE ASSIGNMENT

Determining the assignment of each licensed employee is the responsibility of and within the sole discretion of the board. In making such assignments the board will consider the qualifications of each licensed employee and the needs of the school district.

It is the responsibility of the superintendent to make recommendations to the board regarding the assignment of licensed employees.

~~The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding assignment of such employees will be followed.~~

Legal Reference: Iowa Code §§ 20.9; 279.8 (2009).

Cross Reference: 200.2 Powers of the Board of Directors

Approved: May 10, 2006

Reviewed: May 18, 2011

Revised :

LICENSED EMPLOYEE TRANSFERS

Determining the location where an employee's assignment will be carried out is the responsibility and within the sole discretion of the board. In making such assignments the board will consider the qualifications of each licensed employee and the needs of the school district.

A transfer may be initiated by the employee, the principal, or the superintendent.

It is the responsibility of the superintendent to make recommendations to the board regarding the transfer of licensed employees.

~~The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding transfers of employees will be followed.~~

Legal Reference: Iowa Code §§ 20.9; 216.14; 279.8 (2009).

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment, Selection
405.6 Licensed Employee Assignment

Approved: May 10, 2006

Reviewed: May 18, 2011

Revised:

LICENSED EMPLOYEE EVALUATION

Evaluation of licensed employees on their skills, abilities, and competence is an ongoing process supervised by the building principals and conducted by approved evaluators. The goal of the formal evaluation of licensed employees, other than administrators, but including extracurricular employees, is to improve the education program, to maintain licensed employees who meet or exceed the board's standards of performance, to clarify the licensed employee's role, to ascertain the areas in need of improvement, to clarify the immediate priorities of the board, and to develop a working relationship between the administrators and other employees.

The formal evaluation criteria is in writing and approved by the board. The formal evaluation will provide an opportunity for the evaluator and the licensed employee to discuss performance and the future areas of growth. The formal evaluation is completed by the evaluator, signed by the licensed employee and filed in the licensed employee's personnel file. This policy supports, and does not preclude, the ongoing informal evaluation of the licensed employee's skills, abilities and competence.

Licensed employees will be required to:

- Demonstrate the ability to enhance academic performance and support for and implementation of the school district's student achievement goals.
- Demonstrate competency in content knowledge appropriate to the teaching position.
- Demonstrate competency in planning and preparation for instruction.
- Use strategies to deliver instruction that meets the multiple learning needs of students.
- Use a variety of methods to monitor student learning.
- Demonstrate competence in classroom management.
- Engage in professional growth.
- Fulfill professional responsibilities established by the school district.

It is the responsibility of the superintendent to ensure licensed employees are evaluated. New and probationary licensed employees are evaluated at least twice each year.

~~The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding evaluation of such employees will be followed.~~

NOTE: There is no legal requirement that probationary employees be evaluated twice a year, but it is the standard practice. School districts that utilize a different practice need to amend the fourth paragraph to reflect this.

Legal Reference: Aplington Community School District v. PERB, 392 N.W.2d 495 (Iowa 1986).
Saydel Education Association v. PERB, 333 N.W.2d 486 (Iowa 1983).
 Iowa Code §§ 20.9; 279.14, .19, .27; Ch. 294 (2009).
 281 I.A.C., Ch 83; 12.3(4).

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment, Selection
 405.9 Licensed Employee Probationary Status

Approved: May 10, 2006
 Reviewed: May 18, 2011
 Revised:

OBJECTIVES OF BUILDINGS & SITES

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

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

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

Approved January 14, 2009

Reviewed _____

Revised _____

BUILDINGS & SITES LONG RANGE PLANNING

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

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

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2007).

Cross Reference: 103 Long-Range Needs Assessment

Approved January 14, 2009

Reviewed _____

Revised _____

BUILDINGS & SITES SURVEYS

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

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

Legal Reference: Iowa Code §§ 280.3, .14; 297 (2007).

Cross Reference: 103 Long-Range Needs Assessment
801 Site Acquisition and Building Construction

Approved January 14, 2009

Reviewed _____

Revised _____

EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

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

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

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

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

Legal Reference: Cedar Rapids Community School District, Linn County v. City of Cedar Rapids, 252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ Ch 26; 280.3, .14; 297; 544A (2007).
1974 Op. Att'y Gen. 529.

Cross Reference: 801 Site Acquisition and Building Construction

Approved January 14, 2009

Reviewed _____

Revised _____

SITE ACQUISITION

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

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

Legal Reference: Iowa Code §§ 21.5(j); 297 (2007).

Cross Reference: 212 Closed Sessions
705.1 Purchasing - Bidding
801 Site Acquisition and Building Construction

Approved January 14, 2009

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BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

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

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding the statutory minimums required by law. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school. The superintendent will comply with the competitive quote process for those projects subject to the competitive quote law. The superintendent will determine the process for obtaining quotes for projects below the competitive quote limit.

