

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT  
AGENDA

Regular School Board Meeting

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

May 14, 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 April 10, 2019
  - b. List of Bills
  - c. Financial Reports
  - d. Early Graduation Requests
  - e. Resignations(s)
  - f. Hire(s) - Deb Donlea as softball coach, Kayla Gallup as MS softball coach
  - g. Transfer(s) - Pam Johnson to part time special needs teacher
  - h. Termination(s) - 3 year old preschool director position and Home School Coordinator position
6. COMMUNITY/PROGRAM PRESENTATIONS
7. ADMINISTRATIVE UPDATES & REPORTS
  - a. Eric Dockstader - Secondary Update
  - b. Dan Fox - District/Elementary Update
  - c. Facilities Update
8. ACTION ITEMS
  - a. Approve 2019 Graduation List
  - b. Auditor Bid Approval
  - c. Board Policy Review - 2<sup>nd</sup> Reading (IASB Policy Primer, Vol. 27, Number 5)
    - 401.7 - Employee Travel Compensation
    - 401.10 - Credit and Procurement Cards
    - 401.12, 401.12R1 - Employee Use of Cell Phones
    - 704.5 - Student Activities Fund
    - 705.4, 705.4R1 - Expenditures for a Public Purpose
    - 707.5, 707.5R1 - Internal Controls
    - 905.1 - Community Use of School District Facilities & Equipment
  - d. Board Policy Review - 1<sup>st</sup> Reading (IASB Policy Primer, Vol. 27, Number 1)
    - 213 - Public Participation in Board Meetings
    - 213.1R1 - General Complaints by Citizens
    - 213.1 - Public Complaints
    - 402.5 - Public Complaints about Employees
  - e. Ratification of 19-20 Master Contract
  - f. Scholarship Selection Committee Members
  - g. Bus bids
  - h. Technology Requests for 2019-2020
9. BUCCANEER BRAG-ABOUT
10. STUDENT QUESTIONS
11. 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 – April 10, 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 Shawn Stone. Member absent: Chad Staton. Administration present: Dan Fox, Superintendent/Elementary Principal; Teresa Knipper, Business Manager/Board Secretary. Administration absent: Eric Dockstader, MS/HS Principal. Several visitors were present.

**Public Forum:** None.

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

**Approve Consent Agenda:** Motion to approve the Consent Agenda was made by Cook, second by Cooksley. Motion carried with all ayes. Items included on the Consent Agenda: minutes of the March 13<sup>th</sup> meeting, March financial reports, expenditures listed, and hire of Kara Hoyle as Associate.

**Public Hearing regarding 2019-2020 School Calendar:** Motion to open the meeting to public comment regarding the 2019-2020 school calendar was made by Cook, second by Stone. Motion carried with all ayes. Mr. Fox presented the calendar with the first day of school on August 23, 2019. After hearing no objections, motion to close the meeting to public comment was made by Cooksley, second by Cook. Motion carried with all ayes.

**Public Hearing regarding FY20 Budget:** Motion to open the meeting to public comment regarding the FY20 proposed certified budget was made by Stone, second by Cooksley. Motion carried with all ayes. The proposed budget and tax rate of 14.04394 was presented to the board. After hearing no objections, motion to close the meeting to public comment was made by Stone, second by Cooksley. Motion carried with all ayes.

**Community/Program Presentations:** Future Business Leaders of America (FBLA) members that qualified for the national conference requested permission to attend the conference. The request was approved by the board.

**Administrative Reports:** Mr. Fox talked about ag in the classroom, the grant from the Buchanan County Health Trust for an AED, the attendance for the open house held to show the new addition, and that the VPPEL was approved for another 5 years. The facility update included plans for the house on the property, cage options, gym lighting update, and that the crew will be here to work on the greenhouse the week of April 18<sup>th</sup>. The district purchased a batting cage for the old gym with half being paid for by the boosters.

**19-20 Cooperative Sharing Agreement with Independence CSD** for boys and girls soccer – Motion to approve the agreement was made by Cook, second by Cooksley. Motion carried with all ayes.

**19-20 School Calendar** – Motion to approve with no changes since presented made by Stone, second by Cook. Motion carried with all ayes.

**19-20 Certified Budget** – Motion to approve with no changes since presented made by Cook, second by Stone. Motion carried with all ayes.

**19-20 Budget Guarantee Resolution** – Motion to approve by Cook, second by Stone to: 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. Motion carried with all ayes.

**19-20 GO Bond Redemption Resolution** – Motion to approve by Stone, second by Cook to approve the resolution. Motion carried with all ayes. 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.

**FY18 Audit** – Motion to approve by Stone, second by Cooksley to approve the FY18 audit. Motion carried with all ayes.

**Board Policy Review** – Motion made by Cook, second by Stone to approve the 1<sup>st</sup> reading with recommended changes to policies 401.7, 401.10, 401.12, 401.12R1, 704.5, 705.4, 705.4R1, 707.5, 707.5R1, and 905.1. Motion carried with all ayes.

**May meeting date** – May meeting date is changed to Tuesday, May 14<sup>th</sup>.

**Buccaneer Brag About** – Cook and Cooksley attended the CTE meeting where students presented their projects. Cooksley talked about how excited the students were about the baby chicks hatching during Ag in the Classroom. The hard surface routes went well.

**Student Questions** – Students asked about items on the agenda.

**Closed Session for Negotiations Strategy** – Motion was made by Cooksley, second by Stone to go into closed session regarding negotiations strategy pursuant to Board Policy 212(1) at 6:15 pm. Motion carried with all ayes. Motion was made by Cooksley, second by Cook to leave closed session at 6:19 pm. Motion carried with all ayes.

**Adjourn** – Motion was made by Cooksley, second by Stone to adjourn the meeting at 6:20. Motion carried with all ayes.

Next regular meeting is scheduled for May 14, 2019 at 5:00 pm.

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Teresa Knipper, Board Secretary

Greg Schmitt, President

East Buchanan Community School  
 05/09/2019 1:13 PM

Invoice Listing - Summary

Posted - All; Batch Description 2 Records Selected; Processing Month 04/2019

Page: 1  
 User ID: TMK

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
CITYWINT	CITY OF WINTHROP	01-00003081-00-3	WATER/SEWER	04/15/2019	04/22/2019	1	27976	620.39
INTEPOWER	Interstate Power Systems	R026026092:01	BUS REPAIR	04/09/2019	04/22/2019	3	1541	6,786.64
PITBOWINC	PITNEY BOWES, INC.	1012189445	POSTAGE METER SUPPLIES	04/16/2019	04/29/2019	1	27980	161.48
POSTMASTER	POSTMASTER	20190426-0001	NEWSLETTER POSTAGE	04/26/2019	04/26/2019	1	27979	229.50

Report Total: 7,798.01

\*Additional

East Buchanan Community School  
 05/14/2019 11:00 AM  
 Vendor ID Vendor Name  
 Batch Description: General/PEEL Invoices-May 2019

Invoice Listing - Summary  
 Unposted; Batch Description General/PEEL Invoices-May 2019

Vendor ID	Vendor Name	Invoice Number	Description	Processing Month:	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
ADVELIGH	ADVENTURE LIGHTING	085892	ELECTRICAL SUPPLIES	05/2019	05/02/2019				182.15
ALLIUTIL	ALLIANT ENERGY	20190422	Gas/Electric		04/17/2019				11,369.00
ANDEELEC	ANDERSON ELECTRIC	9739	FIRE ALARM		03/01/2019				135.00
ASSETSERV	Asset Services Inc	12677	FIXED ASSET INVENTORY		04/04/2019				3,125.00
BEYOPLAY	BEYOND PLAY LLC	759722	SUPPLIES		04/08/2019				173.13
BLACKHAWK	BLACK HAWK WAST DISP, INC.	649086	GARBAGE		05/01/2019				670.00
* BUCHISTORI	Buchanan County Historical Society	20190513	FIELD TRIP		05/14/2019	05/13/2019	1	27981	138.00
BURKRON	Burke, Ron	20190426	BUS EMPLOYEE PHYSICAL		04/10/2019				150.00
CDWG	CDW GOVERNMENT, INC	RV77304	SUPPLIES		04/11/2019				31.20
CDWG	CDW GOVERNMENT, INC	RWF8676	TECH SUPPLIES		04/13/2019				14.18
CDWG	CDW GOVERNMENT, INC	RWG1546	TECH SUPPLIES		04/15/2019				10.95
CEDAFALL	CEDAR FALLS CSD	20190509	RIVER HILLS BILLING		05/01/2019				11,642.82
* CEDACSD	CEDAR RAPIDS CSD	32111	PURCHASED SERVICE		05/14/2019				148.08
CRAEA	CENTRAL RIVERS AEA	201903080	PRINT SERVICES		04/22/2019				192.00
CRAEA	CENTRAL RIVERS AEA	201903274	Purch Services		05/06/2019				300.00
* CRAEA	CENTRAL RIVERS AEA	201903334	ELEM REG FEE		05/14/2019				30.00
* CRAEA	CENTRAL RIVERS AEA	201903335	REGISTRATION FEE		05/14/2019				30.00
CHASCARD	CHASE CARD SERVICES	20190508	SUPPLIES/FUEL/PROF DEV		04/05/2019				580.74
CITYLAUN	CITY LAUNDERING CO.	1445077	TRANSPORTATION PURCHASED SERVICE		04/02/2019				37.89
CITYLAUN	CITY LAUNDERING CO.	1452767	TRANSPORTATION PURCHASED SERVICE		04/30/2019				37.89
CITYWINT	CITY OF WINTHROP	20190426	WATER/SEWER		04/25/2019				590.85
* CEC	Communications Engineering Company	309344	PURCHASED SERVICE		05/14/2019				458.13
* COPYSYST	COPY SYSTEMS INC	340448	COPIER MAINTENANCE		05/14/2019				310.12
* COPYSYST	COPY SYSTEMS INC	340449	COPIER MAINTENANCE		05/14/2019				188.12
CASE	Curriculum for Agricultural Science Education	1	PROF DEV		04/01/2019				1,500.00
DHS	DHS CASHIER 1ST FL.	10121995	State Medicaid Match		04/30/2019				1,869.09
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	20190508	TELEPHONE		05/01/2019				1,694.68
EBS	Employee Benefit Systems	000020347	COBRA Admin		05/01/2019				148.42
GRANWOOD	GRANT WOOD AEA	130093	SUPPLIES		04/22/2019				696.90
* HEARTACRES	Hearthland Acres Agritribon Center	20190513	FIELD TRIP		05/14/2019	05/13/2019	1	27982	138.00
* HERFFJONE	HERFF JONES, INC	447448	GRAD SUPPLIES		05/14/2019				101.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	20190426	AWARDS		04/10/2019				100.50
INDEPND	INDEPENDENCE COMMUNITY SCHOOL	20190426	OE TUITION		05/01/2019				77,506.51
INDEPND	INDEPENDENCE COMMUNITY SCHOOL	BG165	PURCHASED SERVICE		05/08/2019				1,695.18
INSTCO	INSTRUMENTALIST AWARDS LLC	1901	AWARDS		03/04/2019				188.00
ICN	IOWA COMMUNICATIONS NETWORK	557614	ICN SERVICES		05/03/2019				135.86

