

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT  
AGENDA - Regular School Board Meeting  
February 9, 2022 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 January 12, 2022
  - b. Personnel Changes
  - c. Inter-agency Agreements
  - d. Early Graduation Requests
  - e. List of Bills
  - f. Financial Reports
5. Community/Program Presentations
  - a. Business Department Field Trip
6. Administrative Updates & Reports
  - a. Secondary Update
  - b. District/Elementary Update
  - c. Facilities Update
7. Agenda
  - a. Set public hearing date for 2022-2023 school calendar
  - b. Approve Auditor for FY22, FY23, and FY24
  - c. Approve Business Associate Agreement with Iowa Department of Education regarding sharing of Iowa Medicaid data
  - d. Approve Memorandum of Agreement with Junior Achievement for 2022-2023 school year
  - e. Athletic Complex & Playground
  - f. Board Policy Review - 2nd Reading of IASB Quarterly Policy Updates (10/7/21)
    - ☐ 105 - Assistance Animals
    - ☐ 200.1 - Organization of the Board of Directors
    - ☐ 210.8 - Board Meeting Agenda
    - ☐ 212 - Closed Sessions
    - ☐ 212.1 - Exempt Meetings
    - ☐ 307 - Communication Channels
    - ☐ 401.4 - Employee Complaints
    - ☐ 502.4 - Student Complaints & Grievances
    - ☐ 606.6 - Insufficient Classroom Space
  - g. Board Policy Review - 1st Reading of 700 - 705 Series
8. Buccaneer Brag-About
9. Student Questions
10. Adjourn

**East Buchanan Community School District  
Regular Board Meeting Minutes – January 12, 2022**

**Call to Order** -President Andy Sperflage called the meeting to order at 5:00 pm. The board recited the East Buchanan Mission Statement. Board members present were Scott Cooksley, Tim Recker, 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 Steffens, second by Stone. Motion carried with all ayes.

**Approve Consent Agenda** - Motion to approve the Consent Agenda was made by Cooksley, second by Recker. Motion carried with all ayes. Items included on the Consent Agenda: minutes from the regular meeting on December 8, 2021; minutes from special meetings on January 7, 2022 and January 10, 2022; expenditures listed; financial reports; resignation of Courtney Snyder as associate; and early graduation requests.

**Community/Program Presentation** - The coach and two members of the robotics team explained to the board how they build, design, and program the robot in preparation for the FIRST Tech Challenge. They spoke about how they are learning problem solving skills and teamwork in preparation for the competition as well as demonstrated the robot doing this year's challenge.

**Administrative Updates and Reports** - Dockstader presented that ISASP testing is soon, covid is affecting attendance numbers, and that the leadership team discussed creating a plan to address the attendance numbers next year but is concerned about how the pandemic may affect it. Fox presented that FAST testing is being completed, alerts are now being sent out through JMC with parents having the option to update who gets the alerts, and JMC is also now being used for conference scheduling. Covid cases are increasing; however, the overall absentee rate is normal for this time of year. Students may not return until 10 days after symptoms begin. The HVAC upgrade is to begin next week

**SBRC Application for At-Risk/Dropout MSA** – Motion by Stone, second by Cooksley to approve the application to the SBRC in the amount of \$131,766 for At-Risk/Dropout Prevention for the 2022-2023 school year. Motion carried with all ayes.

**Bus Bids** – Bids were received from Hoglund Bus Company and School Bus Sales for a 2023 bus. Motion by Stone, second by Recker to accept the bid from Hoglund Bus Company for the quoted price of \$107,959 for a 2023 IC CE bus. Motion carried with all ayes.

**Athletic Complex & Playground** – Tabled until get more information from contractors.

**403.7 Board Policy – OSHA Vaccine Mandate** – Tabled since no decision by Supreme Court.

**Board Policy Review – 2<sup>nd</sup> Reading** – Motion by Stone, second by Steffens to approve the second reading of the 409 and 414 series as presented. Motion carried with all ayes.

**Board Policy Review – 1<sup>st</sup> Reading** – Motion by Stone, second by Cooksley to approve the first reading of the quarterly policy updates as presented and discussed. Motion carried with all ayes.

**Buccaneer Brag-About** – The board was impressed with what is all involved in robotics, EB alumni participated in the Citrus Bowl, and the NHS induction ceremony was held this week.

**Student Questions** – Students asked the board what they would like to change about the school, why they wanted to become a board member, and if the new busses will have seat belts on them.

**Adjourn** – Motion by Steffens, second by Recker to adjourn the meeting at 6:15 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.

Invoice Listing (vendor subtotal)

Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund

Vendor ID	Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
ACER	Acer Service Corp	CHROMEBOOK PARTS				2.84
						2.84
ACMETOOL	ACME TOOLS - CEDAR RAPIDS	IND ARTS SUPPLIES				200.00
						200.00
AGVAFS	AgVantage FS	GREENHOUSE LP				601.35
AGVAFS	AgVantage FS	GREENHOUSE LP				305.60
AGVAFS	AgVantage FS	GREENHOUSE LP				632.28
						1,539.23
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC				22,985.23
						22,985.23
AMPLIFIEDI	Amplified IT, LLC	TECH SOFTWARE				825.00
						825.00
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE				693.00
						693.00
CAMBASSE	Cambium Assessment Inc	STUDENT ASSESSMENT				63.00
						63.00
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES				51.57
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	CUSTODIAL SUPPLIES				315.24
						366.81
CDWG	CDW GOVERNMENT, INC	TECH PURCHASED SERVICE				618.33
						618.33
CEDACSD	CEDAR RAPIDS CSD	Purchased Service				875.20
						875.20
CENTPOIN	CENTER POINT-URBANA CSD	OPEN/CONCURRENT ENROLLMENT				18,696.24
						18,696.24
CRAEA	CENTRAL RIVERS AEA	PD COURSE MATERIALS				216.00
CRAEA	CENTRAL RIVERS AEA	PURCHASED SERVICE				4,930.50
						5,146.50

Invoice Listing (vendor subtotal)  
Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund  
Description GENERAL FUND

Vendor ID	Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
CHASCARD	CHASE CARD SERVICES	AMAZON-HEALTH OFFICE SUPPLIES				157.62
CHASCARD	CHASE CARD SERVICES	AMAZON-LMC BOOKS				326.59
CHASCARD	CHASE CARD SERVICES	SPEEDE SHOP-KEROSENE				77.37
CHASCARD	CHASE CARD SERVICES	AMAZON-LMC SUPPLIES				190.42
CHASCARD	CHASE CARD SERVICES	AMAZON-METER STICK				3.45
CHASCARD	CHASE CARD SERVICES	AMAZON-B&G SUPPLIES				54.00
CHASCARD	CHASE CARD SERVICES	AMAZON-ELEM SPEC ED SUPPLIES				33.78
CHASCARD	CHASE CARD SERVICES	UPS BILLING-TECH SUPPLIES				38.55
CHASCARD	CHASE CARD SERVICES	WALMART-HS CONF MEAL SUPPLIES				0.00
CHASCARD	CHASE CARD SERVICES	WALMART-FCS SUPPLIES				215.56
CHASCARD	CHASE CARD SERVICES	ZORO-B&G SUPPLIES				442.43
CHASCARD	CHASE CARD SERVICES	WALMART-CONF MEAL SUPPLIES				114.40
CHASCARD	CHASE CARD SERVICES	HARBOR FREIGHT-IND ARTS SUPPLIES				94.92
CHASCARD	CHASE CARD SERVICES	AMAZON-B&G SUPPLIES				63.35
CHASCARD	CHASE CARD SERVICES	AMAZON-PRESCHOOL SUPPLIES				99.99
						<u>1,912.43</u>

CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE				39.42
						<u>39.42</u>
CITYWINT	CITY OF WINTHROP	WATER/SEWER				727.35
						<u>727.35</u>
CLAYRIDG	CLAYTON RIDGE CSD	OPEN ENROLLMENT				2,627.17
						<u>2,627.17</u>
COLLBOARD	CollegeBoard	PSAT				90.00
						<u>90.00</u>
* COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE				1,188.30
						<u>1,188.30</u>
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH				7,641.31
						<u>7,641.31</u>
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE				3,627.02
						<u>3,627.02</u>

Invoice Listing (vendor subtotal)

Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund

Description GENERAL FUND

Vendor ID	Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
NAPA	ESCHEN TARPY NAPA	PICKUP SUPPLIES				12.66
NAPA	ESCHEN TARPY NAPA	BUS SUPPLIES				67.47
NAPA	ESCHEN TARPY NAPA	BUS SUPPLIES				93.42
NAPA	ESCHEN TARPY NAPA	B&G SUPPLIES				21.74
NAPA	ESCHEN TARPY NAPA	BUS SUPPLIES				118.68
NAPA	ESCHEN TARPY NAPA	BUS SUPPLIES				237.36
						<b>551.33</b>
HALFADAM	Halford, Adam	TRANSPORTATION SUPPLIES				480.00
						<b>480.00</b>
HAUSERSWAT	HAUSERS WATER SYSTEMS INC	WATER SOFTENER SALT				369.95
						<b>369.95</b>
* HOGLBUSMN	Hoglund Bus Co Inc	BUS PARTS				327.05
* HOGLBUSMN	Hoglund Bus Co Inc	BUS PARTS				262.58
* HOGLBUSMN	Hoglund Bus Co Inc	BUS PARTS				97.94
						<b>687.57</b>
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS				237.81
						<b>237.81</b>
* JOHNDEERE	JOHN DEERE FINANCIAL	IND ARTS SUPPLIES				42.43
* JOHNDEERE	JOHN DEERE FINANCIAL	B&G SUPPLIES				87.07
						<b>129.50</b>
* KAYCHAP	KAY L. CHAPMAN CPA PC	AUDIT SERVICES				3,800.00
						<b>3,800.00</b>
KONEINC	KONE INC.	Elevator Service Provider				202.89
						<b>202.89</b>
THELIBRA	LIBRARY STORE, INC, THE	LMC SUPPLIES				57.65
						<b>57.65</b>
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL				1,188.28
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL				2,422.44
						<b>3,610.72</b>

East Buchanan Community School  
02/09/2022 1:15 PM

Invoice Listing (vendor subtotal)

Page: 4  
User ID: TMK

Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund  
Description GENERAL FUND

Check Date Checking Account ID Check Number Invoice Amount

Vendor ID Vendor Name  
MACGILL MacGill & Co

HEALTH OFFICE SUPPLIES

142.40  
142.40

MARC MARC B&G SUPPLIES

353.21  
353.21

MARION MARION INDEPENDENT CSD  
MARION MARION INDEPENDENT CSD  
OPEN ENROLLMENT  
SUPPLEMENTARY WEIGHTING

8,866.67  
753.78  
9,620.45

MSCIND MSC INDUSTRIAL SUPPLY CO. IND ARTS SUPPLIES

81.01  
81.01

THENEWS NEWS, THE PUBLIC NOTICES/ADVERTISING

183.58  
183.58

NORTLINN NORTH-LINN CSD  
NORTLINN NORTH-LINN CSD  
SPECIAL ED BILLING  
OPEN ENROLLMENT

4,991.20  
33,420.45  
38,411.65

POSTMASTER POSTMASTER PERMIT FEE

265.00  
265.00

PRESTOX PRESTO-X KITCHEN-PEST SERVICE

64.00  
64.00

PURCPWE PURCHASE POWER POSTAGE METER REFILL

2,009.50  
2,009.50

QUILCORP QUILL CORPORATION  
QUILCORP QUILL CORPORATION  
ELEM SUPPLIES  
BUSINESS OFFICE SUPPLIES

33.14  
36.50  
69.64

SCHMUJANI SCHMITZ JANITORIAL SUPPLY B&G SUPPLIES

104.25  
104.25

SCHOBUSS SCHOOL BUS SALES CO  
SCHOBUSS SCHOOL BUS SALES CO  
BUS PARTS  
BUS PARTS

134.55  
76.32  
210.87

Vendor ID		Vendor Name	Description	Check Date	Checking Account ID	Check Number	Invoice Amount
SUPEWELD		SUPERIOR WELDING SUPPLY	IND ARTS SUPPLIES				77.11
*SUPEWELD		SUPERIOR WELDING SUPPLY	IND ARTS-TANK RENTAL				7.00
							<u>84.11</u>
TIMBILL		TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE				989.62
							<u>989.62</u>
TRANEUSINC		Trane US Inc	SERVICE CALL				875.00
							<u>875.00</u>
TRUCKCENTE		Truck Center Companies	BUS PARTS				155.58
							<u>155.58</u>
*USCELL		US CELLULAR	Cell Phones				269.31
							<u>269.31</u>
*WAVESHEL		WAVERLY-SHELL ROCK CSD	LIED CENTER TUITION				8,473.00
							<u>8,473.00</u>
WESTDELA		WEST DELAWARE CSD	SPECIAL ED BILLING				18,006.65
							<u>18,006.65</u>
*WINTBUIL		WINTHROP BUILDING SUPPLY	B&G SUPPLIES				394.78
*WINTBUIL		WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES				36.95
*WINTBUIL		WINTHROP BUILDING SUPPLY	BUS SUPPLIES				11.45
							<u>443.18</u>
				Batch Total:			160,803.81
				Report Total:			160,803.81

East Buchanan Community School  
02/09/2022 1:09 PM

Invoice Listing (vendor subtotal)

Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund

Description DEBT SERVICE FUND

Vendor ID Vendor Name

UMBBANK UMB Bank, N.A.

Description

FINANCIAL FEES

Check Date Checking Account ID Check Number Invoice Amount

02/02/2022 3 1636 500.00

500.00

Batch Total: 500.00

Report Total: 500.00

East Buchanan Community School  
02/09/2022 1:10 PM

Invoice Listing (vendor subtotal)

Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund

Description SAVE

Vendor ID Vendor Name

\*CRAWENGI CRAWFORD ENGINEERING & SURVEYING  
INC

Description

ATHLETIC COMPLEX-PROFESSIONAL SERVICES

Check Date Checking Account ID Check Number Invoice Amount

10,210.00

10,210.00

Batch Total: 10,210.00

Report Total: 10,210.00

East Buchanan Community School  
02/09/2022 1:11 PM

Invoice Listing (vendor subtotal)

Posted - All: Batch Description PPEL-bus purchase-Jan 2022: Fund

Description PPEL FUND

Vendor ID Vendor Name

HOGLBUS HOGlund BUS CO., INC.

Description

2023 IC CE BUS

Check Date Checking Account ID Check Number Invoice Amount

01/24/2022 3 1635 102,899.00

102,899.00

Report Total: 102,899.00

East Buchanan Community School  
02/09/2022 1:10 PM

Invoice Listing (vendor subtotal)

Unposted: Batch Description General/Etc Invoices-Feb 2022: Fund

Description PPEL FUND

Vendor ID Vendor Name

TRANUSINC Trane US Inc

Description

BAS upgrade

Check Date Checking Account ID Check Number Invoice Amount

3,486.70

3,486.70

Batch Total: 3,486.70

Report Total: 3,486.70



Detail Check Register  
Activity Extra Invoices - January 2022

Checking Account: 2 Activity Fund

Check Number: 13159 <u>Invoice Number</u> 12922	Check Date: 01/18/2022 <u>Invoice Date</u> 01/18/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/18/2022 <u>Detail Description</u> 6th Grade Girls Basketball Entry-1/29/22	Vendor: TBTSPORT	TBT Sports <u>Chart of Account Number</u> 21 0000 1400 950 7052 899	Check Total: <u>Detail Amount</u> 150.00
Check Number: 13160 <u>Invoice Number</u> 11822	Check Date: 01/18/2022 <u>Invoice Date</u> 01/18/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/19/2022 <u>Detail Description</u> Basketball Official - 1/18/22	Vendor: EDWACEDR	CEDRIC EDWARDS-THOMAS <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 115.00
Check Number: 13161 <u>Invoice Number</u> 11822	Check Date: 01/18/2022 <u>Invoice Date</u> 01/18/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/19/2022 <u>Detail Description</u> Basketball Official - 1/18/22	Vendor: FITZMICH	MICHAEL FITZGERALD <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 90.00
Check Number: 13162 <u>Invoice Number</u> 11822	Check Date: 01/18/2022 <u>Invoice Date</u> 01/18/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/19/2022 <u>Detail Description</u> Basketball Official - 1/18/22	Vendor: GLAWGENE	GENE GLAWE <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 80.00
Check Number: 13163 <u>Invoice Number</u> 11822	Check Date: 01/18/2022 <u>Invoice Date</u> 01/18/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/19/2022 <u>Detail Description</u> Basketball Official - 1/18/22	Vendor: KNIGCASE	CASEY KNIGHT <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 125.00
Check Number: 13164 <u>Invoice Number</u> 11822	Check Date: 01/18/2022 <u>Invoice Date</u> 01/18/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/19/2022 <u>Detail Description</u> Basketball Official - 1/18/22	Vendor: WISESTEV	STEVE WISE <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 125.00
Check Number: 13165 <u>Invoice Number</u> 12522	Check Date: 01/25/2022 <u>Invoice Date</u> 01/25/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/26/2022 <u>Detail Description</u> Basketball Official - 1/25/22	Vendor: BREHISAA	ISAAC BREHMER <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 125.00
Check Number: 13166 <u>Invoice Number</u> 12422 12522	Check Date: 01/24/2022 <u>Invoice Date</u> 01/25/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/26/2022 <u>Detail Description</u> MS Basketball Official-K.Hesner-1/24/22 Basketball Official-K.Hesner-1/25/22	Vendor: GENFUND	GENERAL FUND <u>Chart of Account Number</u> 21 0000 1400 920 6600 391 21 0000 1400 920 6600 391	Check Total: <u>Detail Amount</u> 85.00 100.00
Check Number: 13167 <u>Invoice Number</u> 12422 12522	Check Date: 01/24/2022 <u>Invoice Date</u> 01/25/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/26/2022 <u>Detail Description</u> MS B-Basketball Official - 1/24/22 Basketball Official - 1/25/22	Vendor: GRAWROBE	ROBERT GRAWWE <u>Chart of Account Number</u> 21 0000 1400 920 6600 345 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 85.00 95.00
Check Number: 13168 <u>Invoice Number</u> 12522	Check Date: 01/25/2022 <u>Invoice Date</u> 01/25/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/26/2022 <u>Detail Description</u> Basketball Official - 1/25/22	Vendor: LINDLUTH	LUTHER LINDERBAUM <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 125.00
Check Number: 13169 <u>Invoice Number</u> 12222	Check Date: 01/22/2022 <u>Invoice Date</u> 01/22/2022	Check Type: Check <u>PO Number</u>	Check Date: 01/26/2022 <u>Detail Description</u> Wrestling Official - 1/22/22	Vendor: LOUGDAN	DAN LOUGHRY <u>Chart of Account Number</u> 21 0000 1400 920 6600 345	Check Total: <u>Detail Amount</u> 220.00

Detail Check Register  
Activity Extra Invoices - January 2022

Checking Account: 2 Activity Fund

Check Number: 13170	Invoice Number: 12222	Invoice Date: 01/22/2022	Check Type: Check	Check Date: 01/26/2022	Vendor: MURRSTEV	Detail Description: Wrestling Official - 1/22/22	Chart of Account Number: 21 0000 1400 920 6600 345	Check Total: 230.00
Check Number: 13171	Invoice Number: 12522	Invoice Date: 01/25/2022	Check Type: Check	Check Date: 01/26/2022	Vendor: STEPDAMI	Detail Description: Basketball Official - 1/25/22	Chart of Account Number: 21 0000 1400 920 6600 345	Check Total: 125.00
Check Number: 13172	Invoice Number: 12222	Invoice Date: 01/22/2022	Check Type: Check	Check Date: 01/26/2022	Vendor: MEYERUST	Detail Description: Wrestling Official - 1/22/22	Chart of Account Number: 21 0000 1400 920 6600 345	Check Total: 220.00
Check Number: 13173	Invoice Number: 2522	Invoice Date: 01/24/2022	Check Type: Check	Check Date: 01/26/2022	Vendor: IHSSA	Detail Description: 1 Short Film State Entry Fee	Chart of Account Number: 21 0000 1400 910 6120 899	Check Total: 21.00
Check Number: 13174	Invoice Number: 55-622	Invoice Date: 01/26/2022	Check Type: Check	Check Date: 01/26/2022	Vendor: YMCACAMP	Detail Description: Deposit - Camp Wapsie Y Field Trip	Chart of Account Number: 21 0000 1400 950 7051 899	Check Total: 282.15

\*Denotes Expensed Invoice Item

Checking Account ID: 2

Total without Voids: 2,398.15

Batch Description: Activity Invoices - February 2022

Processing Month: 02/2022 Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: BLANFLOW BLAND'S FLOWER SHOP

Invoice Number: 012142

Amount: 5.00

Description: Flowers-Wrestling Senior Night

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 920 6600 618  
Detail Description  
Flowers-Wrestling Senior Night

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

5.00 N

Invoice Date: 01/18/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Vendor ID: BRADYBO BRADY, BO

Invoice Number: 013122

Amount: 85.00

Description: MS B-Basketball Official - 1/31/22

Sequence: 1 Check Type: Check

Chart of Account Number

21 0000 1400 920 6600 345  
Detail Description  
MS B-Basketball Official - 1/31/22

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

85.00 85.00 N

Invoice Date: 01/31/2022 Due Date: 02/02/2022 Status: PP 1099 Amount: 85.00

Check Number: 13182 Check Date: 02/03/2022

\* Vendor ID: BRADYBO BRADY, BO

Invoice Number: 2722

Amount: 85.00

Description: MS B-Basketball Official - 2/7/22

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 920 6600 345  
Detail Description  
MS B-Basketball Official - 2/7/22

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

85.00 85.00 N

Invoice Date: 02/07/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 85.00

Check Number: Check Date:

\* Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 017778

Amount: 35.57

Description: WALMART-FEED STORE SUPPLIES

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 950 7015 618  
Detail Description  
WALMART 1/10/22

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

35.57 N

Invoice Date: 01/10/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 114-3792925-7605806

Amount: 86.33

Description: Equipment for light show on 1/28

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 920 6694 739  
Detail Description  
Glow tape 60 ft x 1"

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

86.33 N

Invoice Date: 12/05/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 24635

Amount: 575.00

Description: DJ for Prom

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 950 7078 340  
Detail Description  
Disc Jockeys Now-Prom DJ

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

575.00 N

Invoice Date: 01/04/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00

Check Number: Check Date:

\* Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 378513

Amount: 53.92

Description: WALMART-FEED STORE SUPPLIES

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 950 7015 618  
Detail Description  
WALMART-1/7/2022

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

53.92 N

Invoice Date: 01/07/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00

Check Number: Check Date:

\* Vendor ID: CHASCARD CHASE CARD SERVICES

Invoice Number: 841402

Amount: 38.11

Description: WALMART-FEED STORE SUPPLIES

Sequence: 1 Check Type:

Chart of Account Number

21 0000 1400 950 7015 618  
Detail Description  
WALMART-1/7/2022

Checking Account ID:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

38.11 N

Invoice Date: 01/04/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00

Check Number: Check Date:

Invoice Listing - Detail  
Unposted; Batch Description Activity Invoices - February 2022

Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 950 7015 618    WALMART-1/4/2022

Checking Account ID:

Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
38.11    N

In Full

Vendor ID: DESIUNLI    DESIGNS UNLIMITED

Description: Clothing Sale Fundraiser

Sequence: 1    Check Type:  
Chart of Account Number  
21 0000 1400 950 7010 618    Clothing Sale Fundraiser

Checking Account ID:

PO Number:  
Invoice Date: 12/14/2021    Due Date: 02/09/2022    Status: A    1099 Amount: 0.00  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
7,531.00    N

Amount:

7,531.00

Vendor ID: DVORJOHN    DVORAK, JOHN

Description: Basketball Official - 1/28/22

Sequence: 1    Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 345    Basketball Official - 1/28/22

Checking Account ID:

PO Number:  
Invoice Date: 01/28/2022    Due Date: 02/02/2022    Status: PP    1099 Amount: 125.00  
2    Check Number: 13175    Check Date: 02/02/2022  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
125.00    125.00 N

Amount:

125.00

Vendor ID: FITZMICH    FITZGERALD, MICHAEL

Description: Basketball Official - 1/28/22

Sequence: 1    Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 345    Basketball Official - 1/28/22

Checking Account ID:

PO Number:  
Invoice Date: 01/28/2022    Due Date: 02/02/2022    Status: PP    1099 Amount: 90.00  
2    Check Number: 13178    Check Date: 02/02/2022  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
90.00    90.00 N

Amount:

90.00

\* Vendor ID: FITZMICH    FITZGERALD, MICHAEL

Description: Basketball Official - 2/4/22

Sequence: 1    Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 345    Basketball Official - 2/4/22

Checking Account ID:

PO Number:  
Invoice Date: 02/04/2022    Due Date: 02/09/2022    Status: A    1099 Amount: 90.00  
2    Check Number: 13178    Check Date: 02/02/2022  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
90.00    90.00 N

Amount:

90.00

Vendor ID: GENFUND    GENERAL FUND

Description: MS B-BB Official-K.Hesner-1/31/22

Sequence: 1    Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 391    MS B-BB Official-K.Hesner-1/31/22

Checking Account ID:

PO Number:  
Invoice Date: 01/31/2022    Due Date: 02/02/2022    Status: PP    1099 Amount: 0.00  
2    Check Number: 13183    Check Date: 02/03/2022  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
85.00    N

Amount:

85.00

Vendor ID: GENFUND    GENERAL FUND

Description: MS B-BB Official-K.Hesner-2/7/22

Sequence: 1    Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 391    MS B-BB Official-K.Hesner-2/7/22

Checking Account ID:

PO Number:  
Invoice Date: 02/07/2022    Due Date: 02/09/2022    Status: A    1099 Amount: 0.00  
2    Check Number: 13179    Check Date: 02/02/2022  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
85.00    N

Amount:

85.00

Vendor ID: GLAWGENE    GLAW, GENE

Description: Basketball Official - 1/28/22

Sequence: 1    Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 345    Basketball Official - 1/28/22

Checking Account ID:

PO Number:  
Invoice Date: 01/28/2022    Due Date: 02/02/2022    Status: PP    1099 Amount: 80.00  
2    Check Number: 13179    Check Date: 02/02/2022  
Cost Center ID    Check Number:  
Detail Amount    1099 Detail Amount    Asset/Asset Tag  
80.00    80.00 N

Amount:

80.00

\* Vendor ID: GLAWGENE GLAWE, GENE

Description: Basketball Official - 2/4/22  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 345  
Detail Description  
Basketball Official - 2/4/22

Checking Account ID:

PO Number:  
Invoice Date: 02/04/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 80.00  
Invoice Number: 2422  
Check Number:  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
80.00 80.00 N

Amount:  
80.00

Vendor ID: GRIFFRED GRIFFITHS, FRED

Description: Basketball Official - 1/28/22  
Sequence: 1 Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 345  
Detail Description  
Basketball Official - 1/28/22

Checking Account ID:

PO Number:  
Invoice Date: 01/28/2022 Due Date: 02/02/2022 Status: PP 1099 Amount: 115.00  
Invoice Number: 12822  
Check Number: 13180  
Check Date: 02/02/2022  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
115.00 115.00 N

Amount:  
115.00

\* Vendor ID: GRUEMICH GRUETZMACHER, MICHAEL

Description: Basketball Official - 2/4/22  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 345  
Detail Description  
Basketball Official - 2/4/22

Checking Account ID:

PO Number:  
Invoice Date: 02/04/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 115.00  
Invoice Number: 2422  
Check Number:  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
115.00 115.00 N

Amount:  
115.00

Vendor ID: HEIDCHRI HEIDELBAUER, CHRIS

Description: Basketball Official - 1/28/22  
Sequence: 1 Check Type: Check  
Chart of Account Number  
21 0000 1400 920 6600 345  
Detail Description  
Basketball Official - 1/28/22

Checking Account ID:

PO Number:  
Invoice Date: 01/28/2022 Due Date: 02/02/2022 Status: PP 1099 Amount: 115.00  
Invoice Number: 12822  
Check Number: 13181  
Check Date: 02/03/2022  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
115.00 115.00 N

Amount:  
115.00

Vendor ID: IOWAFFA IOWA FFA ASSOCIATION

Description: Leadership Conference  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 950 7026 899  
Detail Description  
Leadership Conference for FFA members

Checking Account ID:

PO Number: 22-0257  
Invoice Date: 02/04/2022 Due Date: 02/04/2022 Status: A 1099 Amount: 0.00  
Invoice Number: 24861  
Check Number:  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
280.00 N

Amount:  
280.00

\* Vendor ID: IHSSA IOWA HIGH SCHOOL SPEECH ASSOCIATION

Description: Individual Speech District Registration  
Sequence: 1 Check Type:  
Chart of Account Number  
21 0000 1400 910 6120 899  
Detail Description  
Individual Speech District Registration

Checking Account ID:

PO Number: 22-0276  
Invoice Date: 02/04/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00  
Invoice Number: 20220207  
Check Number:  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
56.00 N

Amount:  
56.00

Vendor ID: JOSEMADRID Jose Madrid Salsa

Description: Class of 2023-Salsa Fundraiser Order  
Sequence: 1 Check Type: Check  
Chart of Account Number  
21 0000 1400 950 7078 618  
Detail Description  
Class of 2023-Salsa Fundraiser Order

Checking Account ID:

PO Number:  
Invoice Date: 02/03/2022 Due Date: 02/03/2022 Status: PP 1099 Amount: 0.00  
Invoice Number: 2322  
Check Number: 13184  
Check Date: 02/03/2022  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag  
490.00 N

Amount:  
490.00

\* Vendor ID: KOLDROD KOLDER, ROD

Description: Basketball Official - 2/4/22  
Sequence: 1 Check Type:

Checking Account ID:

PO Number:  
Invoice Date: 02/04/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 115.00  
Invoice Number: 2422  
Check Number:  
Cost Center ID  
Detail Amount 1099 Detail Amount Asset/Asset Tag

Amount:  
115.00

Chart of Account Number  
21 0000 1400 920 6600 345

Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
115.00      115.00 N

**Vendor ID: LEADEDGE**      **LEADING EDGE FUNDRAISING**  
Description: Discount Cards Fundraiser  
Sequence: 1      Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 618

PO Number:  
Invoice Date: 01/13/2022      Due Date: 02/09/2022      Status: A      1099 Amount: 0.00      Amount: 276.50  
Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
276.50      N

**Vendor ID: MAQVALL**      **MAQUOKETA VALLEY CSD**  
Description: District Football Medals  
Sequence: 1      Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 618

PO Number:  
Invoice Date: 01/27/2022      Due Date: 02/09/2022      Status: A      1099 Amount: 0.00      Amount: 48.08  
Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
48.08      N

**Vendor ID: REVROBO**      **REV ROBOTICS LLC**  
Description: Driver Hub  
Sequence: 1      Check Type:  
Chart of Account Number  
21 0000 1400 950 7021 618

PO Number: 22-0163      Invoice Number: 84958  
Invoice Date: 10/15/2021      Due Date: 02/09/2022      Status: A      1099 Amount: 0.00      Amount: 217.57  
Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
217.57      N

**Vendor ID: SCHIMMIKE**      **SCHMIDT, MIKE**  
Description: Basketball Official - 2/4/22  
Sequence: 1      Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 345

PO Number:  
Invoice Date: 02/04/2022      Due Date: 02/09/2022      Status: A      1099 Amount: 125.00      Amount: 125.00  
Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
125.00      N

**Vendor ID: RUDIS**      **Trihex Athletic Apparel LLC**  
Description: Wrestling Singlets  
Sequence: 1      Check Type:  
Chart of Account Number  
21 0000 1400 920 6600 618      Wrestling Singlets  
21 0000 1400 920 6600 618      Shipping

PO Number: 22-0199      Invoice Number: INV0008588  
Invoice Date: 01/10/2022      Due Date: 02/09/2022      Status: A      1099 Amount: 0.00      Amount: 1,943.40  
Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
1,896.00      N  
47.40      N

**Vendor ID: WALMART**      **WALMART COMMUNITY BRC**  
Description: Supplies - Feed Store  
Sequence: 1      Check Type:  
Chart of Account Number  
21 0000 1400 950 7015 618

PO Number:  
Invoice Date: 01/31/2022      Due Date: 02/09/2022      Status: A      1099 Amount: 0.00      Amount: 85.62  
Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount Asset/Asset Tag  
85.62      N

Batch 1099 Total: 1,220.00      Batch Total: 13,112.10

Report 1099 Total: 1,220.00      Report Total: 13,112.10

Invoice Listing - Detail  
Nutrition Invoices - February 2022

Batch Description: Nutrition Invoices - February 2022

Processing Month: 02/2022 Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: BIMBAKE BIMBO BAKERIES USA

PO Number: Invoice Number: 013122 Amount: 888.48

Description: Bread Products

Sequence: 1 Check Type:

Chart of Account Number  
61 0000 3110 000 0000 631 Food Purchased

Checking Account ID:

Check Number:

Invoice Date: 01/31/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00  
Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: CAPISANI CAPITAL SANITARY SUPPLY CO. INC.

PO Number: Invoice Number: W054575 Amount: 72.66

Description: Mop Heads

Sequence: 1 Check Type:

Chart of Account Number  
61 0000 3110 000 0000 618 General Supplies

Checking Account ID:

Check Number:

Invoice Date: 01/24/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00  
Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: MARTBROT MARTIN BROTHERS

PO Number: Invoice Number: 13122 Amount: 22,966.18

Description: Food/Supplies/Fees

Sequence: 1 Check Type:

Chart of Account Number  
61 0000 3110 000 0000 631 Food Purchased  
61 0000 3110 000 0000 618 General Supplies  
61 0000 3110 000 0000 632 Other Expenses

Checking Account ID:

Check Number:

Invoice Date: 01/31/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00  
Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

\* Vendor ID: PRAIFARM PRAIRIE FARMS DAIRY, INC.

PO Number: Invoice Number: 12022 Amount: 2,689.16

Description: Dairy Products

Sequence: 1 Check Type:

Chart of Account Number  
61 0000 3110 000 0000 631 Food Purchased

Checking Account ID:

Check Number:

Invoice Date: 01/31/2022 Due Date: 02/09/2022 Status: A 1099 Amount: 0.00  
Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Batch 1099 Total: 0.00

Batch Total: 26,616.48

Report 1099 Total: 0.00

Report Total: 26,616.48

## Activity Fund Balance Report - Summary - Exclude Encumbrances

01/2022 - 01/2022

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	DRAMA	8,049.31	0.00	0.00	0.00	8,049.31
21 6120 729 910	SPEECH	850.78	137.00	816.00	0.00	1,529.78
21 6210 729 910	MUSIC CLUB	917.38	0.00	0.00	0.00	917.38
21 6220 729 910	PEP BAND	1,432.28	0.00	0.00	0.00	1,432.28
21 6221 729 910	MUSIC TRIP	3,031.40	1,519.00	200.00	0.00	1,712.40
21 6222 729 910	COLOR GUARD	775.15	0.00	0.00	0.00	775.15
21 6600 729 920	ATHLETICS	15,266.86	4,108.50	4,933.00	0.00	16,091.36
21 6645 729 920	CROSS COUNTRY	14.50	0.00	0.00	0.00	14.50
21 6693 729 920	CHEERLEADING	2,945.89	0.00	0.00	0.00	2,945.89
21 6694 729 920	DANCE TEAM	2,449.02	0.00	0.00	0.00	2,449.02
21 6710 729 920	BOYS' BASKETBALL	1,378.72	0.00	0.00	0.00	1,378.72
21 6720 729 920	FOOTBALL	5,511.02	0.00	0.00	0.00	5,511.02
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	493.15	0.00	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	12,933.65	2,663.31	2,474.25	0.00	12,744.59
21 7011 729 950	HS STUDENT COUNCIL	4,732.56	0.00	331.50	0.00	5,064.06
21 7012 729 950	SPANISH CLUB	1,823.45	0.00	0.00	0.00	1,823.45
21 7013 729 950	NHS	131.07	0.00	0.00	0.00	131.07
21 7015 729 950	FEED STORE	726.91	508.04	0.00	0.00	218.87
21 7016 729 950	FITNESS CLUB	37.55	0.00	0.00	0.00	37.55
21 7018 729 950	LIBRARY CLUB	531.36	0.00	120.00	0.00	651.36
21 7020 729 950	NEWSPAPER	1,736.84	0.00	200.00	0.00	1,936.84
21 7021 729 950	ROBOTICS CLUB	1,123.28	0.00	0.00	0.00	1,123.28
21 7025 729 950	TECHNOLOGY	906.97	0.00	0.00	0.00	906.97
21 7026 729 950	FFA	16,262.31	208.47	100.00	0.00	16,153.84
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	143.18	0.00	0.00	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



## Activity Fund Balance Report - Summary - Exclude Encumbrances

01/2022 - 01/2022

<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	3,665.37	228.25	0.00	0.00	3,437.12
21 7050 729 950	ELEM. ST. COUNCIL	1,556.72	100.00	0.00	0.00	1,456.72
21 7051 729 950	CAMP WAPSIE	7,603.05	282.15	0.00	0.00	7,320.90
21 7052 729 950	EB HOOPSTERS CLUB	1,730.66	310.00	0.00	0.00	1,420.66
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	97.97	0.00	1,340.95
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	7,898.42	0.00	70.00	0.00	7,968.42
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	526.21	0.00	84.14	0.00	610.35
Fund Total: 21		130,557.96	10,064.72	9,426.86	0.00	129,920.10

**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	6,067	0	0	1,071	0	0	0	0	0	7,138
JANUARY	6,046	0	0	939	0	0	0	0	0	6,985
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	38,340			5,987		119			62	44,508

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	125	4,354	526	182	163	0	0	0	5,350
JANUARY	0	179	4,433	1,590	203	213	0	0	0	6,618
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	1,766	21,290	10,790	1,626	1,064	0	0	119	36,663
BUS/VAN TOTAL	38,348	1,766	21,290	16,777	1,626	1,183	0	0	181	81,171

# 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.	621.000	\$ 2.744	\$ 1,704.15	1,479.000	\$ 2.661	\$ 3,935.23	\$ 5,639.38	453.000	\$ 1,243.03	1,180.000	\$ 3,139.98	\$ 4,383.01
JAN.	-	\$ 2.744	\$ -	1,185.000	\$ 3.047	\$ 3,610.72	\$ 3,610.72	604.000	\$ 1,657.38	1,141.000	\$ 3,476.63	\$ 5,134.01
FEB.	-	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MARCH	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
APR.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MAY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JUNE	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
TOTALS	2,404.000		\$6,627.13	5,586.000		\$13,470.29	\$21,914.43	2,948.000	\$8,180.44	6,202.000	\$16,032.42	\$24,212.86

**RECEIPTS**

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$0.00	\$0.00	\$0.00
Student Lunch	-\$473.30	\$1,894.91	\$1,421.61
Adult Breakfast	\$3.00	\$118.50	\$121.50
Adult Lunch	\$272.55	\$1,975.00	\$2,247.55
Cafeteria	\$3,584.00	\$20,162.80	\$23,746.80
Snacks	\$1,108.26	\$7,557.69	\$8,665.95
Federal Breakfast	\$6,331.08	\$25,649.38	\$31,980.46
Federal Lunch	\$30,352.02	\$122,694.70	\$153,046.72
State Breakfast	\$99.15	\$148.07	\$247.22
State Lunch	\$289.14	\$455.85	\$744.99
ECO Grant	\$0.00	\$1,553.98	\$1,553.98
Other Revenues	\$177.25	\$2,080.56	\$2,257.81
Other Purchased Services	-\$60.52	-\$358.64	-\$419.16
Rebate	\$0.00	\$792.57	\$792.57
Interest	\$107.04	\$516.71	\$623.75
<b>TOTAL INCOME</b>	<b>\$41,789.67</b>	<b>\$185,242.08</b>	<b>\$227,031.75</b>

**EXPENDITURES**

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$16,577.82	\$86,353.36	\$102,931.18
Commodities	\$0.00	\$0.00	\$0.00
Supplies	\$265.46	\$3,938.80	\$4,204.26
Shared Contract	\$0.00	\$14,085.28	\$14,085.28
Purchased Services	\$0.00	\$933.75	\$933.75
Equipment	\$0.00	\$1,212.43	\$1,212.43
Travel	\$0.00	\$0.00	\$0.00
Other Expenses	\$208.00	\$726.73	\$934.73
Cooks Salaries	\$6,500.19	\$27,013.54	\$33,513.73
Benefits	\$2,373.80	\$11,026.82	\$13,400.62
<b>TOTAL EXPENDITURES</b>	<b>\$25,925.27</b>	<b>\$145,290.71</b>	<b>\$171,215.98</b>

**BALANCE**

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$129,985.33	\$129,985.33
Income	\$41,789.67	\$185,242.08	\$227,031.75
Expenditures	\$25,925.27	\$145,290.71	\$171,215.98
<b>FUND BALANCE</b>	<b>\$15,864.40</b>	<b>\$169,936.70</b>	<b>\$185,801.10</b>

**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	18	284	302
Adult Breakfasts	4	80	84
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
<b>TOTAL BREAKFASTS SERVED</b>	<b>22</b>	<b>364</b>	<b>386</b>

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	73	519	592
Student Guest Lunches	0	0	0
Complimentary Lunches	1	0	1
<b>TOTAL LUNCHES SERVED</b>	<b>74</b>	<b>519</b>	<b>593</b>

SSO Breakfasts Served	1,701	12,987	14,688
SSO Lunches Served	7,019	35,449	42,468

2021-2022

East Buchanan

Hot Lunch

Report

**DAYS MEALS SERVED**

July	0
August	7
September	20
October	20
November	18
December	16
January	16
February	0
March	0
April	0
May	0
June	0
<b>TOTALS</b>	<b>97</b>

January, 2022

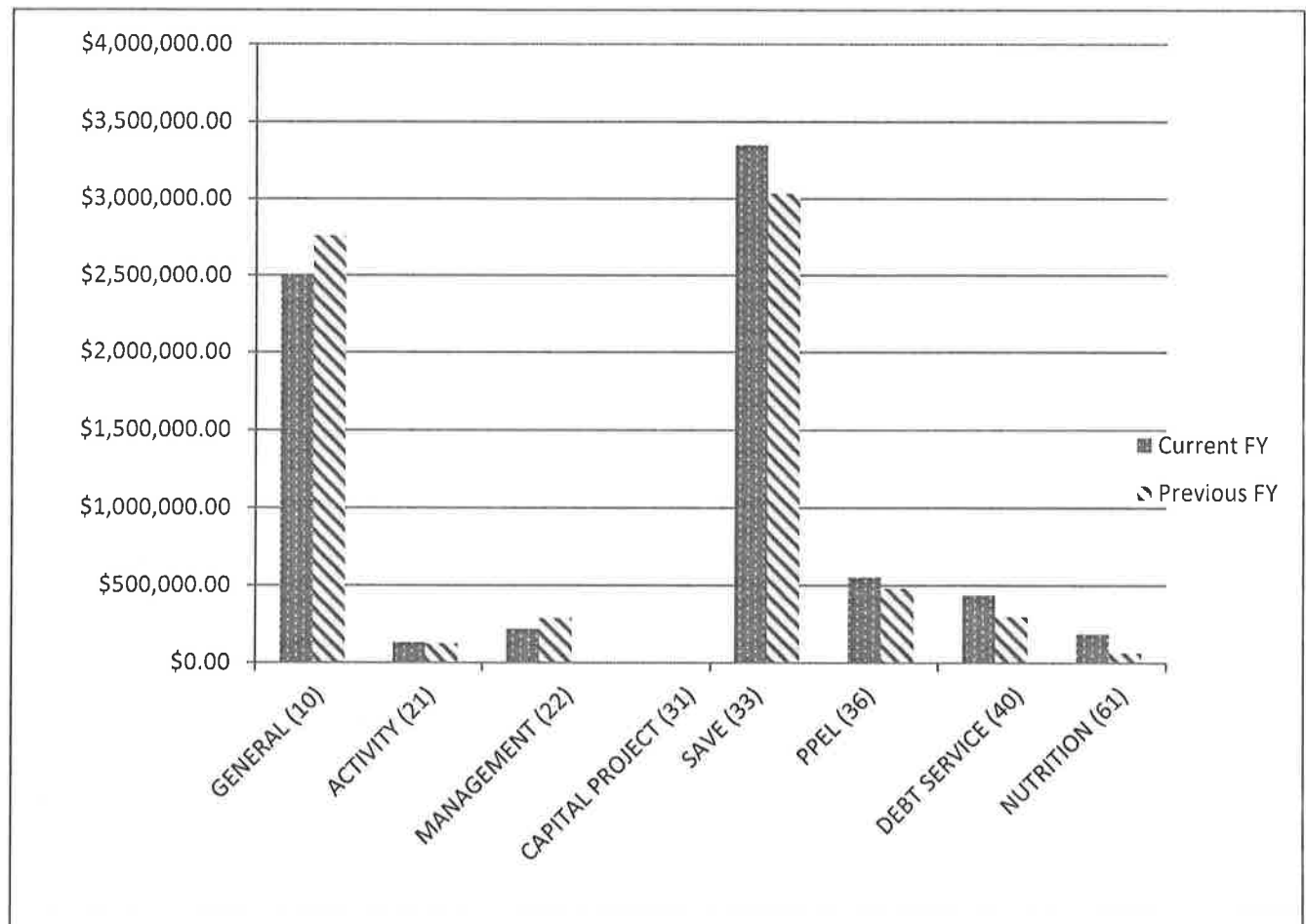
East Buchanan Community School District  
Cash Summary Report

