

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
December 8, 2021 at 5:00 p.m. in Library - Middle School Entrance

1. Call To Order/Mission Statement - To challenge students to think critically, communicate effectively, develop values and contribute to society.
2. 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 can officially act upon it.
3. Approve Agenda
4. Approve Consent Agenda
 - a. Minutes from Regular Meeting on November 17, 2021
 - b. Personnel Changes
 - c. Inter-agency Agreements
 - d. Early Graduation Requests
 - e. List of Bills
 - f. Financial Reports
5. Examine and settle FY2021 financial reports
6. Official canvass of election results
7. Appreciation of outgoing board members
8. Appointment of board secretary as President Pro-tem
9. Adjournment of retiring board

10. Call to order for the Annual Organizational meeting by president pro-tem
 - a. Oath of office to new member(s)
 - b. Election of President
 - c. Election of Vice-President
 - d. Appoint Board Secretary
 - e. Appoint Board Treasurer
 - f. Appoint Legal Counsel
 - g. Approve Official Depositories
 - h. Name Official Publication
 - i. Establish dates and times of regular meetings of the board
11. Community/Program Presentations
12. Administrative Updates & Reports
 - a. Secondary Update
 - b. District/Elementary Update
 - c. Facilities Update

13. Agenda

- a. Appoint school district representative for Buchanan County Conference Board
- b. Board Policy Review - 2nd Reading
 - i. 407.6 Certified Personnel Retirement Policy
 - ii. 413.2 Classified Employee Retirement Policy
- c. Board Policy Review - 1st Reading
 - i. 409 series
 - ii. 414 series

14. Buccaneer Brag-About

15. Student Questions

16. Adjourn

**East Buchanan Community School District
Regular Board Meeting Minutes – November 17, 2021**

Call to Order: President Greg Schmitt called the meeting to order at 5:00 pm. The board recited the East Buchanan Mission Statement. Board members present were Greg Schmitt, Scott Cooksley, Andy Sperflage, Heather Steffens, and Shawn Stone. Administration attending were Superintendent/Elementary Principal Dan Fox, HS/MS Principal Eric Dockstader, and Business Manager/Board Secretary Teresa Knipper. Several visitors attended the meeting.

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

Approve Consent Agenda: Motion to approve the Consent Agenda was made by Stone, second by Spersflage. Motion carried with all ayes. Items included on the Consent Agenda: minutes from the regular meeting on October 13, 2021; expenditures listed; financial reports; hiring of Suzanne Goeller as MS Basketball Coach; hiring of Olivia Connolly as an associate; and approval of inter-agency agreements for special education with North Linn, Cedar Rapids, Waverly-Shell Rock, and Independence CSDs.

Administrative Updates and Reports: Dockstader reported that the first trimester ended today and changes to Buc Time are going well; however, they are looking at possibly moving it to the end of the day next school year so that students leaving early for activities do not miss instructional time. Fox reported that staff used a recent professional development day to address staff morale and self-care to remain productive. He also presented ISASP 2021 results compared to the 2019 results, the possibility of replacing Buc Network with NFHS as a viewing option, and that the website update is close to being complete.

Snow Removal Bids – One snow removal bid was received. Jeff Childers submitted a bid at a rate of \$65.00/hour. Motion by Stone, second by Steffens to approve the snow removal bid from Jeff Childers. Motion carried with all ayes.

River Hills Consortium SBRC Administrative Cost Request: Motion by Steffens, second by Stone to approve the application to the SBRC in the amount of \$2,079.98 for special education administrative costs associated with the River Hills Consortium program for the 2022-2023 school year. Motion carried with all ayes.

Lied Center Consortium SBRC Administrative Cost Request: Motion by Stone, second by Cooksley to approve the application to the SBRC in the amount of \$1,955.39 for special education administrative costs associated with the Lied Center Consortium program for the 2022-2023 school year. Motion carried with all ayes.

SBRC Application for Modified Supplement Amount: Motion by Cooksley, second by Steffens to approve the SBRC application for open enrollment out not in Fall 2020 of \$148,008.00. Motion carried with all ayes.

ESSER Funds – Fox presented how ESSER/GEER funds have been used by the district and plans for the remaining allocation.

Playground and Athletic Complex - Fox presented plans for a new playground located on the vacant lot including equipment ideas, estimates, and funding sources available. An estimate was provided by Demmer Architecture for restrooms and a maintenance/storage building to be located on the playground lot. A request was submitted to and approved by the IDOE for use of \$100,000 in ESSER funds to provide an outdoor learning environment in the new playground. Fox also presented an estimate for improvements to the athletic complex which includes new concession stand with restrooms, storage building, spectator bleachers at track/football field, and softball dugouts. Motion to move forward with both projects was made by Steffens, second by Cooksley. Motion carried with all ayes.

OSHA Vaccination Policies – Fox presented information from the Iowa Association of School Boards regarding OSHA Mandatory Policy on Employee Vaccination. No action was taken by the board.

**East Buchanan Community School District
Regular Board Meeting Minutes – November 17, 2021**

Board Policy Review – 1st Reading – Motion by Cooksley, second by Stone to approve the first reading of policies 407.6 and 413.2 regarding certified and classified employee retirement policies. Motion carried with all ayes.

Buccaneer Brag-About – The music trip is complete, football team played in the semi-finals, a cross country member placed at state, fan attendance was great for the fall sports programs, athletes show sportsmanship to opposing teams, and the winter sports are getting started. The board also thanked the staff for their efforts in assisting students with the loss of a student.

Student Questions – Students asked the board about BUC time, how the camera on NFHS works, and if the playground will be available outside of school hours.

Adjourn – Motion by Stone, second by Sperfslage to adjourn the meeting at 7:10 pm. Motion carried with all ayes.

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.

East Buchanan CSD**Personnel Changes**

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date	Salary Schedule
12/8/2021	Thomas Crawford	Hire	MS Boys Basketball Coach			

INTER-AGENCY AGREEMENTS

Board Meeting	Receiving District	Type
12/8/2021	West Delaware	Specialized Education Programming
12/8/2021	Starmont	Specialized Education Programming

EAST BUCHANAN COMMUNITY SCHOOLS

ADMINISTRATION

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



414 5TH STREET NORTH
WINTHROP, IOWA 50682

PHONE: (319) 935-3367
FAX: (319) 935-3749

<http://www.eastbuchananschools.com>
@EB_Bucs #BucPr1de



BOARD OF EDUCATION

Greg Schmitt
President
Shawn Stone
Vice President
Scott Cooksley
Andy Sperfslage
Heather Steffens

December 6, 2021

Early Graduation Applicants

The seniors listed below have applied for early graduation. They will graduate on February 23, 2022, at the end of trimester 2 if they have earned the required credits, reached the necessary 66 credits and their request is approved by the East Buchanan School Board.

Victoria Boeckenstedt
Cavon Hazen
Carson James
Bailey Thorpe
Samantha Valenzuela

Thank you.

Paula McGraw, Counselor
Eric Dockstader, MS/HS Principal

Invoice Listing - Summary - by Fund

Unposted: Batch Description General/Etc-December 2021: Fund Description

Vendor ID	Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
ACER	Acer Service Corp	Acer CB Parts				410.60
ACER	Acer Service Corp	CHROMBOOK REPLACEMENT				305.36
ACER	Acer Service Corp	Acer CB Parts				397.37
ACER	Acer Service Corp	Acer CB Parts				90.21
						<u>1,203.54</u>
AGVAFS	AgVantage FS	GREENHOUSE LP				366.83
						<u>366.83</u>
ALLIUTL	ALLIANT ENERGY	GAS/ELECTRIC				14,457.48
						<u>14,457.48</u>
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE				693.00 *
						<u>693.00</u>
CDWG	CDW GOVERNMENT, INC	TECH PURCHASED SERVICE				87.10
CDWG	CDW GOVERNMENT, INC	TECH EQUIPMENT				304.96
						<u>392.06</u>
CHASCARD	CHASE CARD SERVICES	ZORO-B&G SUPPLIES				353.63
CHASCARD	CHASE CARD SERVICES	MENARDS-SALES TAX REFUND				(44.10)
CHASCARD	CHASE CARD SERVICES	AMAZON-LMC BOOKS				10.95
CHASCARD	CHASE CARD SERVICES	WALMART-TECH SUPPLIES				152.40
CHASCARD	CHASE CARD SERVICES	MUSIC TRIP VAN FUEL				244.26
CHASCARD	CHASE CARD SERVICES	WINTHROP FOODS-FCS SUPPLIES				81.33
CHASCARD	CHASE CARD SERVICES	BOEE-DUES & FEES				141.00
CHASCARD	CHASE CARD SERVICES	AMAZON-NOTARY STAMP				13.98
CHASCARD	CHASE CARD SERVICES	HOLIDAY INN-PROF DEV LODGING				254.86
CHASCARD	CHASE CARD SERVICES	BIG 10 MART-VAN FUEL				53.68
CHASCARD	CHASE CARD SERVICES	AMAZON-TABLET SUPPLIES				88.11
CHASCARD	CHASE CARD SERVICES	AMAZON-SCIENCE SUPPLIES				108.89
CHASCARD	CHASE CARD SERVICES	WALMART-FCS SUPPLIES				284.63
						<u>1,743.62 *</u>
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE				39.42
						<u>39.42</u>
CITYWINT	CITY OF WINTHROP	WATER/SEWER				727.35

Vendor ID	Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
		GENERAL FUND				<u>727.35</u>

CJCOOP	CJ COOPER & ASSOCIATES, INC.	ANNUAL ADMIN FEE				85.00
						<u>85.00</u>
COMELEC	COMELEC SERVICES, INC.	BUS RADIO REPAIR				295.00
						<u>295.00</u>
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE				1,133.82 *
						<u>1,133.82</u>
DEPTTRAN	DEPARTMENT OF EDUCATION	BUS INSPECTIONS				650.00
						<u>650.00</u>
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH				6,584.11
						<u>6,584.11</u>
EARTHWALKC	EarthWalk Communications	Chromebook Charging units				792.00
						<u>792.00</u>
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE				3,727.38
						<u>3,727.38</u>
NAPA	ESCHEN TARPY NAPA	TRANSPORTATION PARTS				92.97
NAPA	ESCHEN TARPY NAPA	TRANSPORTATION PARTS				12.29
NAPA	ESCHEN TARPY NAPA	B&G VEHICLE PARTS				148.49
						<u>253.75</u>
HESNKEVI	Hesner, Kevin	REIMBURSEMENT-AWS WEB SERVICES				1,454.97
						<u>1,454.97</u>
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS				414.67
HOTLUNCH	HOT LUNCH PROGRAM	PS MILK				151.20 *
						<u>565.87</u>
INDECSD	INDEPENDENCE CSD	SHARING AGREEMENTS				30,750.47
						<u>30,750.47</u>
JWPEPPER	J.W. PEPPER & SON, INC.	Winter Concert Music				150.00
						<u>150.00</u>

Invoice Listing - Summary - by Fund

Unposted: Batch Description General/Etc-December 2021; Fund Description

Vendor ID	Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
LINCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL				2,416.40
LINCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL				1,310.06
						<u>3,726.46</u>
ROTOROOTER	Mahe & Spenner Inc	PURCHASED SERVICE				145.00
ROTOROOTER	Mahe & Spenner Inc	B&G PURCHASED SERVICE				155.00 *
						<u>300.00</u>
MANCSIGN	MANCHESTER SIGNS	TRAVERSE EB LOGO				138.50
						<u>138.50</u>
MGRBEV	McGrane, Bev	MILEAGE				64.29
						<u>64.29</u>
MULFORD	MULFORD, LESLIE	DOT EXAM				100.00
						<u>100.00</u>
THENEWS	NEWS, THE	PUBLIC NOTICES/ADVERTISING				26.00
						<u>26.00</u>
PITBOWING	PITNEY BOWES, INC.	POSTAGE METER LEASE/SUPPLIES				364.47
						<u>364.47</u>
PRECEDRIVE	Precision Drive LLC	DRIVERS ED PURCHASED SERVICE				1,300.00
						<u>1,300.00</u>
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE				64.00
						<u>64.00</u>
RINIADAM	Riniker, Adam	PROF DEV MEAL				27.00
						<u>27.00</u>
SCHOBUSS	SCHOOL BUS SALES CO	PARTS				334.10 *
						<u>334.10</u>
SHIFEQUI	SHIFFLER EQUIPMENT SALES	FLAG HOLDERS				108.29
						<u>108.29</u>
STARMONT	STARMONT CSD	OPEN ENROLLMENT TUITION				7,559.34

Vendor ID	Vendor Name	Check Date	Checking Account ID	Check Number	Invoice Amount
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TIMDAVIS	Tim Davis Lawn Care	LAWN CARE SERVICE	630.00	*	7,559.34
			630.00		
TIMBILL	TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE	852.75		
			852.75		
TNTREPA	TNT REPAIR	TIRE REPAIRS	258.66		
			258.66		
TRUCKCENTE	Truck Center Companies	BUS PARTS	377.66		
			377.66		
WALMART	WALMART COMMUNITY BRC	NURSE SUPPLIES	51.25	*	
			51.25		
WEBEPAPE	WEBER PAPER COMPANY	CUSTODIAL/MAINTENANCE SUPPLIES	845.00		
WEBEPAPE	WEBER PAPER COMPANY	CUSTODIAL/MAINTENANCE SUPPLIES	280.00		
			1,125.00		
WINTBUIL	WINTHROP BUILDING SUPPLY	BUS BARN SUPPLIES	40.41		
WINTBUIL	WINTHROP BUILDING SUPPLY	B&G SUPPLIES	174.96		
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	22.99		
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	17.98		
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	7.59		
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	12.89		
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	14.99		
			291.81		

Batch Total: 83,765.25
Report Total: 83,765.25

East Buchanan Community School
12/03/2021 11:16 AM

Invoice Listing - Summary - by Fund

Unposted: Batch Description General/Etc-December 2021: Fund Description

MANAGEMENT FUND

Description

Vendor ID Vendor Name

NEIBINSU NEIGHBOR INSURANCE

TRAVERSE INSURANCE

Check Date Checking Account ID Check Number Invoice Amount

351.00

351.00

Batch Total: 351.00

Report Total: 351.00

East Buchanan Community School
12/03/2021 11:17 AM

Invoice Listing - Summary - by Fund

Unposted: Batch Description General/Etc-December 2021: Fund Description

PPEL FUND

Description

Vendor ID Vendor Name

CDWG CDW GOVERNMENT, INC

Newspaper Computer

Check Date Checking Account ID Check Number Invoice Amount

1,297.53

1,297.53

TRANEUSINC Trane US Inc

CONTROLLER UPGRADE

5,127.50

5,127.50

Batch Total: 6,425.03

Report Total: 6,425.03

East Buchanan Community School
12/03/2021 11:20 AM

Invoice Listing - Summary - by Fund

Posted - All: Batch Description General-Nov 2021 Extra: Processing Month

11/2021

Description

Vendor ID Vendor Name

CEDAROCK Cedar Rock Post 434

Elem Conf supper

Check Date Checking Account ID Check Number Invoice Amount

240.00

240.00

LINNCOOP LINN CO-OPERATIVE OIL CO

GAS PUMP REPLACEMENT

993.07

993.07

Report Total: 1,233.07

Batch Description: Activity Invoices - December 2021

Processing Month: 12/2021 Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: FOURSEAS 4 SEASONS FUND RAISING