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
* ISG	ISG	56432	Architect Services	05/14/2019				2,277.82
JWPEPPER	J.W. PEPPER & SON, INC.	1014427	MUSIC	03/29/2019				25.98
JWPEPPER	J.W. PEPPER & SON, INC.	1017011	MUSIC	03/29/2019				15.98
JOHNDEERE	JOHN DEERE FINANCIAL	2729016	IND ARTS SUPPLIES	04/29/2019				6.07
JOSEMADRID	Jose Madrid Salsa	835942	PLAYGROUND FUNDRAISER	05/07/2019				2,226.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	807112	Gas/Diesel	04/09/2019				1,811.44
LINNCOOP	LINN CO-OPERATIVE OIL CO	807113	Gas/Diesel	04/09/2019				1,020.11
LINNCOOP	LINN CO-OPERATIVE OIL CO	809320	Gas/Diesel	04/25/2019				2,016.94
LINNCOOP	LINN CO-OPERATIVE OIL CO	809439	Gas/Diesel	05/07/2019				1,073.94
LINNCOOP	LINN CO-OPERATIVE OIL CO	809440	Gas/Diesel	05/07/2019				1,627.43
MATTMCMA	MATT MCMANUS IMPACT, LLC	16098	GRAD SUPPLIES	04/23/2019				272.00
MCELROYS	MCELROY'S FOOD MARKET	20190509	FOOD/SUPPLIES	05/01/2019				67.24
* MCELROYS	MCELROY'S FOOD MARKET	20190514	HOME EC SUPPLIES	05/14/2019				143.06
MIDWCMP	MIDWEST COMPUTER PRODUCTS	713799	AUDITORIUM PROJECTOR	04/25/2019				13,420.57
NASN	National Association of School Nurses	20190429	MEMBERSHIP	04/29/2019				139.50
THENEWS	NEWS, THE	24309	PUBLIC NOTICES/ADVERTISING	04/26/2019				659.51
* PLUMBTECH	PLUMB TECH INC	19303	SHOP INSTALLATION	05/14/2019				538.00
POSTMASTER	POSTMASTER	20190429	PERMIT ANNUAL FEE	04/26/2019				235.00
PREMPART	Premier Parts Inc.	436290	Bus Parts	04/04/2019				21.55
PREMPART	Premier Parts Inc.	436697	Bus Parts	04/15/2019				70.92
PRESTOX	PRESTO-X	2862463	Kitchen-Pest Service	04/30/2019				58.00
* RECKTANA	Recker, Tana	20190514	SUMMER SCHOOL SUPPLIES	05/14/2019				31.00
SUPERGRI	RED HILL CORPORATION	999206334	INDUSTRIAL ARTS SUPPLIES	04/15/2019				166.00
SADLPOWE	SADLER POWER TRAIN	0310105079	BUS REPAIR PARTS	04/30/2019				108.00
SCHOBUSS	SCHOOL BUS SALES CO	81260	VAN/BUS REPAIR	04/15/2019				64.20
SCHOBUSS	SCHOOL BUS SALES CO	81717	VAN/BUS REPAIR	04/25/2019				40.02
SCHOSPEC	SCHOOL SPECIALTY INC	208122804408	ELEM SUPPLIES	04/30/2019				8.79
SOFTUNLIM	SOFTWARE UNLIMITED	20190509	ACCOUNTING SOFTWARE SUBSCRIPTION	04/30/2019				7,400.00
STRAJOAN	STRAUSS, JOAN	20190429	ACCOMPANIST	04/07/2019				150.00
* STRAJOAN	STRAUSS, JOAN	20190514	ACCOMPANIST	05/14/2019				210.00
SUPEWELD	SUPERIOR WELDING SUPPLY	4565916	WELDING SUPPLIES	04/30/2019				7.00
SUPEWELD	SUPERIOR WELDING SUPPLY	917819	HS IND ARTS SUPPLIES	04/03/2019				33.77
THRESHOLD	THRESHOLD	1416875	ELEM OFFICE SUPPLIES	04/10/2019				90.00
TIMBILL	TIMBERLINE BILLING SERVICE LLC	16653	MEDICAID PURCH SERVICE	04/30/2019				167.72
TNTREPA	TNT REPAIR	22320	TIRE REPAIR	04/02/2019				44.39
TNTREPA	TNT REPAIR	22542	TOWING	04/29/2019				253.50
* TROTTROP	TROTT TROPHIES	28562	ENGRAVING	05/14/2019				22.50

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
* USCELL	US CELLULAR	0307462417	Cell Phones	05/14/2019				352.95
* WALMART	WALMART COMMUNITY BRC	20190514	EQUIPMENT	05/14/2019				730.64
* WALMART	WALMART COMMUNITY BRC	20190514-0001	HOME EC SUPPLIES	05/14/2019				562.20
WARDBIOL	WARD'S NATURAL SCIENCE	8085892518	HS BIOLOGY SUPPLIES	04/10/2019				732.46
WEBEPAPE	WEBER PAPER COMPANY	W031969	CUSTODIAL/MAINTENANCE SUPPLIES	04/11/2019				115.65
WEBEPAPE	WEBER PAPER COMPANY	W032457	CUSTODIAL/MAINTENANCE SUPPLIES	05/02/2019				84.00
WELTERSTOR	Weller Storage Equipment Company Inc	C114016	CABINET	03/30/2019				199.00
* WESTDELA	WEST DELAWARE CSD	20190514	TRANSPORTATION	05/14/2019				1,228.64
* WESTMUSI	WEST MUSIC COMPANY	1743367	BAND RESALE	05/14/2019				14.85
* WESTMUSI	WEST MUSIC COMPANY	1744795	BAND RESALE	05/14/2019				21.00
* WESTMUSI	WEST MUSIC COMPANY	1744796	BAND RESALE	05/14/2019				41.90
WINTBUIL	WINTHROP BUILDING SUPPLY	20190509	SUPPLIES	05/01/2019				120.63

Batch Total: 157,047.26

Report Total: 157,047.26

Batch Description: Activity Invoices - May 2019

Processing Month: 05/2019

Vendor ID: AECREATION A+E CREATIONS

Invoice Number: 5619

Amount: 67.50

Description: Water Bottles

Invoice Date: 05/06/2019

Due Date: 05/14/2019

Status: A

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number:

Check Date:

Chart of Account Number

In Full

21 0000 1400 950 7049 618

Detail Amount

1099 Detail Amount

Asset/Asset Tag

67.50

N

Vendor ID: ADREFUND

ADRENALINE FUNDRAISING

Invoice Number: 3975

Amount: 1,182.50

Description: Ticket Fundraiser

Invoice Date: 05/06/2019

Due Date: 05/14/2019

Status: A

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number:

Check Date:

Chart of Account Number

In Full

21 0000 1400 950 7042 618

Detail Amount

1099 Detail Amount

Asset/Asset Tag

1,182.50

N

Vendor ID: BEYEJAYM

BEYER, JAYME

Invoice Number: 112-5086579-4038619

Amount: 110.75

Description: Ballet Dance Leotard Dresses

Invoice Date: 04/27/2019

Due Date: 05/14/2019

Status: A

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number:

Check Date:

Chart of Account Number

In Full

21 0000 1400 910 6111 618

Detail Amount

1099 Detail Amount

Asset/Asset Tag

110.75

N

Vendor ID: BLUETOP

BLUE TOP RIDGE GOLF COURSE

Invoice Number: 51519

Amount: 10.00

Description: Regional B-Golf Entry - Nathan Schmitt

Invoice Date: 05/14/2019

Due Date: 05/14/2019

Status: PP

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number: 11943

Check Date: 05/14/2019

Chart of Account Number

In Full

21 0000 1400 920 6600 810

Detail Amount

1099 Detail Amount

Asset/Asset Tag

10.00

N

Vendor ID: BUCHHEAL

BUCHANAN COUNTY HEALTH CENTER

Invoice Number: 5819

Amount: 30.00

Description: Pool Rental

Invoice Date: 05/08/2019

Due Date: 05/14/2019

Status: A

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number:

Check Date:

Chart of Account Number

In Full

21 0000 1400 920 6740 899

Detail Amount

1099 Detail Amount

Asset/Asset Tag

30.00

N

Vendor ID: CEDFALGC

CEDAR FALLS GUN CLUB

Invoice Number: 5319

Amount: 768.00

Description: Trapshooting Entry Fee

Invoice Date: 05/03/2019

Due Date: 05/03/2019

Status: PP

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number: 11939

Check Date: 05/03/2019

Chart of Account Number

In Full

21 0000 1400 950 7042 899

Detail Amount

1099 Detail Amount

Asset/Asset Tag

768.00

N

Vendor ID: CHASCARD

CHASE CARD SERVICES

Invoice Number: 041519

Amount: 936.48

Description: Chicago Trip - Meals

Invoice Date: 04/15/2019

Due Date: 05/14/2019

Status: A

1099 Amount: 0.00

Sequence: 1

Check Type:

Check Number:

Check Date:

Chart of Account Number

In Full

21 0000 1400 950 7010 899

Detail Amount

1099 Detail Amount

Asset/Asset Tag

936.48

N

Vendor ID: CHASCARD

CHASE CARD SERVICES

Invoice Number: 114-2482178-0661830

Amount: 50.97

Description: Archery Arrows - 5th Grade Camp

Invoice Date: 04/10/2019

Due Date: 05/14/2019

Status: A

1099 Amount: 0.00



Invoice Listing - Detail  
Activity Invoices - May 2019

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	Amount:
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7051 618	CAMP WAPSIE Y SUPPLIES		50.97	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 212</b>	<b>Amount:</b>	<b>520.42</b>
Description: Amazon.com - Costumes			Invoice Date: 04/10/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 910 6111 618	DRAMA SUPPLIES		520.42	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 218</b>	<b>Amount:</b>	<b>306.56</b>
Description: Amazon.com - Costumes/Fog Machine			Invoice Date: 04/15/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 910 6111 618	DRAMA SUPPLIES		306.56	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 32919</b>	<b>Amount:</b>	<b>(3.75)</b>
Description: Refund - Rooms State FBLA Convention			Invoice Date: 04/05/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7010 899	FBLA OTHER EXPENSE		(3.75)	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 414-1619</b>	<b>Amount:</b>	<b>2,842.56</b>
Description: Rooms - State FFA Convention			Invoice Date: 04/16/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7026 899	FFA OTHER EXPENSES		2,842.56	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 41519</b>	<b>Amount:</b>	<b>1,889.26</b>
Description: Chicago - Rooms/Parking/Skydeck			Invoice Date: 04/15/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7010 899	FBLA OTHER EXPENSE		1,889.26	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 8002220178</b>	<b>Amount:</b>	<b>166.36</b>
Description: Titan Fitness - Sled			Invoice Date: 04/17/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6740 739	BOYS' TRACK EQUIPMENT		166.36	N	
<b>Vendor ID: CHASCARD</b>	<b>CHASE CARD SERVICES</b>		<b>Invoice Number: 911431546413</b>	<b>Amount:</b>	<b>174.76</b>
Description: Chapala - Spanish IV Meal			Invoice Date: 04/24/2019 Due Date: 05/14/2019 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7012 899	SPANISH CLUB OTHER EXPENSE		174.76	N	

Invoice Listing - Detail  
Activity Invoices - May 2019

**Vendor ID: CHASCARD**      **CHASE CARD SERVICES**  
Description: Baseball Return - Wrong Item Shipped  
Sequence: 1      Check Type:      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 920 6730 618      BASEBALL SUPPLIES

**PO Number:**      **Invoice Number: jfm2th\*11m**      **Amount:**  
**Invoice Date:** 04/02/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
(96.94)      N

**Vendor ID: CHASCARD**      **CHASE CARD SERVICES**  
Description: Tickets - Gallagher Bluedorn  
Sequence: 1      Check Type:      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 950 7050 618      ELEM. ST. COUNCIL SUPPLIES

**PO Number:**      **Invoice Number: TS-6977088**      **Amount:**  
**Invoice Date:** 04/24/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
351.00      0.00 N

**Vendor ID: CONNTIFF**      **CONNOLLY, TIFFANY**  
Description: Lifeguard - 5th Grade Camp  
Sequence: 1      Check Type:      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 950 7051 340      CAMP WAPSIE Y PURCH. SERVICES

**PO Number:**      **Invoice Number: 5619**      **Amount:**  
**Invoice Date:** 05/10/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
100.00      N

**Vendor ID: CITIZENS**      **CSB-CASH**  
Description: Cash - Gate Change for Musical  
Sequence: 1      Check Type: Check      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 910 6111 618      DRAMA SUPPLIES

**PO Number:**      **Invoice Number: 5919**      **Amount:**  
**Invoice Date:** 05/09/2019      **Due Date:** 05/09/2019      **Status:** PP      1099 Amount: 0.00  
**Check Number:** 11942      **Check Date:** 05/09/2019  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
500.00      N

**Vendor ID: DESIUNLI**      **DESIGNS UNLIMITED**  
Description: T-Shirts - HS Play  
Sequence: 1      Check Type:      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 910 6111 618      DRAMA SUPPLIES

**PO Number:**      **Invoice Number: 9789**      **Amount:**  
**Invoice Date:** 05/06/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
846.00      N

**Vendor ID: DESIUNLI**      **DESIGNS UNLIMITED**  
Description: T-Shirts / Sign  
Sequence: 1      Check Type:      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 910 6111 618      DRAMA SUPPLIES

**PO Number:**      **Invoice Number: 9796**      **Amount:**  
**Invoice Date:** 05/08/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
120.00      N

**Vendor ID: DESIUNLI**      **DESIGNS UNLIMITED**  
Description: Wish Week Shirts  
Sequence: 1      Check Type:      Checking Account ID:  
Chart of Account Number      Detail Description  
21 0000 1400 950 7011 618      HS STUDENT COUNCIL SUPPLIES

**PO Number:**      **Invoice Number: 9797**      **Amount:**  
**Invoice Date:** 05/10/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**  
Detail Amount      1099 Detail Amount Asset/Asset Tag      In Full  
202.00      N

**Vendor ID: DIRCJEFF**      **DIRCKS, JEFF**  
Description: Refund - Fan Cloth Order Not Received  
Sequence: 1      Check Type:      Checking Account ID:

**PO Number:**      **Invoice Number: 5619**      **Amount:**  
**Invoice Date:** 05/06/2019      **Due Date:** 05/14/2019      **Status:** A      1099 Amount: 0.00  
**Check Number:**      **Check Date:**



Invoice Listing - Detail  
Activity Invoices - May 2019

Chart of Account Number  
21 0000 1400 920 6740 618

Detail Description  
BOYS' TRACK SUPPLIES

Detail Amount  
30.00

In Full

Vendor ID: FAN CLOTH FAN CLOTH

Description: Boys Track Clothing Fundraiser  
Sequence: 1 Check Type:

Invoice Number: IN389134  
Amount: 1,095.00

Invoice Date: 04/11/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Detail Amount 1,095.00  
N

In Full

Checking Account ID:  
21 0000 1400 920 6740 618

Detail Description  
BOYS' TRACK SUPPLIES

Vendor ID: FASTCOMP FASTENAL COMPANY

Description: Black Cable Ties  
Sequence: 1 Check Type:

Invoice Number: IAIN107094  
Amount: 19.91

Invoice Date: 04/27/2018 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Detail Amount 19.91  
N

In Full

Checking Account ID:  
21 0000 1400 920 6600 618

Detail Description  
ATHLETICS SUPPLIES

Vendor ID: FASTCOMP FASTENAL COMPANY

Description: Black Cable Tie  
Sequence: 1 Check Type:

Invoice Number: IAIN112500  
Amount: 69.76

Invoice Date: 04/26/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Detail Amount 69.76  
N

In Full

Checking Account ID:  
21 0000 1400 920 6600 618

Detail Description  
ATHLETICS SUPPLIES

Vendor ID: GATHPLAC GATHERING PLACE, THE

Description: Pop for Prom  
Sequence: 1 Check Type:

Invoice Number: 231  
Amount: 60.00

Invoice Date: 05/09/2019 Due Date: 05/09/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Detail Amount 60.00  
N

In Full

Checking Account ID:  
21 0000 1400 950 7075 618

Detail Description  
CLASS OF 2020 SUPPLIES

Vendor ID: HOTLUNCH HOT LUNCH PROGRAM

Description: MS Milk/Juice  
Sequence: 1 Check Type:

Invoice Number: 42019  
Amount: 99.98

Invoice Date: 04/30/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Detail Amount 99.98  
N

In Full

Checking Account ID:  
21 0000 1400 950 7040 618

Detail Description  
MS STUDENT COUNCIL SUPPLIES

Vendor ID: IOWACHILD IOWA CHILDREN'S MUSEUM

Description: Kindergarten Field Trip - 5/8/19  
Sequence: 1 Check Type: Check

Invoice Number: 5819  
Amount: 52.50

Invoice Date: 05/07/2019 Due Date: 05/08/2019 Status: PP 1099 Amount: 0.00  
Check Number: 11941  
Detail Amount 52.50  
N

In Full

Checking Account ID:  
21 0000 1400 950 7050 899

Detail Description  
ELEM. ST. COUNCIL MISC. EXPENSE

Vendor ID: ISBA IOWA STATE BAR ASSOCIATION, THE

Description: Mock Trial Registration  
Sequence: 1 Check Type:

Invoice Number: HSMT 2019 024  
Amount: 175.00

Invoice Date: 04/16/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Detail Amount 175.00  
N

In Full

Checking Account ID:  
21 0000 1400 950 7011 899

Detail Description  
HS STUDENT COUNCIL OTHER EXPENSE

**Vendor ID: JWPEPPER J.W. PEPPER & SON, INC.**

Description: 75 Songs Low Voice  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 6210 618 MUSIC CLUB SUPPLIES

