

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
March 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. **Public Hearing** - 2022-2023 School Calendar
4. **Approve Agenda**
5. **Approve Consent Agenda**
 - a. Minutes from Regular Meeting on February 9, 2022
 - b. Personnel Changes
 - c. Inter-agency Agreements
 - d. Early Graduation Requests
 - e. List of Bills
 - f. Financial Reports
6. **Community/Program Presentations**
 - a. Field trip for Forensic Science to go to University of Wisconsin-Platteville for a college tour and crime scene house tour
7. **Administrative Updates & Reports**
 - a. Secondary Update
 - b. District/Elementary Update
 - c. Facilities Update
8. **Agenda**
 - a. Out-of-state Field Trip Request
 - b. Amend 2021-2022 School Calendar
 - c. Approve 2022-2023 School Calendar
 - d. Approve 2022-2023 Technology
 - e. Set public hearing date for fiscal year 2023 certified budget
 - f. Approve Teacher Retention Payment for eligible staff
 - g. Approve use of ESSER funds for staff retention payment
 - h. Athletic Complex & Playground
 - i. Board Policy Review - 2nd Reading of 700 - 706 Series
 - j. Board Policy Approval - 505.5 and 505.6 1st reading, waive 2nd reading (if a policy is revised because of a legal change over which the board has no control or a change which is minor, the policy may be approved at one meeting at the discretion of the board)
9. **Buccaneer Brag-About**
10. **Student Questions**
11. **Adjourn**

PUBLIC HEARING FOR 2022-2023 SCHOOL CALENDAR

Policy 214:

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

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

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

President calls for a motion to open public hearing

Motion to open public hearing by: _____ at _____ pm

- Proposed calendar is presented.
- Comments from the public.

Motion to close public hearing by: _____ at _____ pm

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**East Buchanan Community School District
Regular Board Meeting Minutes – February 9, 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. Motion carried with all ayes unless otherwise noted.

Approve Agenda - Motion to approve the agenda was made by Steffens, second by Recker.

Approve Consent Agenda - Motion to approve the Consent Agenda was made by Cooksley, second by Stone. Motion carried with all ayes. Items included on the Consent Agenda: minutes from the regular meeting on January 12, 2022; expenditures listed; and financial reports.

Community/Program Presentation – Two students from the Accounting II class presented plans for a field trip to St Louis and requested permission from the board. The board gave the group permission to travel out of state.

Administrative Updates and Reports – Dockstader updated the board on attendance with the latest data and that the BLT has started working on an attendance policy. He also explained standards-based grading to the board. Fox presented that TLC coaches and AEA staff take learning walks in all grades and that FAST data is being reviewed.

Set Public Hearing for 2022-2023 School Calendar – Fox presented the board with the proposed 22-23 school calendar. Motion by Stone, second by Recker to hold a public hearing on March 9, 2022 at 5:00 pm.

Approve Auditor – Motion by Steffens, second by Cooksley to accept the Audit Engagement Letter from Kay L. Chapman CPA PC for audit services in FY22, FY23, and FY24 as presented.

Approve Business Associate Agreement – Motion by Cooksley, second by Recker to approve the Business Associate Agreement with the Iowa Department of Education regarding sharing of Iowa Medicaid data as presented.

Approve Memorandum of Agreement – Motion by Recker, second by Stone to approve the Memorandum of Agreement with Junior Achievement for the 22-23 school year as presented.

Athletic Complex & Playground – Fox reported that it is not feasible to move the Kids Corner building and that plans are moving forward with the PTO for designing the playground. Motion by Cooksley, second by Stone to approve the quote from D&N Fence Company to install the posts for the ball field netting project. Demmer Architecture presented project information for the sports complex improvements including a Notice of Public Hearing and Bid Letting. Motion by Stone, second by Recker to approve the Notice of Public Hearing and Bid Letting as presented with the public hearing to be held on March 23, 2022 at 6:00 pm.

Board Policy Review – 2nd Reading – Motion by Stone, second by Steffens to approve the second reading of policies 105, 200.1, 210.8, 212, 212.1, 307, 401.4, 502.4 and 606.6 as presented.

Board Policy Review – 1st Reading – Motion by Steffens, second by Stone to approve the first reading of policies 700 to 706 with changes as discussed.

Buccaneer Brag-About – The sports teams are doing well, state speech was held the previous weekend with two students receiving straight ones, the elementary students celebrated 100 days of school by dressing up, and students helped during BucTime to clean up after a pipe broke.

Student Questions – Students asked the board about student-based grading, attendance policy plans, and the number of track lanes we will have.

Adjourn – Motion by Stone, second by Cooksley to adjourn the meeting at 6:14 pm.

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

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East Buchanan Community School
03/09/2022 10:32 AM

List of Bills - School Board Mtg

Page: 1

Unposted; Batch Description General-March 2022; Fund Description GENERAL FUND

User ID: TMK

Vendor ID	Vendor Name	Description	Invoice Amount
ACMETOOL	ACME TOOLS - CEDAR RAPIDS	IND ARTS SUPPLIES	164.00
ACMETOOL	ACME TOOLS - CEDAR RAPIDS	IND ARTS SUPPLIES	164.00 *
			328.00
AGVAFS	AgVantage FS	GREENHOUSE LP	668.12
			668.12 *
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	20,021.54
			20,021.54
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	831.60
			831.60
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	BLDG & GROUNDS SUPPLIES	366.10
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	BLDG & GROUNDS SUPPLIES	64.44
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	CUSTODIAL SUPPLIES	168.00
			598.54
CDWG	CDW GOVERNMENT, INC	TECH PURCHASED SERVICE	628.80
			628.80
CEDAFALL	CEDAR FALLS CSD	CONSORTIUM BILLING	11,033.01
			11,033.01
CEDACSD	CEDAR RAPIDS CSD	Purchased Service	444.30
CEDACSD	CEDAR RAPIDS CSD	OPEN ENROLLMENT	13,590.36
			14,034.66
CHASCARD	CHASE CARD SERVICES	KWIK STAR-FUEL	90.44
CHASCARD	CHASE CARD SERVICES	AMAZON-ms/hs office supplies	125.62
CHASCARD	CHASE CARD SERVICES	AMAZON-ms/hs office supplies	53.20
CHASCARD	CHASE CARD SERVICES	WALMART-FCS SUPPLIES	436.57
CHASCARD	CHASE CARD SERVICES	UPS-SHIPPING	1.02
CHASCARD	CHASE CARD SERVICES	AMAZON-AT RISK SUPPLIES	61.56
CHASCARD	CHASE CARD SERVICES	AMAZON-AT RISK SUPPLIES	416.00
CHASCARD	CHASE CARD SERVICES	ZORO-BLDGS & GROUNDS SUPPLIES	789.46
CHASCARD	CHASE CARD SERVICES	AMAZON-TECH SUPPLIES	25.77
CHASCARD	CHASE CARD SERVICES	APPLE.COM-HS EQUIPMENT	149.99
CHASCARD	CHASE CARD SERVICES	BESTBUY-equipment	64.99
CHASCARD	CHASE CARD SERVICES	AMAZON-Preschool Supplies	43.57
CHASCARD	CHASE CARD SERVICES	AMAZON-ms/hs office supplies	27.98
			2,286.17 *
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	39.42
			39.42
CITYWINT	CITY OF WINTHROP	WATER/SEWER	727.35
			727.35
COMELEC	COMELEC SERVICES, INC.	BUS RADIO REPAIR	299.00
			299.00
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	1,443.32 *

Vendor ID	Vendor Name	Description	Invoice Amount
			1,443.32
DEPTTRAN	DEPARTMENT OF EDUCATION	BUS INSPECTIONS	150.00
			150.00
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	11,544.86
			11,544.86
DONWALT	DON & WALT L.L.C.	BLDGS & GROUNDS REPAIRS	457.21
DONWALT	DON & WALT L.L.C.	BLDGS & GROUNDS REPAIRS	297.02
			754.23
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	3,704.37
			3,704.37
NAPA	ESCHEN TARPY NAPA	TRANSPORTATION PARTS	37.98
NAPA	ESCHEN TARPY NAPA	TRANSPORTATION PARTS	44.40
NAPA	ESCHEN TARPY NAPA	TRANSPORTATION PARTS	12.40
			94.78
HOGLBUSMN	Hoglund Bus Co Inc	BUS PARTS	276.00
			276.00
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	537.70
			537.70
IASBO	IA ASSOC OF SCH BUS OFFICIALS	IASBO SPRING CONFERENCE	195.00
			195.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	Solo/Ensemble Registration	143.00 *
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	Solo Ensemble Registration	78.00 *
			221.00
INDECSD	INDEPENDENCE CSD	OPEN ENROLLMENT	25,343.64
			25,343.64
INSTMULTI	Institute for Multi-Sensory Education	PROF DEV	350.00
			350.00
IOWATEST	IOWA TESTING PROGRAMS	ISASP TESTING	1,556.00
			1,556.00
IROCWEBS	IROCWEBS.COM	WEBSITE CONSTRUCTION	5,000.00
IROCWEBS	IROCWEBS.COM	WEB SITE HOSTING	100.00
			5,100.00
JWPEPPER	J.W. PEPPER & SON, INC.	STATE LARGE GROUP MUSIC	146.99
			146.99
JAMFSOFT	Jamf Software LLC	TECH LICENSE RENEWAL	1,755.00
			1,755.00
JOHNCSD	JOHNSTON CSD	TUITION IN BILLING	8,822.05
			8,822.05