PO Number: 22-0217 Invoice Number: 10010397 Amount: 1,211.60

Description: Candy Sales Fundraiser

Invoice Date: 11/30/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number:

Check Date:

Chart of Account Number Detail Description

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

In Full

21 0000 1400 950 7026 618 Candy Sales Fundraiser

Final

Vendor ID: ALLMSTEV

PO Number: Invoice Number: 113021 Amount: 110.00

Description: Basketball Official - 11/30/21

Invoice Date: 11/30/2021 Due Date: 12/01/2021 Status: PP 1099 Amount: 110.00

Sequence: 1 Check Type: Check

Check Number: 13090

Check Date: 12/01/2021

Chart of Account Number Detail Description

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

In Full

21 0000 1400 920 6600 345 Basketball Official - 11/30/21

110.00

Vendor ID: ANDYMARK

PO Number: 22-0216 Invoice Number: E3MTMDM Amount: 44.50

Description: Encoder Cable

Invoice Date: 12/01/2021 Due Date: 12/01/2021 Status: PP 1099 Amount: 0.00

Sequence: 1 Check Type: Check

Check Number: 13086

Check Date: 12/01/2021

Chart of Account Number Detail Description

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

In Full

21 0000 1400 950 7021 618 Encoder Cable

Incomplete

21 0000 1400 950 7021 618 Shipping

Incomplete

Vendor ID: BRADYBO

PO Number: Invoice Number: 113021 Amount: 80.00

Description: Basketball Official - 11/30/21

Invoice Date: 11/30/2021 Due Date: 12/01/2021 Status: PP 1099 Amount: 80.00

Sequence: 1 Check Type: Check

Check Number: 13091

Check Date: 12/01/2021

Chart of Account Number Detail Description

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

In Full

21 0000 1400 920 6600 345 Basketball Official - 11/30/21

80.00



Vendor ID: BRADYBO

PO Number: Invoice Number: 12621 Amount: 85.00

Description: MS G-Basketball Official - 12/6/21

Invoice Date: 12/06/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 85.00

Sequence: 1 Check Type:

Check Number:

Check Date:

Chart of Account Number Detail Description

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

In Full

21 0000 1400 920 6600 345 MS G-Basketball Official - 12/6/21

85.00

Vendor ID: CHASCARD

PO Number: Invoice Number: 11030421 Amount: 50.00

Description: CHASE CARD SERVICES

Invoice Date: 11/04/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number:

Check Date:

Chart of Account Number Detail Description

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

In Full

21 0000 1400 910 6221 899 Parking

50.00

Vendor ID: CHASCARD

PO Number: Invoice Number: 16438 Amount: 50.00

Description: CHASE CARD SERVICES

Invoice Date: 11/05/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number:

Check Date:

Chart of Account Number Detail Description

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

In Full

21 0000 1400 920 6600 810 IATC Membership

50.00



Vendor ID: CHASCARD

PO Number: Invoice Number: 21040033363 Amount: 5.00

Description: CHASE CARD SERVICES

Invoice Date: 11/05/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Check Number:

Check Date:

Chart of Account Number Detail Description

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

In Full

21 0000 1400 920 6600 810 IATC Membership

5.00

Invoice Listing - Detail
Activity Invoices - December 2021

Description: Pretzels-X-mas treats		Invoice Date: 12/02/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7015 618	Pretzels-X-mas treats		5.00	N		
Vendor ID: CHASCARD CHASE CARD SERVICES						
Description: Ice Cream Treats - HS Students/Staff		PO Number: 22-0190	Invoice Number: 5912145-355471	Amount: 59.40		59.40
Sequence: 1	Check Type:	Invoice Date: 11/16/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	Check Number:		Check Date:		
21 0000 1400 950 7011 899	Ice cream treats for HS students/staff	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			59.40	N		Final
* Vendor ID: CHASCARD CHASE CARD SERVICES						
Description: Supplies-X-Mas Treats		PO Number:	Invoice Number: 6042133-793940	Amount: 43.93		43.93
Sequence: 1	Check Type:	Invoice Date: 11/28/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	Check Number:		Check Date:		
21 0000 1400 950 7015 618	Supplies-X-Mas Treats	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			43.93	N		Final
* Vendor ID: DECOHS DECORAH HIGH SCHOOL						
Description: G-Wrestling Entry - 12/3/21		PO Number:	Invoice Number: 12321	Amount: 70.00		70.00
Sequence: 1	Check Type:	Invoice Date: 12/03/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	Check Number:		Check Date:		
21 0000 1400 920 6600 810	G-Wrestling Entry - 12/3/21	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			70.00	N		Final
Vendor ID: DESIUNLI DESIGNS UNLIMITED						
Description: Staff Polos		PO Number: 22-0207	Invoice Number: 11932	Amount: 258.00		258.00
Sequence: 1	Check Type:	Invoice Date: 11/10/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	Check Number:		Check Date:		
21 0000 1400 950 7010 618	Staff Polos	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7010 618	Staff polo, plus sizes		168.00	N		Final
			90.00	N		Final
Vendor ID: GALLBLUE GBPAC-UNI						
Description: PK/K - The Pout-Pout Fish		PO Number:	Invoice Number: 22822	Amount: 100.00		100.00
Sequence: 1	Check Type:	Invoice Date: 10/16/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	Check Number:		Check Date:		
21 0000 1400 950 7050 618	PK/K - The Pout-Pout Fish	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			100.00	N		Final
Vendor ID: GALLBLUE GBPAC-UNI						
Description: 5th/6th - Secrets of Space		PO Number:	Invoice Number: 3822	Amount: 100.00		100.00
Sequence: 1	Check Type:	Invoice Date: 10/16/2021	Due Date: 12/08/2021	Status: A	1099 Amount: 0.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	Check Number:		Check Date:		
21 0000 1400 950 7050 618	5th/6th - Secrets of Space	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			100.00	N		Final
Vendor ID: GENFUND GENERAL FUND						
Description: B-BB Official - K. Hesner - 11/30/21		PO Number:	Invoice Number: 11302021	Amount: 80.00		80.00
Sequence: 1	Check Type:	Invoice Date: 11/30/2021	Due Date: 12/01/2021	Status: PP	1099 Amount: 0.00	
		Check Number: 13087	Check Date: 12/01/2021			

Chart of Account Number
21 0000 1400 920 6600 391
Detail Description
B-BB Official - K. Hesner - 11/30/21

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

Vendor ID: GENFUND

GENERAL FUND

Description: MS WR Official - Kyle Fank - 11/30/21

Sequence: 1 Check Type: Check

Chart of Account Number
21 0000 1400 920 6600 391
Detail Description
MS WR Official - Kyle Fank - 11/30/21

PO Number:

Invoice Date: 11/30/2021

Checking Account ID:

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

Invoice Number: 113021

Due Date: 12/01/2021 Status: PP 1099 Amount: 0.00

Check Number: 13087 Check Date: 12/01/2021

Amount:

85.00



Vendor ID: GENFUND

GENERAL FUND

Description: MS G-BB Official-K.Hesner-12/6/21

Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 920 6600 391
Detail Description
MS G-BB Official-K.Hesner-12/6/21

PO Number:

Invoice Date: 12/06/2021

Checking Account ID:

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

Invoice Number: 12621

Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Amount:

85.00

Vendor ID: IHSAA

IA HIGH SCHOOL ATHLETIC ASSOCIATION

Description: FB Semi Final Ticket-Sideline Personnel

Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 920 6600 618
Detail Description
FB Semi Final Ticket-Sideline Personnel

PO Number:

Invoice Date: 11/24/2021

Checking Account ID:

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

Invoice Number: INV2673

Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Amount:

10.00

Vendor ID: LOUGPATR

LOUGHREN, PATRICK

Description: MS Wrestling Official - 11/30/21

Sequence: 1 Check Type: Check

Chart of Account Number
21 0000 1400 920 6600 345
Detail Description
MS Wrestling Official - 11/30/21

PO Number:

Invoice Date: 11/30/2021

Checking Account ID:

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

Invoice Number: 113021

Due Date: 12/01/2021 Status: PP 1099 Amount: 85.00

Check Number: 13088 Check Date: 12/01/2021

Amount:

85.00

Vendor ID: MEYERUST

MEYER, RUSTY

Description: MS Wrestling Official - 11/30/21

Sequence: 1 Check Type: Check

Chart of Account Number
21 0000 1400 920 6600 345
Detail Description
MS Wrestling Official - 11/30/21

PO Number:

Invoice Date: 11/30/2021

Checking Account ID:

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

Invoice Number: 113021

Due Date: 12/01/2021 Status: PP 1099 Amount: 90.00

Check Number: 13089 Check Date: 12/01/2021

Amount:

90.00



Vendor ID: MINNTEX

MINNTEX CITRUS, INC.

Description: Fruit Sales Fundraiser

Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 950 7026 618
Detail Description
Fruit Sales Fundraiser

PO Number:

Invoice Date: 12/08/2021

Checking Account ID:

Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
6,218.49 N In Full

Invoice Number: 120721

Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Amount:

6,218.49



Vendor ID: MONTCSD

MONTICELLO CSD

Description: Wrestling Entry Fee - 12/4/21

Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 920 6600 810
Detail Description
Wrestling Entry Fee - 12/4/21

PO Number:

Invoice Date: 12/04/2021

Checking Account ID:

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

Invoice Number: 12421

Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Amount:

90.00

Vendor ID: MONTSPOR **MONTICELLO SPORTS**
Description: Basketball
Sequence: 1 Check Type:
Chart of Account Number Detail Description
21 0000 1400 920 6600 739 Basketballs

PO Number: 22-0159 **Invoice Number: 113021-7** **Amount: 65.00**
Invoice Date: 11/30/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
65.00 N In Full
Incomplete

Vendor ID: NORTLINN **NORTH-LINN CSD**
Description: JV Wrestling Entry Fee - 12/3/21
Sequence: 1 Check Type:
Chart of Account Number Detail Description
21 0000 1400 920 6600 810 JV Wrestling Entry Fee - 12/3/21

PO Number: 12321 **Invoice Number: 12321** **Amount: 55.00**
Invoice Date: 12/03/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
55.00 N In Full
Incomplete

Vendor ID: OAKECODY **OAKES, CODY**
Description: Basketball Official - 11/30/21
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6600 345 Basketball Official - 11/30/21

PO Number: 113021 **Invoice Number: 113021** **Amount: 120.00**
Invoice Date: 11/30/2021 Due Date: 12/01/2021 Status: PP 1099 Amount: 120.00
Checking Account ID: 2 Check Number: 13092 Check Date: 12/01/2021
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
120.00 120.00 N In Full
Incomplete

Vendor ID: PIECPIPE **PIECES BY PIPER**
Description: Keychains/Earrings
Sequence: 1 Check Type:
Chart of Account Number Detail Description
21 0000 1400 910 6120 899 Keychains
21 0000 1400 910 6120 899 Earrings

PO Number: 22-0208 **Invoice Number: 2021-1** **Amount: 160.00**
Invoice Date: 11/22/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
80.00 N In Full
Final
80.00 N In Full
Final

Vendor ID: RICKFREN **RICK FRENDR THEATRICAL PROJECTIONS & DESIGN**

PO Number: 22-0206 **Invoice Number: 43482021-001** **Amount: 595.00**
Invoice Date: 11/16/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
595.00 N In Full
Incomplete

Vendor ID: SHAWCHRI **SHAW, CHRISTOPHER**
Description: Basketball Official - 11/30/21
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
21 0000 1400 920 6600 345 Basketball Official - 11/30/21

PO Number: 113021 **Invoice Number: 113021** **Amount: 110.00**
Invoice Date: 11/30/2021 Due Date: 12/01/2021 Status: PP 1099 Amount: 110.00
Checking Account ID: 2 Check Number: 13093 Check Date: 12/01/2021
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
110.00 110.00 N In Full
Incomplete

Vendor ID: TROTTROP **TROTT TROPHIES**
Description: FB Awards
Sequence: 1 Check Type:
Chart of Account Number Detail Description
21 0000 1400 920 6720 899 MVP Awards
21 0000 1400 920 6720 899 Team Awards

PO Number: 22-0211 **Invoice Number: 29578** **Amount: 192.00**
Invoice Date: 11/17/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
72.00 N In Full
Final
120.00 N In Full
Final

* Vendor ID: WESTDUBU WESTERN DUBUQUE HIGH SCHOOL

Description: Set Pieces from Western Dubuque HS

Sequence: 1 Check Type:

Checking Account ID:

PO Number: 22-0220 Invoice Number: 100 Amount: 250.00

Invoice Date: 11/22/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Chart of Account Number

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

In Full

21 0000 1400 910 6111 618					Final
21 0000 1400 910 6111 618					Final
21 0000 1400 910 6111 618					Final

100.00	N
100.00	N
50.00	N

Batch 1099 Total: 680.00

Batch Total: 10,557.92

Report 1099 Total: 680.00

Report Total: 10,557.92

Batch Description: Nutrition Invoices - December 2021

Processing Month: 12/2021 Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: BIMBAKE BIMBO BAKERIES USA

Amount: 783.85

Description: Bread Products

Sequence: 1 Check Type:

Chart of Account Number: 61 0000 3110 000 0000 631

Detail Description: Food Purchased

Checking Account ID:

PO Number: Invoice Number: 113021

Invoice Date: 11/30/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

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

783.85 0.00 N In Full

Vendor ID: INDECSD INDEPENDENCE CSD

Description: Sharing Agreement-Food Service Director

Sequence: 1 Check Type:

Chart of Account Number: 61 0000 3110 000 0000 591

Detail Description: Sharing Agreement-Food Service Director

Checking Account ID:

PO Number: Invoice Number: 21-22-1

Invoice Date: 12/01/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

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

14,085.28 N In Full

Amount: 14,085.28

Vendor ID: MARTBROT MARTIN BROTHERS

Description: Food/Supplies/Fees

Sequence: 1 Check Type:

Chart of Account Number: 61 0000 3110 000 0000 631

Detail Description: Food Purchased

61 0000 3110 000 0000 618

General Supplies

61 0000 3110 000 0000 632

Other Expenses

Checking Account ID:

PO Number: Invoice Number: 113021

Invoice Date: 11/30/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

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

14,684.35 N In Full

Amount: 15,442.78

* Vendor ID: PRAIFARM PRAIRIE FARMS DAIRY, INC.