Checking Account ID:

**PO Number: 10411302**

Invoice Date: 03/21/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
22.99 N In Full

**Amount: 22.99**

**Vendor ID: JWPEPPER J.W. PEPPER & SON, INC.**

Description: Arias for Baritone Vocal Collection  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 6210 618 MUSIC CLUB SUPPLIES

Checking Account ID:

**PO Number: 11E57246**

Invoice Date: 03/21/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
30.98 0.00 N In Full

**Amount: 30.98**

**Vendor ID: JESUPCSD JESUP COMMUNITY SCHOOL DISTRICT**

Description: MS B/G Track Entry - 5/3/19  
Sequence: 1 Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 810 ATHLETICS DUES AND FEES

Checking Account ID:

**PO Number: 5319**

Invoice Date: 05/03/2019 Due Date: 05/08/2019 Status: PP 1099 Amount: 0.00  
Check Number: 11940 Check Date: 05/08/2019  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
100.00 N In Full

**Amount: 100.00**

**Vendor ID: KNAPSERY KNAPP'S SERVICE**

Description: Edger Repair  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 920 6730 899 BASEBALL OTHER EXPENSE

Checking Account ID:

**PO Number: 0017815**

Invoice Date: 05/13/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
71.96 0.00 N In Full

**Amount: 71.96**

**Vendor ID: MCELROYS MCELROY'S FOOD MARKET**

Description: Supper for CTE  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 8001 618 BUCCANEER CLUB SUPPLIES

Checking Account ID:

**PO Number: 00444161**

Invoice Date: 04/03/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
8.67 N In Full

**Amount: 8.67**

**Vendor ID: MONTSPOR MONTICELLO SPORTS**

Description: Home Plate Rubber  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 618 ATHLETICS SUPPLIES

Checking Account ID:

**PO Number: 043019-10**

Invoice Date: 04/30/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
90.00 N In Full

**Amount: 90.00**

**Vendor ID: MONTSPOR MONTICELLO SPORTS**

Description: Softball Pants  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 618 ATHLETICS SUPPLIES

Checking Account ID:

**PO Number: 050319-3**

Invoice Date: 05/03/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
480.00 N In Full

**Amount: 480.00**

**Vendor ID: MOROBID Moroney, Bridget**

Description: Desserts for Prom  
Sequence: 1 Check Type:

Checking Account ID:

**PO Number: 100**

Invoice Date: 04/16/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number: Check Date:

**Amount: 150.00**



Chart of Account Number  
21 0000 1400 950 7075 618

Detail Description  
CLASS OF 2020 SUPPLIES

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

**Vendor ID: NATIFFA**    **NATIONAL FFA ORGANIZATION**

Description: FFA Pins  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 950 7026 618

Invoice Number:    **MDS-170336**    **Amount:**    **463.50**  
Invoice Date: 04/23/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 0.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
463.50    N

**Vendor ID: NATIFFA**    **NATIONAL FFA ORGANIZATION**

Description: FFA Jackets/Awards  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 950 7026 618

Invoice Number:    **MDS167451**    **Amount:**    **871.00**  
Invoice Date: 04/11/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 0.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
871.00    N

**Vendor ID: SCHUMARY**    **SCHUBICH, MARY**

Description: Accompanist for Solo/Ensemble  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 910 6210 899

Invoice Number:    **03042019**    **Amount:**    **240.00**  
Invoice Date: 04/10/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 240.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
240.00    N

**Vendor ID: SENOBLAN**    **SENIOR BLANCO'S CATERING**

Description: Prom Meal  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 950 7075 340

Invoice Number:    **210**    **Amount:**    **1,045.00**  
Invoice Date: 04/24/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 0.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
1,045.00    N

**Vendor ID: SHEREMIL**    **SHERRETS, EMILY**

Description: Tutus  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 910 6111 618

Invoice Number:    **5619**    **Amount:**    **108.00**  
Invoice Date: 05/06/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 0.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
108.00    N

**\* Vendor ID: WALMART**    **WALMART COMMUNITY BRC**

Description: Supplies - Feed Store  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 950 7015 618

Invoice Number:    **0451119**    **Amount:**    **67.74**  
Invoice Date: 04/11/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 0.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
67.74    N

**Vendor ID: WALMART**    **WALMART COMMUNITY BRC**

Description: Super for CTE  
Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 910 8001 618

Invoice Number:    **909200843159**    **Amount:**    **72.65**  
Invoice Date: 04/02/2019    Due Date: 05/14/2019    Status: A    1099 Amount: 0.00  
Check Number:    Check Date:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
72.65    N

Vendor ID: WALMART WALMART COMMUNITY BRC  
Description: Water/Tableware for Prom  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 950 7075 618 CLASS OF 2020 SUPPLIES

PO Number: 910400139897  
Invoice Date: 04/14/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Check Date:  
Cost\_Center ID 1099 Detail Amount Asset/Asset Tag  
30.87 N

Vendor ID: WALMART WALMART COMMUNITY BRC  
Description: Paint Supplies for Musical  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 6111 618 DRAMA SUPPLIES

PO Number: 910700141213  
Invoice Date: 04/17/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Check Date:  
Cost\_Center ID 1099 Detail Amount Asset/Asset Tag  
174.74 N

Vendor ID: WHITLEE White, Lee  
Description: Pancake Gloves  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 920 6835 618 SOFTBALL SUPPLIES  
21 0000 1400 920 6730 618 BASEBALL SUPPLIES

PO Number: 0000336029  
Invoice Date: 11/01/2018 Due Date: 05/14/2019 Status: A 1099 Amount: 113.50  
Check Number:  
Check Date:  
Cost\_Center ID 1099 Detail Amount Asset/Asset Tag  
56.75 N  
56.75 N

Vendor ID: WBS WINTHROP BUILDING SUPPLY  
Description: Lumber - musical  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 6111 618 DRAMA SUPPLIES

PO Number: 52382  
Invoice Date: 04/15/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Check Date:  
Cost\_Center ID 1099 Detail Amount Asset/Asset Tag  
111.00 N

Vendor ID: WBS WINTHROP BUILDING SUPPLY  
Description: Underlayment/Siding - Musical  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 6111 618 DRAMA SUPPLIES

PO Number: 52465  
Invoice Date: 04/17/2019 Due Date: 05/14/2019 Status: A 1099 Amount: 0.00  
Check Number:  
Check Date:  
Cost\_Center ID 1099 Detail Amount Asset/Asset Tag  
207.74 N

Batch 1099 Total: 353.50 Batch Total: 17,136.92  
Report 1099 Total: 353.50 Report Total: 17,136.92

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	9,886.61	4,322.85	1,000.00	0.00	0.00	0.00	6,563.76
21 6120 729 910	SPEECH	308.46	302.25	0.00	0.00	0.00	0.00	6.21
21 6210 729 910	MUSIC CLUB	1,498.97	88.59	0.00	0.00	0.00	0.00	1,410.38
21 6220 729 910	PEP BAND	1,160.27	0.00	0.00	0.00	0.00	0.00	1,160.27
21 6221 729 910	MUSIC TRIP	15,821.25	2,085.75	658.00	0.00	0.00	0.00	14,393.50
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	18,237.97	3,120.55	587.40	0.00	0.00	0.00	15,704.82
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	3,815.96	57.51	0.00	0.00	0.00	0.00	3,758.45
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	317.45	913.20	0.00	0.00	0.00	1,125.71
21 6740 729 920	BOYS' TRACK	476.80	0.00	1,673.00	0.00	0.00	0.00	2,149.80
21 6760 729 920	BOYS' GOLF	1,375.67	283.00	0.00	0.00	0.00	0.00	1,092.67
21 6790 729 920	WRESTLING	586.82	233.50	0.00	0.00	0.00	0.00	353.32
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	4,484.27	0.00	35.00	0.00	0.00	0.00	4,519.27
21 6835 729 920	SOFTBALL	595.56	0.00	146.20	0.00	0.00	0.00	741.76
21 6840 729 920	GIRLS TRACK	372.27	999.00	1,023.00	0.00	0.00	0.00	396.27
21 6860 729 920	GIRLS' GOLF	215.43	69.00	70.50	0.00	0.00	0.00	216.93
21 7010 729 950	FBLA	4,668.41	2,119.36	1,757.19	0.00	0.00	0.00	4,306.24
21 7011 729 950	HS STUDENT COUNCIL	895.44	707.85	1,474.93	0.00	0.00	0.00	1,662.52
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	70.42	62.72	0.00	0.00	0.00	0.00	7.70
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	35.00	0.00	0.00	0.00	376.78
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	93.20	0.00	91.63	0.00	0.00	0.00	184.83
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	535.00	0.00	0.00	0.00	0.00	23,244.52
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	1,172.43	308.37	76.05	0.00	0.00	0.00	940.11
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	(2,471.20)	0.00	0.00	0.00	0.00
21 7049 729 950	PBIS	3,417.31	0.00	351.00	0.00	0.00	0.00	3,768.31

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	6,908.25	505.65	829.30	0.00	0.00	0.00	7,231.90
21 7051 729 950	CAMP WAPSIE	7,090.35	0.00	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	1,369.86	0.00	0.00	0.00	0.00	0.00	1,369.86
21 7074 729 950	CLASS OF 2019	1,754.76	0.00	125.00	0.00	0.00	0.00	1,879.76
21 7075 729 950	CLASS OF 2020	2,531.82	213.55	1,312.40	0.00	0.00	0.00	3,630.67
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	341.08	0.00	0.00	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	2,471.20	0.00	0.00	0.00	3,192.83
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	1,392.35	0.00	146.69	0.00	0.00	0.00	1,539.04
Fund Total: 21		149,957.88	16,331.95	12,305.49	0.00	0.00	0.00	145,931.42