Vendor ID	Vendor Name	Description	Invoice Amount
JOHNSUPP	JOHNSTONE SUPPLY	MAINTENANCE SUPPLIES	973.68
JOHNSUPP	JOHNSTONE SUPPLY	MAINTENANCE SUPPLIES	21.54
			995.22
THELIBRA	LIBRARY STORE, INC, THE	LMC SUPPLIES	220.44
			220.44
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,614.24
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,130.68
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,138.50
			4,883.42
MARC	MARC	CUSTODIAL SUPPLIES	134.24
			134.24
MIDAMER	MIDAMERICA BOOKS	LMC BOOKS	194.55
			194.55
MOOSEMECH	Moose Mechanical	BLDG & GROUNDS REPAIRS	3,655.40 *
			3,655.40
MSCIND	MSC INDUSTRIAL SUPPLY CO.	IND ARTS SUPPLIES	47.18
			47.18
THENEWS	NEWS, THE	PUBLIC NOTICES/ADVERTISING	208.99
			208.99
PITBOWINC	PITNEY BOWES, INC.	POSTAGE METER LEASE/SUPPLIES	364.47
			364.47
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	64.00
			64.00
SCHOBUSS	SCHOOL BUS SALES CO	TRANSPORTATION PARTS	158.29
SCHOBUSS	SCHOOL BUS SALES CO	TRANSPORTATION PARTS	32.60
			190.89
STARMONT	STARMONT CSD	OPEN ENROLLMENT	13,292.91
			13,292.91
SWISCOHR	SWISHER & COHRT	LEGAL SERVICES	111.00
			111.00
TIMBILL	TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE	1,495.19
			1,495.19
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRE REPAIR	49.75
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRE REPAIRS	134.35
			184.10
WALMART	WALMART COMMUNITY BRC	HS SUPPLIES	19.88
			19.88
WARDBIOL	WARD'S NATURAL SCIENCE	HS SCIENCE SUPPLIES	76.08
			76.08

East Buchanan Community School
03/09/2022 10:32 AM

List of Bills - School Board Mtg

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Unposted; Batch Description General-March 2022; Fund Description GENERAL FUND

User ID: TMK

Vendor ID	Vendor Name	Description	Invoice Amount
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	11.98 *
			11.98
WINTBUIL	WINTHROP BUILDING SUPPLY	BLDGS & GROUNDS SUPPLIES	193.49
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	50.96
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	7.99
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	27.98
			280.42
Batch Total:			139,921.51
Report Total:			139,921.51

East Buchanan Community School
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Posted - All; Batch Description General-Extra Invoices-Feb 2022; Processing Month
02/2022

User ID: TMK

Vendor ID	Vendor Name	Description	Invoice Amount
UPS	UPS	SHIPPING	17.02 1
			17.02
Report Total:			17.02

East Buchanan Community School
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Unposted; Batch Description General-March 2022; Fund Description MANAGEMENT

User ID: TMK

FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
NEIBINSU	NEIGHBOR INSURANCE	BUS INSURANCE	376.00
			<u>376.00</u>
		Batch Total:	<u>376.00</u>
		Report Total:	<u>376.00</u>

East Buchanan Community School
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List of Bills - School Board Mtg

Page: 1

Unposted; Batch Description General-March 2022; Fund Description SAVE

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CRAWENGI	CRAWFORD ENGINEERING & SURVEYING ENGINEERING SERVICES INC		6,318.00 *
			<u>6,318.00</u>
DEMARCH	DEMMER ARCHITECTURE	PROFESSIONAL SERVICES	28,224.00 *
			<u>28,224.00</u>
		Batch Total:	<u>34,542.00</u>
		Report Total:	<u>34,542.00</u>

East Buchanan Community School
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List of Bills - School Board Mtg

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Unposted; Batch Description General-March 2022; Fund Description PPEL FUND

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CEDAFALL	CEDAR FALLS CSD	CONSORTIUM BILLING	1,848.11
			<u>1,848.11</u>
TRANEUSINC	Trane US Inc	BAS upgrade	11,280.50
			<u>11,280.50</u>
		Batch Total:	<u>13,128.61</u>
		Report Total:	<u>13,128.61</u>

List of Bills - School Board Mtg

Activity Extra Invoices - February 2022

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BRADYBO	BRADY, BO	MS B-Basketball Official - 2/14/22	85.00 2
BRADYBO	BRADY, BO	MS B-Basketball Official - 2/21/22	85.00 2
			<u>170.00</u>
CARBJERR	CARBER, JERRY	Basketball Official - 2/8/22	180.00 2
			<u>180.00</u>
CITIZENS	CSB-CASH	Gate Change - Variety Show	150.00 2
			<u>150.00</u>
GENFUND	GENERAL FUND	MS-B-BB Official - K. Hesner - 2/14/22	85.00 2
GENFUND	GENERAL FUND	MS Basketball Official-K.Hesner-2/21/22	85.00 2
			<u>170.00</u>
IWCOA	IWCOA	Membership/St. Wrestling Parking Pass	120.00 2
			<u>120.00</u>
STEPDAVI	STEPHAN, DAVID	Basketball Official - 2/8/22	170.00 2
			<u>170.00</u>
Report Total:			960.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMERCANC	AMERICAN CANCER SOCIETY	Coaches vs Cancer Fundraiser	633.51
			633.51
BEAULAND	Beautiful Land Products	Growing Mix/Hanging Pots	688.32
			688.32
BLANFLOW	BLAND'S FLOWER SHOP	Flowers-BB Senior Night	20.00
			20.00
CHASCARD	CHASE CARD SERVICES	Union Station Ropes Course Tickets	60.00
CHASCARD	CHASE CARD SERVICES	Union Station Fantastic Five Tickets	180.00
CHASCARD	CHASE CARD SERVICES	City Museum Admission	108.70
CHASCARD	CHASE CARD SERVICES	Rooms - State Wrestling	2,424.65
CHASCARD	CHASE CARD SERVICES	Gateway Arch Tickets	90.00
CHASCARD	CHASE CARD SERVICES	Snacks for MS Dance	115.52
CHASCARD	CHASE CARD SERVICES	Props & Costumes - amazon.com	13.99 ✕
CHASCARD	CHASE CARD SERVICES	Apple Final Cut Pro	150.00 ✕
CHASCARD	CHASE CARD SERVICES	Bose Soundlink Portable Speaker-Best Buy	35.00 ✕
CHASCARD	CHASE CARD SERVICES	Feed Store Supplies	1.98
CHASCARD	CHASE CARD SERVICES	Feed Store Supplies	62.82
CHASCARD	CHASE CARD SERVICES	Busch Stadium Classic Tour	110.00
			3,352.66
FBLA	FBLA-PBL	Membership Dues	24.00
			24.00
HOTLUNCH	HOT LUNCH PROGRAM	Valentine's Cookie/Juice	170.90
			170.90
IOWAFBLA	IOWA FBLA	SLC Conference/Hotel Rooms	2,510.02
			2,510.02
IAHSGCA	IOWA HIGH SCHOOL GOLF COACHES ASSOCIATION	Membership	45.00
			45.00
IHSSA	IOWA HIGH SCHOOL SPEECH ASSOCIATION	State Individual Speech Entries	77.00
			77.00
KEYTAG	KEYTAG LLC	Junior Class of 2023-Key Tags for Prom	126.70
			126.70
PLATATHL	PLATFORM ATHLETICS, LLC	PLT4M Subscription 4/1/22-3/31/23	1,200.00
			1,200.00
PROMAX	PROMAXIMA MANUFACTURING, LLC	Weight Equipment	2,839.00
			2,839.00
RITEBITE	RITE BITE FUNDRAISING	Butter Braid Fundraiser	850.25
			850.25
RUMMENT	Rummel Rental LLC	Table Rental for Variety Show	195.00 ✕
			195.00