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

It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids. The board secretary (or other board officer) shall recommend, to the board, which bid to accept.

NOTE: This policy is consistent with Iowa law regarding construction. Public, competitive sealed bids are only required on construction projects, including renovation and repair, if the cost exceeds \$100,000. In the case of emergency repairs, the requirement for public, competitive sealed bids is waived if the AEA administrator issues a certificate that the emergency repairs are necessary to prevent the closing of a school. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #7 October 27, 2006.

On December 1, 2015, IASB released changes to sample policy 705.1 - **Purchasing - Bidding** to more clearly delineate how the purchasing process for public improvement projects is different from the purchasing process for goods and services. As a result of these changes, IASB has determined the content of 801.5 - **Bids and Awards of Construction Contracts** is duplicative of sample policy 705.1 - **Purchasing - Bidding**, as well as 802.3 - **Emergency Repairs** and has been removed to avoid confusion and the possibility of conflicting policy documents.

Legal Reference: Iowa Code §§ Ch 26; 72; 73; 297.7-.8 (2007)

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

Approved January 14, 2009 Reviewed _____ Revised _____

MAINTENANCE SCHEDULE

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

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

~~*NOTE: The sentence on graffiti is necessary because of the liability a school district could incur in a case involving harassment. The continued presence of graffiti could expose the school district to liability. It is recommended that school districts implement a procedure to discourage, report and remove graffiti in a timely manner.*~~

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2007).

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

Approved January 14, 2009

Reviewed _____

Revised _____

REQUESTS FOR IMPROVEMENTS

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

Minor improvements, not exceeding a cost of \$25,000, may be approved by the superintendent. Improvements exceeding \$25,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2007).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved January 14, 2009

Reviewed _____

Revised _____

EMERGENCY REPAIRS

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

It is the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of the state limit were necessary to prevent the closing of school.

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

~~*NOTE: This policy reflects Iowa law regarding emergency repairs. The certification of the AEA administrator is a legal requirement.*~~

Legal Reference: Iowa Code §§ 26.3, 280.3, .14; 297.8 (2007).

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

Approved January 14, 2009

Reviewed _____

Revised _____

BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

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

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

~~NOTE: This policy reflects disability law as it relates to physical facilities. School districts are required to have a physical facilities transition plan that outlines when physical facilities will become accessible to persons with disabilities.~~

Legal Reference: 29 U.S.C. §§ 621-634 (2004) **(2012)**
42 U.S.C. §§ 12101 *et seq.* (2004) **(2012)**
Iowa Code chs. 104A; 216 (2007) **(2013)**

Cross Reference: 102 Equal Educational Opportunity
603.3 Special Education

Approved January 14, 2009

Reviewed _____

Revised _____

VANDALISM

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

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

Legal Reference: Iowa Code § 279.8 (2013)

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

Approved January 14, 2009

Reviewed _____

Revised _____

ENERGY CONSERVATION

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

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

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2013).

Cross Reference: 700 Purpose of Noninstructional and Business Services

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Reviewed _____

Revised _____

DISPOSITION OF OBSOLETE EQUIPMENT

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

Obsolete equipment having a value of less than \$5,000 will be **sold or** disposed of in a manner determined by the board. One or more of the following may be used: EB website, newspapers, or other postings. However, the sale of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation. The publication of the sale **or disposition** will be published with at least one insertion each week for two consecutive weeks. **Any other disposition may be done in any other manner so with only one insertion in same newspaper.**

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

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

Legal Reference: Iowa Code §§ 297.22-.25 (2013);

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

Approved February 11, 2009

Reviewed _____

Revised _____

LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

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

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

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

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

In the case of the razing of a school district facility, in an amount in excess of the statutory minimum required by law, the board will advertise and take bids for the purpose of awarding the contract for the project.

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

Legal Reference: Iowa Code §§ 297.15-.25 (2013).

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

Approved February 11, 2009

Reviewed _____

Revised _____

FACILITIES INSPECTIONS

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

Legal Reference: Iowa Code § 279.8 (2013).

Cross Reference: 802 Maintenance, Operation and Management

Approved February 11, 2009

Reviewed _____

Revised _____

~~WARNING SYSTEM AND EMERGENCY PLANS~~

~~The school district will maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system is maintained on a regular basis under the maintenance plan for school district buildings and sites.~~

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

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

***Important Note:** Policy 804.2 was formerly known as *Warning System and Emergency Plans*. During the 2018 legislative session new legal requirements were enacted for school districts to create and review high quality emergency operations plans; **this policy was rewritten in its entirety and now takes the place of IASB sample policies 804.2 – *Warning System and Emergency Plans*, and 804.3 – *Bomb Threats*.**

Legal Reference: _____ Iowa Code § 100.31 (2007);

Cross Reference: _____ 507 _____ Student Health and Well-Being
_____ 711.7 _____ School Bus Safety Instruction
_____ 804 _____ Safety Program

Approved February 11, 2009 _____ Reviewed _____ Revised _____

BOMB THREATS

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

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

This policy has been rescinded based on Vol. 27 #2 Policy Updates: 2018 Legislative Changes Policy Primer

Legal Reference: Iowa Code § 279.8 (2007).

