

**EAST BUCHANAN COMMUNITY SCHOOL DISTRICT**  
**AGENDA - Regular School Board Meeting**  
**March 8, 2023 at 5:00 p.m. in Library - Middle School Entrance**

1. **CALL TO ORDER/MISSION STATEMENT** - To challenge students to think critically, communicate effectively, develop values and contribute to society.
2. **PUBLIC FORUM** - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board can officially act upon it.
3. **APPROVE AGENDA**
4. **APPROVE CONSENT AGENDA**
  - a. Minutes from Regular Meeting on February 8, 2023
  - b. Personnel Changes
  - c. List of Bills
  - d. Financial Reports
5. **COMMUNITY/PROGRAM PRESENTATIONS**
6. **ADMINISTRATIVE UPDATES & REPORTS**
  - a. Nurse Tracy
  - b. Jacklyn Letzring - Elementary Update
  - c. Eric Dockstader - Secondary Update
  - d. NASP Update - East Buc Archers
  - e. Dan Fox - District Update
  - f. Facilities Update
7. **AGENDA**
  - a. 2022-2023 school calendar update
  - b. Set public hearing date for 2023-2024 certified budget
  - c. Set public hearing date for 2023-2024 school calendar
  - d. FY22 Audit Report
  - e. ISJIT maximum deposit increase
  - f. School safety
  - g. Playground
  - h. Board Policy Review - 1st reading
    - 804.5 policy
    - 405 through 407.5 series
8. **#BUCPR1DE**
9. **STUDENT QUESTIONS**
10. **ADJOURN**

**East Buchanan Community School District  
Regular Board Meeting Minutes – February 8, 2023**

**Call to Order** - President Andy Sperflage called the meeting to order at 5:03 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 HS/MS Principal Eric Dockstader, Elementary Principal Jacklyn Letzring, and Business Manager/Board Secretary Teresa Knipper. Superintendent Dan Fox was absent. Several visitors attended the meeting. Motion carried with all ayes unless otherwise noted.

**Public Forum** – Three students addressed the board regarding school safety concerns.

**Approve Agenda** - Motion by Cooksley, second by Steffens to approve the agenda.

**Approve Consent Agenda** - Motion by Stone, second by Recker to approve the consent agenda. Items included on the Consent Agenda: minutes from the regular meeting on January 11, 2023; resignation of Shirley Pillard as teacher; expenditures listed; and financial reports.

**Administrative Updates and Reports** – Letzring reported that things are going well with staff as they get used to the change in principal, provided FAST testing results, and explained how the first two habits of Leader in Me have been taught to the students. Dockstader reported that the Lighthouse group went into classrooms to teach the first habit of Leader in Me, ISASP is March 20<sup>th</sup>, girls wrestling got 2<sup>nd</sup> at state, state large group did well, and the variety show is February 21<sup>st</sup>. Dockstader also reported that the water heater is being replaced in the next day or two.

**Director Redistricting Resolution** – Motion by Cooksley, second by Stone to approve the director district resolution as presented. Motion carried with all ayes.

WHEREAS, the Code of Iowa requires that the director districts of the East Buchanan Community School District be reviewed following each federal decennial census and redrawn so that representation from each director district is as nearly equal as practicable; and WHEREAS, Mapping Strategies, has provided a map of director districts that conform to all requirements as dictated by the Iowa Secretary of State, indicating that the population of each district after the 2020 census is: Director District 1: 940; Director District 2: 1,029; and Director District 3: 1,039.

NOW, THEREFORE, it is resolved that the Board of Directors of the East Buchanan Community School District accepts and adopts the redrawn director districts as indicated by the map provided by Mapping Strategies, that sets the boundaries of Director District 1 with a population 965; Director District 2 with a population of 1,029; and Director District 3 with a population of 1,014, all as set forth on the map attached to these minutes, to become effective July 1, 2023, for school elections following said date.

The appropriate officials of the East Buchanan Community School District are authorized and directed to make all certifications and submit any and all information as required by law regarding this Resolution and all actions included therein.

**Drivers Education Contract** – Motion by Stone, second by Recker to approve the driver education contract with MTMD Driving School as presented.

**Trapshooting Activity Fund** – Motion by Steffens, second by Cooklsey to approve the correction of trapshooting from the activity fund to the custodial fund as presented.

**eSports** – Cliffy Franzen explained how eSports works and what the emphasis of the activity is. Motion by Cooksley, second by Recker to approve East Buchanan eSports as an activity at East Buchanan CSD.

**Superintendent Operational Sharing Agreement** – Motion by Steffens, second by Stone to approve the superintendent operational sharing agreement with Dunkerton CSD as 60% East Buchanan and 40% Dunkerton for the 2023-2024 school year.

**Curriculum Director Operational Sharing Agreement** – Motion by Steffens, second by Recker to approve the curriculum director operational sharing agreement with Dunkerton CSD as 20% East Buchanan and 80% Dunkerton for the 2023-2024 school year.

**FFA Alumni request** – Motion by Recker, second by Cooksley to approve the request by FFA Alumni to be an additional insured on the district's liability insurance at no cost.

**Network upgrade** – Kevin Hesner presented information and budget regarding the network upgrade which includes safety infrastructure expansion. Motion by Stone, second by Steffens to approve the network upgrade as presented at a cost of up to \$55,000.

**Board Policy Review** – Motion by Stone, second by Recker to approve the second reading of board policies 710.4, 403.2R1, 505.5 and 400 through 404 series as presented.

**#BucPr1de** – Girls wrestling placed 2<sup>nd</sup> at state, eSports is a good thing for students, and parents provided snacks for testing.

**Adjourn** – Motion by Recker, second by Steffens to adjourn the meeting at 5:55 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 am and 4:00 pm.

**East Buchanan CSD**

**Personnel Changes**

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
3/8/2023	Cheryl Beatty	Resignation	Teacher		end of 22-23 school year
3/8/2023	Denise Rorabaugh	Resignation	Teacher		end of 22-23 school year
3/8/2023	Troy Ersland	Transfer	Pillard vacancy		23-24 school year
3/8/2023	Paula McGraw	Transfer	Rorabaugh vacancy		23-24 school year
3/8/2023	Cheryl Beatty	Retirement program participant			FY23 retirement policy 407.6
3/8/2023	Shirley Pillard	Retirement program participant			FY23 retirement policy 407.6
3/8/2023	Byron Reeder	Retirement program participant			FY23 retirement policy 407.6

GENERAL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AGVAFS	AgVantage FS	GREENHOUSE LP	703.10
AGVAFS	AgVantage FS	GREENHOUSE LP	645.43
AGVAFS	AgVantage FS	GREENHOUSE LP	675.87
AGVAFS	AgVantage FS	GREENHOUSE LP	575.83
			<b>2,600.23</b>
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	19,849.05 *
			<b>19,849.05</b>
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	914.10
			<b>914.10</b>
BUILDREAD	Building a Reader	Guided Reading PD	2,558.75
			<b>2,558.75</b>
CAMCSD	CAM COMMUNITY SCHOOL DISTRICT	OPEN ENROLLMENT	18,056.61 *
			<b>18,056.61</b>
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	119.40
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	187.62
			<b>307.02</b>
CAROBIO	CAROLINA BIOLOGICAL SUPPLY CO	SCIENCE SUPPLIES	40.20
			<b>40.20</b>
CEDAFALL	CEDAR FALLS CSD	CONSORTIUM BILLING	12,159.68 *
			<b>12,159.68</b>
CEDACSD	CEDAR RAPIDS CSD	OPEN ENROLLMENT	9,848.95
CEDACSD	CEDAR RAPIDS CSD	Purchased Service	80.30
			<b>9,929.25</b>
CENTPOIN	CENTER POINT-URBANA CSD	OPEN ENROLLMENT	10,227.87
CENTPOIN	CENTER POINT-URBANA CSD	SUPPLEMENTAL WEIGHTING	224.04
			<b>10,451.91</b>
CHASCARD	CHASE CARD SERVICES	SHIPPING	100.42
CHASCARD	CHASE CARD SERVICES	CONFERENCE	110.00
CHASCARD	CHASE CARD SERVICES	FCS SUPPLIES	365.70
CHASCARD	CHASE CARD SERVICES	GAS	179.52
CHASCARD	CHASE CARD SERVICES	AMAZON-CALCULATORS	687.29
CHASCARD	CHASE CARD SERVICES	NSTA-SCIENCE SUPPLIES	166.16
CHASCARD	CHASE CARD SERVICES	SUPPLIES	6.73
CHASCARD	CHASE CARD SERVICES	SUPPLIES	136.27
CHASCARD	CHASE CARD SERVICES	HEALTH OFFICE SUPPLIES	45.41
			<b>1,797.50</b> *
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	52.37
			<b>52.37</b>
CITYWINT	CITY OF WINTHROP	WATER/SEWER	727.35
			<b>727.35</b>
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	2,027.47 *