Description: Dairy Products

Sequence: 1 Check Type:

Chart of Account Number: 61 0000 3110 000 0000 631

Detail Description: Food Purchased

Checking Account ID:

PO Number: Invoice Number: 113021

Invoice Date: 11/30/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

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

2,949.02 N In Full

Amount: 2,949.02

Vendor ID: WALMART WALMART COMMUNITY BRC

Description: Ice Packs

Sequence: 1 Check Type:

Chart of Account Number: 61 0000 3110 000 0000 618

Detail Description: General Supplies

Checking Account ID:

PO Number: Invoice Number: 5413147513693208

Invoice Date: 11/10/2021 Due Date: 12/08/2021 Status: A 1099 Amount: 0.00

Check Number: Check Date:

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

17.82 N In Full

Amount: 17.82

Batch 1099 Total: 0.00 Batch Total: 33,278.75

Report 1099 Total: 0.00 Report Total: 33,278.75

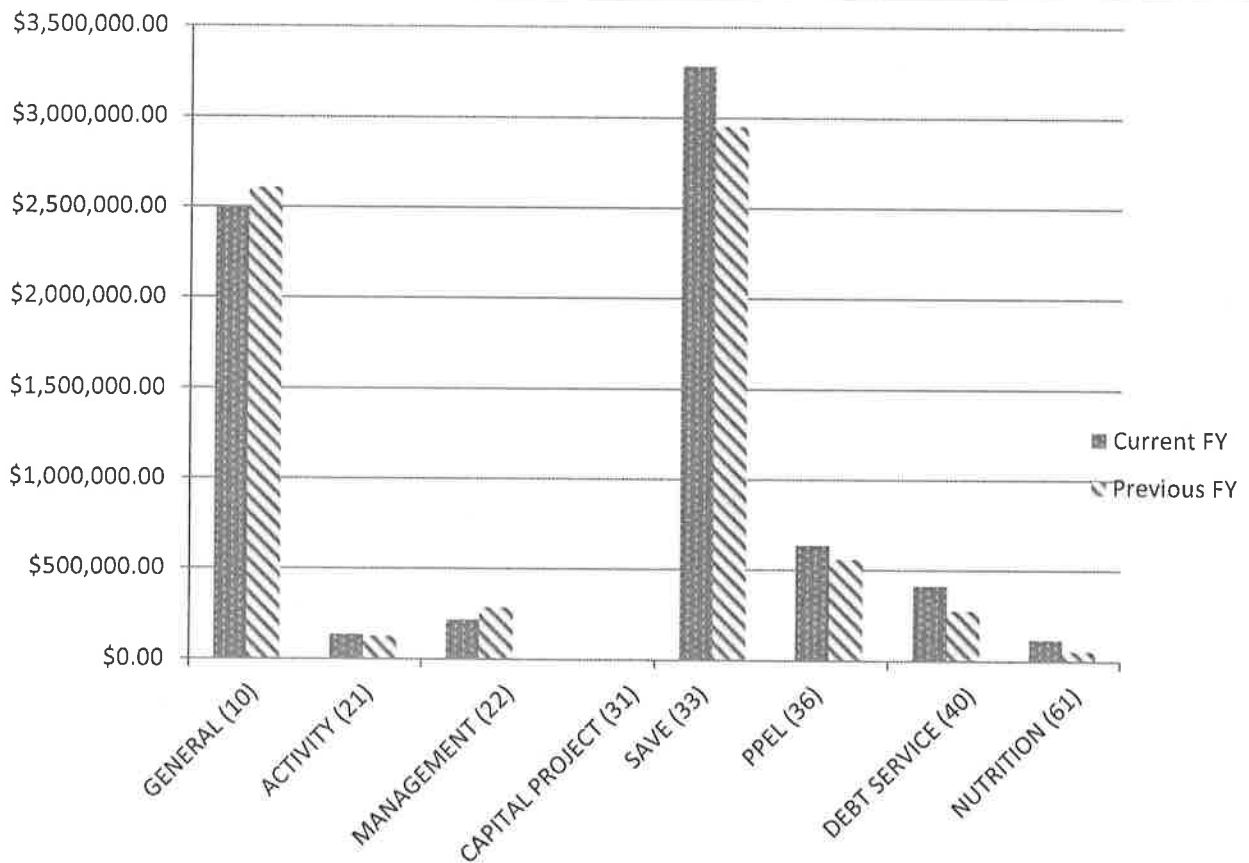
East Buchanan Community School District
Cash Summary Report

	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>
10-GENERAL FUND					
Beginning Balance	2,950,610.76	2,448,296.94	1,895,154.69	1,785,715.27	2,555,393.19
Revenue	81,773.40	170,952.28	445,736.85	1,353,982.72	584,114.21
Expenditures	584,087.22	724,094.53	555,176.27	584,304.80	647,976.59
Ending Balance	2,448,296.94	1,895,154.69	1,785,715.27	2,555,393.19	2,491,530.81
21-ACTIVITY FUND					
Beginning Balance	136,915.26	122,184.38	130,840.99	140,911.50	136,580.80
Revenue	1,536.73	14,424.03	20,871.38	83,774.79	18,901.64
Expenditures	16,267.61	5,767.42	10,800.87	88,105.49	21,877.65
Ending Balance	122,184.38	130,840.99	140,911.50	136,580.80	133,604.79
22-MANAGEMENT FUND					
Beginning Balance	319,600.48	199,324.82	197,952.92	197,663.14	219,601.31
Revenue	1,218.24	0.00	710.22	23,340.02	4,411.01
Expenditures	121,493.90	1,371.90	1,000.00	1,401.85	5,885.00
Ending Balance	199,324.82	197,952.92	197,663.14	219,601.31	218,127.32
33-SAVE					
Beginning Balance	3,161,229.02	3,006,217.31	3,058,474.79	3,110,693.49	3,151,960.02
Revenue	233,048.29	52,257.48	52,218.70	52,297.53	131,587.85
Expenditures	388,060.00	0.00	0.00	11,031.00	0.00
Ending Balance	3,006,217.31	3,058,474.79	3,110,693.49	3,151,960.02	3,283,547.87
36-PPEL					
Beginning Balance	617,863.38	609,637.24	564,299.81	543,531.45	661,820.94
Revenue	5,026.96	368.48	6,718.18	160,447.49	40,632.09
Expenditures	13,253.10	45,705.91	27,486.54	42,158.00	65,019.01
Ending Balance	609,637.24	564,299.81	543,531.45	661,820.94	637,434.02
40-DEBT SERVICE					
Beginning Balance	236,982.41	241,765.42	241,282.58	248,089.80	374,676.50
Revenue	596,117.25	17.16	6,807.22	210,180.45	37,944.75
Expenditures	591,334.24	500.00	0.00	83,593.75	300.00
Ending Balance	241,765.42	241,282.58	248,089.80	374,676.50	412,321.25
less: Escrow Acct	215,000.00	215,000.00	215,000.00	215,000.00	215,000.00
	26,765.42	26,282.58	33,089.80	159,676.50	197,321.25
61-NUTRITION FUND					
Beginning Balance	129,985.33	131,211.21	138,589.96	125,563.27	152,471.06
Revenue	3,707.94	7,876.81	13,535.83	80,021.89	16,616.42
Expenditures	2,482.06	498.06	26,562.52	53,114.10	51,566.02
Ending Balance	131,211.21	138,589.96	125,563.27	152,471.06	117,521.46
less: Received on Acct	6,735.72	12,604.12	11,277.82	9,492.37	8,923.08
	124,475.49	125,985.84	114,285.45	142,978.69	108,598.38
EMPLOYER'S PAYROLL EXPENSE:					
Gross Wages-hourly	45,842.88	35,196.48	39,455.83	96,593.41	98,140.31
Gross Wages-contract	289,623.24	290,390.02	322,384.59	323,356.53	327,647.50
	335,466.12	325,586.50	361,840.42	419,949.94	425,787.81
Employer paid deductions	47,964.48	46,670.85	59,972.02	54,647.37	52,447.91
Employer paid IPERS	30,809.03	29,295.13	33,303.46	38,814.49	39,401.11
Employer paid FICA	25,939.04	22,765.01	26,453.43	31,134.18	31,577.13
	104,712.55	98,730.99	119,728.91	124,596.04	123,426.15
TOTAL	440,178.67	424,317.49	481,569.33	544,545.98	549,213.96

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

November 2021

Fund Description	Beginning	Revenues	Expenditures	FY22 Ending	FY21 End Balance	Difference
GENERAL (10)	\$2,555,393.19	\$584,114.21	\$647,976.59	\$2,491,530.81	\$2,607,116.71	(\$115,585.90)
ACTIVITY (21)	\$136,580.80	\$18,901.64	\$21,877.65	\$133,604.79	\$125,276.74	\$8,328.05
MANAGEMENT (22)	\$219,601.31	\$4,411.01	\$5,885.00	\$218,127.32	\$286,556.56	(\$68,429.24)
CAPITAL PROJECT (31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAVE (33)	\$3,151,960.02	\$131,587.85	\$0.00	\$3,283,547.87	\$2,951,983.99	\$331,563.88
PPEL (36)	\$661,820.94	\$40,632.09	\$65,019.01	\$637,434.02	\$557,666.18	\$79,767.84
DEBT SERVICE (40)	\$374,676.50	\$37,944.75	\$300.00	\$412,321.25	\$275,078.16	\$137,243.09
NUTRITION (61)	\$152,471.06	\$16,616.42	\$51,566.02	\$117,521.46	\$54,433.63	\$63,087.83
TOTAL				\$7,294,087.52	\$6,858,111.97	\$435,975.55



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY22 Certified		over / (under)
		Budget	as of 11/30/21	budget
Taxes Levied on Property	1	\$ 2,907,753.00	\$ 1,542,080.74	
Utility Replacement Excise Tax	2	\$ 46,274.00	\$ 22,848.82	
Income Surtaxes	3	\$ 158,455.00		
Tuition\Transportation Received	4	\$ 575,000.00	\$ 17,355.00	
Earnings on Investments	5	\$ 81,500.00	\$ 20,840.99	
Nutrition Program Sales	6	\$ 165,000.00	\$ 25,942.28	
Student Activities and Sales	7	\$ 189,000.00	\$ 90,422.67	
Other Revenues from Local Sources	8	\$ 91,000.00	\$ 77,441.22	
Revenue from Intermediary Sources	9	\$ -		
State Foundation Aid	10	\$ 4,059,983.00	\$ 1,207,647.30	
Instructional Support State Aid	11	\$ 15,336.00		
Other State Sources	12	\$ 581,350.00	\$ 313,671.08	
Commercial & Industrial State Replacement	13	\$ 20,453.00	\$ 8,190.93	
Title 1 Grants	14	\$ 70,000.00		
IDEA and Other Federal Sources	15	\$ 320,000.00	\$ 112,084.10	
Total Revenues	16	\$ 9,281,104.00	\$ 3,438,525.13	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 313,178.00	\$ 203,060.00	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ -	
Special Items/Upward Adjustments	20	\$ -	\$ (8,040.21)	
Total Revenues & Other Sources	21	\$ 9,594,282.00	\$ 3,633,544.92	
Beginning Fund Balance	22	\$ 6,697,739.27	\$ 6,697,739.27	
Total Resources	23	\$ 16,292,021.27	\$ 10,331,284.19	
*Instruction	24	\$ 5,284,000.00	\$ 1,345,644.54	\$ (3,938,355.46) 25%
Student Support Services	25	\$ 207,500.00	\$ 54,503.87	
Instructional Staff Support Services	26	\$ 483,000.00	\$ 222,028.76	
General Administration	27	\$ 266,500.00	\$ 112,722.10	
School/Building Administration	28	\$ 375,000.00	\$ 146,636.11	
Business & Central Administration	29	\$ 120,000.00	\$ 51,331.75	
Plant Operation and Maintenance	30	\$ 627,000.00	\$ 281,951.16	
Student Transportation	31	\$ 453,000.00	\$ 208,264.13	
This row is intentionally left blank	32	\$ -	\$ -	
*Total Support Services (lines 25-32)	32A	\$ 2,532,000.00	\$ 1,077,437.88	\$ (1,454,562.12) 43%
*Noninstructional Programs	33	\$ 345,000.00	\$ 101,033.48	\$ (243,966.52) 29%
Facilities Acquisition and Construction	34	\$ 468,044.00	\$ 20,594.84	
Debt Service	35	\$ 662,965.00	\$ 287,453.75	
AEA Support - Direct to AEA	36	\$ 295,483.00	\$ 78,420.30	
*Total Other Expenditures (lines 34-36)	36A	\$ 1,426,492.00	\$ 386,468.89	\$ (1,040,023.11) 27%
Total Expenditures	37	\$ 9,587,492.00	\$ 2,910,584.79	
Transfers Out	38	\$ 313,178.00	\$ 203,060.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 9,900,670.00	\$ 3,113,644.79	
Ending Fund Balance	41	\$ 6,391,351.27	\$ 7,217,639.40	
Total Requirements	42	\$ 16,292,021.27	\$ 10,331,284.19	

This report shows the district's progress towards staying on budget according to the certified budget published and approved. The expenditures with * must stay below the budgeted amount to avoid having to revise the budget by May 31st of each fiscal year. Revenues and expenses will continue for the fiscal year until the Certified Annual Report (CAR) is completed in September.

RECEIPTS

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$0.00	\$0.00	\$0.00
Student Lunch	-\$649.29	\$2,467.65	\$1,818.36
Adult Breakfast	\$7.50	\$100.50	\$108.00
Adult Lunch	\$616.20	\$944.05	\$1,560.25
Carte	\$4,523.20	\$11,926.65	\$16,449.85
Snacks	\$1,258.10	\$4,747.72	\$6,005.82
Federal Breakfast	\$0.00	\$9,702.24	\$9,702.24
Federal Lunch	\$0.00	\$49,603.75	\$49,603.75
State Breakfast	\$0.00	\$148.07	\$148.07
State Lunch	\$0.00	\$455.85	\$455.85
ECO Grant	\$0.00	\$1,553.98	\$1,553.98
Other Revenues	\$300.18	\$1,780.38	\$2,080.56
Other Purchased Services	-\$70.89	-\$240.59	-\$311.48
Rebate	\$0.00	\$0.00	\$0.00
Interest	\$90.00	\$327.30	\$417.30
TOTAL INCOME	\$6,075.00	\$83,517.55	\$89,592.55

EXPENDITURES

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$28,771.63	\$39,164.51	\$67,936.14
Commodities	\$0.00	\$0.00	\$0.00
Supplies	\$1,185.48	\$2,171.07	\$3,356.55
Shared Contract	\$0.00	\$0.00	\$0.00
Purchased Services	\$933.75	\$0.00	\$933.75
Equipment	\$0.00	\$1,212.43	\$1,212.43
Travel	\$0.00	\$0.00	\$0.00
Other Expenses	\$312.50	\$220.23	\$532.73
Cooks Salaries	\$7,279.83	\$12,291.74	\$19,571.57
Benefits	\$2,541.41	\$5,971.84	\$8,513.25
TOTAL EXPENDITURES	\$41,024.60	\$61,031.82	\$102,056.42

BALANCE

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$129,985.33	\$129,985.33
Income	\$6,075.00	\$83,517.55	\$89,592.55
Expenditures	\$41,024.60	\$61,031.82	\$102,056.42
FUND BALANCE	-\$34,949.60	\$152,471.06	\$117,521.46

MEALS SERVED

	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	0	0	0
Reduced Student Breakfasts	0	0	0
Free Student Breakfasts	0	0	0
Second Breakfasts	69	180	249
Adult Breakfasts	6	67	73
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	75	247	322

Paid Student Lunches	0	0	0
Reduced Student Lunches	0	0	0
Free Student Lunches	0	0	0
Second Lunches	0	0	0
Adult Lunches	163	244	407
Student Guest Lunches	0	0	0
Complimentary Lunches	0	0	0
TOTAL LUNCHES SERVED	163	244	407

SSO Breakfasts Served	3,045	7,371	10,416
SSO Lunches Served	7,879	20,540	28,419

2021-2022

East Buchanan

Hot Lunch
Report**DAYS MEALS SERVED**

July	0
August	7
September	20
October	20
November	18
December	0
January	0
February	0
March	0
April	0
May	0
June	0
TOTALS	65