Cross Reference: 804 Safety Program

Approved February 11, 2009 Reviewed Revised

DISTRICT EMERGENCY OPERATIONS PLANS

The safety and security of the school community is paramount to East Buchanan CSD. While there is no absolute guarantee of safety, it is the goal of the district to encourage and support a physically secure learning and working environment within its buildings. The district shall work in conjunction with community stakeholders including local emergency management coordinators and local law enforcement agencies to create emergency operations plans for all district buildings and school buildings where students are educated.

The superintendent [or their designee] shall be responsible for the development, review and implementation of the district emergency operations plan. The plan shall include procedures for transmitting alerts regarding emergency situations to school personnel, students, and employers for non-school employees whose presence is regularly required in the school building. The emergency operations plan shall be updated and reviewed annually by the Board and shall address responses to natural disasters, active shooter scenarios and other emergencies as determined by the district. The emergency operations plans are confidential and shall not be subject to disclosure under Iowa Code Chapter 22. However, the district shall publish procedures for students, school personnel, parents, and family members to report possible safety threats on school grounds and at school activities.

The administration shall hold annual emergency operations drills at each district building covered by an emergency operations plan in accordance with law. The district shall determine which school personnel shall participate and whether local law enforcement and students participate in annual drills.

NOTE: This is not a mandatory policy, but all school districts are required to have emergency operations plans in place for their districts no later than June 30, 2019.

Legal Reference: Iowa Code 280.30

Cross Reference: 800 Objectives of Building and Sites

Approved _____ Reviewed _____ Revised _____

ASBESTOS CONTAINING MATERIAL

Friable and nonfriable asbestos containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed. If there is a need to replace asbestos it will be replaced with nonasbestos containing materials. Each school building will maintain a copy of the asbestos management plan.

The school district will annually notify, appoint and train appropriate employees as necessary.

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (2012).
40 C.F.R. Pt. 763.84 (2012).
Iowa Code §§ 279.52-.54 (2013).

Cross Reference: 403.4 Hazardous Chemical Disclosure
802 Maintenance, Operation and Management

Approved February 11, 2009

Reviewed _____

Revised _____

FIXED ASSETS MANAGEMENT SYSTEM

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

A separate fixed assets listing is prepared for fixed assets in the general fixed assets account group (GFAAG) and for the fixed assets of each proprietary and fiduciary fund. "Fixed assets" in the GFAAG will include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. "Fixed assets" in the proprietary funds will include school district buildings and sites, construction in progress, improvements other than buildings and sites, capitalized interest, infrastructure, land and machinery and equipment. Fixed assets reported in the financial reports will include individual fixed assets with an historical cost equal to or greater than (\$5,000). Fixed assets accounted for and reported in the proprietary funds are depreciated over the useful life of each fixed asset.

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

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

NOTE: In determining the capitalization threshold, the size of the school district, the property insurance deductible and the time and effort necessary to account for and track fixed assets with a lesser value should be considered. It is suggested the board consider a capitalization threshold within the range of \$200 to \$500. It is strongly recommended the board consult with the school auditor prior to setting the capitalization threshold. Once the capitalization threshold is set, it is recommended the same capitalization threshold be used when accounting for fixed assets in the general fixed assets account group and in the proprietary and fiduciary funds. The federal regulations governing school lunch programs already require fixed assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized.

A school district could, and many do, use bar code identification tags to control fixed assets, such as VCRs, computer mice, etc., even though these fixed assets have a cost below the capitalization threshold. In tracking these fixed assets, only the information necessary to control the location and use of them needs to be maintained. Some school districts videotape each classroom/office annually to save time and effort tracking fixed assets below the capitalization threshold. The video tape is also helpful for insurance claims. Whether a school district chooses to track fixed assets with a cost below the capitalization threshold or not, fixed assets with a cost below the capitalization threshold should not be included in the fixed assets listing for reporting purposes.

This policy provides for valuing fixed assets at historical cost as required by GAAP. This policy bases the capitalization threshold on the historical/acquisition cost of the individual asset. The school district can choose to use the historical cost of all the items included in a purchase order as the basis for determining

FIXED ASSETS MANAGEMENT SYSTEM

~~whether to capitalize the fixed asset. The cost of improvements may be added to the historical cost of a fixed asset. Deciding whether to add the costs of an improvement to a fixed asset's historical cost is a judgment call which should be made after consulting with the school auditor.~~

~~It is important to note the distinctions made by GAAP between the general fixed assets account group and the proprietary funds. GAAP requires interest paid to place a fixed asset in service be accounted for in proprietary funds be included in the historical cost. GAAP also requires infrastructure be included in the fixed assets of proprietary funds. Depreciation records are only required for fixed assets accounted for in proprietary funds.~~

~~For school districts maintaining cash basis accounting for proprietary funds, monthly updates to the fixed assets management system should not be posted to the financial records prior to the end of the year. It is recommended a separate computer file be maintained to note monthly updates to the fixed assets management system for fixed assets attributable to proprietary funds. Monthly updates to the GFAAG will not affect the financial reporting of the non-proprietary funds.~~

Legal Reference: _____ Iowa Code §§ 257.31(4); 279.8; 297.22 .25; 298A (2007).

