

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
April 8, 2020 at 5:00 p.m. in Library - Middle School Entrance

This meeting will be held electronically as per Iowa Code 21.8 due to Covid-19 pandemic.

**In an effort to mitigate the potential spread of COVID-19
we strongly encourage the public not to attend the meeting.**

**Anyone who would like to listen to the meeting may do so by dialing one of the
phone numbers below at 5:00 pm.**

One tap mobile:

+16465588656,,3501632419# US (New York)

+13126266799,,3501632419# US (Chicago)

Dial by your location:

+1 646 558 8656 US (New York)

+1 312 626 6799 US (Chicago)

+1 301 715 8592 US

+1 346 248 7799 US (Houston)

+1 720 707 2699 US (Denver)

+1 253 215 8782 US

Meeting ID: 350 163 2419

Password: 767769

Find your local number: <https://us04web.zoom.us/j/6bf2DITxPY>

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. **PUBLIC HEARING FOR FY2021 BUDGET**
 - a. Open hearing for public comment
 - b. Close hearing for public comment
6. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on March 11, 2020
 - b. Minutes from Work Session on March 25, 2020
 - c. List of Bills
 - d. Financial Reports
 - e. Early Graduation Requests
 - f. Resignations(s) - Tammy Naber as associate and Jennifer Aldrich as teacher

- g. Hire(s) - Mercedes McCloy as teacher, Justin Kress as teacher, and Adam Halford as transportation supervisor & mechanic
- h. Transfer(s)
- i. Termination(s)

7. COMMUNITY/PROGRAM PRESENTATIONS

8. ADMINISTRATIVE UPDATES & REPORTS

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

9. ACTION ITEMS

- a. Approve 2020-2021 Budget
- b. Budget Adjustment (Guarantee) Resolution
- c. Resolution Authorizing the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017, Approving the First Amendment to the Escrow Agent Agreement, and Levying a Tax for Fiscal Year 2020-21 for the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017
- d. Approve Timberline Billing Service LLC agreement for Medicaid billing services
- e. Approve Pandemic Response and Emergency Suspension of Policy Resolution
- f. Approve COVID-19 Pandemic Temporary Supplemental Policy Provisions
- g. Board Policy Review - 1st Reading
 - i. 414.1 - Classified Employee Vacations-Holidays-Personal Leave
 - ii. 414.2 - Classified Employee Personal Illness Leave
 - iii. 414.3 - Classified Employee Family & Medical Leave
 - iv. 414.3E1 - Classified Employee Family & Medical Leave Notice to Employees
 - v. 414.3E2 - Classified Employee Family & Medical Leave Request Form
 - vi. 414.3R1 - Classified Employee Family & Medical Leave Regulation
 - vii. 414.3R2 - Classified Employee Family & Medical Leave Definitions
 - viii. 414.4 - Classified Employee Bereavement Leave
 - ix. 414.5 - Classified Employee Political Leave
 - x. 414.6 - Classified Employee Jury Duty Leave
 - xi. 414.7 - Classified Employee Military Service Leave
 - xii. 414.8 - Classified Employee Unpaid Leave
 - xiii. 414.9 - Classified Employee Professional Purposes Leave

10. BUCCANEER BRAG-ABOUT

11. STUDENT QUESTIONS

12. CLOSED SESSION - Negotiations strategy

13. ADJOURN

PUBLIC HEARING FOR FY2021 BUDGET

Policy 214:

Public hearings may be held on school district matters at the discretion of the board. Public notice of a public hearing will be in the same manner as for a board meeting except that the notice will be given at least ten days before the hearing is to be held unless it is impossible or impractical to do so, or the law requires otherwise.

At public hearings, citizens of the district who register at the door will be allowed to speak on the issue for which the public hearing is being held. Others may be allowed to speak at the board's discretion. Speakers are asked to keep their remarks as brief as possible. Prior to the beginning of the hearing, speakers and spectators will be apprised of the rules of order to be followed regarding time limitations, questions, remarks and rebuttals. In no event will a speaker be allowed to take the time of another speaker.

The board will conduct public hearings in an orderly fashion. At the beginning of the hearing, statements, background materials and public hearing rules and procedures will be presented by the board president. The board president will recognize the speakers. A board member may ask questions of the speakers after receiving permission from the board president. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the board or the proceedings will be asked to leave.

President calls for a motion to open public hearing

Motion to open public hearing by: _____ at _____ pm

- Proposed budget presented with any changes to published budget.
- Comments from public.

Motion to close public hearing by: _____ at _____ pm

AID & LEVY RESULTS

Line		FY21 Published		FY21 Proposed for Adopted Budget		Difference between published and proposed	
		Rate	Total Dollars	Rate	Total Dollars		
4.3	Regular Program District Cost without Adjustment		\$ 3,799,824		\$ 3,892,610		\$ 92,786
4.8	Regular Program Budget Adjustment (if negative, enter zero)		\$ 79,691		\$ -		\$ (79,691)
4.22	Teacher Salary Supplement District Cost		\$ 363,358		\$ 366,976		\$ 3,618
4.30	Professional Development Supplement District Cost		\$ 36,502		\$ 36,960		\$ 458
4.38	Early Intervention Supplement District Cost		\$ 38,394		\$ 38,910		\$ 516
4.46	Teacher Leadership Supplement District Cost		\$ 186,042		\$ 188,274		\$ 2,232
5.19	Combined District Cost		\$ 5,655,861		\$ 5,695,775		\$ 39,914
7.35	Total Preschool Foundation Aid		\$ 137,600		\$ 140,960		\$ 3,360
9.12	State Foundation Aid		\$ 3,827,416		\$ 3,952,334		\$ 124,918
10.17	Instructional Support Income Surtax Dollars		\$ 158,455		\$ 158,455		\$ -
10.21	Instructional Support Property & Utility Replacement Tax Dollars		\$ 134,798		\$ 135,826		\$ 1,028
15.3	Total Levy to Fund Combined District Cost		\$ 1,952,589		\$ 1,871,531		\$ (81,058)
15.5	Ed Improvement Levy (Line 11.9)		\$ -		\$ -		\$ -
15.9	Cash Reserve Levy - SBRC		\$ -		\$ -		\$ -
15.10	Cash Reserve Levy - Other		\$ -		\$ -		\$ -
15.11	Use of Fund Balance to Reduce Levy		\$ -		\$ -		\$ -
15.14	Subtotal General Fund Levy without Instructional Support		\$ 1,952,589		\$ 1,871,531		\$ (81,058)
15.13	Instructional Support Levy (Line 10.21)		\$ 134,798		\$ 135,826		\$ 1,028
15.12	Total General Fund Levy		\$ 2,087,387		\$ 2,007,357		\$ (80,030)
15.16	Subtotal General Fund Levy Rate	9.20443		8.82233		-0.38210	
15.19	Instructional Support Levy Rate	.63543		.64028		0.00485	
15.21	Total General Fund Levy Rate	9.83986		9.46261		-0.37725	

TAX CERT RESULTS

Fund		Rate		Total Dollars		Rate		Total Dollars		Difference between published and proposed	
	Subtotal General Fund Levy (A&L line 15.14)	9.20443	\$	1,952,589		8.82233	\$	1,871,531		-0.38210	\$ (81,058)
	+ Instructional Support Levy (A&L line 15.13)	.63543	\$	134,798		.64028	\$	135,826		0.00485	\$ 1,028
10	=Total General Fund Levy (A&L line 15.12)	9.83986	\$	2,087,387		9.46261	\$	2,007,357		-0.37725	\$ (80,030)
22	Management	.47140	\$	100,000		.47140	\$	100,000		0.00000	\$ -
	Amana Library	.00000	\$	-		.00000	\$	-		0.00000	\$ -
	Voted Physical Plant & Equipment (Loan Agreement)		\$	-			\$	-		0.00000	\$ -
	+ Voted Physical Plant & Equipment (Capital Project)		\$	284,262			\$	284,262		0.00000	\$ -
	=Subtotal Voted Physical Plant & Equipment	1.34	\$	284,262		1.34	\$	284,262		0.00000	\$ -
	+Regular Physical Plant & Equipment	0.33	\$	70,005		0.33	\$	70,005		0.00000	\$ -
36	=Total Physical Plant & Equipment		\$	354,267			\$	354,267		0.00000	\$ -
	Reorganization Equalization Levy	0	\$	-		0	\$	-		0.00000	\$ -
	Emergency Levy (for Disaster Recovery)	0	\$	-		0	\$	-		0.00000	\$ -
	Public Education/Recreation (Playground)	0	\$	-		0	\$	-		0.00000	\$ -
40	Debt Service	2.25510	\$	478,388		2.25510	\$	478,388		0.00000	\$ -
		14.23636	\$	3,020,042		13.85911	\$	2,940,012		-0.37725	\$ (80,030)
Line 1 - Taxes Levied on Property (total above less utility replacement)			\$	2,967,327			\$	2,888,696			\$ (78,631)
Line 24 - Instruction			\$	5,345,000			\$	5,345,000			\$ -
Line 32A - Total Support Services			\$	2,685,500			\$	2,685,500			\$ -
Line 33 - Noninstructional Programs			\$	375,000			\$	375,000			\$ -
Line 36A - Total Other Expenditures			\$	1,372,755			\$	1,249,649			\$ (123,106)
SSA % of growth		0.00%				2.30%				2.30%	
Mgmt Fund		\$100,000				\$100,000				\$ -	
Income Surtax Rate		0.05				0.05				0.00	
prepayment levy		\$125,000				\$125,000				\$ -	

Adopted East Buchanan School Budget Summary

District No. 1963

Department of Management - Form S-AB

		Budget 2021	Re-est. 2020	Actual 2019
Taxes Levied on Property	1	2,888,696	2,902,311	2,728,260
Utility Replacement Excise Tax	2	51,316	50,845	171,288
Income Surtaxes	3	142,295	156,600	141,936
Tuition\Transportation Received	4	633,000	633,000	633,907
Earnings on Investments	5	81,900	85,600	116,845
Nutrition Program Sales	6	180,000	175,000	168,099
Student Activities and Sales	7	196,000	198,000	196,678
Other Revenues from Local Sources	8	117,000	118,000	289,296
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	3,952,334	3,803,120	3,808,270
Instructional Support State Aid	11	15,007	0	0
Other State Sources	12	587,620	587,500	621,062
Commercial & Industrial State Replacement	13	21,091	18,946	19,486
Title I Grants	14	70,000	70,000	76,553
IDEA and Other Federal Sources	15	300,000	310,000	374,201
Total Revenues	16	9,236,259	9,108,922	9,345,881
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	311,010	357,268	349,935
Proceeds of Fixed Asset Dispositions	19	0	0	0
Special Items/Upward Adjustments	20	0	0	229,194
Total Revenues & Other Sources	21	9,547,269	9,466,190	9,925,010
Beginning Fund Balance	22	5,436,681	5,975,565	7,892,277
Total Resources	23	14,983,950	15,441,755	17,817,287
*Instruction	24	5,345,000	5,322,800	4,820,370
Student Support Services	25	222,500	222,500	199,931
Instructional Staff Support Services	26	480,000	473,120	445,238
General Administration	27	265,000	324,025	232,735
School Administration	28	410,000	410,000	365,179
Business & Central Administration	29	125,000	140,000	110,930
Plant Operation and Maintenance	30	643,000	742,400	633,477
Student Transportation	31	540,000	433,350	462,941
This row is intentionally left blank	32	0	0	0
*Total Support Services (lines 25-32)	32A	2,685,500	2,745,395	2,450,431
*Noninstructional Programs	33	375,000	375,000	356,608
Facilities Acquisition and Construction	34	300,000	293,029	2,474,822
Debt Service (Principal, interest, fiscal charges)	35	662,398	666,378	671,108
AEA Support - Direct to AEA	36	287,251	266,443	266,290
*Total Other Expenditures (lines 34-36)	36A	1,249,649	1,225,850	3,412,220
Total Expenditures	37	9,655,149	9,669,045	11,039,629
Transfers Out	38	311,010	336,029	349,935
Other Uses	39	0	0	452,158
Total Expenditures, Transfers Out & Other Uses	40	9,966,159	10,005,074	11,841,722
Ending Fund Balance	41	5,017,791	5,436,681	5,975,565
Total Requirements	42	14,983,950	15,441,755	17,817,287

ADOPTION OF BUDGET AND TAXES
JULY 1, 2020-JUNE 30, 2021

Department of Management - Form S-TX

East Buchanan

District Number 1963

Total Special Program Funding

Instructional Support (A&L line 10.27)	309,288
Educational Improvement (A&L line 11.3)	0
Voted Physical Plant & Equipment (A&L line 19.3)	284,262

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	5
Educational Improvement (A&L line 11.4)	0
Voted Physical Plant & Equipment (A&L line 19.4)	0

Utility Replacement and Property Taxes Adopted

		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	1,871,531			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	0			
+Cash Reserve Levy - Other (A&L line 15.10)	4	0			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	1,871,531	8.82233	1,838,865	32,666
+Instructional Support Levy (A&L line 15.13)	7	135,826	.64028	133,456	2,370
=Total General Fund Levy (A&L line 15.12)	8	2,007,357	9.46261	1,972,321	35,036
	9				
Management	10	100,000	.47140	98,255	1,745
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	284,262			
=Subtotal Voted Physical Plant & Equipment	14	284,262	1.34000	279,300	4,962
+Regular Physical Plant & Equipment	15	70,005	.33000	68,783	1,222
=Total Physical Plant & Equipment	16	354,267			
	17				
Reorganization Equalization Levy	18	0	.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	.00000	0	0
Public Education/Recreation (Playground)	20	0	.00000	0	0
Debt Service	21	478,388	2.25510	470,037	8,351
GRAND TOTAL	22	2,940,012	13.85911	2,888,696	51,316

1-1-19 Taxable Valuation WITH Gas & Electric Utilities	212,135,745	WITHOUT Gas&Elec	208,433,036
1-1-19 Tax Increment Valuation WITH Gas & Electric Utilities	0	WITHOUT Gas&Elec	0
1-1-19 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities	212,135,745	WITHOUT Gas&Elec	208,433,036

I certify this budget is in compliance with the following statements:

- ___ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ___ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ___ Adopted property taxes do not exceed published amounts.
- ___ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- ___ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- ___ This budget was certified on or before April 15, 2020.

Date Budget Adopted: _____

District Secretary

County Auditor

East Buchanan Community School District
Board Meeting Minutes – March 11, 2020

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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: Scott Cooksley, Greg Schmitt, Andy Sperflage, Heather Steffens, and Shawn Stone. Administration present: Dan Fox, Superintendent/Elementary Principal; Eric Dockstader, MS/HS Principal; Teresa Knipper, Business Manager/Board Secretary. Several visitors were present.

Public Forum: Al and Tina Snyder of East Buc Archers thanked the board for use of the facilities and gave an update on the team's season.

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

Public Hearing on 2020-2021 School Calendar: The public hearing was opened by President Schmitt at 5:10 pm with a motion by Stone. Superintendent Fox presented the calendar. There were no comments. The hearing was closed at 5:14 pm with a motion by Sperflage, second by Cooksley. Motion carried with all ayes.

Approve Consent Agenda: Motion to approve the Consent Agenda was made by Stone, second by Steffens. Motion carried with all ayes. Items included on the Consent Agenda: minutes from the regular meeting on February 12, 2020, financial reports, expenditures listed, the resignation of Pam Johnson as teacher, retirement of Carla Franck as associate, and retirement of Mary Baragary as teacher. Resignation and retirements will be at the end of the current school year.

Community/Program Presentations: Students from accounting class presented an itinerary and requested permission to cross state lines with a school vehicle for a trip to Chicago April 2nd – 4th. Motion to approve was made by Cooksley, second by Steffens. Motion carried with all ayes.

Administrative Updates and Reports: Dockstader said they are working on the 6-period schedule and are running a trial to see how it will work to meet requirements. He also talked about the Perkins Grant and the changes being made to the application for FY21. Joe Kremer from Central Rivers AEA gave a presentation on the Iowa Statewide Assessment of Student Progress (ISASP) performance profile for East Buchanan CSD. Fox updated the board on district activities in relation to the coronavirus pandemic. The facilities update included the need to assemble a committee to plan the sports complex improvements. Fox also discussed plans for use of the old stage for conference/mentor rooms and a playground on the lots purchased earlier by the school.

2020-2021 school calendar -- Motion by Stone, second by Sperflage to approve the 2020-2021 school calendar as presented. Motion carried with all ayes.

Handbook Recommendation – Motion by Sperflage, second by Steffens to approve the recommendation by Dockstader for placement in the student handbook on how to handle a tie for Top of the Class recognition. Motion carried with all ayes.

FY19 Audit Report -- The board members received copies of the FY19 audit report prior to the meeting for review. Secretary Knipper gave a summary of the findings. Motion by Stone, second by Cooksley to approve the audit report. Motion carried with all ayes.

Preliminary 2020-2021 budget review and set date for the public hearing – Secretary Knipper presented the preliminary budget. The board decided to schedule a work session for March 25th at 5:00 pm to discuss the budget further. Motion by Cooksley, second by Stone to hold a public hearing on April 8, 2020. Motion carried with all ayes.

Secretary Knipper left the meeting at 6:25 pm. Shawn Stone documented the remainder of the meeting.

Board Policy Review – 2nd Reading: Motion by Steffens, second by Stone to approve the 2nd reading of policies 210.2, 210.3, 210.4, 210.7, 210.7R1, 210.8, 210.9, 212, 214, 215.1E1, 216.1, 216.3 and 217. Motion carried with all ayes.

Board Policy Review – 1st Reading: Motion by Cooksley, second by Steffens to table the 1st reading of the 414 policy series. Motion carried with all ayes.

Scholarship Review Committee: Sperflage, Steffens, and Schmitt will do the scholarship review this year.

Buccaneer Brag About – Aubrey Short was on KCRG for her fundraising and quilt making for UIHC.

Student Questions – The board fielded questions from students.

Adjourn – Motion was made by Cooksley, second by Steffens to adjourn the meeting at 6:46 pm. Motion carried with all ayes.

The board will have a work session on March 25, 2020 at 5:00 pm. Next regular meeting is scheduled for April 8, 2020 at 5:00 pm.

Board Secretary

Board President

East Buchanan Community School District
Work Session Minutes – March 25, 2020

66

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: Scott Cooksley, Greg Schmitt, Andy Sperflage, Heather Steffens, and Shawn Stone. Administration present: Dan Fox, Superintendent/Elementary Principal and Teresa Knipper, Business Manager/Board Secretary. One visitor was present.

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

Pandemic Response and Emergency Suspension of Policy Resolution: Dan Fox presented the resolution and explained how teachers are making contact with students during this time. Motion to approve the resolution was made by Cooksley, second by Stone. Motion carried with all ayes.

Facilities Discussion: Mike Kerkove presented a list of projects that need to be done.

Certified Budget Discussion: Secretary Knipper explained that the supplemental state aid increase has been set since the budget was published. Options regarding the prepayment levy were presented in regards to what the rates would be in comparison to the published budget.

Board Policy 414 series Discussion: The board discussed four options for policy 414.1 to be reviewed at the April 8, 2020 board meeting.

Negotiation Strategy – Superintendent Fox informed the board of the EBEA's initial proposal.

Adjourn – Motion was made by Sperflage, second by Stone to adjourn the meeting at 7:40 pm. Motion carried with all ayes.

Next regular meeting is scheduled for April 8, 2020 at 5:00 pm.

The above are not official minutes until approved at the next regular board meeting. A copy of the official minutes may be viewed in the office of the Board Secretary any Monday through Friday between 8:00 a.m. and 4:00 p.m.