November 30, 2021

Activity Fund Balance Report - Summary - Exclude Encumbrances
11/2021 - 11/2021

Fund: 21 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
21 0000 729 000	Fund Balance	0.00	0.00	0.00	0.00	0.00
21 6111 729 910	DRAWA	11,594.31	2,700.00	0.00	0.00	8,894.31
21 6120 729 910	SPEECH	597.78	0.00	0.00	0.00	597.78
21 6210 729 910	MUSIC CLUB	834.33	69.95	0.00	0.00	764.38
21 6220 729 910	PEP BAND	788.88	0.00	490.40	0.00	1,279.28
21 6221 729 910	MUSIC TRIP	5,476.60	2,509.20	114.00	0.00	3,081.40
21 6222 729 910	COLOR GUARD	775.15	0.00	0.00	0.00	775.15
21 6600 729 920	ATHLETICS	12,333.67	2,492.40	5,409.59	0.00	15,250.86
21 6645 729 920	CROSS COUNTRY	14.50	0.00	0.00	0.00	14.50
21 6693 729 920	CHEERLEADING	3,305.89	410.00	50.00	0.00	2,945.89
21 6694 729 920	DANCE TEAM	1,819.02	0.00	0.00	0.00	1,819.02
21 6710 729 920	BOYS' BASKETBALL	1,378.72	0.00	0.00	0.00	1,378.72
21 6720 729 920	FOOTBALL	5,703.02	0.00	0.00	0.00	5,703.02
21 6730 729 920	BASEBALL	1,403.09	0.00	0.00	0.00	1,403.09
21 6740 729 920	BOYS' TRACK	376.59	0.00	0.00	0.00	376.59
21 6760 729 920	BOYS' GOLF	1,470.67	0.00	0.00	0.00	1,470.67
21 6790 729 920	WRESTLING	300.82	0.00	0.00	0.00	300.82
21 6810 729 920	GIRLS BASKETBALL	1,291.15	798.00	0.00	0.00	493.15
21 6815 729 920	VOLLEYBALL	2,936.41	0.00	0.00	0.00	2,936.41
21 6835 729 920	SOFTBALL	332.65	0.00	0.00	0.00	332.65
21 6840 729 920	GIRLS TRACK	412.27	0.00	0.00	0.00	412.27
21 6860 729 920	GIRLS' GOLF	216.93	0.00	0.00	0.00	216.93
21 7010 729 950	FBLA	5,139.29	5,016.32	11,063.94	0.00	11,186.91
21 7011 729 950	HS STUDENT COUNCIL	4,965.61	1,373.50	144.00	0.00	3,736.11
21 7012 729 950	SPANISH CLUB	1,823.45	0.00	0.00	0.00	1,823.45
21 7013 729 950	NHS	244.90	385.00	250.00	0.00	109.90
21 7015 729 950	FEED STORE	181.59	0.00	0.00	0.00	181.59
21 7016 729 950	FITNESS CLUB	37.55	0.00	0.00	0.00	37.55
21 7018 729 950	LIBRARY CLUB	531.36	310.00	0.00	0.00	221.36
21 7020 729 950	NEWSPAPER	1,736.84	0.00	0.00	0.00	1,736.84
21 7021 729 950	ROBOTICS CLUB	1,002.78	235.00	400.00	0.00	1,167.78
21 7025 729 950	TECHNOLOGY	906.97	0.00	0.00	0.00	906.97
21 7026 729 950	FFA	26,450.15	4,195.75	650.00	0.00	22,904.40
21 7027 729 950	ART CLUB	1,060.81	0.00	0.00	0.00	1,060.81
21 7040 729 950	MS STUDENT COUNCIL	339.18	385.00	189.00	0.00	143.18
21 7041 729 950	SOUND SYSTEM	1,026.50	0.00	0.00	0.00	1,026.50
21 7042 729 950	TRAPSHOOTING	2,327.94	0.00	0.00	0.00	2,327.94
21 7043 729 950	LIL BUC B-BASKETBALL	763.91	0.00	0.00	0.00	763.91

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 7049 729 950	PBIS	3,872.90	207.53	0.00	0.00	3,665.37
21 7050 729 950	ELEM. ST. COUNCIL	1,775.12	34.00	0.00	0.00	1,741.12
21 7051 729 950	CAMP WAPSIE	7,603.05	0.00	0.00	0.00	7,603.05
21 7052 729 950	EB HOOPSTERS CLUB	2,330.66	600.00	0.00	0.00	1,730.66
21 7053 729 950	BREAKFAST CLUB	1,145.86	0.00	0.00	0.00	1,145.86
21 7077 729 950	CLASS OF 2022	1,543.60	0.00	0.00	0.00	1,543.60
21 7078 729 950	CLASS OF 2023	1,242.98	0.00	0.00	0.00	1,242.98
21 7079 729 950	CLASS OF 2024	1,379.41	0.00	0.00	0.00	1,379.41
21 7080 729 950	CLASS OF 2025	755.76	0.00	0.00	0.00	755.76
21 7081 729 950	CLASS OF 2026	525.00	0.00	0.00	0.00	525.00
21 7082 729 950	CLASS OF 2027	55.00	0.00	0.00	0.00	55.00
21 8000 729 910	ANNUAL	7,998.42	100.00	0.00	0.00	7,898.42
21 8001 729 910	BUCCANEER CLUB	1,986.93	0.00	0.00	0.00	1,986.93
21 8002 729 910	THE BUCCANEER NETWORK	2,109.81	0.00	0.00	0.00	2,109.81
21 8004 729 910	INTEREST	355.02	0.00	84.71	0.00	439.73
Fund Total: 21		136,580.80	21,821.65	18,845.64	0.00	133,604.79

**EAST BUCHANAN SCHOOL
MILEAGE REPORT
2021-2022**

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	920	0	0	372	0	0	0	0	0	1,292
AUGUST	2,869	0	0	243	0	52	0	0	0	3,164
SEPTEMBER	7,927	0	0	1,214	0	67	0	0	62	9,270
OCTOBER	7,726	0	0	995	0	0	0	0	0	8,721
NOVEMBER	6,785	0	0	1,153	0	0	0	0	0	7,938
DECEMBER	0	0	0	0	0	0	0	0	0	0
JANUARY	0	0	0	0	0	0	0	0	0	0
FEBRUARY	0	0	0	0	0	0	0	0	0	0
MARCH	0	0	0	0	0	0	0	0	0	0
APRIL	0	0	0	0	0	0	0	0	0	0
MAY	0	0	0	0	0	0	0	0	0	0
JUNE	0	0	0	0	0	0	0	0	0	0
TOTAL	26,227	-	-	3,977	-	119	-	-	62	30,385

EAST BUCHANAN SCHOOL
MILEAGE REPORT
2021-2022

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	8	0	188	202	229	18	0	0	32	677
AUGUST	0	70	1,013	1,895	315	0	0	0	28	3,321
SEPTEMBER	0	187	3,089	1,391	210	194	0	0	59	5,130
OCTOBER	0	503	4,410	3,937	323	311	0	0	0	9,484
NOVEMBER	0	702	3,803	1,249	164	165	0	0	0	6,083
DECEMBER	0	0	0	0	0	0	0	0	0	0
JANUARY	0	0	0	0	0	0	0	0	0	0
FEBRUARY	0	0	0	0	0	0	0	0	0	0
MARCH	0	0	0	0	0	0	0	0	0	0
APRIL	0	0	0	0	0	0	0	0	0	0
MAY	0	0	0	0	0	0	0	0	0	0
JUNE	0	0	0	0	0	0	0	0	0	0
TOTAL	8	1,462	12,503	8,674	1,241	688	0	0	119	24,695
BUS/VAN TOTAL	26,235	1,462	12,503	12,651	1,241	807	0	0	181	55,080

EAST BUCHANAN COMMUNITY SCHOOL

GASOLINE/DIESEL EXPENSE REPORT

2020-2021

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	484.000	\$ 2.650	\$ 1,282.35	747.000	\$ 2.432	\$ -	\$ 3,099.36	51.000	\$ 135.12	203.000	\$ 493.78	\$ 628.90
AUG.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	268.000	\$ 710.07	303.000	\$ 730.84	\$ 1,440.91
SEPT.	499.000	\$ 2.670	\$ 1,332.18	751.000	\$ 2.546	\$ 1,912.05	\$ 3,244.23	469.000	\$ 1,252.09	1,157.000	\$ 1,912.05	\$ 3,164.14
OCT.	346.000	\$ 2.886	\$ 998.39	552.000	\$ 2.891	\$ 1,595.89	\$ 2,594.28	635.000	\$ 1,832.29	1,107.000	\$ 3,200.45	\$ 5,032.74
NOV.	454.000	\$ 2.886	\$ 1,310.06	872.000	\$ 2.771	\$ 2,416.40	\$ 3,726.46	468.000	\$ 1,350.46	1,111.000	\$ 3,078.69	\$ 4,429.15
DEC.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JAN.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
FEB.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MARCH	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
APR.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MAY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JUNE	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
TOTALS	1,783.000		\$4,922.98	2,922.000		\$5,924.34	\$12,664.33	1,891.000	\$5,280.03	3,881.000	\$9,415.81	\$14,695.84

East Buchanan CSD

FY21 Financial Reports

By September 15th of each year, the district is required to certify the transportation report, special education supplement, and the certified annual report (CAR). The district uploads a file from our accounting software to the Iowa Department of Education via the Iowa Education Portal. The file is immediately reviewed and we get an edit report with 4 edit stages that must be cleared to certify the report. Warnings are given to accounts that need to be reviewed but are not required to be cleared to certify the report because there may not have been any activity on them during the fiscal year.

ANNUAL TRANSPORTATION REPORT (ATR) – This report is based on the upload and information Kelly enters in the Transportation Applications on the portal throughout the year. The information may be used to determine what to charge for non-district use of transportation.

SPECIAL EDUCATION SUPPLEMENT (SES) – This report is based on the upload, tuition-in billing, and information entered specific to this report. It calculates the amount the district can request for allowable growth and supplemental aid to help offset a negative special education balance. The board approved this request at the October meeting.

CERTIFIED ANNUAL REPORT (CAR) – This report is based on the upload and is reviewed by the auditor during the annual audit.

CERTIFIED BUDGET – This report shows the district's progress towards staying on budget according to the certified budget published and approved. The expenditures with * must stay below the budgeted amount to avoid having to revise the budget by May 31st of each fiscal year. This is preliminary until the audit fieldwork is complete.

CASH SUMMARY REPORT – This report is a summary by fund. If comparing to the ending balance report from the bank, keep in mind that some accounts have more than one fund tied to them and one fund may be in two different bank accounts.

UNSPENT AUTHORIZED BUDGET (UAB) WORKSHEET – This worksheet calculates the legal limit on general fund spending and the district's UAB ratio. The goal is to have it in the 15-20% range. The information provided on this sheet is from the Iowa Department of Management. Lines 17-20 and line 30 amounts were added based on the CAR or provided by the auditor. UAB is also known as unspent spending authority. This is preliminary until the audit fieldwork is complete.

CITIZEN STATE BANK ENDING BALANCE LIST

ANNUAL TREASURER REPORT – This report is provided by board treasurer Marilyn Steinkamp.

ANNUAL TRANSPORTATION REPORT (ATR) SUMMARY

	FY18	FY19	FY20	FY21
MILEAGE				
Cost/mile (IRS rate)	\$ 0.545	\$ 0.58	\$ 0.58	\$ 0.56
School Bus				
Regular route miles traveled	68,942	66,202	48,394	63,540
Miscellaneous miles traveled	207	150	213	243
Activity and educational trip miles	16,267	15,496	8,276	9,194
Other person/group miles			213	0
Auto/Van				
Regular route miles traveled	0	0	0	0
Miscellaneous miles traveled	192	71	548	1,304
Special education miles	49,768	42,540	21,188	64,085
Activity and educational trip miles	20,908	17,232	16,191	10,192
Other person/group miles	140	357	548	0
Staff miles including drivers ed	16,932	7,166	4,745	3,556
STUDENT COUNT				
Number of days buses operated	174	174	126	173
Average number of students transported	326.90	316.60	331.43	254.97
Transportation required by law:				
Elementary students 2+ miles	206	172	240	201
High school students 3+ miles	112	122	68	44
Transportation not required by law:				
Elementary students less than 2 miles	14	19	28	18
High school students less than 3 miles	6	7	5	0
OPERATING COSTS/REVENUES				
Transportation Costs				
Cost of fuel	\$ 53,217.21	\$ 49,048.74	\$ 28,143.37	\$ 27,387.62
Other Equip-fuel tank spill-monitoring devices/systems, (\$ -	\$ 421.93	\$ -	\$ 8,074.00
Vehicle depreciation	\$ 12,386.14	\$ 12,386.14	\$ 18,443.28	\$ 18,443.28
Salaries	\$ 173,851.70	\$ 175,321.67	\$ 163,159.19	\$ 214,854.50
Benefits	\$ 36,309.59	\$ 37,734.41	\$ 39,053.97	\$ 62,284.08
Supplies and parts	\$ 11,337.04	\$ 29,530.11	\$ 8,667.08	\$ 13,182.91
Repairs, maintenance, and inspection fees	\$ 14,278.80	\$ 9,829.87	\$ 17,604.99	\$ 6,404.39
Vehicle insurance costs	\$ 7,844.00	\$ 9,482.00	\$ 9,934.00	\$ 11,403.00
Drug/Alcohol testing	\$ 1,040.00	\$ 790.00	\$ 1,516.50	\$ 1,748.49
Transportation provided by non-district personnel	\$ 3,528.74	\$ 13,860.17	\$ -	\$ 14,345.76
Other expenditures	\$ 28,793.41	\$ 23,217.65	\$ 20,860.85	\$ 2,686.24
Total Operating Costs	\$ 342,586.63	\$ 361,622.69	\$ 307,383.23	\$ 380,814.27
Transportation Revenues				
Nonpublic transportation reimbursement	\$ 1,763.54	\$ -	\$ 1,365.80	\$ -
Transportation fees received			\$ 4,221.96	\$ -
Total Transportation Revenues	\$ 1,763.54	\$ -	\$ 5,587.76	\$ -
Adjustments				
Admin/teacher/custodial & drivers ed cost adj (auto/van)	\$ 9,227.94	\$ 4,156.28	\$ 2,752.10	\$ 1,991.36
Special education SES adj	\$ 27,123.56	\$ 24,673.20	\$ 12,289.04	\$ 35,887.60
Activity & educational trip adj (auto/van)	\$ 11,394.86	\$ 9,994.56	\$ 9,390.78	\$ 5,707.52
Other persons & group mileage adj (auto/van)	\$ 76.30	\$ 207.06	\$ 317.84	\$ -
Total Adjustments	\$ 47,822.66	\$ 39,031.10	\$ 24,749.76	\$ 43,586.48
Net Transportation Costs	\$ 293,000.43	\$ 322,591.59	\$ 277,045.71	\$ 337,227.79
MISCELLANEOUS				
Route/misc miles traveled	69,341	66,423	49,155	65,087
Non-route miles traveled	16,267	15,496	8,489	9,194
Total route/misc & non-route miles traveled	85,608	81,919	57,644	74,281
Average cost/mile traveled	\$ 3.42	\$ 3.94	\$ 4.81	\$ -
Net operating cost				
Non-route operating costs	\$ 55,633.14	\$ 61,054.24	\$ 40,832.09	\$ -
Net operating cost	\$ 237,367.29	\$ 261,537.35	\$ 236,213.62	\$ -
Average cost/pupil transported	\$ 726.12	\$ 826.08	\$ 712.71	\$ -