Activity Invoices - March 2022

User ID: KLG

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
WALMART	WALMART COMMUNITY BRC	Valentine's candy grams	15.96
			<u>15.96</u>
WARELEIG	WARE, LEIGHTON	Choreography for Musical	600.00 *
			<u>600.00</u>
WARTDANC	WARTBURG COLLEGE DANCE MARATHON	Dance Marathon Fundraisers	1,431.71
			<u>1,431.71</u>
WILTON	WILTON COMMUNITY SCHOOL DISTRICT	G-Wrestling Entry Fee - 12/18/21	50.00 *
			<u>50.00</u>
WINTFOOD	WINTHROP FOODS	Feed Store Supplies	29.82
WINTFOOD	WINTHROP FOODS	MS Party Snacks	8.34
WINTFOOD	WINTHROP FOODS	Feed Store Supplies	3.68
			<u>41.84</u>
Batch Total:			<u>14,871.87</u>
Report Total:			<u>14,871.87</u>

East Buchanan Community School
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Nutrition Invoices - March 2022

User ID: KLG

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Bread	1,138.53
			<u>1,138.53</u>
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	Garbage Bags	319.60
			<u>319.60</u>
EMSDETER	EMS DETERGENT SERVICES CO.	Detergent/Rinseaid	223.24
			<u>223.24</u>
MARTBROT	MARTIN BROTHERS	Food/Supplies/Fees	17,434.10
			<u>17,434.10</u>
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Dairy Products	2,811.21 ✕
			<u>2,811.21</u>
WALMART	WALMART COMMUNITY BRC	Foam Bowls	11.52
			<u>11.52</u>
Batch Total:			<u>21,938.20</u>
Report Total:			<u>21,938.20</u>

Activity Fund Balance Report - Summary - Exclude Encumbrances
02/2022 - 02/2022

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	380.00	0.00	8,429.31
21 6120 729 910	SPEECH	1,529.78	56.00	7.00	0.00	1,480.78
21 6210 729 910	MUSIC CLUB	917.38	0.00	497.50	0.00	1,414.88
21 6220 729 910	PEP BAND	1,432.28	150.00	647.50	0.00	1,929.78
21 6221 729 910	MUSIC TRIP	1,712.40	0.00	1,458.00	0.00	3,170.40
21 6222 729 910	COLOR GUARD	775.15	0.00	0.00	0.00	775.15
21 6600 729 920	ATHLETICS	16,091.36	4,472.98	4,182.50	0.00	15,800.88
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	86.33	0.00	0.00	2,362.69
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	12,744.59	7,531.00	2,368.27	0.00	7,581.86
21 7011 729 950	HS STUDENT COUNCIL	5,064.06	0.00	685.00	0.00	5,749.06
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	218.87	213.22	395.80	0.00	401.45
21 7016 729 950	FITNESS CLUB	37.55	0.00	0.00	0.00	37.55
21 7018 729 950	LIBRARY CLUB	651.36	0.00	40.00	0.00	691.36
21 7020 729 950	NEWSPAPER	1,936.84	0.00	0.00	0.00	1,936.84
21 7021 729 950	ROBOTICS CLUB	1,123.28	217.57	0.00	0.00	905.71
21 7025 729 950	TECHNOLOGY	906.97	0.00	0.00	0.00	906.97
21 7026 729 950	FFA	16,153.84	280.00	500.00	0.00	16,373.84
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

02/2022 - 02/2022

<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	3,437.12	0.00	0.00	0.00	3,437.12
21 7050 729 950	ELEM. ST. COUNCIL	1,456.72	0.00	0.00	0.00	1,456.72
21 7051 729 950	CAMP WAPSIE	7,320.90	0.00	0.00	0.00	7,320.90
21 7052 729 950	EB HOOPSTERS CLUB	1,420.66	0.00	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	1,340.95	1,065.00	1,058.00	0.00	1,333.95
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	7,968.42	0.00	0.00	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 729 810	THE BUCCANEER NETWORK	2,109.81	0.00	0.00	0.00	2,109.81
21 8004 729 910	INTEREST	610.35	0.00	76.28	0.00	686.63
Fund Total: 21		129,920.10	14,072.10	12,295.85	0.00	128,143.85

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 DRIVERSED 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	1,135	0	59	0	0	0	7,240
FEBRUARY	6,451	0	0	1,168	0	29	0	0	0	7,648
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	44,791	-	-	7,351	-	207	-	-	62	52,411

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	171	5,587	1,871	161	57	0	0	0	7,847
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	1,937	26,877	12,661	1,787	1,121	-	-	119	44,510
BUS/VAN TOTAL	44,799	1,937	26,877	20,012	1,787	1,328	-	-	181	96,921

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.	407.000	\$ 2.797	\$ 1,138.50	1,185.000	\$ 3.047	\$ 3,610.72	\$ 4,749.22	672.000	\$ 1,879.79	1,141.000	\$ 3,476.63	\$ 5,356.42
FEB.	531.000	\$ 3.040	\$ 1,614.24	659.000	\$ 3.233	\$ 2,130.68	\$ 3,744.92	572.000	\$ 1,738.88	1,018.000	\$ 3,291.40	\$ 5,030.28
MARCH	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
APR.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
MAY	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
JUNE	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -
TOTALS	3,342.000		\$9,379.87	6,245.000		\$15,600.97	\$26,797.85	3,588.000	\$10,141.73	7,220.000	\$19,323.82	\$29,465.55

RECEIPTS

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$0.00	\$0.00	\$0.00
Student Lunch	-\$186.95	\$1,421.61	\$1,234.66
Adult Breakfast	\$4.50	\$121.50	\$126.00
Adult Lunch	\$395.00	\$2,247.55	\$2,642.55
Carte	\$4,064.05	\$23,746.80	\$27,810.85
Snacks	\$1,674.31	\$8,665.95	\$10,340.26
Federal Breakfast	\$4,431.10	\$31,980.46	\$36,411.56
Federal Lunch	\$32,024.18	\$153,046.72	\$185,070.90
State Breakfast	\$208.52	\$247.22	\$455.74
State Lunch	\$552.22	\$744.99	\$1,297.21
ECO Grant	\$0.00	\$1,553.98	\$1,553.98
Other Revenues	\$0.00	\$2,257.81	\$2,257.81
Other Purchased Services	-\$60.06	-\$419.16	-\$479.22
Rebate	\$0.00	\$792.57	\$792.57
Interest	\$100.67	\$623.75	\$724.42
TOTAL INCOME	\$43,207.54	\$227,031.75	\$270,239.29

EXPENDITURES

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$24,942.76	\$102,931.18	\$127,873.94
Commodities	\$0.00	\$0.00	\$0.00
Supplies	\$1,183.42	\$4,204.26	\$5,387.68
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	\$259.00	\$934.73	\$1,193.73
Cooks Salaries	\$6,341.12	\$33,513.73	\$39,854.85
Benefits	\$2,404.89	\$13,400.62	\$15,805.51
TOTAL EXPENDITURES	\$35,131.19	\$171,215.98	\$206,347.17

BALANCE

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$129,985.33	\$129,985.33
Income	\$43,207.54	\$227,031.75	\$270,239.29
Expenditures	\$35,131.19	\$171,215.98	\$206,347.17
FUND BALANCE	\$8,076.35	\$185,801.10	\$193,877.45

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	44	302	346
Adult Breakfasts	3	84	87
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	47	386	433

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	106	592	698
Student Guest Lunches	0	0	0
Complimentary Lunches	0	1	1
TOTAL LUNCHES SERVED	106	593	699

SSO Breakfasts Served	2,549	14,688	17,237
SSO Lunches Served	7,430	42,468	49,898

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	17
March	0
April	0
May	0
June	0
TOTALS	114