	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>
<b>10-GENERAL FUND</b>							
Beginning Balance	2,950,610.76	2,448,296.94	1,895,154.69	1,785,715.27	2,555,393.19	2,491,530.81	2,479,074.77
Revenue	81,773.40	170,952.28	445,736.85	1,353,982.72	584,114.21	591,644.61	735,474.16
Expenditures	584,087.22	724,094.53	555,176.27	584,304.80	647,976.59	604,100.65	714,407.53
Ending Balance	2,448,296.94	1,895,154.69	1,785,715.27	2,555,393.19	2,491,530.81	2,479,074.77	2,500,141.40
<b>21-ACTIVITY FUND</b>							
Beginning Balance	136,915.26	122,184.38	130,840.99	140,911.50	136,580.80	133,604.79	130,557.96
Revenue	1,536.73	14,424.03	20,871.38	83,774.79	18,901.64	15,033.96	9,426.86
Expenditures	16,267.61	5,767.42	10,800.87	88,105.49	21,877.65	18,080.79	10,064.72
Ending Balance	122,184.38	130,840.99	140,911.50	136,580.80	133,604.79	130,557.96	129,920.10
<b>22-MANAGEMENT FUND</b>							
Beginning Balance	319,600.48	199,324.82	197,952.92	197,663.14	219,601.31	218,127.32	218,057.36
Revenue	1,218.24	0.00	710.22	23,340.02	4,411.01	1,281.04	1,367.20
Expenditures	121,493.90	1,371.90	1,000.00	1,401.85	5,885.00	1,351.00	1,000.00
Ending Balance	199,324.82	197,952.92	197,663.14	219,601.31	218,127.32	218,057.36	218,424.56
<b>33-SAVE</b>							
Beginning Balance	3,161,229.02	3,006,217.31	3,058,474.79	3,110,693.49	3,151,960.02	3,283,547.87	3,319,794.26
Revenue	233,048.29	52,257.48	52,218.70	52,297.53	131,587.85	68,481.39	52,401.55
Expenditures	388,060.00	0.00	0.00	11,031.00	0.00	32,235.00	23,911.00
Ending Balance	3,006,217.31	3,058,474.79	3,110,693.49	3,151,960.02	3,283,547.87	3,319,794.26	3,348,284.81
<b>36-PPEL</b>							
Beginning Balance	617,863.38	609,637.24	564,299.81	543,531.45	661,820.94	637,434.02	643,757.11
Revenue	5,026.96	368.48	6,718.18	160,447.49	40,632.09	12,748.12	23,821.89
Expenditures	13,253.10	45,705.91	27,486.54	42,158.00	65,019.01	6,425.03	112,499.30
Ending Balance	609,637.24	564,299.81	543,531.45	661,820.94	637,434.02	643,757.11	555,079.70
<b>40-DEBT SERVICE</b>							
Beginning Balance	236,982.41	241,765.42	241,282.58	248,089.80	374,676.50	412,500.34	424,875.83
Revenue	596,117.25	17.16	6,807.22	210,180.45	38,123.84	44,610.49	13,217.57
Expenditures	591,334.24	500.00	0.00	83,593.75	300.00	32,235.00	0.00
Ending Balance	241,765.42	241,282.58	248,089.80	374,676.50	412,500.34	424,875.83	438,093.40
less: Escrow Acct	215,000.00	215,000.00	215,000.00	215,000.00	215,179.09	215,179.09	0.00
	26,765.42	26,282.58	33,089.80	159,676.50	197,321.25	209,696.74	438,093.40
<b>61-NUTRITION FUND</b>							
Beginning Balance	129,985.33	131,211.21	138,589.96	125,563.27	152,471.06	117,521.46	169,936.70
Revenue	3,707.94	7,876.81	13,535.83	80,021.89	16,616.42	105,652.23	51,197.48
Expenditures	2,482.06	498.06	26,562.52	53,114.10	51,566.02	53,236.99	35,333.08
Ending Balance	131,211.21	138,589.96	125,563.27	152,471.06	117,521.46	169,936.70	185,801.10
less: Received on Acct	6,735.72	12,604.12	11,277.82	9,492.37	8,923.08	8,594.63	8,231.33
	124,475.49	125,985.84	114,285.45	142,978.69	108,598.38	161,342.07	177,569.77
<b>EMPLOYER'S PAYROLL EXPENSE:</b>							
Gross Wages-hourly	45,842.88	35,196.48	39,455.83	96,593.41	98,140.31	92,218.19	84,423.16
Gross Wages-contract	289,623.24	290,390.02	322,384.59	323,356.53	327,647.50	318,544.68	315,733.04
	335,466.12	325,586.50	361,840.42	419,949.94	425,787.81	410,762.87	400,156.20
Employer paid deductions	47,964.48	46,670.85	59,972.02	54,647.37	52,447.91	51,207.87	51,429.11
Employer paid IPERS	30,809.03	29,295.13	33,303.46	38,814.49	39,401.11	37,458.69	36,377.52
Employer paid FICA	25,939.04	22,765.01	26,453.43	31,134.18	31,577.13	30,370.94	29,623.84
	104,712.55	98,730.99	119,728.91	124,596.04	123,426.15	119,037.50	117,430.47
<b>TOTAL</b>	<b>440,178.67</b>	<b>424,317.49</b>	<b>481,569.33</b>	<b>544,545.98</b>	<b>549,213.96</b>	<b>529,800.37</b>	<b>517,586.67</b>

# CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

**January 2022**

Fund Description	Beginning	Revenues	Expenditures	FY22 Ending	FY21 End Balance	Difference
GENERAL (10)	\$2,479,074.77	\$735,474.16	\$714,407.53	\$2,500,141.40	\$2,756,442.04	(\$256,300.64)
ACTIVITY (21)	\$130,557.96	\$9,426.86	\$10,064.72	\$129,920.10	\$123,280.74	\$6,639.36
MANAGEMENT (22)	\$218,057.36	\$1,367.20	\$1,000.00	\$218,424.56	\$288,774.98	(\$70,350.42)
CAPITAL PROJECT (31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAVE (33)	\$3,319,794.26	\$52,401.55	\$23,911.00	\$3,348,284.81	\$3,032,037.56	\$316,247.25
PPEL (36)	\$643,757.11	\$23,821.89	\$112,499.30	\$555,079.70	\$477,963.66	\$77,116.04
DEBT SERVICE (40)	\$424,875.83	\$13,217.57	\$0.00	\$438,093.40	\$297,713.69	\$140,379.71
NUTRITION (61)	\$169,936.70	\$51,197.48	\$35,333.08	\$185,801.10	\$61,353.42	\$124,447.68
TOTAL				\$7,375,745.07	\$7,037,566.09	\$338,178.98



# Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY22 Certified Budget	as of 1/31/2022	over / (under) budget	
Taxes Levied on Property	1	\$ 2,907,753.00	\$ 1,698,455.91		
Utility Replacement Excise Tax	2	\$ 46,274.00	\$ 22,848.82		
Income Surtaxes	3	\$ 158,455.00	\$ 113,205.00		
Tuition\Transportation Received	4	\$ 575,000.00	\$ 256,883.60		
Earnings on Investments	5	\$ 81,500.00	\$ 30,194.65		
Nutrition Program Sales	6	\$ 165,000.00	\$ 36,203.41		
Student Activities and Sales	7	\$ 189,000.00	\$ 112,261.42		
Other Revenues from Local Sources	8	\$ 91,000.00	\$ 106,095.75		
Revenue from Intermediary Sources	9	\$ -	\$ -		
State Foundation Aid	10	\$ 4,059,983.00	\$ 2,010,554.50		
Instructional Support State Aid	11	\$ 15,336.00	\$ -		
Other State Sources	12	\$ 581,350.00	\$ 466,631.82		
Commercial & Industrial State Replacement	13	\$ 20,453.00	\$ 8,190.93		
Title 1 Grants	14	\$ 70,000.00	\$ 6,575.22		
IDEA and Other Federal Sources	15	\$ 320,000.00	\$ 259,351.90		
Total Revenues	16	\$ 9,281,104.00	\$ 5,127,452.93		
General Long-Term Debt Proceeds	17	\$ -	\$ -		
Transfers In	18	\$ 313,178.00	\$ 219,177.50		
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ -		
Special Items/Upward Adjustments	20	\$ -	\$ (5,231.19)		
Total Revenues & Other Sources	21	\$ 9,594,282.00	\$ 5,341,399.24		
Beginning Fund Balance	22	\$ 6,697,739.27	\$ 6,697,739.27		
<b>Total Resources</b>	23	\$ 16,292,021.27	\$ 12,039,138.51		
<b>*Instruction</b>	24	\$ 5,284,000.00	\$ 2,238,459.96	\$ (3,045,540.04)	42%
Student Support Services	25	\$ 207,500.00	\$ 102,505.74		
Instructional Staff Support Services	26	\$ 483,000.00	\$ 314,881.78		
General Administration	27	\$ 266,500.00	\$ 146,884.96		
School/Building Administration	28	\$ 375,000.00	\$ 211,562.72		
Business & Central Administration	29	\$ 120,000.00	\$ 81,433.22		
Plant Operation and Maintenance	30	\$ 627,000.00	\$ 399,705.47		
Student Transportation	31	\$ 453,000.00	\$ 377,316.78		
This row is intentionally left blank	32	\$ -			
<b>*Total Support Services (lines 25-32)</b>	32A	\$ 2,532,000.00	\$ 1,634,290.67	\$ (897,709.33)	65%
<b>*Noninstructional Programs</b>	33	\$ 345,000.00	\$ 170,193.04	\$ (174,806.96)	49%
Facilities Acquisition and Construction	34	\$ 468,044.00	\$ 44,505.84		
Debt Service	35	\$ 662,965.00	\$ 303,571.25		
AEA Support - Direct to AEA	36	\$ 295,483.00	\$ 130,700.50		
<b>*Total Other Expenditures (lines 34-36)</b>	36A	\$ 1,426,492.00	\$ 478,777.59	\$ (947,714.41)	34%
Total Expenditures	37	\$ 9,587,492.00	\$ 4,521,721.26		
Transfers Out	38	\$ 313,178.00	\$ 219,177.50		
Other Uses	39	\$ -	\$ -		
Total Expenditures & Other Uses	40	\$ 9,900,670.00	\$ 4,740,898.76		
Ending Fund Balance	41	\$ 6,391,351.27	\$ 7,298,239.75		
<b>Total Requirements</b>	42	\$ 16,292,021.27	\$ 12,039,138.51		

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.



## Accounting II Field Trip Request

## Attendees:

Lacy Anderegg, Abigail Cook, Ella Cook, Lara Fox

## Dates:

Thursday, March 10, 6am - Saturday, March 12

## Potential Activities:

Union Station Hotel and Aquarium, High Ropes, and more

Business Tour with Cameron Schoeffel

Arch and Arch Museum

Federal Reserve Bank

Old Courthouse and Laclede's Landing

St. Louis Zoo

Art Museum

Holocaust Museum

Busch Stadium Tour

World Fair Site

## Cost:

\$400 per student

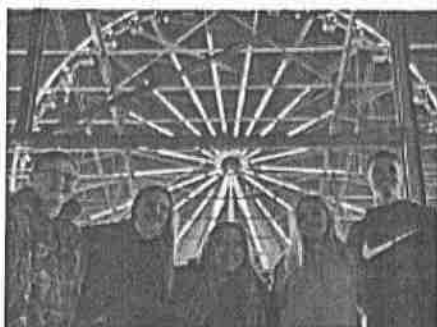
Fundraising: \$220 each through scrip card sales and rootbeer floats

Balance due at this time \$180 each

## Review of Last Year

## St. Louis Accounting II Trip 2021

Bright and early on March 18th, five Accounting II students, Trey Johnson, Kaitlyn Kortenkamp, Hannah McMurrin, Harley Nelson, and Isabel Thurn, took off for the great city of St. Louis for the annual



Accounting trip. They spent three days touring businesses, traveling the city, enjoying delicious food at local restaurants, and learning about the history of St. Louis. A few of the attractions included Union Station, the Gateway Arch, the City Museum, the St. Louis Zoo, and the Delmar Loop.

Union Station was transformed from a well-traveled train station into a beautiful hotel and popping tourist destination. After \$184 million investment, the newest tourist attraction includes a state of the art aquarium, mini-golf, ropes course, mirror maze, and ferris wheel. After touring the aquarium, they class was lucky enough to meet with the aquarium's marketing and sales director, Cameron Schoeffel. He answered numerous

questions and gave insight into what it takes to run such a huge, successful operation. Mr. Schoeffel inspired the five students to take advantage of all of the opportunities available to them in life, work hard for what they want, and always put yourself out there. Union Station is definitely recommended by all of the students as they had loads of fun!

The five students are incredibly thankful to the businesses that helped support their trip! The trip could not have been possible without their gracious help. The class was able to expand their knowledge about business and life, while having a bit of fun!



Affordable Accounting  
Center Point Insurance  
Crawford Engineering  
Gosling & Company, P.C.

Bank Iowa  
Citizens State Bank  
Gee Construction  
Wieland & Sons Lumber Co

**Motion – Set date for Public Hearing on 22-23 School Calendar**

Per board policy 601.1, the board shall hold a public hearing on any proposed school calendar prior to adopting the school calendar. It is the responsibility of the superintendent to develop the school calendar for recommendation, approval, and adoption by the board annually.

*"I move that the board hold a public hearing for the 22-23 school calendar on March 9, 2022 at 5:00 pm."*

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

Publish dates: 2/17-2/27/22

# 2022-2023 East Buchanan Community School District – Aug. 23 Start

Summary of Calendar:  
(Aug23 – May 22)  
Days/Hrs. in classroom:  
1<sup>st</sup> Trimester 56/369  
2<sup>nd</sup> Trimester 61/398  
3<sup>rd</sup> Trimester 57/374  
**TOTAL DAYS/HS 174/1141**

## CALENDAR LEGEND

Begin of Trimester
End of Trimester
1:30 Dismissal PD
PD No School
Holidays/No School
Vacation Days/No School
Comp Day/No School
Parent Teacher Conferences

Teacher Days – 190 Contract Days  
174 Student Days  
2 Parent/Teacher Conference Days  
9 Full Professional Development Days (PD)  
5 HOLIDAYS:  
Labor Day (9/5)  
Thanksgiving Day (11/24)  
Christmas (12/25)  
New Year's Day (1/1)  
Memorial Day (5/29)

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

Summary  
174 student days + 2 P/T = 176 days  
1141 hours + 16 = 1,157 hours  
77 hours beyond requirement  
Regular Day: 400 min = 6.66 hrs  
Early Out Day: 280 min = 4.66 hrs

School Day Start Time - 8:10 am  
School Day End Time - 3:25 pm

Seniors Last Day 5/17/22  
Commencement 5/21/22

August 2022					Student Days/Hours	
M	T	W	Th	F		
15	16	17	18	19		
22	23	24	25	26	4	26
29	30	31			7	47
September 2022						
			1	2	9	60
5	6	7	8	9	13	87
12	13	14	15	16	18	118
19	20	21	22	23	23	151
26	27	28	29	30	27	178
October 2022						
3	4	5	6	7	32	211
10	11	12	13	14	37	242
17	18	19	20	21	42	276
24	25	26	27	28	46	302
31					47	309
November 2022						
	1	2	3	4	51	336
7	8	9	10	11	56	369
14	15	16	17	18	61	400
21	22	23	24	25	63	412
28	29	30			66	432
December 2022						
			1	2	68	445
5	6	7	8	9	73	478
12	13	14	15	16	78	512
19	20	21	22	23	82	536
26	27	28	29	30	82	
January 2023						
2	3	4	5	6	85	556
9	10	11	12	13	90	589
16	17	18	19	20	94	616
23	24	25	26	27	99	649
30	31				101	663
February 2023						
		1	2	3	104	683
6	7	8	9	10	109	716
13	14	15	16	17	114	749
20	21	22	23	24	117	767
27	28				119	781
March 2023						
		1	2	3	122	801
6	7	8	9	10	127	834
13	14	15	16	17	131	859
20	21	22	23	24	136	892
27	28	29	30	31	141	925
April 2023						
3	4	5	6	7	144	943
10	11	12	13	14	148	970
17	18	19	20	21	153	1003
24	25	26	27	28	158	1036
May 2023						
1	2	3	4	5	163	1070
8	9	10	11	12	168	1103
15	16	17	18	19	173	1136
22	23	24	25	26	174	1141
29	30	31				
June 2023						
			1	2		
5	6	7	8	9		

## 180 Days/1080 Hours Calendar

Aug. 18-22 PD No School  
Aug. 23 Begin 1<sup>st</sup> Trimester

Sept. 5 Labor Day (No School)  
Sept. 14 1:30 Dismissal PD  
Sept. 26 PD No School

Oct. 5 MS/HS Parent/Teacher Conf (4-8 pm)  
Oct. 12 1:30 Dismissal Elem PD  
Oct. 12 MS/HS Parent/Teacher Conf (2-8 pm)  
Oct. 24 PD No School

Nov. 11 End of Trimester (56 Days/369 hrs.)  
Nov. 14 Begin 2<sup>nd</sup> Trimester  
Nov. 17 1:30 Dismissal MS/HS PD  
Nov. 17 Elem Parent/Teacher Conf (2-8 pm)  
Nov. 21 Elem Parent/Teacher Conf (4-8 pm)  
Nov. 22 1:30 Dismissal PD  
Nov. 23 Comp Day/No School  
Nov. 24 Thanksgiving Holiday (No School)  
Nov. 25 Vacation Day (No School)

Dec. 22 1:30 Dismissal PD  
Dec. 23 - Jan. 3 Winter Break (No School)

Jan. 16 PD No School  
Jan. 18 MS/HS Parent/Teacher Conf (4-8 pm)

Feb. 20 Elem Parent/Teacher Conf (4-8 pm)  
Feb. 22 1:30 Dismissal  
Feb. 22 Elem Parent/Teacher Conf (2-8 pm)  
Feb. 22 End of Trimester (61 Days/398 hrs.)  
Feb. 23 PD No School  
Feb. 24 Comp Day/No School  
Feb. 27 Begin 3<sup>rd</sup> Trimester

Mar. 16 1:30 Dismissal  
Mar. 17 Vacation Day (No School)

Apr. 5 1:30 Dismissal  
Apr. 5 MS/HS Parent/Teacher Conf (4-8 pm)  
Apr. 6 PD No School  
Apr. 7,10 Vacation Day (No School)

May 22 End of Trimester (57 Days/374 hrs.)  
May 23 PD No School  
May 29 Memorial Day

## Motion – Approve Auditor for FY22, FY23, and FY24

*Per Board Policy 707.4 - To review the funds and accounts of the school district, the board will employ an auditor to perform an annual audit of the financial affairs of the school district. The superintendent will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors.*

A Request for Proposal (RFP) was sent to Nolte, Cornman & Johnson PC and our current auditor Kay L. Chapman CPA PC. There was no response from Nolte, Cornman & Johnson. Kay Chapman responded with the attached Audit Engagement Letter.

Fees for previous years with Kay L. Chapman:

2017 - \$6,900

2018 - \$7,050

2019 - \$7,200

2020 - \$7,400

2021 - \$7,600

Fees per the Audit Engagement Letter are not to exceed:

2022 - \$8,000

2023 - \$8,250

2024 - \$8,500

\*\*\*\*\*

*"I move that the board approve Kay L. Chapman CPA PC as the district's auditor for fiscal years 2022, 2023, and 2024."*

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

# Kay L. Chapman, CPA PC

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

## Audit Engagement Letter

January 19, 2022

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

I am pleased to confirm my understanding of the services I am to provide East Buchanan Community School District for the years ending June 30, 2022, 2023 and 2024. I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of East Buchanan Community School District as of and for the years ending June 30, 2022, 2023 and 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement East Buchanan Community School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to East Buchanan Community School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

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

- 1) Combining schedules for individual governmental funds



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

### **Audit Objectives**

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

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

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

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

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

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

#### **Audit Procedures—Compliance**

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

#### **Other Services**

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

#### **Management Responsibilities**

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

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2)

additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

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

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

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

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

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

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

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

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

The audit documentation for this engagement is the property of Kay L. Chapman, CPA PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Iowa or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the



supervision of Kay L. Chapman, CPA PC personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Iowa. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

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

My fee for these services will be at my standard hourly rates and will not exceed \$8,000 for FY22, \$8,250 for FY23 and \$8,500 for FY24. I will bill for costs of travel, including mileage at 54 cents per mile, food and motel costs. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be submitted to you as follows: 1/2 upon completion of the on-site fieldwork and 1/2 upon submission of the draft of the audit report. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. Either party can elect to terminate this contract with written notification.

This fee does not include services performed in connection with the preparation of the Certified Annual Report, the budget, year-end adjusting entries, consultation on the district's accounting software program or other non-audit services. Nor does it include the presentation of the audit report to the board of education. These services will be billed at my standard hourly rate of \$150 per hour.

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

Very truly yours,

*Kay L. Chapman, CPA PC*

Kay L. Chapman, CPA PC

RESPONSE:

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

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

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

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

## Motion – Approve Business Associate Agreement with IDOE

Email from Iowa Department of Education: The purpose of this agreement is to fulfill a new requirement from Iowa DHS to meet specific privacy and security requirements for sharing Medicaid data.

From School Business Alert (January 2022): In discussions between the Department of Education and Iowa DHS regarding DHS releasing the eligibility information for IEP/IFSP cases, DHS is requiring that the DE hold a Business Associate Agreement (BAA) with each LEA and AEA that is an enrolled Medicaid provider.

\*\*\*\*\*

*"I move that the board approve the Business Associate Agreement with the Iowa Department of Education regarding sharing of Iowa Medicaid data."*

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

\_\_\_\_ Sign Electronic BAA



# IOWA

## Department of Education

Ann Lebo, Director

Kim Reynolds, Governor  
Adam Gregg, Lt. Governor

### REGARDING SHARING OF IOWA MEDICAID DATA

#### Business Associate Agreement

This is a Business Associate Agreement (BAA) between Iowa Department of Education (Agency) and the School District or Area Education Agency (Business Associate) listed below, an enrolled Iowa Medicaid provider.

The Business Associate performs certain services on behalf of or for the Agency that require exchange of information protected by the Health Insurance Portability and Accountability Act of 1996 (HIPPA), as amended, and the federal regulations published at 45 CFR parts 160 and 164. The Business Associate agrees to comply with the Business Associate Agreement and any amendments thereof as posted to the Agency's website: <https://educateiowa.gov/pk-12/school-business-and-finance/special-education-finance/school-based-Medicaid>.

By signing this Business Associate Agreement, the Business Associate agrees to receive notice of future amendments to the BAA through electronic mail. The Business Associate shall file and maintain a current electronic mail address with the Agency for this purpose.

The Agency may amend the BAA by posting an updated version of the BAA on the Agency's website at <https://educateiowa.gov/pk-12/school-business-and-finance/special-education-finance/school-based-Medicaid> and providing the Business Associate with an electronic notice of the amended BAA. The Business Associate shall be deemed to have accepted the amendment unless the Contractor notifies the Agency of its non-acceptance in accordance with the notice provisions of the contract within 30 days of the Agency's notice referenced herein.

Any agreed upon alteration of the Agency BAA shall have no force or effect until the agreed alteration is reduced to a contract amendment signed by the Business Associate, the Director of the Agency, and the Agency's General Counsel.

First Name

Last Name

Title

Email Address

For and on behalf of

For and on behalf of

Iowa Department of Education

Local or Area Education Agency (Business Associate)

(Agency)

Signature

Earl Whipple, CFO, Division Administrator

Date

Date

**Creating excellence in education through leadership and service**

Grimes State Office Building | 400 E. 14th St. | Des Moines, IA 50319-0146  
Phone (515) 281-5294 | [www.educateiowa.gov](http://www.educateiowa.gov)

February 2, 2022

East Buchanan Community School District  
Mr. Dan Fox  
414 5th Street North  
Winthrop, IA 50682

Dear Mr. Fox,

During the last year, we know how hard your district is working in stressful times and we respect your continued focus on student success. We are immensely proud of the resilience and flexibility of our long-standing relationships. Junior Achievement of Eastern Iowa's primary focus is our mission to inspire and prepare young people to succeed. We have continued to provide solution-based content for your students.