SPECIAL EDUCATION SUPPLEMENT (SES) SUMMARY REPORT

	FY18	FY19	FY20	FY21
REVENUE				
Special Ed Receipts	\$ 1,149,007.00	\$ 1,182,371.00	\$ 1,198,358.00	\$ 1,126,270.00
Tuition In Receipts	\$ 73,854.54	\$ 64,885.13	\$ 73,619.45	\$ 28,737.80
MEDICAID Reimbursement	\$ 18,967.95	\$ 73,427.31	\$ 55,216.57	\$ 132,275.79
Part B Receipts	\$ 27,291.00	\$ 26,534.00	\$ 25,604.00	\$ 25,094.00
Teacher Quality	\$ 44,822.72	\$ 45,383.05	\$ 48,796.34	\$ 36,911.05
Foster Care/High Cost Fund/Termination of Rights Claims	\$ 6,333.66	\$ 8,022.41	\$ 19,824.44	\$ 18,376.46
Other Revenue	\$ -	\$ -	\$ -	\$ -
DE Revenue Adjustment	\$ -	\$ -	\$ -	\$ (5,087.76)
TOTAL REVENUE	\$ 1,320,276.87	\$ 1,400,622.90	\$ 1,421,418.80	\$ 1,362,577.34
EXPENDITURES				
Salaries	\$ 479,396.88	\$ 481,892.75	\$ 506,167.98	\$ 446,678.79
Benefits	\$ 123,835.48	\$ 146,448.01	\$ 149,990.08	\$ 150,364.81
Employee Travel	\$ 17.46	\$ 28.41	\$ 9.48	\$ 4.83
Supplies	\$ 17,765.62	\$ 1,083.04	\$ 2,193.56	\$ 1,941.51
Total Contract Services	\$ 43,366.22	\$ 45,282.63	\$ 40,210.87	\$ 89,983.82
Transportation	\$ 67,864.54	\$ 84,237.42	\$ 45,421.58	\$ 84,213.24
Equipment	\$ 25.22	\$ 99.23	\$ 446.44	\$ 34.18
Subtotal Special Education	\$ 732,271.42	\$ 759,071.49	\$ 744,439.99	\$ 773,221.18
General Program Expenditures (1.0 Funds)	\$ 345,995.00	\$ 320,567.00	\$ 316,067.00	\$ 303,838.00
Tuition Out totals	\$ 331,552.96	\$ 404,506.27	\$ 419,124.28	\$ 373,994.88
TOTAL SPECIAL ED EXPENDITURES	\$ 1,409,819.38	\$ 1,484,144.76	\$ 1,479,631.27	\$ 1,451,054.06
Total Special Ed Revenue	\$ 1,320,276.87	\$ 1,400,622.90	\$ 1,421,418.80	\$ 1,362,577.34
Total Special Ed Expenditures	\$ 1,409,819.38	\$ 1,484,144.76	\$ 1,479,631.27	\$ 1,451,054.06
Net Revenue (over/under)	\$ (89,542.51)	\$ (83,521.86)	\$ (58,212.47)	\$ (88,476.72)
Previous Year Carryover	\$ -	\$ -	\$ -	\$ -
If negative - amount to request for allowable growth & supplemental aid*	\$ (89,542.51)	\$ (83,521.86)	\$ (58,212.47)	\$ (88,476.72)
Receipts for Add'l Weighted Dollars (Screen 4)	\$ 609,223.00	\$ 650,226.00	\$ 661,718.00	\$ 625,862.00
Carryover Allowed (10% of wgt rev) **	\$ 60,922.30	\$ 65,022.60	\$ 66,171.80	\$ 62,586.20

CERTIFIED ANNUAL REPORT (CAR) SUMMARY

2020-2021										
FUND BALANCES										
GENERAL FUND (10)	ACTIVITY FUND (21)	MGMT FUND (22)	SAVE FUND (33)	VPPEL/PPPEL FUND (36)	CAPITAL PROJ (31)	DEBT SERVICE (40)	NUTRITION FUND (61)	DISTRICT TOTALS		
2,092,844.17	120,841.93	414,422.35	2,937,081.02	430,825.78	10,651.12	101,695.74	(8,259.27)	6,100,102.84		
7,414,379.63	160,962.85	101,445.04	579,316.82	399,273.32	8.84	801,950.06	408,033.84	9,865,370.40		
9,507,223.80	281,804.78	515,867.39	3,516,397.84	830,099.10	10,659.96	903,645.80	399,774.57	15,965,473.24		
7,380,820.50	158,509.44	195,504.67	309,010.00	218,402.82	10,659.96	661,897.50	332,929.08	9,267,733.97		
2,126,403.30	123,295.34	320,362.72	3,207,387.84	611,696.28	0.00	241,748.30	66,845.49	6,697,739.27		
FUND BALANCE CHANGE										
33,559.13	2,453.41	(94,059.63)	270,306.82	180,870.50	(10,651.12)	140,052.56	75,104.76	597,636.43		
ASSETS										
Current Asset - Cash & Investments										
Current Asset - Taxes Receivable										
Current Asset - Interfund Receivables										
Current Asset - Intergovernmental Receivables										
Current Asset - Inventories										
Current Asset - Other Current Assets										
Long Term Assets										
2,950,610.76	136,915.26	319,600.48	3,161,229.02	617,863.38	0.00	236,982.41	129,985.33	7,553,186.64		
2,081,607.33		50,963.19		367,401.87		482,400.61		2,982,373.00		
0.00								0.00		
341,173.38		32.05	46,158.82	1,221.13		153.28	2,384.30	391,122.96		
1,794.80							3,488.39	1,794.80		
								3,488.39		
								0.00		
								25,014.62		
5,375,186.27	136,915.26	370,595.72	3,207,387.84	986,486.38	0.00	719,536.30	160,872.64	10,956,980.41		
DEFERRED OUTFLOWS OF RESOURCES										
Deferred Outflows of Resources per IPERS										
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES										
5,375,186.27	136,915.26	370,595.72	3,207,387.84	986,486.38	0.00	719,536.30	193,631.64	10,989,739.41		
CURRENT LIABILITIES										
Interfund Payables								0.00		
Intergovernment Payable								0.00		
Other Payables								366,020.49		
Accrued Expenses								542,852.72		
Payroll Deductions/WH payables								139,520.91		
Advances of Federal Grants/ Unused Revenues								5,535.02		
Other Current Liabilities								0.00		
Net Pension Liabilities (IPERS)								67,415.00		
Long-Term Liabilities								0.00		
1,028,075.97	13,619.92	234.00	0.00	10,804.10	0.00	0.00	68,610.15	1,121,344.14		
TOTAL CURRENT LIABILITIES										
2,062,252.00		49,999.00		363,986.00		477,788.00		2,954,025.00		
158,455.00								158,455.00		
2,220,707.00	0.00	49,999.00	0.00	363,986.00	0.00	477,788.00	58,176.00	3,170,656.00		
DEFERRED INFLOWS FO RESOURCES										
Deferred Inflows										
Deferred Inflows-Income Surtax										
Deferred Inflows-Pensions										
TOTAL DEFERRED INFLOWS										
Investments in Capital Assets, Net										
Restricted Fund Balance/Net Position										
Unassigned Fund Balance/Net Position										
306,644.50	123,295.34	320,362.72	3,207,387.84	611,696.28		241,748.30	25,014.62	4,811,134.98		
1,819,758.80							41,830.87	1,861,589.67		
TOTAL EQUITY										
2,126,403.30	123,295.34	320,362.72	3,207,387.84	611,696.28	0.00	241,748.30	66,845.49	6,697,739.27		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND EQUITY										
5,375,186.27	136,915.26	370,595.72	3,207,387.84	986,486.38	0.00	719,536.30	193,631.64	10,989,739.41		

Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY21 Certified Budget	thru 9/30/21	over / (under) budget	
Taxes Levied on Property	1	\$ 2,888,696.00	\$ 2,910,452.63		
Utility Replacement Excise Tax	2	\$ 51,316.00	\$ 51,503.45		
Income Surtaxes	3	\$ 142,295.00	\$ 152,971.00		
Tuition\Transportation Received	4	\$ 633,000.00	\$ 568,997.40		
Earnings on Investments	5	\$ 81,900.00	\$ 61,904.05		
Nutrition Program Sales	6	\$ 180,000.00	\$ 58,574.34		
Student Activities and Sales	7	\$ 196,000.00	\$ 138,089.30		
Other Revenues from Local Sources	8	\$ 117,000.00	\$ 167,517.62		
Revenue from Intermediary Sources	9	\$ -	\$ -		
State Foundation Aid	10	\$ 3,952,334.00	\$ 3,919,654.00		
Instructional Support State Aid	11	\$ 15,007.00	\$ -		
Other State Sources	12	\$ 587,620.00	\$ 659,160.98		
Commercial & Industrial State Replacement	13	\$ 21,091.00	\$ 17,270.87		
Title I Grants	14	\$ 70,000.00	\$ 72,872.00		
IDEA and Other Federal Sources	15	\$ 300,000.00	\$ 744,610.69		
Total Revenues	16	\$ 9,236,259.00	\$ 9,523,578.33		
General Long-Term Debt Proceeds	17	\$ -	\$ -		
Transfers In	18	\$ 311,010.00	\$ 326,190.57		
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ -		
Special Items/Upward Adjustments	20	\$ -	\$ 15,601.50		
Total Revenues & Other Sources	21	\$ 9,547,269.00	\$ 9,865,370.40		
Beginning Fund Balance	22	\$ 6,100,102.84	\$ 6,100,102.84		
Total Resources	23	\$ 15,647,371.84	\$ 15,965,473.24		
*Instruction	24	\$ 5,445,000.00	\$ 4,973,261.44	\$ (471,738.56)	91%
Student Support Services	25	\$ 322,500.00	\$ 243,572.90		
Instructional Staff Support Services	26	\$ 480,000.00	\$ 528,284.61		
General Administration	27	\$ 265,000.00	\$ 244,015.85		
School/Building Administration	28	\$ 410,000.00	\$ 358,892.13		
Business & Central Administration	29	\$ 125,000.00	\$ 151,658.35		
Plant Operation and Maintenance	30	\$ 643,000.00	\$ 650,105.08		
Student Transportation	31	\$ 540,000.00	\$ 479,920.99		
This row is intentionally left blank	32	\$ -	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 2,785,500.00	\$ 2,656,449.91	\$ (129,050.09)	95%
*Noninstructional Programs	33	\$ 375,000.00	\$ 332,929.08	\$ (42,070.92)	89%
Facilities Acquisition and Construction	34	\$ 300,000.00	\$ 48,128.13		
Debt Service	35	\$ 662,398.00	\$ 661,897.50		
AEA Support - Direct to AEA	36	\$ 287,251.00	\$ 268,098.00		
*Total Other Expenditures (lines 34-36)	36A	\$ 1,249,649.00	\$ 978,123.63	\$ (271,525.37)	78%
Total Expenditures	37	\$ 9,855,149.00	\$ 8,940,764.06		
Transfers Out	38	\$ 311,010.00	\$ 326,190.57		
Other Uses	39	\$ -	\$ 779.34		
Total Expenditures & Other Uses	40	\$ 10,166,159.00	\$ 9,267,733.97		
Ending Fund Balance	41	\$ 5,481,212.84	\$ 6,697,739.27		
Total Requirements	42	\$ 15,647,371.84	\$ 15,965,473.24		

This report shows the district's progress towards staying on budget according to the certified budget published and approved. The expenditures with * must stay below the budgeted amount to avoid having to revise the budget by May 31st of each fiscal year. Revenues and expenses will continue for the fiscal year until the Certified Annual Report (CAR) is completed in September.

East Buchanan Community School District Cash Summary Report

FY21 Ending

10-GENERAL FUND

Beginning Balance	2,909,706.83	
Revenue	7,222,318.42	Property taxes, state aid, grants, interest, tuition, fees
Expenditures	7,181,414.49	Salary, benefits, supplies, etc
Ending Balance	2,950,610.76	Bank Account Name: General Fund

21-ACTIVITY FUND

Beginning Balance	120,841.93	
Revenue	175,976.92	gate receipts, donations, activity fees, interest
Expenditures	159,903.59	activity fund eligible expenditures
Ending Balance	136,915.26	Bank Account Name: Activity Fund

22-MANAGEMENT FUND

Beginning Balance	412,941.11	
Revenue	104,196.78	property taxes
Expenditures	197,537.41	retiree insurance (district paid), retiree benefits, liability insurance
Ending Balance	319,600.48	Bank Account Name: General Fund

31-GO BONDS

Beginning Balance	10,651.12	
Revenue	2,744.90	interest, rebates, refunds
Expenditures	13,396.02	building construction
Ending Balance	0.00	Bank Account Names: Capital Projects and High School Project

33-SAVE

Beginning Balance	2,887,242.09	
Revenue	601,711.11	property taxes, donations, rebates
Expenditures	327,724.18	SAVE eligible expenditures
Ending Balance	3,161,229.02	Bank Account Names: School House Fund and Elementary Project

36-PPEL

Beginning Balance	421,599.20	
Revenue	424,301.76	property taxes, donations, rebates
Expenditures	228,037.58	PPEL eligible expenditures
Ending Balance	617,863.38	Bank Account Name: School House Fund

40-DEBT SERVICE

Beginning Balance	96,455.14	
Revenue	1,083,042.74	property taxes, interfund transfer from SAVE for revenue bonds
Expenditures	942,515.47	financial fees, interest, principal on GO & revenue bonds
Ending Balance	236,982.41	
less: Escrow Acct	215,214.24	prepayment levy balance
	21,768.17	Bank Account Name: School House Fund

61-NUTRITION FUND

Beginning Balance	38,067.87	
Revenue	470,417.04	sales, interest, federal/state program revenue
Expenditures	378,499.58	salary, benefits, food, supplies
Ending Balance	129,985.33	Bank Account Name: Lunch Program
less: Received on Acct	6,731.87	student/family/employee lunch account balance
	123,253.46	