GENERAL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			<b>2,027.47</b>
CPI	Crisis Prevention Institute Inc	TRAINING WORKBOOKS	427.35
CPI	Crisis Prevention Institute Inc	CPI ONLINE COURSE	184.41
			<b>611.76</b>
DANMALL	Dan Malloy Specialty Pianos & Restoration	PIANO TUNING & REPAIR	950.00 *
			<b>950.00</b>
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	FIRE EXTINGUISHER SERVICE	111.05 *
			<b>111.05</b>
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,534.17
			<b>2,534.17</b>
EDGEOIL	Edgewood Oil, Inc.	Bus Lubricant	269.00
			<b>269.00</b>
OLSOCARL	ENERGIZER OLSON	CAREER FAIR SPEAKER	1,000.00
			<b>1,000.00</b>
INDENAPA	Etten Enterprises LLC	SUPPLIES	411.23
INDENAPA	Etten Enterprises LLC	SUPPLIES	132.38
			<b>543.61</b>
FWSERV	F&W Service Company Inc	PURCHASED SERVICE	986.00
			<b>986.00</b>
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	REGISTRATION	140.00 *
			<b>140.00</b>
INDECSD	INDEPENDENCE CSD	SHARING AGREEMENT	24,754.18
INDECSD	INDEPENDENCE CSD	AUTOS SHARING AGREEMENT	1,806.75
INDECSD	INDEPENDENCE CSD	CONCURRENT ENROLLMENT	1,471.48
INDECSD	INDEPENDENCE CSD	OPEN ENROLLMENT	39,107.49
			<b>67,139.90</b>
IOWABAND	IOWA BANDMASTERS ASSOCIATION, INC.	DUES & CONFERENCE	135.00
			<b>135.00</b>
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	369.85
			<b>369.85</b>
ISFIS	ISFIS	PURCHASED SERVICE	300.00
			<b>300.00</b>
JWPEPPER	J.W. PEPPER & SON, INC.	CHOIR MUSIC	32.99
JWPEPPER	J.W. PEPPER & SON, INC.		129.91
JWPEPPER	J.W. PEPPER & SON, INC.		87.00
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	21.00
			<b>270.90 *</b>
JOHNDEERE	JOHN DEERE FINANCIAL	SUPPLIES	25.98
			<b>25.98</b>

GENERAL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
JOHNCSD	JOHNSTON CSD	TUITION IN BILLING	9,420.96
			<b>9,420.96</b>
JOSTENS	JOSTEN'S	DIPLOMA COVERS	279.40
			<b>279.40</b>
LAMKCHAD	Lamker, Chad	CELL PHONE	62.06
LAMKCHAD	Lamker, Chad	CELL PHONE	62.06 *
			<b>124.12</b>
THELIBRA	LIBRARY STORE, INC, THE	LMC SUPPLIES	109.35 *
			<b>109.35</b>
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,438.25
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,246.60
			<b>3,684.85</b>
ROTOROOTER	Maher & Spenner Inc	BLDGS & GROUNDS PURCHASED SERVICE	350.00
			<b>350.00</b>
MAPPSTRA	Mapping Strategies	PURCHASED SERVICE	3,261.45
			<b>3,261.45</b>
MARION	MARION INDEPENDENT CSD	SUPPLEMENTARY WEIGHTING	1,515.21
			<b>1,515.21</b>
MASONCITYC	Mason City Community Schools	OPEN ENROLLMENT	5,479.03
			<b>5,479.03</b>
MOOSEMECH	Moose Mechanical	PURCHASED SERVICE	7,941.18 *
MOOSEMECH	Moose Mechanical	REPAIRS	1,394.50 *
			<b>9,335.68</b>
THENEWS	NEWS, THE	PUBLIC NOTICES/ADVERTISING	198.63
			<b>198.63</b>
HOGLBUSMN	North Central Intl LLC	PARTS	671.79
			<b>671.79</b>
OFFIAUDI	OFFICE OF AUDITOR OF STATE	AUDIT FILING FEE	625.00 *
			<b>625.00</b>
PITBOWINC	PITNEY BOWES, INC.	POSTAGE METER LEASE/SUPPLIES	222.06 *
			<b>222.06</b>
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	70.40
			<b>70.40</b>
SCHMJANI	SCHMITZ JANITORIAL SUPPLY	CUSTODIAL SUPPLIES	78.20
			<b>78.20</b>
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	212.18
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	346.27
			<b>558.45</b>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
SCHOSPEC	SCHOOL SPECIALTY LLC	SUPPLIES	61.35
			<b>61.35</b>
STARMONT	STARMONT CSD	OPEN ENROLLMENT	21,136.08
			<b>21,136.08</b>
SUPEWELD	SUPERIOR WELDING SUPPLY	Rental Invoice	21.00 *
			<b>21.00</b>
SWISCOHR	SWISHER & COHRT	LEGAL SERVICES	75.20
			<b>75.20</b>
TIMBILL	TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE	7.55
			<b>7.55</b>
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRE REPAIRS	264.00
			<b>264.00</b>
USCELL	US CELLULAR	Cell Phones	301.07 *
			<b>301.07</b>
VERNTRUE	VERN'S TRUE VALUE HARDWARE	SUPPLIES	23.58
			<b>23.58</b>
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	181.70
			<b>181.70</b>
WESTDELA	WEST DELAWARE CSD	CONCURRENT ENROLLMENT	233.51
			<b>233.51</b>
WESTMUSI	WEST MUSIC COMPANY	TUBA	5,855.00
WESTMUSI	WEST MUSIC COMPANY	INSTRUMENT REPAIR	308.50
			<b>6,163.50</b>
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	8.99
WINTBUIL	WINTHROP BUILDING SUPPLY	BLDG & GROUNDS SUPPLIES	13.87
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	59.56
			<b>82.42</b> *
ZURCTIRE	ZURCHER TIRE INC	TIRES	2,935.70
			<b>2,935.70</b>
Batch Total:			224,329.95
Report Total:			224,329.95



PPEL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BOLARECR	Boland Recreation	PLAYGROUND EQUIPMENT	65,907.00*
			<u>65,907.00</u>
CEDAFALL	CEDAR FALLS CSD	CONSORTIUM BILLING	2,030.60*
			<u>2,030.60</u>
MOOSEMECH	Moose Mechanical	PURCHASED SERVICE	2,911.13*
MOOSEMECH	Moose Mechanical	WATER HEATER	25,344.00
			<u>28,255.13</u>
Batch Total:			<u>96,192.73</u>
Report Total:			<u>96,192.73</u>

Activity Invoices - March 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BLANFLOW	BLAND'S FLOWER SHOP	Flowers - Senior Night Basketball	27.50
			<b>27.50</b>
BURCKEND	Burchett, Kendra	Rooms-Girls State Wrestling	1,457.21
			<b>1,457.21</b>
CHASCARD	CHASE CARD SERVICES	Golf Mats/Golf Alignment Tool - Amazon	459.78
CHASCARD	CHASE CARD SERVICES	Rooms - State Wrestling	4,989.31
CHASCARD	CHASE CARD SERVICES	MS Movie - Castle Theatre	396.00
* CHASCARD	CHASE CARD SERVICES	Prom Decorations-Amazon.com	236.83
CHASCARD	CHASE CARD SERVICES	Costumes/Props for Play - Amazon	616.56
CHASCARD	CHASE CARD SERVICES	Prom Tickets-Vintage Key Openers w Tags	47.98
CHASCARD	CHASE CARD SERVICES	Prom Decor - Oriental Trading	139.65
CHASCARD	CHASE CARD SERVICES	Books - Amazon	125.28
CHASCARD	CHASE CARD SERVICES	Decor for Prom - Hobby Lobby	92.91
			<b>7,104.30</b>
EBBOOSTE	EB BOOSTER CLUB	EB Hoopsters - Close Account	1,420.66
			<b>1,420.66</b>
HOTLUNCH	HOT LUNCH PROGRAM	Chips/Juice-Valentine's Treat	170.00
			<b>170.00</b>
* IHSMA	IA HIGH SCH MUSIC ASSOCIATION	Solo/Ensemble Registration	112.00
			<b>112.00</b>
IOWAFBLA	IOWA FBLA	SLC	3,200.00
			<b>3,200.00</b>
* LENOBREN	Lenox, Brent	Meals-State Wrestling	45.53
			<b>45.53</b>
BEAULAND	Lucy's Soil Source Inc.	Greenhouse Supplies	1,012.63
			<b>1,012.63</b>
* MONTSPOR	MONTICELLO SPORTS	Baseballs	470.00
			<b>470.00</b>
* NEICDAELEM	NEICDA	NEICDA MS Honor Choir Registration	128.00
			<b>128.00</b>
* SHAGCHER	Shagena, Cheryl	Hypnotist for Dance Marathon	400.00
			<b>400.00</b>
THORERIN	THORSON, ERIN	Choreography for the Variety Show	250.00
			<b>250.00</b>
Batch Total:			15,797.83
Report Total:			15,797.83

Activity Extra Invoices - February 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
GENFUND	GENERAL FUND	MS B-BB Official - 2/13/23-K. Hesner	100.00 <u>2</u>
			<b>100.00</b>
IHSSA	IOWA HIGH SCHOOL SPEECH ASSOCIATION	State Registration	99.00 <u>2</u>
			<b>99.00</b>
Report Total:			<b>199.00</b>

Nutrition Invoices - March 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Bread Products	632.22
			<u>632.22</u>
INDECSD	INDEPENDENCE CSD	Food Service Director Sharing Agreement	9,471.23
			<u>9,471.23</u>
MARTBROT	MARTIN BROTHERS	Food	1,700.24
			<u>1,700.24</u>
* MOOSEMECH	Moose Mechanical	Walk In Cooler/Oven Repairs	4,671.00
			<u>4,671.00</u>
PERFFOOD	PERFORMANCE FOODSERVICE	Supplies/Food	11,566.00
			<u>11,566.00</u>
* PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Dairy Products	3,222.09
			<u>3,222.09</u>
			Batch Total: 31,262.78
			Report Total: 31,262.78