Enclosed is a copy of the 2022-2023 Memorandum of Agreement customized for your school. We want to ensure ample time to review the document as you make budgetary decisions for the next school year. Please sign, along with your school board president, and return to our office by Friday, April 29, 2022. This will ensure that your programming cost does not change as our budget for the 2022-2023 school year is set at the end of May. We will have our board chair and president sign as well and will return a copy to you for your records.

Junior Achievement of Eastern Iowa understands school districts are responsible for ensuring that their classroom curriculum aligns with state and national education standards. A copy of this alignment, by program, may be found online. <https://www.juniorachievement.org/web/ja-usa/correlations-iowa>

**A few items to note:**

- JAEI has correlated programs to the revised Iowa Core Social Studies standards. Please contact us if you are interested in reviewing that information.
- Our organization is proud to offer student experiences that align with the Future Ready Iowa initiative. Please contact us for an overview of the student experiences our office offers to partner districts.

I would like to meet to discuss your curricular needs and how Junior Achievement can continue to assist, I will be reaching out to you to schedule that conversation. We are proud to partner with you and look forward to another school year of bringing work readiness, financial literacy, and entrepreneurship education to Eastern Iowa students.

Sincerely,



Amy Fossum  
Education Director

"I move that the board approve the Memorandum of Agreement with Junior Achievement for the 2022-2023 school year as presented."

Motion by:

Second by:



## 2022-2023 SCHOOL YEAR – MEMORANDUM OF AGREEMENT

### EAST BUCHANAN COMMUNITY SCHOOL DISTRICT AND JUNIOR ACHIEVEMENT OF EASTERN IOWA

**WHEREAS**, the EAST BUCHANAN COMMUNITY SCHOOL DISTRICT hereinafter referred to as **DISTRICT**, and Junior Achievement of Eastern Iowa hereinafter referred to as **JUNIOR ACHIEVEMENT**, desire to enter into an Agreement for the purpose of enriching the DISTRICT curriculum, and

#### **NOW THEREFORE IS AGREED:**

##### Responsibilities of **JUNIOR ACHIEVEMENT**:

1. Will provide all student materials, student study guides, teacher manuals, classroom volunteer manuals, test-generating software and other software licensing, shipping charges, classroom insurance, staff time for recruitment, placement, training and oversight of classroom volunteers and teachers, as well as other materials fees due to economic module participation (varies by class).
  - Classroom materials will be ordered and delivered directly to each participating classroom prior to the start of the Junior Achievement class.
2. Will prospect, recruit, train, schedule and place each volunteer as well as facilitate evaluation tools and recognition of each volunteer. Junior Achievement will serve as a liaison between the volunteer and teacher if any concerns arise during the Junior Achievement partnership. Will facilitate a joint District/Junior Achievement volunteer recognition program for all participating volunteers as desired by District.
3. Will provide an itemized cost statement of services based on current year's certified enrollment to District's Partnership Coordinator no later than January 31, 2023 for agreed upon 2022-2023 program services.
4. Will compile all District community volunteer hours and report them to District's Partnership Coordinator by June 30, 2023.
5. Will compile any program evaluation data and report impact and outcomes to District's Partnership Coordinator no later than August 15, 2023.
6. Will be available to present partnership overview, including volunteer, evaluation and impact details to District School Board at an agreed upon date each year.
7. Upon request, Junior Achievement will provide at no cost to the District:
  - All fees associated with facilitating the *JA Ourselves*® program in kindergarten classrooms.
  - All fees associated with facilitating the *JA Finance Park*® and *JA Financial Literacy* programs.
  - All costs associated with facilitating elementary, middle & high school career fairs, JA Launch Lesson, career speaker series and/or financial literacy fairs. Curriculum is available for student experiences, and upon request, is emailed to the district.

##### Responsibilities of **DISTRICT**:

1. District will identify a partnership coordinator who will be the primary contact for the District-Junior Achievement partnership.
2. Will provide a list of participating classes to Junior Achievement by May 31, 2022 for the 2022-2023 school year. All lists will be by school, grade, time period (if applicable), teacher's name and email and how many students will be participating in each classroom. Updates to this schedule should be received by Junior Achievement no later than September 15, 2023.

3. Will allow Junior Achievement to provide a 1-hour group teacher training to all teachers new to Junior Achievement during the school year. All training will be facilitated prior to the Junior Achievement partnership experience. Junior Achievement Education staff will provide the teacher training at a designated in-service or professional development workshop coordinated by the District.
4. All District teachers will facilitate a pre-program as well as a post-program evaluation instrument for each participating student in the Junior Achievement program. All program evaluations can be accessed at: <http://bit.ly/2GDjp7N>
5. Will pay Junior Achievement annually (based on statement received no later than January 31, 2023) at the rate of \$9.69 per student participating in the following grades:

Elementary*	Middle**	High**
First Grade	Sixth Grade X	Ninth Grade
Second Grade	Seventh Grade O	Tenth Grade
Third Grade	Eighth Grade	Eleventh Grade
Fourth Grade X		Twelfth Grade
Fifth Grade X		

- 'X' indicates a currently utilized program
  - 'O' indicates a program that has been used historically but is not currently. District will be billed accordingly if this changes during the school year.
  - 'P' indicates a program that will be piloted for the district at no cost for the school year
- \*All elementary school programs are designed to be taught down a grade-level or up a grade-level depending on the preference of the school district.
- \*\*Implementation of Junior Achievement's middle school and high school programs are flexible and are designed to be taught within a 6-9 or 8-12 grade level band depending on the district's preference.

For this reason, the district may select from the following programs to implement as part of the MOA:

Elementary Programs*	Middle School Programs**	High School Programs***
<i>JA Our Families®</i>	<i>JA Economics for Success®</i>	<i>JA Be Entrepreneurial®</i>
<i>JA Our Community®</i>	<i>JA Finance Park® Virtual</i>	<i>JA Career Success®</i>
<i>JA Our City®</i>	<i>JA Global Marketplace®</i>	<i>JA Company Program®</i>
<i>JA Our Region®</i>	<i>JA It's My Business!®</i>	<i>JA Economics®</i>
<i>JA More Than Money®</i>	<i>JA It's My Future®</i>	<i>JA Exploring Economics</i>
<i>JA Our Nation®</i>	<i>JA It's My Job®</i>	<i>JA Personal Finance®</i>
		<i>JA Titan®</i>
		<u><i>JA High School Courses</i></u>

**Upon request**, Junior Achievement provides partnered districts the following programs at no cost:

- *JA Ourselves®* program in Kindergarten classrooms.
- *JA Finance Park®* program.
- *JA Financial Literacy®* program in high school classrooms
- Elementary, middle & high school career fairs, JA Launch Lesson, career speaker series and/or financial literacy fairs, including emailed curriculum that corresponds with selected career event.

This Agreement shall be effective July 1, 2022 through June 30, 2023.

This Agreement may be amended at any time during its term by mutual consent of the parties. Any such amendment shall be in writing and signed by authorized representatives of both parties.

\_\_\_\_\_  
EAST BUCHANAN COMMUNITY SCHOOL DISTRICT  
Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Partnership Coordinator's Name

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Partnership Coordinator's E-mail Address

\_\_\_\_\_  
EAST BUCHANAN COMMUNITY SCHOOL DISTRICT  
School Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
JUNIOR ACHIEVEMENT OF EASTERN IOWA  
Area President

\_\_\_\_\_  
Date

\_\_\_\_\_  
JUNIOR ACHIEVEMENT OF EASTERN IOWA  
Regional Executive Board Chairperson

\_\_\_\_\_  
Date





QUOTE

Thursday, January 27, 2022

## D & N Fence Co., Inc.

*"Craftsmanship at its finest"*

4000 Blairs Ferry Rd. NE  
Cedar Rapids, IA 52411  
Phone: (319)-393-0468  
Fax: (319)-393-0667  
Email: [office@dnfence.com](mailto:office@dnfence.com)

TO: East Buchanan Schools  
Attn: Mike  
415 5<sup>th</sup> Street North  
Winthrop, IA 50682  
PH: 319-521-7189  
Email: [mkerkove@east-buc.k12.ia.us](mailto:mkerkove@east-buc.k12.ia.us)

Project: East Buchanan High School Baseball

To supply re-rod cages for 4 posts 3' diameter 11' deep- all concreted- all crane & machine work included \$9,490.00- Includes all hardware, cables and netting.

NOTE!!! Customer to locate all private underground utilities.

Our prices are guaranteed for 10 days.

Sign \_\_\_\_\_ Date \_\_\_\_\_

"I move that the board approve the quote from D & N Fence Co as presented."

Quotation prepared by: Tarrel Price

THANK YOU FOR YOUR BUSINESS!



**Motion – Notice of Public Hearing and Bid Letting**

*"I move that the board approve the Notice of Public Hearing and Bid Letting as presented for the sports complex improvements. The public hearing will be held on March 23, 2022 at 6:00 pm."*

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

Publish dates:

**SECTION 00 1113 – NOTICE OF PUBLIC HEARING AND BID LETTING for:**

**EAST BUCHANAN COMMUNITY SCHOOL DISTRICT**

**~~CLASSROOM RENOVATIONS PROJECT~~**  
**WINTHROP, IOWA**

*Sports Complex  
Improvements*

NOTICE IS HEREBY GIVEN: That sealed bids will be received by the East Buchanan Community School District (hereinafter referred to as the Owner), 414 5th Street N., Winthrop, IA 50682 until 2:00 PM CDST on March 18, 2022. The bids will be opened shortly thereafter at East Buchanan CSD District Administration Office located at 414 5th Street N., Winthrop, IA 50682, and publicly read by the Owner. Bids received after the aforementioned time will not be accepted.

Work of this proposed Contract consists of a new concession stand with bathrooms, a 1,200 square foot storage building, softball field dugouts, baseball field bleachers, football field visiting spectator bleachers, all-weather four-lane track, pedestrian facilities and related site work.

The bid is for a Prime Contract as described elsewhere in the specifications. Bids shall be on a lump sum basis and shall be submitted on a bid form provided in the specifications for the project; segregated sub-bids will not be accepted.

Work is anticipated to commence upon award of contract.

A pre-bid conference will be held on March 8<sup>th</sup>, 2022 at 4:00 PM CDST at the East Buchanan Community School Commons Space located at 414 5th Street N., Winthrop, IA 50682. All interested bidders are encouraged to attend.

Bids will be considered and a public hearing will be conducted at a meeting of the East Buchanan Community School District School Board to be held at the East Buchanan Community School Media Center, 414 5th Street N., Winthrop, IA 50682 at 6:00 PM CDST on March 23<sup>rd</sup>, 2022, at which time and place any person may appear and file objections to the proposed plans, specifications, form of contract, and the estimated cost of said project.

Plans and specifications governing the construction of the proposed Work have been prepared by Demmer Architecture, 108 N. Franklin Street, Manchester, Iowa, 52057, and Crawford Engineering, 118 Third Ave. NE, Independence, IA 50644, will be available on or after February 22<sup>nd</sup>, 2022.

The Contract Documents may be examined at the East Buchanan Community School District Administrative Office and plan rooms listed below. Copies of the plans and specifications and other contract documents are now on file and can be ordered through the office of Rapids Reproductions, Inc. at 6201 Chancellor Drive, Cedar Falls, IA 50613, by logging on to [rapidsrepro.com/planroom](http://rapidsrepro.com/planroom), or calling 319-277-5538 or 1-800-383-1223, and upon the deposit of \$100.00 (payable to owner) or current MBI Card for paper copies, which will be refunded to upon the return of the documents to the printer in good condition within fourteen (14) days after bid submission.

AGC of Iowa; 701 East Court Avenue, Suite B, Des Moines, IA 50309; ph. 515-283-2424  
Beeline + Blue; Attn: McGraw Hill Plan Room; 2507 Ingersoll Avenue; Des Moines, IA 50312.  
Dodge Data and Analytics; ph. 877-784-9556; <http://dodgeprojects.construction.com>  
iSqFt; ph. 800-364-2059; [www.isqft.com](http://www.isqft.com)

East Buchanan Community School District, Winthrop, IA  
Sports Complex Improvements  
Demmer Architecture Project No. 21-035

Lacrosse Builders Exchange, 709 Gillette St., Lacrosse, WI. 54602, 608-781-1819  
Master Builders of Iowa, 221 Park St. Des Moines, IA, 50306, 515-288-8904; Construction Update  
Online Plan Room  
Rapids Reproductions, 6201 Chancellor Drive, Cedar Falls, IA 50613. PH: (319) 277-5538 / 800-383-1223

Bid security in the amount of 5% of the total bid in the form of certified check, credit union share draft, or surety bond written on an original AIA Document A310, Bid Bond is required for this project. The successful bidder will be required to provide surety Performance and Payment Bonds in an amount equal to one hundred percent (100%) of the Contract Sum. The surety providing bonds must have an (A-) A.M. Best rating or better or be listed on the U.S. Department of Treasury listing of approved sureties (Department Circular 570). The cost of the Bonds shall be included in the Contract Sum.

By virtue of statutory authority, preference will be given to products and provisions grown and produced within the State of Iowa and to Iowa domestic labor, provided that the award of the contracts will be made to the lowest responsive, responsible Bidder, which shall be without regard to state or local law whereby preference is given on factors other than the amount of the bid.

Monthly estimates will be paid to the contractor as the work progresses in amounts equal to ninety-five per cent (95%) of the contract value of the work completed during the preceding calendar month, including the actual cost (exclusive of overhead or profit to the contractor) of materials and equipment of a permanent nature to be incorporated in the work and delivered to and stored at the job site. Such monthly payments shall in no way be construed as an act of acceptance for any part of the work, partially or totally completed. Final payment of the remaining amount due the contractor will be made no earlier than thirty-one (31) days from the final acceptance of the work by the Owner, subject to the conditions and in accordance with the provisions of Chapters 26 and 573 of the Code of Iowa.

Sales Tax. Iowa sales tax will not be paid on materials purchased for this project. The Owner will issue sales tax exemption certificates for the project.

The Owner hereby reserves the right to reject any or all bids and to waive informalities and irregularities and to accept the lowest responsive and responsible bid.

Published by order of the School Board for East Buchanan Community School District, Winthrop, Iowa

By: Dan Fox  
Title: School Superintendent

**END OF SECTION 00 1133**



EAST BUCHANAN COMMUNITY SCHOOL DISTRICT  
SPORTS COMPLEX IMPROVEMENTS  
DESIGN DEVELOPMENT  
02/08/2022



1. OVERALL SITE PLAN  
1" = 100'

SYMBOLS LEGEND	
SYMBOL	DESCRIPTION
	WALL TAG
	DOOR TAG
	WINDOW TAG

CROSS-REFERENCE LEGEND



DIMENSIONS LEGEND

- A DIMENSION NOT DIMENSIONS TO THE CENTER OF SUBJECT
- ALL DIMENSIONS TO DIMENSIONS TO THE FACE OF SUBJECT
- DIMENSIONS TO CMU AND CONCRETE WALLS ARE TO THE FACE OF THE WALL UNLESS NOTED OTHERWISE
- DIMENSIONS TO INTERIOR STUD-FRAMED WALLS ARE TO THE FACE OF STUD UNLESS NOTED OTHERWISE
- DIMENSIONS TO EXTERIOR STUD-FRAMED WALLS ARE TO THE EXTERIOR FACE OF STUD UNLESS NOTED OTHERWISE
- DIMENSIONS NOTED AS 'CLEAR' ARE TO THE WALL FINISH
- DIMENSIONS SHOWN ON INTERIOR ELEVATIONS ARE TO THE FACE OF THE WALL FINISH

DRAWING SHEET INDEX

SHEET NUMBER	SHEET NAME
1	OVERALL SITE PLAN
2	FOOTBALL FIELD
3	BASEBALL FIELD
4	MAINTENANCE BUILDING
5	CONSTRUCTION STAND
6	DUGOUTS

PROJECT CONTACT INFORMATION	
OWNER:	EAST BUCHANAN CSD 414 5th St N WHEELING IA 50652 CONTACT: DANIELA S. BURGHEIM PHONE: (712) 825-3300 EMAIL: dsb@ebcsd.org
ARCHITECT:	DEMME ARCHITECTURE, INC. 1000 W 13TH STREET, WHEELING IA 50652 CONTACT: JOSH DEWATER PHONE: (712) 825-5574 EMAIL: jdw@demmearch.com
CIVIL ENGINEER:	POWERS ENGINEERING 118 THIRD AVENUE NE INDEPENDENCE IA 50644 CONTACT: BRAD CRANDALL PHONE: (712) 825-3300 EMAIL: bcrandall@powerseng.com
STRUCTURAL ENGINEER:	HOOTING COVOTE, LLC 1000 W 13TH STREET, WHEELING IA 50652 CONTACT: JOSH DEWATER PHONE: (712) 825-5574 EMAIL: jdw@demmearch.com
MECHANICAL AND ELECTRICAL ENGINEER:	POWERS ENGINEERING 118 THIRD AVENUE NE INDEPENDENCE IA 50644 CONTACT: BRAD CRANDALL PHONE: (712) 825-3300 EMAIL: bcrandall@powerseng.com