Vendor ID Vendor Name
Batch Description: General/PPEL/Debt-April 2020

ACCELASER	ACCENT LASER SERVICE, INC.	76902	TONER CARTRIDGES	03/11/2020	574.75
* AGVAFS	AgVantage FS	57466	GREENHOUSE LP	04/08/2020	253.68
* AGVAFS	AgVantage FS	57527	GREENHOUSE LP	03/12/2020	377.96
ALLIUTIL	ALLIANT ENERGY	20200401	GAS/ELECTRIC	03/17/2020	17,599.24
CRAEA	CENTRAL RIVERS AEA	2020083315	PRINTING SERVICES	03/20/2020	192.00
* CHASCARD	CHASE CARD SERVICES	20200408	LAMINATING SUPPLIES	03/04/2020	226.80
* CHASCARD	CHASE CARD SERVICES	20200408-0001	ZOOM FEE	03/23/2020	16.04
* CHILJEFF	Childers, Jeff	20200408	SNOW REMOVAL	04/08/2020	4,300.00
CITYLAUN	CITY LAUNDERING CO.	1539681	TRANSPORTATION PURCHASED SERVICE	03/03/2020	39.39
CITYLAUN	CITY LAUNDERING CO.	1547475	TRANSPORTATION PURCHASED SERVICE	03/31/2020	39.39
CITYWINT	CITY OF WINTHROP	20200402	WATER/SEWER	03/25/2020	727.35
CJCOOP	CJ COOPER & ASSOCIATES, INC.	150697	SCREENING TESTS	03/25/2020	185.50
* COPYSYST	COPY SYSTEMS INC	in373923	COPIER MAINTENANCE	04/08/2020	272.52
* COPYSYST	COPY SYSTEMS INC	IN374123	COPIER MAINTENANCE	04/08/2020	190.26
CPI	CPI	IUS0164221	CPI TRAINING	03/09/2020	150.00
DHS	DHS CASHIER 1ST FL	10126366	STATE MEDICAID MATCH	03/31/2020	3,424.53
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	20200402	TELEPHONE	04/01/2020	1,709.56
GORDFLES	GORDON FLESH CO	732570	COPIER MAINTENANCE	03/10/2020	473.40
ISBMA	IA SCHOOL BUSINESS MANG ACADEMY	20200401	ACADEMY REGISTRATION	04/01/2020	395.00
INDECS	INDEPENDENCE CSD	bg196	PURCHASED TRANSPORTATION	03/12/2020	405.44
INDECS	INDEPENDENCE CSD	BG198	PURCHASED TRANSPORTATION	03/20/2020	322.83
* KONEINC	KONE INC.	959526679	Elevator Service Provider	04/08/2020	190.20
* MCELROYS	MCELROY'S FOOD MARKET	EB HOME EC ACCT	FCS SUPPLIES	04/08/2020	27.53
* MCELROYS	MCELROY'S FOOD MARKET	EB SCHOOL ACCT	FCS SUPPLIES	04/08/2020	30.57
MIDAMER	MIDAMERICA BOOKS	509186	LMC BOOKS	03/18/2020	94.75
THENEWS	NEWS, THE	25433	PUBLIC NOTICES/ADVERTISING	03/27/2020	247.46
* NICCBUS	NICC BUSINESS AND COMMUNITY SOLUTIONS	26564	NEW DRIVER ONLINE CLASS	03/18/2020	35.00
* NICCBUS	NICC BUSINESS AND COMMUNITY SOLUTIONS	26605	NEW DRIVER CLASS	03/31/2020	65.00
ORIENTAL	OTC BRANDS, INC.	701927853-01	ELEM SUPPLIES	03/09/2020	49.08
PITBOWINC	PITNEY BOWES, INC.	0007365902	POSTAGE METER LEASE/SUPPLIES	03/30/2020	161.48
PLATATHL	PLATFORMATHLETICS, LLC	2353	SUBSCRIPTION	04/01/2020	900.00
POSTMASTER	POSTMASTER	20200402	PERMIT ANNUAL FEE	04/02/2020	240.00
* PREMPART	Premier Parts Inc.	449319	Bus Parts	04/08/2020	189.78
PRESTOX	PRESTO-X	6247863	KITCHEN-PEST SERVICE	03/26/2020	61.00
SCHOBUS	SCHOOL BUS SALES CO	95272	VAN/BUS REPAIR	03/02/2020	161.58

Invoice Listing - Summary - by Fund
Unposted; Fund Description GENERAL FUND

Invoice Number	Description	Processing Month:	Invoice Date	Check Number	Invoice Amount
76902	TONER CARTRIDGES	04/2020	03/11/2020		574.75
57466	GREENHOUSE LP		04/08/2020		253.68
57527	GREENHOUSE LP		03/12/2020		377.96
20200401	GAS/ELECTRIC		03/17/2020		17,599.24
2020083315	PRINTING SERVICES		03/20/2020		192.00
20200408	LAMINATING SUPPLIES		03/04/2020		226.80
20200408-0001	ZOOM FEE		03/23/2020		16.04
20200408	SNOW REMOVAL		04/08/2020		4,300.00
1539681	TRANSPORTATION PURCHASED SERVICE		03/03/2020		39.39
1547475	TRANSPORTATION PURCHASED SERVICE		03/31/2020		39.39
20200402	WATER/SEWER		03/25/2020		727.35
150697	SCREENING TESTS		03/25/2020		185.50
in373923	COPIER MAINTENANCE		04/08/2020		272.52
IN374123	COPIER MAINTENANCE		04/08/2020		190.26
IUS0164221	CPI TRAINING		03/09/2020		150.00
10126366	STATE MEDICAID MATCH		03/31/2020		3,424.53
20200402	TELEPHONE		04/01/2020		1,709.56
732570	COPIER MAINTENANCE		03/10/2020		473.40
20200401	ACADEMY REGISTRATION		04/01/2020		395.00
bg196	PURCHASED TRANSPORTATION		03/12/2020		405.44
BG198	PURCHASED TRANSPORTATION		03/20/2020		322.83
959526679	Elevator Service Provider		04/08/2020		190.20
EB HOME EC ACCT	FCS SUPPLIES		04/08/2020		27.53
EB SCHOOL ACCT	FCS SUPPLIES		04/08/2020		30.57
509186	LMC BOOKS		03/18/2020		94.75
25433	PUBLIC NOTICES/ADVERTISING		03/27/2020		247.46
26564	NEW DRIVER ONLINE CLASS		03/18/2020		35.00
26605	NEW DRIVER CLASS		03/31/2020		65.00
701927853-01	ELEM SUPPLIES		03/09/2020		49.08
0007365902	POSTAGE METER LEASE/SUPPLIES		03/30/2020		161.48
2353	SUBSCRIPTION		04/01/2020		900.00
20200402	PERMIT ANNUAL FEE		04/02/2020		240.00
449319	Bus Parts		04/08/2020		189.78
6247863	KITCHEN-PEST SERVICE		03/26/2020		61.00
95272	VAN/BUS REPAIR		03/02/2020		161.58

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East Buchanan Community School
04/08/2020 10:23 AM

Invoice Listing - Summary - by Fund
Unposted; Fund Description GENERAL FUND

Page: 2
User ID: TMK

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
SCHOBUSS	SCHOOL BUS SALES CO	96585	VAN/BUS REPAIR	03/30/2020				1,122.84
* SWISCOHR	SWISHER & COHRT	0597600001101619	LEGAL SERVICES	03/31/2020				70.00
TIMBBILL	TIMBERLINE BILLING SERVICE LLC	19083	MEDICAID PURCH SERVICE	03/31/2020				324.11
* USCELL	US CELLULAR	0365413111	Cell Phones	04/08/2020				369.71
* WALMART	WALMART COMMUNITY BRC	20200408	ELEM & FCS SUPPLIES	03/08/2020				116.65
WEBEPAPE	WEBER PAPER COMPANY	W040961	CUSTODIAL/MAINTENANCE SUPPLIES	03/09/2020				236.00
WEBEPAPE	WEBER PAPER COMPANY	W041168	CUSTODIAL/MAINTENANCE SUPPLIES	03/13/2020				16.17
WEBEPAPE	WEBER PAPER COMPANY	W041310	CUSTODIAL/MAINTENANCE SUPPLIES	03/17/2020				145.20
WESTDELA	WEST DELAWARE CSD	0219-20	OPERATION SHARING	02/29/2020				1,409.32
WESTDELA	WEST DELAWARE CSD	20200401	CONCURRENT CLASSES	03/24/2020				1,376.98
* WINTBUIL	WINTHROP BUILDING SUPPLY	20200408	BLDGS & GROUNDS SUPPLIES	04/08/2020				50.38
* WINTBUIL	WINTHROP BUILDING SUPPLY	65739	IND ARTS SUPPLIES	04/08/2020				29.98

Batch Total: 39,596.41

Report Total: 39,596.41

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Vendor ID: Vendor Name:
Batch Description: General/PPEL/Debt-April 2020
UMBBANK, UMB Bank, N.A.

Invoice Listing - Summary - by Fund
Unposted; Fund Description DEBT SERVICE FUND

Invoice Number:
729333

Description:
Processing Month: 04/2020
PRE-LEVY FEE

Invoice Date: 03/03/2020
Check Date:
Checking Account ID:
Check Number:
Invoice Amount:

1,500.00
Batch Total: 1,500.00
Report Total: 1,500.00

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Batch Description: Activity Invoices - April 2020

Processing Month: 04/2020

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Chinese Checker Sets/Mancala Board Games

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 950 7018 618 LIBRARY CLUB SUPPLIES

PO Number: Invoice Number: 114-0939926-8137824 Amount: 79.52

Invoice Date: 03/06/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
79.52 N

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Prom Placecards

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 950 7076 618 CLASS OF 2021 SUPPLIES

PO Number: Invoice Number: 114-4276301-9033041 Amount: 119.80

Invoice Date: 03/04/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
119.80 N

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Prom Supplies

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 950 7076 618 CLASS OF 2021 SUPPLIES

PO Number: Invoice Number: 114-7429717-0690625 Amount: 76.84

Invoice Date: 03/03/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
76.84 N

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Magnetic Whiteboard

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 920 6790 618 WRESTLING SUPPLIES

PO Number: Invoice Number: 1147-0001677-5307455 Amount: 58.59

Invoice Date: 03/05/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
58.59 N

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Refund-Gallagher-Bluedorn-2nd/3rd

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 950 7050 618 ELEM. ST. COUNCIL SUPPLIES

PO Number: Invoice Number: 32320 Amount: (100.00)

Invoice Date: 03/17/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
(100.00) N

Vendor ID: CHASCARD CHASE CARD SERVICES

Description: Plants

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 950 7026 618 FFA SUPPLIES

PO Number: Invoice Number: 97893294 Amount: 771.52

Invoice Date: 03/11/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
771.52 N

Vendor ID: INSTCO INSTRUMENTALIST AWARDS LLC

Description: Awards

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 910 6210 618 MUSIC CLUB SUPPLIES

PO Number: Invoice Number: 2001 Amount: 188.00

Invoice Date: 03/03/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
69.00 N
119.00 N

Vendor ID: MANNDWAY MANNING, DWAYNE

Sequence: 1 Check Type:

Checking Account ID:

Chart of Account Number

21 0000 1400 910 6220 618 PEP BAND SUPPLIES

PO Number: Invoice Number: BB 19-20 Amount: 1,020.00

Invoice Date: 03/03/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
69.00 N
119.00 N

Description: Basketball Clock/Scoreboard
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6600 340
Detail Description
ATHLETICS PURCHASED SERVICES

Invoice Date: 03/16/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 1,020.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
1,020.00 1,020.00 N In Full

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

PO Number:
Invoice Date: 03/04/2020 Due Date: 04/11/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
81.47 N In Full

Vendor ID: MEALHEAR MEALS FROM THE HEARTLAND
Description: Meals
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7010 618
Detail Description
FBLA SUPPLIES

PO Number:
Invoice Date: 02/27/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
5,400.00 N In Full

Vendor ID: MONTSPOR MONTICELLO SPORTS
Description: Catchers SB Set/Battling Helmets
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6835 739
Detail Description
SOFTBALL EQUIPMENT
21 0000 1400 920 6600 739
ATHLETICS EQUIPMENT

PO Number:
Invoice Date: 03/30/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
336.00 N In Full
250.00 N In Full

Vendor ID: MONTSPOR MONTICELLO SPORTS
Description: Softball Bat
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6835 739
Detail Description
SOFTBALL EQUIPMENT

PO Number:
Invoice Date: 03/30/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
270.00 N In Full

Vendor ID: MONTSPOR MONTICELLO SPORTS
Description: Softballs
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6600 618
Detail Description
ATHLETICS SUPPLIES

PO Number:
Invoice Date: 03/30/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
272.00 N In Full

Vendor ID: NATIGROW NATIVE GROWERS, LLC
Description: Growing Mix, Pots, Trays, Fertilizer
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7026 618
Detail Description
FFA SUPPLIES

PO Number:
Invoice Date: 03/11/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
1,310.94 N In Full

Vendor ID: PROMAX PROMAXIMA MANUFACTURING, LTD
Description: Weight Room Equipment
Sequence: 1 Check Type:

PO Number:
Invoice Date: 03/09/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:

Chart of Account Number
21 0000 1400 950 7016 739
Detail Description
FITNESS CLUB EQUIPMENT

Cost Center ID
6,171.85
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Vendor ID: ROGUFIN **ROUGUE FITNESS HQ**
Description: Gym Timer/Remote, Slam Balls
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6790 618
Detail Description
WRESTLING SUPPLIES

PO Number:
Invoice Date: 03/06/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Cost Center ID
767.01
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Amount: 767.01

Vendor ID: STEFDEB **Steffen, Deb**
Description: Basketball Scorekeeper
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6600 340
Detail Description
ATHLETICS PURCHASED SERVICES

PO Number:
Invoice Date: 03/16/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 990.00
Check Number:
Cost Center ID
990.00
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Amount: 990.00

Vendor ID: TITAMANU **TITAN DISTRIBUTORS, INC.**
Description: Slam Balls
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7016 618
Detail Description
FITNESS CLUB SUPPLIES

PO Number:
Invoice Date: 03/09/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Cost Center ID
263.85
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Amount: 263.85

Vendor ID: WALMART **WALMART COMMUNITY BRC**
Description: Supplies-Meals-Daddy/Daughter Dance
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7015 618
Detail Description
FEED STORE SUPPLIES

PO Number:
Invoice Date: 03/05/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Cost Center ID
136.00
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Amount: 136.00

Vendor ID: WINTBUIL **WINTHROP BUILDING SUPPLY**
Description: Spray Nozzle/Hose
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 950 7026 618
Detail Description
FFA SUPPLIES

PO Number:
Invoice Date: 03/18/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Cost Center ID
61.98
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Amount: 61.98

Vendor ID: WOLFEYS **WOLFEYS WAPSI OUTBACK**
Description: Wrestling Banquet
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6790 618
Detail Description
WRESTLING SUPPLIES

PO Number:
Invoice Date: 03/11/2020 Due Date: 04/08/2020 Status: A 1099 Amount: 0.00
Check Number:
Cost Center ID
175.00
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

Amount: 175.00

Batch 1099 Total: 2,010.00

Batch Total: 18,700.37

Report 1099 Total: 2,010.00

Report Total: 18,700.37

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Invoice Listing - Detail
Nutrition Invoices - April 2020

East Buchanan Community School
04/08/2020 12:57 PM

Batch Description: Nutrition Invoices - April 2020		Processing Month: 04/2020		Invoice Listing - Detail		Nutrition Invoices - April 2020	
Vendor ID: EARTHGRAIN		EARTHGRAINS BAKING COMPANY		PO Number:		Invoice Number: 320	
Description: Bread		Checking Account ID:		Invoice Date: 03/31/2020		Due Date: 04/11/2020	
Sequence: 1		Check Type:		Check Number:		Status: A	
Chart of Account Number		Detail Description		Check Date:		1099 Amount: 0.00	
61 0000 3110 000 0000 631		Food Purchased		Detail Amount		1099 Detail Amount Asset/Asset Tag	
				203.80		N	
Vendor ID: MARTBROT		MARTIN BROTHERS		PO Number:		Invoice Number: 320	
Description: Food/Supplies/Fees		Checking Account ID:		Invoice Date: 03/31/2020		Due Date: 04/08/2020	
Sequence: 1		Check Type:		Check Number:		Status: A	
Chart of Account Number		Detail Description		Check Date:		1099 Amount: 0.00	
61 0000 3110 000 0000 631		Food Purchased		Detail Amount		1099 Detail Amount Asset/Asset Tag	
61 0000 3110 000 0000 618		General Supplies		5,346.35		0.00 N	
61 0000 3110 000 0000 632		Other Expenses		28.51		0.00 N	
				129.00		N	
Vendor ID: PRAIFARM		PRAIRIE FARMS DAIRY, INC.		PO Number:		Invoice Number: 32020	
Description: Milk/Juice		Checking Account ID:		Invoice Date: 03/31/2020		Due Date: 04/08/2020	
Sequence: 1		Check Type:		Check Number:		Status: A	
Chart of Account Number		Detail Description		Check Date:		1099 Amount: 0.00	
61 0000 3110 000 0000 631		Food Purchased		Detail Amount		1099 Detail Amount Asset/Asset Tag	
				1,413.57		0.00 N	
				Batch 1099 Total:		0.00	
				Batch Total:		7,121.23	
				Report 1099 Total:		0.00	
				Report Total:		7,121.23	

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Activity Fund Balance Report - Summary - Include Encumbrances

03/2020 - 03/2020

Chart of Account Number Chart of Account Description

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	9,449.06	315.00	0.00	0.00	0.00	0.00	9,134.06
21 6120 729 910	SPEECH	508.42	11.00	0.00	0.00	0.00	0.00	497.42
21 6210 729 910	MUSIC CLUB	439.36	0.00	540.00	0.00	0.00	0.00	979.36
21 6220 729 910	PEP BAND	725.22	0.00	540.00	0.00	0.00	0.00	1,265.22
21 6221 729 910	MUSIC TRIP	(10,822.65)	1,020.00	13,070.80	0.00	0.00	0.00	1,228.15
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	9,058.00	2,579.40	840.06	0.00	0.00	0.00	7,318.66
21 6693 729 920	CHEERLEADING	730.46	0.00	0.00	0.00	0.00	0.00	730.46
21 6694 729 920	DANCE TEAM	1,305.31	100.00	940.50	0.00	0.00	0.00	2,145.81
21 6710 729 920	BOYS' BASKETBALL	1,378.72	0.00	0.00	0.00	0.00	0.00	1,378.72
21 6720 729 920	FOOTBALL	6,254.41	0.00	0.00	0.00	0.00	0.00	6,254.41
21 6730 729 920	BASEBALL	1,512.00	533.74	0.00	0.00	0.00	0.00	978.26
21 6740 729 920	BOYS' TRACK	828.44	0.00	0.00	0.00	0.00	0.00	828.44
21 6760 729 920	BOYS' GOLF	1,092.67	0.00	0.00	0.00	0.00	0.00	1,092.67
21 6790 729 920	WRESTLING	971.32	400.00	0.00	0.00	0.00	0.00	571.32
21 6810 729 920	GIRLS BASKETBALL	532.05	0.00	0.00	0.00	0.00	0.00	532.05
21 6815 729 920	VOLLEYBALL	2,493.93	0.00	40.00	0.00	0.00	0.00	2,533.93
21 6835 729 920	SOFTBALL	1,436.22	1,654.20	1,200.00	0.00	0.00	0.00	982.02
21 6840 729 920	GIRLS' TRACK	393.27	0.00	0.00	0.00	0.00	0.00	393.27
21 6860 729 920	GIRLS' GOLF	216.93	0.00	0.00	0.00	0.00	0.00	216.93
21 7010 729 950	FBLA	11,311.93	326.25	825.00	0.00	0.00	0.00	11,810.68
21 7011 729 950	HS STUDENT COUNCIL	4,121.88	790.01	1,069.74	0.00	0.00	0.00	4,401.61
21 7012 729 950	SPANISH CLUB	1,326.30	0.00	74.75	0.00	0.00	0.00	1,401.05
21 7013 729 950	NHS	155.05	0.00	5.00	0.00	0.00	0.00	160.05
21 7015 729 950	FEED STORE	700.54	311.32	323.03	0.00	0.00	0.00	712.25
21 7016 729 950	FITNESS CLUB	37.55	135.09	6,570.79	0.00	0.00	0.00	6,473.25
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	481.85	0.00	0.00	0.00	0.00	0.00	481.85
21 7020 729 950	NEWSPAPER	1,586.84	0.00	0.00	0.00	0.00	0.00	1,586.84
21 7021 729 950	ROBOTICS CLUB	469.45	0.00	0.00	0.00	0.00	0.00	469.45
21 7025 729 950	TECHNOLOGY	906.97	0.00	0.00	0.00	0.00	0.00	906.97
21 7026 729 950	FFA	19,321.93	0.00	0.00	0.00	0.00	0.00	19,321.93
21 7027 729 950	ART CLUB	1,060.81	0.00	0.00	0.00	0.00	0.00	1,060.81
21 7040 729 950	MS STUDENT COUNCIL	474.98	63.54	165.05	0.00	0.00	0.00	576.49
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	2,663.94	0.00	0.00	0.00	0.00	0.00	2,663.94
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 7049 729 950	PBIS	3,912.14	0.00	0.00	0.00	0.00	0.00	3,912.14

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<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
21 7050 729 950	ELEM. ST. COUNCIL	3,796.20	251.00	25.00	0.00	0.00	0.00	3,570.20
21 7051 729 950	CAMP WAPSIE	7,293.05	0.00	0.00	0.00	0.00	0.00	7,293.05
21 7052 729 950	EB HOOPSTERS CLUB	2,580.66	0.00	0.00	0.00	0.00	0.00	2,580.66
21 7053 729 950	BREAKFAST CLUB	1,249.86	0.00	0.00	0.00	0.00	0.00	1,249.86
21 7075 729 950	CLASS OF 2020	3,106.72	0.00	20.00	0.00	0.00	0.00	3,126.72
21 7076 729 950	CLASS OF 2021	2,200.93	158.51	287.00	0.00	0.00	0.00	2,329.42
21 7077 729 950	CLASS OF 2022	821.08	0.00	0.00	0.00	0.00	0.00	821.08
21 7078 729 950	CLASS OF 2023	765.00	0.00	0.00	0.00	0.00	0.00	765.00
21 7079 729 950	CLASS OF 2024	630.00	0.00	0.00	0.00	0.00	0.00	630.00
21 7080 729 950	CLASS OF 2025	410.00	0.00	0.00	0.00	0.00	0.00	410.00
21 7081 729 950	CLASS OF 2026	270.00	0.00	0.00	0.00	0.00	0.00	270.00
21 8000 729 910	ANNUAL	6,595.67	0.00	0.00	0.00	0.00	0.00	6,595.67
21 8001 729 910	BUCCANEER CLUB	3,041.63	0.00	0.00	0.00	0.00	0.00	3,041.63
21 8002 729 910	THE BUCCANEER NETWORK	1,733.81	0.00	0.00	0.00	0.00	0.00	1,733.81
21 8004 729 910	INTEREST	1,006.14	0.00	123.72	0.00	0.00	0.00	1,129.86
Fund Total: 21		115,101.61	8,649.06	26,660.44	0.00	0.00	0.00	133,112.99

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EAST BUCHANAN SCHOOL
MILEAGE REPORT
2019-2020

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	617	0	0	0	0	0	617
AUGUST	2,368	0	0	335	0	14	0	0	0	2,717
SEPTEMBER	7,687	0	0	1,430	0	0	0	0	0	9,117
OCTOBER	8,519	0	0	1,239	0	0	0	0	0	9,758
NOVEMBER	6,591	0	0	712	0	37	0	0	0	7,340
DECEMBER	5,706	0	0	972	0	0	0	0	95	6,773
JANUARY	6,309	0	0	1,109	0	0	0	0	60	7,478
FEBRUARY	7,042	0	0	957	0	0	0	0	0	7,999
MARCH	4,172	0	0	49	0	0	0	0	0	4,221
APRIL										
MAY										
JUNE										
TOTAL	48,394			7,420		51			155	56,020