EAST BUCHANAN SCHOOL  
MILEAGE REPORT  
2022-2023

MONTH	BUS ROUTE MILES	BUS ADMIN. MILES	BUS SPECIAL ED. MILES	BUS ACTIVITY MILES	BUS CUSTODIAL MILES	BUS TRANSP. MILES	BUS DRIVERS ED MILES	BUS OTHER MILES	BUS MISC. MILES	BUS TOTAL MILES
JULY	865	0	0	242	0	102	0	0	0	1,209
AUGUST	2,689	0	0	79	0	393	0	0	0	3,161
SEPTEMBER	7,807	0	0	1,364	0	0	0	0	32	9,203
OCTOBER	7,364	0	0	1,194	0	0	0	0	0	8,558
NOVEMBER	6,243	0	0	1,571	0	134	0	0	0	7,948
DECEMBER	5,433	0	0	1,759	0	0	0	0	0	7,192
JANUARY	6,514	0	0	1,363	0	0	0	0	0	7,877
FEBRUARY	5,660	0	0	1,217	0	29	0	0	0	6,906
MARCH										
APRIL										
MAY										
JUNE										
TOTAL	42,575	-	-	8,789	-	658	-	-	32	52,054

EAST BUCHANAN SCHOOL  
MILEAGE REPORT  
2022-2023

MONTH	VAN/CAR ROUTE		VAN/CAR ADMIN.		VAN/CAR SPECIAL ED.		VAN/CAR ACTIVITY		VAN/CAR CUSTODIAL		VAN/CAR TRANSP.		VAN/CAR DRIVERS ED		VAN/CAR OTHER		VAN/CAR MISC.		VAN/CAR TOTAL		
	MILES		MILES		MILES		MILES		MILES		MILES		MILES		MILES		MILES		MILES		
JULY	0		196		2,438		0		309		96		0		0		0		0		3,039
AUGUST	0		1,050		2,231		2,685		261		179		0		0		36				6,442
SEPTEMBER	0		344		7,027		1,900		189		70		0		0		0				9,530
OCTOBER	0		586		7,134		4,874		174		0		0		0		0				12,768
NOVEMBER	0		319		6,503		2,270		164		0		0		0		0				9,256
DECEMBER	15		250		5,244		686		49		0		0		0		23				6,267
JANUARY	0		440		6,998		1,330		19		80		0		0		0				8,867
FEBRUARY	0		336		6,105		2,054		0		57		0		0		0				8,552
MARCH																					
APRIL																					
MAY																					
JUNE																					
TOTAL	15		3,521		43,680		15,799		1,165		482		-		-		59				64,721

**EAST BUCHANAN COMMUNITY SCHOOL  
GASOLINE/DIESEL EXPENSE REPORT**

2022-2023

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	668.000	\$ 3.41	\$ 2,276.48	638.000	\$ 3.98	\$ 2,538.99	\$ 4,815.47	198.000	\$ 674.76	147.000	\$ 585.00	\$ 1,259.76
AUG.	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	245.000	\$ 834.96	263.000	\$ 1,046.74	\$ 1,881.70
SEPT.	970.000	\$ 3.25	\$ 3,152.30	1,196.000	\$ 4.01	\$ 4,789.40	\$ 7,941.70	528.000	\$ 1,716.00	1,064.000	\$ 4,261.32	\$ 5,977.32
OCT.	525.000	\$ 3.23	\$ 1,695.91	848.000	\$ 4.57	\$ 3,875.02	\$ 5,570.93	634.000	\$ 2,048.01	1,044.000	\$ 4,770.66	\$ 6,818.67
NOV.	497.000	\$ 3.34	\$ 1,658.09	614.000	\$ 4.32	\$ 2,651.00	\$ 4,309.09	481.000	\$ 1,604.71	1,049.000	\$ 4,529.16	\$ 6,133.87
DEC.	707.000	\$ 2.60	\$ 1,837.03	1,377.000	\$ 3.92	\$ 5,393.44	\$ 7,230.47	401.000	\$ 1,041.80	955.000	\$ 3,740.74	\$ 4,782.54
JAN.	370.000	\$ 3.04	\$ 1,123.95	861.000	\$ 3.90	\$ 3,357.47	\$ 4,481.42	464.000	\$ 1,409.49	1,058.000	\$ 4,125.67	\$ 5,535.16
FEB.	515.000	\$ 2.79	\$ 1,438.25	685.000	\$ 3.28	\$ 2,246.60	\$ 3,684.85	549.000	\$ 1,533.74	999.000	\$ 3,276.42	\$ 4,810.16
MAR.												
APR.												
MAY												
JUNE												
TOTALS	4,252.000	\$ 21.65	\$ 13,182.01	6,219.000	\$ 27.97	\$ 24,851.92	\$ 38,033.93	3,500.000	\$ 10,863.47	6,579.000	\$ 26,335.71	\$ 37,199.18

Fund: 21 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
21 0000 729 000	Fund Balance	0.00	0.00	0.00	0.00	0.00
21 6111 729 910	DRAMA	16,248.33	0.00	0.00	0.00	16,248.33
21 6120 729 910	SPEECH	618.89	219.00	0.00	0.00	399.89
21 6210 729 910	MUSIC CLUB	534.58	22.50	362.50	0.00	874.58
21 6220 729 910	PEP BAND	1,641.98	0.00	362.50	0.00	2,004.48
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	0.00	3,014.15
21 6222 729 910	COLOR GUARD	775.15	0.00	0.00	0.00	775.15
21 6600 729 920	ATHLETICS	13,556.15	4,300.69	5,156.66	0.00	14,412.12
21 6645 729 920	CROSS COUNTRY	46.50	0.00	0.00	0.00	46.50
21 6693 729 920	CHEERLEADING	3,350.89	0.00	0.00	0.00	3,350.89
21 6694 729 920	DANCE TEAM	1,062.65	0.00	0.00	0.00	1,062.65
21 6710 729 920	BOYS' BASKETBALL	354.72	0.00	0.00	0.00	354.72
21 6720 729 920	FOOTBALL	5,950.54	0.00	0.00	0.00	5,950.54
21 6730 729 920	BASEBALL	588.68	0.00	0.00	0.00	588.68
21 6740 729 920	BOYS' TRACK	376.59	0.00	0.00	0.00	376.59
21 6760 729 920	BOYS' GOLF	2,064.67	0.00	0.00	0.00	2,064.67
21 6790 729 920	WRESTLING	350.82	0.00	0.00	0.00	350.82
21 6810 729 920	GIRLS BASKETBALL	493.15	0.00	0.00	0.00	493.15
21 6815 729 920	VOLLEYBALL	3,986.00	0.00	0.00	0.00	3,986.00
21 6835 729 920	SOFTBALL	242.65	0.00	0.00	0.00	242.65
21 6840 729 920	GIRLS TRACK	412.27	0.00	0.00	0.00	412.27
21 6860 729 920	GIRLS' GOLF	156.93	0.00	0.00	0.00	156.93
21 7010 729 950	FBLA	5,403.99	192.00	2,003.24	0.00	7,215.23
21 7011 729 950	HS STUDENT COUNCIL	4,783.08	289.70	188.66	0.00	4,682.04
21 7012 729 950	SPANISH CLUB	1,847.45	0.00	0.00	0.00	1,847.45
21 7013 729 950	NHS	662.24	0.00	0.00	0.00	662.24
21 7015 729 950	FEED STORE	0.00	0.00	0.00	0.00	0.00
21 7016 729 950	FITNESS CLUB	37.55	0.00	0.00	0.00	37.55
21 7018 729 950	LIBRARY CLUB	0.00	0.00	0.00	0.00	0.00
21 7020 729 950	NEWSPAPER	2,236.84	0.00	0.00	0.00	2,236.84
21 7021 729 950	ROBOTICS CLUB	905.71	0.00	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	14,321.43	0.00	0.00	0.00	14,321.43
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	19.32	0.00	0.00	0.00	19.32
21 7041 729 950	SOUND SYSTEM	1,026.50	0.00	0.00	0.00	1,026.50
21 7042 729 950	TRAPSHOOTING	1,823.94	1,823.94	0.00	0.00	0.00
21 7049 729 950	PBIS	2,934.69	0.00	0.00	0.00	2,934.69



<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 7050 729 950	ELEM. ST. COUNCIL	0.00	0.00	0.00	0.00	0.00
21 7051 729 950	CAMP WAFPSIE	5,210.43	0.00	0.00	0.00	5,210.43
21 7053 729 950	BREAKFAST CLUB	1,145.86	0.00	0.00	0.00	1,145.86
21 7078 729 950	CLASS OF 2023	2,318.37	0.00	0.00	0.00	2,318.37
21 7079 729 950	CLASS OF 2024	2,990.16	0.00	190.85	0.00	3,181.01
21 7080 729 950	CLASS OF 2025	893.56	0.00	0.00	0.00	893.56
21 7081 729 950	CLASS OF 2026	381.05	0.00	0.00	0.00	381.05
21 7082 729 950	CLASS OF 2027	123.00	0.00	0.00	0.00	123.00
21 8000 729 910	ANNUAL	7,655.17	0.00	0.00	0.00	7,655.17
21 8001 729 910	BUCCANEER CLUB	1,887.93	0.00	0.00	0.00	1,887.93
21 8004 729 910	INTEREST	560.00	0.00	396.53	0.00	956.53
Fund Total: 21		116,962.34	6,847.83	8,660.94	0.00	118,775.45

Fund: 91 AGENCY FUNDS

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
91 0000 759 000	UNASSIGNED FUND BALANCES	0.00	0.00	0.00	0.00	0.00
91 9042 729 950	TRAPSHOOTING	0.00	0.00	0.00	0.00	0.00
91 9042 770 950	CUSTODIAL-TRAPSHOOTING	0.00	0.00	0.00	1,848.94	1,848.94
91 9043 770 950	CUSTODIAL-LIL BUC BOYS BB	763.91	0.00	0.00	0.00	763.91
91 9052 770 950	CUSTODIAL-EB HOOPSTERS	1,420.66	0.00	0.00	0.00	1,420.66
Fund Total: 91		2,184.57	0.00	0.00	1,848.94	4,033.51