Authority	Data Source		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Estimated 2021
1 Formula	AidLevy 4.3/5.1	Regular Program District Cost	\$ 3,543,322	\$ 3,882,446	\$ 3,825,374	\$ 3,841,104	\$ 3,892,610
2 Formula	AidLevy 4.8/5.2	Regular Program Budget Adjustment	\$ 122,067	\$ -	\$ 95,896	\$ 22,524	\$ -
3 Formula	AidLevy 4.11/5.3	Supplementary Weighting District Cost	\$ 65,468	\$ 66,580	\$ 68,869	\$ 71,875	\$ 135,538
4 Formula	AidLevy 4.14/5.4	Special Ed District Cost	\$ 536,969	\$ 609,223	\$ 650,226	\$ 661,718	\$ 625,862
5 Formula	AidLevy 4.22/5.5	Teacher Salary Supplement District Cost	\$ 345,873	\$ 368,867	\$ 368,867	\$ 363,358	\$ 366,976
6 Formula	AidLevy 4.30/5.6	Professional Development Suppl District Cost	\$ 34,484	\$ 36,925	\$ 36,925	\$ 36,502	\$ 36,960
7 Formula	AidLevy 4.38/5.7	Early Intervention Supplement District Cost	\$ 36,184	\$ 38,795	\$ 38,795	\$ 38,394	\$ 38,910
8 Formula	AidLevy 4.46/5.8	Teacher Leadership Supplement District Cost	\$ -	\$ 188,337	\$ 188,337	\$ 186,042	\$ 188,274
9 Formula	AidLevy 4.49/5.9	AEA Special Ed Support	\$ 181,425	\$ 199,692	\$ 198,797	\$ 199,806	\$ 200,171
10 Formula	AidLevy 4.54/5.10	AEA Special Ed Support Adjustment	\$ 7,113	\$ -	\$ 895	\$ -	\$ -
11 Formula	AidLevy 4.60/5.11	AEA Media Services	\$ 29,555	\$ 32,350	\$ 31,788	\$ 31,877	\$ 32,489
12 Formula	AidLevy 4.63/5.12	AEA Educational Services	\$ 33,005	\$ 36,120	\$ 35,485	\$ 35,571	\$ 36,249
13 Formula	AidLevy 4.66/5.13	AEA Sharing District Cost	\$ -	\$ -	\$ -	\$ -	\$ -
14 Formula	AidLevy 4.74/5.14	AEA Teacher Salary Suppl District Cost	\$ 23,790	\$ 25,269	\$ 25,269	\$ 25,145	\$ 25,145
15 Formula	AidLevy 4.82/5.15	AEA Professional Dev Suppl District Cost	\$ 2,730	\$ 2,905	\$ 2,905	\$ 2,893	\$ 2,893
16 Board/SBRC	AidLevy 5.17	SBRC Modified Suppl Amt Dropout Prev	\$ 114,357	\$ 126,717	\$ 124,888	\$ 124,103	\$ 125,394
17 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #1	\$ -	\$ -	\$ -	\$ -	\$ -
18 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #2	\$ 296,595	\$ 69,206	\$ 53,312	\$ 40,416	\$ 110,265
19 SBRC	SBRC/DE	Special Ed Deficit Modified Suppl Amt	\$ 12,105	\$ 89,543	\$ 83,522	\$ 58,212	\$ 88,477
20 SBRC	SBRC/DE	Special Ed Positive Balance Reduction	\$ -	\$ -	\$ -	\$ -	\$ -
21 Board/SBRC	SBRC/DE	AEA Special Ed Positive Balance	\$ -	\$ -	\$ -	\$ -	\$ -
22 Board/SBRC	SBRC	Allowance for Construction Projects	\$ -	\$ -	\$ -	\$ -	\$ -
23 SBRC	SBRC	Unspent Allowance for Construction	\$ -	\$ -	\$ -	\$ -	\$ -
24 Auditor	AidLevy 5.18	Enrollment Audit Adjustment	\$ (6,446)	\$ -	\$ (8,163)	\$ 2,964	\$ -
25 Calculated	AidLevy 5.16	AEA Prorata Reduction	\$ 33,637	\$ 28,849	\$ 28,849	\$ 28,849	\$ 28,849
26 Calculated	Calculated	Maximum District Cost	\$ 5,344,959	\$ 5,744,126	\$ 5,793,138	\$ 5,713,655	\$ 5,875,364
27 Board/Note	AidLevy 7.35	Total Preschool Foundation Aid	\$ 131,820	\$ 96,628	\$ 114,512	\$ 99,760	\$ 140,960
28 Board/Note	AidLevy 10.27	Instructional Support Authority	\$ 285,827	\$ 294,833	\$ 298,291	\$ 293,868	\$ 294,320
29 Board	AidLevy 11.3	Ed Improvement Authority	\$ -	\$ -	\$ -	\$ -	\$ -
30 Board	See Note 1	Other Miscellaneous Income*	\$ 1,204,949	\$ 976,769	\$ 1,162,645	\$ 948,955	\$ 1,307,610
31 Calculated	Calculated	Unspent Auth Budget - Previous Year	\$ 1,069,743	\$ 1,343,488	\$ 1,567,362	\$ 1,981,994	\$ 1,978,114
32 Calculated	Calculated	Maximum Authorized Budget	\$ 8,037,298	\$ 8,455,844	\$ 8,935,948	\$ 9,038,232	\$ 9,596,368
33 Board	See Note 2	Expenditures*	\$ 6,693,810	\$ 6,888,482	\$ 6,953,954	\$ 7,060,118	\$ 7,380,821
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	\$ 1,343,488	\$ 1,567,362	\$ 1,981,994	\$ 1,978,114	\$ 2,215,547

UAB Ratio (Line 34/Line 32) (goal is 15-20%)

17%

19%

22%

22%

23%



117 WEST FIRST STREET • P.O. Box 517
MONTICELLO, IOWA 52310
PHONE 319-465-5921 • FAX 319-465-5926
www.citizensstateonline.com

<u>Account Name</u>	<u>Account#</u>	<u>Interest Rate</u>	<u>Balance 06/30/2021</u>
East Buchanan General Fund	**8009	0.75%	\$3,302,049.56
East Buchanan Activity Fund	**8306	0.75%	\$141,152.79
East Buchanan Lunch Program	**8603	0.75%	\$130,354.33
East Buchanan School House Fund	**8900	0.75%	\$1,081,904.94
East Buchanan Elementary Project	**1520	0.75%	\$2,515,895.63
East Buchanan Scholarship Fund	**3804	0%	\$31,867.44
East Buchanan Capital Projects	**2151	0%	CLOSED
East Buchanan High School Project	**2227	0%	CLOSED
East Buchanan Scholarship Fund	***7322	0%	\$25.35

OFFICES AT —

103 1ST STREET SW
P.O. Box 10
HOPKINTON, IOWA 52237
PHONE 563-926-2250
FAX 563-926-2419

1218 WEST MAIN STREET
MANCHESTER, IOWA 52057
PHONE 563-927-8019
FAX 563-927-4455

7274 COLUMBUS STREET
P.O. Box 50
NEW VIENNA, IOWA 52065
PHONE 563-921-2455
FAX 563-921-2725

204 MAIN STREET
P.O. Box 9
RYAN, IOWA 52330
PHONE 563-932-2561
FAX 563-932-2832

102 EAST MISSION
P.O. Box 4
STRAWBERRY POINT, IOWA 52076
PHONE 563-933-2213
FAX 563-933-6300

101 MADISON STREET
P.O. Box 10
WINTHROP, IOWA 50682
PHONE 319-935-3364
FAX 319-935-3846

**EAST BUCHANAN COMMUNITY
SCHOOL**

ANNUAL REPORTS



JULY 1, 2020—JUNE 30, 2021

GENERAL FUND

PPEL

ACTIVITIES

NUTRITION

2020-21 ANNUAL REPORT**GENERAL FUND-EAST BUCHANAN SCHOOL****Account #- 009--CITIZENS STATE BANK IN WINTHROP, IA****OUTSTANDING CHECK REGISTER--General Fund**

MONTH	CHECK		CHECK			CLEARED
JUNE	NO.	VENDOR	DATE	CHECK AMT.	CLEARED	DATE
	10744	SCOTT ZHISS	5/20/2021	1722.43	X	6/4/2021
	29248	SCREENCASTIFY LLC	4/15/2021	2500.00	X	6/10/2021
	29298	LAURIE THOME	5/13/2021	100.00	X	6/1/2021
	10768	ISEBA	6/18/2021	46.84		
	10769	MADISON NATIONAL LIFE	6/18/2021	11.85		
	10770	WELLMARK	6/18/2021	701.00		
	10773	TIFFANY BOWERS	6/24/2021	238.02		
	29355	ALLIANT ENERGY	6/30/2021	10915.04		
	29356	KELLY ANDEREGG	6/30/2021	150.00		
	29357	CAR KEYS EXPRESS	6/30/2021	99.90		
	29358	CDW GOVT, INC	6/30/2021	145.72		
	29359	CR CSD	6/30/2021	152.88		
	29360	CPU CSD	6/30/2021	11342.79		
	29361	COLLEGEBOARD	6/30/2021	311.00		
	29362	COPY SYSTEMS INC	6/30/2021	362.40		
	29363	DEPT OF ED	6/30/2021	800.00		
	29364	GORDON FLESCH CO	6/30/2021	521.00		
	29365	GREENWOOD CLEANING SYS	6/30/2021	3662.60		
	29366	ADAM HALFORD	6/30/2021	94.00		
	29367	INDEPENDENCE CSD	6/30/2021	130.39		
	29368	ERIN KELCHEN	6/30/2021	45.00		
	29369	CHAD LAMKER	6/30/2021	156.51		
	29370	MATT MCMANUS IMPACT, LLC	6/30/2021	437.05		
	29371	THE NEWS	6/30/2021	205.43		
	29372	PIPER SANDLER & CO	6/30/2021	1000.00		
	29373	PRESTO-X	6/30/2021	64.00		
	29374	DONNA SHAFER	6/30/2021	95.00		
	29375	UNI	6/30/2021	150.00		

JUNE BANK STATEMENT BALANCE	\$3,302,049.56
Less Outstanding Checks	31838.42
PLUS OUTSTANDING DEPOSIT	
SECRETARY BALANCE	\$ 3,270,211.14
TREASURERS BALANCE	\$ 3,270,211.14
DIFFERENCE	0

**2020-2021 ANNUAL REPORT
EAST BUCHANAN COMMUNITY SCHOOL
SCHOOL HOUSE FUND--PPEL--Account # 900**

CHECK NO.	CHECK DATE	VENDOR	CHECK AMT.	CLEARED	CLEARED DATE
JUNE BANK STATEMENT BALANCE			\$1,081,904.94		
LESS OUTSTANDING CKS					
SECRETARY'S BALANCE			\$1,081,904.94		
TREASURERS BALANCE			\$1,081,904.94		
DIFFERENCE			\$0.00		

ANNUAL REPORT 2020-2021**EAST BUCHANAN COMMUNITY SCHOOL****OUTSTANDING CHECK REGISTER--STUDENT ACTIVITY--Acct # 306**

JUNE

CHECK NO.	VENDOR	CHECK DATE	CHECK AMT	CLEARED	CLEARED DATE
12746	JOHN DVORAK	2/3/2021	115.00	X	6/9/2021
12799	AMERICAN CANCER SOCIETY	4/14/2021	763.58	X	9/29/2021
12850	JOAN STRAUSS	5/12/2021	255.00	X	6/29/2021
12852	LAURIE THOME	5/12/2021	150.00	X	6/1/2021
12859	CLAYTON COUNTY CONSERVATION	5/19/2021	58.00	X	6/2/2021
12860	PHIL STEFFEN	5/28/2021	85.00	X	6/3/2021
12861	ROBERT GOEDKEN	5/28/2021	90.00	X	6/7/2021
12857	WAPSIE OAKS COUNTRY CLUB	5/19/2021	10.00		
12867	DISGUISES COSTUMES	6/9/2021	922.84		
12869	ALLAN HERMSEN	6/9/2021	280.00		
12872	JDRF	6/9/2021	570.93		
12873	MATT MCMANUS IMPACT LLC	6/9/2021	1008.00		
12877	JEFF NIEHAUS	6/9/2021	170.00		
12886	LEE WHITE	6/9/2021	504.76		
12891	JAKE MUNGER	6/10/2021	115.00		
12898	MARK TROENOLE	6/16/2021	120.00		
12904	DAVE RIMA	6/23/2021	130.00		
12907	JAKE MUNGER	6/23/2021	115.00		
12909	IGHSAU	6/23/2021	100.00		
12910	TOM BARNES	6/30/2021	215.00		
12911	JAKE MUNGER	6/30/2021	115.00		
12912	RONALD THOLE	6/30/2021	115.00		
12913	DAVE VIERTEL	6/30/2021	115.00		
JUNE BANK BALANCE			141152.79		
LESS OUTSTANDING CHECKS			4606.53		
PLUS DEPOSIT IN TRANSIT			369.00		
SECRETARY'S BALANCE			\$136,915.26		
TREAS. BALANCE			\$136,915.26		
DIFFERENCE			0		

ANNUAL REPORT 2020--2021

EAST BUCHANAN COMMUNITY SCHOOLS

OUTSTANDING CHECK REGISTER--NUTRITION--BANK ACCT # 603

JUNE	JUNE BANK BALANCE						\$130,354.33
	LESS OUTSTANDING CHECKS						
	1812 INDEE CSD	5/12/2021	72.05	X	6/21/2021		
	1813 RACHEL LARSON	5/12/2021	15.00	X	6/8/2021		
	1817 ASHLEY MULFORD	5/12/2021	10.50	X	6/8/2021		
	1819 NICHOLE VAUGHN	5/12/2021	23.30	X	6/15/2021		
	TOTAL OUTSTANDING CHECKS						0.00
	less deposit deposited in error						369.00
	TREASURERS BALANCE						\$129,985.33
	SECRETARYS BALANCE						\$129,985.33
	DIFFERENCE						\$0.00

STATE OF IOWA
ABSTRACT OF VOTES

Buchanan County, Iowa

We, the undersigned Members of the Board of Supervisors and ex-officio County Board of Canvassers for this County, do hereby certify the following to be a true and correct abstract of the votes cast in this County at the 2021 BUCHANAN COUNTY CITY/SCHOOL Election held on the 2nd day of November, 2021, as shown by the tally lists returned from the several election precincts.

East Buchanan School Board Director District 1

Buchanan

TIM RECKER	Received three hundred thirteen (313) votes
STEPHANIE SHORT	Received three hundred six (306) votes
Candidate Total	Six hundred nineteen (619) votes
SCATTERING	Eighteen (18) votes
TOTAL	Six hundred thirty-seven (637) votes

We therefore declare:

TIM RECKER duly elected for the office of East Buchanan School Board Director District 1 for the term of 4 years.

East Buchanan School Board Director At Large

Buchanan

SCOTT COOKSLEY	Received five hundred sixty (560) votes
Candidate Total	Five hundred sixty (560) votes
SCATTERING	Twenty-two (22) votes
TOTAL	Five hundred eighty-two (582) votes

We therefore declare:

SCOTT COOKSLEY duly elected for the office of East Buchanan School Board Director At Large for the term of 4 years.

IN TESTIMONY WHEREOF, we have hereunto set our hands and caused to be affixed the seal of this county by the Clerk of the Board of Supervisors.

Done at Independence the county seat of Buchanan County, this 9th day of November, 2021.

Chairperson

(Seal)

Members of the Board
of Supervisors and
ex-officio County
Board of Canvassers

Attest:

County Auditor and Clerk of the Board of Supervisors

Organizational Meeting (election year)

- New School Board Member Oath of Office
 - Board Secretary: Do you solemnly swear that you will support the constitution of the United States and the constitution of the State of Iowa and that you will faithfully and impartially to the best of your ability discharge the duties of SCHOOL BOARD MEMBER in the EAST BUCHANAN COMMUNITY SCHOOL DISTRICT as now or hereafter required by law?
 - Board Member(s): I do.

- Election of President
 - The president pro-tem calls for nominations; nominations need not be seconded.
 - The board will vote on the nominations and the president pro-tem will announce the results.
 - The board secretary will administer the oath of office to the newly elected president and the newly elected president will assume the chair.
 - Board Secretary: Do you solemnly swear that you will support the constitution of the United States and the constitution of the State of Iowa and that you will faithfully and impartially to the best of your ability discharge the duties of the office of President in the East Buchanan Community School District as now or hereafter required by law?
 - President: I do.

- Election of Vice-President
 - President will take nominations for vice-president; nominations need not be seconded
 - The board will vote on the nominations and the president will announce the results
 - President administers the oath of office to the vice-president

President: Do you solemnly swear that you will support the constitution of the United States and the constitution of the State of Iowa and that you will faithfully and impartially to the best of your ability discharge the duties of the office of Vice-President in the East Buchanan Community School District as now or hereafter required by law?