**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	8,158	0	0	2,354	0	191	0	0	0	10,703
MAY	0	0	0	0	0	0	0	0	0	0
JUNE	0	0	0	0	0	0	0	0	0	0
TOTAL	58,054	-	-	12,958	-	524	-	-	150	71,686

**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	491	5,029	3,373	203	124	0	0	0	9,220
MAY	0	0	0	0	0	0	0	0	0	0
JUNE	0	0	0	0	0	0	0	0	0	0
TOTAL	-	6,140	35,997	13,601	2,046	609	1,907	252	71	60,623
BUS/VAN TOTAL	58,054	6,140	35,997	26,559	2,046	1,133	1,907	252	221	132,309

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.	412.000	\$ 2.476	\$ 1,020.11	1,599.000	\$ 2.394	\$ 3,828.38	\$ 4,848.49	857.000	\$ 2,121.93	1,470.000	\$ 3,519.47	\$ 5,641.40
MAY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JUNE	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
TOTALS	5,192.000		\$11,753.76	9,683.000		\$23,419.30	\$35,173.06	5,561.000	\$12,430.99	9,979.000	\$24,174.94	\$36,605.93

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	April 2019
<b>10-GENERAL FUND</b>										
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	\$ 2,468,577.87
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	\$ 1,064,578.42
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	\$ 669,908.30
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	\$ 2,863,247.99
Adjustment to balance	\$ (3,031.47)	\$ -	\$ 25.93	\$ (155.66)	\$ -	\$ (225.03)	\$ -	\$ -	\$ -	\$ -
<b>21-ACTIVITY FUND</b>										
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	\$ 149,957.88
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	\$ 12,305.49
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	\$ 16,331.95
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	\$ 145,931.42
<b>22-MANAGEMENT FUND</b>										
Beginning Balance	\$ 418,443.19	\$ 417,041.57	\$ 327,377.27	\$ 327,005.32	\$ 368,302.12	\$ 375,166.57	\$ 374,940.11	\$ 373,748.83	\$ 371,216.25	\$ 370,919.03
Revenue	\$ 280.30	\$ 99.59	\$ 4,288.38	\$ 44,475.13	\$ 15,467.33	\$ 2,953.87	\$ 1,989.05	\$ 647.75	\$ 2,883.11	\$ 36,178.48
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	\$ 3,216.33
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	\$ 403,881.18
Adjustment to balance	\$ 3,031.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>31-GO BONDS</b>										
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	\$ 412,887.11
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	\$ 227,775.96
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	\$ 455,099.32
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	\$ 185,563.75
<b>33-SAVE</b>										
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	\$ 1,131,092.87
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	\$ 1,191.11
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	\$ 1,132,283.98
<b>36-PPEL</b>										
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	\$ 271,744.43
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	\$ 130,572.47
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	\$ 25,473.82
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	\$ 376,843.08
<b>40-DEBT SERVICE</b>										
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	\$ 343,579.87
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	\$ 103,889.35
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	\$ 447,469.22
<b>61-NUTRITION FUND</b>										
Beginning Balance	\$ 57,454.01	\$ 45,829.53	\$ 53,458.17	\$ 40,164.06	\$ 45,319.33	\$ 51,055.36	\$ 35,368.94	\$ 53,726.58	\$ 49,908.39	\$ 53,981.81
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	\$ 35,596.01
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	\$ 32,149.72
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	\$ 57,428.10

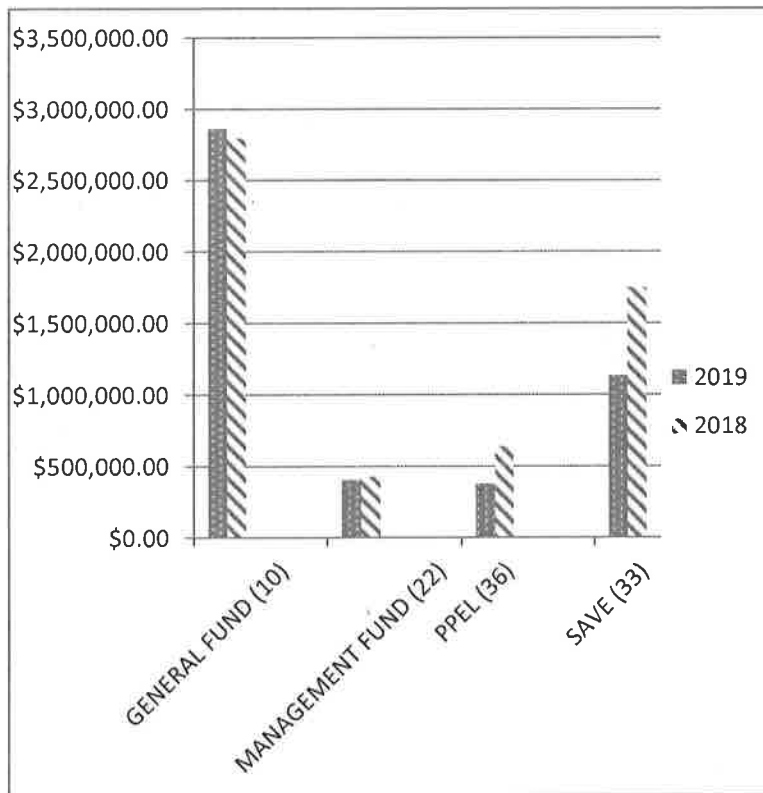
Adjustments:

\$3,031.47 - originally coded to General Fund and should have been Management Fund  
 \$25.93 - check voided from previous fiscal year  
 \$155.66 - check dated 10/29/18 - forgot to update checks in accounting program  
 \$225.03 - Prepaid check not posted before January month end (newsletter postage)

## CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

**April 2019**

Fund Description	Beginning	Revenues	Expenditures	FY19 Ending	FY18 End Balance	Difference
GENERAL FUND (10)	\$2,468,577.87	\$1,064,578.42	\$669,908.30	\$2,863,247.99	\$2,796,003.08	\$67,244.91
MANAGEMENT FUND (22)	\$370,919.03	\$36,178.48	\$3,216.33	\$403,881.18	\$427,147.30	(\$23,266.12)
PPEL (36)	\$271,744.43	\$130,572.47	\$25,473.82	\$376,843.08	\$638,114.10	(\$261,271.02)
SAVE (33)	\$1,131,092.87	\$1,191.11	\$0.00	\$1,132,283.98	\$1,748,399.93	(\$616,115.95)
GO BONDS (HS PROJECT) (31)	\$412,887.11	\$227,775.96	\$455,099.32	\$185,563.75	\$3,680,691.47	(\$3,495,127.72)
DEBT SERVICE (40)	\$343,579.87	\$103,889.35	\$0.00	\$447,469.22	\$208,538.25	\$238,930.97



RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,207.30	\$6,515.80	\$7,723.10
Student Lunch	\$8,438.50	\$62,834.90	\$71,273.40
Adult Breakfast	\$51.00	\$213.00	\$264.00
Adult Lunch	\$689.85	\$4,420.15	\$5,110.00
Alacarte	\$6,218.75	\$31,861.20	\$38,079.95
Snacks	\$1,184.70	\$10,161.95	\$11,346.65
Federal Breakfast	\$3,508.84	\$19,092.85	\$22,601.69
Federal Lunch	\$13,716.66	\$78,412.74	\$92,129.40
State Breakfast	\$115.31	\$483.38	\$598.69
State Lunch	\$405.63	\$1,353.13	\$1,758.76
Other Revenues	-\$200.16	-\$134.11	-\$334.27
Rebates	\$0.00	\$0.00	\$0.00
Interest	\$59.47	\$442.67	\$502.14
<b>TOTAL INCOME</b>	<b>\$35,395.85</b>	<b>\$215,657.66</b>	<b>\$251,053.51</b>

EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$15,498.82	\$109,395.93	\$124,894.75
Commodities	\$1,888.96	\$6,199.32	\$8,088.28
Supplies	\$1,664.03	\$4,543.54	\$6,207.57
Purchased Services	\$0.00	\$228.90	\$228.90
Equipment	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$28.08	\$28.08
Other Expenses	\$218.20	\$1,207.10	\$1,425.30
Cooks Salaries	\$9,207.39	\$77,268.10	\$86,475.49
Benefits	\$3,472.16	\$34,413.93	\$37,886.09
<b>TOTAL EXPENDITURES</b>	<b>\$31,949.56</b>	<b>\$233,284.90</b>	<b>\$265,234.46</b>

BALANCE	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$57,464.01	\$57,464.01
Income	\$35,395.85	\$229,802.70	\$265,198.55
Expenditures	\$31,949.56	\$233,284.90	\$265,234.46
<b>FUND BALANCE</b>	<b>\$3,446.29</b>	<b>\$53,981.81</b>	<b>\$57,428.10</b>

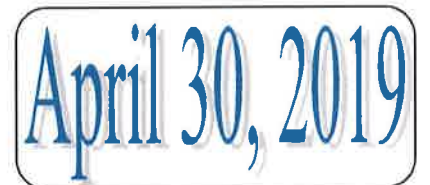
MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	1,105	6,914	8,019
Reduced Student Breakfasts	341	1,884	2,225
Free Student Breakfasts	1,536	9,861	11,397
Second Breakfasts	260	1,700	1,960
Adult Breakfasts	51	250	301
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
<b>TOTAL BREAKFASTS SERVED</b>	<b>3,293</b>	<b>20,609</b>	<b>23,902</b>