East Buchanan Community School District  
Cash Summary Report

	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>
<b>10-GENERAL FUND</b>								
Beginning Balance	2,472,133.59	1,953,218.51	1,501,108.72	1,534,752.36	2,194,032.78	2,151,313.83	2,158,769.33	2,041,159.66
Revenue	136,272.47	220,017.17	609,262.28	1,258,703.71	626,575.22	638,855.47	526,764.00	676,618.89
Expenditures	655,187.55	672,126.96	575,618.64	599,423.29	669,294.17	631,399.97	644,373.67	856,240.46
Ending Balance	1,953,218.51	1,501,108.72	1,534,752.36	2,194,032.78	2,151,313.83	2,158,769.33	2,041,159.66	1,861,538.09
<b>21-ACTIVITY FUND</b>								
Beginning Balance	108,627.75	108,455.49	122,954.23	120,188.40	127,991.26	125,132.73	123,379.81	116,962.34
Revenue	487.74	18,367.44	15,550.48	27,715.97	13,247.98	23,277.32	7,060.10	8,685.94
Expenditures	660.00	3,868.70	18,316.31	19,913.11	16,106.51	25,030.24	13,477.57	6,872.83
Ending Balance	108,455.49	122,954.23	120,188.40	127,991.26	125,132.73	123,379.81	116,962.34	118,775.45
<b>22-MANAGEMENT FUND</b>								
Beginning Balance	237,237.81	94,962.28	93,892.28	104,927.27	152,617.51	157,752.88	156,585.46	158,483.40
Revenue	414.04	0.00	12,034.99	48,690.24	9,721.37	2,162.58	3,478.65	866.82
Expenditures	142,689.57	1,070.00	1,000.00	1,000.00	4,586.00	3,330.00	1,580.71	1,091.00
Ending Balance	94,962.28	93,892.28	104,927.27	152,617.51	157,752.88	156,585.46	158,483.40	158,259.22
<b>33-SAVE</b>								
Beginning Balance	3,065,238.29	2,808,775.74	2,740,317.15	2,675,075.30	2,528,343.22	2,522,943.51	2,633,485.39	2,688,635.43
Revenue	328,777.92	178,173.27	351,071.78	215,477.48	1,656.29	128,075.87	55,150.04	73,711.14
Expenditures	585,240.47	246,631.86	416,313.63	362,209.56	7,056.00	17,533.99	0.00	0.00
Ending Balance	2,808,775.74	2,740,317.15	2,675,075.30	2,528,343.22	2,522,943.51	2,633,485.39	2,688,635.43	2,762,346.57
<b>36-PPEL</b>								
Beginning Balance	559,779.27	530,108.38	512,274.67	508,911.75	660,788.94	676,980.61	685,691.41	574,583.56
Revenue	79,884.49	303.10	39,260.49	156,494.20	26,356.32	10,582.80	47,741.87	4,633.71
Expenditures	109,555.38	18,136.81	42,623.41	4,617.01	10,164.65	1,872.00	158,849.72	9,013.40
Ending Balance	530,108.38	512,274.67	508,911.75	660,788.94	676,980.61	685,691.41	574,583.56	570,203.87
<b>40-DEBT SERVICE</b>								
Beginning Balance	362,725.07	366,698.47	366,213.98	419,867.82	558,782.94	593,790.82	603,297.40	618,983.88
Revenue	591,208.40	15.51	53,653.84	217,115.87	35,007.88	23,981.58	15,686.48	4,782.52
Expenditures	587,235.00	500.00	0.00	78,200.75	0.00	14,475.00	0.00	500.00
Ending Balance	366,698.47	366,213.98	419,867.82	558,782.94	593,790.82	603,297.40	618,983.88	623,266.40
less: Escrow Acct	340,000.00	340,000.00	340,000.00	340,000.00	340,189.25	340,189.25	340,189.25	340,189.25
	26,698.47	26,213.98	79,867.82	218,782.94	253,601.57	263,108.15	278,794.63	283,077.15

East Buchanan Community School District  
Cash Summary Report

	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>
<b>61-NUTRITION FUND</b>								
Beginning Balance	241,963.34	242,460.09	276,361.31	267,913.92	277,893.61	274,024.71	258,904.67	284,474.55
Revenue	1,991.01	35,986.74	24,610.72	69,670.54	56,621.60	48,071.44	67,736.42	55,223.45
Expenditures	1,494.26	2,085.52	33,058.11	59,690.85	60,490.50	63,191.48	42,166.54	52,038.42
Ending Balance	242,460.09	276,361.31	267,913.92	277,893.61	274,024.71	258,904.67	284,474.55	287,659.58
less: Received on Acct	5,904.05	18,189.10	11,836.90	11,308.35	10,052.00	9,599.10	10,477.85	10,318.10
	236,556.04	258,172.21	256,077.02	266,585.26	263,972.71	249,305.57	273,996.70	277,341.48
<b>72-FLEX SPENDING ACCT FUND</b>								
Beginning Balance	5,454.89	4,901.06	4,939.32	5,916.00	5,631.48	5,829.27	5,884.60	6,982.07
Revenue (contributions)	2,443.50	2,443.50	3,309.50	3,309.50	3,309.50	4,248.66	3,101.17	3,101.17
Expenditures (claims)	2,997.33	2,405.24	2,332.82	3,594.02	3,111.71	4,193.33	2,003.70	4,167.13
Ending Balance	4,901.06	4,939.32	5,916.00	5,631.48	5,829.27	5,884.60	6,982.07	5,916.11
<b>EMPLOYER'S PAYROLL EXPENSE:</b>								
Gross Wages-hourly	52,529.25	40,429.75	57,675.08	109,748.98	101,844.19	96,664.17	89,568.43	101,797.30
Gross Wages-contract	316,075.29	319,621.95	336,152.11	333,075.99	340,966.83	333,804.35	334,178.89	332,957.22
	368,604.54	360,051.70	393,827.19	442,824.97	442,811.02	430,468.52	423,747.32	434,754.52
Employer paid deductions	49,408.50	50,437.51	51,745.70	54,530.03	51,948.99	53,114.99	52,609.11	52,570.55
Employer paid IPERS	33,544.33	32,975.84	36,178.33	40,885.11	40,775.11	39,714.52	38,937.58	40,143.39
Employer paid FICA	27,166.61	26,650.12	29,130.96	32,801.25	32,823.15	31,574.80	31,370.54	32,217.25
	110,119.44	110,063.47	117,054.99	128,216.39	125,547.25	124,404.31	122,917.23	124,931.19
<b>TOTAL</b>	<b>478,723.98</b>	<b>470,115.17</b>	<b>510,882.18</b>	<b>571,041.36</b>	<b>568,358.27</b>	<b>554,872.83</b>	<b>546,664.55</b>	<b>559,685.71</b>

**RECEIPTS**

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,281.50	\$10,059.85	\$11,341.35
Student Lunch	\$10,537.95	\$68,672.80	\$79,210.75
Adult Breakfast	\$7.75	\$203.05	\$210.80
Adult Lunch	\$527.05	\$2,386.25	\$2,913.30
À la carte	\$4,109.85	\$25,775.70	\$29,885.55
Snacks	\$1,786.61	\$10,744.40	\$12,531.01
Federal Breakfast	\$2,409.26	\$11,639.44	\$14,048.70
Federal Lunch	\$17,373.63	\$72,308.17	\$89,681.80
State Breakfast	\$276.41	\$266.91	\$543.32
State Lunch	\$1,005.61	\$690.02	\$1,695.63
Supply Chain Assistance Funds	\$0.00	\$28,992.61	\$28,992.61
Other Revenues	\$41.11	\$571.63	\$612.74
Other Purchased Services	-\$414.11	-\$2,132.61	-\$2,546.72
Rebate	\$0.00	\$1,117.35	\$1,117.35
Interest	\$929.98	\$1,204.19	\$2,134.17
<b>TOTAL INCOME</b>	<b>\$39,872.60</b>	<b>\$232,499.76</b>	<b>\$272,372.36</b>

**EXPENDITURES**

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$19,410.39	\$99,409.66	\$118,820.05
Supplies	\$2,340.44	\$3,901.57	\$6,242.01
Shared Contract	\$0.00	\$0.00	\$0.00
Purchased Services	\$0.00	\$1,288.30	\$1,288.30
Equipment	\$0.00	\$15,166.72	\$15,166.72
Travel	\$0.00	\$0.00	\$0.00
Other Expenses	\$0.00	\$166.20	\$166.20
Cooks Salaries	\$11,660.47	\$52,753.05	\$64,413.52
Benefits	\$3,276.27	\$17,303.05	\$20,579.32
<b>TOTAL EXPENDITURES</b>	<b>\$36,687.57</b>	<b>\$189,988.55</b>	<b>\$226,676.12</b>

**BALANCE**

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$241,963.34	\$241,963.34
Income	\$39,872.60	\$232,499.76	\$272,372.36
Expenditures	\$36,687.57	\$189,988.55	\$226,676.12
<b>FUND BALANCE</b>	<b>\$3,185.03</b>	<b>\$284,474.55</b>	<b>\$287,659.58</b>

**MEALS SERVED**

	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	872	6,366	7,238
Reduced Student Breakfasts	57	393	450
Free Student Breakfasts	725	4,467	5,192
Second Breakfasts	30	165	195
Adult Breakfasts	5	131	136
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
<b>TOTAL BREAKFASTS SERVED</b>	<b>1,689</b>	<b>11,522</b>	<b>13,211</b>
Paid Student Lunches	4,335	26,966	31,301
Reduced Student Lunches	359	2,332	2,691
Free Student Lunches	2,228	13,018	15,246
Second Lunches	0	103	103
Adult Lunches	133	590	723
Student Guest Lunches	0	0	0
Complimentary Lunches	0	1	1
<b>TOTAL LUNCHES SERVED</b>	<b>7,055</b>	<b>43,010</b>	<b>50,065</b>