February, 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>
10-GENERAL FUND					
Beginning Balance	2,950,610.76	2,448,296.94	1,895,154.69	1,785,715.27	2,555,393.19
Revenue	81,773.40	170,952.28	445,736.85	1,353,982.72	584,114.21
Expenditures	584,087.22	724,094.53	555,176.27	584,304.80	647,976.59
Ending Balance	2,448,296.94	1,895,154.69	1,785,715.27	2,555,393.19	2,491,530.81
21-ACTIVITY FUND					
Beginning Balance	136,915.26	122,184.38	130,840.99	140,911.50	136,580.80
Revenue	1,536.73	14,424.03	20,871.38	83,774.79	18,901.64
Expenditures	16,267.61	5,767.42	10,800.87	88,105.49	21,877.65
Ending Balance	122,184.38	130,840.99	140,911.50	136,580.80	133,604.79
22-MANAGEMENT FUND					
Beginning Balance	319,600.48	199,324.82	197,952.92	197,663.14	219,601.31
Revenue	1,218.24	0.00	710.22	23,340.02	4,411.01
Expenditures	121,493.90	1,371.90	1,000.00	1,401.85	5,885.00
Ending Balance	199,324.82	197,952.92	197,663.14	219,601.31	218,127.32
33-SAVE					
Beginning Balance	3,161,229.02	3,006,217.31	3,058,474.79	3,110,693.49	3,151,960.02
Revenue	233,048.29	52,257.48	52,218.70	52,297.53	131,587.85
Expenditures	388,060.00	0.00	0.00	11,031.00	0.00
Ending Balance	3,006,217.31	3,058,474.79	3,110,693.49	3,151,960.02	3,283,547.87
36-PPEL					
Beginning Balance	617,863.38	609,637.24	564,299.81	543,531.45	661,820.94
Revenue	5,026.96	368.48	6,718.18	160,447.49	40,632.09
Expenditures	13,253.10	45,705.91	27,486.54	42,158.00	65,019.01
Ending Balance	609,637.24	564,299.81	543,531.45	661,820.94	637,434.02
40-DEBT SERVICE					
Beginning Balance	236,982.41	241,765.42	241,282.58	248,089.80	374,676.50
Revenue	596,117.25	17.16	6,807.22	210,180.45	38,123.84
Expenditures	591,334.24	500.00	0.00	83,593.75	300.00
Ending Balance	241,765.42	241,282.58	248,089.80	374,676.50	412,500.34
less: Escrow Acct	215,000.00	215,000.00	215,000.00	215,000.00	215,179.09
	26,765.42	26,282.58	33,089.80	159,676.50	197,321.25
61-NUTRITION FUND					
Beginning Balance	129,985.33	131,211.21	138,589.96	125,563.27	152,471.06
Revenue	3,707.94	7,876.81	13,535.83	80,021.89	16,616.42
Expenditures	2,482.06	498.06	26,562.52	53,114.10	51,566.02
Ending Balance	131,211.21	138,589.96	125,563.27	152,471.06	117,521.46
less: Received on Acct	6,735.72	12,604.12	11,277.82	9,492.37	8,923.08
	124,475.49	125,985.84	114,285.45	142,978.69	108,598.38
EMPLOYER'S PAYROLL EXPENSE:					
Gross Wages-hourly	45,842.88	35,196.48	39,455.83	96,593.41	98,140.31
Gross Wages-contract	289,623.24	290,390.02	322,384.59	323,356.53	327,647.50
	335,466.12	325,586.50	361,840.42	419,949.94	425,787.81
Employer paid deductions	47,964.48	46,670.85	59,972.02	54,647.37	52,447.91
Employer paid IPERS	30,809.03	29,295.13	33,303.46	38,814.49	39,401.11
Employer paid FICA	25,939.04	22,765.01	26,453.43	31,134.18	31,577.13
	104,712.55	98,730.99	119,728.91	124,596.04	123,426.15
TOTAL	440,178.67	424,317.49	481,569.33	544,545.98	549,213.96