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**EAST BUCHANAN SCHOOL
MILEAGE REPORT
2019-2020**

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	838	867	838	184	25	1,936	546	92	5,326
AUGUST	0	385	601	1,296	201	0	0	64	0	2,547
SEPTEMBER	0	520	3,603	1,536	316	128	0	0	0	6,103
OCTOBER	0	712	3,851	4,002	248	2,549	0	0	4	11,366
NOVEMBER	0	916	2,239	2,625	209	1,489	0	0	0	7,478
DECEMBER	0	455	2,337	2,307	194	1,664	0	0	68	7,025
JANUARY	0	254	2,733	1,454	248	38	0	0	104	4,831
FEBRUARY	0	472	2,844	1,424	97	21	0	0	0	4,858
MARCH	0	193	1,564	487	158	17	0	0	186	2,605
APRIL										
MAY										
JUNE										
TOTAL	-	4,745	20,639	15,969	1,855	5,931	1,936	610	454	52,139
BUS/VAN TOTAL	48,394	4,745	20,639	23,389	1,855	5,982	1,936	610	609	108,159

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EAST BUCHANAN COMMUNITY SCHOOL

GASOLINE/DIESEL EXPENSE REPORT

2019-2020

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	945.000	\$ 2.287	\$ 2,161.31	481.000	\$ 2.188	\$ 1,052.23	\$ 3,213.54	274.000	\$ 512.31	72.000	\$ 157.51	\$ 669.82
AUG.	-	\$ 2.287	\$ -	-	\$ 2.188	\$ -	\$ -	240.000	\$ 548.88	395.000	\$ 864.26	\$ 1,413.14
SEPT.	738.000	\$ 2.203	\$ 1,625.71	1,132.000	\$ 2.214	\$ 2,505.71	\$ 4,131.42	505.000	\$ 1,112.52	1,175.000	\$ 2,601.45	\$ 3,713.97
OCT.	800.000	\$ 2.173	\$ 1,738.50	1,502.000	\$ 2.207	\$ 3,315.54	\$ 5,054.04	843.000	\$ 1,831.84	1,397.000	\$ 3,083.18	\$ 4,915.02
NOV.	655.000	\$ 2.172	\$ 1,422.40	1,110.000	\$ 2.448	\$ 2,717.49	\$ 4,139.89	659.000	\$ 1,431.35	1,123.000	\$ 2,749.10	\$ 4,180.45
DEC.	434.000	\$ 2.083	\$ 903.84	759.000	\$ 2.331	\$ 1,769.00	\$ 2,672.84	350.000	\$ 728.91	1,050.000	\$ 2,447.24	\$ 3,176.15
JAN.	523.000	\$ 2.102	\$ 1,099.25	1,262.000	\$ 2.196	\$ 2,771.20	\$ 3,870.45	462.000	\$ 971.12	1,052.000	\$ 2,310.19	\$ 3,281.31
FEB.	607.000	\$ 2.054	\$ 899.79	1,400.000	\$ 1.970	\$ 2,757.34	\$ 3,657.13	477.000	\$ 979.90	1,162.000	\$ 2,288.56	\$ 3,268.46
MARCH	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	304.000	\$ 624.42	570.000	\$ 1,122.90	\$ 1,747.32
APR.												
MAY												
JUNE												
TOTALS	4,702.000		\$9,850.80	7,646.000		\$16,888.51	\$26,739.31	4,114.000	\$8,741.25	7,996.000	\$17,624.39	\$26,365.64

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East Buchanan Community School District Cash Summary Report

	July 2019	Aug 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar-20
10-GENERAL FUND									
Beginning Balance	2,960,854.33	2,539,481.83	1,990,415.90	2,098,409.93	2,609,615.88	2,695,732.88	2,736,184.72	2,737,207.80	2,522,615.48
Revenue	103,813.30	226,313.05	679,252.46	1,092,395.15	612,591.94	1,034,690.92	575,462.62	471,770.85	457,625.81
Expenditures	525,185.80	775,378.98	571,258.43	581,189.20	526,474.94	994,239.08	574,439.54	686,363.17	493,377.94
Ending Balance	2,539,481.83	1,990,415.90	2,098,409.93	2,609,615.88	2,695,732.88	2,736,184.72	2,737,207.80	2,522,615.48	2,486,863.35
21-ACTIVITY FUND									
Beginning Balance	127,281.21	129,317.12	128,780.08	128,996.62	141,448.03	139,694.26	135,221.69	130,964.87	115,101.61
Revenue	2,775.91	22,517.15	19,418.84	27,083.42	40,054.14	21,033.26	26,452.56	24,460.92	26,680.44
Expenditures	740.00	23,054.19	19,202.30	14,632.01	41,807.91	25,505.83	30,709.38	40,324.18	8,669.06
Ending Balance	129,317.12	128,780.08	128,996.62	141,448.03	139,694.26	135,221.69	130,964.87	115,101.61	133,112.99
22-MANAGEMENT FUND									
Beginning Balance	389,427.50	292,853.48	289,802.68	344,158.78	380,824.32	392,984.31	394,293.56	393,974.39	393,216.08
Revenue	707.14	0.00	54,356.10	39,072.54	13,981.99	4,309.25	2,500.83	741.69	3,002.05
Expenditures	97,281.16	3,050.80	0.00	2,407.00	1,822.00	3,000.00	2,820.00	1,500.00	1,500.00
Ending Balance	292,853.48	289,802.68	344,158.78	380,824.32	392,984.31	394,293.56	393,974.39	393,216.08	394,718.13
31-GO BONDS									
Beginning Balance	208,028.97	208,165.81	206,502.82	103,336.33	38,369.20	13,388.80	13,399.41	11,559.13	10,642.38
Revenue	136.84	137.01	400,085.60	32.87	20,019.60	10.61	1,856.56	11,525.15	2.22
Expenditures	0.00	1,800.00	503,252.09	65,000.00	45,000.00	0.00	3,696.84	12,441.90	0.00
Ending Balance	208,165.81	206,502.82	103,336.33	38,369.20	13,388.80	13,399.41	11,559.13	10,642.38	10,644.60
less: Good Faith Deposit	65,000.00	65,000.00	65,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Actual cash balance	143,165.81	141,502.82	38,336.33	38,369.20	13,388.80	13,399.41	11,559.13	10,642.38	10,644.60
33-SAVE									
Beginning Balance	2,607,432.26	2,453,557.67	2,503,805.44	2,551,599.00	2,602,100.22	2,621,900.23	2,703,137.29	2,755,309.27	2,799,748.47
Revenue	48,465.41	50,247.77	50,193.56	50,501.22	19,800.01	121,137.06	52,171.98	44,439.20	44,424.52
Expenditures	202,340.00	0.00	2,400.00	0.00	0.00	39,900.00	0.00	0.00	309.90
Ending Balance	2,453,557.67	2,503,805.44	2,551,599.00	2,602,100.22	2,621,900.23	2,703,137.29	2,755,309.27	2,799,748.47	2,843,863.09
36-PPEL									
Beginning Balance	431,210.20	400,331.97	303,867.44	297,712.89	392,653.34	432,846.21	438,337.99	446,682.30	444,723.68
Revenue	1,826.96	5,848.57	35,602.69	115,297.03	40,418.87	10,247.80	8,344.31	3,136.38	9,931.24
Expenditures	32,705.19	102,313.10	41,757.24	20,356.58	226.00	4,756.02	0.00	5,095.00	929.70
Ending Balance	400,331.97	303,867.44	297,712.89	392,653.34	432,846.21	438,337.99	446,682.30	444,723.68	453,725.22
40-DEBT SERVICE									
Beginning Balance	9,256.64	10,164.47	10,164.47	54,171.87	104,937.77	152,697.30	162,805.35	172,070.59	174,318.47
Revenue	907.83	0.00	44,007.40	144,759.65	47,759.53	30,358.05	9,265.24	2,747.88	11,122.19
Expenditures	0.00	0.00	0.00	93,993.75	0.00	20,250.00	0.00	500.00	0.00
Ending Balance	10,164.47	10,164.47	54,171.87	104,937.77	152,697.30	162,805.35	172,070.59	174,318.47	185,440.66

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East Buchanan Community School District Cash Summary Report

	<u>July 2019</u>	<u>Aug 2019</u>	<u>Sept 2019</u>	<u>Oct 2019</u>	<u>Nov 2019</u>	<u>Dec 2019</u>	<u>Jan 2020</u>	<u>Feb 2020</u>	<u>Mar-20</u>
61-NUTRITION FUND									
Beginning Balance	41,083.78	49,742.29	54,268.80	60,472.28	58,482.66	57,104.30	41,963.80	48,700.41	47,624.15
Revenue	19,145.13	14,798.83	22,382.71	40,835.86	54,189.80	41,459.53	32,732.31	45,297.30	37,136.11
Expenditures	10,486.62	10,272.32	16,179.23	42,825.48	55,568.16	56,600.03	25,995.70	46,373.56	44,424.17
Ending Balance	49,742.29	54,268.80	60,472.28	58,482.66	57,104.30	41,963.80	48,700.41	47,624.15	40,336.09
less: Received on Acct	7,791.44	13,586.69	10,310.84	8,031.54	9,268.54	7,086.84	9,154.94	9,271.49	8,111.55
	41,950.85	40,682.11	50,161.44	50,451.12	47,835.76	34,876.96	39,545.47	38,352.66	32,224.54
EMPLOYER'S PAYROLL EXPENSE:									
Gross Wages-hourly	25,523.96	15,629.24	30,316.62	69,934.27	74,528.45	61,875.45	54,317.72	59,039.19	60,090.13
Gross Wages-contract	308,727.19	309,890.35	306,231.03	306,417.11	310,232.76	306,595.67	306,568.26	306,524.95	299,267.03
	334,251.15	325,519.59	336,547.65	376,351.38	384,761.21	368,471.12	360,885.98	365,564.14	359,357.16
Employer paid deductions	45,828.98	43,328.43	44,187.33	44,752.81	44,123.15	44,123.15	44,123.15	43,866.65	44,123.15
Employer paid IPERS	29,528.73	29,057.31	30,605.05	34,022.42	34,429.48	33,165.10	32,841.94	33,599.38	32,952.58
Employer paid FICA	23,948.34	23,356.79	24,588.22	27,717.12	28,354.69	26,703.66	26,557.81	27,155.62	26,526.34
	99,306.05	95,742.53	99,380.60	106,492.35	106,907.32	103,991.91	103,522.90	104,621.65	103,602.07
TOTAL	433,557.20	421,262.12	435,928.25	482,843.73	491,668.53	472,463.03	464,408.88	470,185.79	462,959.23

Fund 31 Good Faith Deposit - a journal entry was made to reduce the liability so that the actual cash balance is correct

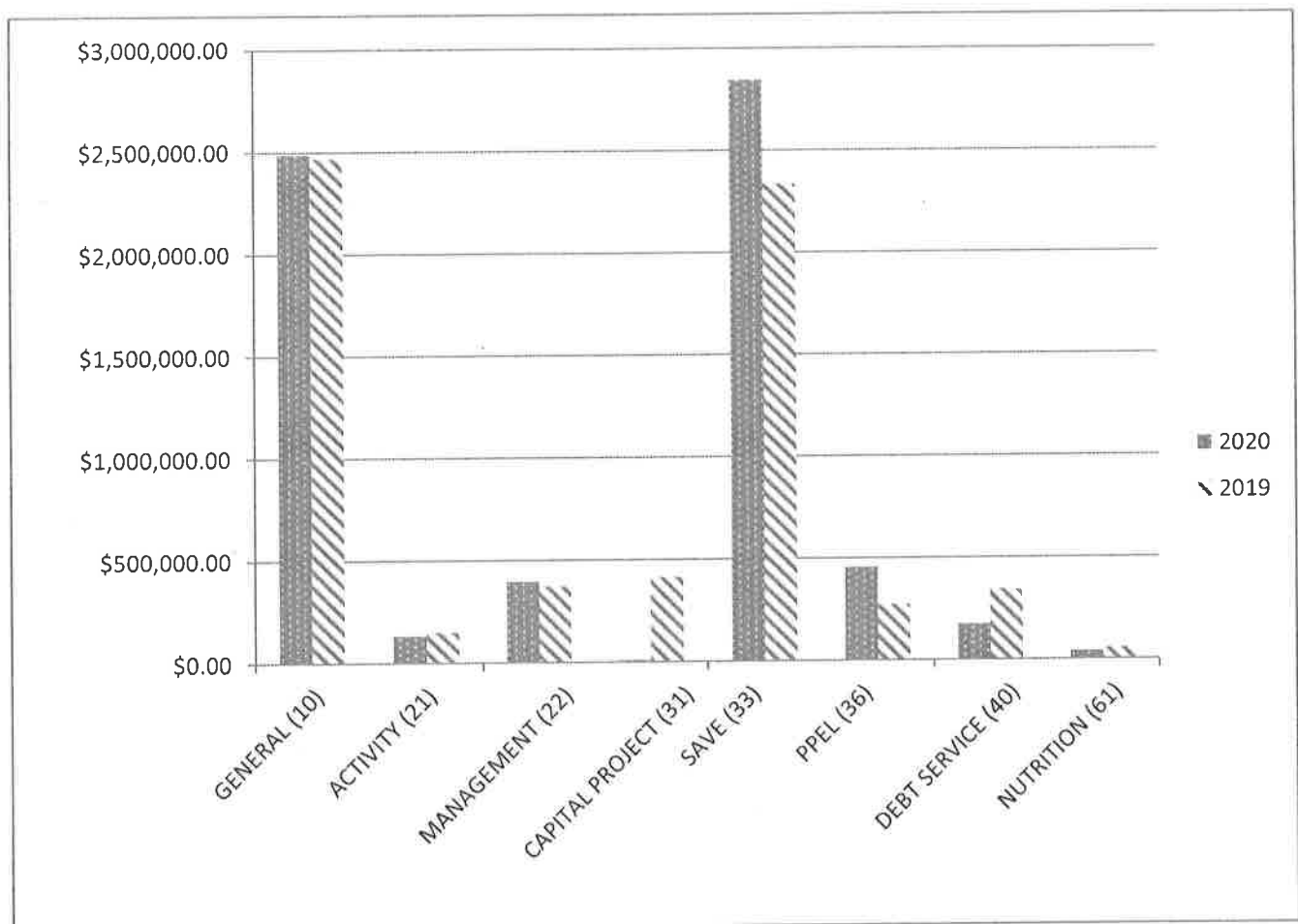
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CASH SUMMARY REPORT

EAST BUCHANAN COMMUNITY SCHOOL

March 2020

Fund Description	Beginning	Revenues	Expenditures	FY20 Ending	FY19 End Balance	Difference
GENERAL (10)	\$2,522,615.48	\$457,625.81	\$493,377.94	\$2,486,863.35	\$2,468,577.87	\$18,285.48
ACTIVITY (21)	\$115,101.61	\$26,680.44	\$8,669.06	\$133,112.99	\$149,957.88	(\$16,844.89)
MANAGEMENT (22)	\$393,216.08	\$3,002.05	\$1,500.00	\$394,718.13	\$370,919.03	\$23,799.10
CAPITAL PROJECT (31)	\$10,642.38	\$2.22	\$0.00	\$10,644.60	\$412,887.11	(\$402,242.51)
SAVE (33)	\$2,799,748.47	\$44,424.52	\$309.90	\$2,843,863.09	\$2,333,494.55	\$510,368.54
PPEL (36)	\$444,723.68	\$9,931.24	\$929.70	\$453,725.22	\$271,744.43	\$181,980.79
DEBT SERVICE (40)	\$172,070.59	\$2,747.88	\$500.00	\$174,318.47	\$343,579.87	(\$169,261.40)
NUTRITION (61)	\$47,624.15	\$37,136.11	\$44,424.17	\$40,336.09	\$54,458.36	(\$14,122.27)
TOTAL				\$6,537,581.94	\$6,405,619.10	\$131,962.84



RECEIPTS

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$833.05	\$8,329.65	\$9,162.70
Student Lunch	\$5,402.46	\$73,024.96	\$78,427.42
Adult Breakfast	\$36.25	\$397.50	\$433.75
Adult Lunch	\$345.00	\$3,450.00	\$3,795.00
Alacarte	\$2,651.00	\$30,390.95	\$33,041.95
Snacks	\$1,234.59	\$12,611.82	\$13,846.41
Federal Breakfast	\$2,592.41	\$18,699.12	\$21,291.53
Federal Lunch	\$12,158.23	\$81,184.71	\$93,342.94
State Breakfast	\$0.00	\$551.96	\$551.96
State Lunch	\$0.00	\$1,738.87	\$1,738.87
Other Revenues	\$61.00	\$100.91	\$161.91
Other Purchased Services	-\$320.52	-\$1,680.47	-\$2,000.99
Rebate	\$0.00	\$728.55	\$728.55
Interest	\$42.49	\$401.40	\$443.89
TOTAL INCOME	\$25,035.96	\$229,929.93	\$254,965.89

EXPENDITURES

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$15,535.57	\$98,432.63	\$113,968.20
Commodities	\$4,301.81	\$14,277.53	\$18,579.34
Supplies	\$424.41	\$8,918.88	\$9,343.29
Shared Contract	\$0.00	\$12,969.30	\$12,969.30
Purchased Services	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$0.00	\$0.00
Other Expenses	\$282.60	\$1,623.50	\$1,906.10
Cooks Salaries	\$8,420.28	\$61,950.23	\$70,370.51
Benefits	\$3,359.35	\$25,217.49	\$28,576.84
TOTAL EXPENDITURES	\$32,324.02	\$223,389.56	\$255,713.58

BALANCE

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$41,083.78	\$41,083.78
Income	\$25,035.96	\$229,929.93	\$254,965.89
Expenditures	\$32,324.02	\$223,389.56	\$255,713.58
FUND BALANCE	-\$7,288.06	\$47,624.15	\$40,336.09

MEALS SERVED

	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	641	6,301	6,942
Reduced Student Breakfasts	106	1,478	1,584
Free Student Breakfasts	645	7,347	7,992
Second Breakfasts	47	483	530
Adult Breakfasts	29	320	349
Student Guest Breakfasts	0	1	1
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	1,468	15,930	17,398

Paid Student Lunches	2,897	30,980	33,877
Reduced Student Lunches	339	4,000	4,339
Free Student Lunches	1,431	15,957	17,388
Second Lunches	0	9	9
Adult Lunches	103	1,037	1,140
Student Guest Lunches	0	4	4
Complimentary Lunches	0	14	14
TOTAL LUNCHES SERVED	4,770	52,001	56,771

PAID
391

FREE
173

REDUCED
41

TOTAL
605

2019-2020

East Buchanan

Hot Lunch
Report**DAYS MEALS SERVED**

July	0
August	6
September	20
October	22
November	17
December	15
January	17
February	18
March	11
April	0
May	0
June	0
TOTALS	126