Cross Reference: _____ 709 _____ Insurance Program
 _____ 701.3 _____ Financial Records

Approved January 14, 2009

Reviewed _____

Revised _____

CAPITAL ASSETS

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

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than **(\$ capitalization threshold)**. The Federal regulations governing school lunch programs require capital assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

All intangible assets with a purchase price equal to or greater than **(\$ capitalization threshold)** with useful life of two or more years, are included in the intangible asset inventory for capitalization purposes. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

Phase III districts, as determined under GASB 34, **[will/will not]** retroactively report intangible assets. If actual historical cost cannot be determined for intangible assets due to lack of sufficient records, estimated historical cost will be used.

This policy applies to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to "net" the capital asset and amortization to avoid reporting. For internally generated intangible assets, outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, and for development of internally generated intangible assets should be capitalized.

The capital assets management system must be updated monthly to account for the addition/acquisition, disposal, relocation/transfer of capital assets. It is the responsibility of the superintendent to count and reconcile the capital assets with capital assets management system on June 30 each year.

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

NOTE: This is a mandatory policy. It is suggested the board consider a capitalization threshold consistent with the GASB 34 Committee Recommendations which recommended "districts and AEAs implement capitalization levels that would capture at least 80% of the value of assets. However, the threshold should not be greater than \$5,000." In addition, Boards may wish to establish guidelines at lower thresholds for keeping track of capital assets for internal control and insurance purposes.

CAPITAL ASSETS

In determining the capital asset capitalization threshold, the size of the school district, the property insurance deductible and the time and effort necessary to account for and track capital assets with a lesser value should be considered. It is strongly recommended the board consult with the school auditor prior to setting the capitalization threshold.

An intangible asset should be recognized in the statement of net assets only if it is identifiable which means the asset is either separable or, arose from contractual or other legal rights, regardless of whether those rights are transferable or separable. The intangible asset must also possess all of the following characteristics/criteria:

- *lack of physical substance;*
- *be of a nonfinancial nature (not in monetary form like cash or investment securities); and,*
- *the initial useful life extending beyond a single reporting period.*

Examples of intangible assets include easements, land use rights, patents, trademarks and copyrights. In addition, intangible assets include computer software purchased, licensed or internally generated, including websites, as well as outlays associated with an internally generated modification of computer software. Intangible assets can be purchased or licensed, acquired through nonexchange transactions or internally generated. Intangible assets exclude assets acquired or created primarily for purposes of directly obtaining income, assets from capital lease transactions reported by lessees, and goodwill created through the combination of a government and another entity.

A school district could, and many do, use bar code identification tags to control capital assets, such as VCRs, technology equipment, etc., even though these capital assets have a cost below the capitalization threshold. In tracking these capital assets only the information necessary to control the location and use of them needs to be maintained. Some school districts video-tape each classroom/office annually to save time and effort tracking capital assets below the capitalization threshold. The video tape is also helpful for insurance claims. Whether a school district chooses to track capital assets with a cost below the capitalization threshold or not, capital assets with a cost below the capitalization threshold should not be included in the capital assets listing for reporting purposes.

This policy provides for valuing capital assets at historical cost as required by GAAP. This policy bases the capitalization threshold on the historical/acquisition cost of the individual asset. The school district can choose to use the historical cost of all the items included in a purchase order as the basis for determining whether to capitalize the capital asset. The cost of improvements may be added to the historical cost of a capital asset. Deciding whether to add the costs of an improvement to a capital asset's historical cost is a judgment call which should be made after consulting with the school auditor.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2013).

Cross Reference: 709 Insurance Program
701.3 Financial Records

Approved _____

Reviewed _____

Revised _____

Current EB - replace with IASB?
Regulation

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

NOTE: *This sample administrative regulation provides a "do-it-yourself" process. The school district may employ a service provider to conduct the initial and annual fixed assets physical count, initial and annual fixed assets listing and to implement a fixed assets management system for fixed assets required to be capitalized under board policy. Should the board employ a service provider, it is important to have the school attorney review the request for proposals and to draft the service provider contract.*

These sample administrative regulations are a beginning point for the school district in drafting its own administrative regulations. It is very important the administrative regulations adopted by a school district reflect its actual practice.

A. Fixed assets management team.

1. The superintendent/fixed assets manager will appoint a fixed assets management team. Members of the fixed assets management team will include:
 - a. Superintendent, chair;
 - b. fixed assets manager;
 - c. Building principals;
 - d. Transportation director;
 - e. One or more facility maintenance personnel;
 - f. One or more technology personnel; and
 - g. Others deemed necessary by the superintendent/fixed assets manager.