ABBREVIATIONS	
AC	ACROSTIC
AD	ADJUSTED
AE	ADJUSTED ELEVATION
AF	ADJUSTED FINISH
AG	ADJUSTED GRADE
AL	ADJUSTED LENGTH
AN	ADJUSTED NUMBER
AO	ADJUSTED OFFSET
AP	ADJUSTED POSITION
AR	ADJUSTED RADIUS
AS	ADJUSTED SIZE
AT	ADJUSTED THICKNESS
AV	ADJUSTED VOLUME
AW	ADJUSTED WIDTH
AX	ADJUSTED X-DIMENSION
AY	ADJUSTED Y-DIMENSION
AZ	ADJUSTED Z-DIMENSION
BA	BALANCE
BB	BALANCE BOLD
BC	BALANCE CENTER
BD	BALANCE DIMENSION
BE	BALANCE ELEVATION
BF	BALANCE FINISH
BG	BALANCE GRADE
BH	BALANCE HEIGHT
BI	BALANCE INCHES
BJ	BALANCE JUNCTION
BK	BALANCE KITCHEN
BL	BALANCE LENGTH
BM	BALANCE MATERIAL
BN	BALANCE NUMBER
BO	BALANCE OFFSET
BP	BALANCE POSITION
BR	BALANCE RADIUS
BS	BALANCE SIZE
BT	BALANCE THICKNESS
BV	BALANCE VOLUME
BW	BALANCE WIDTH
BX	BALANCE X-DIMENSION
BY	BALANCE Y-DIMENSION
BZ	BALANCE Z-DIMENSION
CA	CALCULATE
CB	CALCULATE BOLD
CC	CALCULATE CENTER
CD	CALCULATE DIMENSION
CE	CALCULATE ELEVATION
CF	CALCULATE FINISH
CG	CALCULATE GRADE
CH	CALCULATE HEIGHT
CI	CALCULATE INCHES
CJ	CALCULATE JUNCTION
CK	CALCULATE KITCHEN
CL	CALCULATE LENGTH
CM	CALCULATE MATERIAL
CN	CALCULATE NUMBER
CO	CALCULATE OFFSET
CP	CALCULATE POSITION
CQ	CALCULATE RADIUS
CR	CALCULATE SIZE
CS	CALCULATE THICKNESS
CT	CALCULATE THICKNESS
CU	CALCULATE VOLUME
CV	CALCULATE VOLUME
CW	CALCULATE WIDTH
CX	CALCULATE X-DIMENSION
CY	CALCULATE Y-DIMENSION
CZ	CALCULATE Z-DIMENSION
DA	DRAWING AREA
DB	DRAWING BOLD
DC	DRAWING CENTER
DD	DRAWING DIMENSION
DE	DRAWING ELEVATION
DF	DRAWING FINISH
DG	DRAWING GRADE
DH	DRAWING HEIGHT
DI	DRAWING INCHES
DJ	DRAWING JUNCTION
DK	DRAWING KITCHEN
DL	DRAWING LENGTH
DM	DRAWING MATERIAL
DN	DRAWING NUMBER
DO	DRAWING OFFSET
DP	DRAWING POSITION
DQ	DRAWING RADIUS
DR	DRAWING SIZE
DS	DRAWING THICKNESS
DT	DRAWING THICKNESS
DU	DRAWING VOLUME
DV	DRAWING VOLUME
DW	DRAWING WIDTH
DX	DRAWING X-DIMENSION
DY	DRAWING Y-DIMENSION
DZ	DRAWING Z-DIMENSION
EA	EAST
EB	EAST BOLD
EC	EAST CENTER
ED	EAST DIMENSION
EE	EAST ELEVATION
EF	EAST FINISH
EG	EAST GRADE
EH	EAST HEIGHT
EI	EAST INCHES
EJ	EAST JUNCTION
EK	EAST KITCHEN
EL	EAST LENGTH
EM	EAST MATERIAL
EN	EAST NUMBER
EO	EAST OFFSET
EP	EAST POSITION
EQ	EAST RADIUS
ER	EAST SIZE
ES	EAST THICKNESS
ET	EAST THICKNESS
EU	EAST VOLUME
EV	EAST VOLUME
EW	EAST WIDTH
EX	EAST X-DIMENSION
EY	EAST Y-DIMENSION
EZ	EAST Z-DIMENSION
FA	FACILITY
FB	FACILITY BOLD
FC	FACILITY CENTER
FD	FACILITY DIMENSION
FE	FACILITY ELEVATION
FF	FACILITY FINISH
FG	FACILITY GRADE
FH	FACILITY HEIGHT
FI	FACILITY INCHES
FJ	FACILITY JUNCTION
FK	FACILITY KITCHEN
FL	FACILITY LENGTH
FM	FACILITY MATERIAL
FN	FACILITY NUMBER
FO	FACILITY OFFSET
FP	FACILITY POSITION
FQ	FACILITY RADIUS
FR	FACILITY SIZE
FS	FACILITY THICKNESS
FT	FACILITY THICKNESS
FU	FACILITY VOLUME
FV	FACILITY VOLUME
FW	FACILITY WIDTH
FX	FACILITY X-DIMENSION
FY	FACILITY Y-DIMENSION
FZ	FACILITY Z-DIMENSION
GA	GARAGE
GB	GARAGE BOLD
GC	GARAGE CENTER
GD	GARAGE DIMENSION
GE	GARAGE ELEVATION
GF	GARAGE FINISH
GG	GARAGE GRADE
GH	GARAGE HEIGHT
GI	GARAGE INCHES
GJ	GARAGE JUNCTION
GK	GARAGE KITCHEN
GL	GARAGE LENGTH
GM	GARAGE MATERIAL
GN	GARAGE NUMBER
GO	GARAGE OFFSET
GP	GARAGE POSITION
GQ	GARAGE RADIUS
GR	GARAGE SIZE
GS	GARAGE THICKNESS
GT	GARAGE THICKNESS
GU	GARAGE VOLUME
GV	GARAGE VOLUME
GW	GARAGE WIDTH
GX	GARAGE X-DIMENSION
GY	GARAGE Y-DIMENSION
GZ	GARAGE Z-DIMENSION
HA	HALL
HB	HALL BOLD
HC	HALL CENTER
HD	HALL DIMENSION
HE	HALL ELEVATION
HF	HALL FINISH
HG	HALL GRADE
HH	HALL HEIGHT
HI	HALL INCHES
HJ	HALL JUNCTION
HK	HALL KITCHEN
HL	HALL LENGTH
HM	HALL MATERIAL
HN	HALL NUMBER
HO	HALL OFFSET
HP	HALL POSITION
HQ	HALL RADIUS
HR	HALL SIZE
HS	HALL THICKNESS
HT	HALL THICKNESS
HU	HALL VOLUME
HV	HALL VOLUME
HW	HALL WIDTH
HX	HALL X-DIMENSION
HY	HALL Y-DIMENSION
HZ	HALL Z-DIMENSION
IA	INTERIOR AREA
IB	INTERIOR AREA BOLD
IC	INTERIOR AREA CENTER
ID	INTERIOR AREA DIMENSION
IE	INTERIOR AREA ELEVATION
IF	INTERIOR AREA FINISH
IG	INTERIOR AREA GRADE
IH	INTERIOR AREA HEIGHT
II	INTERIOR AREA INCHES
IJ	INTERIOR AREA JUNCTION
IK	INTERIOR AREA KITCHEN
IL	INTERIOR AREA LENGTH
IM	INTERIOR AREA MATERIAL
IN	INTERIOR AREA NUMBER
IO	INTERIOR AREA OFFSET
IP	INTERIOR AREA POSITION
IQ	INTERIOR AREA RADIUS
IR	INTERIOR AREA SIZE
IS	INTERIOR AREA THICKNESS
IT	INTERIOR AREA THICKNESS
IU	INTERIOR AREA VOLUME
IV	INTERIOR AREA VOLUME
IW	INTERIOR AREA WIDTH
IX	INTERIOR AREA X-DIMENSION
IY	INTERIOR AREA Y-DIMENSION
IZ	INTERIOR AREA Z-DIMENSION
JA	JANUARY
JB	JANUARY BOLD
JC	JANUARY CENTER
JD	JANUARY DIMENSION
JE	JANUARY ELEVATION
JF	JANUARY FINISH
JG	JANUARY GRADE
JH	JANUARY HEIGHT
JI	JANUARY INCHES
JJ	JANUARY JUNCTION
JK	JANUARY KITCHEN
JL	JANUARY LENGTH
JM	JANUARY MATERIAL
JN	JANUARY NUMBER
JO	JANUARY OFFSET
JP	JANUARY POSITION
JQ	JANUARY RADIUS
JR	JANUARY SIZE
JS	JANUARY THICKNESS
JT	JANUARY THICKNESS
JU	JANUARY VOLUME
JV	JANUARY VOLUME
JW	JANUARY WIDTH
JX	JANUARY X-DIMENSION
JY	JANUARY Y-DIMENSION
JZ	JANUARY Z-DIMENSION
KA	KITCHEN AREA
KB	KITCHEN AREA BOLD
KC	KITCHEN AREA CENTER
KD	KITCHEN AREA DIMENSION
KE	KITCHEN AREA ELEVATION
KF	KITCHEN AREA FINISH
KG	KITCHEN AREA GRADE
KH	KITCHEN AREA HEIGHT
KI	KITCHEN AREA INCHES
KJ	KITCHEN AREA JUNCTION
KK	KITCHEN AREA KITCHEN
KL	KITCHEN AREA LENGTH
KM	KITCHEN AREA MATERIAL
KN	KITCHEN AREA NUMBER
KO	KITCHEN AREA OFFSET
KP	KITCHEN AREA POSITION
KQ	KITCHEN AREA RADIUS
KR	KITCHEN AREA SIZE
KS	KITCHEN AREA THICKNESS
KT	KITCHEN AREA THICKNESS
KU	KITCHEN AREA VOLUME
KV	KITCHEN AREA VOLUME
KW	KITCHEN AREA WIDTH
KX	KITCHEN AREA X-DIMENSION
KY	KITCHEN AREA Y-DIMENSION
KZ	KITCHEN AREA Z-DIMENSION
LA	LABEL
LB	LABEL BOLD
LC	LABEL CENTER
LD	LABEL DIMENSION
LE	LABEL ELEVATION
LF	LABEL FINISH
LG	LABEL GRADE
LH	LABEL HEIGHT
LI	LABEL INCHES
LJ	LABEL JUNCTION
LK	LABEL KITCHEN
LL	LABEL LENGTH
LM	LABEL MATERIAL
LN	LABEL NUMBER
LO	LABEL OFFSET
LP	LABEL POSITION
LQ	LABEL RADIUS
LR	LABEL SIZE
LS	LABEL THICKNESS
LT	LABEL THICKNESS
LU	LABEL VOLUME
LV	LABEL VOLUME
LW	LABEL WIDTH
LX	LABEL X-DIMENSION
LY	LABEL Y-DIMENSION
LZ	LABEL Z-DIMENSION
MA	MATERIAL AREA
MB	MATERIAL AREA BOLD
MC	MATERIAL AREA CENTER
MD	MATERIAL AREA DIMENSION
ME	MATERIAL AREA ELEVATION
MF	MATERIAL AREA FINISH
MG	MATERIAL AREA GRADE
MH	MATERIAL AREA HEIGHT
MI	MATERIAL AREA INCHES
MJ	MATERIAL AREA JUNCTION
MK	MATERIAL AREA KITCHEN
ML	MATERIAL AREA LENGTH
MM	MATERIAL AREA MATERIAL
MN	MATERIAL AREA NUMBER
MO	MATERIAL AREA OFFSET
MP	MATERIAL AREA POSITION
MQ	MATERIAL AREA RADIUS
MR	MATERIAL AREA SIZE
MS	MATERIAL AREA THICKNESS
MT	MATERIAL AREA THICKNESS
MU	MATERIAL AREA VOLUME
MV	MATERIAL AREA VOLUME
MW	MATERIAL AREA WIDTH
MX	MATERIAL AREA X-DIMENSION
MY	MATERIAL AREA Y-DIMENSION
MZ	MATERIAL AREA Z-DIMENSION
NA	NORTH
NB	NORTH BOLD
NC	NORTH CENTER
ND	NORTH DIMENSION
NE	NORTH ELEVATION
NF	NORTH FINISH
NG	NORTH GRADE
NH	NORTH HEIGHT
NI	NORTH INCHES
NJ	NORTH JUNCTION
NK	NORTH KITCHEN
NL	NORTH LENGTH
NM	NORTH MATERIAL
NN	NORTH NUMBER
NO	NORTH OFFSET
NP	NORTH POSITION
NQ	NORTH RADIUS
NR	NORTH SIZE
NS	NORTH THICKNESS
NT	NORTH THICKNESS
NU	NORTH VOLUME
NV	NORTH VOLUME
NW	NORTH WIDTH
NX	NORTH X-DIMENSION
NY	NORTH Y-DIMENSION
NZ	NORTH Z-DIMENSION
OA	OFFICE AREA
OB	OFFICE AREA BOLD
OC	OFFICE AREA CENTER
OD	OFFICE AREA DIMENSION
OE	OFFICE AREA ELEVATION
OF	OFFICE AREA FINISH
OG	OFFICE AREA GRADE
OH	OFFICE AREA HEIGHT
OI	OFFICE AREA INCHES
OJ	OFFICE AREA JUNCTION
OK	OFFICE AREA KITCHEN
OL	OFFICE AREA LENGTH
OM	OFFICE AREA MATERIAL
ON	OFFICE AREA NUMBER
OO	OFFICE AREA OFFSET
OP	OFFICE AREA POSITION
OQ	OFFICE AREA RADIUS
OR	OFFICE AREA SIZE
OS	OFFICE AREA THICKNESS
OT	OFFICE AREA THICKNESS
OU	OFFICE AREA VOLUME
OV	OFFICE AREA VOLUME
OW	OFFICE AREA WIDTH
OX	OFFICE AREA X-DIMENSION
OY	OFFICE AREA Y-DIMENSION
OZ	OFFICE AREA Z-DIMENSION
PA	PARTIAL AREA
PB	PARTIAL AREA BOLD
PC	PARTIAL AREA CENTER
PD	PARTIAL AREA DIMENSION
PE	PARTIAL AREA ELEVATION
PF	PARTIAL AREA FINISH
PG	PARTIAL AREA GRADE
PH	PARTIAL AREA HEIGHT
PI	PARTIAL AREA INCHES
PJ	PARTIAL AREA JUNCTION
PK	PARTIAL AREA KITCHEN
PL	PARTIAL AREA LENGTH
PM	PARTIAL AREA MATERIAL
PN	PARTIAL AREA NUMBER
PO	PARTIAL AREA OFFSET
PP	PARTIAL AREA POSITION
PQ	PARTIAL AREA RADIUS
PR	PARTIAL AREA SIZE
PS	PARTIAL AREA THICKNESS
PT	PARTIAL AREA THICKNESS
PU	PARTIAL AREA VOLUME
PV	PARTIAL AREA VOLUME
PW	PARTIAL AREA WIDTH
PX	PARTIAL AREA X-DIMENSION
PY	PARTIAL AREA Y-DIMENSION
PZ	PARTIAL AREA Z-DIMENSION
QA	QUARTER AREA
QB	QUARTER AREA BOLD
QC	QUARTER AREA CENTER
QD	QUARTER AREA DIMENSION
QE	QUARTER AREA ELEVATION
QF	QUARTER AREA FINISH
QG	QUARTER AREA GRADE
QH	QUARTER AREA HEIGHT
QI	QUARTER AREA INCHES
QJ	QUARTER AREA JUNCTION
QK	QUARTER AREA KITCHEN
QL	QUARTER AREA LENGTH
QM	QUARTER AREA MATERIAL
QN	QUARTER AREA NUMBER
QO	QUARTER AREA OFFSET
QP	QUARTER AREA POSITION
QQ	QUARTER AREA RADIUS
QR	QUARTER AREA SIZE
QS	QUARTER AREA THICKNESS
QT	QUARTER AREA THICKNESS
QU	QUARTER AREA VOLUME
QV	QUARTER AREA VOLUME
QW	QUARTER AREA WIDTH
QX	QUARTER AREA X-DIMENSION
QY	QUARTER AREA Y-DIMENSION
QZ	QUARTER AREA Z-DIMENSION
RA	REAR AREA
RB	REAR AREA BOLD
RC	REAR AREA CENTER
RD	REAR AREA DIMENSION
RE	REAR AREA ELEVATION
RF	REAR AREA FINISH
RG	REAR AREA GRADE
RH	REAR AREA HEIGHT
RI	REAR AREA INCHES
RJ	REAR AREA JUNCTION
RK	REAR AREA KITCHEN
RL	REAR AREA LENGTH
RM	REAR AREA MATERIAL
RN	REAR AREA NUMBER
RO	REAR AREA OFFSET
RP	REAR AREA POSITION
RQ	REAR AREA RADIUS
RR	REAR AREA SIZE
RS	REAR AREA THICKNESS
RT	REAR AREA THICKNESS
RU	REAR AREA VOLUME
RV	REAR AREA VOLUME
RW	REAR AREA WIDTH
RX	REAR AREA X-DIMENSION
RY	REAR AREA Y-DIMENSION
RZ	REAR AREA Z-DIMENSION
SA	SIDE AREA
SB	SIDE AREA BOLD
SC	SIDE AREA CENTER
SD	SIDE AREA DIMENSION
SE	SIDE AREA ELEVATION
SF	SIDE AREA FINISH
SG	SIDE AREA GRADE
SH	SIDE AREA HEIGHT
SI	SIDE AREA INCHES
SJ	SIDE AREA JUNCTION
SK	SIDE AREA KITCHEN
SL	SIDE AREA LENGTH
SM	SIDE AREA MATERIAL
SN	SIDE AREA NUMBER
SO	SIDE AREA OFFSET
SP	SIDE AREA POSITION
SQ	SIDE AREA RADIUS
SR	SIDE AREA SIZE
SS	SIDE AREA THICKNESS
ST	SIDE AREA THICKNESS
SU	SIDE AREA VOLUME
SV	SIDE AREA VOLUME
SW	SIDE AREA WIDTH
SX	SIDE AREA X-DIMENSION
SY	SIDE AREA Y-DIMENSION
SZ	SIDE AREA Z-DIMENSION
TA	TOTAL AREA
TB	TOTAL AREA BOLD
TC	TOTAL AREA CENTER
TD	TOTAL AREA DIMENSION
TE	TOTAL AREA ELEVATION
TF	TOTAL AREA FINISH
TG	TOTAL AREA GRADE
TH	TOTAL AREA HEIGHT
TI	TOTAL AREA INCHES
TJ	TOTAL AREA JUNCTION
TK	TOTAL AREA KITCHEN
TL	TOTAL AREA LENGTH
TM	TOTAL AREA MATERIAL
TN	TOTAL AREA NUMBER
TO	TOTAL AREA OFFSET
TP	TOTAL AREA POSITION
TQ	TOTAL AREA RADIUS
TR	TOTAL AREA SIZE
TS	TOTAL AREA THICKNESS
TT	TOTAL AREA THICKNESS
TU	TOTAL AREA VOLUME
TV	TOTAL AREA VOLUME
TW	TOTAL AREA WIDTH
TX	TOTAL AREA X-DIMENSION
TY	TOTAL AREA Y-DIMENSION
TZ	TOTAL AREA Z-DIMENSION
UA	UNIT AREA
UB	UNIT AREA BOLD
UC	UNIT AREA CENTER
UD	UNIT AREA DIMENSION
UE	UNIT AREA ELEVATION
UF	UNIT AREA FINISH
UG	UNIT AREA GRADE
UH	UNIT AREA HEIGHT
UI	UNIT AREA INCHES
UJ	UNIT AREA JUNCTION
UK	UNIT AREA KITCHEN
UL	UNIT AREA LENGTH
UM	UNIT AREA MATERIAL
UN	UNIT AREA NUMBER
UO	UNIT AREA OFFSET
UP	UNIT AREA POSITION
UQ	UNIT AREA RADIUS
UR	UNIT AREA SIZE
US	UNIT AREA THICKNESS
UT	UNIT AREA THICKNESS
UU	UNIT AREA VOLUME
UV	UNIT AREA VOLUME
UW	UNIT AREA WIDTH
UX	UNIT AREA X-DIMENSION
UY	UNIT AREA Y-DIMENSION
UZ	UNIT AREA Z-DIMENSION
VA	VARIABLE AREA
VB	VARIABLE AREA BOLD
VC	VARIABLE AREA CENTER
VD	VARIABLE AREA DIMENSION
VE	VARIABLE AREA ELEVATION
VF	VARIABLE AREA FINISH
VG	VARIABLE AREA GRADE
VH	VARIABLE AREA HEIGHT
VI	VARIABLE AREA INCHES
VJ	VARIABLE AREA JUNCTION
VK	VARIABLE AREA KITCHEN
VL	VARIABLE AREA LENGTH
VM	VARIABLE AREA MATERIAL
VN	VARIABLE AREA NUMBER
VO	VARIABLE AREA OFFSET
VP	VARIABLE AREA POSITION
VQ	VARIABLE AREA RADIUS
VR	VARIABLE AREA SIZE
VS	VARIABLE AREA THICKNESS
VT	VARIABLE AREA THICKNESS
VU	VARIABLE AREA VOLUME
VV	VARIABLE AREA VOLUME
VW	VARIABLE AREA WIDTH
VX	VARIABLE AREA X-DIMENSION
VY	VARIABLE AREA Y-DIMENSION
VZ	VARIABLE AREA Z-DIMENSION
WA	W



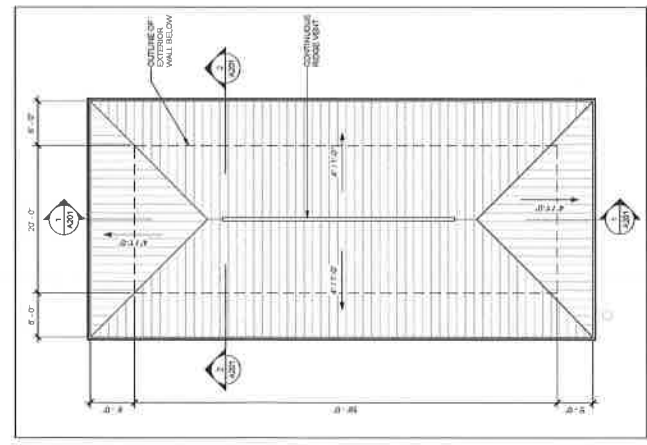
ROOM FINISH SCHEDULE

ROOM NO.	ROOM NAME	FLOOR	BASE	CEILING	WALL	DOOR	TRIM	FINISH	COMMENTS
01	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
02	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
03	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
04	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
05	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
06	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
07	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
08	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
09	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	
10	CONCESSION	1	CEILING	CEILING	CEILING	CEILING	CEILING	CEILING	

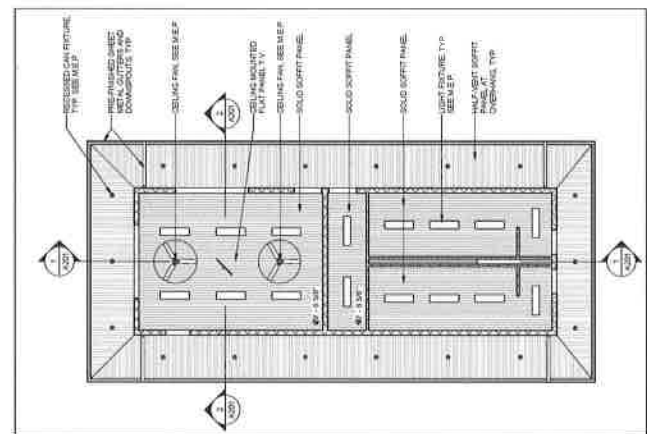
DOOR AND FRAME SCHEDULE

DOOR NO.	DOOR TYPE	DOOR	FRAME	GLASS	FINISH	NOTES
01	DOOR	DOOR	DOOR	DOOR	DOOR	
02	DOOR	DOOR	DOOR	DOOR	DOOR	
03	DOOR	DOOR	DOOR	DOOR	DOOR	
04	DOOR	DOOR	DOOR	DOOR	DOOR	
05	DOOR	DOOR	DOOR	DOOR	DOOR	
06	DOOR	DOOR	DOOR	DOOR	DOOR	
07	DOOR	DOOR	DOOR	DOOR	DOOR	
08	DOOR	DOOR	DOOR	DOOR	DOOR	
09	DOOR	DOOR	DOOR	DOOR	DOOR	
10	DOOR	DOOR	DOOR	DOOR	DOOR	

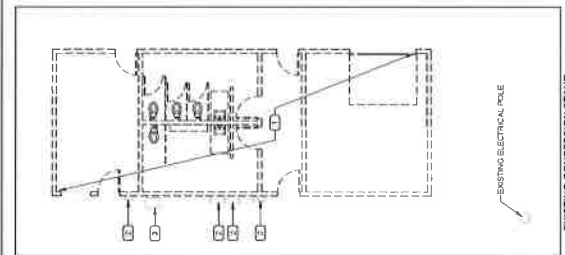
- CONCESSION STAND DEMO KEYNOTES:
1. DEMOLISH EXISTING CONCESSION STAND BUILDING AND
  2. EXISTING WALL MOUNTED ELECTRICAL PANELS TO REMAIN IN
  3. TACT AND PROTECTED DETACH FROM EXISTING BUILDING TO
  4. DEMOLISH EXISTING CONCESSION STAND BUILDING AND
  5. EXISTING WALL MOUNTED ELECTRICAL PANELS TO REMAIN IN
  6. TACT AND PROTECTED DETACH FROM EXISTING BUILDING TO
  7. DEMOLISH EXISTING CONCESSION STAND BUILDING AND
  8. EXISTING WALL MOUNTED ELECTRICAL PANELS TO REMAIN IN
  9. TACT AND PROTECTED DETACH FROM EXISTING BUILDING TO
  10. DEMOLISH EXISTING CONCESSION STAND BUILDING AND
  11. EXISTING WALL MOUNTED ELECTRICAL PANELS TO REMAIN IN
  12. TACT AND PROTECTED DETACH FROM EXISTING BUILDING TO



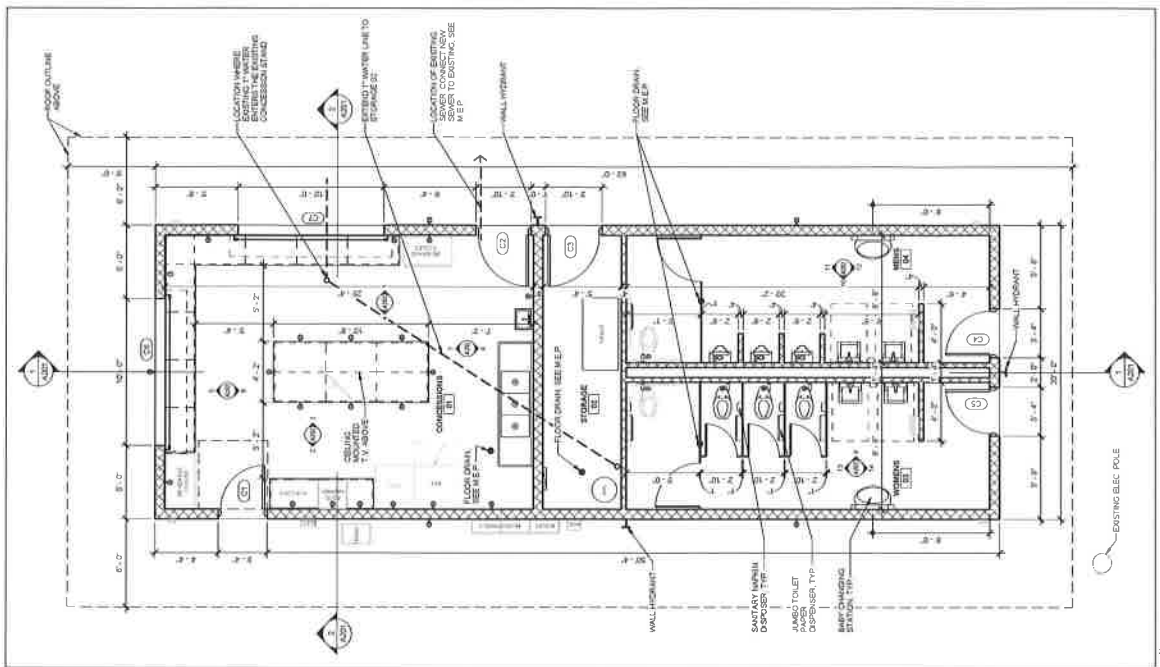
4. CONCESSION STAND ROOF PLAN  
1/8" = 1'-0"