March 31, 2020

PEEL/VPPEL Report

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DATE	VENDOR NAME	PEEL			VPPEL			TOTAL
		EXPENSE	RECEIPT	BALANCE	EXPENSE	RECEIPT	BALANCE	
FY 19-20	Balance forward			\$ 55,293.91			\$ 375,916.29	\$ 431,210.20
7/15/19	VPPEL - Property Tax			\$ 55,293.91	\$ 723.08		\$ 376,639.37	\$ 431,933.28
7/15/19	PPEL - Property Tax		\$ 178.07	\$ 55,471.98			\$ 376,639.37	\$ 432,111.35
7/31/19	VPPEL - Interest			\$ 55,471.98	\$ 925.81		\$ 377,565.18	\$ 433,037.16
7/10/19	PPEL - Greenhouse - Anderson Electric	\$ 9,241.35		\$ 46,230.63			\$ 377,565.18	\$ 423,795.81
7/10/19	PPEL - Sp Ed Lease - Consortium	\$ 485.33		\$ 45,745.30			\$ 377,565.18	\$ 423,310.48
7/10/19	PPEL - Fortinet - CDW Govt	\$ 22,978.51		\$ 22,766.79			\$ 377,565.18	\$ 400,331.97
8/22/19	VPPEL - Bus			\$ 22,766.79	\$ 86,698.00		\$ 290,867.18	\$ 313,633.97
8/23/19	VPPEL - Athletic Booster Club - batting cage			\$ 22,766.79	\$ 4,947.50		\$ 295,814.68	\$ 318,581.47
8/15/19	PPEL - Don's Truck Sales - bus repair	\$ 5,720.10		\$ 17,046.69			\$ 295,814.68	\$ 312,861.37
8/23/19	VPPEL - NGE Inc - batting cage			\$ 17,046.69	\$ 9,895.00		\$ 285,919.68	\$ 302,966.37
8/31/19	VPPEL - Interest			\$ 17,046.69		\$ 901.07	\$ 286,820.75	\$ 303,867.44
9/15/19	VPPEL - Property Tax			\$ 17,046.69	\$ 27,891.37		\$ 314,712.12	\$ 331,758.81
9/15/19	PPEL - Property Tax		\$ 6,868.76	\$ 23,915.45			\$ 314,712.12	\$ 338,627.57
9/12/19	PPEL - Anderson Electric - kitchen panel	\$ 1,727.88		\$ 22,187.57			\$ 314,712.12	\$ 336,899.69
9/12/19	PPEL - Anderson Electric - greenhouse	\$ 5,538.83		\$ 16,648.74			\$ 314,712.12	\$ 331,360.86
9/12/19	PPEL - Life Time Fence Co	\$ 6,870.00		\$ 9,778.74			\$ 314,712.12	\$ 324,490.86
9/12/19	PPEL - Plumbtech - water line - greenhouse	\$ 2,038.84		\$ 7,739.90			\$ 314,712.12	\$ 322,452.02
9/12/19	PPEL - TekSupply - greenhouse	\$ 5,028.00		\$ 2,711.90			\$ 314,712.12	\$ 317,424.02
9/12/19	PPEL - Winthrop Bldg Supply - Sports Complex	\$ 1,196.46		\$ 1,515.44			\$ 314,712.12	\$ 316,227.56
9/12/19	VPPEL - Wilson Restaurant - serving line			\$ 1,515.44	\$ 19,357.23		\$ 295,354.89	\$ 296,870.33
9/30/19	VPPEL - Interest			\$ 1,515.44		\$ 842.56	\$ 296,197.45	\$ 297,712.89
10/15/19	VPPEL - Property Tax			\$ 1,515.44	\$ 91,747.00		\$ 387,944.45	\$ 389,459.89
10/15/19	PPEL - Property Tax		\$ 22,594.37	\$ 24,109.81			\$ 387,944.45	\$ 412,054.26
10/10/19	PPEL - LBGallery - house site dirt work	\$ 4,750.00		\$ 19,359.81			\$ 387,944.45	\$ 407,304.26
10/10/19	PPEL - Cole Hubbard Const - Sports Complex	\$ 15,606.58		\$ 3,753.23			\$ 387,944.45	\$ 391,697.68
10/31/19	VPPEL - Interest			\$ 3,753.23	\$ 955.66		\$ 388,900.11	\$ 392,653.34
11/15/19	VPPEL - Property Tax			\$ 3,753.23	\$ 30,269.48		\$ 419,169.59	\$ 422,922.82
11/15/19	PPEL - Property Tax		\$ 7,454.45	\$ 11,207.68			\$ 419,169.59	\$ 430,377.27
11/1/19	PPEL - Anderson Electric - Greenhouse (credit)	\$ 1,501.88		\$ 12,709.56			\$ 419,169.59	\$ 431,879.15
11/30/19	VPPEL - Interest			\$ 12,709.56	\$ 967.06		\$ 420,136.65	\$ 432,846.21
12/15/19	VPPEL - Property Tax			\$ 12,709.56	\$ 6,596.49		\$ 426,733.14	\$ 439,442.70
12/15/19	PPEL - Property Tax		\$ 1,624.48	\$ 14,334.04			\$ 426,733.14	\$ 441,067.18
12/12/19	PPEL - Greenhouse - AgVantage FS - LP install	\$ 459.54		\$ 13,874.50			\$ 426,733.14	\$ 440,607.64
12/12/19	PPEL - Greenhouse - PlumbTech - heater install	\$ 2,481.55		\$ 11,392.95			\$ 426,733.14	\$ 438,126.09
12/12/19	PPEL - Greenhouse - CDW Govt - Wifi Adapter	\$ 48.50		\$ 11,344.45			\$ 426,733.14	\$ 438,077.59
12/12/19	PPEL - Special Ed Lease - Consortium	\$ 1,766.43		\$ 9,578.02			\$ 426,733.14	\$ 436,311.16
12/31/19	VPPEL - Interest			\$ 9,578.02	\$ 1,026.83		\$ 427,759.97	\$ 437,337.99
12/30/19	PPEL - Donations - Greenhouse		\$ 1,000.00	\$ 10,578.02			\$ 427,759.97	\$ 438,337.99
1/15/20	VPPEL - Property Tax			\$ 10,578.02	\$ 5,872.21		\$ 433,632.18	\$ 444,210.20
1/15/20	PPEL - Property Tax		\$ 1,446.14	\$ 12,024.16			\$ 433,632.18	\$ 445,656.34
1/31/20	VPPEL - Interest			\$ 12,024.16	\$ 1,025.96		\$ 434,658.14	\$ 446,682.30
2/11/20	PPEL - Equipment	\$ 5,095.00		\$ 6,929.16			\$ 434,658.14	\$ 441,587.30
2/15/20	PPEL - Property Tax		\$ 428.91	\$ 7,358.07			\$ 434,658.14	\$ 442,016.21
2/15/20	VPPEL - Property Tax			\$ 7,358.07	\$ 1,741.56		\$ 436,399.70	\$ 443,757.77
2/29/20	VPPEL - Interest			\$ 7,358.07	\$ 965.91		\$ 437,365.61	\$ 444,723.68
3/12/20	PPEL - Special Ed Lease - Consortium	\$ 619.80		\$ 6,738.27			\$ 437,365.61	\$ 444,103.88
3/15/20	VPPEL - Property Tax			\$ 6,738.27	\$ 7,049.12		\$ 444,414.73	\$ 451,153.00
3/15/20	PPEL - Property Tax		\$ 1,735.99	\$ 8,474.26			\$ 444,414.73	\$ 452,888.99
3/31/20	VPPEL - Interest			\$ 8,474.26	\$ 836.23		\$ 445,250.96	\$ 453,725.22

HS PROJECT- MONTHLY DETAIL

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Date	Description	GO BOND CHECKING ACCOUNT (xx151)				GO BOND SAVINGS ACCOUNT (xx227)				TOTAL ALL
		Expenses	Revenue	Transfer	BALANCE	Expenses	Interest	Transfer	BALANCE	
3/8/2017	Initial good faith deposit				65,000.00				-	65,000.00
3/8/2017	wire fee	(5.00)			64,995.00				-	64,995.00
3/29/2017	S&P Global-purch serv	(626.00)			64,369.00				-	64,369.00
3/29/2017	S&P Global-purch serv	(14,000.00)			50,369.00				-	50,369.00
4/13/2017	Struxture-architect fee	(32,344.21)			18,024.79				-	18,024.79
5/1/2017	Original GO Bond wire-BT		6,572,846.90		6,590,871.69				-	6,590,871.69
5/1/2017	transfer to savings			(6,572,841.90)	18,029.79			6,572,841.90	6,572,841.90	6,590,871.69
5/10/2017	Xfer from Savings to Checking			50,000.00	68,029.79			(50,000.00)	6,522,841.90	6,590,871.69
5/1/2017	wire fee	(5.00)			68,024.79				6,522,841.90	6,590,866.69
5/10/2017	trans fee	(250.00)			67,774.79				6,522,841.90	6,590,616.69
5/10/2017	Piper Jaffrey-financial services	(22,000.00)			45,774.79				6,522,841.90	6,568,616.69
5/31/2017	Interest				45,774.79		6,397.72		6,529,239.62	6,575,014.41
5/31/2017	wire fee	(25.00)			45,749.79				6,529,239.62	6,574,989.41
6/15/2017	Xfer from Savings to Checking			192,379.83	238,129.62			(192,379.83)	6,336,859.79	6,574,989.41
6/15/2017	Struxture-architect fee	(188,331.83)			49,797.79				6,336,859.79	6,386,657.58
6/15/2017	Ahlers & Cooney	(448.00)			49,349.79				6,336,859.79	6,386,209.58
6/15/2017	Chosen Valley Testing-soil sampling	(3,250.00)			46,099.79				6,336,859.79	6,382,959.58
6/15/2017	Iowa DNR-storm water permit	(350.00)			45,749.79				6,336,859.79	6,382,609.58
6/30/2017	Interest				45,749.79		6,080.55		6,342,940.34	6,388,690.13
7/30/2017	Interest				45,749.79		6,195.23		6,349,135.57	6,394,885.36
8/10/2017	Xfer from Savings to Checking			87,644.70	133,394.49			(87,644.70)	6,261,490.87	6,394,885.36
8/10/2017	Larson Const.-App #1	(71,186.73)			62,207.76				6,261,490.87	6,323,698.63
8/10/2017	Struxture-architect fee	(996.68)			61,211.08				6,261,490.87	6,322,701.95
8/10/2017	Ahlers & Cooney-bond docs	(15,461.29)			45,749.79				6,261,490.87	6,307,240.66
8/31/2017	Interest				45,749.79		6,140.53		6,267,631.40	6,313,381.19
9/15/2017	Xfer from Savings to Checking			6,485.64	52,235.43			(6,485.64)	6,261,145.76	6,313,381.19
9/15/2017	Struxture-architect fee	(6,485.64)			45,749.79				6,261,145.76	6,306,895.55
9/30/2017	Interest				45,749.79		5,920.73		6,267,066.49	6,312,816.28
10/12/2017	Xfer from Savings to Checking			492,715.22	538,465.01			(492,715.22)	5,774,351.27	6,312,816.28
10/12/2017	Struxture-architect fee	(871.21)			537,593.80				5,774,351.27	6,311,945.07
10/11/2017	Larson Const.-App #2	(430,583.32)			107,010.48				5,774,351.27	5,881,361.75
10/11/2017	Larson Const.-App #3	(62,131.90)			44,878.58				5,774,351.27	5,819,229.85
10/31/2017	Interest				44,878.58		5,795.12		5,780,146.39	5,825,024.97
11/15/2017	Struxture-architect fee	(3,939.97)			40,938.61				5,780,146.39	5,821,085.00
11/15/2017	Xfer from Savings to Checking			152,338.91	193,277.52			(152,338.91)	5,627,807.48	5,821,085.00
11/15/2017	Larson Const.-App#4	(152,338.91)			40,938.61				5,627,807.48	5,668,746.09
11/30/2017	Interest				40,938.61		5,391.43		5,633,198.91	5,674,137.52
12/15/2017	Struxture-architect fee	(9,616.21)			31,322.40				5,633,198.91	5,664,521.31
12/15/2017	Xfer from Savings to Checking			709,922.22	741,244.62			(709,922.22)	4,923,276.69	4,954,599.09
12/15/2017	Larson Const. - App #5	(709,922.22)			31,322.40				4,923,276.69	4,954,599.09
12/31/2017	Interest				31,322.40		5,233.61		4,928,510.30	4,959,832.70
1/15/2018	Struxture-architect fee	(8,976.03)			22,346.37				4,928,510.30	4,950,856.67
1/14/2018	Xfer from Savings to Checking			515,000.00	537,346.37			(515,000.00)	4,413,510.30	4,950,856.67
1/15/2018	Larson Const. App #6	(510,140.77)			27,205.60				4,413,510.30	4,440,715.90
1/31/2018	Interest				27,205.60		4,570.35		4,418,080.65	4,445,286.25
2/13/2018	Xfer from Savings to Checking			172,997.06	200,202.66			(172,997.06)	4,245,083.59	4,445,286.25
2/15/2018	Larson Const. App #7	(171,737.08)			28,465.58				4,245,083.59	4,273,549.17
2/22/2018	Struxture-architect fee	(1,259.98)			27,205.60				4,245,083.59	4,272,289.19
2/28/2018	Interest				27,205.60		3,810.38		4,248,893.97	4,276,099.57
3/15/2018	Xfer from Savings to Checking			233,899.59	261,105.19			(233,899.59)	4,014,994.38	4,276,099.57
3/15/2018	Larson Const. App #8	(233,899.59)			27,205.60				4,014,994.38	4,042,199.98
3/30/2018	Interest				27,205.60		4,068.88		4,019,063.26	4,046,268.86
4/1/2018	ISG (f/ka/ Struxture)	(2,606.48)			24,599.12				4,019,063.26	4,043,662.38
4/13/2018	KCL refund		252.00		24,851.12				4,019,063.26	4,043,914.38
4/6/2018	Xfer from Savings to Checking			431,681.73	456,532.85			(431,681.73)	3,587,381.53	4,043,914.38
4/9/2018	Larson Const. App #9	(431,681.73)			24,851.12				3,587,381.53	3,612,232.65
4/30/2018	Interest				24,851.12		3,458.82		3,590,840.35	3,615,691.47
5/1/2018	Xfer from Savings to Checking			324,371.49	349,222.61			(324,371.49)	3,266,468.86	3,615,691.47
5/15/2018	Larson Const. App #10	(324,371.49)			24,851.12				3,266,468.86	3,291,319.98
5/31/2018	Interest				24,851.12		3,570.03		3,270,038.89	3,294,890.01
6/14/2018	Xfer from Savings to Checking			373,445.81	398,296.93			(373,445.81)	2,896,593.08	3,294,890.01
6/14/2018	Larson Const. App #11	(373,445.81)			24,851.12				2,896,593.08	2,921,444.20
6/14/2018	ISG (f/ka/ Struxture)	(11,193.62)			13,657.50				2,896,593.08	2,910,250.58
6/30/2018	ISG (f/ka/ Struxture)	(5,454.51)			8,202.99				2,896,593.08	2,904,796.07
6/30/2018	Interest				8,202.99		3,670.10		2,900,263.18	2,908,466.17
7/6/2018	Xfer from Savings to Checking			526,267.29	534,470.28			(526,267.29)	2,373,995.89	2,908,466.17
7/6/2018	Larson Const #12	(526,267.29)			8,202.99				2,373,995.89	2,382,198.88
7/31/2018	ISG (f/ka/ Struxture)	(4,994.30)			3,208.69				2,373,995.89	2,377,204.58
7/31/2018	Interest				3,208.69		3,196.36		2,377,192.25	2,380,400.94

HS PROJECT- MONTHLY DETAIL

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Date	Description	GO BOND CHECKING ACCOUNT (xx151)				GO BOND SAVINGS ACCOUNT (xx227)				TOTAL ALL
		Expenses	Revenue	Transfer	BALANCE	Expenses	Interest	Transfer	BALANCE	
8/1/2018	Xfer from Savings to Checking			4,994.30	8,202.99			(4,994.30)	2,372,197.95	2,380,400.94
8/15/2018	ISG (f/ka/ Struxture)	(9,743.66)			(1,540.67)				2,372,197.95	2,370,657.28
8/15/2018	Larson Const. #13	(283,367.07)			(284,907.74)				2,372,197.95	2,087,290.21
8/15/2018	Xfer from Savings to Checking			293,110.73	8,202.99			(293,110.73)	2,079,087.22	2,087,290.21
8/31/2018	Interest				8,202.99		2,742.61		2,081,829.83	2,090,032.82
9/15/2018	Larson Const. #14	(531,730.32)			(523,527.33)				2,081,829.83	1,558,302.50
9/15/2018	Xfer from Savings to Checking			531,730.32	8,202.99			(531,730.32)	1,550,099.51	1,558,302.50
9/30/2018	Interest				8,202.99		2,094.08		1,552,193.59	1,560,396.58
10/15/2018	Xfer from Savings to Checking			397,135.43	405,338.42			(397,135.43)	1,155,058.16	1,560,396.58
10/15/2018	Larson Const #15	(385,482.97)			19,855.45				1,155,058.16	1,174,913.61
10/15/2018	ISG (f/ka/ Struxture)	(11,652.46)			8,202.99				1,155,058.16	1,163,261.15
10/31/2018	Interest				8,202.99		1,498.14		1,156,556.30	1,164,759.29
11/15/2018	Xfer from Savings to Checking			543,873.23	552,076.22			(543,873.23)	612,683.07	1,164,759.29
11/15/2018	Larson Const #16	(543,873.23)			8,202.99				612,683.07	620,886.06
11/15/2018	ISG (f/ka/ Struxture)	(5,700.85)			2,502.14				612,683.07	615,185.21
11/15/2018	Xfer from Savings to Checking			5,700.85	8,202.99			(5,700.85)	606,982.22	615,185.21
11/30/2018	Interest				8,202.99		860.50		607,842.72	616,045.71
12/7/2018	Xfer from Savings to Checking			34,295.25	42,498.24			(34,295.25)	573,547.47	616,045.71
12/12/2018	Larson Const (extra paving)	(34,295.25)			8,202.99				573,547.47	581,750.46
12/17/2018	Xfer from Savings to Checking			10,750.19	18,953.18			(10,750.19)	562,797.28	581,750.46
12/17/2018	ISG (f/ka/ Struxture)	(10,750.19)			8,202.99				562,797.28	571,000.27
12/17/2018	Xfer from Savings to Checking			142,727.05	150,930.04			(142,727.05)	420,070.23	571,000.27
12/17/2018	Larson Const #17	(142,727.05)			8,202.99				420,070.23	428,273.22
12/31/2018	Interest				8,202.99		627.34		420,697.57	428,900.56
1/9/2019	Larson Const #18	(81,227.15)			(73,024.16)				420,697.57	347,673.41
1/9/2019	Xfer from Savings to Checking			82,262.96	9,238.80			(82,262.96)	338,434.61	347,673.41
1/10/2019	ISG (f/ka/ Struxture)	(1,035.81)			8,202.99				338,434.61	346,637.60
1/31/2019	Interest				8,202.99		449.27		338,883.88	347,086.87
2/28/2019	Interest				8,202.99		379.55		339,263.43	347,466.42
3/31/2019	Interest				8,202.99		420.69		339,684.12	347,887.11
4/11/2019	ISG (f/ka/ Struxture)	(1,921.33)			6,281.66				339,684.12	345,965.78
4/11/2019	Larson Const #19	(225,628.33)			(219,346.67)				339,684.12	120,337.45
4/11/2019	Xfer from Savings to Checking			227,549.66	8,202.99			(227,549.66)	112,134.46	120,337.45
4/30/2019	Interest				8,202.99		226.30		112,360.76	120,563.75
5/9/2019	Int Power & Light Co-energy savings		10,473.00		18,675.99				112,360.76	131,036.75
5/28/2019	JTH Lighting - light color		15,000.00		33,675.99				112,360.76	146,036.75
5/14/2019	ISG (f/ka/ Struxture)	(2,277.82)			31,398.17				112,360.76	143,758.93
5/14/2019	Xfer from Savings to Checking			2,277.82	33,675.99			(2,277.82)	110,082.94	143,758.93
5/31/2019	Interest				33,675.99		137.78		110,220.72	143,896.71
6/12/2019	Ahlers & Cooney-bond docs	(1,000.00)			32,675.99				110,220.72	142,896.71
6/30/2019	Interest				32,675.99		132.26		110,352.98	143,028.97
7/31/2019	Interest				32,675.99		136.84		110,489.82	143,165.81
8/15/2019	Iowa Direct - gym bleacher ADA	(1,800.00)			30,875.99				110,489.82	141,365.81
8/31/2019	Interest				30,875.99		137.01		110,626.83	141,502.82
9/12/2019	Larson Const #20	(103,252.09)			(72,376.10)				110,626.83	38,250.73
9/17/2019	Xfer from Savings to Checking			80,000.00	7,623.90			(80,000.00)	30,626.83	38,250.73
9/30/2019	Interest				7,623.90		85.60		30,712.43	38,336.33
10/31/2019	Interest				7,623.90		32.87		30,745.30	38,369.20
11/15/2019	Xfer from Savings to Checking			20,000.00	27,623.90			(20,000.00)	10,745.30	38,369.20
11/15/2019	Larson Const #21	(25,000.00)			2,623.90				10,745.30	13,369.20
11/15/2019	Interest				2,623.90		19.60		10,764.90	13,388.80
12/31/2019	Interest				2,623.90		10.61		10,775.51	13,399.41
1/12/2020	ISG (f/ka/ Struxture)	(1,848.42)			775.48				10,775.51	11,550.99
1/12/2020	Xfer from Savings to Checking			1,848.42	2,623.90			(1,848.42)	8,927.09	11,550.99
1/31/2020	Interest				2,623.90		8.14		8,935.23	11,559.13
2/19/2020	Reimbursement for cage		5,300.00		7,923.90				8,935.23	16,859.13
2/13/2020	Fangman, Donny	(6,220.95)			1,702.95				8,935.23	10,638.18
2/13/2020	Xfer from Savings to Checking			6,220.95	7,923.90	(6,220.95)			2,714.28	10,638.18
2/29/2020	Interest				7,923.90		4.20		2,718.48	10,642.38
3/31/2020	Interest				7,923.90		2.22		2,720.70	10,644.60

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Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY20 Certified Budget	thru 3/31/20	over / (under) budget	
Taxes Levied on Property	1	\$ 2,902,298.00	\$ 1,664,661.61		
Utility Replacement Excise Tax	2	\$ 50,845.00	\$ 117,745.73		
Income Surtaxes	3	\$ 140,815.00	\$ 156,600.00		
Tuition\Transportation Received	4	\$ 520,000.00	\$ 297,791.52		
Earnings on Investments	5	\$ 70,600.00	\$ 65,947.88		
Nutrition Program Sales	6	\$ 180,000.00	\$ 138,372.42		
Student Activities and Sales	7	\$ 197,000.00	\$ 170,999.02		
Other Revenues from Local Sources	8	\$ 120,000.00	\$ 82,515.43		
Revenue from Intermediary Sources	9	\$ -	\$ -		
State Foundation Aid	10	\$ 3,835,960.00	\$ 2,664,426.10		
Instructional Support State Aid	11	\$ 14,904.00	\$ -		
Other State Sources	12	\$ 580,000.00	\$ 425,806.14		
Commercial & Industrial State Replacement	13	\$ 21,722.00	\$ 9,473.40		
Title I Grants	14	\$ 59,000.00	\$ 24,892.68		
IDEA and Other Federal Sources	15	\$ 260,000.00	\$ 174,645.84		
Total Revenues	16	\$ 8,953,144.00	\$ 5,993,877.77		
General Long-Term Debt Proceeds	17	\$ -	\$ -		
Transfers In	18	\$ 311,790.00	\$ 219,864.93		
Proceeds of Fixed Asset Dispositions	19	\$ -			
Total Revenues & Other Sources	20	\$ 9,264,934.00	\$ 6,213,742.70		
Beginning Fund Balance	21	\$ 5,975,566.28	\$ 5,975,566.28		
Total Resources	22	\$ 15,240,500.28	\$ 12,189,308.98		
*Instruction	23	\$ 5,352,000.00	\$ 2,838,166.17	\$ (2,513,833.83)	53%
Student Support Services	24	\$ 222,500.00	\$ 113,826.51		
Instructional Staff Support Services	25	\$ 480,000.00	\$ 290,380.40		
General Administration	26	\$ 323,000.00	\$ 180,870.16		
School/Building Administration	27	\$ 410,000.00	\$ 272,374.92		
Business & Central Administration	28	\$ 140,000.00	\$ 87,971.65		
Plant Operation and Maintenance	29	\$ 742,000.00	\$ 414,266.31		
Student Transportation	30	\$ 435,000.00	\$ 298,333.78		
This row is intentionally left blank	31	\$ -	\$ -		
*Total Support Services (lines 24-31)	31A	\$ 2,752,500.00	\$ 1,658,023.73	\$ (1,094,476.27)	60%
*Noninstructional Programs	32	\$ 355,000.00	\$ 236,878.84	\$ (118,121.16)	67%
Facilities Acquisition and Construction	33	\$ 475,000.00	\$ 211,482.99		
Debt Service	34	\$ 666,377.00	\$ 317,083.75		
AEA Support - Direct to AEA	35	\$ 285,596.00	\$ 186,510.10		
*Total Other Expenditures (lines 33-35)	35A	\$ 1,426,973.00	\$ 715,076.84	\$ (711,896.16)	50%
Total Expenditures	36	\$ 9,886,473.00	\$ 5,448,145.58		
Transfers Out	37	\$ 311,790.00	\$ 267,892.53		
Total Expenditures & Other Uses	38	\$ 10,198,263.00	\$ 5,716,038.11		
Ending Fund Balance	39	\$ 5,042,237.28	\$ 6,473,270.87		
Total Requirements	40	\$ 15,240,500.28	\$ 12,189,308.98		