Vice-President: I do.

- Motion to approve the appointment of Teresa Knipper as Board Secretary
 - Oath of office (by president)

President: Do you solemnly swear that you will support the constitution of the United States and the constitution of the State of Iowa and that you will faithfully and impartially to the best of your ability discharge the duties of the office of Board Secretary in the East Buchanan Community School District as now or hereafter required by law?

Board Secretary: I do.

- Motion to approve the appointment of Marilyn Steinkamp as Board Treasurer
 - Oath of office (by president)

President: Do you solemnly swear that you will support the constitution of the United States and the constitution of the State of Iowa and that you will faithfully and impartially to the best of your ability discharge the duties of the office of Board Treasurer in the East Buchanan Community School District as now or hereafter required by law?

Board Treasurer: I do.

- Motion to appoint Steve Weidner of Swisher and Cohrt as Legal Counsel
- Motion to approve official depositories
 - \$10 million maximum deposit at Citizens State Bank
 - \$2 million maximum deposit at UMB
 - \$2 million maximum deposit at Iowa Schools Joint Investment Trust
- Motion to approve The Winthrop News as the official publication of the district
- Motion to approve the second Wednesday of each month at 5:00 pm as the school board meeting date and time

13b

Brad Harms, Assessor
Steve Maynard, Deputy Assessor
Kim Fox, Office Manager

**Buchanan County
Assessor's Office**
PO Box 388
Independence, IA 50644-0388

Phone: 319.334.2706
Fax: 319.334.7451

November 3, 2021

Board of Education,


Please provide the contact information for your school district representative selected to serve on the Buchanan County Conference Board. You can provide their contact information to bharms@co.buchanan.ia.us, or return this form to **PO Box 388, Independence, IA, 50644**. The Buchanan County Conference Board is the governing body for the county assessor's office. This person must reside in Buchanan County and the appointment is for 2022.

Chapter 441.2 of the code of Iowa will serve as a reference to you if you have any questions. I will also be happy to clarify any questions you may have about the conference board position as well.

As you are aware, accurate assessed values are essential not only for each property owner's proportionate share of property tax, but equally important in the school aid funding formula.

Returning this information to me as soon as possible will enable me to send information about the conference board to your representative in a timely manner.

Sincerely,



Brad Harms
Buchanan County Assessor

REPRESENTATIVE NAME: _____

EMAIL ADDRESS: _____

MAILING ADDRESS: _____

POLICY REVIEW

2nd 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. |

RETIREMENT - CERTIFIED PERSONNEL

The East Buchanan Community School District Retirement Program as described in this document has been approved by the District Board of Education to be effective starting with the ~~2020-2021-2022~~ fiscal year. As approved, it applies only to Certified District Employees. This Retirement Program does not vest rights in any District employee whether or not the employee is currently eligible for the Program.

Purpose

The Board of Education of the East Buchanan Community School District has deemed it appropriate to provide a retirement incentive to certified employees of extended tenure who opt to retire from the District pursuant to the terms of this Retirement Program.

The purpose of this program is to provide the District's employees with the option and opportunity for retirement from their employment with the District. This Retirement Program is designed to show the District's appreciation for the services an employee has rendered to the District, to aid the employee in their transition from public service to retirement, and to save District funds through a reduction in staff and/or replacement savings.

EMPLOYEE REQUIREMENTSA. Determining Eligibility:

Employees must meet the following criteria to be eligible to participate in the retirement program:

- 1) in applying this provision, an employee will be at least the age of fifty-five (55) on or before June 30, ~~2021~~2022;
- 2) wish to retire voluntarily from service in the East Buchanan Community School District;
- 3) has been actively employed during the school year in which one requests retirement benefits;
- 4) has completed a minimum of fifteen (15) years continuous service to the East Buchanan Community School District and are currently employed at the time the voluntary retirement request is made. A leave of absence may interrupt continuous service without affecting the continuous years of service rule. Professional and military leave will qualify toward continuous service;
- 5) has become eligible for the Iowa Public Employers Retirement System (IPERS) "Rule of 88";
 - a) Rule of 88 – Minimum age is 55 and age plus years of IPERS service must equal 88.
- 6) is not receiving payments from the district's long-term disability insurance program; and
- 7) has not been discharged for cause or notified that their contract is under consideration of termination or reduction.

B. Qualifying for Program:

An eligible employee qualifies for this program upon completion of the following requirements:

- 1) submission of a written application by the employee to participate in this program by February 28th of the contract year, addressed to the Board Secretary.

RETIREMENT - CERTIFIED PERSONNEL

- 2) submission of a written resignation to the Board of Education on the same day as the submission of the written application to participate in the program; and
- 3) the Board's acceptance of the written resignation. The resignation will not be binding unless the employee is eligible and appropriately qualifies under the program and the Board accepts the employee's written resignation. The Board's acceptance of the written resignation will be considered final action and shall mean that the employee's application is accepted and the employee's contract and employment duties will end on the last day of the current fiscal year.

In all cases, completion of the above requirements is realized by receipt or certification by the Board Secretary.

PROGRAM CALCULATION

Each participating employee shall receive 2 incentives as an early separation of a one-time payment into a Health Reimbursement Arrangement and/or Special Pay Plan as determined by the board. It will be deposited as a non-elective employer contribution directly into the early retiree's account established by the district in October ~~2021~~**2022**. Any benefit paid will be subject to deductions required by federal or state law. The amount is based on:

- 1) IPERS Rule and percentage of base salary at 1.0 FTE of the specific employee for the ~~2020-2021-2022~~ school year
- 2) a payout based upon the five-year average of employee FTE (Max 1.0 FTE) and the five-year average of remaining sick days at the end of the school year.

Rule Payouts

Rule of 88 – 40% of the 1.0 FTE base salary + \$100 per remaining sick days based on calculations
Rule of 90 – 30% of the 1.0 FTE base salary + \$100 per remaining sick days based on calculations
Rule of 92 – 20% of the 1.0 FTE base salary + \$100 per remaining sick days based on calculations
Rule of 94 – 10% of the 1.0 FTE base salary + \$100 per remaining sick days based on calculations
Rule of 96+ - 0% of the 1.0 FTE base salary + \$100 per remaining sick days based on calculations

The benefit amount for all employees will be determined in the same manner based upon the five-year average of employee FTE and the five-year average of remaining sick days at the end of each fiscal year:

- 1) The retirement applicant will be paid one hundred dollars (\$100.00) for each eligible sick day times their average FTE (maximum 1.0 FTE).
- 2) Each retirement applicant will have their FTE determined by averaging the FTE for the previous four (4) contract years and their FTE during the school year in which they request retirement.
- 3) Each retirement applicant will have their number of eligible sick days determined by averaging the remaining sick days on May 30th for the previous four (4) contract years and their remaining sick days on May 30th during the school year in which they request retirement.

RETIREMENT - CERTIFIED PERSONNEL

HEALTH INSURANCE

The employee may elect to continue to participate in the District's health insurance plan until he or she reaches the age at which they become eligible to receive Medicare as long as they pay the monthly premiums and are permitted to continue coverage by the insurer. To continue health insurance coverage, the employee shall pay the monthly premium amount to the District's Business Office on a date mutually agreed upon prior to the date the District's premium payment is made to the insurance carrier.

Nothing herein shall limit the District's ability to change the terms of its existing health insurance plan. This plan in no way guarantees that an employee will be provided any certain level of benefits or premiums during the time of the employee's participation in the plan.

EMPLOYEE RIGHTS

In the event this Retirement Program is altered or discontinued, persons who retired from employment with the District under its provisions will continue to receive the benefits in effect and authorized by the Board of Education at the time the employee's letter of resignation was accepted.

The adoption of this Retirement Program shall not vest any rights in any employee whether or not the employee is currently eligible for retirement. The Board of Education shall have the complete discretion to review, amend or repeal this policy at any time, when, in the judgment of the Board of Education, the district no longer realizes economic benefits from this policy or otherwise determines that the policy is not in the best interests of the district. Furthermore, the district shall not be obligated to provide any of the benefits to any employee after the date of such amendment or repeal, except to those employees whose retirement pursuant to this policy has commenced prior to the amendment or repeal.

STATUS OF PARTICIPANTS

An employee who elects to participate in the District's Retirement Program will become a retired employee and will be entitled to all rights and privileges of retired employees under applicable law and the policies of the East Buchanan Community School District Board of Education.

However, Early Separation Plan participants shall not be eligible to be rehired in any capacity with the East Buchanan Community School District; nor shall the East Buchanan Community School District be required to consider an application for employment from an Early Separation Plan participant; provided however, that, at the sole discretion of the Board of Directors, the District may employ Early Separation Plan participants as temporary substitute employees or as coaches and/or sponsors of extracurricular activities.

Each employee who elects to participate in the District's Early Separation Plan must specifically agree to hold the District harmless and indemnify it if the participant attempts to submit an application for employment or otherwise attempts to be reemployed with the District. The participant is not precluded in any way from accepting employment with an employer other than the District after fulfilling the terms of the employee's 2020-2021 contract with the District.

In the event the employee who elects to participate in the District's Retirement Program has previously signed a contract for the next school year, said contract will be null and void.

RETIREMENT - CERTIFIED PERSONNEL

TAXABILITY OF RETIREMENT BENEFITS

Retirement benefits that are solely payment for health care benefits are generally considered to be not taxable income to the employee. Cash payments are generally considered taxable income to the employee. But when an employee has the option to choose between cash or a lump sum payment in addition to or in lieu of health care benefits, all of the benefits are likely to be treated as taxable income. So, retirees receiving health care benefits may have to pay income tax on the value of those benefits. However, the District is not providing tax advice, and the employee must consult the employee's own tax advisor for the actual taxability of retirement benefits.

POLICY CONTINUATION

The Board of Education shall review the Retirement Policy on an annual basis to assess the needs of the district regarding personnel considerations and budget issues prior to the December board meeting of each school year. A decision on whether to offer the Retirement – Certified Personnel Policy for the current school year shall be made at that time.

Legal Reference:

Cross Reference:

Date Approved: December 13, 2000

Date Reviewed: June 12, 2001; November 12, 2007; November 12, 2008; November 11, 2009; May 18, 2011; November 14, 2012; November 11, 2013; November 10, 2014; November 11, 2015; November 9, 2016; November 15, 2017; December 12, 2018; December 8, 2021

Date Revised: January 21, 2002; December 11, 2002; November 10, 2004; February 8, 2006; January 10, 2007; December 11, 2019; November 11, 2020; December 8, 2021

CLASSIFIED EMPLOYEE RETIREMENT

Classified employees who will complete their current contract with the board may apply for retirement. No classified employee will be required to retire at a specific age.

Application for retirement will be considered made when the classified employee states in writing to the superintendent, no later than the date set by the board for the return of the employee's contract to the board, if applicable, the employee's intent to retire. The letter must state the employee's desire to retire and be witnessed by another party other than the principal or the superintendent.

Board action to approve a classified employee's application for retirement shall be final and such action constitutes termination of the employee's contract for the next school year.

Classified employees and their spouse and dependents who have group insurance coverage through the school district may be allowed to continue coverage in the school district's group health insurance program, at their own expense, by meeting requirements of the insurer.

Classified employees who retire under this policy may qualify for retirement benefits through the Iowa Public Employees Retirement System (IPERS) and as stated in district Policy #413.2R1.

Legal Reference: 29 U.S.C. Sect. 621 *et seq.* (2012)
Iowa Code §§ 91A.2, .3, .5; 97B; 216; 279.19A, .46 (2013).
1978 Op. Att'y Gen. 247
1974 Op. Att'y Gen. 11, 322.

Cross Reference: 412 Classified Employee Compensation and Benefits
413 Classified Employee Termination of Employment

Approved: July 16, 2001

Reviewed: November 9, 2016; November 14, 2018; December 11, 2019; November 11, 2020; December 8, 2021

Revised: November 9, 2016

RETIREMENT - CLASSIFIED PERSONNEL

When a classified employee* retires after fifteen (15) or more years of continuous employment with the East Buchanan Community School District and has accumulated a minimum of 60 days sick leave up to a maximum of 120 days sick leave, a retirement stipend shall be paid based upon the following schedule.

<u>Years of Employment</u>	<u>Basis of Retirement</u>
15	One-fourth (1/4) of \$10.00 (\$2.50) times the number of contracted hours per day for all unused sick leave days.
20	One-half (1/2) of \$10.00 (\$5.00) times the number of contracted hours per day for all unused sick leave days.
25	Three-fourths (3/4) \$10.00 (\$7.50) times the number of contracted hours per day for all unused sick leave days.

The early retirement program is not available to any employee who has received notification of possible contract termination or who has been discharged, with the Board of Education the final determiner of that status.

Classified employees must submit a written application to the Superintendent of Schools at least sixty (60) days prior to their retirement date.

BENEFIT OPTIONS

Classified employees submitting written application to participate in the retirement policy by January 15th of the final year of employment will receive a \$300.00 additional stipend or submitting said intention by February 15th of the final year of employment would receive a \$150.00 additional stipend. Said stipend will be included with the retiring employee's retirement benefit check on July 20th of the retiring year.

* An employee in a classified position must have been employed at least 180 days between July 1st and June 30th to be credited with one year of employment.

Legal Reference: Iowa Code §§ 97B; 216; 279.46 (1995).
581 I.A.c. 21.
1978 Op. Att'y Gen. 247
1974 Op. Att'y Gen. 11, 322.

Cross Reference: 401.8 Recognition for Service of Employees
413.2 Classified Employee Retirement

Approved: July 16, 2001

Reviewed: November 9, 2016; November 14, 2018; November 11, 2020; December 8, 2021

Revised: December 11, 2002; January 11, 2006; December 11, 2019

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:

- | | |
|-----------------|--|
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Source: IASB Policy Updates – June 26, 2020

409.1—Employee Vacation-Holidays

This sample policy has been updated to reflect the rescission of the standalone employee leave sample policies. The policy itself continues to cover employee vacation and holidays, which is a separate category from employee leave.

New 409.2—Employee Leave of Absence

This sample policy was created to consolidate the different categories of employee leave into one policy, bringing all board-level information on employee leave into one location. The administrative procedures related to requesting and granting each type of leave can be found in the IASB *Employee Handbook Toolkit*.

409.3, 409.3E1, 409.3E2, 409.3R1, 409.3R2 – Employee Family and Medical Leave

Previously, IASB had identical Family and Medical leave policies for licensed and classified staff, located in different areas of the *Policy Reference Manual*. In order to make the Family and Medical Leave sample policy more accessible, it has been consolidated into one policy for all employees.

414 – Classified Employee Professional Purposes Leave

No changes have been made to the body of this policy. It has been renumbered for greater alignment in the Policy Reference Manual.

Rescinded— 409.4–409.8; 414.1–414.8—Leave Policies

Due to creating the new, consolidated IASB sample policy **409.2 – Employee Leave of Absence**, these individual sample policies have been rescinded. Detailed information on benefits has been moved to the updated IASB *Employee Handbook Toolkit*. This change is intended to clarify for your district where information on all employee leave benefits can be found quickly and efficiently.

LICENSED EMPLOYEE VACATION - HOLIDAYS - PERSONAL LEAVE

The board will refer to the employee handbook for the amount of vacation, holidays, and personal leave that will be allowed on an annual basis for licensed employees.