3. CONCESSION STAND R.C.P.  
1/8" = 1'-0"



2. EXISTING CONCESSION STAND  
DEMOLITION PLAN  
1/8" = 1'-0"

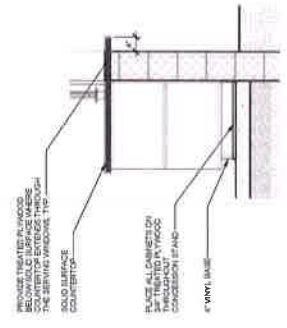


1. CONCESSION STAND FLOOR PLAN  
1/8" = 1'-0"

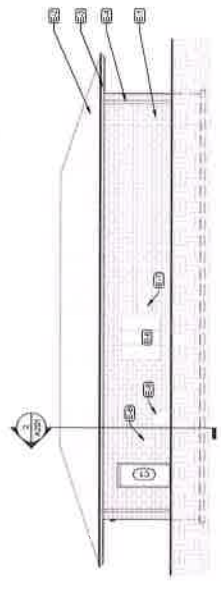


⑥ 3D View 1

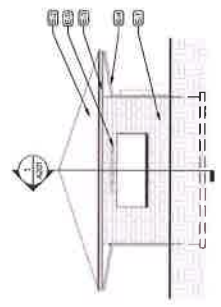
- EXTERIOR ELEVATION KEYNOTES: (CONCESSION STAND)**
- E-1 8"x4" Faced Concrete Masonry Units
  - E-2 Metal Roofing Panel
  - E-3 5"x7" Beveled Metal Gutter
  - E-4 5"x7" Corrugated Metal Downspout Typ
  - E-5 Sorage by Owner
  - E-6 Existing Electrical Panels to be Temporarily Removed from Existing Building and Reinstalled on the New Building
  - E-7 Existing Electrical Meter to be Temporarily Removed from Existing Building and Reinstalled on the New Building
  - E-8 Existing Electrical Transformer to be Relocated to Behind Project



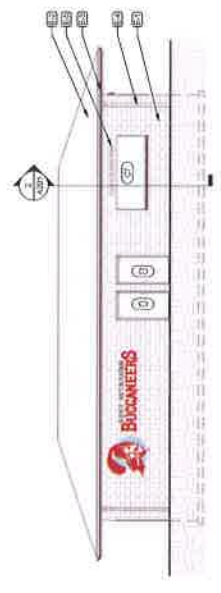
⑤ SERVING WINDOW DETAIL  
3/4" = 1'-0"



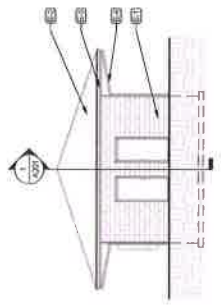
② EXTERIOR ELEVATION  
1/8" = 1'-0"



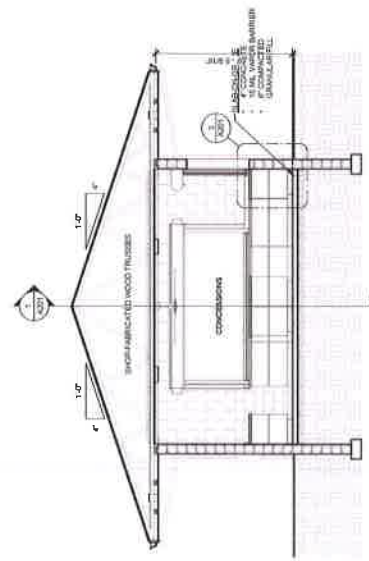
⑦ EXTERIOR ELEVATION  
1/8" = 1'-0"



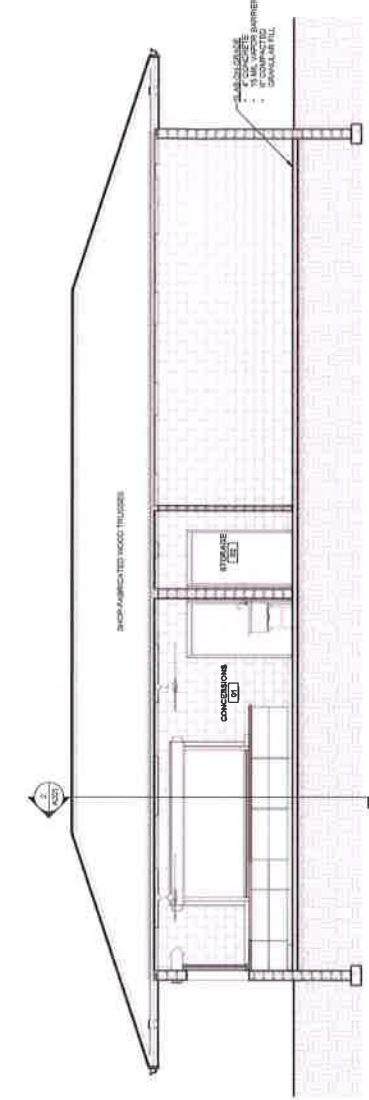
④ EXTERIOR ELEVATION  
1/8" = 1'-0"



③ EXTERIOR ELEVATION  
1/8" = 1'-0"

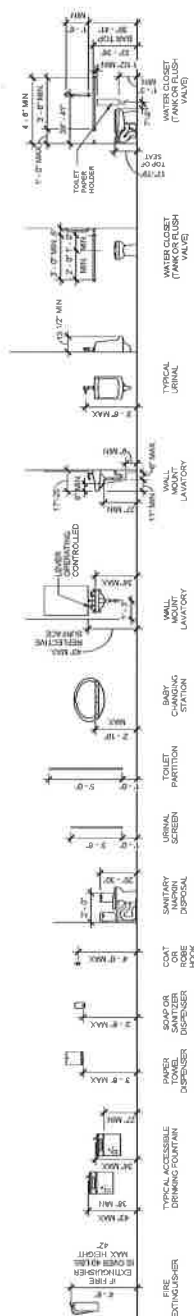


② CONCESSION TRANSVERSE  
1/4" = 1'-0"

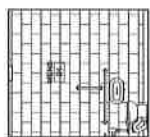


① CONCESSION LONGITUDINAL  
1/4" = 1'-0"

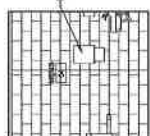




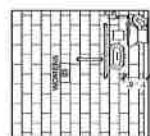
○ TYPICAL MOUNTING HEIGHTS  
1/4" = 1'-0"



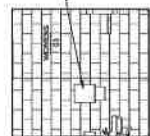
INTERIOR ELEVATION



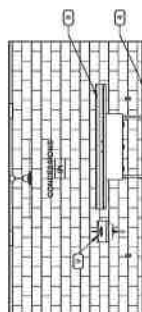
INTERIOR ELEVATION



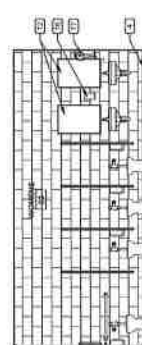
### INTERIOR ELEVATION



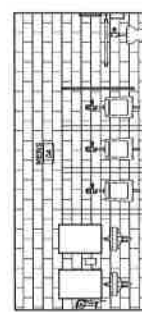
INTERIOR ELEVATION



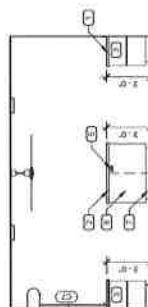
INTERIOR ELEVATION  
1/4" = 1'-0"



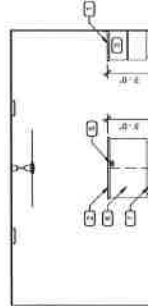
9 INTERIOR ELEVATION-MENS  
4' 4" - 4' 0"



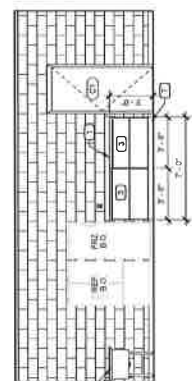
INTERIOR ELEVATION - MEN'S



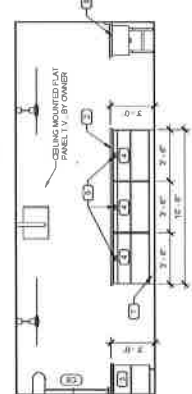
6 INTERIOR ELEVATION  
1/4" = 1'-0"



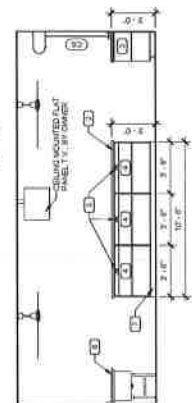
⑦ INTERIOR ELEVATION  
1/4" = 1'-0"



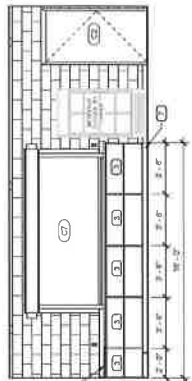
② INTERIOR ELEVATION  
 $1.14' = 1'2\frac{1}{2}"$



INTERIOR ELEVATION



4 INTERIOR ELEVATION



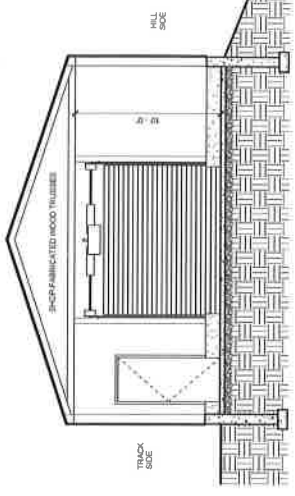
① INTERIOR ELEVATION.  
7/16" = 1'-0"

[illegible][illegible]

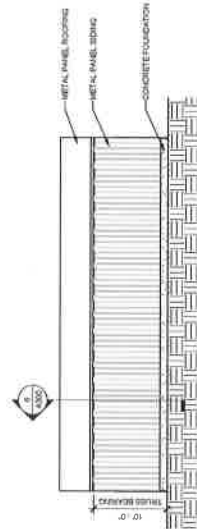


**DOOR AND FRAME SCHEDULE**

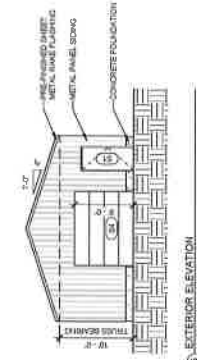
DOOR NO.	WIDTH	HEIGHT	THRU	DOOR TYPE	FRAME TYPE	GLASS	FINISH LABEL	NOTES
1	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
2	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
3	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
4	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
5	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
6	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
7	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
8	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
9	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
10	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
11	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
12	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
13	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
14	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
15	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
16	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
17	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
18	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
19	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
20	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
21	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
22	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
23	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
24	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
25	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
26	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
27	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
28	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
29	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
30	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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32	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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57	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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59	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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61	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
62	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
63	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
64	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
65	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
66	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
67	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
68	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
69	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
70	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
71	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
72	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
73	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
74	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
75	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
76	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
77	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
78	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
79	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
80	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
81	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
82	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
83	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
84	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
85	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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90	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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92	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
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96	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
97	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
98	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
99	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	
100	3'-0"	7'-0"		SWING	ALUMINUM	CL	CL	



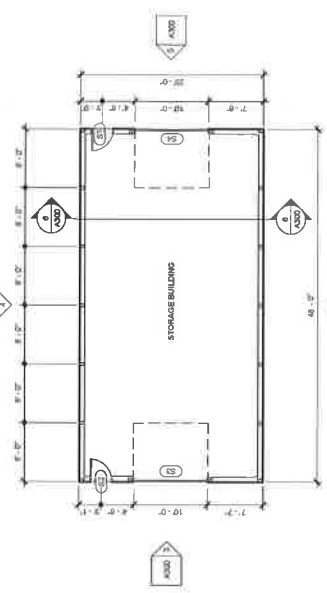
6 STORAGE BUILDING SECTION  
1/8" = 1'-0"



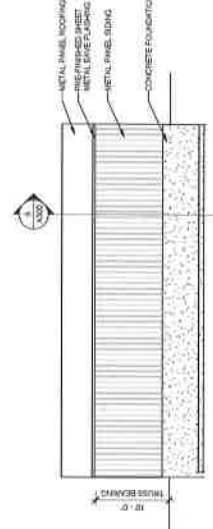
2 EXTERIOR ELEVATION  
1/8" = 1'-0"



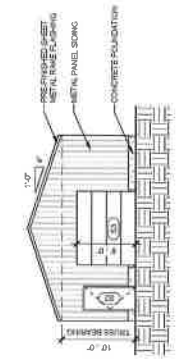
3 EXTERIOR ELEVATION  
1/8" = 1'-0"



1 FLOOR PLAN STORAGE BUILDING  
1/8" = 1'-0"



2 EXTERIOR ELEVATION  
1/8" = 1'-0"



3 EXTERIOR ELEVATION  
1/8" = 1'-0"





# POLICY REVIEW

## 2<sup>nd</sup> 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.                                 |

## ASSISTANCE ANIMALS

It is the policy of East Buchanan CSD to foster an equal education environment for all students, employees and community members within the district. The purpose of this policy is to provide guidance to the district on the proper use of assistance animals while on district property. The district shall allow the use of qualified service to accompany individuals with disabilities in all areas of district buildings where the public is normally allowed to go. This can include classrooms, cafeteria and school buses. Individuals with disabilities are people who have a physical or mental impairment that substantially limits one or more major life activities. Service animals are dogs and in some instances miniature horses trained to do work or perform tasks for individuals with disabilities.

Service animals must be current on all required vaccinations. Service animals also must be under control while on district grounds. The animal may be under control by either the individual with a disability, or a handler of the service. Under control means harnessed, leashed or tethered, unless these devices interfere with the animal's work, in which case under voice or other directive control.

### **Miniature Horses as Service Animals**

Miniature horses shall be allowed as service animals within the district whenever it is reasonable to allow them. Factors to consider when determining reasonableness include: whether the miniature horse is house broken; whether the miniature horse is under the owner's control; whether the facility can accommodate the miniature horse's type, size and weight; and whether the miniature horse's presence will not compromise legitimate safety requirements necessary for safe operation of the facility.

### **Establishing the Need for a Service Animal**

When no prior notice is given to the district of the use of a service animal, the Superintendent and/or school administrators are permitted to ask the following questions:

*"Do you need/require this animal because of a disability?"*

If the animal's trained tasks are not readily apparent, the administrator may ask:

*"What work or task has the animal been trained to perform?"*

### **Service Animals in training**

Assuming the handler and animal are otherwise allowed, individuals who train service animals will also be allowed access with their service animal in training to public areas of district buildings and property. The service animal in training is expected to abide by the same requirements as a service or assistive animal.

### **Exclusion of Service Animals**

In certain limited circumstances, it may be reasonable to exclude the use of a service animal from district property. The Superintendent is permitted to exclude service animals from district buildings and property in the following circumstances: The presence of the animal poses a direct threat to the health and safety of others; the owner or handler is unable to control the animal; the animal is not house broken; the presence of the animal significantly disrupts or interferes with the educational process; or the presence of the animal would require a fundamental alteration to the program. If a service animal is properly excluded from district property, the district shall provide the student served by the animal the opportunity to participate in the program, service or activity without having the service animal on district property.

***Emotional Support Animals and Therapy Animals [Optional section as these animals are not commonly required to be accommodated]***

*Emotional support animals are medically prescribed to provide therapeutic benefit through dedicated companionship. Emotional support animals' sole function is to provide emotional support or comfort. Therapy animals are involved in an animal-assisted therapy program involving animals as a form of treatment.*

*Emotional support animals and therapy animals do not meet the definition of service animals. However, the district recognizes their value in our community. The superintendent shall evaluate the use of emotional support animals and therapy animals on a case-by-case basis. District employees may use therapy animals in the course of their regular duties only after receiving permission from the superintendent.*

***Student use of Emotional Support Animals and Therapy Animals***

*Factors the superintendent should consider in making the determination include but are not limited to:*

- a. Whether the animal is housebroken*
- b. Whether the animal has a current vaccination certificate*
- c. Whether the animal has been recommended through an individual education plan (IEP) or a 504 plan as necessary for the student to receive free access to public education*
- d. Whether the facility can accommodate the animal's type size and weight, and*
- e. Whether the animal's presence will not compromise legitimate safety requirements necessary for safe operation of the facility*

***Employee use of Therapy Animals as part of Education Environment***

*Before permission to use therapy animals is granted, staff members must provide:*

- 1. Proof that the animal is certified to be a therapy animal;*
- 2. An explanation of how the animal will be used, including research supporting the use of therapy animals;*
- 3. A plan for how the staff member will provide for the care and control of the animal;*
- 4. A plan for how the staff member will accommodate students with allergies to the animal; and*
- 5. A current vaccination certificate for the animal.*

Legal References: 29 U.S.C. §794  
42 U.S.C. §12132  
28 C.F.R. 35  
Iowa Code §216C

Cross References: 606.3 Animals in the Classroom

***NOTE: The use of service animals is a civil right established by federal and state laws. However, the use of emotional support and therapy animals does not necessarily have the same legal protections. The portion of this policy in italics reflects optional language for your district to consider.***

IASB October 2021 Quarterly Policy Updates Note: The Iowa Civil Rights Act (ICRA) was updated in order to better align with the federal Americans with Disabilities Act. The ICRA now uses the same terminology of service animals and limits service animals to dogs and in qualifying instances, miniature horses. This policy language has been updated to reflect this alignment and to clarify the species of acceptable service animals to those permitted by law.

Approved 2/9/2022

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## ORGANIZATION OF THE BOARD OF DIRECTORS

The East Buchanan Community School District board is authorized by and derives its organization from Iowa law. The board will consist of 5 board members. Board members are elected two (2) at-large and three (3) by director district.

The board is organized for the purpose of setting policy and providing general direction for the school district. The board will hold its organizational meeting at **or before** the first regular meeting following the canvass of votes. The retiring board will transfer materials, including the board policy manual, and responsibility to the new board.

The organizational meeting allows the outgoing board to approve minutes of its previous meetings, complete unfinished business and review the school election results. The retiring board will adjourn and the new board will then begin. The board secretary will administer the oath of office to the newly-elected board members. The board secretary will preside while the new board elects the president and vice-president of the new board.

**NOTE:** Iowa law establishes the organizational meeting at or before the first regular meeting following the canvass of votes. Board members elected at a general election must qualify at or before the organizational meeting.

**IASB Quarterly Policy Update:** Following changes made to the law during the 2021 legislative session boards now have flexibility to hold their organizational meeting either at or before the first regular meeting following the canvass of votes. This additional flexibility has been updated in the policy language.

Legal Reference: Iowa Code §§ 274.2; 275.23A; 277.23, .28, .31; 279.1, .5, .7, .8, .33.  
281 I.A.C. 12.3(2).

Cross Reference: 202 Board of Directors Members  
206.1 President  
206.2 Vice-President  
210 Board of Directors' Meetings

Approved: April 14, 2004  
Reviewed: February 10, 2010; May 11, 2015  
Revised: January 8, 2020

## BOARD MEETING AGENDA

The tentative agenda for each board meeting will state the topics for discussion and action at the board meeting. The agenda is part of the public notice of the board meeting and will be posted and distributed.

Persons requesting to place an item on the agenda must make a request to the superintendent prior to the drafting of the tentative agenda. The person making the request must state the person's name, address, purpose of the presentation, action desired and pertinent background information. Requests from the public may be added to the tentative agenda at the discretion of the superintendent after consultation with the board president. Requests received after the deadline may only be added to the agenda for good cause.

The tentative agenda and supporting documents will be sent to the board members 5 days prior to the scheduled board meeting. These documents are the private property of the board member. Persons wishing to view the tentative agenda and supporting documents may do so at the central administration office.

The board will take action only on the items listed on the tentative agenda posted with the public notice. Items added to the agenda may be discussed or taken under advisement by the board. If an added item is acted upon, the minutes of the board meeting will state the reason justifying the immediate action.

It is the responsibility of the board president and superintendent to develop the agenda for each board meeting. Any board member may place an item on the next regular agenda with the consent of a majority of the board. Board members wishing to do so should provide notice to the superintendent and board president 5 days prior to the scheduled meeting.

***NOTE: There is no legal requirement for the method used in developing the board agenda. This policy states the common procedure for drafting the board agenda. If a board uses another procedure, it should be reflected in this policy.***

IASB October 2021 Quarterly Policy Updates Note: The language update to this policy is not a legal requirement. This update is recommended as a best practice for districts to facilitate the voice of the board to be heard during meetings. This updated language provides an opportunity for the majority of the board to place an item on the meeting agenda. Boards still maintain the ability to call a special meeting if a majority of the board wishes to have one.

Legal Reference:	Iowa Code §§ 21; 279.8
Cross Reference:	210 Board of Directors' Meetings
	211 Open Meetings
	213 Public Participation in Board Meetings
	215 Board of Directors' Records
	402.5 Public Complaints About Employees
	502.4 Student Complaints and Grievances

Approved: July 14, 2004  
 Reviewed: July 13, 2015; March 11, 2020  
 Revised: February 9, 2022

## CLOSED SESSIONS

Generally, board meetings will be open meetings, unless a closed session or exempt meeting is provided for by law. ~~The board will hold a closed session or exempt meeting in the situations stated below.~~

Exceptions to the Open Meetings Law

Closed sessions take place as part of an open meeting. The board may enter into a closed session for any reason permitted by law.

The item for discussion in the closed session will be listed as part of the tentative agenda on the public notice with the full text of the Iowa Code citation reference stated on the agenda. The motion for a closed session, stating the purpose for the closed session, will be made and seconded during the open meeting. A minimum of two-thirds of the board, or all of the board members present, if any are absent, must vote in favor of the motion on a roll call vote. Closed sessions will be tape recorded and have detailed minutes kept by the board secretary. No voting will take place in the closed session. Final action on matters discussed in the closed session will be taken in an open meeting.

The minutes and the ~~tape~~ recording will restate the motion made in the open meeting, the roll call vote, the members present, and the time the closed session began and ended. The ~~tape~~-recordings and the written minutes will be kept for one year from the date of the meeting. Real estate related minutes and ~~tapes~~ recordings will be made public after the real estate transaction is completed.

The detailed minutes and tape recording will be sealed and will not be public records open to public inspection. The minutes and ~~tape~~-recording will only be available to board members or opened upon court or administrative order in an action to enforce the requirements of the open meetings law. The board has complete discretion as to whom may be present at a closed session, but generally closed sessions will be limited to the board, a recording secretary and the superintendent if indicated. The board has discretion to nominate the board secretary or any board member to serve as recording secretary for the closed session.

~~Reasons for the board entering into a closed session from an open meeting include, but are not limited to, the following:~~

- ~~1. To review or discuss records which are required or authorized by state or federal law to be kept confidential or to be kept confidential as a condition for the board's possession or receipt of federal funds.~~
- ~~2. To discuss strategy with legal counsel in matters presently in litigation, or where litigation is imminent, if disclosure would be likely to prejudice or disadvantage the board.~~
- ~~3. To discuss whether to conduct a hearing, or conduct a hearing for suspension or expulsion of a student, unless an open meeting is requested by the student or the parent of the student.~~
- ~~4. To evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when a closed session is necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session.~~
- ~~5. To discuss the purchase or sale of particular real estate, but only when premature disclosure could be reasonably expected to increase the price the board would have to pay for the property, or in case of a sale reduce the price the board could receive for the property.~~

## CLOSED SESSIONS

### Exemptions to the Open Meetings Law

Board meetings at which a quorum is not present, or gatherings of the board for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of the open meetings law, are exempt from the open meetings law requirements. Since gatherings of this type are exempt from the open meetings requirements, they can be held without public notice, be separate from an open meeting, be held without taping the gathering or taking minutes, and be held without a vote or motion. The board may also hold an exempt session for the following:

- 1. — negotiating sessions, strategy meetings of public employers or employee organizations, mediation and the deliberative process of arbitration;
- 2. — to discuss strategy in matters relating to employment conditions of employees not covered by the collective bargaining law;
- 3. — to conduct a private hearing relating to the recommended termination of a teacher's contract. The private hearing however, in the teacher's contract termination will be recorded verbatim by a court reporter; and
- 4. — to conduct a private hearing relating to the termination of a probationary administrator's contract or to review the proposed decision of the administrative law judge regarding the termination of an administrator's contract.