East Buchanan Community School District

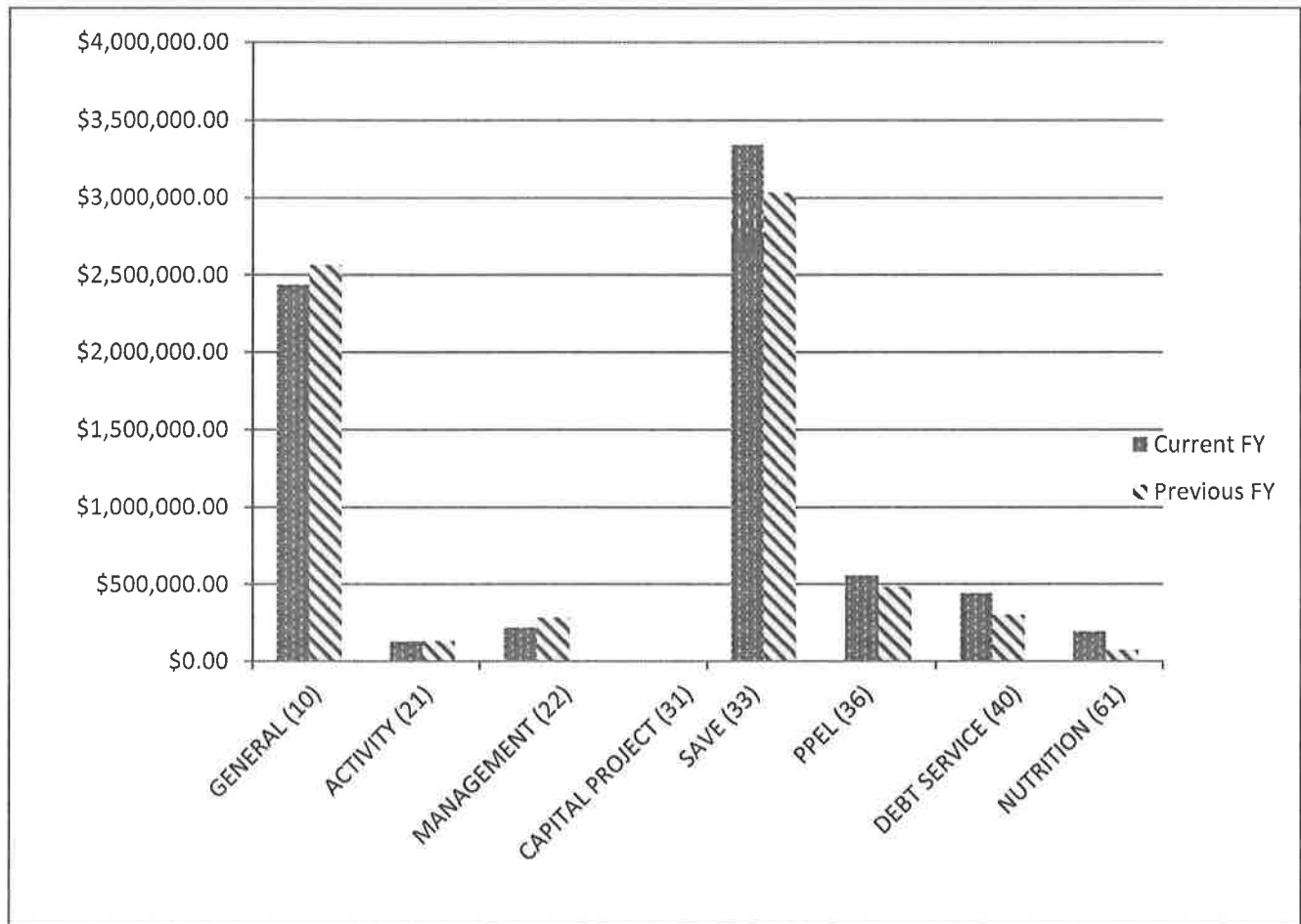
Cash Summary Report

	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>YTD</u>
10-GENERAL FUND				
Beginning Balance	2,491,530.81	2,479,074.77	2,500,141.40	2,950,610.76
Revenue	591,644.61	735,474.16	601,409.50	4,565,087.73
Expenditures	604,100.65	714,407.53	663,372.59	5,077,520.18
Ending Balance	2,479,074.77	2,500,141.40	2,438,178.31	2,438,178.31
21-ACTIVITY FUND				
Beginning Balance	133,604.79	130,557.96	129,920.10	136,915.26
Revenue	15,033.96	9,426.86	12,295.85	176,265.24
Expenditures	18,080.79	10,064.72	14,072.10	185,036.65
Ending Balance	130,557.96	129,920.10	128,143.85	128,143.85
22-MANAGEMENT FUND				
Beginning Balance	218,127.32	218,057.36	218,424.56	319,600.48
Revenue	1,281.04	1,367.20	432.22	32,759.95
Expenditures	1,351.00	1,000.00	1,000.00	134,503.65
Ending Balance	218,057.36	218,424.56	217,856.78	217,856.78
33-SAVE				
Beginning Balance	3,283,547.87	3,319,794.26	3,348,284.81	3,161,229.02
Revenue	68,481.39	52,401.55	1,921.72	644,214.51
Expenditures	32,235.00	23,911.00	10,210.00	465,447.00
Ending Balance	3,319,794.26	3,348,284.81	3,339,996.53	3,339,996.53
36-PPEL				
Beginning Balance	637,434.02	643,757.11	555,079.70	617,863.38
Revenue	12,748.12	23,821.89	3,467.40	253,230.61
Expenditures	6,425.03	112,499.30	3,486.70	316,033.59
Ending Balance	643,757.11	555,079.70	555,060.40	555,060.40
40-DEBT SERVICE				
Beginning Balance	412,500.34	424,875.83	438,093.40	236,982.41
Revenue	44,610.49	13,217.57	4,261.32	913,335.30
Expenditures	32,235.00	0.00	500.00	708,462.99
Ending Balance	424,875.83	438,093.40	441,854.72	441,854.72
less: Escrow Acct	215,179.09	215,179.09	215,179.09	215,179.09
	209,696.74	222,914.31	226,675.63	226,675.63
61-NUTRITION FUND				
Beginning Balance	117,521.46	169,936.70	185,801.10	129,985.33
Revenue	105,652.23	51,197.48	52,200.56	330,809.16
Expenditures	53,236.99	35,333.08	44,124.21	266,917.04
Ending Balance	169,936.70	185,801.10	193,877.45	193,877.45
less: Received on Acct	8,594.63	8,231.33	8,069.38	8,069.38
	161,342.07	177,569.77	185,808.07	185,808.07
EMPLOYER'S PAYROLL EXPENSE				
Gross Wages-hourly	92,218.19	84,423.16	77,259.87	569,130.13
Gross Wages-contract	318,544.68	315,733.04	316,670.23	2,504,349.83
	410,762.87	400,156.20	393,930.10	3,073,479.96
Employer paid deductions	51,207.87	51,429.11	51,975.00	416,314.61
Employer paid IPERS	37,458.69	36,377.52	36,141.60	281,601.03
Employer paid FICA	30,370.94	29,623.84	29,150.70	227,014.27
	119,037.50	117,430.47	117,267.30	924,929.91
TOTAL	529,800.37	517,586.67	511,197.40	3,998,409.87

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

February 2022

Fund Description	Beginning	Revenues	Expenditures	FY22 Ending	FY21 End Balance	Difference
GENERAL (10)	\$2,500,141.40	\$601,409.50	\$663,372.59	\$2,438,178.31	\$2,565,890.45	(\$127,712.14)
ACTIVITY (21)	\$129,920.10	\$12,295.85	\$14,072.10	\$128,143.85	\$130,925.31	(\$2,781.46)
MANAGEMENT (22)	\$218,424.56	\$432.22	\$1,000.00	\$217,856.78	\$281,804.34	(\$63,947.56)
CAPITAL PROJECT (31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAVE (33)	\$3,348,284.81	\$1,921.72	\$10,210.00	\$3,339,996.53	\$3,034,130.40	\$305,866.13
PPEL (36)	\$555,079.70	\$3,467.40	\$3,486.70	\$555,060.40	\$480,074.55	\$74,985.85
DEBT SERVICE (40)	\$438,093.40	\$4,261.32	\$500.00	\$441,854.72	\$299,868.13	\$141,986.59
NUTRITION (61)	\$185,801.10	\$52,200.56	\$44,124.21	\$193,877.45	\$69,680.19	\$124,197.26
			TOTAL	\$7,314,968.04	\$6,862,373.37	\$452,594.67



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY22 Certified Budget	as of 2/28/2022	over / (under) budget	
Taxes Levied on Property	1	\$ 2,907,753.00	\$ 1,723,776.97		
Utility Replacement Excise Tax	2	\$ 46,274.00	\$ 22,848.82		
Income Surtaxes	3	\$ 158,455.00	\$ 150,916.00		
Tuition\Transportation Received	4	\$ 575,000.00	\$ 306,729.93		
Earnings on Investments	5	\$ 81,500.00	\$ 34,320.18		
Nutrition Program Sales	6	\$ 165,000.00	\$ 42,154.32		
Student Activities and Sales	7	\$ 189,000.00	\$ 123,034.49		
Other Revenues from Local Sources	8	\$ 91,000.00	\$ 108,289.08		
Revenue from Intermediary Sources	9	\$ -	\$ -		
State Foundation Aid	10	\$ 4,059,983.00	\$ 2,410,912.60		
Instructional Support State Aid	11	\$ 15,336.00	\$ -		
Other State Sources	12	\$ 581,350.00	\$ 472,642.56		
Commercial & Industrial State Replacement	13	\$ 20,453.00	\$ 8,190.93		
Title 1 Grants	14	\$ 70,000.00	\$ 35,311.48		
IDEA and Other Federal Sources	15	\$ 320,000.00	\$ 377,554.23		
Total Revenues	16	\$ 9,281,104.00	\$ 5,816,681.59		
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	\$ -	\$ (4,144.74)		
Total Revenues & Other Sources	21	\$ 9,594,282.00	\$ 6,031,714.35		
Beginning Fund Balance	22	\$ 6,697,739.27	\$ 6,697,739.27		
Total Resources	23	\$ 16,292,021.27	\$ 12,729,453.62		
*Instruction	24	\$ 5,284,000.00	\$ 2,693,623.59	\$ (2,590,376.41)	51%
Student Support Services	25	\$ 207,500.00	\$ 121,034.07		
Instructional Staff Support Services	26	\$ 483,000.00	\$ 357,151.53		
General Administration	27	\$ 266,500.00	\$ 167,400.69		
School/Building Administration	28	\$ 375,000.00	\$ 245,927.51		
Business & Central Administration	29	\$ 120,000.00	\$ 92,614.54		
Plant Operation and Maintenance	30	\$ 627,000.00	\$ 457,231.46		
Student Transportation	31	\$ 453,000.00	\$ 409,025.08		
This row is intentionally left blank	32	\$ -			
*Total Support Services (lines 25-32)	32A	\$ 2,532,000.00	\$ 1,850,384.88	\$ (681,615.12)	73%
*Noninstructional Programs	33	\$ 345,000.00	\$ 205,535.93	\$ (139,464.07)	60%
Facilities Acquisition and Construction	34	\$ 468,044.00	\$ 54,715.84		
Debt Service	35	\$ 662,965.00	\$ 304,071.25		
AEA Support - Direct to AEA	36	\$ 295,483.00	\$ 156,840.60		
*Total Other Expenditures (lines 34-36)	36A	\$ 1,426,492.00	\$ 515,627.69	\$ (910,864.31)	36%
Total Expenditures	37	\$ 9,587,492.00	\$ 5,265,172.09		
Transfers Out	38	\$ 313,178.00	\$ 219,177.50		
Other Uses	39	\$ -	\$ -		
Total Expenditures & Other Uses	40	\$ 9,900,670.00	\$ 5,484,349.59		
Ending Fund Balance	41	\$ 6,391,351.27	\$ 7,245,104.03		
Total Requirements	42	\$ 16,292,021.27	\$ 12,729,453.62		

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.

Forensics Field Trip - University of Wisconsin Platteville

Attendees:

Forensic Science Class (21 students)

Date:

March 30th, 2022

Activities:

8:10 am – Depart East Buchanan
10:00 am – Arrive to campus and Check in (Ullsvik Hall)
10:15 am – Info session with Admission Advisor
11:00 am – Tour of Campus and Lunch
12:50 pm – Departure for FICSH House
1:00 pm – Tour of FICSH House
2:00 pm – Departure of FICSH House
3:30 pm – Return to East Buchanan

Cost:

Free for students (lunch is provided)
\$6.50 for chaperones (cashless lunch options on campus)

Overview:

Students will be able to view and tour a college campus outside of Iowa. University of Wisconsin-Platteville is a highly recognized college in southwestern Wisconsin for agriculture, science, and engineering. University of Wisconsin-Platteville is also a college involved in the Tri-State Initiative that offers discounted tuition available to out-of-state students that reside in Iowa or Illinois. In pertaining to Forensic Science, UWP also offers a Forensic Investigation Crime Scene House (FICSH). This house enables criminal justice majors to experience field experience and training in forensic investigation. This house allows criminal justice majors to have hands-on applications of principles they are learning in their classroom. This also applies to East Buchanan's Forensic Science course. They will be able to view an environment in which the skills they are learning in class are used in the college setting. In this house, they have video equipment for recording and monitoring of scenes, two way mirrors for observation and simulated interrogations. At FICSH, the students will be able to example principle skills such as entry procedures, photography, evidence documentation and collection, latent fingerprint development techniques, bloodstain pattern analysis, and many other aspects of forensic investigation.

ADMINISTRATIVE UPDATES & REPORTS



Motion – Approve Out-of-State Field Trip

Per Board Policy 606.5 - The principal may authorize field trips and excursions when such events contribute to the achievement of education goals of the school district. The school district will provide transportation for field trips and excursions.