**LUNCH STATUS**

FREE	REDUCED	PAID	TOTAL
177	30	386	593

2022-2023

East Buchanan

Hot Lunch  
Report**DAYS MEALS SERVED**

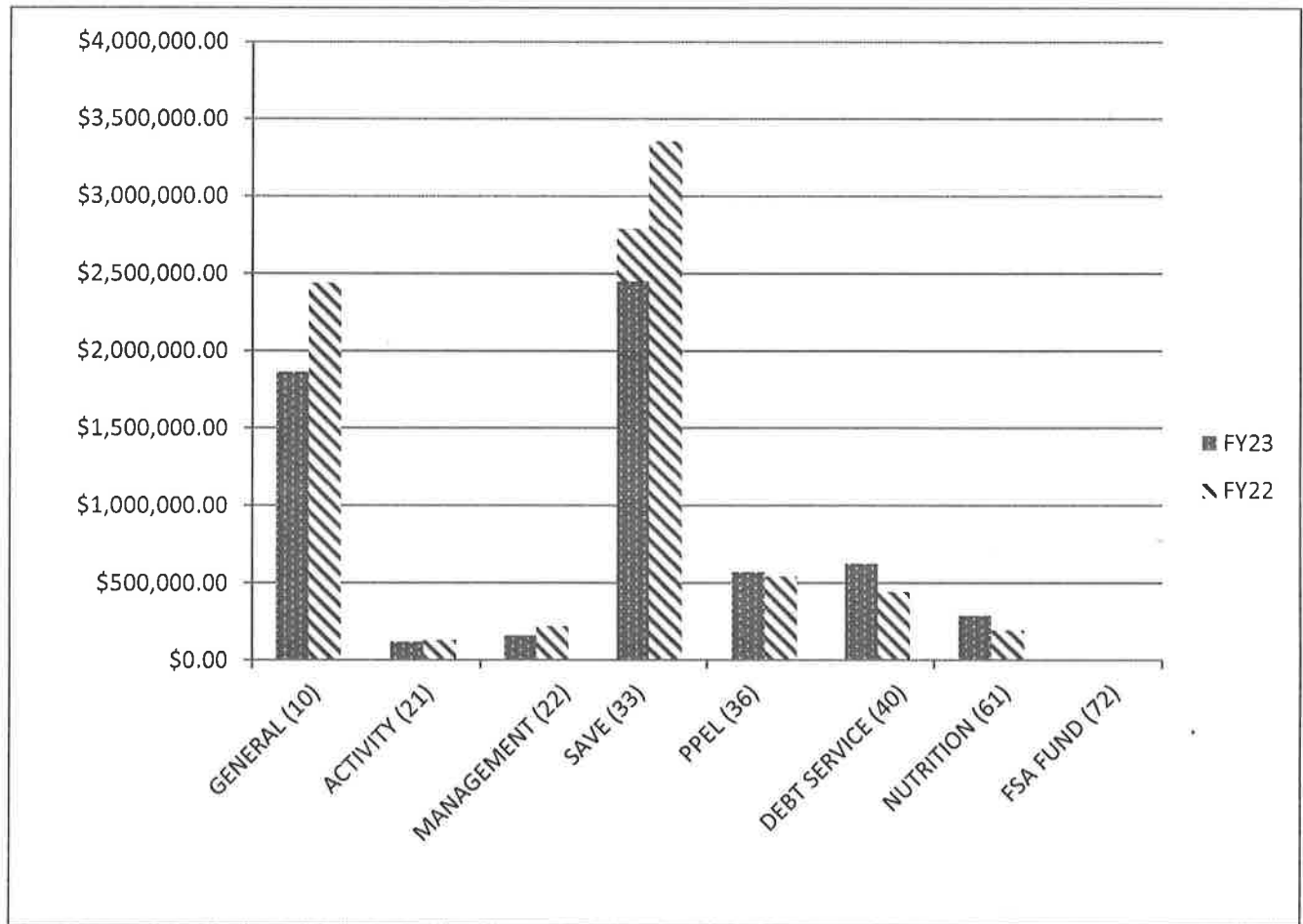
July	0
August	7
September	21
October	20
November	17
December	15
January	18
February	16
March	0
April	0
May	0
June	0
<b>TOTALS</b>	<b>114</b>

February 28, 2023

## CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

**February 2023**

Fund Description	Beginning	Revenues	Expenditures	FY23	FY22	Difference
				Ending	End Balance	
GENERAL (10)	\$2,041,159.66	\$676,618.89	\$856,240.46	\$1,861,538.09	\$2,438,178.31	(\$576,640.22)
ACTIVITY (21)	\$116,962.34	\$8,685.94	\$6,872.83	\$118,775.45	\$128,143.85	(\$9,368.40)
MANAGEMENT (22)	\$158,483.40	\$866.82	\$1,091.00	\$158,259.22	\$217,856.78	(\$59,597.56)
SAVE (33)	\$2,688,635.43	\$73,711.14	\$0.00	\$2,762,346.57	\$3,353,717.53	(\$591,370.96)
PPEL (36)	\$574,583.56	\$4,633.71	\$9,013.40	\$570,203.87	\$541,339.40	\$28,864.47
DEBT SERVICE (40)	\$618,983.88	\$4,782.52	\$500.00	\$623,266.40	\$441,854.72	\$181,411.68
NUTRITION (61)	\$284,474.55	\$55,223.45	\$52,038.42	\$287,659.58	\$193,877.45	\$93,782.13
FSA FUND (72)	\$6,982.07	\$3,101.17	\$4,167.13	\$5,916.11	\$0.00	\$5,916.11
			TOTAL	\$6,387,965.29	\$7,314,968.04	(\$927,002.75)



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

		FY23 Certified Budget	as of 2/28/23	over / (under) budget	
Taxes Levied on Property	1	\$ 3,195,996.00	\$ 1,919,994.60		
Utility Replacement Excise Tax	2	\$ 43,516.00	\$ 22,369.21		
Income Surtaxes	3	\$ 153,339.00	\$ 177,827.00		
Tuition\Transportation Received	4	\$ 600,000.00	\$ 144,869.01		
Earnings on Investments	5	\$ 57,100.00	\$ 47,214.69		
Nutrition Program Sales	6	\$ 140,000.00	\$ 136,092.76		
Student Activities and Sales	7	\$ 189,000.00	\$ 88,023.59		
Other Revenues from Local Sources	8	\$ 91,000.00	\$ 85,651.88		
Revenue from Intermediary Sources	9	\$ -			
State Foundation Aid	10	\$ 4,131,931.00	\$ 2,461,327.40		
Instructional Support State Aid	11	\$ 14,816.00	\$ -		
Other State Sources	12	\$ 577,850.00	\$ 555,143.07		
Commercial & Industrial State Replacement	13	\$ -			
Title 1 Grants	14	\$ 70,000.00	\$ 26,723.55		
IDEA and Other Federal Sources	15	\$ 320,000.00	\$ 357,799.87		
<b>Total Revenues</b>	<b>16</b>	<b>\$ 9,584,548.00</b>	<b>\$ 6,023,036.63</b>		
General Long-Term Debt Proceeds	17	\$ -	\$ -		
Transfers In	18	\$ 1,646,618.00	\$ 251,292.50		
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 9,355.90		
Special Items/Upward Adjustments	20	\$ -	\$ -		
<b>Total Revenues &amp; Other Sources</b>	<b>21</b>	<b>\$ 11,231,166.00</b>	<b>\$ 6,283,685.03</b>		
Beginning Fund Balance	22	\$ 6,326,708.24	\$ 6,326,708.24		
<b>Total Resources</b>	<b>23</b>	<b>\$ 17,557,874.24</b>	<b>\$ 12,610,393.27</b>		
<b>*Instruction</b>	<b>24</b>	<b>\$ 5,632,000.00</b>	<b>\$ 2,835,963.85</b>	<b>\$ (2,796,036.15)</b>	<b>50%</b>
Student Support Services	25	\$ 220,000.00	\$ 112,101.22		
Instructional Staff Support Services	26	\$ 515,000.00	\$ 311,255.12		
General Administration	27	\$ 270,000.00	\$ 244,815.31		
School/Building Administration	28	\$ 375,000.00	\$ 254,117.07		
Business & Central Administration	29	\$ 192,500.00	\$ 90,178.44		
Plant Operation and Maintenance	30	\$ 603,000.00	\$ 479,206.66		
Student Transportation	31	\$ 525,000.00	\$ 413,785.15		
This row is intentionally left blank	32	\$ -			
<b>*Total Support Services (lines 25-32)</b>	<b>32A</b>	<b>\$ 2,700,500.00</b>	<b>\$ 1,905,458.97</b>	<b>\$ (795,041.03)</b>	<b>71%</b>
<b>*Noninstructional Programs</b>	<b>33</b>	<b>\$ 360,000.00</b>	<b>\$ 225,774.92</b>	<b>\$ (134,225.08)</b>	<b>63%</b>
Facilities Acquisition and Construction	34	\$ 1,350,000.00	\$ 540,319.79		
Debt Service	35	\$ 1,988,405.00	\$ 294,686.25		
AEA Support - Direct to AEA	36	\$ 302,609.00	\$ 168,263.40		
<b>*Total Other Expenditures (lines 34-36)</b>	<b>36A</b>	<b>\$ 3,641,014.00</b>	<b>\$ 1,003,269.44</b>	<b>\$ (2,637,744.56)</b>	<b>28%</b>
Total Expenditures	37	\$ 12,333,514.00	\$ 5,970,467.18		
Transfers Out	38	\$ 1,461,618.00	\$ 251,292.50		
Other Uses	39	\$ -	\$ 1,823.94		
Total Expenditures & Other Uses	40	\$ 13,795,132.00	\$ 6,223,583.62	\$ (7,571,548.38)	
Ending Fund Balance	41	\$ 3,762,742.24	\$ 6,386,809.65		
<b>Total Requirements</b>	<b>42</b>	<b>\$ 17,557,874.24</b>	<b>\$ 12,610,393.27</b>	<b>\$ (4,947,480.97)</b>	

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.