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ADOPTION OF BUDGET AND TAXES
JULY 1, 2020-JUNE 30, 2021

Department of Management - Form S-TX

East Buchanan

District Number 1963

Total Special Program Funding

Instructional Support (A&L line 10.27)	309,288
Educational Improvement (A&L line 11.3)	0
Voted Physical Plant & Equipment (A&L line 19.3)	284,262

Special Program Income Surtax Rates

Instructional Support (A&L line 10.15)	5
Educational Improvement (A&L line 11.4)	0
Voted Physical Plant & Equipment (A&L line 19.4)	0

Utility Replacement and Property Taxes Adopted

		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	1,871,531			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	0			
+Cash Reserve Levy - Other (A&L line 15.10)	4	0			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	1,871,531	8.82233	1,838,865	32,666
+Instructional Support Levy (A&L line 15.13)	7	135,826	.64028	133,456	2,370
=Total General Fund Levy (A&L line 15.12)	8	2,007,357	9.46261	1,972,321	35,036
	9				
Management	10	100,000	.47140	98,255	1,745
Amana Library	11	0	.00000	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	284,262			
=Subtotal Voted Physical Plant & Equipment	14	284,262	1.34000	279,300	4,962
+Regular Physical Plant & Equipment	15	70,005	.33000	68,783	1,222
=Total Physical Plant & Equipment	16	354,267			
	17				
Reorganization Equalization Levy	18	0	.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	.00000	0	0
Public Education/Recreation (Playground)	20	0	.00000	0	0
Debt Service	21	478,388	2.25510	470,037	8,351
GRAND TOTAL	22	2,940,012	13.85911	2,888,696	51,316

1-1-19 Taxable Valuation WITH Gas & Electric Utilities	212,135,745	WITHOUT Gas&Elec	208,433,036
1-1-19 Tax Increment Valuation WITH Gas & Electric Utilities	0	WITHOUT Gas&Elec	0
1-1-19 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities	212,135,745	WITHOUT Gas&Elec	208,433,036

I certify this budget is in compliance with the following statements:

- ☐ The prescribed Notice of Public Hearing and Proposed Budget Summary (Form S-PB) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ☐ Adopted property taxes do not exceed published amounts.
- ☐ Adopted expenditures do not exceed published amounts for any of the four individual expenditure categories, or in total.
- ☐ Adopted property taxes meet the debt service and loan agreement needs identified on Form 703. Debt service levy for GO bond payments only.
- ☐ This budget was certified on or before April 15, 2020.

Date Budget Adopted: _____

District Secretary

County Auditor

9a

Adopted East Buchanan School Budget Summary

District No. 1963

Department of Management - Form S-AB

		Budget 2021	Re-est. 2020	Actual 2019
Taxes Levied on Property	1	2,888,696	2,902,311	2,728,260
Utility Replacement Excise Tax	2	51,316	50,845	171,288
Income Surtaxes	3	142,295	156,600	141,936
Tuition\Transportation Received	4	633,000	633,000	633,907
Earnings on Investments	5	81,900	85,600	116,845
Nutrition Program Sales	6	180,000	175,000	168,099
Student Activities and Sales	7	196,000	198,000	196,678
Other Revenues from Local Sources	8	117,000	118,000	289,296
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	3,952,334	3,803,120	3,808,270
Instructional Support State Aid	11	15,007	0	0
Other State Sources	12	587,620	587,500	621,062
Commercial & Industrial State Replacement	13	21,091	18,946	19,486
Title I Grants	14	70,000	70,000	76,553
IDEA and Other Federal Sources	15	300,000	310,000	374,201
Total Revenues	16	9,236,259	9,108,922	9,345,881
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	311,010	357,268	349,935
Proceeds of Fixed Asset Dispositions	19	0	0	0
Special Items/Upward Adjustments	20	0	0	229,194
Total Revenues & Other Sources	21	9,547,269	9,466,190	9,925,010
Beginning Fund Balance	22	5,436,681	5,975,565	7,892,277
Total Resources	23	14,983,950	15,441,755	17,817,287
*Instruction	24	5,345,000	5,322,800	4,820,370
Student Support Services	25	222,500	222,500	199,931
Instructional Staff Support Services	26	480,000	473,120	445,238
General Administration	27	265,000	324,025	232,735
School Administration	28	410,000	410,000	365,179
Business & Central Administration	29	125,000	140,000	110,930
Plant Operation and Maintenance	30	643,000	742,400	633,477
Student Transportation	31	540,000	433,350	462,941
This row is intentionally left blank	32	0	0	0
*Total Support Services (lines 25-32)	32A	2,685,500	2,745,395	2,450,431
*Noninstructional Programs	33	375,000	375,000	356,608
Facilities Acquisition and Construction	34	300,000	293,029	2,474,822
Debt Service (Principal, interest, fiscal charges)	35	662,398	666,378	671,108
AEA Support - Direct to AEA	36	287,251	266,443	266,290
*Total Other Expenditures (lines 34-36)	36A	1,249,649	1,225,850	3,412,220
Total Expenditures	37	9,655,149	9,669,045	11,039,629
Transfers Out	38	311,010	336,029	349,935
Other Uses	39	0	0	452,158
Total Expenditures, Transfers Out & Other Uses	40	9,966,159	10,005,074	11,841,722
Ending Fund Balance	41	5,017,791	5,436,681	5,975,565
Total Requirements	42	14,983,950	15,441,755	17,817,287

9a

AID & LEVY RESULTS

Line		FY21 Published		FY21 Proposed for Adopted Budget		Difference between published and proposed	
		Rate	Total Dollars	Rate	Total Dollars		
4.3	Regular Program District Cost without Adjustment		\$ 3,799,824		\$ 3,892,610		\$ 92,786
4.8	Regular Program Budget Adjustment (if negative, enter zero)		\$ 79,691		\$ -		\$ (79,691)
4.22	Teacher Salary Supplement District Cost		\$ 363,358		\$ 366,976		\$ 3,618
4.30	Professional Development Supplement District Cost		\$ 36,502		\$ 36,960		\$ 458
4.38	Early Intervention Supplement District Cost		\$ 38,394		\$ 38,910		\$ 516
4.46	Teacher Leadership Supplement District Cost		\$ 186,042		\$ 188,274		\$ 2,232
5.19	Combined District Cost		\$ 5,655,861		\$ 5,695,775		\$ 39,914
7.35	Total Preschool Foundation Aid		\$ 137,600		\$ 140,960		\$ 3,360
9.12	State Foundation Aid		\$ 3,827,416		\$ 3,952,334		\$ 124,918
10.17	Instructional Support Income Surtax Dollars		\$ 158,455		\$ 158,455		\$ -
10.21	Instructional Support Property & Utility Replacement Tax Dollars		\$ 134,798		\$ 135,826		\$ 1,028
15.3	Total Levy to Fund Combined District Cost		\$ 1,952,589		\$ 1,871,531		\$ (81,058)
15.5	Ed Improvement Levy (Line 11.9)		\$ -		\$ -		\$ -
15.9	Cash Reserve Levy - SBRC		\$ -		\$ -		\$ -
15.10	Cash Reserve Levy - Other		\$ -		\$ -		\$ -
15.11	Use of Fund Balance to Reduce Levy		\$ -		\$ -		\$ -
15.14	Subtotal General Fund Levy without Instructional Support		\$ 1,952,589		\$ 1,871,531		\$ (81,058)
15.13	Instructional Support Levy (Line 10.21)		\$ 134,798		\$ 135,826		\$ 1,028
15.12	Total General Fund Levy		\$ 2,087,387		\$ 2,007,357		\$ (80,030)
15.16	Subtotal General Fund Levy Rate	9.20443		8.82233		-0.38210	
15.19	Instructional Support Levy Rate	.63543		.64028		0.00485	
15.21	Total General Fund Levy Rate	9.83986		9.46261		-0.37725	

TAX CERT RESULTS

Fund		Rate		Total Dollars		Rate		Total Dollars		Difference between published and proposed	
	Subtotal General Fund Levy (A&L line 15.14)	9.20443	\$	1,952,589		8.82233	\$	1,871,531		-0.38210	\$ (81,058)
	+ Instructional Support Levy (A&L line 15.13)	.63543	\$	134,798		.64028	\$	135,826		0.00485	\$ 1,028
10	=Total General Fund Levy (A&L line 15.12)	9.83986	\$	2,087,387		9.46261	\$	2,007,357		-0.37725	\$ (80,030)
22	Management	.47140	\$	100,000		.47140	\$	100,000		0.00000	\$ -
	Amana Library	.00000	\$	-		.00000	\$	-		0.00000	\$ -
	Voted Physical Plant & Equipment (Loan Agreement)		\$	-			\$	-		0.00000	\$ -
	+Voted Physical Plant & Equipment (Capital Project)		\$	284,262			\$	284,262		0.00000	\$ -
	=Subtotal Voted Physical Plant & Equipment	1.34	\$	284,262		1.34	\$	284,262		0.00000	\$ -
	+Regular Physical Plant & Equipment	0.33	\$	70,005		0.33	\$	70,005		0.00000	\$ -
36	=Total Physical Plant & Equipment		\$	354,267			\$	354,267		0.00000	\$ -
	Reorganization Equalization Levy	0	\$	-		0	\$	-		0.00000	\$ -
	Emergency Levy (for Disaster Recovery)	0	\$	-		0	\$	-		0.00000	\$ -
	Public Education/Recreation (Playground)	0	\$	-		0	\$	-		0.00000	\$ -
40	Debt Service	2.25510	\$	478,388		2.25510	\$	478,388		0.00000	\$ -
		14.23636	\$	3,020,042		13.85911	\$	2,940,012		-0.37725	\$ (80,030)

Line 1 - Taxes Levied on Property (total above less utility replacement)	\$ 2,967,327	\$ 2,888,696	\$ (78,631)
Line 24 - Instruction	\$ 5,345,000	\$ 5,345,000	\$ -
Line 32A - Total Support Services	\$ 2,685,500	\$ 2,685,500	\$ -
Line 33 - Noninstructional Programs	\$ 375,000	\$ 375,000	\$ -
Line 36A - Total Other Expenditures	\$ 1,372,755	\$ 1,249,649	\$ (123,106)

SSA % of growth	0.00%	2.30%	2.30%
Mgmt Fund	\$100,000	\$100,000	\$ -
Income Surtax Rate	0.05	0.05	0.00
prepayment levy	\$125,000	\$125,000	\$ -

FY21 BUDGET ADJUSTMENT RESOLUTION

RESOLVED, that the Board of Directors of East Buchanan Community School District, will levy property taxes for fiscal year 2020-2021 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Motion by:

Second by:

FY21 Resolution Authorizing Redemption & 1st Amendment to Escrow Agreement

Resolution Authorizing the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017, Approving the First Amendment to the Escrow Agent Agreement, and Levying a Tax for Fiscal Year 2020-21 for the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017.

Motion by:

Second by:

April 8, 2020

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

Absent: _____

* * * * *

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

AYES: _____

NAYS: _____

The President declared the Resolution adopted as follows:

RESOLUTION AUTHORIZING THE REDEMPTION OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017 DATED MAY 1, 2017, APPROVING A FIRST AMENDMENT TO THE ESCROW AGENT AGREEMENT, AND LEVYING A TAX FOR FISCAL YEAR 2020-21 FOR THE REDEMPTION OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017

WHEREAS, the East Buchanan Community School District issued \$6,500,000 General Obligation School Bonds, Series 2017, Dated May 1, 2017 (the "2017 Bonds"), \$6,005,000 of which are currently outstanding, of which \$90,000 were called for redemption on May 1, 2023 pursuant to a resolution adopted April 10, 2019; and of which \$125,000 are now being called for

redemption on May 1, 2023 which are described in Schedule A attached hereto (the Redeemed Bonds); and

WHEREAS, at this time, it is in the best interest of the District to levy a tax for the Fiscal Year ending June 30, 2021 which is sufficient to call and redeem the Redeemed Bonds on May 1, 2023; and

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

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

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

NOW, THEREFORE, be it resolved:

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

Section 2. UMB Bank, N.A., West Des Moines, Iowa (formerly known as Bankers Trust Company, Des Moines, Iowa), in its capacity as Registrar, Paying Agent and Transfer Agent, is hereby authorized and directed to cause notice of such redemption to be given not less than thirty (30) days prior to the date of redemption by written notice to the registered owner of the Redeemed Bonds in substantially the form set forth in Schedule B attached to this Resolution. Piper Sandler & Co., as Dissemination Agent for the District, is hereby authorized and directed to provide electronic notice of such redemption to the Municipal Securities Rulemaking Board at <http://emma.msrb.org/>. On or before May 1, 2021, the Treasurer shall deposit with the Paying Agent, \$125,000 to call and redeem the Bonds described in Schedule A attached to this Resolution, such call and redemption to be effective May 1, 2023 pursuant to the terms of the 2017 Bonds. All liability for interest on the Redeemed Bonds shall cease, terminate, and be completely discharged as of May 1, 2023 as provided in Section 6(b) of the Resolution Authorizing the Issuance of the 2017 Bonds.

Section 3. There is levied upon all the taxable property of the District for the fiscal year ending June 30, 2021, \$125,000, which when collected shall be deposited pursuant to the Escrow Agreement with the Paying Agent. The Paying Agent is authorized and directed to call and redeem the Redeemed Bonds on May 1, 2023. Annually, on each May 1, beginning May 1, 2022, the investment earnings on the Escrow Fund and any other funds in excess of the amount required to redeem the Redeemed Bonds shall be deposited into the School Bond Fund 2017 for payment of principal and interest of the 2017 Bonds. Any remaining balance on May 1, 2023 shall be returned to the Issuer and deposited in the School Bond Fund 2017.

Section 4. The First Amendment to the Escrow Agent Agreement is hereby authorized

and approved, and the President and Secretary are authorized and directed to execute the First Amendment to the Escrow Agent Agreement. Upon deposit on or before May 1, 2021, of \$125,000 with the Escrow Agent, the Escrow Agent is authorized and directed to invest such funds, at the written direction of the District, in Treasury Securities of the State and Local Government Series (SLGS) or direct U.S. Treasury obligations, at a yield not to exceed the yield on the Bonds and to mature on or before May 1, 2023. Absent such written investment direction from the District, the Escrow Agent shall hold such funds uninvested. The District must comply with the rebate requirements of the Resolution authorizing the Issuance of the 2017 Bonds.

PASSED AND APPROVED this 8th day of April, 2020.

President

ATTEST:

Secretary

9c

STATE OF IOWA)
) SS:
COUNTY OF BUCHANAN)

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

WITNESS my hand hereto affixed this _____ day of _____, 2020.

Secretary, East Buchanan Community School
District

SCHEDULE A**REDEEMED BONDS**

<u>CUSIP Numbers</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity Date and Mandatory Redemption Payment Date</u>
271317 AY5	\$125,000*	3.500%	May 1, 2037

*Partial Redemption of the Term Bond maturing on May 1, 2037 to be applied to the Mandatory Redemption Payment due on May 1, 2037.

SCHEDULE B

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

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

Issuer:	East Buchanan Community School District
Original Issue Amount:	\$6,500,000
Bond Issue:	General Obligation School Bonds, Series 2017
Dated Date:	May 1, 2017
Redemption Date:	May 1, 2023
Redemption Price:	Par, plus accrued interest

Bonds Called for Redemption

<u>CUSIP Numbers</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity Date and Mandatory Redemption Payment Date</u>
271317 AY5	\$125,000*	3.500%	May 1, 2037

*Partial Redemption of the Term Bond maturing on May 1, 2037 to be applied to the Mandatory Redemption Payment due on May 1, 2037.

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

The above Bonds should be presented to the Paying Agent, UMB Bank, N.A at the address listed below. This represents a partial call of the outstanding obligations. All interest will cease to accrue on the Redemption Date.

UMB Bank, N.A.
Corporate Trust Bond Operations
928 Grand Blvd. 4th floor MS 1010408
Kansas City, MO 64106

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

UMB BANK, N.A.

q_c

01701905-1\19456-007

9c

FIRST AMENDMENT TO ESCROW AND AMENDED AND
SUBSTITUTED PAYING AGENT, BOND REGISTRAR
AND TRANSFER AGENT AGREEMENT

This First Amendment to Escrow and Amended and Substituted Paying Agent, Bond Registrar and Transfer Agent Agreement is entered into the date hereof between UMB Bank, n.a. ("Escrow Agent"), and the East Buchanan Community School District, in the County of Buchanan, State of Iowa ("Issuer") with respect to the Issuer's \$6,500,000 General Obligation School Bonds, Series 2017, dated May 1, 2017 (the "Bonds").

Paragraph 6(a), Deposit to Escrow Fund of the Escrow and Amended and Substituted Paying Agent, Bond Registrar and Transfer Agent Agreement, dated as of April 10, 2019, is amended to add the following new paragraph:

On May 1, 2021, the Deposit Date, the Issuer shall deposit \$125,000 into the Escrow Fund to be held by the Escrow Agent and invested as provided by the Resolution of the Issuer adopted April 8, 2020. The Escrow Fund is pledged to the payment of the principal of the Redeemed Bonds on May 1, 2023 (the "Redemption Date"). On or prior to the Redemption Date, the Escrow Agent shall pay from the Escrow Fund an amount equal to principal becoming due and payable on the Redeemed Bonds on the Redemption Date, and shall forward to the Paying Agent for the Redeemed Bonds amounts sufficient to pay the same so that immediately available funds will reach the office of the Paying Agent for the Redeemed Bonds on or before 12:00 Noon, Central Time, on such Redemption Date. The Issuer shall deposit any remaining balance on May 1, 2023 into the Bond Fund as provided in the April 8, 2020 Resolution.

Dated this 8th day of April, 2020.

EAST BUCHANAN COMMUNITY SCHOOL
DISTRICT

President

ATTEST:

Secretary

UMB BANK, n.a.
As Escrow Agent

By _____
Title _____

ATTEST:

By _____
Title _____

01701904-1\19456-007

Timberline Billing Service LLC

1801 Fuller Road, West Des Moines, Iowa 50265

Phone 515-222-0827 Fax 515-222-0834

Agreement of Service

The document serves as a legally binding agreement between Timberline Billing Service LLC (Timberline) and East Buchanan Community School District (District) regarding the accessing of Medicaid reimbursement for covered school-based services. Timberline is a Limited Liability Company formed and headquartered in the State of Iowa. Timberline is a statewide medical claim processing company, specializing in working with local school districts and Medicaid. The agreement is set forth herein:

Background

Timberline assists school districts as a Medicaid provider in accessing Medicaid reimbursement for covered services. This includes both special education services and primary preventive services provided in the school-based setting. As a full-service company, Timberline will work with District staff to assure appropriate documentation (from training to monitoring completed forms), process the staff documentation for submission of claims to Medicaid and the review of claims which may need to be resubmitted to Medicaid.

Timberline Responsibilities

- 1) Present information about the Medicaid Local Education Agency (LEA) Program to the District's administration and staff.
- 2) Train the District's staff on the covered services and documentation requirements for the LEA program.
- 3) Monitor and review the documentation/claiming forms of all District staff.
- 4) Keep all District information acquired as a result of these services confidential. In the event that any disclosure of any documentation/information acquired by Timberline is required by law, Timberline will notify the District of such obligation prior to such disclosure. Notwithstanding the above, Timberline shall be in full compliance with all requirements of FERPA, as required by the District, and with HIPAA and their respective rules and regulations as well as laws of the State of Iowa regarding mental health, substance abuse and AIDS information. Further, any documentation or information obtained pursuant to this Agreement will be destroyed or returned to the District, at the sole discretion of the District, upon termination of this Agreement.
- 5) Compare District staff documentation with the quarterly Medicaid eligibility listing from District to ensure student eligibility for the students reported on claiming forms provided by LEA.