In authorizing field trips and excursions, the principal will consider the financial condition of the school district, the educational benefit of the activity, the inherent risks or dangers of the activity, and other factors deemed relevant by the superintendent. Written parental permission will be required prior to the student's participation in field trips and excursions. Board approval will be required for field trips and excursions outside the state.

Field trips and excursions where both male and female students are participating and said field trip/excursion travel schedule includes an overnight stay, will have at least one male and one female chaperone present. This will include all in-state and out-of-state field trips/excursions.

Field trips and excursions are to be arranged with the principal well in advance. A detailed schedule and budget must be submitted by the employee. The school district will be responsible for obtaining a substitute teacher if one is needed. Following field trips and excursions, the teacher may be required to submit a written summary of the event.

"I move that the board approve the request for travel outside the state as presented."

Motion by: _____

Second by: _____

Motion – Amend 2021-2022 School Calendar

Per board policy 601.1:

The school calendar will accommodate the education program of the school district. The school calendar is for a minimum 1080 hours and includes, but is not limited to, the days for student instruction, staff development, in-service days and teacher conferences.

The academic school year for students shall begin no sooner than August 23. Employees may be required to report to work at the school district prior to this date.

Special education students may attend school on a school calendar different from that of the regular education program consistent with their Individualized Education Program.

The board, in its discretion, may excuse graduating seniors from up to five days or 30 hours of instruction after the school district requirements for graduation have been met. The board may also excuse graduating seniors from making up days missed due to inclement weather if the student has met the school district's graduation requirements.

It is the responsibility of the superintendent to develop the school calendar for recommendation, approval, and adoption by the board annually.

The board may amend the official school calendar when the board considers the change to be in the best interests of the school district's education program. The board shall hold a public hearing on any proposed school calendar prior to adopting the school calendar.

"I move that the board amend the 2021-2022 school calendar as presented."

Motion by: _____

Second by: _____

Motion – Approve 2022-2023 School Calendar

Per board policy 601.1:

The school calendar will accommodate the education program of the school district. The school calendar is for a minimum 1080 hours and includes, but is not limited to, the days for student instruction, staff development, in-service days and teacher conferences.

The academic school year for students shall begin no sooner than August 23. Employees may be required to report to work at the school district prior to this date.

Special education students may attend school on a school calendar different from that of the regular education program consistent with their Individualized Education Program.

The board, in its discretion, may excuse graduating seniors from up to five days or 30 hours of instruction after the school district requirements for graduation have been met. The board may also excuse graduating seniors from making up days missed due to inclement weather if the student has met the school district's graduation requirements.

It is the responsibility of the superintendent to develop the school calendar for recommendation, approval, and adoption by the board annually.

The board may amend the official school calendar when the board considers the change to be in the best interests of the school district's education program. The board shall hold a public hearing on any proposed school calendar prior to adopting the school calendar.

"I move that the board approve the 2022-2023 school calendar as presented."

Motion by: _____

Second by: _____

8d

Apple Inc. Education Price Quote

Customer: Kevin Hesner
EAST BUCHANAN CMNTY SCHL
Phone: 13199353367
email: khesner@east-buc.k12.la.us

Apple Inc:

Apple Quote: 2211016569

Quote Date: Tuesday, March 08, 2022

Quote Valid Until: Thursday, April 07, 2022

Quote Comments:
Please reference Apple Quote number on your Purchase Order.

Row #	Details & Comments	Qty	Unit List Price	Extended List Price
1	13-inch MacBook Air – Space Gray (Packaged in a 5-pack) Part Number: Z12F Configuration: <ul style="list-style-type: none"> • 065-C99J Apple M1 chip with 8-core CPU, 8-core GPU and 16-core Neural Engine • 065-C99N 16GB unified memory • 065-C99T 512GB SSD storage • 065-C9CK Touch ID • 065-C9CJ Two Thunderbolt / USB 4 ports • 065-C9CH Force Touch trackpad • 065-C9CL Retina display with True Tone • 065-C171 None • 065-C172 None • 065-CC50 Backlit Magic Keyboard – US English • 065-C9DN Accessory Kit 	60 55	\$1,309.00	\$78,540.00 \$71,995

"I move that the board approve the technology purchase for 2022-2023 as presented."

Motion by: _____
Second by: _____

Motion – Set date for Public Hearing on Fiscal Year 2023 Budget

Per Board Policy 703.1 - 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.

"I move that the board hold a public hearing for the fiscal year 2023 budget on April 13, 2022 at 5:00 pm."

Motion by: _____

Second by: _____

Publish dates: 3/24/22-4/3/22

Motion – Approve Teacher Retention Payment

Source: <https://educateiowa.gov/pk-12/future-ready-pk-12>

In her Condition of the State address on Jan. 11, 2022, Governor Kim Reynolds announced that full-time classroom teachers in Iowa would receive a retention payment for their work during the COVID-19 pandemic. In recognition of this work, and as a means of providing premium pay to our educators, the State of Iowa will offer \$1,000 to each full-time pre-kindergarten through grade 12 (PK-12) in-person classroom teacher who stayed on the job through the pandemic and continues teaching to the end of this school year.

On the governor's behalf, the Department and Department of Administrative Services will offer every eligible full-time in-person classroom teacher in the state a retention payment of \$1,000 to complete the remainder of their teaching assignment for the current academic year ending June 30, 2022.

Use of State and Federal Funds to Promote Teacher Retention Guidance - Provides eligible full-time in-person PK-12 classroom teachers and their employers with information on the requirements to receive a teacher retention payment.

The district has approximately 45 teachers eligible for the \$1,000 Teacher Retention Payment.

"I move that the board approve Teacher Retention Payments as presented."

Motion by: _____

Second by: _____



February 24, 2022

Use of State and Federal Funds to Promote Teacher Retention

Introduction

In her Condition of the State address on January 11, 2022, Governor Kim Reynolds announced that full-time classroom teachers in Iowa would receive a retention payment for their work during the COVID-19 pandemic. In recognition of this work, and as a means of providing premium pay to our educators, the State of Iowa (State) will offer \$1,000 to each full-time pre-kindergarten through grade 12 (PK-12) in-person classroom teacher who stayed on the job through the pandemic and continues teaching to the end of this school year.

Purpose

The purpose of this guidance is to provide eligible full-time in-person classroom teachers and their employers with information on the requirements to receive a teacher retention payment.

Using Federal and State Funds to Retain Iowa's Teachers

On the governor's behalf, the Iowa Department of Education (Department) and Department of Administrative Services (DAS) will offer every eligible full-time in-person classroom teacher in the state a retention payment of \$1,000 to complete the remainder of their teaching assignment for the current academic year ending June 30, 2022. The retention payments will be funded by the following state and federal funds: American Rescue Plan (ARP) Act of 2021's Elementary and Secondary School Emergency Relief Fund (ESSER III or ARP ESSER) state project funds, ARP Coronavirus State and Local Fiscal Recovery (SLFR) program funds, and other state monies.

Teacher Eligibility

For the purpose of awarding retention payments to Iowa teachers for their extraordinary efforts in supporting students through the educational disruptions of COVID-19, "eligible teacher" means an individual who is employed as a full-time in-person classroom teacher (i.e., not in an administrative position, spends 100% of time in an in-person classroom)* by a school district, an accredited nonpublic school, a specially accredited school, the state, or an independently accredited nonpublic school. Each teacher employed by:

- A public district or accredited nonpublic school must hold a valid practitioner's license issued under Iowa Code chapter 272 and have been reported to the Iowa Department of Education (Department) in the fall 2021 Basic Educational Data Survey (BEDS) staff collection.
- A specially accredited school or special school – Iowa School for the Deaf (ISD) and Iowa Educational Services for the Blind and Visually Impaired (IESBVI) – must hold a valid practitioner's license issued under Iowa Code chapter 272 and have evidence of their full-time employment status with a classroom assignment.
- The Department of Human Services (DHS) must hold a valid practitioner's license issued under Iowa Code chapter 272 and have evidence of their full-time employment status with a classroom assignment.
- An independently accredited school must have evidence of full-time employment status with a classroom assignment.

*Teachers on administrative leave will be counted for the purposes of the payments. However, such a teacher will only receive a retention payment if the administrative suspension is resolved by June 30, 2022.

Teacher Retention Payment Requirements

Each district or school must complete a number of actions based on the agency administering the funds on behalf of the governor. These actions are summarized in Table 1 and detailed in the following sections.