IASB October 2021 Quarterly Policy Updates Note: This policy has been updated to clarify language on when to utilize closes sessions. Language related to exempt meetings has also been removed from this policy. Exempt meetings are separate from open meetings, and the topic should be separated into a distinct board policy.

Legal Reference: Iowa Code §§ 21; 22.7; 279.24.

Cross Reference: 208 Ad Hoc Committees  
211 Open Meetings  
212.1 Exempt Meetings

Approved: July 14, 2004

Reviewed: July 13, 2015; March 11, 2020

Revised: January 11, 2012



## EXEMPT MEETINGS

Board meetings at which a quorum is not present, or gatherings of the board for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of the open meetings law, are exempt from the open meetings law requirements. Since gatherings of this type are exempt from the open meetings requirements, they can be held without public notice, be separate from an open meeting, be held without recording the gathering or taking minutes, and be held without a vote or motion. The board may also hold an exempt session for the following reasons, or as may be otherwise authorized by law:

1. Negotiating sessions, strategy meetings of public employers or employee organizations, mediation and the deliberative process of arbitration;
2. to discuss strategy in matters relating to employment conditions of employees not covered by the collective bargaining law;
3. to conduct a private hearing relating to the recommended termination of a teacher's contract. The private hearing however, in the teacher's contract termination will be recorded verbatim by a court reporter; and
4. to conduct a private hearing relating to the termination of a probationary administrator's contract or to review the proposed decision of the administrative law judge regarding the termination of an administrator's contract.

**NOTE:** Meetings exempt from the Open Meetings law are separate, standalone meetings of the board. For this reason, exempt meetings should never take place within an open meeting. Exempt meetings may be placed before or after an open meeting. But once an open meeting has convened, it should be adjourned prior to holding an exempt meeting. While there is no legal requirement to provide notice or keep minutes for exempt meetings; there may be intrinsic benefit for the community to understand that the board is communicating in a transparent fashion. For this reason, boards may choose to provide a notice that they intend to gather for an exempt meeting.

IASB October 2021 Quarterly Policy Updates Note: Exempt meeting language from policy 212 has been moved to create this distinct policy. Language has been updated to clarify the use of exempt meetings.

Legal Reference: Iowa Code §§ 20.17; 21; 22.7; 279.15, .16.

Cross Reference: 208 Ad Hoc Committees  
211 Open Meetings  
212 Closed Sessions

Approved \_\_\_\_\_

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## COMMUNICATION CHANNELS

Questions and problems are resolved at the lowest organizational level nearest to the complaint. School employees are responsible for conferring with their immediate supervisor on questions and concerns. Students and other members of the school district community will confer with a licensed employee and then with the principal on questions and concerns.

If resolution is not possible by any of the above, individuals may bring it to the attention of the superintendent within five (5) school days of their discussion with the principal. If there is no resolution or plan for resolution by the superintendent within five (5) school days of the individual's discussion with the superintendent, the individual may ask to have the question or problem placed on the board agenda. It is within the board's discretion whether to hear the concern.

It will first be the responsibility of the administrators to resolve questions and problems raised by the employees and the students they supervise and by other members of the school district community.

Legal Reference: Iowa Code § 279.8

Cross Reference:	213	Public Participation in Board Meetings
	213.1	Public Complaints
	401.4	Employee Complaints
	502.4	Student Complaints and Grievances
	504.3	Student Publications

Approved December 8, 2004

Reviewed April 12, 2017

Revised \_\_\_\_\_

## EMPLOYEE COMPLAINTS

Complaints of employees against fellow employees should be discussed directly between employees as appropriate for the nature of the complaint. If necessary, Complaints ~~will be brought directly to the immediate supervisor, principal or superintendent and will be~~ should be made in a constructive and professional manner. Complaints ~~will never be~~ should generally not be made in the presence of other employees, students or outside persons.

~~A formal grievance procedure is contained in the master contract between the employee's licensed bargaining unit and the board. This policy will not apply to a complaint that has been or could be filed at the employee's discretion under that formal grievance procedure.~~

If the complaint cannot be resolved, the employee may discuss the matter with their immediate supervisor. If the matter cannot be resolved within 5 days of speaking with the immediate supervisor, the employee may discuss it with the principal within 5 days of the supervisor's decision. If the matter cannot be resolved by the principal, the employee may discuss it with the superintendent within 5 days after speaking with the principal.

If the matter is not satisfactorily resolved by the superintendent, the employee may ask to have the matter placed on the board agenda of a regularly scheduled board meeting in compliance with board policy. The board retains discretion as to whether to consider or take action on any complaint.

This policy is designed to create an appropriate process for pursuing general employee complaints. However, employees wishing to address a complaint on a topic with a more specialized procedure such as master contract grievances, or bullying or harassment claims should follow the appropriate process set forth in the master contract, employee handbook or other board policies specific to that topic.

*[Insert additional information (e.g., specific steps, contacts, etc.) regarding the district's complaint process, if one is not contained in another district document].*

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

*NOTE: There should be reasonable limits on the number of days an employee has to pursue a complaint. Cross reference with the number of days listed in policy 502.4 for consistency.*

IASB October 2021 Quarterly Policy Updates Note: This policy has been updated to utilize the same process for handling employee complaints as is used for student complaints. By utilizing the same procedures this builds clarity for the district and for employees.

Legal Reference: Iowa Code §§ 20; 279.8

Cross Reference: 210.8 Board Meeting Agenda

Approved January 11, 2006 Reviewed November 15, 2017 Revised February 9, 2022

## STUDENT COMPLAINTS AND GRIEVANCES

**Creating an environment where students feel comfortable addressing their concerns in a meaningful manner is vital to the learning process. It is the goal of the board to resolve student complaints at the lowest organizational level.** Student complaints and grievances regarding board policy or administrative regulations, or other matters should be addressed to the student's teacher or another licensed employee, other than the administration, for resolution of the complaint. ~~It is the goal of the board to resolve student complaints at the lowest organizational level.~~

If the complaint cannot be resolved by a ~~licensed employee~~ **student's teacher or other licensed employee**, the student may discuss the matter with the principal within 5 calendar days of the employee's decision. If the matter cannot be resolved by the principal, the student may discuss it with the superintendent within 5 calendar days after speaking with the principal.

If the matter is not satisfactorily resolved by the superintendent, the student may ask to have the matter placed on the board agenda of a regularly scheduled board meeting in compliance with board policy. **The board retains discretion as to whether to consider or take action on any complaint.**

***NOTE: There should be reasonable limits on the number of days a student has to pursue a complaint. Cross reference with the number of days listed in policy 401.4 for consistency..***

IASB October 2021 Quarterly Policy Updates Note: This policy language has been updated to build clarity of purpose and to clarify the process for handling student complaints.

Legal Reference: Iowa Code § 279.8

Cross Reference: 210.8 Board Meeting Agenda  
213 Public Participation in Board Meetings  
502 Student Rights and Responsibilities  
504.3 Student Publications

Approved December 13, 2006 Reviewed December 13, 2017 Revised \_\_\_\_\_

## INSUFFICIENT CLASSROOM SPACE

**It is the goal of the district to create learning environments that encourage the growth and development of each student. Providing classrooms with an appropriate student-teacher ratio is central to achieving this goal. Insufficient classroom space exists when conditions in the district adversely affect the implementation of the district's goals and its educational program.**

Insufficient classroom space is determined on a case-by-case basis.

In making its determination whether insufficient classroom space exists, the board may consider several factors, including but not limited to, the nature of the education program, the grade level, the available licensed employees, the instructional method, the physical space, student-teacher ratios, equipment and materials, facilities either being planned or under construction, facilities planned to be closed, financial condition of the school district and projected to be available, a sharing agreement in force or planned, a bargaining agreement in force, laws or rules governing special education class size, board-adopted school district goals and objectives, and other factors considered relevant by the board.

This policy is reviewed by the board annually. It is the responsibility of the superintendent to bring this policy to the attention of the board each year.

***NOTE: This is a policy mandated by Iowa's open enrollment law and reflects the requirements of the law.***

IASB October 2021 Quarterly Policy Updates Note: This policy has been updated to provide additional information on the purpose of this policy and the parameters for assessing when insufficient classroom space exists for districts.

Legal Reference: Iowa Code § 282.18(13).  
281 I.A.C. 17.6(3).

Cross Reference: 103 Long-Range Needs Assessment  
501.15 Open Enrollment Transfers - Procedures as a Receiving District  
606.1 Class Size - Class Grouping

Approved February 18, 2008

Reviewed March 13, 2013

Revised \_\_\_\_\_

# POLICY REVIEW

## 1<sup>st</sup> 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 administrative regulation rather than a board policy

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

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

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

## PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

This series of the board policy manual is devoted to the goals and objectives for the school district's noninstructional services and business operations that assist in the delivery of the education program. These noninstructional services include, but are not limited to, transportation, the school lunch program and child care. The board, as it deems necessary, will provide additional noninstructional services to support the education program. **To the extent a group of employees has a recognized collective bargaining unit, the provisions of the master contract regarding such topics shall prevail.**

It is the goal of the board to provide noninstructional services and to conduct its business operations in an efficient manner.

Approved March 12, 2008

Reviewed January 13, 2016

Revised \_\_\_\_\_

## DEPOSITORY OF FUNDS

Each year at its annual meeting, the board will designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. The maximum deposit amount to be kept in the depository will be stated in the resolution. The amount stated in the resolution must be for all depositories and include all of the school district's funds.

It is the responsibility of the board secretary to include the resolution in the minutes of the meeting.

Note: While this policy is not mandatory, the content of it is.

Legal Reference: Iowa Code §§ 122C; 279.33

Cross Reference: 210.1 Annual Meeting  
206.4 Treasurer  
704.1 Local - State - Federal - Miscellaneous Revenue

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised \_\_\_\_\_



## TRANSFER OF FUNDS

When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner. School district monies received for a specific purpose or upon vote of the people may only be transferred, by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.

If all requirements for district use of funds calculated under the teacher leadership supplement are met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds into the district's flexibility account in accordance with law.

The district may choose to request approval from the School Budget Review Committee to transfer funds to make a program whole, prior to its elimination.

Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by Oct. 1 following the end of the fiscal year.

It is the responsibility of the board secretary to make recommendations to the board regarding transfers and to provide the documentation justifying the transfer.

Legal Reference: Iowa Code §§ 24.21-.22; 257.10, 279.8; 279.42; 298A.  
289 I.A.C. 6

Cross Reference: 701.3 Financial Records  
703 Budget  
704.2 Sale of Bonds

Approved March 12, 2008 Reviewed Jan. 13, 2016 Revised \_\_\_\_\_

## FINANCIAL RECORDS

Financial records of the school district are maintained in accordance with generally accepted accounting principles (GAAP) as required or modified by law. School district monies are received and expended from the appropriate fund and/or account. The funds and accounts of the school district will include, but not be limited to:

**Governmental fund type:**

- General fund
- Special revenue fund
  - Management Levy fund
  - Public Education and Recreation Levy fund (PERL)
  - Student activity fund
- Capital projects fund
  - Physical Plant and Equipment Levy fund (PEEL)
  - Secure and Advanced Vision for Education (SAVE)
- Debt service fund

**Proprietary fund type:**

- Enterprise fund
  - School nutrition fund
  - Child care fund
- Internal service fund

**Fiduciary funds:**

- Trust
  - Expendable trust funds
  - Nonexpendable trust funds
  - Pension trust funds
- Agency Custodial Funds

**Account groups:**

- General capital assets account group
- General long-term debt account group

*NOTE: The list of funds above does not include the "Library levy fund," which is only available to one school district. The school district eligible to levy the library levy must add this fund to its policy.*

*NOTE: For additional information about school district fund structure, please see Chapter 9 of the "Uniform Administrative Procedures for Iowa School District and AEA Officials," located on the "Uniform Administrative Procedures Manual" section of the Iowa Department of Education's website.*

The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Capital projects funds are used to account for financial resources to acquire or construct major capital facilities (other than those of proprietary funds and trust funds) and to account for revenues from SAVE. A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Proprietary funds account for operations of the school district operated similar to private business, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for capital assets and long-term debt.

The board may establish other funds in accordance with generally accepted accounting principles and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

It is the responsibility of the superintendent to implement this policy and bring necessary changes in the maintenance of the school district's financial records to the attention of the board.

Legal Reference: Iowa Code §§291; 298; 298A.  
281 I.A.C. 98

Cross Reference: 704 Revenue  
705 Expenditures

Approved March 12, 2008 Reviewed Jan 13, 2016; July 12, 2017 Revised \_\_\_\_\_

## GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

School district accounting practices will follow state and federal laws and regulations, generally accepted accounting principles (GAAP) and the uniform financial accounting system provided by the Iowa Department of Education. As advised by the school district's auditor, determination of liabilities and assets, prioritization of expenditures of governmental funds and provisions for accounting disclosures shall be made in accordance with governmental accounting standards.

In Governmental Accounting Standards Board (GASB) Statement No. 54, the board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance - restricted, committed, assigned, and unassigned - while honoring constraints on the specific purposes for which amounts in those fund balances can be spent. A formal board action is required to establish, modify and or rescind a committed fund balance. The resolution will state the exact dollar amount. In the event, the board chooses to make changes or rescind the committed fund balance, formal board action is required.

The Board authorizes the Board Secretary to assign amounts to a specific purpose in compliance with GASB 54. An 'assigned fund balance' should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It is also the responsibility of the superintendent to make recommendations to the board regarding fund balance designations.

***Note: This policy is an optional policy. Should the board not adopt a policy implementing GASB54, the default is to reduce - committed, assigned and unassigned fund balances - in that order. Adoption of a policy gives boards the ability to have greater control over their fund balances.***

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

Cross Reference: 701.3 Financial Records  
703 Budget  
704 Revenue

Approved November 9, 2011

Reviewed Jan 13, 2016

Revised \_\_\_\_\_

## CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for any one day is sufficient for that day's operations. Funds raised by students are kept in the Activity Fund.

A minimal amount of cash is kept in the central administration office at the close of the day. Excess cash is deposited in the authorized depository of the school district.

It is the responsibility of the superintendent or the superintendent's designee to develop administrative regulations to determine the amount of cash necessary for each day's operations, to establish any necessary petty cash accounts, to determine how often deposits must be made and to comply with this policy.

*NOTE: It is best practice for districts to specify the amount of petty cash they will keep on hand, establish any needed petty cash accounts and determine how often deposits will be made. However, there are no legal requirements for these practices. These should reflect the needs of your district.*

Legal Reference: Iowa Code § 279.8

Cross Reference: 701.1 Depository of Funds  
704 Revenue

Approved March 12, 2008

Reviewed Jan 13, 2016

Revised \_\_\_\_\_

## BUDGET PLANNING

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected.

A budget for the school district is prepared annually for the board's review. The budget will include the following:

- the amount of revenues to be raised by taxation;
- the amount of revenues from sources other than taxation;
- an itemization of the amount to be spent in each fund; and,
- a comparison of the amount spent and revenue received in each fund for like purposes in the two prior fiscal years.

It is the responsibility of the business manager and superintendent to prepare the budget for review by the board prior to the April 15 deadline each year.

Prior to the adoption of the proposed budget by the board, the public is apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April 15.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least 10 but no more than 20 days prior to the public hearing.

The board will adopt and certify a budget for the operation of the school district to the county auditor by April 15. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and other proper authorities.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

Legal Reference: Iowa Code §§ 24; 257; 279.8; 297; 298; 618

Cross Reference: 214 Public Hearings  
703 Budget  
704 Revenue  
705 Expenditures

Approved March 12, 2008

Reviewed Jan 13, 2016

Revised \_\_\_\_\_

## SPENDING PLAN

The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.

Legal Reference: Iowa Code § 24.9

Cross Reference: 703 Budget  
704 Revenue

Approved March 12, 2008

Reviewed Jan 13, 2016

Revised \_\_\_\_\_

## LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Revenues of the school district are received by the board treasurer. Other persons receiving revenues on behalf of the school district will promptly turn them over to the board treasurer.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. School district funds from all sources will not be used for private gain or political purposes.

Tuition fees received by the school district are deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year are set by the board based upon the superintendent's recommendation in compliance with current law. Tuition fees for summer school, driver's education and adult education are set by the board prior to the offering of the programs.

The board may charge materials fees for the use or purchase of educational materials. Materials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board when materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board a fee schedule for renting school district property.

Proceeds from the sale of real property are placed in the physical plant and equipment levy (PPEL) fund. **However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than ten and no more than twenty days prior to the proposed public hearing. Notice of the public hearing must include the date, time and location of the public hearing, and a description of the proposed action.** The proceeds from the sale of other school district property are placed in the general fund.

The board may claim exemption from the law prohibiting competition with private enterprise for the following activities:

- Goods and services directly and reasonably related to the educational mission;
- Goods and services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- Goods and services which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and,
- Sale of books, records, tapes, software, educational equipment, and supplies.

It is the responsibility of the superintendent to bring to the board's attention additional sources of revenue for the school district.

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.2, .6, .24; 291.12, .13; 297.9-.12, .22; 301.1

Cross Reference: 701.1 Depository of Funds  
703 Budget  
803 Selling and Leasing  
905 Use of School District Facilities & Equipment

Approved March 12, 2008

Reviewed Jan 13, 2016

Revised \_\_\_\_\_

## DEBT MANAGEMENT POLICY

### DEBT LIMITS

#### Credit Ratings

The school district seeks to maintain the highest possible credit ratings for all categories of short- and long-term debt that can be achieved without compromising the delivery of services and the achievement of adopted objectives. The school district recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the school district is committed to ensuring that actions within their control are prudent.

#### Debt Limits

For general obligation debt, the school district's outstanding debt limit shall be no more than five percent (5%) of the actual value of property within the school district's boundaries, as prescribed the Iowa constitution and statutory restrictions.

For revenue debt, the school district's goal is to provide adequate debt service coverage of at least 1.20 times the annual debt service costs.

In accordance with Iowa law, the school district may not act as a conduit issuer or issue municipal securities to raise capital for revenue-generating projects where the funds generated are used by a third party ("conduit borrower") to make payments to investors.

### PURPOSES AND USES OF DEBT

#### Capital Planning

To enhance creditworthiness and prudent financial management, the school district is committed to systematic capital planning, intergovernmental cooperation and coordination and long-term financial planning.

#### Capital Financing

The school district may issue long-term debt for capital projects as authorized by Iowa law, which include, but are not limited to, the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment. Capitalized interest may be included in sizing any capital project debt issue. The types of debt instruments to be used by the school district include:

- General Obligation Bonds
- General Obligation Capital Loan Notes
- Bond Anticipation Notes
- Revenue Anticipation Notes
- School Infrastructure Sales, Services and Use Tax Revenue Bonds
- Lease Purchase Agreements, including Certificates of Participation

#### Working Capital Financing

The school district may issue debt for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows. The school district shall strive to repay working capital debt by the end of the fiscal year in which the debt was incurred. A Working Capital Reserve may be included in sizing any working capital debt issue.



## DEBT MANAGEMENT POLICY

### Refundings

Periodic reviews of all outstanding debt will be undertaken to determine if refunding opportunities exist. Refunding will be considered (within federal tax law restraints) if and when there is a net economic benefit of the refunding or if the refunding is otherwise in the best interests of the school district, such as to release restrictive bond covenants which affect the operations and management of the school district.

In general, advance refundings for economic savings will be undertaken when a net present value savings exceeds three percent of the refunded debt can be achieved. Current refundings, which produce a new present value savings of less than three percent will be considered on a case by case basis taking into consideration bond covenants and general conditions. Refundings with negative savings will not be considered unless there is a compelling public policy objective for doing so.

## DEBT STANDARDS AND STRUCTURE

### Length of Debt

Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. Long-term debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed. All debt issued will adhere to state and federal law regarding the length of time the debt may be outstanding.

### Debt Structure

Debt will be structured to achieve the lowest possible net cost to the school district given market conditions, the urgency of the capital project, the type of debt being issued, and the nature and type of repayment source. To the extent possible, the school district will design the repayment of its overall debt to rapidly recapture its credit capacity for future use.

Generally, the school district will only issue fixed-rate debt. In very limited circumstances, the school district may issue variable rate debt, consistent with the limitations of Iowa law and upon a finding of the board that the use of fixed rate debt is not in the best interest of the school district and a statement of the reasons for the use of variable rate debt.

All debt may be structured using discount, par or premium coupons, and as serial or term bonds or notes, or any combination thereof, consistent with Iowa law. The school district should utilize the coupon structure that produces the lowest True Interest Cost (TIC) taking into consideration the call option value of any callable maturities.

The school district will strive to structure their debt in sinking fund installments for each debt issue that achieves, as nearly as practicable, level debt service within an issue or overall debt service within a particular classification of debt.

Derivatives (including, but not limited to, interest rate swaps, caps, collars, corridors, ceiling and floor agreements, forward agreements, float agreements, or other similar financing arrangements), zero-coupon or capital appreciation bonds are not allowed to be issued consistent with State law.

### Decision Analysis to Issue Debt

Whenever the school district is contemplating the issuance of debt, information will be developed concerning the following four categories commonly used by rating agencies assessing the school district's credit worthiness, listed below.

Debt Analysis – Debt capacity analysis; purpose for which debt is proposed to be issued; debt structure; debt burden; debt history and trends; and adequacy of debt and capital planning.

## DEBT MANAGEMENT POLICY

Financial Analysis – Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditure trends; history and long-term trends of revenues and expenditures; evidences of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

Governmental and Administrative Analysis – Government organization structure; location of financial responsibilities and degree of control; adequacy of basic service provision; intergovernmental cooperation/conflict and extent of duplication; and overall planning efforts.

Economic Analysis – Geographic and location advantages; population and demographic characteristics; wealth indicators; types of employment, industry and occupation; housing characteristics; new construction; evidences of industrial decline; and trend of the economy.

## DEBT ISSUANCE

### Credit Enhancement

Credit enhancements (i.e., bond insurance, etc.) may be used but only when the net debt service on the debt is reduced by more than the costs of the credit enhancement.

### Costs and Fees

All costs and fees related to issuing the debt will be paid out of debt proceeds and allocated across all projects receiving proceeds of the debt issue.

### Method of Sale

Generally, all school district debt will be sold through a competitive bidding process. Bids will be awarded on a TIC basis providing other bidding requirements are satisfied.

The school district may sell debt using a negotiated process in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions of school district credit are unusually volatile or uncertain.

