

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA

Regular School Board Meeting

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

Anril 10, 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. APPROVE AGENDA

5. APPROVE CONSENT AGENDA

- a. Minutes from the Regular Meeting on March 13, 2019
- b. List of Bills
- c. Financial Reports
- d. Early Graduation Requests
- e. Resignations(s)
- f. Hire(s) - Kara Hoyle as associate
- g. Transfer(s)

6. PUBLIC HEARING

- a. Public Hearing on 2019-2020 School Calendar
 - Open the hearing for public comment
 - Close the hearing for public comment
- b. Public Hearing on FY20 Budget
 - Open the hearing for public comment
 - Close the hearing for public comment

7. COMMUNITY/PROGRAM PRESENTATIONS

- a. FBLA Trip Request

8. ADMINISTRATIVE UPDATES & REPORTS

- a. Eric Dockstader - Secondary Update
- b. Dan Fox - District/Elementary Update
- c. Facilities Update

9. ACTION ITEMS

- a. Approve 2019-2020 Cooperative Sharing Agreement with Independence CSD for boys soccer and girls soccer.
- b. Approve 2019-2020 School Calendar
- c. Approve 2019-2020 School Budget and Tax Rate
- d. Approve 2019-2020 Budget Guarantee Resolution
- e. Approve resolution authorizing the redemption of general obligation school bonds, series 2017, dated May 1, 2017, approving the escrow and amended and substituted paying agent, bond registrar and transfer agent agreement, and levying a tax for fiscal year 2019-20 for the redemption of general obligation school bonds, series 2017, dated May 1, 2017
- f. Approve FY18 Audit
- g. Board Policy Review - Volume 27, Number 5 IASB Policy Primer Updates:
 - 401.7, 401.10, 401.12, 401.12R1, 704.5, 705.4, 705.4R1, 707.5, 707.5R1, and 905.1
- h. May meeting date

10. BUCCANEER BRAG-ABOUT

11. STUDENT QUESTIONS

12. 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.

13. ADJOURN

It is the policy of the East Buchanan Community School District not to illegally discriminate on the basis of race, color, national origin, gender, disability, religion, creed, age (Employment only), marital status, sexual orientation, gender identity and socioeconomic status (students/program only) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact the district's Equity Coordinator.

East Buchanan Community School District
Board Meeting Minutes – March 13, 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, and Chad Staton. Member absent: Shawn Stone. Administration present: Dan Fox, Superintendent/Elementary Principal; Eric Dockstader, MS/HS Principal; Teresa Knipper, Business Manager/Board Secretary. Several visitors were present.

Public Forum: None.

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

Approve Consent Agenda: Motion to approve the Consent Agenda was made by Cook, second by Staton. Motion carried with all ayes. Items included on the Consent Agenda: minutes of the February 13th meeting, February financial reports, expenditures listed, hire of Michael Ellis as Events Center Technician, and hire of Sara Dolan as Associate.

Community/Program Presentations: None.

Administrative Reports: Eric Dockstader reported that the variety show went well, the third trimester began, and ISASP testing via computers will be done the week of March 18th. Dan Fox reported that elementary teachers and students have been prepping for the ISASP tests. He reviewed the intruder training with a PowerPoint presentation and discussed ideas for added security. An open house needs to be scheduled for the new gym, auditorium, and shop and a decision needs to be made regarding the house on the property the school purchased.

2018-2019 School Calendar Update: Motion to approve the revised 2018-2019 school calendar was made by Cook, second by Staton. Motion carried with all ayes.

2019-2020 School Calendar Public Hearing Date: Motion was made by Staton, second by Cooksley to schedule April 10, 2019 at 5:00 p.m. for the public hearing regarding the 2019-2020 school calendar. Motion carried with all ayes.

2019-2020 School Budget Public Hearing Date: Motion was made by Cook, second by Cooksley to schedule April 10, 2019 at 5:00 p.m. for the public hearing regarding the 2019-2020 budget. Motion carried with all ayes.

Policy Review: Motion was made by Staton, second by Cook to approve the second reading of board policies for 800 Series – Buildings and Sites. Motion carried with all ayes.

Buccaneer Brag-About: It was great to see the talent on display in the variety show and how well the stage works to see and hear everyone. Speech students and winter sports did very well this year.

Closed Session – Negotiations Strategy: Motion was made by Cooksley, second by Staton to go into closed session regarding negotiations strategy pursuant to Board Policy 212(1). Motion carries with all ayes.

Motion was made by Staton, second by Cook to come out of closed session at 6:24 pm. Motion carried with all ayes.

Adjourn: Motion was made by Cook, second by Staton to adjourn the meeting at 6:25 p.m. Motion carried with all ayes.

Next meeting is April 10, 2019 at 5:00 p.m.

Teresa Knipper, Board Secretary

Greg Schmitt, President

East Buchanan Community School
04/01/2019 9:01 AM

Vendor ID Vendor Name
Batch Description: General - Extra - March 2019
PITBOWINC PITNEY BOWES, INC.

Invoice Listing - Summary
Unposted; Batch Description General - Extra - March 2019

Page: 1
User ID: TMK

<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>
20190315	POSTAGE METER LEASE/SUPPLIES	03/15/2019	03/15/2019	1	27927	10.79

Batch Total: 10.79
Report Total: 10.79

East Buchanan Community School
 04/10/2019 12:35 PM

Invoice Listing - Summary
 Unposted; Batch Description PPEL/SAVE/Project Invoices-April 2019

Page: 1
 User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Description</u>	<u>Processing Month</u>	<u>Invoice Date</u>	<u>Checking Account ID</u>	<u>Check Number</u>	<u>Invoice Amount</u>
Batch Description: PPEL/SAVE/Project Invoices-April 2019								
DONSTRUC	DON'S TRUCK SALES, INC	87818	BUS 2 REPAIR	04/2019	03/11/2019			5,233.84
ISG	ISG	55446	Architect Services		03/31/2019			1,921.33
LARSCONS	LARSON CONSTRUCTION CO., INC.	19	HS Construction Proj		04/10/2019			225,628.33
PLUMBTECH	PLUMB TECH INC	19097	AIR PIPING FOR NEW SHOP		03/25/2019			3,153.34

Batch Total: 235,936.84

Report Total: 235,936.84

*

Vendor ID	Vendor Name	Invoice Number	Description	Processing Month:	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
	Batch Description: General Invoices-April 2019			04/2019					
ALLIUTIL	ALLIANT ENERGY	20190402	Gas/Electric		03/19/2019				14,855.01
BEATCHER	Beatty, Cheryl	20190402	LIBRARY BOOKS		03/03/2019				47.31
BLACKHAWK	BLACK HAWK WAST DISP, INC.	644647	GARBAGE		04/01/2019				670.00
BODEIMPL	BODENSTEINER IMPLEMENT	P49063	TRACTOR PARTS		03/06/2019				312.01
BUCHAUDI	BUCHANAN COUNTY AUDITOR	20190410	SPECIAL ELECTION		04/10/2019				931.06
CHASCARD	CHASE CARD SERVICES	20190405	SUPPLIES/AD CONF TRAVEL		04/04/2019				486.66
CHILJEFF	Childers, Jeff	20190403	SNOW REMOVAL		04/03/2019				8,595.00
CHROMPARTS	Chromebook Parts.com	23680	Chromebook parts		03/13/2019				585.26
CHROMPARTS	Chromebook Parts.com	23724	Chromebook parts		03/14/2019				169.92
CITYLAUN	CITY LAUNDERING CO.	1437390	TRANSPORTATION PURCHASED SERVICE		03/05/2019				37.89
CJCOOP	CJ COOPER & ASSOCIATES, INC.	134342	SCREENING TESTS		03/28/2019				455.50
COPYSYST	COPY SYSTEMS INC	337138	COPIER MAINTENANCE		04/03/2019				211.62
COPYSYST	COPY SYSTEMS INC	337139	COPIER MAINTENANCE		04/03/2019				174.35
DHS	DHS CASHIER 1ST FL.	10121540	State Medicaid		03/31/2019				3,279.00
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	20190402	TELEPHONE		04/01/2019				1,694.68
EBS	Employee Benefit Systems	000019914	COBRA Admin		04/10/2019				152.04
HEARTSMART	Heartsmart.com	HS346479	AED		03/25/2019				1,540.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	1420REV	VOCAL FESTIVAL REGISTRATION		03/27/2019				24.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	1500	BAND REGISTRATION FEES		03/05/2019				132.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	1917	LARGE GROUP BAND FESTIVAL REGISTRATION		04/01/2019				120.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	2039	LARGE GROUP VOCAL FESTIVAL REGISTRATION		04/10/2019				95.00
ISBMA	IA SCHOOL BUSINESS MANG ACADEMY	Order#:39687-Tknippe	REGISTRATION FEE		04/02/2019				395.00
INDEPEND	INDEPENDENCE COMMUNITY SCHOOL	20190402	Special Education billing		02/05/2019				102,053.72
INTEALLBAT	INTERSTATE ALL BATTERY CENTER	1900101018968	FIRE ALARM SYSTEM BATTERIES		03/18/2019				246.60
ICN	IOWA COMMUNICATIONS NETWORK	555475	ICN SERVICES		04/10/2019				126.65
IWEISS	IWEISS HOLDINGS LLC	158	STAGE SUPPLIES		03/25/2019				14.50
JWPEPPER	J.W. PEPPER & SON, INC.	11E52128	CHOIR MUSIC		03/06/2019				103.99
JWPEPPER	J.W. PEPPER & SON, INC.	11E53253	VOCAL MUSIC		03/08/2019				200.99
JWPEPPER	J.W. PEPPER & SON, INC.	11E57230	VOCAL MUSIC		03/21/2019				66.73
JOHNDEERE	JOHN DEERE FINANCIAL	20190410	IND ARTS SUPPLIES		04/10/2019				62.08
KONEINC	KONE INC.	959219759	Maint Purch Serv		04/10/2019				183.78
THELIBRA	LIBRARY STORE, INC. THE	395585	LMC SUPPLIES		03/13/2019				162.93
LINNCOOP	LINN CO-OPERATIVE OIL CO	805370	Gas/Diesel		03/07/2019				703.89
LINNCOOP	LINN CO-OPERATIVE OIL CO	805371	Gas/Diesel		03/07/2019				1,243.89
LINNCOOP	LINN CO-OPERATIVE OIL CO	805472	Gas/Diesel		03/22/2019				1,496.78
LINNCOOP	LINN CO-OPERATIVE OIL CO	805473	Gas/Diesel		03/22/2019				854.44

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Checking Account ID	Check Number	Invoice Amount
MCELROYS	MCELROY'S FOOD MARKET	20190404	FCS SUPPLIES	03/31/2019			147.69
* MCELROYS	MCELROY'S FOOD MARKET	20190410	FCS SUPPLIES	04/10/2019			61.86
MENARDSMAR	MENARDS	4659	AUDITORIUM SUPPLIES	03/30/2019			43.13
MIDAMER	MIDAMERICA BOOKS	475944	LMC BOOKS	04/02/2019			155.70
* NEIBINSU	NEIGHBOR INSURANCE	2598	INSURANCE	04/10/2019			36.00
THENEWS	NEWS, THE	24193	PUBLIC NOTICES/ADVERTISING	03/29/2019			737.38
* OFFIAUDI	OFFICE OF AUDITOR OF STATE	20190410	AUDIT FILING FEE	04/10/2019			625.00
PERMABOUND	Perma-Bound	1815209-00	LMC BOOKS	03/11/2019			288.55
* PRESTOX	PRESTO-X	2570505	Kitchen-Pest Service	04/10/2019			58.00
POSTBYPH	PURCHASE POWER	20190403	DISTRICT POSTAGE	04/03/2019			3,000.00
SCHOBUSS	SCHOOL BUS SALES CO	80023	VAN/BUS REPAIR	03/22/2019			155.54
SCHOBUSS	SCHOOL BUS SALES CO	80370	VAN/BUS REPAIR	03/27/2019			234.38
SCHOSPEC	SCHOOL SPECIALTY INC	208122527116	ELEM SUPPLIES	03/11/2019			51.86
SUPEWELD	SUPERIOR WELDING SUPPLY	4558013	WELDING SUPPLIES	03/29/2019			7.00
TIMBILL	TIMBERLINE BILLING SERVICE LLC	16297	MEDICAID PURCH SERVICE	03/29/2019			294.23
* TNTREPA	TNT REPAIR	22281	TOWING	04/10/2019			204.00
TROTTROP	TROTT TROPHIES	28615	MUSIC FESTIVAL AWARDS	03/28/2019			70.00
UNI2	UNIVERSITY OF NORTHERN IOWA	20501650	MS FOSS KIT USAGE	04/04/2019			100.00
* USCELL	US CELLULAR	0302344305	Cell Phones	04/10/2019			353.12
WALMART	WALMART COMMUNITY BRC	20190404	ELEM SUPPLIES	03/09/2019			32.44
WEBEPAE	WEBER PAPER COMPANY	029038	CUSTODIAL/MAINTENANCE SUPPLIES	03/29/2019			126.00
WEBEPAE	WEBER PAPER COMPANY	031174	CUSTODIAL/MAINTENANCE SUPPLIES	03/14/2019			44.20
WEBEPAE	WEBER PAPER COMPANY	031521	CUSTODIAL/MAINTENANCE SUPPLIES	03/28/2019			251.72
* WESTDELA	WEST DELAWARE CSD	4/4/19	TRANSPORTATION	04/10/2019			658.20
* WESTDELA	WEST DELAWARE CSD	419	OP SHARING	04/10/2019			1,378.78
* WESTDELA	WEST DELAWARE CSD	419WD	MECHANIC HOURS & PARTS	04/10/2019			956.24
WESTMUSI	WEST MUSIC COMPANY	1729129	REPAIR	04/04/2019			102.50
WESTMUSI	WEST MUSIC COMPANY	1729130	REPAIR	03/09/2019			62.50
WINTBUIL	WINTHROP BUILDING SUPPLY	20190404	SUPPLIES	04/01/2019			188.36

Batch Total: 152,908.66
Report Total: 152,908.66

Batch Description: Activity Invoices - April 2019

Processing Month: 04/2019

* Vendor ID: BENTCOMM BENTON COMMUNITY SCHOOLS

Description: G-Golf Entry Fee - 4/06/2019

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

Checking Account ID:

PO Number:

Invoice Date: 04/06/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 4619 Invoice Number: 4619

Detail Amount 1099 Detail Amount Asset/Asset Tag 35.00 N In Full

Amount: 35.00

* Vendor ID: CASCADE CASCADE HIGH SCHOOL

Description: B-Track Entry - 3/28/19

Sequence: 1 Check Type: Check

Chart of Account Number 21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

Checking Account ID:

PO Number:

Invoice Date: 03/28/2019 Due Date: 04/03/2019 Status: PP 1099 Amount: 0.00

Check Number: 11893 Invoice Number: 32819

Detail Amount 1099 Detail Amount Asset/Asset Tag 85.00 N In Full

Amount: 85.00

* Vendor ID: CENTRESO CENTURY RESOURCES

Description: Fundraiser Items

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 910 6221 618 MUSIC TRIP SUPPLIES

Checking Account ID:

PO Number:

Invoice Date: 03/29/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 910241 Invoice Number: 910241

Detail Amount 1099 Detail Amount Asset/Asset Tag 2,085.75 N In Full

Amount: 2,085.75

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Baseball Supplies - Amazon.com

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 920 6730 618 BASEBALL SUPPLIES

Checking Account ID:

PO Number:

Invoice Date: 03/29/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 032919 Invoice Number: 032919

Detail Amount 1099 Detail Amount Asset/Asset Tag 317.45 N In Full

Amount: 317.45

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Prom Decorations - Amazon

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 950 7075 618 CLASS OF 2020 SUPPLIES

Checking Account ID:

PO Number:

Invoice Date: 03/13/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 11441172683127435 Invoice Number: 11441172683127435

Detail Amount 1099 Detail Amount Asset/Asset Tag 91.91 N In Full

Amount: 91.91

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Rooms - FBLA State Leadership Conference

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 950 7010 899 FBLA OTHER EXPENSE

Checking Account ID:

PO Number:

Invoice Date: 03/07/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 32819 Invoice Number: 32819

Detail Amount 1099 Detail Amount Asset/Asset Tag 935.81 N In Full

Amount: 935.81

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Rooms - State Speech

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 910 6120 899 SPEECH OTHER EXPENSE

Checking Account ID:

PO Number:

Invoice Date: 03/09/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 3819 Invoice Number: 3819

Detail Amount 1099 Detail Amount Asset/Asset Tag 302.25 N In Full

Amount: 302.25

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Second City Tickets-Business Trip Chicag

Sequence: 1 Check Type:

Chart of Account Number 21 0000 1400 910 6120 899 SPEECH OTHER EXPENSE

Checking Account ID:

PO Number:

Invoice Date: 03/18/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00

Check Number: 41219 Invoice Number: 41219

Detail Amount 1099 Detail Amount Asset/Asset Tag 508.75 N In Full

Amount: 508.75

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 7010 618	FBLA SUPPLIES		508.75	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED		Invoice Number: 9685		271.00
Description: B-Golf Shirts/Hats			Invoice Date: 03/20/2019	Due Date: 04/10/2019	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 920 6760 618	BOYS' GOLF SUPPLIES		271.00	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED		Invoice Number: 9703		558.00
Description: Dance Marathon Shirts			Invoice Date: 03/28/2019	Due Date: 04/10/2019	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 7011 618	HS STUDENT COUNCIL SUPPLIES		558.00	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED		Invoice Number: 9706		69.00
Description: G-Golf Shirts			Invoice Date: 03/28/2019	Due Date: 04/10/2019	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 920 6860 618	GIRLS' GOLF SUPPLIES		69.00	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED		Invoice Number: 9717		12.00
Description: B-Golf Hat			Invoice Date: 04/01/2019	Due Date: 04/09/2019	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 920 6760 618	BOYS' GOLF SUPPLIES		12.00	N	
Vendor ID: DESIUNLI	DESIGNS UNLIMITED		Invoice Number: 9736		999.00
Description: MS Track Shirts			Invoice Date: 04/09/2019	Due Date: 04/10/2019	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 920 6840 618	GIRLS TRACK SUPPLIES		999.00	N	
Vendor ID: EDCO	EDGEWOOD COLESBURG SCHOOL		Invoice Number: 4219		80.00
Description: B-Track Entry - 4/2/19			Invoice Date: 04/02/2019	Due Date: 04/03/2019	Status: PP 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 920 6600 810	ATHLETICS DUES AND FEES		80.00	N	
Vendor ID: EDCO	EDGEWOOD COLESBURG SCHOOL		Invoice Number: 4619		35.00
Description: B-Golf Entry - 4/06/2019			Invoice Date: 04/06/2019	Due Date: 04/10/2019	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 920 6600 810	ATHLETICS DUES AND FEES		35.00	N	

Vendor ID: FORECAND FOREIGN CANDY COMPANY, THE
Description: Gummy Eiffel Towers - Prom
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 950 7075 618 CLASS OF 2020 SUPPLIES

PO Number: Invoice Number: 494827 Amount: 121.64
Invoice Date: 03/14/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
121.64 N In Full

Vendor ID: HOTLUNCH HOT LUNCH PROGRAM
Description: MS Juice Break - Milk/Juice
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 950 7040 618 MS STUDENT COUNCIL SUPPLIES

PO Number: Invoice Number: 32019 Amount: 78.60
Invoice Date: 03/31/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
78.60 N In Full

Vendor ID: INDEPEND INDEPENDENCE COMMUNITY SCHOOL
Description: B-Track Entry - 4/04/2019
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

PO Number: Invoice Number: 4419 Amount: 75.00
Invoice Date: 04/04/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
75.00 N In Full

Vendor ID: IOWAFFA IOWA FFA ASSOCIATION
Description: FFA State Leadership Registration
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 950 7026 899 FFA OTHER EXPENSES

PO Number: Invoice Number: A 306 Amount: 535.00
Invoice Date: 04/09/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
535.00 N In Full

Vendor ID: JWPEPPER J.W. PEPPER & SON, INC.
Description: Music
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 910 6210 618 MUSIC CLUB SUPPLIES

PO Number: Invoice Number: 11E55018 Amount: 88.59
Invoice Date: 03/14/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
88.59 N In Full

Vendor ID: JESUPCSD JESUP COMMUNITY SCHOOL DISTRICT
Description: G-Track Entry - 4/2/19
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

PO Number: Invoice Number: 4219 Amount: 80.00
Invoice Date: 04/02/2019 Due Date: 04/03/2019 Status: PP 1099 Amount: 0.00
Check Number: 11894 Check Date: 04/03/2019
Detail Amount 1099 Detail Amount Asset/Asset Tag
80.00 N In Full

Vendor ID: JESUPCSD JESUP COMMUNITY SCHOOL DISTRICT
Description: B-Track Entry - 4/09/2019
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

PO Number: Invoice Number: 4919 Amount: 80.00
Invoice Date: 04/09/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
80.00 N In Full

Vendor ID: LENOTIFF Lenox, Tiffany
Description: Decorations - Daddy Daughter Dance
Sequence: 1 Check Type: Checking Account ID:

PO Number: Invoice Number: 8MF192A0040545 Amount: 57.51
Invoice Date: 03/07/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number: Check Date:

Vendor ID: SPRILITT **SPRINGFIELD LITTLE THEATRE**

Description: Rental - Wizard of Oz Costumes
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 910 6111 899 DRAMA OTHER EXPENSE

PO Number: **Invoice Number: 4319**
Invoice Date: 04/03/2019 **Due Date:** 04/10/2019 **Status:** PP **1099 Amount:** 0.00
Checking Account ID: **Check Number:** 11896 **Check Date:** 04/05/2019
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
3,795.00 0.00 N

Amount: **3,795.00**

Vendor ID: TROTTROP **TROTT TROPHIES**

Description: Wrestling Awards
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6790 618 WRESTLING SUPPLIES

PO Number: **Invoice Number: 28595**
Invoice Date: 03/13/2019 **Due Date:** 04/10/2019 **Status:** A **1099 Amount:** 0.00
Checking Account ID: **Check Number:** **Check Date:**
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
103.50 N

Amount: **103.50**

Vendor ID: TROTTROP **TROTT TROPHIES**

Description: Golf Awards - Disks & Engraving
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6600 618 ATHLETICS SUPPLIES

PO Number: **Invoice Number: 28620**
Invoice Date: 04/01/2019 **Due Date:** 04/10/2019 **Status:** A **1099 Amount:** 0.00
Checking Account ID: **Check Number:** **Check Date:**
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
10.00 N

Amount: **10.00**

Vendor ID: USFOOD **US FOODS, INC.**

Description: Snacks - MS Juice Break
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 950 7040 618 MS STUDENT COUNCIL SUPPLIES

PO Number: **Invoice Number: 032019**
Invoice Date: 03/31/2019 **Due Date:** 04/10/2019 **Status:** A **1099 Amount:** 0.00
Checking Account ID: **Check Number:** **Check Date:**
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
115.42 N

Amount: **115.42**

Vendor ID: VINTPARK **VINTON PARK & RECREATION DEPT.**

Description: 3rd - 5th Rollerskating
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 950 7050 899 ELEM. ST. COUNCIL MISC. EXPENSE

PO Number: **Invoice Number: 41219**
Invoice Date: 03/29/2019 **Due Date:** 04/10/2019 **Status:** A **1099 Amount:** 0.00
Checking Account ID: **Check Number:** **Check Date:**
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
426.00 N

Amount: **426.00**

Vendor ID: WALMART **WALMART COMMUNITY BRC**

Description: Feed Store Supplies
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 950 7015 618 FEED STORE SUPPLIES

PO Number: **Invoice Number: 32019**
Invoice Date: 04/04/2019 **Due Date:** 04/10/2019 **Status:** A **1099 Amount:** 0.00
Checking Account ID: **Check Number:** **Check Date:**
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
57.35 N

Amount: **57.35**

Vendor ID: WESTDELA **WEST DELAWARE CSD**

Description: G-Track Entry - 3/28/19
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

PO Number: **Invoice Number: 32819**
Invoice Date: 03/28/2019 **Due Date:** 04/03/2019 **Status:** PP **1099 Amount:** 0.00
Checking Account ID: **Check Number:** 11892 **Check Date:** 04/03/2019
Cost_Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
70.00 N

Amount: **70.00**

Vendor ID: WESTDELA **WEST DELAWARE CSD**

Description: MS G-Track Entry - 4/9/2019
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

PO Number: **Invoice Number: 4919**
Invoice Date: 04/09/2019 **Due Date:** 04/10/2019 **Status:** A **1099 Amount:** 0.00
Checking Account ID: **Check Number:** **Check Date:**

Amount: **60.00**



Checking Account: 2 Activity Fund

Check Number: 11886	Check Type: Check	Invoice Date	PO Number	Check Date: 03/20/2019	Vendor: IOWAFBLA	Chart of Account Number	Check Total:
13995		03/18/2019		<u>Detail Description</u>		21 0000 1400 950 7010 899	<u>Detail Amount</u>
328-30		03/18/2019		FBLA OTHER EXPENSE			1,210.00
				FBLA SUPPLIES		21 0000 1400 950 7010 618	15.00
Check Number: 11887	Check Type: Check	Invoice Date	PO Number	Check Date: 03/20/2019	Vendor: DECOHS	DECORAH HIGH SCHOOL	Check Total:
2419		03/20/2019		<u>Detail Description</u>		21 0000 1400 920 6600 810	<u>Detail Amount</u>
				ATHLETICS DUES AND FEES			40.00
Check Number: 11888	Check Type: Check	Invoice Date	PO Number	Check Date: 03/21/2019	Vendor: COECOLMD	COE COLLEGE MUSIC DEPARTMENT	Check Total:
32019		03/21/2019		<u>Detail Description</u>		21 0000 1400 910 6220 899	<u>Detail Amount</u>
				PEP BAND OTHER EXPENSE			50.00
Check Number: 11889	Check Type: Check	Invoice Date	PO Number	Check Date: 03/25/2019	Vendor: YMCACAMP	YMCA OF THE CEDAR RAPIDS METRO AREA	Check Total:
2019		03/25/2019		<u>Detail Description</u>		21 0000 1400 950 7051 899	<u>Detail Amount</u>
				CAMP WAPSIE Y OTHER EXPENSE			262.20
Check Number: 11890	Check Type: Check	Invoice Date	PO Number	Check Date: 03/25/2019	Vendor: RICKFREN	RICK FRENDR THEATRICAL PROJECTIONS & DESIGN	Check Total:
434862019-001		03/05/2019		<u>Detail Description</u>		21 0000 1400 910 6111 899	<u>Detail Amount</u>
				DRAMA OTHER EXPENSE			550.00
Check Number: 11891	Check Type: Check	Invoice Date	PO Number	Check Date: 03/28/2019	Vendor: PLATATHL	PLATFORM ATHLETICS, LLC	Check Total:
28483		03/21/2019		<u>Detail Description</u>		21 0000 1400 920 6600 810	<u>Detail Amount</u>
				ATHLETICS DUES AND FEES			900.00

*Denotes Expensed Invoice Item Checking Account ID: 2 Total without Voids: 3,027.20

Batch Description: Nutrition Invoices - April 2019

Processing Month: 04/2019

Vendor ID: EARTHGRAIN EARTHGRAINS BAKING COMPANY

Invoice Number: 42019

Amount: 750.65

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

Invoice Date: 03/31/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
750.65 N

Checking Account ID:

Vendor ID: KECK KECK, INC.

Invoice Number: 19D

Amount: 1,888.96

Description: Commodities
Sequence: 1 Check Type:
Chart of Account Number
61 0000 3110 000 4951 639
Detail Description
Commodities Used

Invoice Date: 01/28/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
1,888.96 N

Checking Account ID:

Vendor ID: MARTBROT MARTIN BROTHERS

Invoice Number: 32019

Amount: 12,311.04

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

Invoice Date: 03/31/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
10,730.23 N
1,370.61 N
210.20 N

Checking Account ID:

Vendor ID: PRAIFARM PRAIRIE FARMS DAIRY, INC.

Invoice Number: 32019

Amount: 2,924.60

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

Invoice Date: 03/31/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
2,924.60 N

Checking Account ID:

Vendor ID: USFOOD US FOODS, INC.