Code No. ~~414.1~~409.1

CLASSIFIED EMPLOYEE VACATIONS - HOLIDAYS - PERSONAL LEAVE

The board will 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.

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

HOLIDAYS:

- ~~Classified~~ Full-time employees who are scheduled to 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 only 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
- Teacher holidays are based on the board approved school calendar.

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

Revised: May 13, 2020

EMPLOYEE LEAVES OF ABSENCE

The board will offer the following leave to full-time regular licensed employees:

- Personal Illness (Sick) Leave – Leave for medically-related disability or illness
- Family Sick Leave – Leave to care for a sick member of the employee's immediate family
- Bereavement Leave – Leave to mourn the loss of a family member or close friend
- ~~[Adoption Leave – Leave for an employee who legally adopts a child]~~
- ~~[Personal Leave – Leave to accomplish personal business that cannot be conducted outside the work day]~~
- Jury Duty Leave – Leave to be excused for jury duty
- Military Leave – Leave for military service, including the national guard
- Political Leave – Leave to run for elective public office
- Unpaid Leave - To excuse an involuntary absence not provided for in other leave policies of the board.

The board will offer the following leave to full-time regular classified employees:

- ~~Personal Illness (Sick) Leave – Leave for medically-related disability or illness~~
- ~~[Family Sick Leave – Leave to care for a sick member of the employee's immediate family]~~
- ~~[Bereavement Leave – Leave to mourn the loss of a family member or close friend]~~
- ~~[Adoption Leave – Leave for an employee who legally adopts a child]~~
- ~~[Personal Leave – Leave to accomplish personal business that cannot be conducted outside the work day]~~
- ~~Jury Duty Leave – Leave to be excused for jury duty~~
- ~~Military Leave – Leave for military service, including the national guard~~
- ~~Political Leave – Leave to run for elective public office~~
- ~~Unpaid Leave – To excuse an involuntary absence not provided for in other leave policies of the board.~~
- ~~[insert additional leave]~~

The provisions of each leave offering will be detailed in the Master Contract, Employee's Contract, and/or Employee Handbook.

Leave offered by the district will not be less than what is required by law. In the event of an emergency or unforeseen circumstance, the superintendent may authorize additional paid leave.

Legal Reference: 29 U.S.C. §§ 2601 et seq.
 Pub.L. 116-127
 29 C.F.R. §§ 825; 826.
 Iowa Code §§ 20; 29A; 55; 85; 216; 279.40; 607A.
 Whitney v. Rural Ind. School District, 232 Iowa 61, 4 N.W.2d 394 (1942).
 Bewley v. Villisca Community School District, 299 N.W. 2d 904 (Iowa 1980).

Cross Reference: 403.2 Employee Injury on the Job
 409.3 Employee Family and Medical Leave

Approved _____

Reviewed _____

Revised _____

LICENSED EMPLOYEE PERSONAL ILLNESS LEAVE

Licensed employees will be granted ten days of sick leave in their first year of employment. Each year thereafter, one additional day of sick leave will be granted to the licensed 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 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 125 days for licensed employees.

Evidence may be required regarding the mental or physical health of the employee 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 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 the board policy regarding family and medical leave.

Wording moved to Employee Handbook
Current policy replaced with
Employee Leaves of Absence

Legal Reference: 29 U.S.C. §§ 2601 *et seq.*
29 C.F.R. § 825.
Iowa Code §§ 20; 85; 216; 279.40.
Whitney v. Rural Ind. School District, 232 Iowa 61, 4 N.W.2d 394 (1942).

Cross Reference: 403.2 Employee Injury on the Job
409.3 Licensed Employee Family and Medical Leave
409.8 Licensed Employee Unpaid Leave

Approved: June 14, 2006
Reviewed: May 18, 2011; January 9, 2019
Revised: January 9, 2019

CLASSIFIED EMPLOYEE PERSONAL ILLNESS LEAVE

Classified employees shall be granted ten (10) days of sick leave in their first year of employment. 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 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 125 days for classified employees.

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: 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 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.

Wording moved to Employee Handbook
Current policy replaced with
Employee Leaves of Absence

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: May 13, 2020

LICENSED EMPLOYEE BEREAVEMENT LEAVE

The board will refer to the employee handbook regarding licensed employee bereavement leave.

CLASSIFIED EMPLOYEE BEREAVEMENT LEAVE

The board will refer to the employee handbook regarding licensed employee bereavement leave.

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: May 13, 2020

RESCINDED - replaced with 409.2

LICENSED EMPLOYEE POLITICAL LEAVE

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

The licensed employee will be entitled to one period of leave to run for the elective public office, and the leave may commence 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 of schools at least thirty days prior to the starting date of the requested leave.

CLASSIFIED EMPLOYEE POLITICAL LEAVE

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.

Rescinded - leave type placed in 409.2

*Wording placed in Employee Handbook
- 2nd paragraph to be added to current*

LICENSED EMPLOYEE JURY DUTY LEAVE

The board will allow licensed 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.

~~Licensed~~ employees will receive their regular salary. Any payment for jury duty will be paid to the school district.

Code No. 414.6

CLASSIFIED EMPLOYEE JURY DUTY

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.

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

Cross Reference: 414 Classified Employee Vacations and Leaves of Absence

Approved: December 21, 2005

Reviewed: November 9, 2016

Revised: May 13, 2020

Rescinded - leave type added to 409.2

Wording to be placed in Employee Handbook

~~LICENSED~~ EMPLOYEE MILITARY SERVICE LEAVE

The board recognizes ~~licensed~~ employees may be called to participate in the armed forces, including the national guard. If a ~~licensed~~ employee is called to serve in the armed forces, the employee will have a leave of absence for military service until the military service is completed.

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

Code No. 414.7

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

Rescinded - leave type to be added to Policy 409.2
Wording to be placed in Employee Handbook

~~LICENSED~~ EMPLOYEE UNPAID LEAVE

The board will refer to the employee handbook regarding ~~licensed~~ employee unpaid leave.

Legal Reference: Iowa Code §§ 20; 85; 85A; 85B; 279.12; 509; 509A; 509B.

Cross Reference: 409 Licensed Employee Vacations and Leaves of Absence

Approved: June 14, 2006

Reviewed: May 18, 2011

Revised : January 9, 2019

~~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.

Legal Reference: Iowa Code Sect. 20.9; 279.8

Cross Reference: 414 Classified Employee Vacations and Leaves of Absence

Approved December 21, 2005

Reviewed November 9, 2016

Revised: May 13, 2020

Rescind - Leave type placed in 409.2
Wording added to Employee Handbook

~~LICENSED~~-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 ~~July 1 through June 30~~ of each year. Requests for family and medical leave will be 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.

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 \(PDF\)](#)
<https://www.dol.gov/whd/regs/compliance/posters/fmlaen.pdf>

Current FMLA year – need to establish the 12-month period:

Licensed policy is July 1st through June 30th

Classified policy is 365 days from the date of the first absence for classified

Options are: calendar year (1/1 – 12/31)
 any fixed 12 months (for example, 7/1 – 6/30)
 12-month period measured forward
 12-month period measured backward

Legal Reference: 29 U.S.C. §§ 2601 *et seq.*
 29 C.F.R. § 825
 Iowa Code §§ 20; 85; 216; 279.40.
Whitney v. Rural Ind. School. District, 232 Iowa 61, 4 N.W.2d 394 (1942).

Cross Reference: 409.2 ~~Licensed Employee Personal Illness Leave~~ of Absence
 409.8 ~~Licensed Employee Unpaid Leave~~
 414.3 ~~Classified Employee Family and Medical Leave~~

Approved: June 14, 2006
 Reviewed: May 18, 2011; January 9, 2019
 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.

Rescinded - replaced w/updated 409.3

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; May 13, 2020

~~LICENSED~~ EMPLOYEE FAMILY AND MEDICAL LEAVE REGULATION

- A. School district notice.
1. The school district will post the notice in Exhibit 409.3E1 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, then 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.

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 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.

- a. When required:
 - (1) Employees 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 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 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

Page 3 – E. Entitlement – 2. Year must be defined as in 409.3

health care provider must be mutually agreed upon by the employee and 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.

Code No. 409.3R1

Page 3 of 5

- 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 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.
 - 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 the employee, 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.

Page 3 – E. Entitlement – 2. Year must be defined as in 409.3

- 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.)*

Code No. 409.3R1

Page 4 of 5

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 do 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.
 - 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.

Page 3 – E. Entitlement – 2. Year must be defined as in 409.3

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.

Code No. 409.3R1

Page 5 of 5

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.

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.

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.

~~LICENSED~~ 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.

LICENSED 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.

"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, 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.).

- 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 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 NOTICE TO EMPLOYEES

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

LICENSED 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, 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 _____.

LICENSED EMPLOYEE FAMILY AND MEDICAL LEAVE REQUEST FORM

reduced work schedule for the:

- _____ birth of my child or adoption or foster care placement subject to agreement by the school district
- _____ serious health condition of myself, 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 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 obligation 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 _____.

Rescind - replaced with
WH-380 Certification forms

LICENSED EMPLOYEE FAMILY AND MEDICAL LEAVE CERTIFICATION FORM

1. Employee's Name _____
2. Patient's Name (if different from employee) _____
3. The attached sheet describes what is meant by a "serious health condition" under the Family and Medical Leave Act. Does the patient's condition, for which the employee is taking FMLA leave, qualify under any of the categories described? If so, please check the applicable category.

(1) _____ (2) _____ (3) _____ (4) _____ (5) _____ (6) _____
or _____ None of the above

4. Describe the medical facts which support your certification, including a brief statement as to how the medical facts meet the criteria of one of these categories:
5.
 - a. State the approximate date the condition commenced, and the probable duration of the condition (and also the probable duration of the patient's present incapacity, i.e. inability to work, attend school or perform other regular activities due to the serious health condition, treatment therefor, or recovery therefrom, if different):
 - b. Will it be necessary for the employee to take work only intermittently or to work on a less than full schedule as a result of the condition (including for treatment described in Item 6 below)?

If yes, give the probable duration:
 - c. If the condition is a chronic condition (condition #4) or pregnancy, state whether the patient is presently incapacitated and the likely duration and frequency of episodes of incapacity:
6.
 - a. If additional treatments will be required for the condition, provide an estimate of the probable number of such treatments:

If the patient will be absent from work or other daily activities because of treatment on an intermittent or part-time basis, also provide an estimate of the probable number of and interval between such treatments, actual or estimated dates of treatment if known, and period required for recovery if any:

Rescind - no longer needed
replaced with a checklist

LICENSED EMPLOYEE FAMILY AND MEDICAL LEAVE REQUEST WORK SHEET

Complete this work sheet upon receiving a request for family and medical leave that may qualify under the Family Medical Leave Act. Be sure to note the requirements relating to family and medical leave in the school district's policy/collective bargaining agreement prior to relying on this work sheet as the sole source of the school district's obligations. Also be sure to note the definitions in Regulation 409.3R2.

Section I: Eligible Employee. *(Please check all that apply.)*

☐ Covered by a policy/collective bargaining agreement. *(If checked, please move to Section II.)*

☐ The employee must meet all criteria below to move to Section II.

☐ 50 or more employees are on the payroll of or under contract to the school district.

☐ Worked 52 weeks in the school district (consecutive or nonconsecutive). **OR**
☐ Worked 12 months in the school district (consecutive or nonconsecutive).

☐ Worked 1250 hours for the school district in 12 months prior to the request. Full-time professional employees who are exempt from the wage and hour law may be presumed to have worked the minimum hours required.

Section II: Family and Medical Leave Purpose. *(One must be checked to move to Section III.)*

☐ Birth and care of newborn prior to first anniversary of child's birth.

☐ Care of adopted child or foster care child prior to first anniversary of placement.

☐ Care for serious health condition of spouse, child, child for which employee is "in loco parentis" and for any of these if they are over eighteen and have a disability which prevents the child from caring for himself or herself.

☐ Requested medical certification for family and medical leave due to a serious health condition of the spouse, parent or child on ____ (date) ____.

☐ Received medical certification within 15 days of the request on ____ (date) ____.

☐ Serious health condition of the employee.

☐ Requested medical certification for family and medical leave due to a serious health condition of the employee on ____ (date) ____.

☐ Received medical certification within 15 days of the request on ____ (date) ____.

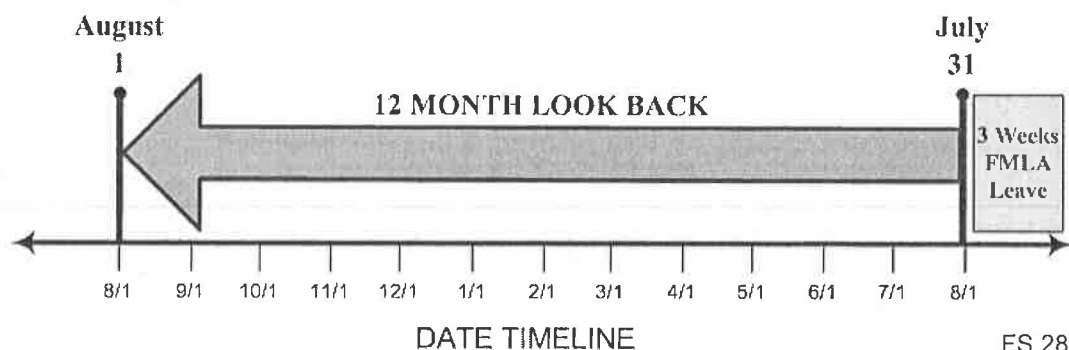
☐ Other purposes contained in a policy/collective bargaining agreement.

Fact Sheet #28H: 12-month period under the Family and Medical Leave Act (FMLA)

The FMLA entitles eligible employees who work for covered employers to take unpaid, job-protected leave in a defined 12-month period for specified family and medical reasons. Generally, employers may select one of four options to establish the 12-month period to be uniformly applied to all employees taking FMLA leave. This fact sheet does not address the “single 12-month period” applied to military caregiver leave, which differs from the employer determined 12-month period used for other FMLA leave reasons. See Fact Sheets #28M(a), Military Caregiver Leave for a Current Servicemember under the FMLA or #28M(b), Military Caregiver Leave for a Veteran under the FMLA.

The employer may use any of the following methods to establish the 12-month period:

- (1) **the calendar year** – 12-month period that runs from January 1 through December 31;
- (2) **any fixed 12-months** – 12-month period such as a fiscal year (for example, October 1 through September 30), a year starting on an employee’s anniversary date (for example, September 22 through September 21), or a 12-month period required by state law;
- (3) **the 12-month period measured forward** – 12-month period measured forward from the first date an employee takes FMLA leave. The next 12-month period would begin the first time FMLA leave is taken after completion of the prior 12-month period; or
 - For example, Lucia’s FMLA leave begins on November 6, 2012 so her 12-month period is November 6, 2012 through November 5, 2013.
- (4) **a “rolling” 12-month period measured backward** – 12-month period measured backward from the date an employee uses any FMLA leave. Under the “rolling” 12-month period, each time an employee takes FMLA leave, the remaining leave entitlement would be the balance of the 12 weeks which has not been used during the immediately preceding 12 months.
 - *Example 1:* Michael requests three weeks of FMLA leave to begin on July 31st. The employer looks back 12 months (from July 31st back to the previous August 1st) to see if any FMLA leave had been used. Michael had not taken any previous FMLA leave, so he is entitled to the three weeks he requested and has nine more weeks available.



This publication is for general information and is not to be considered in the same light as official statements of position contained in the regulations.

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