**Motion – Set date for Public Hearing on Fiscal Year 2024 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 2024 budget on April 12, 2023 at 5:00 pm.”*

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

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

Publish dates: 3/23/23-4/2/23



Tc-Opt 1

## 2023-2024 School Calendar – Option 1

Summary of Calendar:  
 Days/Hrs. in classroom:  
 1<sup>st</sup> Trimester ..... 58/392  
 2<sup>nd</sup> Trimester ..... 58/389  
 3<sup>rd</sup> Trimester ..... 56/385  
**TOTAL DAYS/HRS**  
**173/1166**

### CALENDAR LEGEND

Begin/End of Trimester
PD No School
1:30 Early Dismissal PD
P/T Conferences
Holidays
Comp Day/ No School
Vacation Days

Teacher Days – 190 Contract Days  
 172 Student Days  
 2 Parent/Teacher Conference Days  
 11 Full Professional Development Days (PD)  
 5 HOLIDAYS:

Labor Day (9/4)  
 Thanksgiving Day (11/23)  
 Christmas (12/25)  
 New Year's Day (1/1)  
 Memorial Day (5/27)

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

### Summary

172 student days + 2 P/T = 174 days  
 1159 hours + 16 = 1,175 hours  
 95 hours beyond requirement  
 Regular Day: 410 min = 6.8 hours

Elementary Day – 8:15 am – 3:25 pm  
 MS/HS Day – 8:10 am – 3:25 pm  
 Teacher Day 7:45 – 3:45 pm

August 2023					Student Days/Hours	
M	T	W	Th	F		
14	15	16	17	18		
21	22	23	24	25	3	20
28	29	30	31		7	47
<b>September 2023</b>						
				1	8	54
4	5	6	7	8	12	82
11	12	13	14	15	16	109
18	19	20	21	22	21	143
25	26	27	28	29	26	177
<b>October 2023</b>						
2	3	4	5	6	31	211
9	10	11	12	13	35	238
16	17	18	19	20	40	272
23	24	25	26	27	44	297
30	31				46	310
<b>November 2023</b>						
		1	2	3	49	331
6	7	8	9	10	54	365
13	14	15	16	17	58	392
20	21	22	23	24	60	404
27	28	29	30		64	431
<b>December 2023</b>						
				1	65	438
4	5	6	7	8	70	472
11	12	13	14	15	75	506
18	19	20	21	22	79	531
25	26	27	28	29		
<b>January 2024</b>						
1	2	3	4	5	82	552
8	9	10	11	12	87	586
15	16	17	18	19	91	613
22	23	24	25	26	96	647
29	30	31			99	667
<b>February 2024</b>						
			1	2	101	681
5	6	7	8	9	105	706
12	13	14	15	16	109	733
19	20	21	22	23	114	767
26	27	28	29		118	794
<b>March 2024</b>						
				1	119	801
4	5	6	7	8	124	835
11	12	13	14	15	128	862
18	19	20	21	22	133	896
25	26	27	28	29	136	915
<b>April 2024</b>						
1	2	3	4	5	140	942
8	9	10	11	12	145	976
15	16	17	18	19	149	1003
22	23	24	25	26	154	1037
29	30				156	1051
<b>May 2024</b>						
		1	2	3	159	1071
6	7	8	9	10	164	1105
13	14	15	16	17	169	1139
20	21	22	23	24	173	1166
27	28	29	30	31		
<b>June 2024</b>						
3	4	5	6	7		

### 180 Days/1080 Hours Calendar

Aug 17, 21, 22 PD No School
Aug. 23 Begin 1 <sup>st</sup> Semester
Sept. 4 Labor Day (No School)
Sept. 11 PD No School
Oct. 9 PD No School
Oct. 24 P/T Conferences 4-8
Oct. 26 P/T Conferences 2-8 (1:30 Dismissal)
Oct. 27 Comp Day/ No School
Nov. 13 PD No School
Nov. 17 End of Trimester (58/392)
Nov. 20 Beginning of 2 <sup>nd</sup> Trimester
Nov. 21 1:30 Dismissal PD
Nov. 22/24 Vacation Day
Nov. 23 Thanksgiving (No School)
Dec. 21 1:30 Dismissal PD
Dec. 222-Jan. 2 Winter Break (No School)
Dec. 25 Christmas (No School)
Jan. 1 New Year's Day (No School)
Jan. 15 PD No School
Feb. 6 P/T Conferences 4-8
Feb. 8 P/T Conferences 2-8 (1:30 Dismissal)
Feb. 9 Comp Day/ No School
Feb. 12 PD No School
Feb. 27 End of 2 <sup>nd</sup> Trimester (59/389)
Feb. 28 Beginning of 3 <sup>rd</sup> Trimester
Mar. 11 PD No School
Mar. 27 1:30 Dismissal PD
Mar. 28/29 Vacation Days
Apr. 1 Vacation Day
Apr. 15 PD No School
May 22 End of 3 <sup>rd</sup> Trimester (57/385)
May 23 PD No School
May 27 Memorial Day (No School)

7c-Opt 2

## 2023-2024 School Calendar – Option 2

Summary of Calendar:  
 Days/Hrs. in classroom:  
 1<sup>st</sup> Trimester 58/392  
 2<sup>nd</sup> Trimester 58/389  
 3<sup>rd</sup> Trimester .....56/385  
**TOTAL DAYS/HS**  
**173/1166**

### CALENDAR LEGEND

Begin/End of Trimester
PD No School
1:30 Early Dismissal PD
P/T Conferences
Holidays
Comp Day/ No School
Vacation Days

Teacher Days – 190 Contract Days  
 172 Student Days  
 2 Parent/Teacher Conference Days  
 11 Full Professional Development Days (PD)  
 5 HOLIDAYS:  
 Labor Day (9/4)  
 Thanksgiving Day (11/23)  
 Christmas (12/25)  
 New Year's Day (1/1)  
 Memorial Day (5/27)

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

### Summary

172 student days + 2 P/T = 174 days  
 1159 hours + 16 = 1,175 hours  
 95 hours beyond requirement  
 Regular Day: 410 min = 6.8 hours

Elementary Day – 8:15 am – 3:25 pm  
 MS/HS Day – 8:10 am – 3:25 pm  
 Teacher Day 7:45 – 3:45 pm

August 2023					Student Days/Hours	
M	T	W	Th	F		
14	15	16	17	18		
21	22	23	24	25	3	20
28	29	30	31		7	47
<b>September 2023</b>						
				1	8	54
4	5	6	7	8	12	82
11	12	13	14	15	16	109
18	19	20	21	22	21	143
25	26	27	28	29	26	177
<b>October 2023</b>						
2	3	4	5	6	31	211
9	10	11	12	13	35	238
16	17	18	19	20	40	272
23	24	25	26	27	44	297
30	31				46	310
<b>November 2023</b>						
		1	2	3	49	331
6	7	8	9	10	54	365
13	14	15	16	17	58	392
20	21	22	23	24	60	404
27	28	29	30		64	431
<b>December 2023</b>						
				1	65	438
4	5	6	7	8	70	472
11	12	13	14	15	75	506
18	19	20	21	22	79	531
25	26	27	28	29		
<b>January 2024</b>						
1	2	3	4	5	82	552
8	9	10	11	12	87	586
15	16	17	18	19	91	613
22	23	24	25	26	96	647
29	30	31			99	667
<b>February 2024</b>						
			1	2	101	681
5	6	7	8	9	105	706
12	13	14	15	16	109	733
19	20	21	22	23	114	767
26	27	28	29		118	794
<b>March 2024</b>						
				1	119	801
4	5	6	7	8	124	835
11	12	13	14	15	128	862
18	19	20	21	22	133	896
25	26	27	28	29	136	915
<b>April 2024</b>						
1	2	3	4	5	140	942
8	9	10	11	12	145	976
15	16	17	18	19	149	1003
22	23	24	25	26	154	1037
29	30				156	1051
<b>May 2024</b>						
		1	2	3	159	1071
6	7	8	9	10	164	1105
13	14	15	16	17	169	1139
20	21	22	23	24	172	1159
27	28	29	30	31		
<b>June 2024</b>						
3	4	5	6	7		

### 180 Days/1080 Hours Calendar

Aug 17, 21, 22 PD No School
Aug. 23 Begin 1 <sup>st</sup> Semester
Sept. 4 Labor Day (No School)
Sept. 11 PD No School
Oct. 9 PD No School
Oct. 25 P/T Conferences 2-8 (1:30 Dismissal)
Oct. 27 Comp Day/ No School
Oct. 27 P/T Conferences 8 – Noon
Nov. 13 PD No School
Nov. 17 End of Trimester (58/392)
Nov. 20 Beginning of 2 <sup>nd</sup> Trimester
Nov. 21 1:30 Dismissal PD
Nov. 22/24 Vacation Day
Nov. 23 Thanksgiving (No School)
Dec. 21 1:30 Dismissal PD
Dec. 22-24 Jan. 2 Winter Break (No School)
Dec. 25 Christmas (No School)
Jan. 1 New Year's Day (No School)
Jan. 15 PD No School
Feb. 8 P/T Conferences 2-8 (1:30 Dismissal)
Feb. 9 Comp Day/ No School
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Feb. 28 Beginning of 3 <sup>rd</sup> Trimester
Mar. 11 PD No School
Mar. 27 1:30 Dismissal PD
Mar. 28/29 Vacation Days
Apr. 1 Vacation Day
Apr. 15 PD No School
May 22 End of 3 <sup>rd</sup> Trimester (57/385)
May 23 PD No School
May 27 Memorial Day (No School)