- 6) Submit Medicaid claims, or respond to District with listing of additional information needed to process the claim, within 60 days from the receipt of the documentation.
- 7) Review any denied claims for reconciliation. This may include resubmission or communication with District on the reason for the appropriate denial of the claim by Medicaid.
- 8) Provide quarterly updates on Iowa Medicaid LEA program benefits. This may be accomplished via the Timberline website, newsletter, or emails to the contact person for District.
- 9) Continue consultation and communication with the Iowa Medicaid Enterprise, Department of Education and the Medicaid fiscal intermediary to ensure the District's full compliance with all requirements of the Medicaid program.
- 10) Perform a quarterly Quality Assurance Service for the District. This will include a full review of all documentation for a random sample of paid claims during the previous quarter.
- 11) Provide Timberline's proprietary software, T-TRAK, for confidential use by the District, its employees and contractors. Timberline owns T-TRAK and the copyright to it. Nothing in this Agreement shall change Timberline's ownership rights to its intellectual property, including but not limited to T-TRAK.
- 12) Obligations are conditioned upon the prior performance by the District as set forth under the District's responsibility.

District Responsibilities

- 1) Obtain provider certification as required by the Iowa Medicaid program for LEA billing.
- 2) Provide Timberline Billing Service with a quarterly Medicaid eligibility list of students with IEP's. This listing is available via the web-IEP application for all school districts in Iowa.
- 3) Ensure that all personnel for which claims are submitted meet standards as set forth in Iowa Department of Education rule 281, Iowa Administrative Code 41.401 (256B, 34CFR300), to the extent that their certification or license allows them to provide services. Practitioners shall meet the Board of Educational Examiners' Licensure or recognition requirements for the position. Additionally, practitioners are required to hold a professional or occupational license, certificate or permit if they do not hold a Board of Educational examiner's licensure.
- 4) Verify that all providers are not excluded from participation in Medicaid by the U.S. Department of Health and Human Services Office of the Inspector General.

- 5) Provide required access to all personnel, materials, information and financial data necessary to accomplish the designated services listed in this Agreement of Service. Notwithstanding the above, both parties recognize and agree that the District must be in compliance with FERPA, HIPAA and Iowa laws regarding the treatment of substance abuse, mental health and AIDS information, as well as any other applicable federal or state laws, and that the District will not be in breach of this provision if it is prohibited from providing required information to Timberline on the basis of compliance with such laws.
- 6) Provide Timberline Billing Service LLC with a list, and update as needed, of all District staff authorized to access District reports on the Timberline client-only website.
- 7) Complete enrollment with Iowa Medicaid to name Timberline Billing Service LLC as the District's vendor.
- 8) Keep Timberline's proprietary software, T-TRAK, confidential and not share it with any third party or individual. District shall devote its best efforts to protect T-TRAK and any associated documentation against any unauthorized or unlawful use or copying. Under no circumstances may District decompile or attempt to reverse engineer or derive source code of T-TRAK, or permit any third party to do so.

Fees

District shall pay Timberline a fee equal to six percent (6%) of the net Medicaid reimbursement retained by District. This does not include any Medicaid funds that are returned to the Iowa Department of Human Services. This fee will be calculated monthly based on the paid claims for the preceding month. District shall make payment to Timberline within thirty (30) days from the date of the invoice. Unpaid balances will accrue interest at the rate of 1.5% per month commencing forty-five (45) days from the date of the invoice.

General Terms

District Information, Confidentiality, and Use. All data provided to Timberline by the District, either by manual or electronic means, is and shall remain the property of the District. Timberline may have access to certain District information and data, all of which shall be considered confidential. Timberline agrees that all such information and data shall be used only for the intended purpose and shall not sell, rent, share or otherwise disclose any such information and data to any unauthorized third party.

Warranty. Notwithstanding anything contained in this Agreement to the contrary, Timberline represents and warrants that it is the owner of or otherwise has the right to use, distribute, and license or sublicense all materials and methodologies used in connection with providing the services and products which are the subject of this Agreement, and that such materials and methodologies shall not infringe any copyright or other proprietary right of a third party. Notwithstanding anything contained in this Agreement to the contrary, Timberline further represents and warrants that (a) the work

to be performed and services to be provided by it under this Agreement will be rendered using sound, professional practices and in a competent and professional manner by knowledgeable, trained and qualified personnel; (b) the work will be configured using commercially reasonable technical specifications; (c) the work will operate in conformance with the terms of this Agreement; (d) the work to be performed by it under this Agreement will not violate any law, statute, ordinance or regulation; and (e) the work to be performed by it under this Agreement will be free of any software disabling devices, internal controls, or computer programming routines that are intended to damage, detrimentally interfere with, surreptitiously intercept or expropriate any system, data or personal information.

Notwithstanding anything contained in this Agreement to the contrary, Timberline agrees to defend at its own cost and expense any threatened or actual claim or action against the District, its subsidiaries and/or affiliated companies, for actual or alleged infringement of any patent, copyright or other property right based on any work furnished to the District by Timberline under this Agreement or the use thereof by the District.

Notwithstanding anything contained in this Agreement to the contrary, Timberline warrants that the service will be available to the District and will be provided substantially in accordance with the descriptions and specifications set forth in any user documentation provided to the District. Timberline shall use commercially reasonable efforts to make the service continuously available to the District and to promptly restore availability if it is within Timberline's reasonable control.

Insurance. Timberline shall maintain liability insurance for protection from claims arising out of performance of services caused by negligent error, omission, or act for which the insured is legally liable. Such liability insurance will provide for coverage in a minimum amount of \$1,000,000 effective through the term of this Agreement and for claims made within one year thereafter. Upon request, Timberline shall provide to the District a certificate indicating that such insurance coverage has been obtained.

Notice. Notwithstanding anything contained in this Agreement to the contrary, any notice required or permitted by this Agreement will be deemed to be delivered, and thus effective, when personally received, or three days after being placed in the United States Mail, postage prepaid, and addressed to the party as detailed below:

Notice to Timberline must be sent to:
Dann Stevens, CEO
1801 Fuller Road
West Des Moines, Iowa 50265

Notice to the District must be sent to:
East Buchanan Community School District
Dan Fox, Superintendent
414 5th Street North
Winthrop, Iowa 50682

Timberline makes no guarantee of results with respect to any claim. Timberline shall not be liable for any errors or omissions contained in the information submitted to Timberline by the District. The District shall not be liable for any errors or omissions as a result of actions by Timberline staff.

Miscellaneous Terms

This Agreement shall be governed exclusively by Iowa law. The parties expressly agree that any litigation arising between them related, in any way, to this Agreement and/or any and all disputes, actions, claims, or causes of action related thereto shall be initiated and maintained only in the U.S. District Court for the Southern District of Iowa or the District Court for Polk County, Iowa.

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then such provision shall be modified to the extent necessary to be valid and enforceable, and all other provisions of this Agreement shall remain in full force and effect.

The relationship between the parties is that of independent contract. No joint venture, partnership, employment, or agency relationship exists between the parties as a result of this Agreement. Neither party has the authority to create any obligations for the other, or to bind the other to any representation, statement or document.

The failure of either of the parties to enforce any right or provision under this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by such party in writing. No waiver shall be implied from a failure of either party to exercise a right or remedy. In addition, no waiver of a party's right or remedy will affect the other provisions of this Agreement.

Neither party may assign any right or obligation under this Agreement, in whole or in part, without the other party's prior express written consent, which may be withheld at such party's reasonable discretion. Subject to the foregoing, this Agreement will be binding upon and will inure to the benefit of the parties and their respective successors and assignees.

The captions in this Agreement are included for convenience of reference only and are in no way meant to define or limit any of the provisions contained in this Agreement or otherwise affect their construction or effect. When a word or phrase is enclosed in parenthesis and quotation marks, i.e., ("Word"), then that word or phrase shall be interpreted as if fully written out in the following format: "(hereinafter referred to as the 'Word')," and thereafter in this Agreement, that word or phrase shall stand as an abbreviation of the longer phrase to which it relates.

This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same instrument.

Anything in this Agreement to the contrary notwithstanding, Timberline shall refrain from any action which would violate any law, rule, policy, or regulation of any governmental body or agency having jurisdiction over this Agreement.

Term and Termination

This Agreement of Service shall be effective July 1, 2020, and continue through June 30, 2023. This Agreement of Service shall be automatically renewed for additional terms of one year beginning the 1st day of July each subsequent year unless either party has provided written notice of the intention to terminate at least thirty (30) days prior to the then-current termination date. If termination is done prior to the then current termination date, either party must give thirty (30) days advance notice in writing of the intention to terminate the Agreement of Service. This Agreement of Service may also be terminated at any time by a party not in default hereunder upon thirty (30) days written notice to the party that has committed a material breach of this Agreement.

Timberline Billing Service, LLC

Dann Stevens, CEODate 3-11-20**East Buchanan Community School District**_____
Board President

Date _____

East Buchanan CSD Board of Directors

RESOLUTION

COVID-19 Pandemic Pay Resolution for Hourly/Non-Exempt Employees

WHEREAS the World Health Organization classified COVID-19 epidemic as a pandemic and the President of the United States declared a national state of emergency, and

WHEREAS Governor Kim Reynolds declared a State of Public Health Disaster Emergency and directed implementation of Iowa's Emergency Response Plan, and

WHEREAS Governor Kim Reynolds recommended closure of all public and private schools to prevent and slow community spread of COVID-19, and

BE IT RESOLVED, in the event the temporary closure of East Buchanan CSD is extended past April 12, 2020, the Chief Administrator is hereby authorized to pay hourly and/or non-exempt employees their customary and regular pay, for a period extending through the end of the fiscal year during the temporary closure. If the East Buchanan CSD operations continue to be closed through the end of the fiscal year (i.e., later than June 30, 2020), then the Board shall reconvene and determine what authority, if any, the Superintendent has to continue paying hourly and/or non-exempt employees during the temporary closure.

Passed this 8th day of April, 2020.

President
East Buchanan CSD Board of Directors

ATTEST:

Board Secretary
East Buchanan CSD Board of Directors

East Buchanan CSD Board of Directors

RESOLUTION

COVID-19 Pandemic Pay Resolution for Contracted, Salaried and Management Employees

WHEREAS the World Health Organization classified COVID-19 epidemic as a pandemic and the President of the United States declared a national state of emergency, and

WHEREAS Governor Kim Reynolds declared a State of Public Health Disaster Emergency and directed implementation of Iowa's Emergency Response Plan, and

WHEREAS Governor Kim Reynolds recommended closure of all public and private schools to prevent and slow community spread of COVID-19, and

BE IT RESOLVED, in the event the temporary closure of East Buchanan CSD is extended past April 12, 2020, the Superintendent is hereby authorized to pay contracted, salaried and management employees their customary and regular pay, for a period extending through the end of the fiscal year during the temporary closure. If the East Buchanan CSD operations continue to be closed through the end of the fiscal year (i.e., later than June 30, 2020), then the Board shall reconvene and determine what authority, if any, the Superintendent has to continue paying contracted, salaried and management employees during the temporary closure.

BE IT FURTHER RESOLVED that the District has elected to provide voluntary educational enrichment opportunities to students in the district during this period of school closures.

Passed this 8th day of April, 2020.

President
East Buchanan Board of Directors

ATTEST:

Board Secretary
East Buchanan Board of Directors

**EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
COVID-19 Pandemic Temporary Supplemental Policy Provisions**

Effective Date: April 1, 2020

NOTE: This Policy involves a rapidly evolving public health emergency. The District will continue to reassess this policy as the public health emergency and the law evolves. The District reserves the right to amend or revise this policy at any time.

- 1. PURPOSE.** The purpose of this temporary and supplement policy is to protect students, employees, and community members; to establish a consistent approach to an infectious disease which is potentially impactful to the quality and timeliness of services provided by the District; and to provide a way to disseminate information to employees and answer questions or concerns.

This is a working document that may be updated as information is released, or if additional legislation is passed by the federal and state government. The District will strive to follow all guidelines put in place by the Centers for Disease Control (CDC), Iowa Department of Public Health (IDPH), and the County Department of Public Health.

- 2. COVID-19.** COVID-19, or coronavirus, is a respiratory illness for which no vaccine currently exists and people do not possess immunities from previous exposure/infection. The incubation period for COVID-19 is estimated to be approximately 14 days. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. Because of the possibility of person-to-person transmission, it is important that employees stay a minimum of six (6) feet away from persons with whom they are interacting and refrain from handshakes and other forms of human touching. Common areas such as computers, mice, public countertops, chairs, tables, doors, knobs, light switches, restroom sinks and toilet handles, manual soap and sanitizer dispensers should be regularly wiped down with disinfectant. Employees using these items should wash their hands or use sanitizer with at least 60% alcohol following the contact.
- 3. DISTRICT RESPONSE TO PANDEMIC.** In response to the pandemic, the District has temporarily closed all buildings. Some employees have been deemed essential employees required to report to work at their designated building site, including, but not necessarily limited to [name employees required to report to work, e.g. custodial staff required to sanitize buildings]. Other employees may be directed to work remotely. In some instances, these employees may be required to work overtime or otherwise adjust their regular schedules to assist during this crisis. All employees performing work during this temporary closure will be compensated pursuant to their individual contracts or letters of assignment, applicable collective bargaining agreements, Board policy, and/or state and federal law.

The District may modify work schedules as follows: (1) work from home entirely; (2) work partially from home and work partially at their worksite; (3) work staggered shifts either on a full-time or part-time basis; or (4) adjusted or otherwise reduced hours.

Any employee working from home will be required to comply with all applicable District policies and procedures, including but not limited to the Acceptable Use of Technology Policy, Student

Records/FERPA, and District policies and procedures for reporting and using available leave.

During this time, if you are reporting to work or working from home, you may be asked to perform tasks that are not normal for your job description. Changes in your job duties, including the direction to work remotely (if applicable), are temporary in nature and do not constitute permanent changes to the essential functions of your job or other District policies or procedures. These changes do not set precedent for future requests for leave, remote work, or other accommodations.

The District will periodically re-evaluate this situation and workplace attendance and leave policies.

4. EMERGENCY PAID SICK LEAVE: Pursuant to the Families First Coronavirus Response Act, a federal law passed on March 18, 2020, and effective April 1, 2020, the District will provide paid sick leave for employees who meet the following criteria:

1. A federal, state, or local quarantine or isolation order related to COVID-19.
2. The employee has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19.
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to (1) a federal, state, or local quarantine or isolation order related to COVID-19; or (2) advice by a healthcare provider to self-quarantine due to concerns related to COVID-19.
5. The employee is caring for a son or daughter (under age eighteen (18)) of the employee if the school or place of care of the son or daughter has closed or the child care provider of such son or daughter is unavailable due to COVID-19 precautions.
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Department of Labor.

Employees meeting one of these criteria shall report their desire to take this leave to their direct supervisor and the Business Office. At this time employees shall not be required to provide an FMLA certification for this leave but may be required to provide proof of the need for such leave, which may include through a quarantine or isolation order or proof that their child's school/childcare has closed.

If an employee needs leave for one of these COVID-19 related reasons prior to April 1, 2020, the employee may use any source of existing, accrued leaves. If the employee does not have any accrued paid leave, they may take the leave unpaid.

Beginning April 1, 2020, employees shall be entitled to paid leave in the following amounts:

- For full-time employees, 80 hours.
- For part-time employees, a number of hours equal to the number of hours that such employee works on average, over a two-week period.

- There are caps on the amount of money an employee taking this leave may be compensated. The District will enforce these legally required caps.

This 80 hours of paid leave for full-time employees, or two-week equivalent of pay for part-time employees, is a separate source of paid leave required by the Families First Coronavirus Response Act. During this time, the District will not deduct from other categories of accrued leave, and employees will be paid in accordance with the legally required amounts and caps.

- For employees absent for reasons (1), (2) or (3) above, they shall receive 100% of their pay with a daily cap of \$511 per day or an aggregate of \$5,110 over the two-week period.
- For employees absent for reasons (4), (5) or (6) above, they shall receive two-thirds (2/3) of their regular pay with a daily cap of \$200 per day or an aggregate of \$2,000 over the two-week period.
- If the rate of pay described above is less than the employee's regular rate of pay, the employee may use other available leave, if any, to supplement the difference between the payments described above and their regular rate of pay.

If employees exhaust this two weeks of pay and cannot return to work and their absence is related to reasons (1), (2), (3), (4), and (6), the employee may be paid through the use of any applicable accrued leave. If employees exhaust this two weeks of pay and cannot return to work and their absence is related to reason (5) above and they have been employed for at least thirty (30) days, the employee is entitled to additional leave as described below in the EMERGENCY EXPANDED FMLA section.

The District will allow employees who are requesting this Emergency Paid Leave Sick Leave for school or childcare closures or unavailability to use the leave on an intermittent basis. For example, for an employee requesting this leave for school or childcare closure or unavailability who is able to work part-time due to other individuals being able to care for the child(ren), that employee shall be able to use their hours intermittently for any leave experienced until the hours they are entitled to are exhausted. However, the employee shall work with the District to schedule the intermittent leave to minimize the impact on the District's business operations as much as practicable.

Employees seeking to use this Emergency Paid Sick Leave for any other reason other than school or childcare closure or unavailability are not permitted to use this leave on an intermittent basis.

5. **EMERGENCY EXPANDED FMLA:** Through the passage of the Families First Coronavirus Relief Act, the federal government temporarily expanded the FMLA to include a new qualifying reason for FMLA leave related to the public health emergency. *A qualifying need related to a public health emergency means that the employee is unable to work (or telework) due to a need for leave to care for the son or daughter under 18 years of age of such employee if the school or place of care has been closed, or the child care provider of such son or daughter is unavailable, due to a public health emergency.*

In addition to the District's FMLA policy already in place, the following guidelines apply to this new qualifying reason:

- The only eligibility requirement for employees to be eligible for this leave is that the employee has been employed for thirty (30) calendar days prior taking the leave.
- The employee shall be paid for this leave as follows:
 - Employees will be paid two-thirds (2/3) of the employee's regular rate of pay (as determined by Section 7(e) of the FLSA).
 - For employees whose schedules vary from week to week, the employee will be paid two-thirds of their regular rate of pay for those hours that the employee would have worked if the leave was not necessary. If the hours the employee would have normally worked are not apparent, the hours the employee should be compensated for will be calculated as follows:
 - A number equal to the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes such leave, including hours for which the employee took leave of any type.
 - If the employee did not work over the 6-month period, the reasonable expectation of the employee at the time of hiring of the average number of hours per day that the employee would normally be scheduled to work.
- Under no circumstances will an employee be compensated more than \$200/day or \$10,000 in the aggregate for this leave.
- If the rate of pay described above is less than the employee's regular rate of pay, the employee may use other available leave, if any, to supplement the difference between the payments described above and their regular rate of pay.

Employee's medical benefits will be maintained during an FMLA Expansion leave.

Requests for FMLA Expansion leave should be made directly to the Human Resources department as soon as reasonably possible.

During the 12 workweeks of approved FMLA Expansion leave, employees are entitled to be reinstated to their same job or to an equivalent position with the same pay, benefits and working conditions, as provided by law.

6. ILLNESS REPORTING: Do Not Enter any District facility or perform any in-person job functions for the District, regardless of location, if:

- You are experiencing any of the following flu-like/respiratory symptoms,
 - Fever – over 100 degrees Fahrenheit
 - Coughing
 - Sneezing
 - Shortness of Breath
 - Any other flu-like symptom. Uncommon symptoms of COVID-19 include diarrhea, nausea, and fatigue.
 - YOU MAY NOT RETURN TO WORK UNTIL THE LATER OF THE FOLLOWING: (1) seven (7) days from the onset symptoms; (2) fever free for seventy-two (72) hours without any fever reducing medication.
- Have been diagnosed with COVID-19 and/or tested positive for COVID-19.

- Been around someone who has been diagnosed with COVID-19 or tested positive for COVID-19. This includes living in the same household or spending time within six (6) feet of someone who has been diagnosed with COVID-19 or tested positive for COVID-19.

Employees experiencing any of the above should report it immediately. Employees should call their supervisor to report these conditions.

- 7. HIGH RISK EMPLOYEES:** If you are someone who is at “higher risk” for becoming ill from the virus (pursuant to the CDC’s guidance, see: <https://www.cdc.gov/coronavirus/2019-ncov/specific-groups/high-risk-complications.html>), please feel free to communicate that to the Director of Human Resources [or the District administrator who handles FMLA requests]. The information you provide will be kept strictly confidential in your medical file and will be used solely for the purposes of determining your potential need for a leave of absence or for modifications to your work schedule and/or work environment during the pandemic.

The District will assess situations with high-risk employees on a case-by-case basis. In the event an employee is high risk and unable to report to work, the employee will either be allowed to work from home if practicable or be excused from reporting to work and receive two-thirds of their normal salary as described under the non-essential employees who are not required to work from home in this policy. If a doctor recommends the employee self-quarantine due to underlying health conditions, the employee will receive 100% of their normal salary for up to eighty (80) hours and then may use any applicable leave thereafter.

- 8. TRAVEL:** As of the date of this policy all employees who travel as defined by this policy will be subject to the following requirements:

For purposes of this policy, “Travel” is defined as follows:

- Non-essential: (1) traveling to any location outside of a fifty (50) mile radius of the District or (2) attending a gathering of more than ten (10) people regardless of the location.
- Essential: (1) necessary travel that does not meet the definition of non-essential travel. The District will authorize essential travel on a case by case basis.

All District-related Non-Essential Travel as defined by this policy is suspended without prior approval of the Superintendent or her/his designee (i.e. conferences or non-essential meetings.) Any employee who engages in Non-essential Travel pursuant to this policy shall report their plans to travel (or if already traveling as of the date of this policy, their return plans from travel) to their direct supervisor. These reports shall be made via phone or e-mail rather than in person to minimize contacts and limit person-to-person exposure.

For anyone engaged in Non-essential Travel as defined by this policy and planning to return to work, you will be required to self-isolate away from work for fourteen (14) days. You will only be allowed to return to work if symptom and fever free (without the use of fever-reducing medications such as Tylenol) as defined by the CDC guidelines. You are required to use vacation, personal leave and sick leave during this time and in that order to be compensated for your normal working hours. If, after April 1, 2020, you need leave relating to reasons (1) through (6) outlined above, the employee may be eligible for Emergency Paid Sick Leave and Emergency Expanded FMLA Leave.