Invoice Number: 32019

Amount: 1,394.76

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

Invoice Date: 03/31/2019 Due Date: 04/10/2019 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
1,093.34 N
293.42 N
8.00 N

Checking Account ID:

Batch 1099 Total: 0.00 Batch Total: 19,270.01

Report 1099 Total: 0.00 Report Total: 19,270.01

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
21 0000 729 000	Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 6111 729 910	DRAMA	10,436.61	550.00	0.00	0.00	0.00	0.00	9,886.61
21 6120 729 910	SPEECH	6.21	0.00	302.25	0.00	0.00	0.00	308.46
21 6210 729 910	MUSIC CLUB	1,483.98	718.00	732.99	0.00	0.00	0.00	1,498.97
21 6220 729 910	PEP BAND	810.27	350.00	700.00	0.00	0.00	0.00	1,160.27
21 6221 729 910	MUSIC TRIP	12,587.25	0.00	3,234.00	0.00	0.00	0.00	15,821.25
21 6222 729 910	COLOR GUARD	775.15	0.00	0.00	0.00	0.00	0.00	775.15
21 6600 729 920	ATHLETICS	20,437.60	4,021.04	1,821.41	0.00	0.00	0.00	18,237.97
21 6693 729 920	CHEERLEADING	1,705.16	0.00	0.00	0.00	0.00	0.00	1,705.16
21 6694 729 920	DANCE TEAM	2,730.96	0.00	1,085.00	0.00	0.00	0.00	3,815.96
21 6710 729 920	BOYS' BASKETBALL	1,293.97	0.00	0.00	0.00	0.00	0.00	1,293.97
21 6720 729 920	FOOTBALL	8,217.12	0.00	0.00	0.00	0.00	0.00	8,217.12
21 6730 729 920	BASEBALL	529.96	0.00	0.00	0.00	0.00	0.00	529.96
21 6740 729 920	BOYS' TRACK	476.80	0.00	0.00	0.00	0.00	0.00	476.80
21 6760 729 920	BOYS' GOLF	1,071.67	0.00	304.00	0.00	0.00	0.00	1,375.67
21 6790 729 920	WRESTLING	1,446.82	860.00	0.00	0.00	0.00	0.00	586.82
21 6810 729 920	GIRLS BASKETBALL	1,098.55	0.00	0.00	0.00	0.00	0.00	1,098.55
21 6815 729 920	VOLLEYBALL	5,383.05	968.78	70.00	0.00	0.00	0.00	4,484.27
21 6835 729 920	SOFTBALL	595.56	0.00	0.00	0.00	0.00	0.00	595.56
21 6840 729 920	GIRLS TRACK	372.27	0.00	0.00	0.00	0.00	0.00	372.27
21 6860 729 920	GIRLS' GOLF	215.43	0.00	0.00	0.00	0.00	0.00	215.43
21 7010 729 950	FBLA	3,205.21	1,225.00	2,688.20	0.00	0.00	0.00	4,668.41
21 7011 729 950	HS STUDENT COUNCIL	1,082.03	266.04	79.45	0.00	0.00	0.00	895.44
21 7012 729 950	SPANISH CLUB	224.04	0.00	0.00	0.00	0.00	0.00	224.04
21 7013 729 950	NHS	112.50	0.00	0.00	0.00	0.00	0.00	112.50
21 7015 729 950	FEED STORE	290.36	219.94	0.00	0.00	0.00	0.00	70.42
21 7016 729 950	FITNESS CLUB	72.50	0.00	0.00	0.00	0.00	0.00	72.50
21 7017 729 950	SHOP CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 7018 729 950	LIBRARY CLUB	341.78	0.00	0.00	0.00	0.00	0.00	341.78
21 7020 729 950	NEWSPAPER	1,386.84	0.00	0.00	0.00	0.00	0.00	1,386.84
21 7021 729 950	ROBOTICS CLUB	778.74	820.54	135.00	0.00	0.00	0.00	93.20
21 7025 729 950	TECHNOLOGY	906.97	0.00	0.00	0.00	0.00	0.00	906.97
21 7026 729 950	FFA	23,779.52	0.00	0.00	0.00	0.00	0.00	23,779.52
21 7027 729 950	ART CLUB	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
21 7040 729 950	MS STUDENT COUNCIL	1,113.86	172.64	231.21	0.00	0.00	0.00	1,172.43
21 7041 729 950	SOUND SYSTEM	1,026.50	0.00	0.00	0.00	0.00	0.00	1,026.50
21 7042 729 950	TRAPSHOOTING	1,685.44	0.00	0.00	0.00	0.00	0.00	1,685.44
21 7043 729 950	LIL BUC B-BASKETBALL	763.91	0.00	0.00	0.00	0.00	0.00	763.91
21 7048 729 950	BUC ANGEL	2,471.20	0.00	0.00	0.00	0.00	0.00	2,471.20
21 7049 729 950	PBIS	3,367.31	0.00	50.00	0.00	0.00	0.00	3,417.31

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	7,198.11	344.86	55.00	0.00	0.00	0.00	6,908.25
21 7051 729 950	CAMP WAPSIE	7,352.55	262.20	0.00	0.00	0.00	0.00	7,090.35
21 7052 729 950	EB HOOPSTERS CLUB	1,107.78	0.00	0.00	0.00	0.00	0.00	1,107.78
21 7053 729 950	BREAKFAST CLUB	1,425.44	55.58	0.00	0.00	0.00	0.00	1,369.86
21 7074 729 950	CLASS OF 2019	1,704.76	0.00	50.00	0.00	0.00	0.00	1,754.76
21 7075 729 950	CLASS OF 2020	2,984.13	462.31	30.00	0.00	0.00	0.00	2,531.82
21 7076 729 950	CLASS OF 2021	1,064.54	0.00	0.00	0.00	0.00	0.00	1,064.54
21 7077 729 950	CLASS OF 2022	331.08	0.00	10.00	0.00	0.00	0.00	341.08
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 02 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	(10.59)	0.00	0.00	0.00	0.00	0.00	(10.59)
21 8004 729 910	INTEREST	1,235.47	0.00	156.88	0.00	0.00	0.00	1,392.35
Fund Total: 21		149,519.42	11,296.93	11,735.39	0.00	0.00	0.00	149,957.88

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	6,059	0	0	902	0	66	0	0	0	7,027
MARCH	7,653	0	0	667	0	30	0	0	0	8,350
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	49,896	-	-	10,604	-	333	-	-	150	60,983

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	466	3,217	1,927	113	59	0	0	0	5,782
MARCH	0	773	4,275	1,021	192	95	0	0	0	6,356
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	-	5,649	30,968	10,228	1,843	485	1,907	252	71	51,403
BUS/VAN TOTAL	49,896	5,649	30,968	20,832	1,843	818	1,907	252	221	112,386

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.	412.000	\$ 1.893	\$ 780.00	1,444.000	\$ 2.320	\$ 3,350.55	\$ 4,130.55	443.000	\$ 838.69	850.000	\$ 2,204.00	\$ 3,042.69
MARCH	917.000	\$ 2.288	\$ 2,098.33	927.000	\$ 2.374	\$ 2,200.57	\$ 4,298.90	661.000	\$ 1,512.37	1,234.000	\$ 2,929.39	\$ 4,441.76
APR.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MAY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JUNE	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
TOTALS	4,780.000		\$10,733.65	8,084.000		\$19,590.92	\$30,324.57	4,704.000	\$10,309.06	8,509.000	\$20,655.47	\$30,964.53

East Buchanan Community School District
Cash Summary Report

	July 2018	Aug 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	March 2019
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	\$ 2,637,324.43	\$ 2,565,526.24
Revenue	\$ 116,733.94	\$ 238,943.21	\$ 501,553.25	\$ 1,189,259.63	\$ 720,272.80	\$ 744,195.00	\$ 785,430.15	\$ 552,365.23	\$ 552,814.89
Expenditures	\$ 734,916.02	\$ 578,847.63	\$ 538,028.36	\$ 547,854.42	\$ 593,214.31	\$ 547,944.38	\$ 810,898.11	\$ 624,163.42	\$ 649,763.26
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	\$ 2,565,526.24	\$ 2,468,577.87
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	\$ 148,247.80	\$ 149,519.42
Revenue	\$ 2,931.45	\$ 16,403.88	\$ 32,847.37	\$ 31,668.53	\$ 20,211.82	\$ 16,141.58	\$ 15,286.00	\$ 10,802.96	\$ 11,735.39
Expenditures	\$ 2,262.00	\$ 9,248.33	\$ 30,706.35	\$ 14,242.15	\$ 16,053.47	\$ 27,330.63	\$ 24,504.05	\$ 9,531.34	\$ 11,296.93
Ending Balance	\$ 137,773.60	\$ 144,929.15	\$ 147,070.17	\$ 164,496.55	\$ 168,654.90	\$ 157,465.85	\$ 148,247.80	\$ 149,519.42	\$ 149,957.88
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	\$ 373,748.83	\$ 371,216.25
Revenue	\$ 280.30	\$ 99.59	\$ 4,288.38	\$ 44,476.13	\$ 15,467.33	\$ 2,953.87	\$ 1,989.05	\$ 647.75	\$ 2,883.11
Expenditures	\$ 4,713.39	\$ 89,763.89	\$ 4,659.33	\$ 3,180.33	\$ 8,602.88	\$ 3,180.33	\$ 3,180.33	\$ 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	\$ 371,216.25	\$ 370,919.03
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	\$ 412,086.87	\$ 412,466.42
Revenue	\$ 529,463.65	\$ 300,847.64	\$ 533,824.40	\$ 398,633.57	\$ 550,434.58	\$ 188,399.83	\$ 82,712.23	\$ 379.55	\$ 800.24
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	\$ -	\$ 379.55
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	\$ 412,466.42	\$ 412,887.11
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	\$ 1,129,901.55	\$ 1,130,938.47
Revenue	\$ 1,415.50	\$ 1,246.56	\$ 1,185.98	\$ 1,273.11	\$ 1,206.08	\$ 1,193.21	\$ 1,149.23	\$ 1,036.92	\$ 1,154.40
Expenditures	\$ 204,230.00	\$ -	\$ 5,488.00	\$ -	\$ 15,930.98	\$ 37,927.22	\$ 23,031.00	\$ -	\$ 1,000.00
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	\$ 1,130,938.47	\$ 1,131,092.87
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	\$ 267,743.06	\$ 270,626.29
Revenue	\$ 37,634.69	\$ 27,138.42	\$ 90,233.60	\$ 123,804.52	\$ 45,111.87	\$ 9,612.96	\$ 7,200.09	\$ 2,883.23	\$ 9,372.46
Expenditures	\$ 227,688.12	\$ 95,319.91	\$ 85,858.53	\$ 114,957.00	\$ 117,644.02	\$ 51,471.40	\$ 19,384.05	\$ -	\$ 8,254.32
Ending Balance	\$ 449,276.51	\$ 381,095.02	\$ 385,470.09	\$ 394,317.61	\$ 321,785.46	\$ 279,927.02	\$ 267,743.06	\$ 270,626.29	\$ 271,744.43
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	\$ 333,440.72	\$ 335,300.78
Revenue	\$ 3,693.14	\$ 285.97	\$ 12,314.41	\$ 123,441.25	\$ 44,231.81	\$ 8,482.26	\$ 5,711.76	\$ 1,860.06	\$ 8,279.09
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	\$ 335,300.78	\$ 343,579.87
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	\$ 53,726.58	\$ 49,908.39
Revenue	\$ 953.93	\$ 19,047.69	\$ 10,601.75	\$ 41,841.92	\$ 40,098.60	\$ 14,145.04	\$ 44,932.30	\$ 26,962.17	\$ 31,219.30
Expenditures	\$ 12,588.41	\$ 11,419.05	\$ 23,895.86	\$ 36,686.65	\$ 34,362.57	\$ 29,831.46	\$ 26,574.66	\$ 30,780.36	\$ 27,145.88
Ending Balance	\$ 45,829.53	\$ 53,458.17	\$ 40,164.06	\$ 45,319.33	\$ 51,055.36	\$ 35,368.94	\$ 53,726.58	\$ 49,908.39	\$ 53,981.81

RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,156.90	\$5,358.90	\$6,515.80
Student Lunch	\$9,351.35	\$53,483.55	\$62,834.90
Adult Breakfast	\$48.00	\$165.00	\$213.00
Adult Lunch	\$700.80	\$3,719.35	\$4,420.15
Alacarte	\$5,814.20	\$26,047.00	\$31,861.20
Snacks	\$1,443.70	\$8,718.25	\$10,161.95
Federal Breakfast	\$2,077.53	\$17,015.32	\$19,092.85
Federal Lunch	\$10,686.28	\$67,726.46	\$78,412.74
State Breakfast	\$0.00	\$483.38	\$483.38
State Lunch	\$0.00	\$1,353.13	\$1,353.13
Other Revenues	-\$117.99	-\$16.12	-\$134.11
Rebates	\$0.00	\$0.00	\$0.00
Interest	\$58.53	\$384.14	\$442.67
TOTAL INCOME	\$31,219.30	\$184,438.36	\$215,657.66

2018-2019

East Buchanan

Hot Lunch
Report

EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$11,203.57	\$98,192.36	\$109,395.93
Commodities	\$2,950.24	\$3,249.08	\$6,199.32
Supplies	\$693.87	\$3,849.67	\$4,543.54
Purchased Services	\$0.00	\$228.90	\$228.90
Equipment	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$28.08	\$28.08
Other Expenses	\$113.80	\$1,093.30	\$1,207.10
Cooks Salaries	\$8,354.21	\$68,913.89	\$77,268.10
Benefits	\$3,830.19	\$30,583.74	\$34,413.93
TOTAL EXPENDITURES	\$27,145.88	\$206,139.02	\$233,284.90

BALANCE	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$57,464.01	\$57,464.01
Income	\$31,219.30	\$198,583.40	\$229,802.70
Expenditures	\$27,145.88	\$206,139.02	\$233,284.90
FUND BALANCE	\$4,073.42	\$49,908.39	\$53,981.81

MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	1,057	5,857	6,914
Reduced Student Breakfasts	333	1,551	1,884
Free Student Breakfasts	1,500	8,361	9,861
Second Breakfasts	247	1,453	1,700
Adult Breakfasts	48	202	250
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	3,185	17,424	20,609

Paid Student Lunches	4,968	27,816	32,784
Reduced Student Lunches	718	4,483	5,201
Free Student Lunches	2,892	16,263	19,155
Second Lunches	0	9	9
Adult Lunches	212	1,286	1,498
Student Guest Lunches	0	4	4
Complimentary Lunches	4	17	21
TOTAL LUNCHES SERVED	8,794	49,878	58,672

PAID	FREE	REDUCED	TOTAL
382	192	50	624

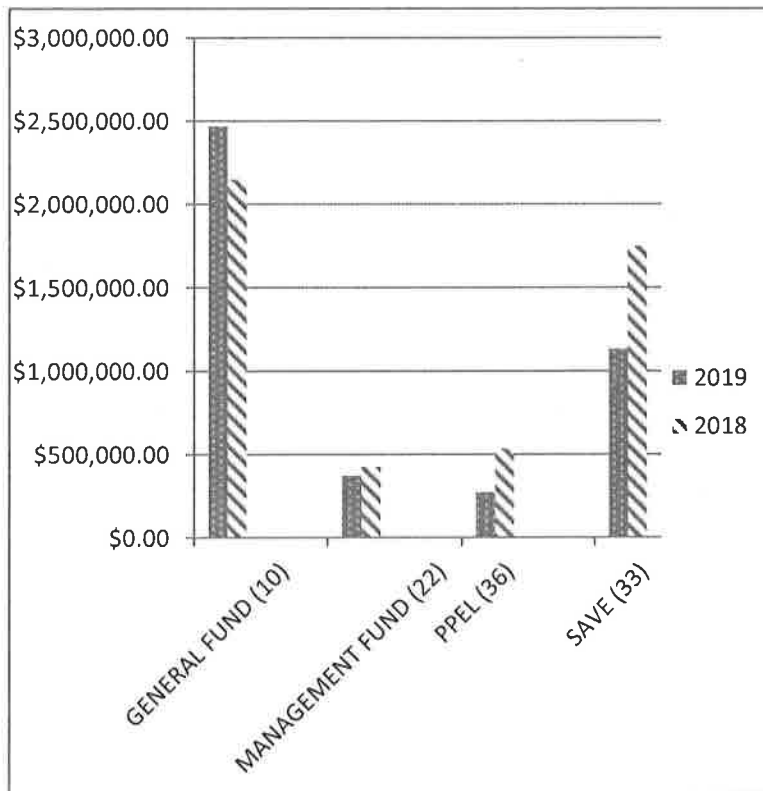
DAYS MEALS SERVED	
July	0
August	5
September	19
October	22
November	18
December	15
January	15
February	15
March	20
April	0
May	0
June	0
TOTALS	129