2. The superintendent/fixed assets manager in conjunction with the fixed assets management team, shall:
 - a. Conduct the fixed assets physical count;
 - b. Develop the fixed assets listing;
 - c. Tag fixed assets included in the fixed assets management system with a bar code identification number;
 - d. Make a recommendation of a computer software program for managing the fixed assets management system;
 - e. Enter the necessary data into the fixed assets management system and compile the appropriate reports;
 - f. Develop forms and procedures for maintaining the integrity of the fixed assets management system; and
 - g. Maintain responsibility for an accurate fixed assets management system.

This sample administrative regulation provides for valuing fixed assets at historical cost as required by GAAP. This administrative regulation also requires the school district to maintain the replacement value of fixed assets. Should the school district decide not to maintain replacement values for its fixed assets, the requirement must be deleted from the administrative regulation.

Some school districts in completing their initial fixed assets listing are considering a room a unit. For example, 25 student desks, one teacher's desk, one teacher's chair, wastebasket, two storage/file cabinets and so forth could be considered a room unit with a value of \$35,000. The unit is included as one item on the fixed assets listing.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

B. Determining historical cost.

1. The historical cost of a fixed assets is based on the actual costs expended in making the fixed assets serviceable. For the initial fixed assets listing of currently owned fixed assets, records indicating the actual costs expended in making the fixed assets serviceable may be available in the central administrative office.
2. Gifts of fixed assets are given an "historical cost" of the estimated fair market value on the addition/acquisition date.
3. Fixed assets purchased under a capital lease are given an historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of fixed assets in the proprietary funds must include capitalized interest and infrastructure.
5. Fixed assets for which the historical cost cannot be determined.
 - a. Search board minutes to determine the approximate acquisition date, contract approval date or project approval date.
 - b. Search central administrative office records at the time of the presumed addition/acquisition date, including those in storage, on microfiche or archives, to determine the actual costs expended in making the fixed assets serviceable.
 - c. If no records can be found to determine the actual costs expended in making the fixed assets serviceable the school district may estimate the historical cost using back trending/standard costing after consulting with the school auditor.

NOTE: It is likely school districts will have many fixed assets for which the original paperwork setting out the costs to make the fixed assets serviceable is unavailable. In these cases, the historical cost may be estimated using historical resources (e.g., old office supply catalogs) and "back trending." "Back trending" estimates historical cost based on price levels at the presumed date of addition/acquisition. Three publications are available to assist in back trending. They are: Means, Marwill and Swift and Boeckh. These publications are available in large reference libraries and may be available from the school auditor. In addition, business managers and board secretaries at their regional meetings and superintendents at their area superintendent meetings could share costing information about old, but still serviceable fixed assets. Some information will not be available despite the efforts to obtain it. It is important to weigh the benefit of continuing a search for data against the age, value and so forth of the fixed assets as well as the time in personnel costs. Prior to finalizing an estimated cost for a fixed asset, it is strongly recommended the school auditor review and approve the estimated cost.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

C. Annual fixed assets listing reconciliation.

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

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

1. The school district's required purchasing administrative regulations and procedures must be followed to acquire machinery and equipment fixed assets. The school district's required administrative regulations and procedures must be followed for receiving a gift of machinery and equipment fixed assets.
2. The Machinery and Equipment fixed assets Addition/Acquisition Form must be completed for each additional machinery and equipment fixed assets with an addition/acquisition cost of equal to or greater than \$5,000. The following information must be collected
 - a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. General fixed assets account group or proprietary fund asset (name proprietary fund);
 - e. Addition/acquisition date;
 - f. Check/purchase order number or gift;

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- g. Bar code identification number assigned to and placed on the fixed asset;
 - h. Serial/model number;
 - i. Cost-historical;
 - j. Fair market value on acquisition date (donated fixed assets only);
 - k. Estimated useful life (for proprietary funds only);
 - l. Vendor;
 - m. Purchasing fund;
 - n. Description of fixed asset;
 - o. Department/person charged with custody,
 - p. Method of addition/acquisition-purchase, trade, gift etc.,
 - q. Quantity;
 - r. Replacement cost; and
 - s. Addition/acquisition authorization.
3. Machinery and equipment fixed assets acquired in a month must be entered into the fixed assets management system in the same month.
- E. Addition/acquisition of real property fixed assets.
1. The school district's required purchasing administrative regulations and procedures must be followed to acquire a real property fixed asset. The school district's required administrative regulations and procedures must be followed for receiving a gift of a real property fixed asset.
 2. The Real Property Fixed Assets Addition/Acquisition Form must be completed for each additional real property fixed asset. The following information must be collected
 - a. Addition/acquisition date;
 - b. Seller;
 - c. Cost-historical/addition/acquisition, cost including legal, architect, surveying and related fees;
 - d. Balance sheet accounting/class code;
 - e. Fair market value on a requisition date (donated fixed assets only);
 - f. Estimated useful life of buildings (for proprietary funds only);
 - g. Legal description,
 - h. Location/address; and
 - i. Addition/acquisition authorization.
 3. For real property fixed assets in the general fixed assets account group, the actual costs of construction in progress, other than infrastructure, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 4. For real property fixed assets in the proprietary funds, the actual costs of construction in progress, including infrastructure construction, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

NOTE: Only for proprietary funds is infrastructure included in the fixed assets listing.