9. **MEETINGS:** Except for school board meetings, which may be held in person or electronically as determined by the Board, no group meetings shall be held in-person for the duration of this policy without prior approval from the Superintendent or her/his designee. All meetings shall be held electronically or over the phone. This includes meetings required under the Individuals with Disabilities Education Act ("IDEA") or Section 504 of the Rehabilitation Act. Employees with questions about scheduling IEP or 504 meetings should contact the District's special education director and/or 504 coordinator. Any approved in-person meetings shall only include internal staff unless the Superintendent or her/his has approved the presence of others prior to the meeting.
10. **STAFF UPDATES:** The Superintendent or her/his designee shall update all staff on developments throughout this time period.
11. **POLICY:** The leave authorized by this policy shall expire on December 31, 2020 and no leave shall be carried forward to 2021.

POLICY REVIEW

1st Reading

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

Wording to be removed is ~~crossed out~~

Additions are in **bold and underlined**

Decisions to be made are highlighted

Optional wording is in *[italics and brackets]*

Policy Code Signs & Symbols:

- | | |
|-----------------|--|
| -R | This symbol following a policy code number indicates the statement is an <u>administrative regulation</u> rather than a board policy |
| -E | This symbol following a policy code number indicates the statement is an <u>exhibit</u> 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. |

CLASSIFIED EMPLOYEE VACATIONS - HOLIDAYS - PERSONAL LEAVE

The board will ~~determine~~ **refer to the employee handbook for** the amount of vacation, holidays, and personal leave that will be allowed on an annual basis for classified employees ~~in accordance with the Master Contract.~~

~~Classified employees who work twelve months a year will be allowed six paid holidays if the holidays fall on a regular working day. The six holidays are New Year's Day, Memorial Day, July 4, Labor Day, Thanksgiving Day and Christmas Day. Classified employees, whether full-time or part-time, will have time off in concert with the school calendar.~~

~~Vacation will not be accrued from year to year without a prior arrangement with the superintendent.~~

~~It is the responsibility of the superintendent to make a recommendation to the board annually on vacation and personal leave for classified employees.~~

Classified employees will be paid only for the hours they would have been scheduled for the day.

HOLIDAYS:

- Classified employees who work twelve months a year will be allowed paid holidays plus one floating holiday according to the employee handbook. Refer to the employee handbook for the dates that are designated as receiving holiday pay if the holiday does not fall on a regular working day.
- Classified employees who work during the school year, whether full-time or part-time, will have time off in concert with the school calendar and will be allowed paid holidays according to the employee handbook

VACATIONS:

- Classified employees who work twelve months a year and who have served a full year (12 months) are entitled to vacation with pay. Refer to the employee handbook for the number of vacation days.
- Vacation will not be accrued from year to year without a prior arrangement with the superintendent. The arrangement must be in writing, signed by both parties, and submitted to the board secretary.
- Vacation days will not be paid out upon an employee's resignation or termination.

PERSONAL LEAVE:

- Personal days will not be paid out upon an employee's resignation or termination.

Legal Reference: Iowa Code §§ 1C; 4.1(34); 20.

Cross Reference: 409.1 Classified Employee Vacations - Holidays - Personal Leave
601.1 School Calendar

Approved: December 21, 2005 Reviewed : November 9, 2011; November 9, 2016

CLASSIFIED EMPLOYEE PERSONAL ILLNESS LEAVE

Classified employees shall be granted ten (10) days of sick leave in their first year of employment and ~~progressively increase as described in the Master Contract.~~ **Each year thereafter, one additional day of sick leave will be granted to the employees up to a maximum of fifteen days.** "Day" is defined as one work day regardless of full-time or part-time status of the employee. A new employee ~~shall~~ **will** report for work at least one full work day prior to receiving sick leave benefits. A returning employee will be granted the appropriate number of days at the beginning of each fiscal year.

Sick leave may be accumulated up to a maximum of 120 days for classified employees.

Current classified policy is 120 days. Current licensed policy is 125 days.

Should the personal illness occur after or extend beyond the sick leave accumulated allowance, the employee may apply for disability benefits under the group insurance plan. If the employee does not qualify for disability benefits, the employee may request a leave of absence without pay.

Evidence may be required regarding the mental or physical health of the employee **including, but not limited to, confirmation of the following:** ~~when the administration has a concern about the employee's health.~~ Evidence may also be required to confirm the employee's illness, the need for the illness leave, the employee's ability to return to work, and the employee's capability to perform the duties of the employee's position. It ~~shall~~ **is** within the discretion of the board or the superintendent to determine the type and amount of evidence necessary. **When an illness leave will be greater than three consecutive days, the employee will comply with board policy regarding family and medical leave.**

If an employee is eligible to receive workers' compensation benefits, the employee will contact the board secretary to implement these benefits.

~~The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding the personal illness leave of such employees shall be followed.~~

NOTE: The first paragraph of this policy is a re-statement of Iowa law regarding sick leave for school district employees. School districts that have a different policy need to insert it there. The third paragraph is for those school districts that have a disability benefits plan. School district that do not have a disability benefits plan should remove the paragraph.

Legal Reference: Whitney v. Rural Ind. School District, 232 Iowa 61, 4 N.W.2d 394 (1942).
29 U.S.C. §§ 2601 *et seq.*
29 C.F.R. Pt. 825
Iowa Code §§ 20; 85.33, .34, .38(3); 279.40.

Cross Reference: 403.2 Employee Injury on the Job
414.3 Classified Employee Family and Medical Leave
414.8 Classified Employee Unpaid Leave

Approved December 21, 2005 Reviewed November 9, 2016 Revised

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE

Unpaid family and medical leave will be granted up to 12 weeks per year to assist employees in balancing family and work life. For purposes of this policy, year is defined as 365 days from the date of the first absence. Requests for family and medical leave are made to the superintendent.

Employees may be allowed to substitute paid leave for unpaid family and medical leave by meeting the requirements set out in the family and medical leave administrative rules. Employees eligible for family and medical leave must comply with the family and medical leave administrative rules prior to starting family and medical leave. It is the responsibility of the superintendent to develop administrative rules to implement this policy.

NOTE: *This policy is consistent with federal law regarding family and medical leave. The links below are to applicable forms on the U.S. Department of Labor Web site.*

Links: [WH-380-E Certification of Health Care Provider for Employee's Serious Health Condition \(PDF\)](#)
[WH-380-F Certification of Health Care Provider for Family Member's Serious Health Condition \(PDF\)](#)
[WH-381 Notice of Eligibility and Rights & Responsibilities \(PDF\)](#)
[WH-382 Designation Notice \(PDF\)](#)
[WH-384 Certification of Qualifying Exigency For Military Family Leave \(PDF\)](#)
[WH-385 Certification for Serious Injury or Illness of Covered Servicemember -- for Military Family Leave \(PDF\)](#)

Legal Reference: [*Whitney v. Rural Ind. School. District*](#), 232 Iowa 61, 4 N.W.2d 394 (1942).
 29 U.S.C. §§ 2601 *et seq.*
 29 C.F.R. Pt. 825
 Iowa Code §§ 20; 85.33, .34, .38(3); 216; 279.40.

Cross Reference: 409.2 Licensed Employee Personal Illness Leave
 409.3 Licensed Employee Family and Medical Leave
 409.8 Licensed Employee Unpaid Leave

Approved December 21, 2005 Reviewed November 9, 2016 Revised _____

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE NOTICE TO EMPLOYEES

This document is available at <https://www.dol.gov/whd/regs/compliance/posters/fmla.htm>

NOTE: FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post a notice. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.

YOUR RIGHTS UNDER THE FAMILY AND MEDICAL LEAVE ACT OF 1993

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons. Employees are eligible if they

have worked for a covered employer for at least one year, and for 1,250 hours over the previous 12 months, and if there are at least 50 employees within 75 miles.

REASONS FOR TAKING LEAVE:

Unpaid leave must be granted for *any* of the following reasons:

- to care for the employee's child after birth, or placement for adoption or foster care;
- to care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- for a serious health condition that makes the employee unable to perform the employee's job.

At the employee's or employer's option, certain kinds of *paid* leave may be substituted for unpaid leave.

ADVANCE NOTICE AND MEDICAL CERTIFICATION:

The employee may be required to provide advance leave notice and medical certification. Taking of leave may be denied if requirements are not met.

- The employee ordinarily must provide 30 days advance notice when the leave is "foreseeable."
- An employer may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at the employer's expense) and fitness for duty report to return to work.

JOB BENEFITS AND PROTECTION:

- For the duration of FMLA leave, the employer must maintain the employee's health coverage under any "group health plan."
- Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

- The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

UNLAWFUL ACTS BY EMPLOYERS:

FMLA makes it unlawful for any employer to:

- interfere with, restrain, or deny the exercise of any right provided under FMLA;
- discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

ENFORCEMENT:

- The U.S. Department of Labor is authorized to investigate and resolve complaints of violation.
- An eligible employee may bring a civil action against an employer for violations.

FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law collective bargaining agreement which provides greater family or medical leave rights.

FOR ADDITIONAL INFORMATION:

Contact the nearest office of Wage and Hour Division, listed in most telephone directories under U.S. Government, Department of Labor.

EMPLOYEE RIGHTS UNDER THE FAMILY AND MEDICAL LEAVE ACT

THE UNITED STATES DEPARTMENT OF LABOR WAGE AND HOUR DIVISION

LEAVE ENTITLEMENTS



Eligible employees who work for a covered employer can take up to 12 weeks of unpaid, job-protected leave in a 12-month period for the following reasons:

- The birth of a child or placement of a child for adoption or foster care;
- To bond with a child (leave must be taken within one year of the child's birth or placement);
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition;
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job;
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.

An eligible employee who is a covered servicemember's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to care for the servicemember with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule.

Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.

While employees are on FMLA leave, employers must continue health insurance coverage as if the employees were not on leave.

Upon return from FMLA leave, most employees must be restored to the same job or one nearly identical to it with equivalent pay, benefits, and other employment terms and conditions.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

ELIGIBILITY REQUIREMENTS

An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least 12 months;
- Have at least 1,250 hours of service in the 12 months before taking leave;* and
- Work at a location where the employer has at least 50 employees within 75 miles of the employee's worksite.

*Special "hours of service" requirements apply to airline flight crew employees.

REQUESTING LEAVE

Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection. Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA leave was previously taken or certified.

Employers can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

EMPLOYER RESPONSIBILITIES

Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.

ENFORCEMENT

Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.



For additional information or to file a complaint:

1-866-4-USWAGE

(1-866-487-9243) TTY: 1-877-889-5627

www.dol.gov/whd

U.S. Department of Labor | Wage and Hour Division



CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE REQUEST FORM

Date: _____

I, _____, request family and medical leave for the following reason:

(check all that apply)

- ☐ for the birth of my child;
☐ for the placement of a child for adoption or foster care;
☐ to care for my child who has a serious health condition;
☐ to care for my parent who has a serious health condition;
☐ to care for my spouse who has a serious health condition; or
☐ because I am seriously ill and unable to perform the essential functions of my position.
☐ because of a qualifying exigency arising out of the fact that my ___ spouse; ___ son or daughter; ___ parent is on active duty or call to active duty status in support of a contingency operation as a member of the National Guard or Reserves.
☐ because I am the ___ spouse; ___ son or daughter; ___ parent; ___ next of kin of a covered service member with a serious injury or illness.

I acknowledge my obligation to provide medical certification of my serious health condition or that of a family member in order to be eligible for family and medical leave within 15 days of the request for certification.

I acknowledge receipt of information regarding my obligations under the family and medical leave policy of the school district.

I request that my family and medical leave begin on _____ and I request leave as follows:
(check one)

☐ continuous

I anticipate that I will be able to return to work on _____.

☐ intermittent leave for the:

- ☐ birth of my child or adoption or foster care placement subject to agreement by the district;
☐ serious health condition of myself, spouse, parent, or child when medically necessary;
☐ because of a qualifying exigency arising out of the fact that my ___ spouse; ___ son or daughter; ___ parent is on active duty or call to active duty status in support of a contingency operation as a member of the National Guard or Reserves.
☐ because I am the ___ spouse; ___ son or daughter; ___ parent; ___ next of kin of a covered service member with a serious injury or illness.

Details of the needed intermittent leave:

I anticipate returning to work at my regular schedule on _____.

_____ reduced work schedule for the:

_____ birth of my child or adoption or foster care placement subject to agreement by the district;

_____ serious health condition of myself, spouse, parent, or child when medically necessary;

_____ because of a qualifying exigency arising out of the fact that my _____ spouse; _____ son or daughter; _____ parent is on active duty or call to active duty status in support of a contingency operation as a member of the National Guard or Reserves.

_____ because I am the _____ spouse; _____ son or daughter; _____ parent; _____ next of kin of a covered service member with a serious injury or illness.

Details of needed reduction in work schedule as follows:

I anticipate returning to work at my regular schedule on _____.

I realize I may be moved to an alternative position during the period of the family and medical intermittent or reduced work schedule leave. I also realize that with foreseeable intermittent or reduced work schedule leave, subject to the requirements of my health care provider, I may be required to schedule the leave to minimize interruptions to school district operations.

While on family and medical leave, I agree to pay my regular contributions to employer sponsored benefit plans. My contributions will be deducted from moneys owed me during the leave period. If no monies are owed me, I will reimburse the school district by personal check or cash for my contributions. I understand that I may be dropped from the employer-sponsored benefit plans for failure to pay my contribution.

I agree to reimburse the school district for any payment of my contributions with deductions from future monies owed to me or the school district may seek reimbursement of payments of my contributions in court.

I acknowledge that the above information is true to the best of my knowledge.

Signed _____

Date _____

If the employee requesting leave is unable to meet the above criteria, the employee is not eligible for family and medical leave.

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE REGULATION

A. School district notice.

1. The school district will post the notice in Exhibit 414.3E1 regarding family and medical leave.
2. Information on the Family and Medical Leave Act and the board policy on family and medical leave, including leave provisions and employee obligations will be provided annually. The information will be in the employee handbook.
3. When an employee requests family and medical leave, the school district will provide the employee with information listing the employee's obligations and requirements. Such information will include:
 - a. a statement clarifying whether the leave qualifies as family and medical leave and will, therefore, be credited to the employee's annual 12-week entitlement or 26 week entitlement depending on the purpose of the leave;
 - b. a reminder that employees requesting family and medical leave for their serious health condition or for that of an immediate family member must furnish medical certification of the serious health condition and the consequences for failing to do so or proof of call to active duty in the case of military family and medical leave;
 - c. an explanation of the employee's right to substitute paid leave for family and medical leave including a description of when the school district requires substitution of paid leave and the conditions related to the substitution; and
 - d. a statement notifying employees that they must pay and must make arrangements for paying any premium or other payments to maintain health or other benefits.

B. Eligible employees.

Employees are eligible for family and medical leave if three criteria are met.

1. The school district has more than 50 employees on the payroll at the time leave is requested;
2. The employee has worked for the school district for at least twelve months or 52 weeks (the months and weeks need not be consecutive); and,
3. The employee has worked at least 1,250 hours within the previous year. Full-time professional employees who are exempt from the wage and hour law may be presumed to have worked the minimum hour requirement.

If the employee requesting leave is unable to meet the above criteria, the employee is not eligible for family and medical leave.

C. Employee requesting leave -- two types of leave.

1. Foreseeable family and medical leave.
 - a. Definition - leave is foreseeable for the birth or placement of an adopted or foster child with the employee or for planned medical treatment.
 - b. Employee must give at least thirty days notice for foreseeable leave. Failure to give the notice may result in the leave beginning thirty days after notice was received. For those taking leave due to military family and medical leave, notice should be given as soon as possible.
 - c. Employees must consult with the school district prior to scheduling planned medical treatment leave to minimize disruption to the school district. The scheduling is subject to the approval of the health care provider.

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE REGULATION

2. Unforeseeable family and medical leave.

- a. Definition - leave is unforeseeable in such situations as emergency medical treatment or premature birth.
- b. Employee must give notice as soon as possible but no later than one to two work days after learning that leave will be necessary.
- c. A spouse or family member may give the notice if the employee is unable to personally give notice.

D. Eligible family and medical leave determination. The school district may require the employee giving notice of the need for leave to provide reasonable documentation or a statement of family relationship.

1. Six purposes.

- a. The birth of a son or daughter of the employee and in order to care for that son or daughter prior to the first anniversary of the child's birth;
- b. The placement of a son or daughter with the employee for adoption or foster care and in order to care for that son or daughter prior to the first anniversary of the child's placement;
- c. To care for the spouse, son, daughter or parent of the employee if the spouse, son, daughter or parent has a serious health condition; or
- d. Employee's serious health condition that makes the employee unable to perform the essential functions of the employee's position.
- e. because of a qualifying exigency arising out of the fact that an employee's ___ spouse; ___ son or daughter; ___ parent is on active duty or call to active duty status in support of a contingency operation as a member of the National Guard or Reserves.
- f. because the employee is the spouse; ___ son or daughter; ___ parent; ___ next of kin of a covered service member with a serious injury or illness.

2. Medical certification.

Shall is used in the licensed FMLA regulation

a. When required:

- (1) Employees [may/shall] be required to present medical certification of the employee's serious health condition and inability to perform the essential functions of the job.
- (2) Employees [may/shall] be required to present medical certification of the family member's serious health condition and that it is medically necessary for the employee to take leave to care for the family member.
- (3) Employees [may/shall] be required to present certification of the call to active duty when taking military family and medical leave.

b. Employee's medical certification responsibilities:

- (1) The employee must obtain the certification from the health care provider who is treating the individual with the serious health condition.
- (2) The school district may require the employee to obtain a second certification by a health care provider chosen by and paid for by the school district if the school district has reason to doubt the validity of the certification an employee submits. The second health care provider cannot, however, be employed by the school district on a regular basis.
- (3) If the second health care provider disagrees with the first health care provider, then the school district may require a third health care provider to certify the serious health condition. This health care provider must be mutually agreed upon by the employee and

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the school district and paid for by the school district. This certification or lack of certification is binding upon both the employee and the school district.

- c. Medical certification will be required fifteen days after family and medical leave begins unless it is impracticable to do so. The school district may request recertification every thirty days. Recertification must be submitted within fifteen days of the school district's request.
- d. Employees taking military caregiver family and medical leave to care for a family service member cannot be required to obtain a second opinion or to provide recertification.

Family and medical leave requested for the serious health condition of the employee or to care for a family member with a serious health condition which is not supported by medical certification will be denied until such certification is provided.

E. Entitlement.

1. Employees are entitled to twelve weeks unpaid family and medical leave per year. Employees taking military caregiver family and medical leave to care for a family service member are entitled to 26 weeks of unpaid family and medical leave but only in a single 12 month period.

2. Year is defined as: *(choose one)*

- ☐ Option I Fiscal year
- ☐ Option II Calendar year
- ☐ Option III School year
- ☐ Option IV Rolling: measured forward from the first day leave is used, or measured backward from the date leave is used.
- ☐ Option V Collective bargaining agreement contract year.

Classified Board Policy 414.3 states 365 days from the date of the first absence. Licensed policy 409.3 states fiscal year.

3. If insufficient leave is available, the school district may:
 - a. Deny the leave if entitlement is exhausted
 - b. Award leave available
 - c. *[Award leave in accordance with other provisions of board policy or the collective bargaining agreement.]*

F. Type of Leave Requested.

1. Continuous - employee will not report to work for set number of days or weeks.
2. Intermittent - employee requests family and medical leave for separate periods of time.
 - a. Intermittent leave is available for:
 - ☐ birth of my child or adoption or foster care placement subject to agreement by the district;
 - ☐ serious health condition of myself, spouse, parent, or child when medically necessary;
 - ☐ because of a qualifying exigency arising out of the fact that my ___ spouse; ___ son or daughter; ___ parent is on active duty or call to active duty status in support of a contingency operation as a member of the National Guard or Reserves;
 - ☐ because I am the ___ spouse; ___ son or daughter; ___ parent; ___ next of kin of a covered service member with a serious injury or illness.
 - b. In the case of foreseeable intermittent leave, the employee must schedule the leave to minimize disruption to the school district operation.

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- c. During the period of foreseeable intermittent leave, the school district may move the employee to an alternative position with equivalent pay and benefits. *(For instructional employees, see G below.)*
- 3. Reduced work schedule - employee requests a reduction in the employee's regular work schedule.
 - a. Reduced work schedule family and medical leave is available for:
 - _____ birth of my child or adoption or foster care placement subject to agreement by the district;
 - _____ serious health condition of myself, spouse, parent, or child when medically necessary;
 - _____ because of a qualifying exigency arising out of the fact that my _____ spouse; _____ son or daughter; _____ parent is on active duty or call to active duty status in support of a contingency operation as a member of the National Guard or Reserves;
 - _____ because I am the _____ spouse; _____ son or daughter; _____ parent; _____ next of kin of a covered service member with a serious injury or illness.
 - b. In the case of foreseeable reduced work schedule leave, the employee must schedule the leave to minimize disruption to the school district operation.
 - c. During the period of foreseeable reduced work schedule leave, the school district may move the employee to an alternative position with equivalent pay and benefits. *(For instructional employees, see G below.)*

G. Special Rules for Instructional Employees.

- 1. Definition - an instructional employee is one whose principal function is to teach and instruct students in a class, a small group or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors and special education assistants.
- 2. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule family and medical leave greater than twenty percent of the work days in the leave period may be required to:
 - a. Take leave for the entire period or periods of the planned medical treatment; or,
 - b. Move to an available alternative position, with equivalent pay and benefits, but not necessarily equivalent duties, for which the employee is qualified.
- 3. Instructional employees who request continuous family and medical leave near the end of a semester may be required to extend the family and medical leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter or spring break.
 - a. If an instructional employee begins family and medical leave for any purpose more than five weeks before the end of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last at least three weeks and the employee would return to work during the last three weeks of the semester if the leave was not continued.
 - b. If the employee begins family and medical leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks and the employee would return to work during the last two weeks of the semester.