March 31, 2019

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

March 2019

Fund Description	Beginning	Revenues	Expenditures	FY19	FY18	Difference
				Ending	End Balance	
GENERAL FUND (10)	\$2,565,526.24	\$552,814.89	\$649,763.26	\$2,468,577.87	\$2,148,811.03	\$319,766.84
MANAGEMENT FUND (22)	\$371,216.25	\$2,883.11	\$3,180.33	\$370,919.03	\$424,125.72	(\$53,206.69)
PPEL (36)	\$270,626.29	\$9,372.46	\$8,254.32	\$271,744.43	\$533,417.24	(\$261,672.81)
SAVE (33)	\$1,130,938.47	\$1,154.40	\$1,000.00	\$1,131,092.87	\$1,747,265.00	(\$616,172.13)
GO BONDS (HS PROJECT) (31)	\$412,466.42	\$800.24	\$379.55	\$412,887.11	\$4,111,268.86	(\$3,698,381.75)
DEBT SERVICE (40)	\$335,300.78	\$8,279.09	\$0.00	\$343,579.87	\$106,429.55	\$237,150.32



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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
2/28/2019	Interest			7,167.18	379.55		405,299.24	412,466.42
3/31/2019	Interest			7,167.18	420.69		405,719.93	412,887.11

PPEL/VPPEL Report

5c

DATE	VENDOR NAME	PPEL			VPPEL			TOTAL
		RECEIPT	EXPENSE	BALANCE	RECEIPT	EXPENSE	BALANCE	
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	PPEL - Aercor - software		\$11,137.50	\$ 146,723.48			\$ 416,817.76	\$ 563,541.24
7/15/18	PPEL - 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	PPEL - 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	PPEL - 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	PPEL - 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	PPEL - Delinquent Property Tax	\$ 2.95		\$ 128,550.27	\$ 11.96		\$ 320,741.15	\$ 449,291.42
8/15/18	PPEL - Grosse Steel Co		\$4,541.00	\$ 124,009.27			\$ 320,741.15	\$ 444,750.42
8/15/18	PPEL - McGraw's Carpets		\$7,468.53	\$ 116,540.74			\$ 320,741.15	\$ 437,281.89
8/15/18	PPEL - Property Tax	\$ 53.15		\$ 116,593.89			\$ 320,741.15	\$ 437,335.04
8/15/18	PPEL - Waste management - crow's nest removal		\$1,300.03	\$ 115,293.86			\$ 320,741.15	\$ 436,035.01
8/15/18	PPEL - 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	PPEL - Property Tax	\$ 2,415.42		\$ 117,609.29			\$ 302,503.33	\$ 420,112.62
9/13/18	PPEL - Small Time Const - bleacher pad		\$14,575.00	\$ 103,034.29			\$ 302,503.33	\$ 405,537.62
9/13/18	PPEL - Cole Hubbard Const - retaining wall		\$11,210.00	\$ 91,824.29			\$ 302,503.33	\$ 394,327.62
9/13/18	PPEL - Cole Hubbard Const - press box/conc stand		\$5,463.09	\$ 86,361.20			\$ 302,503.33	\$ 388,864.53
9/13/18	PPEL - Ceiling Pro Plus - hallway ceiling		\$3,000.00	\$ 83,361.20			\$ 302,503.33	\$ 385,864.53
9/25/18	PPEL - 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	PPEL - 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	PPEL - 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	PPEL - Kid's Corner - lease		\$5,000.00	\$ 98,200.09			\$ 401,595.06	\$ 499,795.15
10/12/18	PPEL - Halvorson Trane - HVAC repair		\$2,323.62	\$ 95,876.47			\$ 401,595.06	\$ 497,471.53
10/12/18	PPEL - 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	PPEL - Prairie Road Builders - seal coat		\$3,850.00	\$ 85,185.95			\$ 316,280.06	\$ 401,466.01
10/12/18	PPEL - KW Electric - pipe for greenhouse		\$1,343.00	\$ 83,842.95			\$ 316,280.06	\$ 400,123.01
10/12/18	PPEL - 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	PPEL - 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	PPEL - CF CSD - lease		\$1,863.27	\$ 84,845.46			\$ 235,755.31	\$ 320,600.77
11/15/18	PPEL - 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
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

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>	
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
2/15/19	VPPEL - Property Tax			\$ 20,783.94	\$ 1,481.49		\$ 248,440.61	\$ 269,224.55
2/15/19	PPEL - Property Tax	\$ 364.83		\$ 21,148.77			\$ 248,440.61	\$ 269,589.38
2/28/19	VPPEL - Interest			\$ 21,148.77	\$ 1,036.91		\$ 249,477.52	\$ 270,626.29
3/15/19	VPPEL - Property Tax			\$ 21,148.77	\$ 6,594.13		\$ 256,071.65	\$ 277,220.42
3/15/19	PPEL - Property Tax	\$ 1,623.93		\$ 22,772.70			\$ 256,071.65	\$ 278,844.35
3/31/19	VPPEL - Interest			\$ 22,772.70	\$ 1,154.40		\$ 257,226.05	\$ 279,998.75
3/14/19	PPEL-Sports Facilities Group - new gym VB system		\$4,680.00	\$ 18,092.70			\$ 257,226.05	\$ 275,318.75
3/14/19	PPEL-Plumb Tech - Greenhouse		\$2,089.44	\$ 16,003.26			\$ 257,226.05	\$ 273,229.31
3/14/19	PPEL-Winthrop Bldg Supply-Sports Complex		\$150.00	\$ 15,853.26			\$ 257,226.05	\$ 273,079.31
3/14/19	PPEL-CFCSD-Consortium lease		\$1,334.88	\$ 14,518.38			\$ 257,226.05	\$ 271,744.43

INDEPENDENCE COMMUNITY SCHOOL DISTRICT
1207 1ST St W
Independence, IA 50644

Cooperative Sharing Agreement 2019-2020

SCHOOL DISTRICT: East Buchanan Community School District

East Buchanan Community School District, hereafter referred to as the "home district", agrees to share **boys soccer and girls soccer** with the Independence Community School District during the 2019-2020 school year. As part of this agreement, the following understandings are accepted:

1. All expenses for coaching and for transportation to away meets will be the responsibility of the Independence Community School District.
2. Transportation to Independence for practice or meets is the responsibility of the participant or home district.
3. The home district agrees to pay \$75.00 to the Independence Community School District for each participant from its district.
4. All participants will be in good standing and meet eligibility requirements as stipulated in the policies of the home district governing extracurricular activities. Any disciplinary action resulting from violations of good conduct will be administered in accordance with the policies of the home district.
5. All participation awards (letters, certificates, etc.) will be the responsibility of the home district.
6. Personal equipment will be the responsibility of the individual athlete. All other supplies and equipment will be provided by the Independence Community School District.



Superintendent of Schools -- Independence Community School District



President, Board of Education -- Independence Community School District



Superintendent of Schools -- East Buchanan Community School District

President, Board of Education -- East Buchanan Community School District

Date _____

2019-2020 East Buchanan Community School Calendar

9b

Summary of Calendar:
(August 23rd – May 21st)

Days/Hours in classroom:
 1st Trimester 58/386
 2nd Trimester 60/392
 3rd Trimester 56/370
 TOTAL DAYS/HRS 174/1148

CALENDAR LEGEND

Start/End/Tri	
1:30 Dismissal	
PD/No School	
P/T Conferences	
Holidays/ No School	
Vacation Days/No School	
Comp Days/ No School	

Teacher Days – 190 Contract Days
 174 Student Days
 2 Days P/T Days
 9 Full Day Professional Development (PD)
 5 HOLIDAYS:
 Labor Day (9/2)
 Thanksgiving Day (11/28)
 Christmas (12/25)
 New Year's Day (1/1)
 Memorial Day (5/25)

Weather Related Make Up

All weather related days are added to the end and will normally be made up. Under the hours-based calendar, the Board of Directors reserve the right to determine if students will be required to make up full weather related days. Teachers will be required to fulfill the 190-day contract.

Summary

174 student days + 2 P/T = 176 days
 1148 hours + 16 = 1164 hours
 84 hours beyond requirement
 Regular Day: 400 min = 6.66 hrs
 Early Out Days: 280 min = 4.66 hrs

School Day Start Time – 8:10
 School Day End Time – 3:25

Seniors Last Day 5/13/20
 Commencement 5/17/20

August 2019					Student Days/Hours	
M	T	W	Th	F		
12	13	14	15	16		
19	20	21	22	23	1	6.66
24	25	26	27	28	6	40
September 2019						
2	3	4	5	6	10	66
9	10	11	12	13	15	100
16	17	18	19	20	20	133
23	24	25	26	27	25	166
30					26	173
October 2019						
	1	2	3	4	30	200
7	8	9	10	11	35	233
14	15	16	17	18	39	260
21	22	23	24	25	44	293
28	29	30	31		48	320
November 2019						
				1	49	326
4	5	6	7	8	54	360
11	12	13	14	15	58	386
18	19	20	21	22	63	420
25	26	27	28	29	66	437
December 2019						
2	3	4	5	6	71	470
9	10	11	12	13	76	504
16	17	18	19	20	81	535
23	24	25	26	27	81	535
30	31				81	535
January 2020						
		1	2	3	81	535
6	7	8	9	10	86	568
13	14	15	16	17	91	601
20	21	22	23	24	96	635
27	28	29	30	31	101	668
February 2020						
3	4	5	6	7	106	701
10	11	12	13	14	111	735
17	18	19	20	21	116	766
24	25	26	27	28	120	794
March 2020						
2	3	4	5	6	125	827
9	10	11	12	13	130	861
16	17	18	19	20	135	894
23	24	25	26	27	140	927
30	31				142	941
April 2020						
		1	2	3	145	961
6	7	8	9	10	148	981
13	14	15	16	17	152	1007
20	21	22	23	24	157	1040
27	28	29	30		161	1067
May 2020						
				1	162	1074
4	5	6	7	8	167	1107
11	12	13	14	15	172	1140
18	19	20	21	22	176	1164
25	26	27	28	29		
June 2020						
1	2	3	4	5		
8	9	10	11	12		

176 Days/1164 Hours Calendar

Aug 20-22 Professional Development – No School
 Aug 22 Open House
 Aug 23 1st Day of School

Sept 2 Labor Day (No School)

Oct 2 MS/HS P/T Conferences; 4-8 pm
 Oct 9 MS/HS P/T Conferences; 4-8 pm
 Oct 14 Professional Development – No School

Nov 14 End of Trimester
 Nov 15 Professional Development – No School
 Nov 21 Elem P/T Conferences: 4-8 pm
 Nov 25 1:30 Early Dismissal; MS/HS PD
 Elem P/T Conferences; 2-8 pm
 Nov 26 1:30 Dismissal; PD
 Nov 27 Compensatory Day (No School)
 Nov 28-29 Thanksgiving Holiday (No School)

Dec 20 Early Dismissal; PD
 Dec 23 - Jan 2 Winter Break - No School

Jan 3 Professional Development –No School)
 Jan 22 HS/MS P/T Conferences; 4-8 pm

Feb 20 1:30 Dismissal; HS/MS PD
 Elem P/T Conferences; 2-8 pm
 Feb 25 Elem P/T Conferences: 4-8 pm
 Feb 26 End of Trimester
 Feb 27 Professional Development (No School)
 Feb 28 Compensatory Day (No School)

Apr 8 HS/MS P/T Conferences; 4-8 pm
 Apr 9 Professional Development (No School)
 Apr 10-13 Vacation Days (No School)

May 17 Commencement
 May 21 Last Day of School
 May 22 Professional Development (No School)
 May 25 Memorial Day

Notice of Public Hearing
Proposed East Buchanan School Budget Summary
Fiscal Year 2019-2020

Department of Management - Form S-PB-8

		Budget 2020	Re-est. 2019	Actual 2018	Avg %18-20
Taxes Levied on Property	1	2,902,298	2,847,406	2,693,145	3.8%
Utility Replacement Excise Tax	2	50,845	52,624	109,546	-31.9%
Income Surtaxes	3	140,815	140,815	28,107	123.8%
Tuition/Transportation Received	4	520,000	550,000	519,256	
Earnings on Investments	5	70,600	85,200	134,556	
Nutrition Program Sales	6	180,000	169,400	181,170	
Student Activities and Sales	7	197,000	221,000	198,065	
Other Revenues from Local Sources	8	120,000	208,600	206,101	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	3,835,960	3,847,199	3,838,657	
Instructional Support State Aid	11	14,904	15,515	0	
Other State Sources	12	580,000	588,320	582,579	
Commercial & Industrial State Replacement	13	21,722	21,011	37,431	
Title 1 Grants	14	59,000	59,000	72,641	
IDEA and Other Federal Sources	15	260,000	300,000	301,519	
Total Revenues	16	8,953,144	9,106,090	8,902,773	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	311,790	341,570	600,582	
Proceeds of Fixed Asset Dispositions	19	0	0	60	
Total Revenues & Other Sources	20	9,264,934	9,447,660	9,503,415	
Beginning Fund Balance	21	4,965,255	7,892,277	11,774,080	
Total Resources	22	14,230,189	17,339,937	21,277,495	
*Instruction					
Student Support Services	23	5,352,000	5,245,000	4,801,740	5.6%
Instructional Staff Support Services	24	222,500	212,500	159,553	
General Administration	25	480,000	475,000	488,162	
School/Building Administration	26	323,000	325,000	237,794	
School/Building Administration	27	410,000	400,000	370,471	
Business & Central Administration	28	140,000	130,000	117,981	
Plant Operation and Maintenance	29	742,000	645,000	519,985	
Student Transportation	30	435,000	725,000	354,564	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	2,752,500	2,912,500	2,248,511	10.6%
*Noninstructional Programs					
Facilities Acquisition and Construction	32	355,000	342,746	350,607	0.6%
Debt Service	33	475,000	2,370,000	4,281,134	
AEA Support - Direct to AEA	34	666,377	673,612	714,461	
AEA Support - Direct to AEA	35	285,596	266,290	267,487	
*Total Other Expenditures (lines 33-35)	35A	1,426,973	3,309,902	5,263,082	-47.9%
Total Expenditures	36	9,886,473	11,810,148	12,663,939	
Transfers Out	37	311,790	564,534	721,279	
Total Expenditures & Other Uses	38	10,198,263	12,374,682	13,385,218	
Ending Fund Balance	39	4,031,926	4,965,255	7,892,277	
Total Requirements	40	14,230,189	17,339,937	21,277,495	

Proposed Tax Rate (per \$1,000 taxable valuation) 14.04394

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

**East Buchanan School, 414 5th St N,
Winthrop IA 50682**

April 10, 2019
mm/dd/yy

5:05 pm

The Board of Directors will conduct a public hearing on the proposed 2019/20 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

2019-2020 BUDGET GUARANTEE RESOLUTION

RESOLVED, that the Board of Directors of EAST BUCHANAN Community School District, will levy property tax for fiscal year 2019-2020 for the regular program budget adjustment as allowed under Section 257.14, Code of Iowa.