Iowa Department of Education

The Department will distribute teacher retention payments to districts, accredited nonpublic schools, specially accredited schools, special schools, and independently accredited schools on a reimbursement basis. To receive its reimbursement payment by April 8, 2022, the district or school must do all of the following:

- Provide or verify the list of eligible full-time in-person classroom teachers.
- Make a local copy of the relevant supplemental teacher agreement, distribute it to each eligible full-time in-person classroom teacher, and retain a copy of each agreement for five years.
- Complete and certify eligibility data (if applicable).
- Complete the Teacher Retention Payment Assurances and Information collection.
- Pay all full-time in-person classroom teachers accepting funds (except those on administrative leave) during the March pay period.

The district or school must also maintain documentation that each recipient completed their current year's assignment (e.g., time records). This documentation must be kept for five years after funds are spent for the purposes of potential audits and monitoring.

Iowa Department of Administrative Services

The DAS will pay teacher retention payments to all full-time DHS classroom teachers accepting funds (except those on administrative leave) on April 8, 2022. The DHS will work with DAS directly to address all requirements to receive teacher retention payments.

Table 1. Timeline of Required Actions and Important Dates.

Dates	School Districts & Accredited Nonpublic Schools	Specialty Accredited Schools & Special Schools	DHS Schools	Independently Accredited Nonpublic Schools
2/24/22-3/22/22	The district or school contact for the fall BEDS staff collection must review, correct (if applicable), and save its list of eligible full-time in-person classroom teachers in the <u>Teacher Retention Pay Application</u> (found in the Iowa Education Portal under EdInfo).	The school must provide the following information to the Department for all eligible full-time in-person classroom teachers: full name, date of birth, folder number, and evidence of full-time employment status with a classroom assignment (e.g., classroom roster).	The DHS will work with DAS directly to address all requirements to receive teacher retention payments.	The school must provide the following information to the Department for all eligible full-time in-person classroom teachers: full name, date of birth, folder number (if licensed), and evidence of full-time employment status with a classroom assignment (e.g., classroom roster).
2/24/22-3/22/22	The district or school must make a local copy of the relevant supplemental agreement, send it to all eligible full-time in-person classroom teachers (i.e., those on the updated list), and retain a copy for each eligible full-time in-person classroom teacher.	The school must make a local copy of the relevant supplemental agreement, send it to all eligible full-time in-person classroom teachers, and retain a copy for each eligible full-time in-person classroom teacher.	The DHS will work with DAS directly to address all requirements to receive teacher retention payments.	The school must make a local copy of the relevant supplemental agreement, send it to all eligible full-time in-person classroom teachers, and retain a copy for each eligible full-time in-person classroom teacher.
2/24/22-3/22/22	Once all supplemental agreements are collected, the fall BEDS staff contact must complete and certify its <u>Teacher Retention Pay Application</u> .	Not applicable.	The DHS will work with DAS directly to address all requirements to receive teacher retention payments.	Not applicable.
2/24/22-3/22/22	Once the link has been received, the superintendent or nonpublic administrator must sign-in to Google to complete the Teacher Retention Payment Assurances and Information collection.	Once all supplemental agreements are collected and the link has been received, the head school administrator must sign-in to complete the Teacher Retention Payment Assurances and Information collection.	The DHS will work with DAS directly to address all requirements to receive teacher retention payments.	Once all supplemental agreements are collected and the link has been received, the head administrator must sign-in to Google to complete the Teacher Retention Payment Assurances and Information collection.

Dates	School Districts & Accredited Nonpublic Schools	Specially Accredited Schools & Special Schools	DHS Schools	Independently Accredited Nonpublic Schools
3/1/22-4/5/22	The district or school must pay all full-time in-person classroom teachers accepting funds (except those on administrative leave).	The school must pay all full-time in-person classroom teachers accepting funds (except those on administrative leave).	Not applicable.	The school must pay all full-time in-person classroom teachers accepting funds (except those on administrative leave).
4/1/22	The Department processes reimbursements to districts and accredited nonpublic schools.	The Department processes reimbursements to specially accredited and special schools.	The DAS processes direct payments to DHS teachers accepting funds.	The Department processes reimbursements to independently accredited nonpublic schools.
4/8/22	Reimbursement payments paid to districts and accredited nonpublic schools.	Reimbursement payments paid to specially accredited and special schools.	Direct payments paid to teachers accepting funds (except those on administrative leave).	Reimbursement payments paid to independently accredited nonpublic schools.
3/1/27-3/31/27	The district or school must maintain documentation that each recipient completed their current year's assignment. This documentation must be kept for five years after funds are spent for the purposes of potential audits and monitoring.	The school must maintain documentation that each recipient completed their current year's assignment. This documentation must be kept for five years after funds are spent for the purposes of potential audits and monitoring.	The DHS will work with DAS directly to address all requirements to receive teacher retention payments.	The school must maintain documentation that each recipient completed their current year's assignment. This documentation must be kept for five years after funds are spent for the purposes of potential audits and monitoring.

Collection and Verification of Eligible Full-Time In-Person Classroom Teachers

PUBLIC DISTRICTS AND ACCREDITED NONPUBLIC SCHOOLS

The Department will provide each school district and accredited nonpublic school with its list of eligible full-time in-person classroom teachers according to the information entered in the fall BEDS staff 2021 collection (i.e., all full-time in-person classroom teachers hired before October 1). Each district and accredited nonpublic school's BEDS staff contact must review, correct (if applicable), and save its list of eligible full-time in-person classroom teachers in the Teacher Retention Pay Application, which is found in the Iowa Education Portal under EdInfo.

SPECIALLY ACCREDITED SCHOOLS AND SPECIAL SCHOOLS

The Department will work with each specially accredited school and special school's designated contact to collect the following information for each eligible full-time in-person classroom teacher: full name, date of birth, folder number, and evidence of full-time employment status with a classroom assignment (e.g., classroom roster, classroom schedule).

DEPARTMENT OF HUMAN SERVICES SCHOOLS

The DHS will work with DAS directly to address all requirements to receive teacher retention payments.

INDEPENDENTLY ACCREDITED NONPUBLIC SCHOOLS

The Department will work with each independently accredited nonpublic school's designated contact to collect the following information for each eligible full-time in-person classroom teacher: full name, date of birth, folder number (if licensed), and evidence of full-time employment status with a classroom assignment (e.g., classroom roster, classroom schedule).

Local Distribution and Collection of Supplemental Teacher Agreements

Prior to submission of the assurances, the district or school must:

- Make a local copy of the relevant supplemental agreement:
 - Teacher Retention Payment Agreement for School Districts and Special Schools or
 - Teacher Retention Payment Agreement for Specially Accredited, Accredited Nonpublic, and Independently Accredited Nonpublic Schools;
- Send the agreement to all eligible full-time in-person classroom teachers in the district or school; and
- Retain a copy of each supplemental agreement for five years.

DEPARTMENT OF HUMAN SERVICES SCHOOLS

The DHS will work with DAS directly to address all requirements to receive teacher retention payments.

Completion and Certification of Teacher Retention Payment Application

PUBLIC DISTRICTS AND ACCREDITED NONPUBLIC SCHOOLS

Once all supplemental agreements are collected, the fall BEDS staff contact must complete and certify its Teacher Retention Pay Application.

SPECIALLY ACCREDITED SCHOOLS, SPECIAL SCHOOLS, AND INDEPENDENTLY ACCREDITED NONPUBLIC SCHOOLS

This section is not applicable to specially accredited schools, special schools, or independently accredited nonpublic schools.

DEPARTMENT OF HUMAN SERVICES SCHOOLS

The DHS will work with DAS directly to address all requirements to receive teacher retention payments.

Submission of Teacher Retention Payment Assurances and Information

DISTRICTS AND NON-DHS SCHOOLS

Once all supplemental teacher agreements have been collected, the district superintendent or head school administrator must complete the Teacher Retention Payment Assurances and Information collection. This collection includes:

- Providing contact information,
- Indicating the number of eligible full-time in-person classroom teachers accepting funds (if a non-BEDS school),
- Agreeing to or declining program assurances (see the following Superintendent or Head School Administrator Assurances section),
- Requesting reimbursement of additional costs to cover the employer portion of federal payroll taxes (if applicable),
- Providing the payroll date when the payment will be made, and
- Submitting documentation required for payment (if applicable).