5. Real property fixed assets acquired in a month must be entered into the fixed assets management system in the same month.

F. Relocation/transfer of machinery and equipment fixed assets.

1. A fixed assets Relocation/Transfer Form must be completed prior to removing machinery and equipment fixed assets from their current location. The following information must be collected:

- a. Relocation/transfer date;
- b. Quantity;
- c. Bar code identification number;
- d. Current location-building/department/room code;
- e. Name of current location-building/department/room;
- f. New location-building/department/room code;
- g. Name of new location-building/department/room;
- h. Date placed at new location-building/department/room;
- i. Department/person charged with custody; and
- j. Relocation/transfer authorization.

2. Machinery and equipment fixed assets relocated/transferred in a month must be entered into the fixed assets management system in the same month.

NOTE: This is the most difficult element of a fixed assets management system. Fixed assets have a tendency to be moved around and the employees moving them generally do not remember to complete the paperwork or even to inform the superintendent/fixed assets manager. A quality annual reconciliation process must be done to ensure a valid fixed assets listing.

For school districts maintaining cash basis accounting for proprietary funds, monthly updates to the fixed assets management system should not be posted to the financial records prior to the end of the year but can be maintained in a separate file. Monthly updates to the GFAAG will not affect the financial reporting of the non-proprietary funds.

G. Disposal of machinery and equipment and real property fixed assets.

1. A Machinery and Equipment fixed assets Disposal Form must be completed prior to disposing of machinery and equipment fixed assets. The following information must be collected:

- a. Disposal date;
- b. Quantity;
- c. Bar code tag identification number;
- d. Disposal method-junk, trade, sale, trade-in, etc.; and
- e. Disposal authorization.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

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

NOTE: Some school districts require a designated person at each building to complete the paperwork upon the disposal of a fixed asset. School districts with a local area network can save paperwork by allowing each building to enter the information regarding disposal of fixed assets as long as the appropriate checks and balances exist to verify the information.

For school districts maintaining cash basis accounting for proprietary funds, monthly updates to the fixed assets management system should not be posted to the financial records prior to the end of the year but can be maintained in a separate file. Monthly updates to the GFAAG will not affect the financial reporting of the non-proprietary funds.

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

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

NOTE: For school districts maintaining cash basis accounting for proprietary funds, monthly updates to the fixed assets management system should not be posted to the financial records prior to the end of the year but can be maintained in a separate file. Monthly updates to the GFAAG will not affect the financial reporting of the non-proprietary funds.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

I. Fixed assets reports.

1. Annual reports for June 30 each year.

- a. fixed assets listing including the following items for the school auditor:
 - (1) Balance sheet accounting/class code;
 - (2) Purchasing fund;
 - (3) Bar code tag identification number;
 - (4) Description of the fixed asset;
 - (5) Historical cost; and
 - (6) Location.

NOTE: The school auditor will at a minimum require a fixed assets listing with the historical cost and balance sheet accounting/class code for each fixed asset in the fixed assets listing. It is important for the school district to consult with the school auditor prior to determining the school district's requirements for this annual report. The other items listed above are optional unless recommended by the school auditor to meet the school district's needs.

The fixed assets listing total dollar amount for the auditor must equal the amount entered on the school district's Certified Annual Report (CAR). This amount is calculated as follows:

Fixed assets listing prior year by balance sheet accounting/class code

+ Additions/Acquisitions by balance sheet accounting/class code

- Disposal by balance sheet accounting/class code

= Fixed assets listing current year by balance sheet accounting/class code

- b. fixed assets listing by location/building;
- c. fixed assets listing by department/employee/person charged with custody; and
- d. fixed assets listing by replacement cost.

NOTE: The last three reports may not be required by the school auditor, but they are used by school districts for many purposes. For example, the "fixed assets listing by location/building" and "fixed assets listing by department/ employee/person charged with custody" are used by school districts for the annual fixed assets listing reconciliation to compare the actual fixed assets in a building or department/room with the information in the fixed assets management system.

CAPITAL ASSETS REGULATION

A. Capital Assets Management System

The superintendent, and/or other designated staff, shall:

- 1) Conduct the capital assets physical count;
- 2) Develop the capital assets listing;
- 3) Tag capital assets included in the capital assets management system with a bar code identification number;
- 4) Make a recommendation of a computer software program for managing the capital assets management system;
- 5) Enter the necessary data into the capital assets management system and compile the appropriate reports;
- 6) Develop forms and procedures for maintaining the integrity of the capital assets management system; and,
- 7) Maintain responsibility for an accurate capital assets management system.