AGENDA ITEM

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT

Resolution Authorizing the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017, Approving the Escrow and Amended and Substituted Paying Agent, Bond Registrar and Transfer Agent Agreement, and Levying a Tax for Fiscal Year 2019-20 for the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017

THIS AGENDA ITEM MUST BE POSTED PURSUANT TO IOWA CODE CHAPTER 21 AND THE LOCAL RULES OF THE SCHOOL DISTRICT.

April 10, 2019

The Board of Directors of the East Buchanan Community School District in the County of Buchanan, State of Iowa, met in _____ session, in the _____, Iowa, at _____ P.M. on the above date. There were present President _____, in the chair, and the following Board members:

Absent: _____

Board Member _____ introduced the Resolution and moved its adoption. Board Member _____ seconded the motion to adopt. The roll was called and the following Directors voted:

AYES: _____

NAYS: _____

The President declared the Resolution adopted as follows:

RESOLUTION AUTHORIZING THE REDEMPTION OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017, DATED MAY 1, 2017, APPROVING THE ESCROW AND AMENDED AND SUBSTITUTED PAYING AGENT, BOND REGISTRAR AND TRANSFER AGENT AGREEMENT, AND LEVYING A TAX FOR FISCAL YEAR 2019-20 FOR THE REDEMPTION OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017, DATED MAY 1, 2017

WHEREAS, the East Buchanan Community School District issued \$6,500,000 General Obligation School Bonds, Series 2017, Dated May 1, 2017 (the "2017 Bonds"), \$6,255,000 of which are currently outstanding; and of which \$90,000 are now being called for redemption on May 1, 2023 pursuant to this Resolution (the "Redeemed Bonds") which are described in Schedule A attached hereto; and

WHEREAS, at this time, it is in the best interest of the School District to levy a tax for the Fiscal Year ending June 30, 2020 which is sufficient to call and redeem the Redeemed Bonds on May 1, 2023; and

WHEREAS, the 2017 Bonds which mature after May 1, 2023 may be called in whole or in part on any date beginning on May 1, 2023, from any funds regardless of source, in any order of maturity and within annual maturity by lot by giving 30 days' written notice of redemption to the registered owner of the Bonds, the terms of redemption to be par plus accrued interest to the date of call, such notice to be deemed completed upon transmission to the owner of record of the Bond at the address shown on the books of the Registrar; and

WHEREAS, selection by lot will be necessary to select bonds to be called among the bonds which mature May 1, 2037; and

WHEREAS, it is in the best interest of the School District to call and redeem the Redeemed Bonds.

NOW, THEREFORE, be it resolved:

Section 1. That the Redeemed Bonds are hereby redeemed as of May 1, 2023.

Section 2. Bankers Trust Company, Des Moines, Iowa, in its capacity as Registrar, Paying Agent and Transfer Agent, is hereby authorized and directed to cause notice of such redemption to be given not less than thirty (30) days prior to the date of redemption by written notice to the registered owner of the Redeemed Bonds in substantially the form set forth in Schedule B attached to this Resolution. Piper Jaffray Inc., as Dissemination Agent for the District, is hereby authorized and directed to provide electronic notice of such redemption to the Municipal Securities Rulemaking Board at <http://emma.msrb.org/>. On or before May 1, 2020, the Treasurer shall deposit with the Paying Agent, \$90,000 to call and redeem the Bonds described in Schedule A attached to this Resolution, such call and redemption to be effective May 1, 2023, pursuant to the terms of the 2017 Bonds. All liability for interest on the Redeemed Bonds shall cease, terminate, and be completely discharged as of May 1, 2023 as provided in Section 6(b) of the Resolution Authorizing the Issuance of the 2017 Bonds.

Section 3. There is levied upon all the taxable property of the School District for the fiscal year ending June 30, 2020, \$90,000 which when collected shall be deposited pursuant to the Escrow Agreement with the Paying Agent. The Paying Agent is authorized and directed to call and redeem the Redeemed Bonds on May 1, 2023. Annually, on each May 1, beginning May 1, 2021, the investment earnings on the Escrow Fund and any other funds in excess of the amount required to redeem the Redeemed Bonds shall be deposited into the School Bond Fund 2017 for payment of principal and interest of the 2017 Bonds. Any remaining balance on May 1, 2023 shall be deposited in the School Bond Fund 2017.

Section 4. The Escrow Agreement with the Paying Agent is hereby authorized and approved, and the President and Secretary are authorized and directed to execute the Escrow Agreement. Upon deposit on or before May 1, 2020 of \$90,000 with the Paying Agent for the Redeemed Bonds, the Paying Agent is authorized and directed to invest such funds in Treasury

Securities of the State and Local Government Series (SLGS) or in direct U.S. Treasury Obligations at a yield not to exceed the yield in the Bonds to mature May 1, 2023. The School District must comply with the rebate requirements of the Resolution authorizing the Issuance of the 2017 Bonds.

PASSED AND APPROVED this 10th day of April, 2019

President

ATTEST:

Secretary

CERTIFICATE

STATE OF IOWA)
) SS:
COUNTY OF BUCHANAN)

I, the Secretary of the Board of Directors of the East Buchanan Community School District in the County of Buchanan, State of Iowa, certify that attached is a true and complete copy of the portion of the corporate records of this School District showing proceedings of the Board, and the same is a true and complete copy of the action taken by this Board with respect to the matter at the meeting held on the date indicated in the attachment, and remain in full force and effect, and have not been amended or rescinded in any way; that the meeting and all action were duly and publicly held in accordance with a notice of meeting and a tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Iowa Code chapter 21, upon reasonable advance notice to the public and media at least twentyfour hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named on the date thereof possessed their respective offices as indicated, that no board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the School District or the right of the individuals named as officers to their respective positions.

WITNESS my hand hereto affixed this _____ day of _____, 2019.

Secretary, East Buchanan Community School
District

SCHEDULE A

REDEEMED BONDS

<u>CUSIP Numbers</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
271317 AY5	\$90,000*	3.500%	May 1, 2037

*Partial Redemption of the Mandatory Redemption Payment to be made on May 1, 2037.

SCHEDULE B

**NOTICE OF REDEMPTION
TO THE HOLDERS OF THE FOLLOWING DESCRIBED BONDS:**

Please take notice that the Bonds described below have been called for redemption. Owners of the Bonds should present their Bonds for payment on the Redemption Date.

Issuer: East Buchanan Community School District

Original Issue Amount: \$6,500,000

Bond Issue: General Obligation School Bonds, Series 2017

Dated Date: May 1, 2017

Redemption Date: May 1, 2023

Redemption Price: Par, plus accrued interest

Bonds Called for Redemption

<u>CUSIP Numbers</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
375336 JN5	\$90,000*	3.500%	May 1, 2037

*Partial Redemption of the Mandatory Redemption Payment to be made on May 1, 2037.

No representation is made as to the accuracy of the CUSIP numbers printed herein or on the Bonds.

The above Bonds should be presented to the Paying Agent, Bankers Trust Company, P.O. Box 897, 665 Locust Avenue, Des Moines, Iowa 50304. This represents a partial call of the outstanding obligations. All interest will cease to accrue on the Redemption Date.

This notice is given by order of the Board of Directors of the School District pursuant to the terms of the resolution of the School District authorizing the issuance of these bonds.

Bankers Trust Company

(End of Notice)

CERTIFICATE OF MAILING NOTICE OF REDEMPTION OF
\$6,500,000 GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017
DATED MAY 1, 2017
OF EAST BUCHANAN COMMUNITY SCHOOL DISTRICT, IOWA

STATE OF IOWA)
) SS
COUNTY OF POLK)

I certify that at the request of the East Buchanan Community School District, I caused the attached written Notice of Redemption of \$90,000 General Obligation School Bonds, Series 2017, dated May 1, 2017 to be transmitted to the registered owners of the Bonds at least thirty (30) days prior to the date of redemption.

I further certify that a written copy of the Notice of Redemption was transmitted to the purchaser of record, D.A. Davidson & Co., Inc., Denver, Colorado, at least thirty (30) days prior to the date of redemption.

Dated _____

BANKERS TRUST COMPANY

By: _____

Its: _____

(SEAL)

ESCROW AND AMENDED AND SUBSTITUTED PAYING AGENT,
BOND REGISTRAR AND TRANSFER AGENT AGREEMENT

This Agreement is entered into on the date hereof between Bankers Trust Company ("Agent"), and the East Buchanan Community School District, in the County of Buchanan, State of Iowa ("Issuer") with respect to the Issuer's \$6,500,000 General Obligation School Bonds, Series 2017, dated May 1, 2017 (the "Bonds").

Section 1. Definition of Terms. The terms "item," "receipt," "transfer," "turnaround," "process," "business day," and other terms used throughout this Agreement shall be deemed to have the meanings provided in Rules 17Ad1 and 17Ad2 of the Regulations promulgated pursuant to the Securities Exchange Act of 1986 and Iowa Code section 76.10(4), as amended and in effect from time to time.

Section 2. Resolutions Incorporated by Reference. Agent agrees to act on behalf of Issuer pursuant to the terms of this Agreement and pursuant to the Resolution Authorizing and Providing for the Issuance of \$6,500,000 General Obligation School Bonds, Series 2017, dated May 1, 2017 (the "2017 Resolution") and the Resolution Authorizing the Redemption of Bonds, dated April 10, 2019, Approving an Escrow and Amended and Substituted Paying Agent, Bond Registrar and Transfer Agent Agreement (the "2019 Resolution") (the 2017 Resolution and the 2019 Resolution collectively referred to herein as the "Resolutions"). The Resolutions and their terms are incorporated by reference and the provisions of this Agreement are to be construed to be consistent with the Resolutions. The 2017 Resolution defines, among other items, lost, stolen and mutilated bonds and manner of notice to parties. In the event of inconsistent language between the 2017 Resolution and this Agreement, the terms of the 2017 Resolution prevail. This Agreement supersedes the Paying Agent, Bond Registrar and Transfer Agent Agreement dated May 1, 2017.

Section 3. Registrar Function. Agent must maintain records of the identity of the owners of the Bonds in order to carry out its function as Registrar and upon request of Issuer shall from time to time deliver to Issuer records, documents and other writings made or accumulated in the performance of its duties as Registrar. In this capacity Agent is authorized at any time to register for original issue certificates representing the Bonds and not exceeding the total principal amount of the Bonds ("certificates") and upon surrender for cancellation of certificates to register new certificates for the principal amount of Bonds represented by the canceled certificates and to redeliver new certificates.

Section 4. Transfer Agent Function. For the purpose of the original issue of certificates Agent is directed to record and authenticate certificates signed by or bearing the facsimile signatures of the officers of Issuer authorized to sign certificates, in names and in amounts as Issuer may direct.

Agent must make transfers, from time to time upon the records of Issuer of outstanding certificates and of certificates issued in exchange, signed by the officers of Issuer, upon surrender for transfer endorsed and upon assurance that endorsements are genuine and effective in accordance with Iowa Code section 554.8401. Upon request for cancellation

of certificates Agent must record and authenticate new certificates signed and deliver certificates to or upon the order of the entitled person.

Agent shall furnish to each owner, at Issuer's expense, one certificate for each annual maturity. Agent shall furnish additional certificates of lesser denomination (not exceeding the minimum denomination) to an owner who so requests.

Certified specimen signatures of the officers of the Issuer and certified specimen certificates in the form approved by Issuer must be lodged with Agent and, upon request of Agent, the Issuer must deliver to the Agent a sufficient supply of certificates.

Section 5. Paying Agent Function. Agent is authorized to make payments of principal and interest to the registered holders of the Bonds as follows:

a. At least three business days prior to each payment date Issuer shall deposit with the Agent in immediately available funds amount to make the payment.

b. One business day before each payment date Agent will pay interest and, upon presentation and surrender of the matured or called Bond, will pay principal to each registered owner of the Bonds as of the record date by mailing a check. In any case where the date of maturity of interest on or principal of the Bonds or the date fixed for redemption of any Bond is a Sunday or a legal holiday or a day on which the banking institutions are authorized by law to close, then payment of interest or principal may be made on the succeeding business day with the same force and effect as if made on the date of maturity or the date fixed for redemption. Provided, however, that payment of principal is made not later than the second day after receipt of the matured Bond.

c. When the Agent receives notice from Issuer of its option to redeem Bonds prior to maturity, the Agent shall select the Bonds to be redeemed and give notice of the redemption, all in accordance with the terms of the Bonds and the Resolution.

Section 6. Escrow Agent Functions. There is hereby established with the Escrow Agent a special trust fund to be designated as the "General Obligation School Bond Escrow Fund" (the "Escrow Fund") pursuant to the 2019 Resolution.

a. Deposit to Escrow Fund. On or before May 1, 2020, the Deposit Date, the Issuer shall deposit \$90,000 into the Escrow Fund to be held by the Escrow Agent and invested as provided in the 2017 Resolution. The Escrow Fund is pledged to the payment of the principal of the Redeemed Bonds on May 1, 2023. Annually, on each May 1 beginning May 1, 2021, the investment earnings on the Escrow and any other funds in excess of the amount required to redeem the Redeemed Bonds shall be deposited into the School Bond Fund 2017 for payment of principal and interest on the Bonds. Any remaining balance on May 1, 2023 shall be deposited into the School Bond Fund 2017 as provided in the 2019 Resolution.

b. On the redemption date of the Redeemed Bonds, upon presentation and surrender of the matured or called Redeemed Bond, Agent will pay from the Escrow Fund principal to each registered owner of the Redeemed Bonds as of the record date by wire transfer, electronic funds transfer, or inter bank transfer to each such owner. In any case where the date of maturity of interest on or principal of the Redeemed Bonds or the date fixed for redemption of any bond shall be a Sunday or a legal holiday or a day on which the banking institutions are authorized by law to close, then payment of principal may be made on the succeeding business day with the same force and effect as if made on the date of maturity or the date fixed for redemption. Provided, however, that payment of principal shall be made not later than the second day after receipt of the matured Bond.

c. The Escrow Agent; Duties, Removal and Resignation. The Escrow Agent accepts the duties and obligations of the Escrow Agreement as provided in this Agreement and the Resolution.