Superintendent or Head School Administrator Assurances

The superintendent or head administrator must agree to all of the following assurances to receive program funds:

- I assure that all teacher retention payment funds received from the Iowa Department of Education as directed by Governor Kim Reynolds will be provided to eligible full-time in-person classroom teachers who agree to complete their contract for the remainder of the current school year and used for no other purpose.
- I assure that my district or school has a supplemental agreement in place for each eligible full-time in-person classroom teacher and will retain a copy of each supplemental agreement for five years.
- I assure that my district or school will distribute 100% of the funds received to all full-time in-person classroom teachers that accepted the retention payments during the March pay period.
- I assure that my district or school will withhold payment of retention funds for any teacher on administrative leave at the time of disbursement and only pay the full-time in-person classroom teacher on administrative leave if the administrative suspension is resolved by June 30, 2022.
- I assure that my district or school will not pay any teacher who taught exclusively online between October 1, 2021 and June 30, 2022.
- I assure that my district or school will make reasonable efforts to locate any teacher who violates the terms of the supplemental agreement.
- I assure that my district or school will maintain documentation that each recipient completed their current year assignment and, for the purposes of potential audits and monitoring, do so for five years after funds are spent.

Additional Costs to Cover the Employer Portion of Federal Payroll Taxes

If requested, a district or school may receive an additional cost rate of \$76.50 per \$1,000 payment to cover the cost of the employer portion of federal payroll taxes. The full \$1,000 must be paid to eligible full-time in-person classroom teachers during the March pay period.

DEPARTMENT OF HUMAN SERVICES SCHOOLS

The DHS will work with DAS directly to address all requirements to receive teacher retention payments.

Local Payment to Full-Time In-Person Classroom Teachers Accepting Funds

During its March pay period, the district or school must pay all full-time in-person classroom teachers who accepted funds (i.e., agreed to complete their current school year assignment) with the exception of any teachers on administrative leave at the time of disbursement. The full-time in-person classroom teacher on administrative leave may only be paid if the administrative suspension is resolved by June 30, 2022. The funds cannot be used for any other purpose.

DEPARTMENT OF HUMAN SERVICES SCHOOLS

This section is not applicable to DHS schools.

Distribution of Teacher Retention Payments

The Department will distribute funds to public districts and schools on a reimbursement basis. The Department will process the reimbursement payments on April 1, 2022 with districts and schools receiving the payments on April 8, 2022.

DEPARTMENT OF HUMAN SERVICES SCHOOLS

The DAS will pay all full-time DHS classroom teachers that accept funds with the exception of any teachers on administrative leave at the time of disbursement. Like all other districts and schools, the full-time in-person classroom teacher on administrative leave may only be paid if the administrative suspension is resolved by June 30, 2022. The funds cannot be used for any other purpose.

Maintain Documentation for Five Years

The school district or school must maintain documentation that each recipient completed their current year's assignment (e.g., time records). This documentation must be kept for five years after funds are spent for the purposes of potential audits and monitoring.

DEPARTMENT OF HUMAN SERVICES SCHOOLS

The DHS will work with DAS directly to address all requirements to receive teacher retention payments.

Questions and Additional Guidance

If you have questions regarding:

- General process and timeline, please contact your [school improvement consultant](#).
- Data collection, contact Jay Pennington at jay.pennington@iowa.gov.
- Teacher Retention Payments Application (technical questions), contact Shelly Wolterman at shelly.neese@iowa.gov.
- Teacher eligibility, contact Steve Crew at steve.crew@iowa.gov.
- Accounting, contact Cassandra Cline at kassandra.cline@iowa.gov.
- Any other related topic, contact Steve Crew at steve.crew@iowa.gov.

For additional guidance and information, please visit the Department's [Future Ready Iowa PK-12 webpage](#).

Motion – Approve use of ESSER funds for Staff Retention Payment

The district has 45 teachers eligible for the \$1,000 Teacher Retention Payment provided by the state because they are full-time classroom teachers. Approximately 10 teachers are ineligible based on their full-time status or their position in the district and all other staff members are excluded.

The board may approve the use of ESSER funds to pay those staff members not eligible for the teacher retention payment. The amount would be based on their position/FTE as determined by the superintendent and the employee would be required to agree to the same terms as the eligible teachers.

The Iowa Department of Education has provided guidance as follows in regards to the user of ESSER funds for the ineligible staff members:

- a local educational agency (LEA) might use **local ESSER funds** to provide employees with additional pay to:
 - Address recruitment or retention challenges in light of the pandemic,
 - Provide additional compensation to teachers and other staff that work in-person,
 - Provide additional compensation to teachers and other staff that have assumed new duties because of COVID,
 - Incentivize effective teachers to move to schools with vulnerable students that have been disproportionately impacted by the pandemic, or
 - Provide additional pay to substitute teachers where there is a shortage.
- Use of ESSER I/II/III funds for incentive compensation, bonuses, "hero pay," "hazard pay," or similar purposes is allowed only to the extent that:
 - · it is tied to COVID-related disruptions and closures,
 - · an agreement for the pay was in place prior to the services being provided (200 CFR § 200.430(f)), and
 - · is adequately documented (2 CFR § 200.403(g)).
- Districts will also need to be able to document that use of ESSER I/II/III funds for this purpose is necessary and the amount provided is reasonable (2 CFR § 200.404).

"I move that the board approve the use of ESSER funds for Staff Retention Payments as presented."

Motion by: _____

Second by: _____

POLICY REVIEW

2nd Reading

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

Wording to be removed is ~~crossed out~~

Additions are in **bold and underlined**

Decisions to be made are **highlighted**

Optional wording is in *[italics and brackets]*

Policy Code Signs & Symbols:

- | | |
|-----------------|--|
| -R | This symbol following a policy code number indicates the statement is an <u>administrative regulation</u> rather than a board policy |
| -E | This symbol following a policy code number indicates the statement is an <u>exhibit</u> rather than a board policy. |
| Legal Reference | This sign indicates the legal references. They tell the user where they may find the statutes, case law, attorney general opinions, or administrative rules that give authority to a policy. |
| Cross Reference | Many policies in the manual relate to other policies in the manual. Cross references are provided to assist the user in finding all of the related policies. |

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 (PPEL)
 - 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~~ superintendent or superintendent's designee.

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 office 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

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.

POLICY REVIEW

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

Wording to be removed is ~~crossed out~~

Additions are in **bold and underlined**

Decisions to be made are **highlighted**

Optional wording is in *[italics and brackets]*

Policy Code Signs & Symbols:

-R This symbol following a policy code number indicates the statement is an administrative regulation rather than a board policy

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

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

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

GRADUATION REQUIREMENTS

Students must successfully complete the courses required by the board and Iowa Department of Education in order to graduate.

It is the responsibility of the superintendent to ensure that students complete grades one through twelve and that high school students complete 74 credits prior to graduation. The following credits will be required:

English/Language Arts	12 credits
Science	9 credits
Mathematics	9 credits
Social Studies	9 credits
Physical Education	8 semesters
United State Government	2 credits
American History	3 credits
Financial Literacy	2 credits*

*Beginning with graduating class of 2021

The required courses of study will be reviewed by the board annually.

Beginning with the class of 2022, graduation requirements for special education students will include successful completion of four years of English, three years of math, three years of social studies and three years of science.

Students who complete a regular session in the Legislative Page Program of the general assembly at the state capitol will be credited ½ credit of social studies.

Students enrolled in a junior officers' training corp will receive 1/8th physical education credit for each semester the student is enrolled in the program.

IASB Note (6/30/21): This policy was updated due to changes to state law to reflect additional flexibility for students participating in the Legislative Page Program and JROTC to earn social studies and PE credit.

Legal Reference: Iowa Code §§ 256.7, 11, .41; 279.8; 280.3, .14.
281 I.A.C. 12.3(5); 12.5

Cross Reference: 505 Student Scholastic Achievement
603.3 Special Education

Approved February 14, 2007

Revised March 14, 2012; July 10, 2019

Reviewed November 11, 2015

EARLY GRADUATION

Generally, students will be required to complete the necessary course work and graduate from high school at the end of grade twelve. Students may graduate prior to this time if they meet the minimum graduation requirements stated in board policy.

A student who graduates early will no longer be considered a student and will become an alumnus of the school district. However, the student who graduates early may participate in commencement exercises.

IASB NOTE: This is a mandatory policy. School districts do not have the authority to limit when a student may graduate early. Students can graduate early whenever they meet the school district's graduation requirements. It is recommended that when a student graduates early, the student either gets the diploma or a notice from the school district that the student has graduated. The board should determine in policy how an early graduate will be treated after the student graduates. The board should determine whether the early graduate will be allowed to participate in activities and, if so, which activities.

Legal Reference: Iowa Code §§ 279.8; 280.3
281 I.A.C. 12.3(5); 12(5)

Cross Reference: 505 Student Scholastic Achievement

Approved February 14, 2007 Reviewed November 11, 2015 Revised _____

BUCCANEER BRAG-ABOUT