**Motion – Set date for Public Hearing on 23-24 School Calendar**

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

*“I move that the board hold a public hearing for the 23-24 school calendar on April 12, 2023 at 5:05 pm.”*

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

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

Publish dates: 3/23/23-4/2/23

# Kay L. Chapman, CPA PC

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

## Communication with Those Charged with Governance at the Conclusion of the Audit

February 27, 2023

To the Board of Education  
East Buchanan Community School District

I have audited the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of East Buchanan Community School District for the year ended June 30, 2022. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated October 04, 2022. Professional standards also require that I communicate to you the following information related to my audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by East Buchanan Community School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022. I noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the useful lives of capital assets is based on anticipated length of time the asset will be useful to the district. I evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

I encountered no significant difficulties in dealing with management in performing and completing my audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

### *Management Representations*

I have requested certain representations from management that are included in the management representation letter dated February 27, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

### Other Matters

I applied certain limited procedures to Budgetary Comparison Schedule of Revenues, Expenditures/Expenses and Changes in Balances-Budget and Actual-All Governmental Funds and Proprietary Funds; Notes to Required Supplementary Information-Budgetary Reporting; Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District Contributions; Notes to Required Supplementary Information-Pension Liability and Schedule of Changes in the District's Total OPEB Liability, Related Ratios and Notes, which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on Combining Balance Sheet for Nonmajor Governmental Funds; Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for Nonmajor Governmental Funds; Schedule of Changes in Special Revenue Fund, Student Activity Accounts; Schedule of Revenues by Source and Expenditures by Function-All Governmental Funds and Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of board of education and management of East Buchanan Community School District and is not intended to be and should not be, used by anyone other than these specified parties.

Very truly yours,



Kay L. Chapman, CPA PC

7d

# MOTION TO APPROVE THE FISCAL YEAR 2022 AUDIT REPORT

Board members were provided with copies of the fiscal year audit report when it was released. The full audit report can be found at <https://www.auditor.iowa.gov/reports/audit-reports/>

## NEWS RELEASE

### FOR RELEASE:

Kay L. Chapman, CPA PC of Muscatine, Iowa today released an audit report on the East Buchanan Community School District in Winthrop, Iowa.

### FINANCIAL HIGHLIGHTS:

The District's revenues totaled \$10,041,256 for the year ended June 30, 2022, a 5 percent increase from the prior year. Expenses for District operations totaled \$8,927,272, a 2 percent decrease from the prior year. The decrease in expenses was primarily related to the District controlling costs.

### AUDIT FINDINGS:

Chapman reported four findings related to the receipt and expenditure of taxpayer funds. These are found on pages 70 and 74 of this report. The findings address issues such as a lack of segregations of duties, variances in certified enrollment and deficit of net position. Chapman provided the District with recommendations to address these findings.

### BOARD RESPONSIBILITIES:

The District's Board of Education has a fiduciary responsibility to provide guidance over the District's operations and stewardship over the District's finances. The Board is responsible for the governance and leadership of the District.

### COPY OF REPORT:

A copy of the audit report is available for review in the District Secretary's Office, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

\*\*\*\*\*

*"I move that the board approve the fiscal year 2022 audit report as presented."*

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

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

## **804.5 - STOCK PRESCRIPTION MEDICATION SUPPLY**

The East Buchanan Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents including severe allergic reactions, respiratory distress and opioid overdose. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors, bronchodilator canisters and spacers and opioid antagonist from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to administer to a student or individual who may be experiencing an anaphylactic reaction, respiratory distress or acute opioid overdose.

**Procurement and maintenance of supply:** The district shall stock a minimum of the following for each attendance center:

- One pediatric dose and one adult dose epinephrine auto-injector; for each school building.
- One pediatric dose and one adult dose bronchodilator canister or spacer;
- One dose of opioid antagonist.

The supply of such medication shall be maintained in a secure, dark, temperature-controlled location in each school building.

The school nurse shall routinely check stock of medication and document in a log monthly:

- The expiration date;
- Any visualized particles; or
- Color change.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector that is used, close to expiration, or discolored or has particles visible in the liquid.

**Training:** A school nurse or personnel trained and authorized may provide or administer any of the medication listed in this policy from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction, respiratory distress and opioid overdose. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector, bronchodilator canisters and spacers and opioid antagonist shall consist of the requirements established by law.

Authorized personnel will be required to provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors, bronchodilator canisters or spacers and opioid antagonists to retain authorization to administer these medications if the following occur:

- Failure to administer an epinephrine auto-injectors, bronchodilator canister or spacer or opioid antagonist to a student or individual by proper route, failure to administer the correct dosage, or failure to administer an epinephrine auto-injector, bronchodilator canister or spacer and opioid antagonist according to generally accepted standards of practice (“medication error”);  
or

## **804.5 - STOCK PRESCRIPTION MEDICATION SUPPLY**

- Accidental injection of an epinephrine auto-injector into a digit of the authorized personnel administering the medication (“medication incident”).

**Reporting:** The district will contact emergency medical services (911) immediately after a stock epinephrine auto-injector, bronchodilator canister or spacer or opioid antagonist is administered to a student or individual. The school nurse or authorized personnel will remain with the student or individual until emergency medical services arrive.

Within 48 hours, the district will report to the Iowa Department of Education:

- Each medication incident with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist;
- Each medication error with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist; or
- The administration of a stock epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist.

As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist provided they acted reasonably and in good faith.

The superintendent may develop an administrative process to implement this policy.

Legal Reference: Iowa Code §§ 135.185; 190; 279.8.  
281 I.A.C. 14.3.

Adopted: August 10, 2022



LICENSED EMPLOYEE DEFINED

Licensed employees, including administrators, are those employees required to hold an appropriate license from the Iowa Department of Education for their position as required by the Board of Educational Examiners or others with professional licenses. Licenses required for a position will be considered met if the employee meets the requirements established by the Iowa Department of Education.

It is the responsibility of the superintendent to establish job specifications and job descriptions for licensed employees' positions, other than the position of the superintendent. Job descriptions may be approved by the board.

Licensed employees must present evidence of current license to the board secretary prior to payment of salary each year.

Legal Reference:        Clay v. Independent School District of Cedar Falls, 187 Iowa  
89, 174 N.W. 47 (1919).  
Iowa Code §§ 256.7(3); 272; 279.8  
282 I.A.C. 14.  
281 I.A.C. 12.4

Cross Reference:        405.2 Licensed Employee Qualifications, Recruitment Selection  
406.5 Licensed Employee Group Insurance Benefits (I,II)  
410.1 Substitute Teachers  
411.1 Classified Employee Defined

Approved: May 10, 2006  
Last Reviewed: February 13, 2019

## LICENSED EMPLOYEE QUALIFICATIONS, RECRUITMENT, SELECTION

Persons interested in a licensed position, other than administrative positions which will be employed in accordance with board policies in Series 300, "Administration," will have an opportunity to apply and qualify for licensed positions in the school district in accordance with applicable laws and school district policies regarding equal employment. Job applicants for licensed positions will be considered on the basis of the following:

- Training, experience, and skill;
- Nature of the occupation;
- Demonstrated competence; and
- Possession of, or ability to obtain, state license if required for the position.

All job openings shall be submitted to the Iowa Department of Education for posting on TeachIowa, the online state job posting system. Additional announcements of the position may occur in a manner which the superintendent believes will inform potential applicants about the position. Whenever possible, the preliminary screening of applicants will be conducted by the administrator who will be directly supervising and overseeing the person being hired.

The board will employ licensed employees after receiving a recommendation from the superintendent. The superintendent, however, will have the authority to employ a licensed employee on a temporary basis until a recommendation can be made and action can be taken by the board on the position.

***NOTE: This is a mandatory policy. Marital status is not a protected class for employees. The class may be added at the discretion of the board. Boards may delegate the hiring of teachers to the superintendent. If the board decides to do so, the delegation must be in board policy so boards should either accept the language in the board policy or develop their own.***

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

Legal Reference: 29 U.S.C. §§ 621-634  
 42 U.S.C. §§ 2000e, 12101 *et seq.*  
 Iowa Code §§ 20; 35C; 216; 279.13  
 281 I.A.C. 12.  
 282 I.A.C. 14.

Cross Reference: 401.1 Equal Employment Opportunity  
 401.3 Nepotism  
 401.6 Limitations to Employment References  
 405.1 Licensed Employee Defined  
 405.3 Licensed Employee Individual Contracts  
 405.7 Licensed Employee Transfers  
 405.8 Licensed Employee Evaluation  
 410.1 Substitute Teachers

Approved: May 10, 2006

Last Reviewed: February 13, 2019

LICENSED EMPLOYEE INDIVIDUAL CONTRACTS

The board will enter into a written contract with licensed employees, other than administrators, employed on a regular basis. Each contract will be for a period of one year.

It is the responsibility of the superintendent to complete the contracts for licensed employees and present them to the board for approval. The contracts, after being signed by the board president, are returned to the superintendent. The superintendent will obtain the employee's signature. After being signed, the contract is filed with the board secretary.