In carrying out its duties and exercising its powers under this Escrow Agreement, the Escrow Agent shall exercise that standard of care expected of a prudent professional custodian of funds in holding, maintaining and servicing securities and cash pursuant to an escrow agreement, and pursuant to Iowa Code section 12B.10(C) and the rules of the Treasurer of the State of Iowa.

The Issuer may remove the Escrow Agent and any successor thereto, and may appoint a successor Escrow Agent, but any such successor shall be a bank or trust company inside or outside the State of Iowa having a combined capital (exclusive of borrowed capital) and surplus of at least Fifty Million Dollars (\$50,000,000) and subject to supervision or examination by federal or state authority. If such bank or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining authority above referred to, then for the purposes of this Section the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

The Escrow Agent may at any time resign by giving written notice to the Issuer of such resignation. Upon receiving such notice of resignation, the Issuer shall promptly appoint a successor Escrow Agent by an instrument in writing; provided, however, that in the event the Issuer does not appoint a successor Escrow Agent within sixty (60) days following receipt of such notice of resignation, the resigning Escrow Agent may petition the appropriate court having jurisdiction to appoint a successor Escrow Agent. Any resignation or removal of the Escrow Agent and appointment of a successor Escrow Agent shall become effective upon acceptance of appointment by the successor Escrow Agent.

d. Records. The Escrow Agent shall keep books and records of all moneys received and disbursed under this Escrow Agreement, which shall be available for inspection by the Issuer at any time during regular business hours.

Section 7. Form of Records. The records of Agent must be in compliance with standards issued from time to time by the Municipal Securities Rule Making Board of the United States and any other securities industry standard and the requirements of the Internal Revenue Code of 1986 and Iowa Code chapter 76.

Section 8. Confidentiality of Records. Agent's records in connection with the Bonds are confidential records entitled to protection and confidentiality pursuant to Iowa Code section 22.7(17). Agent agrees that its use of the records will be limited to the purposes of this Agreement and that Agent will not allow private use or private access.

Section 9. Reliance Upon Certain Certifications and Representations. Agent may rely conclusively and act, without further investigation, upon any list, instruction, certification, authorization, certificate, or other instrument or paper suitably guaranteed and believed by it in good faith and due diligence in performing its functions to be genuine and to have been signed, countersigned, or executed by an authorized person or persons or upon the instruction of an authorized officer of Issuer or upon the advise of Issuer's counsel; and may register any certificate representing the Bonds or may refuse to register any certificate if in good faith Agent deems refusal necessary in order to avoid any liability on the part of either Issuer or Agent, and Issuer agrees to indemnify and hold harmless the Agent from and against any and all losses, costs, claims, and liability for so relying or acting or refusing to act.

Section 10. Rules and Regulations Governing Registration. Agent shall comply at all times with rules, regulations, and requirements as may govern the registration, transfer and payment of registered Bonds including without limitation Iowa Code chapters 76, 384, and Iowa Code section 554.8101 et seq., and standards issued from time to time by the Municipal Securities Rule Making Board of the United States and any other securities industry standard and the requirements of the Internal Revenue Code of 1986.

Section 11. Signature of Officers. In case any of the officers of Issuer whose manual or facsimile signature appear on any certificate, bond, or other record delivered to the Agent ceases to be an officer prior to the registration, processing, or transfer thereof, the Agent may nevertheless process documents as though the person signing the same or whose facsimile signature appears had not ceased to be an officer unless written instruction of the Issuer to the contrary is received.

Section 12. Record Date. For purpose of determining the registered owners of the Bonds, the record date is the fifteenth day of the month preceding the date on which payment of principal, premium, if any, or interest is payable to the registered owners of the Bonds ("payment date") whether payment is due to optional redemption, operation of a sinking fund, or for any other reason.

Section 13. Three Days Turnaround. Agent agrees that it will turnaround within three business days of receipt all items received in proper form for transfer, process or other action pursuant to the terms of this Agreement.

Section 14. Delivery of Bonds. Agent will promptly cancel and deliver to Issuer all Bonds or certificates representing the Bonds surrendered to it upon payment of the principal, premium, if any, and interest owing on Bonds.

Section 15. Payment of Unclaimed Amounts. In the event any payment check representing payment of interest or principal on the Bonds is returned to the Paying Agent or is not presented for payment or if any Bond is not presented for payment of principal or premium, if any, at the maturity or redemption date, if funds sufficient to pay interest on Bonds are available to the Paying Agent for the benefit of the owner, all liability of the Issuer to the owner for interest or payment of Bonds ceases, terminates and is completely discharged. It is the duty of the Paying Agent to hold such funds, without liability for interest for the benefit of the owner of Bonds who shall thereafter be restricted exclusively to funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, interest or Bonds. The Paying Agent's obligation to hold funds continues for a period equal to two years and six months following the date on which interest or principal became due, whether at maturity, or at the date fixed for redemption or otherwise. At that time the Paying Agent must surrender any remaining funds held to the Issuer; claims under this Resolution by the owners of interest or Bonds of whatever nature must be made upon the Issuer.

Section 16. Compensation of Agent. The Issuer will pay Agent reasonable compensation for its services, based upon the schedule of fees attached or as may be agreed upon from time to time between Agent and Issuer. Agent's compensation may include the amount of attorney fees incurred by it under Section 17.

Section 17. Bond Counsel. When Agent deems it necessary or reasonable it may apply to bond counsel for the Issuer or other law firm or attorney approved by Issuer for instructions or advice.

Section 18. Termination of Agreement. This Agreement may be terminated by either party by giving the other party at least 90 days' advance written notice. At termination of the Agreement, Agent shall deliver to Issuer any and all records, documents or other writings made or accumulated in the performance of its duties under this Agreement and shall refund the unearned balance, if any, of fees paid in advance by Issuer.

Section 19. Examination of Records. Issuer or its authorized Agents may examine all records relating to the Bonds at the principal office of the Agent at reasonable times as agreed upon with the Agent and such records shall be subject to audit from time to time at the request of Issuer or Agent. The Agent, on request, will furnish Issuer with a list of the names, addresses, and other information concerning the owners of the Bonds or any of them.

Section 20. Obligations, Rights and Privileges of Agent. With regard to the particular functions it performs, Agent has the same obligation to the holder or owner of the Bonds and the same rights and privileges as the Issuer has in regard to those functions.

Section 21. Notices. All written notices to be given under this Agreement shall be given by mail or facsimile transmission at the address set forth below:

Issuer: East Buchanan Community School District
414 5th Street North
Winthrop, IA 50682
Telephone: (319) 935-3767

Agent: Bankers Trust Company
453 - 7th Street
Des Moines, IA 50309
Telephone: (515) 245-5235

Section 22. Iowa Law. This Agreement shall be construed and governed in accordance with the laws of the State of Iowa.

Section 23. Severability. Any provision of this Agreement found to be prohibited by law shall be ineffective only to the extent of such prohibition, and shall not invalidate the remainder of this Escrow Agreement.

Section 24. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and assigns.

Section 25. Execution in Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original, and all of which shall constitute but one and the same instrument.

Dated this 10th day of April, 2019.

EAST BUCHANAN COMMUNITY SCHOOL
DISTRICT, Issuer

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

BANKERS TRUST COMPANY

By: _____

(Title)

ATTEST:

By: _____

(Title)

(SEAL)

01577324-1\19456-007



EAST BUCHANAN COMMUNITY SCHOOLS

414 5TH STREET NORTH
WINTHROP, IOWA 50682

PHONE: (319) 935-3367

FAX: (319) 935-3749

DISTRICT WEB PAGE: <http://www.eastbuchananschools.com>

ADMINISTRATION

Daniel J. Fox
Superintendent
Eric Dockstader
Secondary Principal
Daniel J. Fox
Elementary Principal
Teresa Knipper
Board Secretary/Business Manager

BOARD OF EDUCATION

Aaron Cook
President
Greg Schmitt
Vice President
Chad Staton
Shawn Stone
Scott Cooksley

NEWS RELEASE

FOR RELEASE:

Kay L. Chapman, CPA PC of Muscatine, Iowa today released an audit report on the East Buchanan Community School District in Winthrop, Iowa.

The District's revenues totaled \$9,015,549 for the year ended June 30, 2018, a 12 percent increase from the prior year. Revenues included \$3,521,622 of local tax, charges for service and sales of \$1,252,316, operating grants of \$1,226,544, unrestricted state grants of \$2,841,618, unrestricted interest of \$134,559, contributions and donations of \$12,387 and other general revenues of \$26,503.

Expenses for District operations totaled \$8,276,250, a 5 percent decrease from the prior year. Expenses included \$4,919,602 for instruction, \$2,326,793 for support services, \$363,166 for non-instructional programs and \$666,689 for other expenses.

A copy of the audit report is available for review in the District Secretary's Office, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

April 10, 2019

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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**

Optional wording is in *[italics and brackets]*

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.



Policy Primer

A Guide to Current Policy Issues

IASB Special Release Policy Updates: Fiscal Oversight and Expenditures for a Public Purpose

Iowa's school districts are governed by elected officials who live a spirit of volunteerism and believe in the value of public education for their community. School board members hail from all walks of life and are rich in diverse skills, abilities and values. This diversity is an asset to school boards in accomplishing the work of the district. However, one area of governance can seem at times overwhelming to boards, **school finance**. Individuals without advanced background knowledge in the finance industry may feel uncomfortable reviewing financial reports or overseeing financial controls.

School finance is a highly codified area of board governance, and for good reason. Districts are entrusted with taxpayer dollars to fund and fulfill the education mission of the district. As a result, strict laws and regulations apply to districts on how these funds can be spent. Recently, the Auditor of State's office released multiple reports related to school district expenditures of public funds. The reports provided further guidance to districts on areas to help tighten internal controls and improve oversight of these funds. This guidance is valuable for all districts within Iowa.

In response to the recommendations listed in these reports, as well as the laws and regulations currently in place, IASB has updated several sample policies to provide further guidance for districts to consider as boards enhance their financial stewardship of the district's public funds. These updates are designed to help districts identify areas of school finance to provide all employees with further guidance, and which areas of school finance can allow for greater latitude to districts. **Please review these carefully and adapt these sample policies to fit the unique priorities of your district.**

IASB Sample Policy Updates

The following sample policies are included with this update:

- **401.7** – Employee Travel Compensation
- **401.10** – Credit and Procurement Cards
- **401.12** – Employee Use of Cell Phones
- **401.12R1** – Employee Use of Cell Phones Regulation
- **704.5** – Student Activities Fund
- **New! 705.4** – Expenditures for a Public Purpose
- **New! 705.4R1** – Use of Public Funds Regulation
- **707.5** – Internal Controls
- **707.5R1** – Internal Controls Procedures
- **905.1** – Community Use of School District Facilities & Equipment

401.7 – Employee Travel Compensation

This policy has been updated to provide greater specificity for districts on the information needed for appropriate reimbursement. It also updates the reimbursement mileage rate and discusses the legal requirements for using district-owned vehicles.

401.10 – Credit and Procurement Cards

This policy has been updated to provide identical guidance for both the use of procurement cards and district credit cards. Districts that use procurement cards should provide clear guidance to employees on the proper use of these purchasing tools.

401.12 – Employee Use of Cell Phones

Cell phones have become ubiquitous in daily life. Gone are the days where cell phones were used solely as a communication tool. Now cell phones can be used for anything ranging from playing classical music, to connecting to online learning and searching electronic encyclopedias. This policy has been updated to provide greater flexibility to districts and their employees related to employee cell phone use. The policy updates also provide guidance for cell phone allowances for employees.

401.12R1 – Employee Use of Cell Phones Regulation

This regulation has been updated to create greater flexibility for districts as well as employees who use cell phones as part of their work duties.

704.5 – Student Activity Fund

The legal reference citations have been updated on this policy.

New! 705.4 – Expenditures for a Public Purpose

This new sample policy provides board level guidance to the district on how all potential purchases or reimbursements should be regulated. At the heart of this policy is the idea that prior to making a purchase, all individuals should feel comfortable describing the public purpose served in using tax dollars to complete the transaction. It is important to remember here that while districts must serve the educational needs of their community, they do still maintain the latitude to determine what constitutes a public purpose. Public purpose should be clearly defined for all employees and volunteers in the district. Any ambiguity should be decided in favor of asking leadership for further guidance or not spending the taxpayer funds.

New! 705.4R1 – Use of Public Funds Regulation

This regulation provides detailed guidance for districts on appropriate uses of public funds. The guidance listed here is organized by category and should be tailored to suit the needs of individual school districts.

707.5 – Internal Controls and 707.5R1 – Internal Controls Procedures

This policy and accompanying regulation have been updated to strengthen fiscal oversight capability for district leadership. The updates also reflect best practices for providing whistleblower protection, as well as requirements for notifying outside entities of suspected financial irregularities.

905.1 – Community Use of School District Facilities and Equipment

This policy has been updated to clarify the requirements for school district employees who wish to use district facilities and equipment outside the scope of their job duties.

***Note:** This publication is designed to provide accurate and authoritative information in regards to the subject matter covered. It is furnished with the understanding that IASB is not engaged in rendering legal or other professional services. If legal advice or other expert assistance is required, the services of a competent professional should be sought.*

EMPLOYEE TRAVEL COMPENSATION

Employees traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses. Actual and necessary travel expenses will include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

Travel Outside the School District

Travel outside of the school district must be pre-approved. Pre-approval will include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by employees, other than the superintendent, is pre-approved by the superintendent or an immediate supervisor. Travel outside the district by the superintendent shall be approved by the board president.

Reimbursement for actual and necessary expenses may be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed, itemized receipt, indicating the date, purpose and nature of the expense for each claim item. In exceptional circumstances, the superintendent may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

Failure to have a detailed, itemized receipt will make the expense a personal expense. Personal expenses, including mileage, in excess of that required for the trip are reimbursed by the employee to the school district no later than 10 working days following the date of the expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for registration are limited to the actual cost of the registration.

Pre-approved expenses for transportation within three-hundred miles of the school district administrative office will be by automobile. If a school district vehicle is not available, the employee will be reimbursed ~~.39 cents per mile.~~ mileage at the Internal Revenue Service standard rate. Travel to/from home and work is never a reimbursable travel expense. *[Pre-approved expenses for transportation outside of three-hundred miles of the school district administrative office may be by public carrier. Reimbursement for air travel will be at the tourist class fares. Should an employee choose to travel by automobile, reimbursement will be limited to the public carrier amount. Pre-approved expenses for transportation in a rental car is limited to the cost of a Class "C" rental car at a medium-priced agency unless the number of people traveling on behalf of the school district warrants a larger vehicle.]* Travel Costs for a spouse or anyone other than the district employee shall be a personal expense not reimbursed by the district.