Paid Student Lunches	5,215	32,784	37,999
Reduced Student Lunches	762	5,201	5,963
Free Student Lunches	2,985	19,155	22,140
Second Lunches	7	9	16
Adult Lunches	215	1,498	1,713
Student Guest Lunches	0	4	4
Complimentary Lunches	1	21	22
<b>TOTAL LUNCHES SERVED</b>	<b>9,185</b>	<b>58,672</b>	<b>67,857</b>

<b>PAID</b>	<b>FREE</b>	<b>REDUCED</b>	<b>TOTAL</b>
382	198	50	630



DAYS MEALS SERVED	
July	0
August	5
September	19
October	22
November	18
December	15
January	15
February	15
March	20
April	21
May	0
June	0
<b>TOTALS</b>	<b>150</b>



**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/ Struxture)		(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/ Struxture)		(11,193.62)	13,657.50			2,961,593.08	2,975,250.58
6/30/2018	ISG (f/ka/ Struxture)		(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/ Struxture)		(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/ Struxture)		(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/ Struxture)		(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/ Struxture)		(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/ Struxture)		(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	82,262.96		9,238.80		(82,262.96)	403,434.61	412,673.41
1/10/2019	ISG (f/ka/ Struxture)		(1,035.81)	8,202.99			403,434.61	411,637.60
1/31/2019	Interest			8,202.99	449.27		403,883.88	412,086.87
2/28/2019	Interest			8,202.99	379.55		404,263.43	412,466.42
3/31/2019	Interest			8,202.99	420.69		404,684.12	412,887.11
4/11/2019	ISG (f/ka/ Struxture)		(1,921.33)	6,281.66			404,684.12	410,965.78
4/11/2019	Larson Const #19		(225,628.33)	(219,346.67)			404,684.12	185,337.45
4/11/2019	Xfer from Savings to Checking	227,549.66		8,202.99		(227,549.66)	177,134.46	185,337.45
4/30/2019	Interest			8,202.99	226.30		177,360.76	185,563.75



**PPEL/VPPEL Report**

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

**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>	
5/1/18	Property Tax PPEL	\$ 4,273.19		\$ 183,610.26			\$ 458,777.03	\$ 642,387.29
5/1/18	Property Tax (VPPEL)			\$ 183,610.26	\$ 17,351.76		\$ 476,128.79	\$ 677,090.81
5/8/18	Runde Auto - new van		\$22,600.00	\$ 161,010.26			\$ 476,128.79	\$ 637,139.05
5/31/18	Interest VPPEL			\$ 161,010.26	\$ 1,192.84		\$ 477,321.63	\$ 638,331.89
6/1/18	PPEL-Property Tax	\$ 420.44		\$ 161,430.70			\$ 477,321.63	\$ 638,752.33
6/1/18	VPPEL-Property Tax			\$ 161,430.70	\$ 1,707.26		\$ 479,028.89	\$ 640,459.59
6/14/18	Iowa Direct - shelves		\$1,760.00	\$ 159,670.70			\$ 479,028.89	\$ 638,699.59
6/30/18	VPPEL-Sept interest to wrong Fund	\$ (1,809.72)		\$ 157,860.98			\$ 479,028.89	\$ 636,889.87
6/30/18	VPPEL-Interest			\$ 157,860.98	\$ 2,440.07		\$ 481,468.96	\$ 639,329.94
<b>FY 19</b>	<b>Balance forward</b>			<b>\$ 157,860.98</b>			<b>\$ 481,468.96</b>	<b>\$ 639,329.94</b>
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

**PPPEL/VPPEL Report**

<u>DATE</u>	<u>VENDOR NAME</u>	<u>PPPEL</u>			<u>VPPEL</u>			<u>TOTAL</u>
		<u>RECEIPT</u>	<u>EXPENSE</u>	<u>BALANCE</u>	<u>RECEIPT</u>	<u>EXPENSE</u>	<u>BALANCE</u>	
12/14/18	VPPEL - Property Tax			\$ 84,824.07	\$ 6,755.97		\$ 243,717.36	\$ 328,541.43
12/14/18	PPPEL - 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	PPPEL - TekSupply - greenhouse		\$45,057.15	\$ 41,430.70			\$ 240,067.36	\$ 281,498.06
12/12/18	PPPEL - Anderson Electric - press box		\$1,950.30	\$ 39,480.40			\$ 240,067.36	\$ 279,547.76
12/12/18	PPPEL - 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	PPPEL - Property Tax	\$ 1,120.35		\$ 39,786.80			\$ 245,809.89	\$ 285,596.69
1/10/19	PPPEL - Hausers - Water Softener		\$3,870.00	\$ 35,916.80			\$ 245,809.89	\$ 281,726.69
1/10/19	PPPEL - Cole Hubbard Const - Sports Complex		\$8,771.55	\$ 27,145.25			\$ 245,809.89	\$ 272,955.14
1/10/19	PPPEL - 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	PPPEL - 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	PPPEL - 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	PPPEL-Sports Facilities Group - new gym VB system		\$4,680.00	\$ 18,092.70			\$ 257,226.05	\$ 275,318.75
3/14/19	PPPEL-Plumb Tech - Greenhouse		\$2,089.44	\$ 16,003.26			\$ 257,226.05	\$ 273,229.31
3/14/19	PPPEL-Winthrop Bldg Supply-Sports Complex		\$150.00	\$ 15,853.26			\$ 257,226.05	\$ 273,079.31
3/14/19	PPPEL-CFCSD-Consortium lease		\$1,334.88	\$ 14,518.38			\$ 257,226.05	\$ 271,744.43
4/15/19	VPPEL - Property Tax			\$ 14,518.38	\$ 82,745.93		\$ 339,971.98	\$ 354,490.36
4/15/19	PPPEL - Property Tax	\$ 20,377.71		\$ 34,896.09			\$ 339,971.98	\$ 374,868.07
4/15/19	VPPEL - Boiler replacement energy rebate			\$ 34,896.09	\$ 5,657.73		\$ 345,629.71	\$ 380,525.80
4/30/19	VPPEL - Interest			\$ 34,896.09	\$ 1,191.10		\$ 346,820.81	\$ 381,716.90
4/28/19	VPPEL - Fine Arts donation - auditorium projector			\$ 34,896.09	\$ 10,000.00		\$ 356,820.81	\$ 391,716.90
4/28/19	VPPEL - sale of van			\$ 34,896.09	\$ 300.00		\$ 357,120.81	\$ 392,016.90
4/11/19	PPPEL - Don's Truck Sales - bus repair		\$5,233.84	\$ 29,662.25			\$ 357,120.81	\$ 386,783.06
4/22/19	PPPEL - Interstate Power Systems - bus repair		\$6,786.64	\$ 22,875.61			\$ 357,120.81	\$ 379,996.42
4/11/19	PPPEL - PlumbTech		\$3,153.34	\$ 19,722.27			\$ 357,120.81	\$ 376,843.08

## Senior Graduation List 2018-19

#	FirstName	MiddleName	LastName			
1	Morgan	Marie	Aitchison			
2	Noel	Christine	Beyer			
3	Mayce	Rae	Boggess			
4	Juan	R.	Castillo			
5	Sarah	Elizabeth	Collison			
6	Tiffany	Dawn	Connolly			
7	Breanna	Nichole	Cotone			
8	Devin	Patrick	Duggan			
9	Franklin	Jack	Ellyson			
10	Taylor	Douglas	Fox			
11	Miranda	Jane	Franzen			
12	Katie	Ann	Gee			
13	Hayley	Lynn	Hamilton			
14	Mason	Joseph	Higgins			
15	Jacob	Matthew	Jarrett			
16	Carter	Thomas	Joyce			
17	Jacob	Ross	Kelly			
18	McKenzie	Josephine	Knutson			
19	Riley	Raymond	Kolthoff			
20	Taylor	Ann	Kress			
21	Sidney	Nikkol	Lamparter			
22	Blake	Mitchell	McBride			
23	Madison	Sage	McMurrin			
24	Nolan	McGraw	Meyer			
25	Joshua	Dewayne	Moreland			
26	Hope	Michaela	Moses			
27	James	Donald	Mossman			
28	Brock	William	Naber			
29	Diane	Kendra	Pernell			
30	Brennen	Edward	Podnar			
31	Hunter	Richard	Podnar			
32	Riley	Douglas	Reck			
33	Callen	Blake	Reed			
34	Tannabelle	Elizabeth	Richmond			
35	Nathan	Arnold	Schmitt			
36	Chloe	Amber-Marie	Thompson			
37	Aspen	Chase	Valenzuela			
38	Ashley	Marie	Wessels			
39	Mercedes	Nichole	Wilson			

# Kay L. Chapman, CPA PC

116 Harrison Street  
Muscatine, Iowa 52761  
563-264-1385

<u>FY</u>	<u>Fee</u>
2017	\$ 6,900
2018	\$ 7,050
2019	\$ 7,200
2020	\$ 7,400
2021	\$ 7,600

## Audit Engagement Letter

May 9, 2019

East Buchanan Community School District  
Attn: Teresa Knipper  
414 5<sup>th</sup> Street North  
Winthrop, IA 50682

I am pleased to confirm my understanding of the services I am to provide East Buchanan Community School District for the years ending June 30, 2019, 2020 and 2021. I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of East Buchanan Community School District as of and for the years ending June 30, 2019, 2020 and 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement East Buchanan Community School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to East Buchanan Community School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Notes to Required Supplementary Information – Budgetary Reporting
- 4) Schedule of the District's Proportionate Share of the Net Pension Liability
- 5) Schedule of the District Contributions
- 6) Notes to Required Supplementary Information – Pension Liability
- 7) Schedule of Changes in the District's Total OPEB Liability, Related Ratios and Notes

I have also been engaged to report on the supplementary information other than RSI that accompanies East Buchanan Community School District's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with my auditor's report on the financial statements:

- 1) Combining schedules for individual governmental

- 2) Schedule of Changes in Special Revenue Fund, Student Activity Accounts
- 3) Schedule of revenues by source and expenditures by function – governmental funds prior 10 years

### **Audit Objectives**

The objective of my audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of East Buchanan Community School District and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of East Buchanan Community School District's financial statements. My report will be addressed to management and those charged with governance of East Buchanan Community School District. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions on the financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or to issue reports, or may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit I become aware that East Buchanan Community School District is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as auditor is limited to the periods covered by my audit and does not extend to later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain

other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Controls**

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of East Buchanan Community School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

I will also assist in preparing the financial statements and related notes of East Buchanan Community School District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that I report.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with the U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferable from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

I will provide copies of my reports to the East Buchanan Community School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Kay L. Chapman, CPA PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Iowa or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kay L. Chapman, CPA PC personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Iowa. If I am aware that a federal awarding agency or



auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit on mutually agreed-upon dates and to issue my reports no later than March 31 following year-end. Kay Chapman is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

My fee for these services will be at my standard hourly rates and will not exceed \$7,200 for FY19, \$7,400 for FY20 and \$7,600 for FY21. I will bill for costs of travel, including mileage at 54 cents per mile, food and motel costs. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be submitted to you as follows: 1/2 upon completion of the on-site fieldwork and 1/2 upon submission of the draft of the audit report. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. Either party can elect to terminate this contract with written notification.

This fee does not include services performed in connection with the preparation of the Certified Annual Report, the budget, year-end adjusting entries, consultation on the District's accounting software program or other non-audit services. Nor does it include the presentation of the audit report to the board of education. These services will be billed at my standard hourly rate of \$100 per hour.

I appreciate the opportunity to be of service to East Buchanan Community School District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign below and return it to me.

Very truly yours,



Kay L. Chapman, CPA PC

RESPONSE:

This letter correctly sets forth the understanding of East Buchanan Community School District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

May 14, 2019

# POLICY REVIEW

\*\*\*\*\*

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

Wording to be removed is ~~crossed-out~~

Additions are in **bold and underlined**

Decisions to be made are **highlighted**

Optional wording is in *[italics and brackets]*

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## 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; May 14, 2019

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 May 14, 2019



## 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](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 May 14, 2019

## 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 §§ ~~11.23~~; 279.8 (2013).

Cross Reference: 504 Student Activities  
701 Financial Accounting System

Approved: March 12, 2008  
Reviewed: January 13, 2016; May 14, 2019  
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: May 14, 2019

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 control 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, the superintendent, and/or an audit committee member. The superintendent and/or an audit committee member shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the board's legal counsel, auditing firm, and other internal or external departments and agencies, including law enforcement officials, as the superintendent and/or an audit committee member 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 vice-president and/or an audit committee member who shall be empowered to contact the board's legal counsel, 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.

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.  
Iowa Code Ch. 11, 279.8 (2007).

Cross References: 707.6 Audit Committee

Approved: March 12, 2008

Reviewed: December 8, 2010; January 13, 2016

Revised: November 10, 2010; May 14, 2019

## 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 &amp; 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: May 14, 2019



# Policy Primer

A Guide to Current Policy Issues

## IASB Policy Updates: Special Release Public Participation in Board Meetings and Public Complaints

IASB has made changes to several policies on public participation and public comment in response to a recent federal court decision. These changes bring sample policies into compliance with federal and state law; and are highly recommended for your district. The board should carefully review these policies and decide whether to adopt or make changes as appropriate for their district. Boards and administration should understand the requirements stated in the policy prior to adoption and be clear on how the policy changes will impact implementation.

The following sample policies and/or supporting documents are included with this update:

- Sample Policy 213 – *Public Participation in Board Meetings*
- Sample Regulation 213R1 – *General Complaints by Citizens RESCINDED*
- **New!** Sample Policy 213.1 – *Public Complaints*
- Sample Policy 402.5 – *Public Complaints about Employees RESCINDED*

### 213 - Public Participation in Board Meetings

Public participation during board meetings can apprise the board of the community's values and beliefs on a variety of issues. However, in limited circumstances, public comment can interfere with the important work of the board if it goes completely unregulated.

IASB has updated the language in this policy to reflect the board's ability to regulate the time, place and manner, but not the viewpoints of public comments at board meetings. This policy further reflects the role of the board during public comment time is not to respond to the comments during a meeting, but rather to serve as an opportunity for the community to comment.

### **NEW – 213.1 - Public Complaints**

IASB is issuing this new sample policy to address public complaints where citizens request action be taken by the district. This policy has been written to reflect the need for boards to remain strictly neutral on the viewpoints of public complaints, while providing a sample procedure to address complaints where action is requested of the board.

## PUBLIC PARTICIPATION IN BOARD MEETINGS

The board recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted efficiently and in an organized manner, the board will set aside a specific time for public comment ~~citizen participation, either at a specific time during the meeting or during the discussion of agenda items.~~

Citizens wishing to address the board during public comment ~~on a certain agenda item~~ must notify the board secretary ~~superintendent~~ prior to the board meeting. The board president will recognize these individuals to make their comments at the appropriate time during public comment. Citizens wishing to present petitions to the board may also do so at this time. The board however, will only receive the petitions and not act upon them or their contents.

The board has the discretion to limit the amount of time set aside for public participation. Normally, speakers will be limited to [ ] minutes. However, the board president may modify this time limit, if deemed appropriate or necessary. Public comment is a time set aside for community input, but the board will not discuss or take any action on any matter during public comment.

The public comment shall be limited to regular board meetings and will not be routinely held during special board meetings.

The board has a significant interest in maintaining the decorum of its meetings, and it is expected that members of the public and the board will address each other with civility. The orderly process of the board meeting will not be interfered with or disrupted by public comment. Only individuals recognized by the board president will be allowed to speak. Comments by others are out of order. If disruptive, the individual causing disruption may be asked to leave the board meeting. Defamatory comments may be subject to legal action.

~~If the pressure of business or other circumstances dictate, the board president may decide to eliminate this practice. The board president will recognize these individuals to make their comments at the appropriate time. The orderly process of the board meeting will not be interfered with or disrupted. Only those speakers recognized by the board president will be allowed to speak. Comments by others are out of order. If disruptive, the individual causing disruption may be asked to leave the board meeting.~~

~~Individuals who have a complaint about employees may bring their complaint to the board only after they have followed board policy addressing citizens' complaints. Students who have a complaint may only bring their complaint to the board after they have followed board policy addressing students' complaints.~~

*NOTE: Members of the public do not have a legal right to participate in board meetings. Boards need to make the determination how best, if at all, to involve the public in their board meetings. Boards that follow other practices for allowing the public to participate in board meetings should amend this policy to reflect their practice.*

Legal Reference: Iowa Code §§ 21; 22; 279.8.

Cross Reference: 205 Board Member Liability  
210.8 Board Meeting Agenda  
*Board Policy East Buchanan Community Schools*

- 214 Public Hearings
- 307 Communication Channels
- 401.4 Employee Complaints
- 402.5 Public Complaints About Employees
- 502.4 Student Complaints and Grievances

Approved July 14, 2004

Reviewed July 13, 2015

Revised \_\_\_\_\_



## GENERAL COMPLAINTS BY CITIZENS

The board recognizes that concerns regarding the operation of the school district will arise. The board further believes that constructive criticism can assist in improving the quality of the education program and in meeting individual student needs more effectively. The board also places trust in its employees and desires to support their actions in a manner which frees them from unnecessary or unwarranted criticism and complaints.

Procedures for dealing with complaints concerning programs or practices should be governed by the following principles:

- where action/investigation is desired by the complainant, or where it seems appropriate, the matter should be handled as near the source as possible;
- complaints should both be investigated and, if possible, resolved expeditiously;
- complaints should be dealt with courteously and in a constructive manner; and,
- individuals directly affected by the complaint should have an opportunity to respond.

Specific procedures for handling complaints may be established in policies. The board, consistent with its board policy-making role, will deal with complaints concerning specific schools, programs or procedures only after the usual channels have been exhausted. Complaints regarding employees or complaints by students will follow the more specific policies on these issues.

When a complaint requiring attention is received by the board or a board member it will be referred to the superintendent. After all of the channels have been exhausted, the complainant may appeal to the board by requesting a place on the board agenda or during the public audience portion of the board meeting. If the complainant appeals to the board, the appeal will be in writing, will be signed and will explain the process followed by the complainant prior to the appeal to the board. It is within the board's discretion to determine whether to hear the complaint.

PUBLIC COMPLAINTS

The board recognizes situations may arise in the operation of the school district which are of concern to parents and other members of the school district community.

The board firmly believes concerns should be resolved at the lowest organizational level by those individuals closest to the concern. Whenever a complaint or concern is brought to the attention of the board it will be referred to the administration to be resolved. Prior to board action however, the following should be completed:

- (a) Matters should first be addressed to the teacher or employee.
- (b) Unsettled matters from (a) above or problems and questions about individual attendance centers should be addressed to the employee's building principal.
- (c) Unsettled matters from (b) above or problems and questions concerning the school district should be directed to the superintendent.
- (d) If a matter cannot be settled satisfactorily by the superintendent, it may then be brought to the board for consideration. To bring a concern, the individual shall notify the board president or board secretary in writing, who may bring it to the attention of the entire board.

It is within the discretion of the board to address complaints from the members of the school district community, and the board will only consider whether to address complaints if they are in writing, signed, and the complainant has complied with this policy. The board is not obligated to address a complaint and may defer to the decision of the superintendent. If the board elects not to address a complaint, the decision of the superintendent shall be final. If the board does elect to address a complaint, its decision shall be final.