B. Determining historical cost

1. The historical cost of a capital asset is based on the actual costs expended in making the capital assets serviceable.
2. Gifts of capital assets are valued at the estimated fair market value at the addition/acquisition date.
3. Capital assets purchased under a capital lease are valued at historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of capital assets must include capitalized interest.

C. Annual capital assets listing reconciliation

1. The superintendent, and/or other designated staff, in conjunction with the capital assets management team, will conduct an annual capital assets physical count to develop the annual capital assets listing in a manner similar to the initial capital assets listing process in B above. At least every three years, someone other than the person in custody of the capital assets in the building/department/room will perform the capital assets physical count for the building/department/room.
2. Upon completion of the annual capital assets listing, the capital assets listing is reconciled to the capital assets management system data base.
3. Capital assets found to have been excluded from the data base are added to the capital assets management system. The capital assets management system process should be reviewed to prevent future incidents of excluding a capital asset.
4. Capital assets unaccounted for are reported to the superintendent who contacts the supervisor of and the individual in charge/control/custody of the capital asset. The individual in charge/control/custody of the capital asset has thirty days to account for the capital asset.

CAPITAL ASSETS REGULATION

5. Capital assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/control/custody of the capital asset to replace the asset.
6. The superintendent is responsible for documenting the reasons each asset was not reconciled to the capital assets management system.

D. Addition/acquisition of capital assets.

1. The school district's purchasing policy and administrative regulations must be followed when acquiring capital assets. The school district's policy and administrative regulations must be followed for receiving a gift of capital assets.
2. The capital assets addition/acquisition documentation must be completed for each additional capital assets with an addition/acquisition cost of equal to or greater than (*\$ capitalization threshold*). The following information should be collected, if applicable:
 - a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. Government or BTA program;
 - e. Addition/acquisition date;
 - f. Check/purchase order number or gift;
 - g. Bar code identification number assigned to and placed on the capital asset;
 - h. Serial/model number;
 - i. Cost-historical;
 - j. Fair market value on acquisition date (donated assets only);
 - k. Estimated useful life;
 - l. Vendor;
 - m. Purchasing fund and function;
 - n. Description of capital asset;
 - o. Department/person charged with custody,
 - p. Method of addition/acquisition-purchase, trade, gift etc.,
 - q. Quantity;
 - r. Replacement cost;
 - s. Addition/acquisition authorization; and,
 - t. Function for depreciation.
3. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
4. The actual costs of construction in progress, other than infrastructure, is entered into the capital assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.

CAPITAL ASSETS REGULATION

5. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
- E. Relocation/transfer of machinery and equipment capital assets.
1. A capital assets relocation/transfer documentation must be completed prior to removing machinery and equipment capital assets from their current location. The following information must be collected:
 - a. Relocation/transfer date;
 - b. Quantity;
 - c. Bar code identification number;
 - d. Current location-building/department/room code;
 - e. Name of current location-building/department/room;
 - f. New location-building/department/room code;
 - g. Name of new location-building/department/room;
 - h. Date placed at new location-building/department/room;
 - i. Department/person charged with custody; and
 - j. Relocation/transfer authorization.
 2. Capital assets relocated/transferred in a month must be entered into the capital assets management system in the same month.
- F. Disposal of capital assets
1. A Capital Assets disposal documentation must be completed prior to disposing of real property. The following information must be collected:
 - a. Disposal date;
 - b. Quantity;
 - c. Bar code tag identification number;
 - d. Legal description,
 - e. Location/Address;
 - f. Purchaser;
 - g. Disposal methods for real property trade, sale, stolen, etc.; and,
 - h. Disposal authorization.
 2. Capital assets disposed of in a month must be entered into the capital assets management system in the same month.
 3. When assets are sold or disposed of, it is necessary to calculate and report a gain or loss in the statement of activities. The gain/loss is calculated by subtracting the net book value (historical cost less any accumulated amortization) from the net amount realized on the sale or disposal.
- G. Lost, damaged or stolen capital assets.
1. A Lost, Damaged or Stolen Capital Assets Report must be completed when a capital asset has been lost, damaged or stolen. The following information must be collected:

CAPITAL ASSETS REGULATION

- a. Date of loss, damage or theft;
 - b. Employee/person discovering;
 - c. Quantity;
 - d. Description of capital asset;
 - e. Bar code tag identification number;
 - f. Location-building/department/room;
 - g. Description of loss, damage, etc.;
 - h. Filing of police report-yes or no;
 - i. Filing of insurance report-yes or no;
 - j. Sent for repair-yes or no;
 - k. Date returned from repair;
 - l. Date returned to location-building/department/room;
 - m. Department/person charged with custody; and,
 - n. Authorization.
2. Capital assets damaged, lost or stolen in a month must be entered into the capital assets management system in the same month.