[Pre-approved expense for lodging within the state is limited to \$_____ per night. Pre-approved expense for lodging outside the state is limited to the rate of a medium priced hotel in the area. Lodging may be pre-approved for a larger amount if special circumstances require the employee to stay at a particular hotel.] *[Pre-approved expenses for meals within the state are limited to \$_____ for breakfast, \$_____ for lunch and \$_____ for dinner. Pre-approved expenses for meals outside the state are limited to \$_____ for breakfast, \$_____ for lunch and \$_____ for dinner. Meals may be pre-approved for a larger amount by the board.]*

Travel Within the School District

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed mileage at the Internal Revenue Service standard mileage rate. It is the responsibility of the superintendent to approve travel within the school district by employees. It is the responsibility of the board to review the travel within the school district by the superintendent through the board's audit and approval process.

Travel allowances within the district will be provided only after Board approval. Employees who are allowed a within district travel allowance will have the amount of the allowance actually received during each calendar year included on the employee's W-2 form as taxable income according to the Internal Revenue Code.

Use of District-Owned Vehicles

Certain district employment positions may require regular and extensive travel. Due to the required duties of these positions, the district may provide certain positions with use of district-owned vehicles. Employees who utilize district-owned vehicles during the course of their job duties are fulfilling the public purpose of meeting the needs of the educational community in an efficient, and time-sensitive manner. District-owned vehicles are purchased and maintained with public money and must be used strictly in accordance with fulfilling a public purpose. These vehicles represent the district in carrying out its educational mission. Therefore, district-owned vehicles will be clearly marked at all times to identify the district.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment **and proper use** of school district vehicles. The administrative regulations will include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

NOTE: This policy contains auditor's requirements for a travel compensation policy, including incidental vehicle use, reimbursement by employees for personal use, travel between attendance centers and taxation of additional compensation. As a result, most of the language of the policy is mandatory. The paragraphs in brackets that address specific limitations for expenditures are optional.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 70A.9-.11 (~~2013~~).
1980 Op. Att'y Gen. 512.

Cross Reference: 216.3 Board of Directors' Member Compensation and Expenses
401.6 Transporting of Students by Employees
401.10 Credit Cards
904.1 Transporting Students in Private Vehicles

Approved March 8, 2000 Reviewed January 12, 2011 Revised November 15, 2017

CREDIT AND PROCUREMENT CARDS

Employees may use school district credit or procurement cards **and/or procurement cards (p-cards)** for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, **travel expenses related to professional development or fulfillment of required job duties**, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district credit **or procurement** card must submit a detailed, **itemized** receipt in addition to a credit **or procurement** card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit **or procurement** card. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The school district may maintain a school district credit **or procurement** card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit **or procurement** card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district credit **or procurement** card for fueling school district transportation vehicles in accordance with board policy.

It is the responsibility of the superintendent to determine whether the school district credit **or procurement** card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit **or procurement** card used by the superintendent and the board is for appropriate school business.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit **or procurement** card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit **or procurement** card.

NOTE: This is a mandatory policy. School districts that have credit cards must have a board policy. School districts that have only a gasoline credit card should amend this policy to reflect their practice.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30 (2013).
281 I.A.C. 12.3(1).

Cross Reference: 219.3 Board of Directors' Member Compensation and Expenses
401.7 Employee Travel Compensation

Approved January 11, 2006 Reviewed November 15, 2017 Revised _____

EMPLOYEE USE OF CELL PHONES

The use of cell phones and other communication devices may be appropriate to provide for the effective and efficient operation of the School district and to help ensure safety and security of people and property while on School district property or engaged in school-sponsored activities.

The Board authorizes the purchase and employee use of cell phones as deemed appropriate by the superintendent. **School district-owned cell phones shall be used for authorized school district business purposes, consistent with the school district's mission and goals**

Use of cell phones in violation of board policies, administrative regulations, and/or state/federal laws will result in discipline, up to and including dismissal, and referral to law enforcement officials, as appropriate.

The superintendent is directed to develop administrative regulations for the implementation of this policy, including a uniform and controlled system for identifying employee cell phone needs, monitoring use and reimbursement. Provisions may also be included for staff use of privately owned cell phone for authorized school district business.

Employees may possess and use cell phones during the school day as outlined in this policy **and as provided in the administrative regulations developed by the superintendent**. Employees should not use cell phones for personal business while on-duty, including staff development times, parent-teacher conferences, etc., except in the case of an emergency or during prep time or break/lunch times. Employees, except for bus drivers, see below, are prohibited from using cell phones while driving except in the case of an emergency **and any such use must comply with applicable state and federal law and district policies and regulations**.

Cell phones are not to be used for conversations involving confidential **student or employee** information.
[School district-provided cell phones devices are not to be loaned to others.]

School bus drivers are prohibited from using any communication device while operating the bus except in the case of an emergency, or to call for assistance, after the vehicle has been stopped. **Any such use must comply with applicable state and federal law and district policies and regulations**.

Cell Phone Allowance [for districts who utilize an allowance rather than supply district-owned devices]

Certain positions within the district may require the regular use of cell phones to conduct district business. These employees may purchase and/or maintain cell phones and related equipment, at their own expense, to make themselves accessible to the district and to conduct district business more efficiently. The superintendent has discretion to determine which district positions qualify for a cell phone allowance. The monthly cell phone allowance amount shall be established by the superintendent and/or the board. Employees who utilize their personal cell phones shall do so in accordance with this policy and accompanying procedures. The cell phone allowance is neither permanent nor guaranteed. The district reserves the right to rescind the allowance at any time for a violation of district policy or regulation or for any other reason.

Employees violating the policy will be subject to discipline, up to and including, discharge. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Note: Boards that have school district-provided cell phones should amend this policy and its accompanying regulation to include the italicized sections. Boards should also amend the policy and its accompanying regulations to reflect internal practices and controls. For more detailed discussion of this issue, see IASB's Policy Primer, September 14, 2010.

Legal References: Internal Revenue Comment Notice, 2009-46, http://www.irs.gov/irb/2009-23_IRB/ar07.html
Iowa Code § 279.8, 321.276 (~~2013~~)

Cross References: 406 Licensed Employee Compensation and Benefits
412 Classified Employee Compensation and Benefits
707.5 Internal Controls

Approved November 15, 2017 Reviewed _____ Revised _____

EMPLOYEE USE OF CELL PHONES REGULATION

Cell phone Usage

1. Cell phones shall be used in a manner that does not disrupt instruction and should not be used during school-sponsored programs, meetings, in-services, or other events where there exists a reasonable expectation of quiet attentiveness unless there is a reason of personal health or safety involved.
2. Cell phones should not be used to transmit confidential **student or personal** information either verbally or written.
3. Employees are prohibited from using a cell phone while driving **as part of their work duties**, unless in the case of an emergency, unless the vehicle has come **to** a complete stop **and the gear is in park**.

[The following are recommended for those school districts that have district-provided cell phones.

4. *Cell phones are provided specifically to carry out official school district business when other means of communications are not readily available. These devices may not be used for routine personal communications ~~except in emergencies.~~*
5. *Personal use of school district-provided cell phones is limited to making or receiving calls for family emergency **and/or incidental** purposes, ~~including contacting a family member or child care provider to advise that the employee is going to be late arriving home or picking up children for a reason directly related to his/her official school district duties, i.e., a meeting which runs later than expected or a last minute schedule change. Whenever possible, such calls should be made or received on school district or other public telephones.~~*
6. *Employees issued a cell phone are responsible for its safekeeping at all times. Defective, lost or stolen cell phones are to be reported immediately to the superintendent who will in turn notify the service provider. Reckless or irresponsible use of school district equipment, resulting in loss or damage may result in the employee having to reimburse the school district for any associated costs of replacement or repair.*
7. *Cell phones and any other school district issued communication equipment issued for employees are to be returned to the board secretary at the conclusion of the school year, activity or as otherwise specified or immediately upon request.*

Cell Phone Authorization - School district-provided cell phones may be purchased and authorized for staff use in accordance with the following guidelines:

Cell phones may be assigned or made available on a temporary basis, by the superintendent, when it is determined:

1. *The assignment of a cell phone device to the employee is a prudent use of school district resources;*
2. *The employee's job responsibilities requires the ability to communicate frequently and access to a school district or public telephone is not readily available.*
3. *The employee's job involves situations where immediate communication is necessary to ensure the safety of individuals and security of school district property.]*

EMPLOYEE USE OF CELL PHONES REGULATION

Cell Phone Business Procedures

School district employees may be reimbursed for use of privately-owned cell phones to conduct school district business in accordance with board policy and this regulation, with prior approval of the superintendent.

1. Requests for reimbursement for authorized use of employee owned cell phones are to be submitted on school district provided forms accompanied by a copy of the billing statement with the school district business related calls highlighted. A notation for each highlighted entry, indicating the nature of the call is required. The employee's immediate supervisor must sign-off on the billing statement verifying the calls were school district business related. School district reimbursement for authorized use of employee owned cell phones will be made in conformance with school district payment procedures. Requests for reimbursement, including the highlighted billing statement must be submitted within thirty (30) days of the end of the time period for which reimbursement is requested. Requests submitted after the reimbursement deadline has passed will be denied.

[The following is recommended for those school districts that have district-provided cell phones.]

- ~~2. On a monthly basis all personal calls on a district provided cell phone are to be highlighted on the billing statement by the user. A notation for each highlighted entry indicating the nature of the call is required. The cost of all personal calls made/received by a employee are to be totaled and a check written for the amount to the school district. Requests for reimbursement, including the highlighted billing statement must be submitted within thirty (30) days of the end of the time period for which reimbursement is requested. Requests submitted after the reimbursement deadline has passed will be denied.]~~

2. If personal calls are made on a district-owned phone and the calls result in an additional plan charge to the district, the calls must be itemized and reimbursed to the district.

STUDENT ACTIVITIES FUND

Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the board. Students may use this revenue for purposes approved by the building principal.

Whether such revenue is collected from student contributions, club dues, and special activities or result from admissions to special events or from other fund-raising activities, all funds will be under the jurisdiction of the board and under the specific control of the superintendent. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent.

It is the responsibility of the board secretary to keep student activity accounts up-to-date and complete.

Any unencumbered class or activity account balances will automatically revert to the activity fund when a class graduates or an activity is discontinued.

Legal Reference: Iowa Code §§ ~~41.23~~; 279.8 (2013).

Cross Reference: 504 Student Activities
701 Financial Accounting System

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised _____

EXPENDITURES FOR A PUBLIC PURPOSE

The board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's *Internal Controls* policy and regulation as a resource for questioning a purchase. Concerns should be reported to the superintendent and/or the board president.

The superintendent shall develop a process for approving expenditures of public funds. The board will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshment for district staff, even within district, should comply with the district's *Employee Travel Compensation* policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.

Additional guidance regarding appropriate expenditures of school funds is provided in the regulation accompanying this policy

NOTE: All use of public funds should directly serve a public purpose in a clear and transparent manner. Districts should consider what purchasing and reimbursement flexibility is needed for their district and apply all restrictions equally.

Legal References: Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.70
1979 Op. Atty. Gen., No. 79-4-26

Cross References: 401.7 Employee Travel Compensation
704.1 Local-State-Federal-Miscellaneous Revenue
704.5 Student Activities Fund
705.1 Purchasing-Bidding
705.2 Purchasing on Behalf of Employees
705.3 Payment for Goods and Services
707.5 Internal Controls
905.1 Community Use of School District Facilities & Equipment

Approved _____

Reviewed _____

Revised _____

USE OF PUBLIC FUNDS REGULATION

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration **prior** to expending funds.

Reimbursements to an Individual

- **Use of Credit/Procurement Card**: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy 401.10 – *Credit and Procurement Cards*.
- **Mileage**: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- **Travel accommodations**: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- **Alcohol**: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- **Food/Refreshments**: Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.
- **Apparel/Personal Items**: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.
- **Gifts**: Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
- **Retirement and Recognition Gifts**: Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
- **Honoraria**: District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.

Supplies for Public Areas

- Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the community.

Staff Parties/Receptions

- Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
- Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

School/ Student Activity Banquets

- School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the superintendent.

Memorial Gifts

- Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate.
- Memorial gifts of any sort other than flowers and a card are a personal expense.

Student Incentives

- It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards.
- Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.

Meetings

- To the extent possible, meetings which span normal meal times should be avoided.
- Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol, and personal items not included as retirement or memorial gifts listed above.

INTERNAL CONTROLS

The board expects all board members, employees, volunteers, consultants, vendors, contractors, students and other parties maintaining any relationship with the school district to act with integrity, due diligence, and in accordance with all laws in their duties involving the school district's resources. The board is entrusted with public dollars and no one connected with the school district should do anything to erode that trust.

Internal controls are used to help ensure the integrity of district financial and accounting information.

Adherence to district-established internal control **procedures** is the responsibility of all employees of the school district. The superintendent, business manager and board secretary shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the school district subject to review and approval by the board. Administrators shall be alert for any indication of fraud, financial impropriety, or irregularity within the administrator's area of responsibility.

~~More specifically the following shall be integrated as part of the daily internal control procedures by the secretarial staff:~~

- ~~1. All payables shall be reviewed by a secondary party, signed and dated before the actual check is written;~~
- ~~2. All deposits shall be reviewed by a secondary party, signed and dated before the actual deposit is made at the financial institution;~~
- ~~3. All transfers made via online shall be reviewed by a secondary party, signed and dated before the actual transfer is made at the financial institution;~~
- ~~4. All money received for an activity shall be counted by the responsible party the night of the event, dated and signed and given to a member of the administration team to be placed in the vault the night of the event. No monies are to be taken off the premises over night.~~
- ~~5. All money received for an activity shall be counted, reviewed, signed and dated by a secondary party before deposit is made at the financial institution so that the funds have been counted twice each time from a different party.~~
- ~~6. All deposits are to be made on a daily basis with no monies to be held overnight.~~

~~The above procedures have been initiated for the sole purpose of preventing fraud and theft and to form stable financial procedures within the offices so as to prevent any indication of fraud, financial impropriety or irregularity within the administrator's area of responsibility.~~

Any employee who suspects fraud, impropriety, or irregularity shall report their suspicions immediately to his/her immediate supervisor, ~~[and, or] the superintendent, [and/or an audit committee member~~ **the board president**~~].~~ The superintendent ~~[and/or an audit committee member~~ **the board president**~~]~~ shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the board's legal counsel, auditing firm, **the Auditor of State's office** and other internal or external departments and agencies, including law enforcement officials, as the superintendent ~~[and/or an audit committee member~~ **the board president**~~]~~ may deem appropriate.

Employees bringing forth a legitimate concern about a potential impropriety will not be retaliated against and those who do retaliate against such an employee will be subject to disciplinary action up to, and including, discharge.