***NOTE: School districts with a different procedure for addressing complaints about employees should insert it here.***

Legal Reference: Iowa Code § 279.8

Cross Reference: 210.8 Board Meeting Agenda  
 213 Public Participation in Board Meetings  
 307 Communication Channels

Approved \_\_\_\_\_

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## PUBLIC COMPLAINTS ABOUT EMPLOYEES

The board recognizes situations may arise in the operation of the school district which are of concern to parents and other members of the school district community. While constructive criticism is welcomed, the board desires to support its employees and their actions to free them from unnecessary, spiteful, or negative criticism and complaints that do not offer advice for improvement or change.

The board firmly believes concerns should be resolved at the lowest organizational level by those individuals closest to the concern. Whenever a complaint or concern is brought to the attention of the board it will be referred to the administration to be resolved. Prior to board action however, the following should be completed:

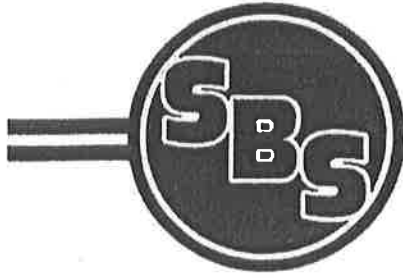
- (a) Matters concerning an individual student, teacher, or other employee should first be addressed to the teacher or employee.
- (b) Unsettled matters from (a) above or problems and questions about individual attendance centers should be addressed to the employee's building principal for licensed employees and the superintendent for classified employees.
- (c) Unsettled matters regarding licensed employees from (b) above or problems and questions concerning the school district should be directed to the superintendent.
- (d) If a matter cannot be settled satisfactorily by the superintendent, it may then be brought to the board. To bring a concern regarding an employee, the individual may notify the board president in writing, who may bring it to the attention of the entire board, or the item may be placed on the board agenda of a regularly scheduled board meeting in accordance with board policy 213.1.

It is within the discretion of the board to address complaints from the members of the school district community, and the board will only do so if they are in writing, signed, and the complainant has complied with this policy.

Legal Reference: Iowa Code § 279.8 (2013).

Cross Reference: 210.8 Board Meeting Agenda  
213 Public Participation in Board Meetings  
307 Communication Channels

Approved February 8, 2006 Reviewed November 15, 2017 Revised \_\_\_\_\_



# SCHOOL BUS SALES Co.

## 2020 Blue Bird BBCV3310 71# passenger-GAS

<b>CUSTOMER NAME:</b>	East Buchanan CSD	<b>DATE:</b>	4/29/2019
<b>ADDRESS:</b>	414 5th Street North	<b>PHONE:</b>	(319)935-3787
<b>CITY/ZIP CODE:</b>	Winthrop, IA 50882	<b>CAPACITY:</b>	71
<b>BODY MODEL:</b>	BBCV3310	<b>QUANTITY:</b>	1

PRICE PER UNIT F.O.B. WATERLOO, IA \$85,210.00

DELIVERY CHARGE PER UNIT TO WINTHROP, IOWA INCLUDED

SUBTOTAL PER UNIT \$85,210.00

MULTIPLY BY 1 UNITS= TOTAL \$85,210.00

LESS: TRADE IN UNITS

<u>FB 12</u>	<u>1000</u>
<u>FB 13</u>	<u>1000</u>

DELIVERY APPROX. 120 DAYS FROM ORDER DATE TRADE-IN VALUE \$0.00

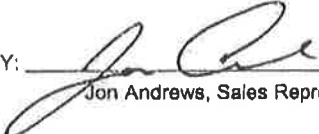
Pricing good for 90 days from quote date **TOTAL BID PRICE** \$85,210.00

**OPTIONAL EQUIPMENT TO BE ADDED TO TOTAL PRICE OF UNIT:**

<u>Grey one piece floor with studded step tread</u>	<u>INCLUDED</u>
<u>Electric door with front and rear vandal locks</u>	<u>INCLUDED</u>
<u>80K midship heater with heater booster pump</u>	<u>INCLUDED</u>
<u>Remote heated exterior mirrors</u>	<u>INCLUDED</u>
<u>Air drivers seat-RH/LH armrest/ Grey passenger seats</u>	<u>INCLUDED</u>
<u>2 piece Windshield/Tinted windows sides &amp; rear</u>	<u>INCLUDED</u>
<u>Dual row domes w/ supervisor dome/AM/FM/MP3/PA w/ 8 speakers</u>	<u>INCLUDED</u>
<u>Storm windows first row both sides</u>	<u>INCLUDED</u>
<u>Full acoustic headlining</u>	<u>INCLUDED</u>
<u>Air stop arm-LED strobing</u>	<u>INCLUDED</u>
<u>Air cross arm</u>	<u>INCLUDED</u>
<u>3 defroster fans</u>	<u>INCLUDED</u>
<u>Emergency Equipment compartment</u>	<u>INCLUDED</u>
<u>REI camera system 3 interior and 1 exterior camera</u>	<u>INCLUDED</u>

NOTE: WE RESERVE THE RIGHT TO NOT ACCEPT TRADE IN UNITS IF NOT IN THE SAME GENERAL CONDITION AS WHEN APPRAISED.

NOTE: ALL QUOTATIONS ARE QUOTED WITH PAYMENTS DUE ON DELIVERY OF UNIT. IF DISTRICT PICKS UP AT BODY PLANT, PAYMENT MUST BE RECEIVED BEFORE UNIT WILL BE RELEASED.

SUBMITTED BY:   
 Jon Andrews, Sales Representative

*1000 cash  
Trade*

*12000*



823 South 19<sup>th</sup> Ave. Marshalltown, Iowa 50158 877-752-4733

5/6/2019

East Buchanan CSD  
414 5<sup>th</sup> St. N.  
Winthrop, IA 50682

Kevin Graybill,

Order Out: 2020 IC CE  
77 passenger SEATED 71  
ISB 250HP / 660LB (DIESEL)  
2500 Allison  
Air Brake  
Rear Air Ride  
REI 4 Camera system : 3 interior cameras, stop arm camera, event marker  
**\$86,698.00**

Order Out: 2020 IC CE  
77 passenger SEATED 71  
PSI 8.8L 265hp/548lb (GAS)  
2500 Allison  
Air Brake  
Rear Air Ride  
REI 4 Camera system : 3 interior cameras, stop arm camera, event marker  
**\$83,727.00**

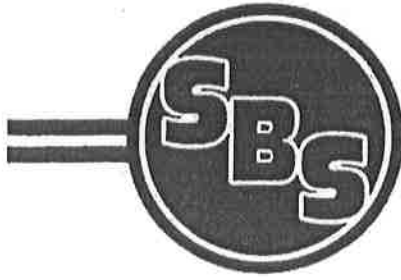
TRADES: #13 VIN # 1HVBBABP7WH622277 -\$500.00  
#12 VIN # 1HVBBABP4XH259566 -\$500.00

(TRADES BASED ON A ONE FOR ONE BASIS)

Hoglund Bus & Truck has evolved as a leader in the transportation industry over the past 65 years. Our commitment to customer satisfaction and years of experience has helped us become the transportation specialists.

Our Mission is to deliver top quality mobility products at a favorable cost, to provide first class parts and service facilities and to maintain a mutually beneficial relationship with our suppliers, our company and our customers.

Marc Steele  
Hoglund Bus  
823 S. 19<sup>th</sup> Ave.  
Marshalltown, IA 50158  
641-512-3854  
[marcsteele@hoglundbus.com](mailto:marcsteele@hoglundbus.com)



# SCHOOL BUS SALES Co.

## 2020 Blue Bird BBCV3310 71 passenger-DIESEL

<b>CUSTOMER NAME:</b>	East Buchanan CSD	<b>DATE:</b>	4/29/2019
<b>ADDRESS:</b>	414 5th Street North	<b>PHONE:</b>	(319)935-3767
<b>CITY/ZIP CODE:</b>	Winthrop, IA 50682	<b>CAPACITY:</b>	71
<b>BODY MODEL:</b>	BBCV3310.	<b>QUANTITY:</b>	1

PRICE PER UNIT F.O.B. WATERLOO, IA	<u>\$89,164.00</u>
DELIVERY CHARGE PER UNIT TO WINTHROP, IOWA	<u>INCLUDED</u>
	SUBTOTAL PER UNIT <u>\$89,164.00</u>
MULTIPLY BY 1 UNITS=	TOTAL <u>\$89,164.00</u>

LESS: TRADE IN UNITS

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DELIVERY APPROX. 120 DAYS FROM ORDER DATE	TRADE-IN VALUE	<u>\$0.00</u>
Pricing good for 90 days from quote date	TOTAL BID PRICE	<u>\$89,164.00</u>

OPTIONAL EQUIPMENT TO BE ADDED TO TOTAL PRICE OF UNIT:

<u>Grey one piece floor with studded step tread</u>	<u>INCLUDED</u>
<u>Electric door with front and rear vandal locks</u>	<u>INCLUDED</u>
<u>80K midship heater with heater booster pump</u>	<u>INCLUDED</u>
<u>Remote heated exterior mirrors</u>	<u>INCLUDED</u>
<u>Air drivers seat-RH/LH armrest/ Grey passenger seats</u>	<u>INCLUDED</u>
<u>2 piece Windshield/Tinted windows sides &amp; rear</u>	<u>INCLUDED</u>
<u>Dual row domes w/ supervisor dome/AM/FM/MP3/PA w/ 8 speakers</u>	<u>INCLUDED</u>
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<u>Air cross arm</u>	<u>INCLUDED</u>
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SUBMITTED BY: \_\_\_\_\_

*Jon Andrews*  
Jon Andrews, Sales Representative