H. Capital assets reports

1. Annual reports for June 30 each year.
 - a. Capital assets listing including the following items:
 - 1) Balance sheet accounting/class code;
 - 2) Purchasing fund, function and depreciation function;
 - 3) Bar code tag identification number;
 - 4) Description of the capital asset;
 - 5) Historical cost or other;
 - 6) Location;
 - 7) Current year depreciation/expense; and,
 - 8) Accumulated depreciation/amortization.
 - b. Capital assets listing by location/building;
 - c. Capital assets listing by department/employee/person charged with custody; and,
 - d. Capital assets listing by replacement cost.

NOTE: This sample administrative regulation provides a sample capital asset management system. It is important the administrative regulations adopted by a school district reflect its actual practice. The school district may choose to employ a service provider to conduct the annual capital assets physical count, annual capital assets listing and to implement a capital assets management system for capital assets required to be capitalized under board policy. Should the board employ a service provider, it is important to have the school attorney review the request for proposals and to draft the service provider contract.

This sample administrative regulation provides for valuing capital assets at historical cost as required by GAAP. This administrative regulation also requires the school district to maintain the replacement value of capital assets. Should the school district decide not to maintain replacement values for its capital assets, the requirement should be deleted from the administrative regulation.

CAPITAL ASSETS REGULATION

Some school districts in completing their initial capital assets listing consider a room a unit. For example, 25 student desks, one teacher's desk, one teacher's chair, wastebasket, two storage/file cabinets and so forth could be considered a room unit with a value of \$35,000. The unit is included as one item on the capital assets listing.

This may be a difficult element of a capital assets management system. Capital assets have a tendency to be moved around and the employees moving them generally do not remember to complete the paperwork or even to inform the superintendent. A quality annual reconciliation process must be done to ensure a valid capital assets listing. Some school districts require a designated person at each building to complete the paperwork upon the disposal of a capital asset. School districts with a local area network can save paperwork by allowing each building to enter the information regarding disposal of capital assets as long as the appropriate checks and balances exist to verify the information.

The school auditor may, at a minimum, require a capital assets listing with the historical or other cost basis and balance sheet accounting/class code for each capital asset in the capital assets listing. It is important for the school district to consult with the district's auditor prior to determining the school district's requirements for this annual report. The other items listed above are optional unless recommended by the school auditor to meet the school district's needs.

The capital assets listing total dollar amount must equal the amount entered on the school district's Certified Annual Report (CAR). This amount is calculated as follows:

Capital assets listing prior year by balance sheet accounting/class code
+ *Additions/Acquisitions by balance sheet accounting/class code*
- *Disposal by balance sheet accounting/class code*
= *Capital assets listing current year by balance sheet accounting/class code*

The last three reports may be used by school districts for many different purposes. For example, the "capital assets listing by location/building" and "capital assets listing by department/employee/person charged with custody" are used by school districts for the annual capital assets listing reconciliation to compare the actual capital assets in a building or department/room with the information in the capital assets management system.

FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

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

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

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

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

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

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

Capitalization threshold - dollar limit set for capitalizing fixed assets.

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

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

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

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

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

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

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

FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

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

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

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

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

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

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

Machinery and equipment - fixed assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than (*\$ capitalization threshold*), and fixed assets under capital leases and fixed assets being acquired under a lease/purchase agreement.

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

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

Approved _____

Reviewed _____

Revised _____

CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

Balance sheet accounting/class codes - the codes set out for assets in the Iowa Department of Education Uniform Accounting Manual. They are: 200-capital assets; 211- land and land improvements; 221-site improvements; 222-accumulated depreciation on site improvements; 231-buildings and building improvements; 232-accumulated depreciation on buildings and building improvements; 241-machinery and equipment; 242-accumulated depreciation on machinery and equipment, 251-works of art and historical treasures; 252-accumulated depreciation on works of art and historical treasures, 261-infrastructure, 262-accumulated depreciation on infrastructure, and 271-construction in progress.

Book value - the value of capital assets on the records of the school district, which can be the cost or, the cost less the appropriate allowances, such as depreciation.

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

Business-type activities – one of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in the whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

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

Capital assets - Capital assets with a value of equal to or greater than (*\$ capitalization threshold*) based on the historical cost include: long-lived assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, construction in progress, improvements other than facilities, land, machinery and equipment, and intangible assets.

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

Capitalization threshold - The dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

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

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

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

CAPITAL ASSETS DEFINITIONS

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

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

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

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

Government activities – activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Government-wide financial statements – Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

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

Improvements – In addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase the efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

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

Infrastructure – long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include; roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

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

CAPITAL ASSETS DEFINITIONS

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

Machinery and equipment - capital assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than (*\$ capitalization threshold*), and capital assets under capital leases and capital assets being acquired under a lease/purchase agreement.

Proprietary funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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