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board **president or vice-president** ~~[and/or the **the board president** an audit committee member]~~ who shall be empowered to contact the board's legal counsel, **Auditor of State's office**, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

~~Upon approval of the board, the superintendent and/or an audit committee member may contact the State Auditor or elect to employ the school district's auditing firm or State Auditor to conduct a complete or partial forensic/internal control/SAS99 audit annually or otherwise as often as deemed necessary. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. The superintendent and/or an audit committee member shall ensure the State Auditor is notified of any suspected embezzlement or theft pursuant to Iowa law. In the event, there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to, and including termination.~~

The superintendent or board president shall ensure the Auditor of State's office is notified of any suspected embezzlement, theft or other financial irregularity pursuant to Iowa law. The superintendent and/or board president in coordination with the Auditor of State's office, will determine whether to conduct a complete or partial audit. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to and including termination.

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.
Iowa Code ch. 11, 279.8-(2013).

Cross References: 401.12 Employee Use of Cell Phones
707.6 Audit Committee

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.
Iowa Code Ch. 11, 279.8 (2013).

Cross References: 401.12 Employee Use of Cell Phones
707.6 Audit Committee

Approved March 12, 2008 Revised November 10, 2010 Reviewed 12/8/10 Reviewed Jan 13, 2016

INTERNAL CONTROLS PROCEDURES

Fraud, financial improprieties, or **fiscal** irregularities include, but are not limited to:

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling of money or reporting of financial transactions.
- Profiteering because of “insider” information of district information or activities.
- Disclosing confidential and/or proprietary information to outside parties.
- Accepting or seeking anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district.
- Destroying, removing, or inappropriately using district records, furniture, fixtures, or equipment.
- Failing to provide financial records to authorized state or local entities.
- Failure to cooperate fully with any financial auditors, investigators or law enforcement.
- Any other dishonest or fraudulent act involving district monies or resources.
- **Acting for purposes of personal financial gain, rather than in the best interests of the district.**
- **Providing false, inaccurate, or misleading financial information to district administrators or the board of directors.**

The superintendent [*and/or **board president** ~~an audit committee member~~*] shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. **The superintendent [and/or the board president] may engage qualified independent auditors to assist in the investigation.**

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent [*and/or **board president** ~~an audit committee member~~*], or board vice-president] if the investigation centers on the superintendent, shall issue a report to the board and appropriate personnel. The final disposition of the matter and any decision to file or not file a criminal complaint or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with district legal counsel. The results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

COMMUNITY USE OF SCHOOL DISTRICT FACILITIES & EQUIPMENT

School district facilities and equipment will be made available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities. "Entity(ies)" will include organizations, groups and individuals and their agents. **Any district employee using district-owned property or facilities for a use outside their duties as an employee is doing so as a community member, and not as a district employee. Prior to using district resources for activities outside the scope of their job duties, employees must meet the requirements to be considered a qualifying entity.** Such use will be permitted only when the use does not interfere with or disrupt the education program or a school-related activity, the use is consistent with state law, and will end no later than midnight. It is within the discretion of the board to allow for-profit entities to use school district facilities and equipment. The board reserves the right to deny use of the facilities and equipment to an entity. It is within the discretion of the superintendent to allow use of school district facilities and equipment on Sundays.

Entities that wish to use school district facilities or equipment must apply at **the central office**. It is the responsibility of the board secretary or superintendent to determine whether the school district facility or equipment requested is available and whether the application for use meets board policy and administrative regulations. It is the responsibility of the superintendent and board secretary to provide application forms, obtain proof of insurance, and draw up the contract for use of school district facilities and equipment.

Use of school district facilities and equipment by entities will be supervised by a school district employee unless special prior arrangements are made with the superintendent. The school district employee will not accept a fee from the entity using school district facilities and equipment. If appropriate, the school district employee may be paid by the school district.

Entities that use school district buildings, or equipment, or sites must leave the building or site in the same condition it was in prior to its use. Inappropriate use of school district facilities and equipment may result in additional fees charged to, or the inability of, the entity to use school district facilities or equipment in the future.

(The school district will sponsor education related organizations' use of the ICN upon approval of the superintendent.) Sponsored ICN user's mission must be consistent with the mission of the school district. Costs associated with the use of the ICN will be passed on by the school district to the sponsored user.

Authorized users of the ICN will ensure their use of the ICN is consistent with their written mission. The ICN will not be used for profit making ventures. Authorized users may not resell time on the ICN. Entities that wish to use the school district's ICN classroom to originate, receive or broadcast programming must follow the state scheduling requirements. It is recommended that entities that wish to use the school district's ICN classroom to originate, receive, or broadcast programming, contact the school district's ICN scheduler's office to inform them of their needs.

It is the responsibility of the entities that wish to use the school district's ICN classroom to originate, receive or broadcast programming in compliance with the law regarding authorized use of and content of the programming on the ICN. The school district assumes no responsibility or liability for entities using the ICN classroom in violation of the law, the authorized user's mission or school district policy and its supporting administrative regulations. The school district reserves the right to charge all costs, including attorney fees, that may arise to the entity for the entity's failure to comply with the law or school district policy and its supporting administrative regulations.

The board may allow entities, such as the Boy and Girl Scouts and 4-H, to use the school district facilities and equipment without charge. While such entities may use the facilities and equipment without charge, they may be required to pay a custodial fee.

COMMUNITY USE OF SCHOOL DISTRICT FACILITIES & EQUIPMENT

It is the responsibility of the superintendent to develop a fee schedule for the board's approval and to develop administrative regulations regarding this policy.

NOTE: This policy requires that all users of school district facilities provide proof of insurance. This is not a legal requirement. It is there for the protection of the school district. Prior to waiving insurance requirements for groups, a school district should check with its insurance carrier to clarify coverage.

This policy also addresses use of the school district's ICN classroom. The language the fifth paragraph addresses the school district's sponsorship of outside groups use of the ICN. Boards can limit their sponsorship if they choose. The language in the policy in parentheses is written to limit sponsorship to education-related groups but should be stricken and replaced with the appropriate language. The policy is also written to pass on the ICN costs to the sponsored group.

The language in the sixth paragraph represents mandatory policy language. The seventh paragraph is language that is recommended but is not mandatory. The supporting administrative regulations address matters specific to ICN classroom use for the board's consideration. The new ICN regulation is at 905.1R2.

Legal Reference: Iowa Code §§ 8D; 123.46; 276; 278.1(4); 279.8; 297.9-.11 (~~2007~~);
1982 Op. Att'y Gen. 561.
1940 Op. Att'y Gen. 232.
1936 Op. Att'y Gen. 196.

Cross Reference: 704 Revenue

Approved April 14, 2009

Reviewed _____

Revised _____

USE OF PUBLIC FUNDS REGULATION

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration **prior** to expending funds.

Reimbursements to an Individual

- **Use of Credit/Procurement Card:** All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy *401.10 – Credit and Procurement Cards*.
- **Mileage:** Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- **Travel accommodations:** Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- **Alcohol:** Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- **Food/Refreshments:** Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.
- **Apparel/Personal Items:** Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.
- **Gifts:** Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
- **Retirement and Recognition Gifts:** Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
- **Honoraria:** District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.

Supplies for Public Areas

- Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the community.

Staff Parties/Receptions

- Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
- Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

School/ Student Activity Banquets

- School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the superintendent.

Memorial Gifts

- Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate.
- Memorial gifts of any sort other than flowers and a card are a personal expense.

Student Incentives

- It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards.
- Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.

Meetings

- To the extent possible, meetings which span normal meal times should be avoided.
- Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol, and personal items not included as retirement or memorial gifts listed above.

INTERNAL CONTROLS

The ~~b~~Board expects all board members, employees, volunteers, consultants, vendors, contractors, students and other parties maintaining any relationship with the school district to act with integrity, due diligence, and in accordance with all laws in their duties involving the school district's resources. The board is entrusted with public dollars and no one connected with the school district should do anything to erode that trust.

Internal controls are used to help ensure the integrity of district financial and accounting information. ~~Adherence to district-established internal control procedures~~ is the responsibility of all employees of the school district. The superintendent, business manager and board secretary shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the school district subject to review and approval by the board. Administrators shall be alert for any indication of fraud, financial impropriety, or irregularity within the administrator's area of responsibility.

Any employee who suspects fraud, impropriety, or irregularity shall report their suspicions immediately to his/her immediate supervisor, ~~[and, or]~~ the superintendent, ~~[and/or an audit committee member]~~ the board president. The superintendent ~~[and/or an audit committee member]~~ the board president shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the board's legal counsel, auditing firm, the Auditor of State's office and other internal or external departments and agencies, including law enforcement officials, as the superintendent ~~[and/or an audit committee member]~~ the board president may deem appropriate.

Employees bringing forth a legitimate concern about a potential impropriety will not be retaliated against and those who do retaliate against such an employee will be subject to disciplinary action up to, and including, discharge.

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board president or vice-president, ~~[and/or the board president]~~ ~~an audit committee member~~ who shall be empowered to contact the board's legal counsel, Auditor of State's office, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

~~Upon approval of the board, the superintendent, [and/or an audit committee member] may contact the State Auditor or elect to employ the school district's auditing firm or State Auditor to conduct a complete or partial forensic/internal control/SAS99 audit annually or otherwise as often as deemed necessary. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. The superintendent, [and/or an audit committee member] shall ensure the State Auditor is notified of any suspected embezzlement or theft pursuant to Iowa law. In the event, there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to, and including termination.~~

The superintendent or board president shall ensure the Auditor of State's office is notified of any suspected embezzlement, theft or other financial irregularity pursuant to Iowa law. The superintendent and/or board president in coordination with the Auditor of State's office, will determine whether to conduct a complete or partial audit. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to and including termination.

NOTE: For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #4- May 24, 2006.

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L.
No. 107-204.
Iowa Code ch. 11, 279.8 ~~(2013)~~.

Cross References: 401.12 Employee Use of Cell Phones
707.6 Audit Committee

Approved _____

Revised _____

Reviewed _____

INTERNAL CONTROLS PROCEDURES

Fraud, financial improprieties, or fiscal irregularities include, but are not limited to:

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling of money or reporting of financial transactions.
- Profiteering because of “insider” information of district information or activities.
- Disclosing confidential and/or proprietary information to outside parties.
- Accepting or seeking anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district.
- Destroying, removing, or inappropriately using district records, furniture, fixtures, or equipment.
- Failing to provide financial records to authorized state or local entities.
- Failure to cooperate fully with any financial auditors, investigators or law enforcement.
- Any other dishonest or fraudulent act involving district monies or resources.
- Acting for purposes of personal financial gain, rather than in the best interests of the district.
- Providing false, inaccurate, or misleading financial information to district administrators or the board of directors.

The superintendent, [*and/or board president ~~an audit committee member~~*] shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. The superintendent [*and/or the board president*] may engage qualified independent auditors to assist in the investigation.

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent, [*and/or ~~an audit the board president~~ ~~committee member~~*, or board vice-president] if the investigation centers on the superintendent, shall issue a report to the board and appropriate personnel. The final disposition of the matter and any decision to file or not file a criminal complaint or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with district legal counsel. The results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

COMMUNITY USE OF SCHOOL DISTRICT FACILITIES & EQUIPMENT

School district facilities and equipment will be made available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities. "Entity(ies)" will include organizations, groups and individuals and their agents. Any district employee using district-owned property or facilities for a use outside their duties as an employee is doing so as a community member, and not as a district employee. Prior to using district resources for activities outside the scope of their job duties, employees must meet the requirements to be considered a qualifying entity. Such use will be permitted only when the use does not interfere with or disrupt the education program or a school-related activity, the use is consistent with state law, and will end no later than midnight. It is within the discretion of the board to allow for-profit entities to use school district facilities and equipment. The board reserves the right to deny use of the facilities and equipment to an entity. It is within the discretion of the superintendent to allow use of school district facilities and equipment on Sundays.

Entities that wish to use school district facilities or equipment must apply at _____ . It is the responsibility of the board secretary or superintendent to determine whether the school district facility or equipment requested is available and whether the application for use meets board policy and administrative regulations. It is the responsibility of the superintendent and board secretary to provide application forms, obtain proof of insurance, and draw up the contract for use of school district facilities and equipment.

Use of school district facilities and equipment by entities will be supervised by a school district employee unless special prior arrangements are made with the superintendent. The school district employee will not accept a fee from the entity using school district facilities and equipment. If appropriate, the school district employee may be paid by the school district.

Entities that use school district buildings, or equipment, or sites must leave the building or site in the same condition it was in prior to its use. Inappropriate use of school district facilities and equipment may result in additional fees charged to, or the inability of, the entity to use school district facilities or equipment in the future.

(The school district will sponsor education related organizations' use of the ICN upon approval of the superintendent.) Sponsored ICN user's mission must be consistent with the mission of the school district. Costs associated with the use of the ICN will be passed on by the school district to the sponsored user.

Authorized users of the ICN will ensure their use of the ICN is consistent with their written mission. The ICN will not be used for profit making ventures. Authorized users may not resell time on the ICN. Entities that wish to use the school district's ICN classroom to originate, receive or broadcast programming must follow the state scheduling requirements. It is recommended that entities that wish to use the school district's ICN classroom to originate, receive, or broadcast programming, contact the school district's ICN scheduler's office to inform them of their needs.

It is the responsibility of the entities that wish to use the school district's ICN classroom to originate, receive or broadcast programming in compliance with the law regarding authorized use of and content of the programming on the ICN. The school district assumes no responsibility or liability for entities using the ICN classroom in violation of the law, the authorized user's mission or school district policy and its supporting administrative regulations. The school district reserves the right to charge all costs, including attorney fees, that may arise to the entity for the entity's failure to comply with the law or school district policy and its supporting administrative regulations.

COMMUNITY USE OF SCHOOL DISTRICT FACILITIES & EQUIPMENT

The board may allow entities, such as the Boy and Girl Scouts and 4-H, to use the school district facilities and equipment without charge. While such entities may use the facilities and equipment without charge, they may be required to pay a custodial fee.

It is the responsibility of the superintendent to develop a fee schedule for the board's approval and to develop administrative regulations regarding this policy.

NOTE: This policy requires that all users of school district facilities provide proof of insurance. This is not a legal requirement. It is there for the protection of the school district. Prior to waiving insurance requirements for groups, a school district should check with its insurance carrier to clarify coverage.

This policy also addresses use of the school district's ICN classroom. The language the fifth paragraph addresses the school district's sponsorship of outside groups use of the ICN. Boards can limit their sponsorship if they choose. The language in the policy in parentheses is written to limit sponsorship to education-related groups but should be stricken and replaced with the appropriate language. The policy is also written to pass on the ICN costs to the sponsored group.

The language in the sixth paragraph represents mandatory policy language. The seventh paragraph is language that is recommended but is not mandatory. The supporting administrative regulations address matters specific to ICN classroom use for the board's consideration. The new ICN regulation is at 905.1R2.

Legal Reference: Iowa Code §§ 8D; 123.46; 276; 278.1(4); 279.8; 297.9-.11 (~~2013~~).
1982 Op. Att'y Gen. 561.
1940 Op. Att'y Gen. 232.
1936 Op. Att'y Gen. 196.

Cross Reference: 704 Revenue

Approved _____

Reviewed _____

Revised _____