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- c. If the employee begins family and medical leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, the school district may require the employee to continue taking leave until the end of the semester.

- 4. The entire period of leave taken under the special rules is credited as family and medical leave. The school district will continue to fulfill the school district's family and medical leave responsibilities and obligations, including the obligation to continue the employee's health insurance and other benefits, if an instructional employee's family and medical leave entitlement ends before the involuntary leave period expires.

H. Employee responsibilities while on family and medical leave.

- 1. Employee must continue to pay health care benefit contributions or other benefit contributions regularly paid by the employee unless employee elects not to continue the benefits.
- 2. The employee contribution payments will be deducted from any money owed to the employee or the employee will reimburse the school district at a time set by the superintendent.
- 3. An employee who fails to make the health care contribution payments within thirty days after they are due will be notified that their coverage may be canceled if payment is not received within an additional 15 days.
- 4. An employee may be asked to re-certify the medical necessity of family and medical leave for the serious medical condition of an employee or family member once every thirty days and return the certification within fifteen days of the request.
- 5. The employee must notify the school district of the employee's intent to return to work at least once each month during their leave and at least two weeks prior to the conclusion of the family and medical leave.
- 6. If an employee intends not to return to work, the employee must immediately notify the school district, in writing, of the employee's intent not to return. The school district will cease benefits upon receipt of this notification.

I. Use of paid leave for family and medical leave.

Option I:

~~An employee may substitute unpaid family and medical leave with appropriate paid leave available to the employee under board policy, individual contracts or the collective bargaining agreement. Paid leave includes, but is not limited to, sick leave, family illness leave, vacation, personal leave, bereavement leave and professional leave. When the school district determines that paid leave is being taken for an FMLA reason, the school district will notify the employee within two business days that the paid leave will be counted as FMLA leave.~~

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE REGULATION

Option II is used in the Licensed FMLA regulation and is in the current Classified FMLA regulation.

Option II:

1. An employee may substitute unpaid family and medical leave for the serious health condition of the employee with paid sick, vacation and personal leave. Upon the expiration of paid leave, the family and medical leave for the serious health condition of the employee is unpaid.
2. An employee may substitute unpaid family and medical leave for the serious health condition of an employee's family member or to care for a family service member with paid sick, vacation and personal leave. Upon the expiration of paid leave, the family and medical leave for the serious health condition of an employee's family member is unpaid.
3. An employee may substitute unpaid family and medical leave for the birth of a child of the employee and in order to care for that child prior to the first anniversary of the child's birth with sick, vacation and personal leave. Upon the expiration of paid leave, the family and medical leave for the birth of a child of the employee and in order to care for that child prior to the first anniversary of the child's birth is unpaid.
4. An employee may substitute unpaid family and medical leave for the placement of a child with the employee for adoption or foster care and in order to care for that child prior to the first anniversary of the child's placement or adoption with sick, vacation and personal leave. Upon the expiration of paid leave, the family and medical leave for the placement of a child with the employee for adoption or foster care and in order to care for the child prior to the first anniversary of the child's placement or adoption is unpaid.
5. An employee may substitute unpaid family and medical leave when a family service member is called to active duty or on call to active duty with sick, vacation and personal leave. Upon expiration of the paid leave, the leave is unpaid.
6. When the school district determines that paid leave is being taken for an FMLA reason, the school district will notify the employee within two business days that the paid leave will be counted as FMLA leave.

Option III:

1. An employee may substitute unpaid family and medical leave for the serious health condition of the employee with paid sick leave. Upon the expiration of paid leave, the family and medical leave for the serious health condition of the employee is unpaid.
2. An employee may substitute unpaid family and medical leave for the serious health condition of an employee's family member with paid sick leave or to care for a family service member. Upon the expiration of paid leave, the family and medical leave for the serious health condition of an employee's family member is unpaid.
3. An employee may substitute unpaid family and medical leave for the birth of a child of the employee and in order to care for that child prior to the first anniversary of the child's birth with sick and vacation leave. Upon the expiration of paid leave, the family and medical leave for the

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE REGULATION

~~birth of a child of the employee and in order to care for that child prior to the first anniversary of the child's birth is unpaid.~~

- ~~4. An employee may substitute unpaid family and medical leave for the placement of a child with the employee for adoption or foster care and in order to care for that child prior to the first anniversary of the child's placement or adoption with sick and vacation leave. Upon the expiration of paid leave, the family and medical leave for prior to the first anniversary of the placement of a child with the employee for adoption or foster care is unpaid.~~
- ~~5. An employee may substitute unpaid family and medical leave when a family service member is called to active duty or on call to active duty with sick and vacation leave. Upon expiration of the paid leave, the leave is unpaid.~~
- 6. When the school district determines that paid leave is being taken for an FMLA reason, the school district will notify the employee within two business days that the paid leave will be counted as FMLA leave.

Option IV:

- ~~1. Family and medical leave is unpaid.~~

Intentionally left blank for notes.

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE DEFINITIONS

Active Duty - duty under a call or order to active duty under a provision of law referring to in section 101(a)(13) of title 10, U.S. Code.

Common Law Marriage - according to Iowa law, common law marriages exist when there is a present intent by the two parties to be married, continuous cohabitation, and a public declaration that the parties are husband and wife. There is no time factor that needs to be met in order for there to be a common law marriage.

Contingency Operation - has the same meaning given such term in section 101(a)(13) of title 10, U.S. Code.

Continuing Treatment - a serious health condition involving continuing treatment by a health care provider includes any one or more of the following:

- A period of incapacity (i.e., inability to work, attend school or perform other regular daily activities due to the serious health condition, treatment for or recovery from) of more than three consecutive calendar days and any subsequent treatment or period of incapacity relating to the same condition that also involves:
 - treatment two or more times by a health care provider, by a nurse or physician's assistant under direct supervision of a health care provider, or by a provider of health care services (e.g., physical therapist) under orders of, or in referral by, a health care provider; or
 - treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of a the health care provider.
- Any period of incapacity due to pregnancy or for prenatal care.
- Any period of incapacity or treatment for such incapacity due to a chronic serious health condition. A chronic serious health condition is one which:
 - requires periodic visits for treatment by a health care provider or by a nurse or physician's assistant under direct supervision of a health care provider;
 - Continues over an extended period of time (including recurring episodes of a single underlying condition); and
 - May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).
- Any period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider. Examples include Alzheimer's, a severe stroke or the terminal stages of a disease.
- Any period of absence to receive multiple treatments (including any period of recovery from) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy), kidney disease (dialysis).

Covered Servicemember - a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness.

Eligible Employee - the district has more than 50 employees on the payroll at the time leave is requested. The employee has worked for the district for at least twelve months and has worked at least 1250 hours within the previous year.

Essential Functions of the Job - those functions which are fundamental to the performance of the job. It does not include marginal functions.

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE DEFINITIONS

Employment Benefits - all benefits provided or made available to employees by an employer, including group life insurance, health insurance, disability insurance, sick leave, annual leave, educational benefits, and pensions, regardless of whether such benefits are provided by a practice or written policy of an employer or through an "employee benefit plan."

Family Member - individuals who meet the definition of son, daughter, spouse or parent.

Group Health Plan - any plan of, or contributed to by, an employer (including a self-insured plan) to provide health care (directly or otherwise) to the employer's employees, former employees, or the families of such employees or former employees.

Health Care Provider-

- A doctor of medicine or osteopathy who is authorized to practice medicine or surgery by the state in which the doctor practices; or
- Podiatrists, dentists, clinical psychologists, optometrists, and chiropractors (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X ray to exist) authorized to practice in the state and performing within the scope of their practice as defined under state law; and
- Nurse practitioners and nurse-midwives, and clinical social workers who are authorized to practice under state law and who are performing within the scope of their practice as defined under state law; and
- Christian Science practitioners listed with the First Church of Christ Scientist in Boston, Massachusetts;
- Any health care provider from whom an employer or a group health plan's benefits manager will accept certification of the existence of a serious health condition to substantiate a claim for benefits;
- A health care provider as defined above who practices in a country other than the United States who is licensed to practice in accordance with the laws and regulations of that country.

In Loco Parentis - individuals who had or have day-to-day responsibilities for the care and financial support of a child not their biological child or who had the responsibility for an employee when the employee was a child.

Incapable of Self-Care - that the individual requires active assistance or supervision to provide daily self-care in several of the "activities of daily living" or "ADLs." Activities of daily living include adaptive activities such as caring appropriately for one's grooming and hygiene, bathing, dressing, eating, cooking, cleaning, shopping, taking public transportation, paying bills, maintaining a residence, using telephones and directories, using a post office, etc.

Instructional Employee - an employee employed principally in an instructional capacity by an educational agency or school whose principal function is to teach and instruct students in a class, a small group, or an individual setting, and includes athletic coaches, driving instructors, and special education assistants such as signers for the hearing impaired. The term does not include teacher assistants or aides who do not have as their principal function actual teaching or instructing, nor auxiliary personnel such as counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers, bus drivers, or other primarily noninstructional employees.

Intermittent Leave - leave taken in separate periods of time due to a single illness or injury, rather than for one continuous period of time, and may include leave or periods from an hour or more to several weeks.

Medically Necessary - certification for medical necessity is the same as certification for serious health condition.

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE DEFINITIONS

"Needed to Care For" - the medical certification that an employee is "needed to care for" a family member encompasses both physical and psychological care. For example, where, because of a serious health condition, the family member is unable to care for his or her own basic medical, hygienic or nutritional needs or safety or is unable to transport himself or herself to medical treatment. It also includes situations where the employee may be needed to fill in for others who are caring for the family member or to make arrangements for changes in care.

Next of Kin - an individual's nearest blood relative

Outpatient Status - the status of a member of the Armed Forces assigned to –

- either a military medical treatment facility as an outpatient; or
- a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients.

Parent - a biological parent or an individual who stands in loco parentis to a child or stood in loco parentis to an employee when the employee was a child. Parent does not include parent-in-law.

Physical or Mental Disability - a physical or mental impairment that substantially limits one or more of the major life activities of an individual.

Reduced Leave Schedule - a leave schedule that reduces the usual number of hours per workweek, or hours per workday, of an employee.

Serious Health Condition -

- An illness, injury, impairment, or physical or mental condition that involves:
- Inpatient care (i.e. an overnight stay) in a hospital, hospice or residential medical care facility including any period of incapacity (for purposes of this section, defined to mean inability to work, attend school or perform other regular daily activities due to the serious health condition, treatment for or recovery from), or any subsequent treatment in connection with such inpatient care; or
- Continuing treatment by a health care provider. A serious health condition involving continuing treatment by a health care provider includes:
 - A period of incapacity (i.e., inability to work, attend school or perform other regular daily activities due to the serious health condition, treatment for or recovery from) of more than three consecutive calendar days, including any subsequent treatment or period of incapacity relating to the same condition, that also involves:
 - Treatment two or more times by a health care provider, by a nurse or physician's assistant under direct supervision of a health care provider, or by a provider of health care services (e.g., physical therapist) under orders or, on referral by, a health care provider; or
 - Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider.
 - Any period of incapacity due to pregnancy or for prenatal care.
 - Any period of incapacity or treatment for such incapacity due to a chronic serious health condition. A chronic serious health condition is one which:
 - Requires periodic visits for treatment by a health care provider or by a nurse or physician's assistant under direct supervision of a health care provider;
 - Continues over an extended period of time (including recurring episodes of a single underlying condition); and
 - May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).

CLASSIFIED EMPLOYEE FAMILY AND MEDICAL LEAVE DEFINITIONS

- A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider. Examples include Alzheimer's a severe stroke or the terminal stages of a disease.
- Any period of absence to receive multiple treatments (including any period of recovery from) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy), kidney disease (dialysis).
- Treatment for purposes of this definition includes, but is not limited to, examinations to determine if a serious health condition exists and evaluation of the condition. Treatment does not include routine physical examinations, eye examinations or dental examinations. Under this definition, a regimen of continuing treatment includes, for example, a course of prescription medication (e.g., an antibiotic) or therapy requiring special equipment to resolve or alleviate the health condition (e.g., oxygen). A regimen of continuing treatment that includes the taking of over-the-counter medications such as aspirin, antihistamines, or salves; or bed rest, drinking fluids, exercise and other similar activities that can be initiated without a visit to a health care provider, is not, by itself, sufficient to constitute a regimen of continuing treatment for purposes of FMLA leave.
- Conditions for which cosmetic treatments are administered (such as most treatments for acne or plastic surgery) are not "serious health conditions" unless inpatient hospital care is required or unless complications develop. Ordinarily, unless complications arise, the common cold, the flu, ear aches, upset stomach, ulcers, headaches other than migraine, routine dental or orthodontia problems, periodontal disease, etc., are examples of conditions that do not meet the definition of a serious health condition and do not qualify for FMLA leave. Restorative dental or plastic surgery after an injury or removal of cancerous growths are serious health conditions provided all the other conditions of this regulation are met. Mental illness resulting from stress or allergies may be serious health conditions, but only if all the conditions of this section are met.
- Substance abuse may be a serious health condition if the conditions of this section are met. However, FMLA leave may only be taken for treatment for substance abuse by a health care provider or by a provider of health care on referral by a health care provider. On the other hand, absence because of the employee's use of the substance, rather than for treatment, does not qualify for FMLA leave.
- Absence attributable to incapacity under this definition qualify for FMLA leave even though the employee or the immediate family member does not receive treatment from a health care provider during the absence, and even if the absence does not last more than three days. For example, an employee with asthma may be unable to report for work due to the onset of an asthma attack or because the employee's health care provider has advised the employee to stay home when the pollen count exceeds a certain level. An employee who is pregnant may be unable to report to work because of severe morning sickness.

Serious Injury or Illness - an injury or illness incurred by a member of the Armed forces, including the National Guard or Reserves in the line of duty on active duty in the Armed Forces that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating.

Son or daughter - a biological child, adopted child, foster child, stepchild, legal ward, or a child of a person standing in loco parentis. The child must be under age 18 or, if over 18, incapable of self-care because of a mental or physical disability.

Spouse - a husband or wife recognized by Iowa law including common law marriages.

CLASSIFIED EMPLOYEE BEREAVEMENT LEAVE

~~The requirements stated in the Master Contract between employees in that collective bargaining unit and the board regarding the bereavement leave of such employees shall be followed.~~

In the event of a death of a member of a classified employee's immediate family, bereavement leave may be granted. Bereavement leave granted may be for a maximum of six (6) days, with "day" being defined as one work day regardless of full-time or part-time status of the employee, per occurrence, for the death of a member of the immediate family. The immediate family includes *[child, spouse, parent, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandchildren, or grandparents of the employee or any member of the immediate household or personal friend or relative not listed above]*.

A maximum of [insert number] day of bereavement leave per year will be granted for the death of a close friend or other relative not listed above.

It is within the discretion of the superintendent to determine the number of bereavement leave days to be granted.

NOTE: Boards should adapt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).

Licensed Bereavement Leave policy states "the board will refer to the employee handbook regarding licensed employee bereavement leave" which is:

The district understands that employees may need time off to mourn the loss of a family member or close friend.

- A. In the event of a death in the immediate family, personnel shall not have deductions made from their salaries until such absence exceeds six (6) school days for each death. Paid leave for bereavement is generally not intended for use outside of the normal mourning period. To delay use of allowed bereavement leave for related purposes, notification must be made to the building principal within the bereavement period.
- B. Immediate family is taken to mean father, mother, brother, sister, husband, wife, child, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandparents or grandchildren.
- C. Two (2) additional days shall be allowed for the attendance at a funeral of a relative other than listed above, or the funeral of a very close friend.
- D. If an extended bereavement is needed the employee may use up to ten (10) of their personal illness or injury days toward said bereavement. For each day used, two (2) personal illness and injury days will be deducted up to the maximum of ten (10) personal illness and injury days.

Legal Reference: Iowa Code §§ 20; 279.8.

Cross Reference: 414 Classified Employee Vacations and Leaves of Absence

Approved December 21, 2005 Reviewed November 9, 2016 Revised _____

CLASSIFIED EMPLOYEE POLITICAL LEAVE

~~The requirements stated in the Master Contract between employees in that collective bargaining unit and the board regarding political leave of such employees shall be followed.~~

The board will provide a leave of absence to classified employees to run for elective public office. The superintendent will grant a classified employee a leave of absence to campaign as a candidate for an elective public office as unpaid leave.

The classified employee will be entitled to one period of leave to run for the elective public office, and the leave may commence any time within thirty days of a contested primary, special, or general election and continue until the day following the election.

The request for leave must be in writing to the superintendent at least thirty days prior to the starting date of the requested leave.

NOTE: Iowa law gives employees a right to political leave to run for public office. This policy reflects the law.

Legal Reference: Iowa Code ch. 55

Cross Reference: 401.9 Employee Political Activity
414 Classified Employee Vacations and Leaves of Absence

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CLASSIFIED EMPLOYEE JURY DUTY

~~The requirements stated in the Master Contract between employees in that collective bargaining unit and the board regarding jury duty of such employees shall be followed.~~

The board will allow classified employees to be excused for jury duty unless extraordinary circumstances exist. The superintendent has the discretion to determine when extraordinary circumstances exist.

Employees who are called for jury service will notify the direct supervisor within twenty-four hours after notice of call to jury duty and suitable proof of jury service pay must be presented to the school district. The employee will report to work within one hour on any day when the employee is excused from jury duty during regular working hours.

Classified employees will receive their regular salary. Any payment for jury duty is turned over to the school district.

NOTE: This policy reflects the practice that the employee sign over checks received for jury duty to the school district. School districts which let employees keep their checks but then deduct the amount from the employee's salary, should reflect that practice in the third paragraph.

Usually the employee receives payment from the court for per diem and mileage. The employee then submits payment to the district for per diem only.

Legal Reference: Iowa Code §§ 20.9; 607A.

Cross Reference: 414 Classified Employee Vacations and Leaves of Absence

Approved _____

Reviewed _____

Revised _____

CLASSIFIED EMPLOYEE MILITARY SERVICE LEAVE

The board recognizes classified employees may be called to participate in the armed forces, including the National Guard. If a classified employee is called to serve in the armed forces, the employee shall have a leave of absence for military service until the military service is completed.

The leave ~~shall be~~ is without loss of status or efficiency rating, and without loss of pay during the first thirty calendar days of the leave.

Note: This policy reflects Iowa law.

Legal Reference: Bewley v. Villisca Community School District, 299 N.W. 2nd 904 (Iowa 1980).
Iowa Code §§ 20; 19A.28.

Cross Reference: 414 Classified Employee Vacations and Leaves of Absence

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CLASSIFIED EMPLOYEE UNPAID LEAVE

Unpaid leave may be used to excuse an involuntary absence not provided for in other leave policies. Unpaid leave for classified employees must be authorized by the superintendent. Whenever possible, classified employees will make a written request for unpaid leave ten days prior to the beginning date of the requested leave. If the leave is granted, the deductions in salary are made unless they are waived specifically by the superintendent.

The superintendent will have complete discretion to grant or deny the requested unpaid leave. In making this determination, the superintendent will consider the effect of the employee's absence on the education program and school district operations, the financial condition of the school district, length of service, previous record of absence, the reason for the requested absence and other factors the superintendent believes are relevant in making this determination.

If unpaid leave is granted, the duration of the leave period is coordinated with the scheduling of the education program whenever possible, to minimize the disruption of the education program and school district operations.

The next 5 paragraphs are in the employee handbook:

~~Absence without pay may be authorized by the school administration for purposes that he/she considers urgent and necessary. For such absences, deductions from the employee's salary will be made in accordance with the school district's pay deduction regulations.~~

~~The employee shall make application for authorization at least ten (10) days in advance of the occurrence, or if advance application is not possible, not later than the day after the occurrence. Length of service, previous record of absence, other than that for personal illness, and the purpose of the absence shall be factors in the decision as to authorization.~~

~~Involuntary absence not heretofore provided for may be excused by the Superintendent of Schools. The employee shall make application to the Superintendent of Schools immediately for excuse for such absence, and deductions in salary shall be made unless the superintendent specifically waives such deduction.~~

~~Other absences than those herein provided for, or failure to follow the foregoing regulations, may be deemed to be neglect of duty and may be sufficient ground for dismissal.~~

~~Under no circumstances shall a classified employee employ his/her own substitute and contract with that substitute for payment of the substitutes' salary.~~

This is not included in the employee handbook, but is in original board policy:

~~Absence without pay requests during the first two weeks of school (ten working days) and the last two weeks of school (ten working days) will not be granted. The superintendent or his/her designee may make an exception and grant permission for an absence without pay for this period of times for reasons acceptable to the superintendent.~~

Legal Reference: Iowa Code Sect. 20.9; 279.8

Cross Reference: 414 Classified Employee Vacations and Leaves of Absence

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CLASSIFIED EMPLOYEE PROFESSIONAL PURPOSES LEAVE

Professional purposes leave may be granted to classified employees for the purpose of attending meetings and conferences directly related to their assignments. Application for the leave must be presented to the superintendent five (5) working days prior to the meeting or conference.

It is within the discretion of the superintendent to grant professional purposes leave. The leave may be denied on the day before or after a vacation or holiday, on special days when services are needed, when it would cause undue interruption of the education program and school district operations, or for other reasons deemed relevant by the superintendent.

Legal Reference: Iowa Code § 279.8.
281 I.A.C. 12.7.

Cross Reference: 411 Classified Employees - General
408.1 Classified Employee Professional Development

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