### Professional Service Providers

The school district will retain external bond counsel for all debt issues. All debt issued by the school district will include a written opinion by bond counsel affirming that the school district is authorized to issue the debt, stating that the school district has met all Iowa constitutional and statutory requirements necessary for issuance and determining the debt's federal income tax status. The bond counsel retained must have comprehensive municipal debt experience and a thorough understanding of Iowa law as it relates to the issuance of the particular debt.

The school district will retain an independent financial advisor. The financial advisor will be responsible for structuring and preparing all offering documents for each debt issue. The financial advisor retained will have comprehensive municipal debt experience, experience with diverse financial structuring and pricing of municipal securities.

The treasurer shall have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, rebate specialist, etc.) as necessary to meet legal requirements and minimize net debt costs. These services can include debt restructuring services and security or escrow purchases.

## DEBT MANAGEMENT POLICY

Compensation for bond counsel, financial advisor and other service providers will be as economical as possible and consistent with industry standards for the desired qualification levels.

### DEBT MANAGEMENT

#### Investment of Debt Proceeds

The school district shall invest all proceeds received from the issuance of debt separate from the school district's consolidated cash pool unless otherwise specified by the authorizing bond resolution or trust indenture.

Investments will be consistent with those authorized by Iowa law and the school district's Investment Policy to maintain safety of principal and liquidity of the funds.

#### Arbitrage and Record Keeping Compliance

The treasurer shall maintain a system of record-keeping, reporting and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax-exempt or tax credit bonds.

Federal tax compliance, record-keeping, reporting and compliance procedures shall include not be limited to:

- 1) post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
- 2) proper maintenance of records to support federal tax compliance;
- 3) investments and arbitrage compliance;
- 4) expenditures and assets;
- 5) private business use; and
- 6) designation of primary responsibilities for federal tax compliance of all bond financings.

#### Financial Disclosure

The school district is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share comprehensible and accurate financial information. The school district is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Securities and Exchange Commission.

The Official Statements accompanying debt issues, Annual Audits, and Continuing Disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), Generally Accepted Accounting Principles (GAAP) and the Internal Revenue Service (IRS). The treasurer shall be responsible for ongoing debt disclosure as required by any Continuing Disclosure Certificate for any debt issue and for maintain compliance with disclosure standards promulgated by state and federal regulatory bodies

Legal Reference            Iowa Code §§ 74-76; 278.1; 298; 298A

Cross Reference:        701     Financial Accounting System  
                                  704     Revenue

Approved Jan 13, 2016                      Reviewed \_\_\_\_\_                      Revised \_\_\_\_\_

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

### 1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

- a) Be responsible for monitoring post-issuance compliance;
- b) Maintain a copy of the transcript of proceedings or minutes in connection with the issuance of any tax-exempt obligations and obtain records that are necessary to meet the requirements of this regulation;
- c) Consult with bond counsel, a rebate consultant, financial advisor, IRS publications and such other resources as are, necessary to understand and meet the requirements of this regulation;
- d) Seek out training and education to be implemented upon the occurrence of new developments in the area and upon the hiring of new personnel to implement this regulation.

### 2. Financing Transcripts' Filing and Retention

The board treasurer shall confirm the proper filing of an IRS 8038 Series return and maintain a transcript of proceedings and minutes for all tax-exempt obligations issued by the school district including, but not limited to, all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained until 11 years after the tax-exempt obligation documents have been retired. The transcript shall include, at a minimum:

- a) Form 8038;
- b) Minutes, resolutions, and certificates;
- c) Certifications of issue price from the underwriter;
- d) Formal elections required by the IRS;
- e) Trustee statements;
- f) Records of refunded bonds, if applicable;
- g) Correspondence relating to bond financings; and
- h) Reports of any IRS examinations for bond financings.

### 3. Proper Use of Proceeds

The board treasurer shall review the resolution authorizing issuance for each tax-exempt obligation issued by the school district, and the school district shall:

- a) Obtain a computation of the yield on such issue from the school district's financial advisor;
- b) Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
- e) Maintain records of the payment requests and corresponding records showing payment;

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- f) Maintain records showing the earnings on, and investment of, the Project Fund;
- g) Ensure that all investments acquired with proceeds are purchased at fair market value;
- h) Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments do not exceed the yield to which such investments are restricted;
- i) Maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds.

### 4. Timely Expenditure and Arbitrage/Rebate Compliance

The board treasurer shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued by the school district and the expenditure records provided in Section 2 of this regulation, above, and shall:

- a) Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;
- b) Monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate if the school district does not meet the "small issuer" exception for said obligation;
- c) Not less than 60 days prior to a required expenditure date confer with bond counsel and a rebate consultant if the school district will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate. In the event the school district fails to meet a temporary period or rebate exception:
  - 1. Procure a timely computation of any rebate liability and, if rebate is due, file a Form 8038-T and arrange for payment of such rebate liability;
  - 2. Arrange for timely computation and payment of yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

### 5. Proper Use of Bond Financed Assets

The board treasurer shall:

- a) Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) Monitor and confer with bond counsel with respect to all proposed bond financed assets;
  - 1. management contracts;
  - 2. service agreements;
  - 3. research contracts;
  - 4. naming rights contracts;
  - 5. leases or sub-leases;
  - 6. joint venture, limited liability or partnership arrangements;
  - 7. sale of property; or
  - 8. any other change in use of such asset.

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) ~~Shall~~ Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

### 6. General Project Records

For each project financed with tax-exempt obligations, the board treasurer shall maintain, until three years after retirement of the tax-exempt obligations or obligations issued to refund those obligations, the following:

- a) Appraisals, demand surveys or feasibility studies;
- b) Applications, approvals and other documentation of grants;
- c) Depreciation schedules;
- d) Contracts respecting the project.

### 7. Advance Refundings

The board treasurer shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds. The board treasurer shall:

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel, and a financial advisor;
- b) Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) Review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure:
  - 1) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
  - 2) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
  - 3) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; and
  - 4) that the proposed issuance will not result in the issuer's exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes;
- d) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied;
- e) Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- f) Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase a guaranteed investment contract;
- g) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- h) After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

## 8. Continuing Disclosure

The board treasurer shall assure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The board treasurer will monitor material events as described in each continuing disclosure agreement and assure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than 10 business days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:

- a) Principal and interest payment delinquencies;
- b) Non-payment related defaults, if material;
- c) Unscheduled draws on debt service reserves reflecting financial difficulties;
- d) Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e) Substitution of credit or liquidity providers, or their failure to perform;
- f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
- g) Modifications to rights of Holders of the Bonds, if material;
- h) Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers;
- i) Defeasances of the bonds;
- j) Release, substitution, or sale of property securing repayment of the bonds, if material;
- k) Rating changes on the bonds;
- l) Bankruptcy, insolvency, receivership or similar event of the Issuer;
- m) The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

## INVESTMENTS

School district funds in excess of current needs are invested in compliance with this policy. The goals of the school district's investment portfolio in order of priority are:

- To provide safety of the principal;
- To maintain the necessary liquidity to match expected liabilities; and
- To obtain a reasonable rate of return.

In making investments, the school district will exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. **If, during the current budget year an amount of public funds will exceed operating funds by at least thirty-three percent, the amount of public funds that exceed operating funds by greater than thirty-three percent may be invested in certificates of deposit at federally insured depository institutions which mature within sixty-three months or less, in accordance with state and federal laws.** When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the treasurer and/or business manager to invest funds in excess of current needs in the following investments.

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- Iowa Schools Joint Investment Trust Program (ISJIT); and,
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions.

It is the responsibility of the treasurer and/or business manager to oversee the investment portfolio in compliance with this policy and the law.

The treasurer and/or business manager is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments.

It is the responsibility of the superintendent to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district.

It will also be the responsibility of the superintendent, in conjunction with the treasurer and/or business manager, to develop a system of investment practices and internal controls over the investment practices. The investment practices are designed to prevent losses, to document the officers' and employees' responsibility for elements of the investment process and address the capability of the management.

Legal Reference: Iowa Code §§ 11.2, .6; 12.62; 12B.10; 12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123

Cross Reference: 206.4 Treasurer  
704 Revenue

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised \_\_\_\_\_



## GIFTS - GRANTS - BEQUESTS

The board believes gifts, grants, and bequests to the school district may be accepted when they will further the interests of the school district. The board will have sole authority to determine whether the gift furthers the interests of the school district.

Gifts, grants, and bequests are approved by the board. Once it has been approved by the board, a board member or the superintendent may accept the gift on behalf of the school district.

Gifts, grants, and bequests once accepted on behalf of the school district become the property of the school district. Gifts, grants, and bequests are administered in accordance with terms, if any, agreed to by the board.

Legal Reference: Iowa Code §§ 279.42; 565.6

Cross Reference: 221 Gifts to Board of Directors  
402.4 Gifts to Employees  
508.1 Class or Student Group Gifts

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised \_\_\_\_\_

## STUDENT ACTIVITIES FUND

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

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

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

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

Note from the board secretary:

The board needs to determine who approves what the revenue is used for. Currently, it is the building principal; however, the IASB suggests superintendent or superintendent's designee.

Each student activity has a building principal, sponsor, or coach assigned to that activity who may be better suited for determining what the revenue is used for with the assistance of business officer personnel.

Legal Reference: Iowa Code §§ 279.8

Cross Reference: 504 Student Activities  
701 Financial Accounting System

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

## ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

The East Buchanan Board of Education believes online fundraising campaigns, including crowdfunding campaigns, may further the interests of the district. Any person or entity acting on behalf of the district and wishing to conduct an online fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the Superintendent. Any fundraising efforts conducted using the district's name, symbols, or imagery will be conducted in accordance with all policies, regulations and rules for fundraising within the district. Money or items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board, and will be used only in accordance with the terms for which they were given, as agreed to by the board.

Approval of requests shall depend on factors including, but not limited to:

- Compatibility with the district's educational program, mission, vision, core values, and beliefs;
- Congruence with the district and school goals that positively impact student performance;
- The district's instructional priorities;
- The manner in which donations are collected and distributed by the crowdfunding platform;
- Equity in funding; and
- Other factors deemed relevant or appropriate by the district.

If approved, the requestor shall be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign.

The requestor is responsible for compliance with all state and federal laws and other relevant district policies and procedures. All items and money generated are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

**NOTE: This is an optional policy.**

**NOTE: Online fundraising campaigns have become an increasingly popular mechanism for individual educators to raise money. "Crowdfunding" can be defined as, the use of small amounts of capital from a large number of individuals to finance a project, business venture, or to fundraise for a specific cause or charity. For examples of organizations dedicated to crowdfunding for education please visit:**

- ***DonorsChoose.org, an organization with a mission to empower "public school teachers from across the country to request much-needed materials and experiences for their students."***
- ***AdoptAClassroom.org, an organization with a mission to give "teachers a hand by providing needed classroom materials so that students can succeed."***

**NOTE: As districts determine the appropriate approval process, consider other issues that may need to be approved in addition to the project itself. For example, does the administrator approve the text of the entry that will appear online or photographs of the classroom and students?**

Legal Reference: Iowa Code §§ 279.8; 279.42; 565.6.

Cross Reference: 508.1 Class or Student Group Gifts  
504.5 Student Fundraising  
704.4 Gifts – Grants – Bequests  
904.2 Advertising and Promotion

Approved \_\_\_\_\_

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## PURCHASING – BIDDING

The board supports economic development in Iowa, particularly in the school district community. As permitted by law, purchasing preference will be given to Iowa goods and services from locally-owned businesses located within the school district or Iowa based companies if the cost and other considerations are relatively equal and meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items as a part of response evaluation. Other statutory purchasing preferences will be applied as provided by law, including goals with regard to procurement from certified targeted small businesses, minority-owned businesses, and female owned businesses.

Prior to August 15 of each year and after analyzing the school district's anticipated procurement level for the current fiscal year, the school board will set a goal of ten percent of the anticipated procurement level to be purchased from certified targeted small businesses. In determining the procurement level, the cost of utilities (heat, electricity, telephone and natural gas) and employees' costs will not be included. After the goal has been established, the superintendent will file the required Targeted Small Business Procurement form with the Department of Education by August 15.

By July 31 of each year, the superintendent will file a report with the Department of Education outlining purchases of goods and services from targeted small businesses for the previous fiscal year.

The school board and superintendent will encourage targeted small businesses which are not certified with the Department of Inspections and Appeals to become certified targeted small businesses.

### **Goods and Services**

The board shall enter into goods and services contract(s) as the board deems to be in the best interest of the school district. It shall be the responsibility of the superintendent to approve purchases, except those requiring board approval as described below or as provided by in law. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories, or attachments with an estimated cost of \$50,000 or more.

Purchases for goods and services shall conform to the following:

- The superintendent shall have the authority to authorize purchases without prior board approval and without competitive request for proposals, quotations, or bids for goods and services up to \$5,000.
- For goods and services costing at least \$5,000 and up to \$25,000, the superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased and shall have the authority to authorize purchases without prior board approval. The quotation process may be informal, and include written or unwritten quotations.
- For goods and services exceeding \$25,000 the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

In the event that only one quotation or bid is submitted, the board may proceed if the quotation or bid meets the contract award specifications. The contract award may be based on the total cost considerations including, but not limited to the following:

- The cost of the goods and services being purchased;
- Availability of service and/or repair;
- The targeted small business procurement goal and other statutory purchasing preferences;
- and
- Other factors deemed relevant by the board.

The Board may elect to exempt certain professional services contracts from the thresholds and procedures outlined above.

The thresholds and procedures related to purchases of goods and services do not apply to public improvement projects.

## Public Improvements

The board shall enter into public improvement contract(s) as the board deems to be in the best interest of the school district. 'Public improvement' means "a building or construction work which is constructed under the control of a governmental entity and for which either of the following applies: (1) has been paid for in whole or in part with funds of the governmental entity; (2) a commitment has been made prior to construction by the governmental entity to pay for the building or construction work in whole or in part with funds of the governmental entity. This includes a building or improvement constructed or operated jointly with any public or private agency."

The district shall follow all requirements, timelines, and processes detailed in Iowa law related to public improvement projects. The thresholds regarding when competitive bidding or competitive quotations is required will be followed. Competitive bidding is required for public improvement contracts exceeding the minimum threshold stated in law. Competitive quotations are required for public improvement projects that exceed the minimum threshold amount stated in law, but do not exceed the minimum set for competitive bidding. The board shall approve competitive bids and competitive quotes. If the total cost of the public improvement does not warrant either competitive bidding or competitive quotations, the district may nevertheless proceed with either of these processes, if it so chooses.

The award of all contracts for the public improvement shall be awarded to the lowest responsive, responsible bidder. In the event of an emergency requiring repairs to a school district facility that exceed bidding and quotation thresholds, please refer to IASB sample policy 802.3 – Emergency Repairs.

~~The superintendent may develop an administrative process to implement this policy.~~ The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.

*IASB NOTE: While Iowa law dictates threshold amounts for quotes and bids for public improvement projects, there is no such requirement for goods and services. The district has discretion in this area to set the amounts required for the purchasing process.*

*IASB NOTE: Districts should compare the discretionary purchasing limits in the section regarding goods and services with purchasing limits set in other policies (e.g., expenditures) to ensure consistency.*

Legal Reference: Iowa Code §§ 26; 28E; 72.3; 73; 73A; 285; 297; 301.  
261 I.A.C. 54.  
281 I.A.C. 43.25.

Cross Reference: 705 Expenditures  
801.4 Site Acquisition  
802 Maintenance, Operation and Management  
802.3 Emergency Repairs  
803 Selling and Leasing

Approved March 12, 2008  
Reviewed November 15, 2017  
Revised Jan 13, 2016; November 15, 2017; August 12, 2020

## SUSPENSION AND DEBARMENT OF VENDORS AND CONTRACTORS PROCEDURE

In connection with transactions subject to federal suspension and debarment requirements, the district is prohibited from entering into transactions with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

When soliciting bids or otherwise preparing to enter into such a transaction, the superintendent or designee will use at least one of the following verification methods to ensure that any parties to the transaction are not suspended or debarred prior to committing to any sub-award, purchase, or contract:

- (1) Obtaining a certification of a party's compliance with the federal suspension and debarment requirements in connection with any application, bid, or proposal;
- (2) Requiring compliance with the federal suspension and debarment requirements as an express condition of any sub-award, purchase, or contract in question; or
- (3) Prior to committing to any sub-award, purchase, or contract, check the online Federal System for Award Management at <https://sam.gov/portal/SAM/###11> to determine whether the relevant party is subject to any suspension or debarment restrictions.

### 2 CFR Part 200 Subpart B-General Provisions 200.113 Mandatory Disclosures

A non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.) It is the responsibility of the Superintendent to timely report to the relevant federal or pass through agency any violations of federal criminal law involving fraud, bribery or gratuity potentially impacting a federal grant.

## USING FEDERAL FUNDS IN PROCUREMENT CONTRACTS

In addition to the District's standard procurement and purchasing procedures, the following procedures for vendors/contractors paid with federal funds are required. When federal, state, and local requirements conflict, the most stringent requirement will be followed.

2 CFR Part 200, Subpart D Subsection §200.318 (c)(1)

No District employee, officer, or agent may participate in the selection, award and administration of contracts supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. District officers, employees, and agents may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, for situations where the financial interest is not substantial or the gift is an unsolicited item of nominal value, district employees must abide by all relevant board policies. Violation of this requirement may result in disciplinary action for the District employee, officer, or agent.

2 CFR Part 200, Subpart D Subsection §200.320 (e)(1-4)

Procurement for contracts paid with federal funds may be conducted by noncompetitive (single source) proposals when one or more of the following circumstances apply: (1) the item is only available from a single source; (2) public exigency or emergency will not permit the delay resulting from competitive bids; (3) the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or (4) after solicitation of a number of sources, competition is inadequate.

2 CFR Part 200, Subpart D Subsection §200.321

The District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include: (1) placing such businesses on solicitation lists; (2) soliciting such businesses whenever they are potential sources; (3) when economically feasible, dividing contracts into smaller tasks or quantities to allow participation from such businesses; (4) establishing delivery schedules that encourage participation by such businesses; (5) when appropriate, utilizing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the primary contractor to follow steps (1) through (5) when subcontractors are used.

The district will include the following provisions in all procurement contracts or purchase orders include the following provisions when applicable:

2 CFR Part 200 Appendix II

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal

Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.



(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See §200.322 Procurement of recovered materials.

Legal Reference:

Title 2 Code of Federal Regulation (C.F.R.) Grants and Agreements, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Approved \_\_\_\_\_

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## PURCHASING ON BEHALF OF EMPLOYEES

Generally, the school district will not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It is within the discretion of the board to determine when unique and unusual circumstances exist.

No purchase is made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.

Legal Reference: Iowa Code § 279.8 (2013).

Cross Reference: 703 Budget

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised \_\_\_\_\_

## PAYMENT FOR GOODS AND SERVICES

The board authorizes the issuance payment of claims against the school district for goods and services. The board will allow the payment after the goods and services have been received and accepted in compliance with board policy.

The board authorizes the board secretary, upon approval of the superintendent, to issue payment for verified bills, for reasonable and necessary expenses, when the board is not in session. The board secretary will examine the claims and verify bills. The board will approve ~~payment for~~ the bills at the board's its next regular board-meeting.

The secretary will determine to the secretary's satisfaction that the claims presented to the board are in order and are legitimate expenses of the school district. It is the responsibility of the secretary to bring claims to the board.

The board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.

It is the responsibility of the superintendent to develop the administrative regulations regarding this policy.

Legal Reference: Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930).  
Iowa Code §§ 279.8, .29, .30, .36; 291.12; 721.2(5)  
281 I.A.C. 12.3(1).

Cross Reference: 705 Expenditures

Approved March 12, 2008

Reviewed Jan. 13, 2016

Revised \_\_\_\_\_

## EXPENDITURES FOR A PUBLIC PURPOSE

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

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

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

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

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

Legal References: Iowa Constitution Art. III, sec. 31;  
Iowa Code §§ 68A.505; 279.8; 721.2.  
281 I.A.C. 98.70

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

Approved: May 14, 2019

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## USE OF PUBLIC FUNDS REGULATION

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

**Reimbursements to an Individual**

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

### **Supplies for Public Areas**

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

### **Staff Parties/Receptions**

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

### **School/ Student Activity Banquets**

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

### **Memorial Gifts**

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

### **Student Incentives**

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

### **Meetings**

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

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

## PAYROLL PERIODS

The payroll period for the school district is monthly. Employees are paid on the 20th day of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

It is the responsibility of the board secretary to issue payroll to employees in compliance with this policy.

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

Legal Reference: Iowa Code §§ 20.9; 91A.

Cross Reference: 706.2 Payroll Deductions

Approved March 12, 2008

Reviewed Jan 13, 2016

Revised \_\_\_\_\_

## PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, ~~social security~~ **federal insurance contributions**, and the Iowa Public Employees' Retirement System (IPERS).

~~Employees may elect to have payments withheld for professional dues, district related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. **The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction. Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district.** Requests for these deductions will be made in writing to the superintendent. Requests for purchase or change of tax sheltered annuities may be made at any time one month prior to a normal payroll.~~

It is the responsibility of the superintendent **or superintendent's designee** to determine which additional payroll deductions will be allowed.

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

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .16

Cross Reference: 406.6 Licensed Employee Tax Shelter Programs  
412.4 Classified Employee Tax Shelter Programs  
706.1 Payroll Periods

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised \_\_\_\_\_



## PAY DEDUCTIONS

The district provides leaves of absences to allow employees to be absent from work to attend to important matters outside of the workplace. As public employers, school districts are expected to record and monitor the work that employees perform and to conform to principles of public accountability in their compensation practices.

Consistent with principles of public accountability, it is the policy of the district that, when an employee is absent from work for less than one work day and the employee does not use accrued leave for such absence, the employee's pay will be reduced or the employee will be placed on leave without pay if:

- the employee has not sought permission to use paid leave for this partial-day absence,
- the employee has sought permission to use paid leave for this partial-day absence and permission has been denied,
- the employee's accrued paid leave has been exhausted, or
- the employee chooses to use leave without pay.

In each case in which an employee is absent from work for part of a work day, a deduction from compensation will be made or the employee will be placed on leave without pay for a period of time which is equal to the employee's absence from the employee's regularly scheduled hours of work on that day.

*IASB NOTE: This is a mandatory policy.*

Legal Reference: 29 U.S.C. Sec. 2 13(a) (2012)  
29 C.F.R. Part 541 (2012)

Cross References: 409.8 Licensed Employee Unpaid Leave  
414.8 Classified Employee Unpaid Leave

Approved March 12, 2008 Reviewed Jan 13, 2016 Revised \_\_\_\_\_

## PAY DEDUCTION REGULATION

The district complies with all applicable laws with respect to payment of wages and benefits to employees including laws such as the federal Fair Labor Standards Act and the Iowa Wage Payment Collection Act. The district will not make pay deductions that violate either the federal or state laws.

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the Business Manager. Within 15 business days of receiving the complaint, the Superintendent will make a determination as to whether the pay deductions were appropriate and provide the employee with a written response that may include reimbursement for any pay deductions that were not appropriately made.

This complaint procedure is available in addition to any other complaint process that also may be available to employees.