***NOTE: By law, the board president must sign all employment contracts and must do so prior to the employee signing the contract. Individual teaching contracts cannot exceed one year.***

Legal Reference: Harris v. Manning Independent School District of Manning, 245 Iowa 1295, 66 N.W.2d 438 (1954).  
Shackelford v. District Township of Beaver, Polk County, 203 Iowa 243, 212 N.W. 467 (1927).  
Burkhead v. Independent School District of Independence, 107 Iowa 29, 77 N.W. 491 (1898).  
Iowa Code chs. 20; 279 (2009).

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment, Selection  
405.4 Licensed Employee Continuing Contracts  
407.1 Licensed Employee Resignation  
407.2 Licensed Employee Contract Release

Approved: May 10, 2006

Last Reviewed: February 13, 2019

## LICENSED EMPLOYEE CONTINUING CONTRACTS

Contracts entered into with licensed employees, other than an administrator, will continue from year to year except as modified or terminated as provided by law. The board may issue temporary and nonrenewable contracts in accordance with law.

Licensed employees whose contracts will be recommended for termination by the board will receive due process as required by law. The superintendent will make a recommendation to the board for the termination of the licensed employee's contract.

Licensed employees who wish to resign, to be released from a contract, or to retire must comply with applicable law and board policies.

Legal Reference:     *Ar-We-Va Community School District v. Long and Henkenius*, 292 N.W.2d 402 (Iowa 1980).  
                          *Bruton v. Ames Community School District*, 291 N.W.2d 351 (Iowa 1980).  
                          *Hartman v. Merged Area VI Community College*, 270 N.W.2d 822 (Iowa 1978).  
                          *Keith v. Community School District of Wilton in the Counties of Cedar and Muscatine*, 262 N.W.2d 249 (Iowa 1978).  
                          Iowa Code §§ 272; 279.

Cross Reference:    405.3   Licensed Employee Individual Contracts  
                          405.9   Licensed Employee Probationary Status  
                          407.1   Licensed Employee Resignation  
                          407.2   Licensed Employee Contract Release

Approved: November 15, 2017

Last Reviewed:

## LICENSED EMPLOYEE WORK DAY

The work day for licensed employees will begin each day of the school year at a time established by the superintendent. Licensed employees who are employed only during the academic year will have the same work day as other licensed employees. "Day" is defined as one work day regardless of full-time or part-time status of an employee.

Licensed employees are to be in their assigned school building during the work day. Advance approval to be absent from the school building must be obtained from the principal whenever the licensed employees must leave the school building during the work day.

The building principal is authorized to make changes in the work day in order to facilitate the education program. These changes are reported to the superintendent.

The work day outlined in this policy is a minimum work day. Nothing in this policy prohibits licensed employees from working additional hours outside the work day.

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

Legal Reference: Iowa Code §§ 20; 279.8

Cross Reference: 200.2 Powers of the Board of Directors

Approved: May 10, 2006

Last Reviewed: February 13, 2019

## LICENSED EMPLOYEE ASSIGNMENT

Determining the assignment of each licensed employee is the responsibility of and within the sole discretion of the board. In making such assignments the board will consider the qualifications of each licensed employee and the needs of the school district.

It is the responsibility of the superintendent to make recommendations to the board regarding the assignment of licensed employees.

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

Legal Reference: Iowa Code §§ 20.9; 279.8

Cross Reference: 200.2 Powers of the Board of Directors

Approved: May 10, 2006

Last Reviewed: February 13, 2019

## LICENSED EMPLOYEE TRANSFERS

Determining the location where an employee's assignment will be carried out is the responsibility and within the sole discretion of the board. In making such assignments the board will consider the qualifications of each licensed employee and the needs of the school district.

A transfer may be initiated by the employee, the principal, or the superintendent.

It is the responsibility of the superintendent to make recommendations to the board regarding the transfer of licensed employees.

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

Legal Reference: Iowa Code §§ 216.14; 279.8

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment, Selection  
405.6 Licensed Employee Assignment

Approved: May 10, 2006

Last Reviewed: February 13, 2019

## LICENSED EMPLOYEE EVALUATION

Evaluation of licensed employees on their skills, abilities, and competence is an ongoing process supervised by the building principals and conducted by approved evaluators. The goal of the formal evaluation of licensed employees, other than administrators, but including extracurricular employees, is to improve the education program, to maintain licensed employees who meet or exceed the board's standards of performance, to clarify the licensed employee's role, to ascertain the areas in need of improvement, to clarify the immediate priorities of the board, and to develop a working relationship between the administrators and other employees.

The formal evaluation criteria is in writing and approved by the board. The formal evaluation will provide an opportunity for the evaluator and the licensed employee to discuss performance and the future areas of growth. The formal evaluation is completed by the evaluator, signed by the licensed employee and filed in the licensed employee's personnel file. This policy supports, and does not preclude, the ongoing informal evaluation of the licensed employee's skills, abilities and competence.

Licensed employees will be required to:

- Demonstrate the ability to enhance academic performance and support for and implementation of the school district's student achievement goals.
- Demonstrate competency in content knowledge appropriate to the teaching position.
- Demonstrate competency in planning and preparation for instruction.
- Use strategies to deliver instruction that meets the multiple learning needs of students.
- Use a variety of methods to monitor student learning.
- Demonstrate competence in classroom management.
- Engage in professional growth.
- Fulfill professional responsibilities established by the school district.

It is the responsibility of the superintendent to ensure licensed employees are evaluated. New and probationary licensed employees are evaluated at least twice each year.

**NOTE: There is no legal requirement that probationary employees be evaluated twice a year, but it is the standard practice. School districts that utilize a different practice need to amend the fourth paragraph to reflect this.**

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

Legal Reference: Iowa Code §§ 20.9; 279, 284, 294.  
*Aplington Community School District v. PERB*, 392 N.W.2d 495 (Iowa 1986).  
*Saydel Education Association v. PERB*, 333 N.W.2d 486 (Iowa 1983).  
 281 I.A.C. 83; 12.3

Cross Reference: 405.2 Licensed Employee Qualifications, Recruitment, Selection  
 405.9 Licensed Employee Probationary Status

Approved: May 10, 2006

Last Reviewed: February 13, 2019

*East Buchanan Community School District*



LICENSED EMPLOYEE PROBATIONARY STATUS

The first three consecutive years of a licensed employee's contract is a probationary period unless the employee has already successfully completed the probationary period in an Iowa school district. New employees who have successfully completed a probationary period in a previous Iowa school district will serve a two year probationary period. For purposes of this policy, an employee will have met the requirements for successfully completing a probationary period in another Iowa school district if, at the teacher's most recent performance evaluation, the teacher received at least a satisfactory or better evaluation and the individual has not engaged in conduct which would disqualify the teacher for a continuing contract.

Only the board, in its discretion, may waive the probationary period. The board may extend the probationary period for one additional year with the consent of the licensed employee. The board will make the decision to extend or waive a licensed employee's probationary status based upon the superintendent's recommendation. During this probationary period the board may terminate the licensed employee's contract at the end of the year without cause year or immediately discharge the employee consistent with applicable law and board policies.

Legal Reference: Iowa Code § 279.

Cross Reference: 405.4 Licensed Employee Continuing Contracts  
405.8 Licensed Employee Evaluation

Approved: November 15, 2017

Last Reviewed:

## LICENSED EMPLOYEE SALARY SCHEDULE

The board will establish ~~salary schedules~~ **compensation** for licensed employees' positions keeping in mind the financial condition of the school district, the education and experience of the licensed employee, the educational philosophy of the school district, and other factors deemed relevant by the board.

It is the responsibility of the superintendent to make a recommendation to the board annually regarding ~~the salary schedule~~ **licensed employee compensation**. ~~The salary schedule is~~ **base wages of licensed employees are** subject to review and modification through the collective bargaining process.

***Note: Districts may choose to maintain a salary schedule but are only required to negotiate base wages as part of the collective bargaining process.***

***For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 25 #4 – May 1, 2017.***

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

Legal Reference: Iowa Code §§ 20.1, .4, .7, .9; 279.8.

Cross Reference: 406.2 Licensed Employee Compensation Advancement

Approved: May 10, 2006

Last Reviewed: December 12, 2018

LICENSED EMPLOYEE ~~SALARY SCHEDULE~~ COMPENSATION ADVANCEMENT

The board shall determine if licensed employees will advance ~~on the salary schedule~~ in compensation for their licensed employees' positions, keeping in mind the financial condition of the school district, the education and experience of the licensed employee, the educational philosophy of the school district, and other considerations as determined by the board.

It shall be the responsibility of the superintendent to make a recommendation to the board for the advancement of licensed employees. ~~on the salary schedule. The superintendent has the discretion to approve credit outside the employee's area of endorsement or responsibility consistent with the educational philosophy of the school district.~~

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

***For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 25 #4 – May 1, 2017.***

Legal Reference: Iowa Code §§ 20.1, .4, .7, .9; 279.8.

Cross Reference: 406.1 Licensed Employee Compensation

Approved: March 8, 2000

Last Reviewed: December 12, 2018

## LICENSED EMPLOYEE CONTINUED EDUCATION CREDIT

Continued education on the part of licensed employees may entitle them to advancement ~~on the salary schedule~~ **in compensation**. Licensed employees who have completed additional hours may be considered for advancement ~~on the salary schedule~~. The board may determine which licensed employees will advance ~~on the salary schedule~~ **in compensation** for continued education keeping in mind the financial condition of the school district, the education and experience of the licensed employee, the educational philosophy of the school district, and any other items deemed relevant by the board.

Licensed employees who wish to obtain additional education for advancement on the salary schedule must notify their supervisor by [redacted] of the school year preceding the actual year when advancement occurs. The superintendent has the discretion to approve credit outside the employee's area of endorsement or responsibility

It is the responsibility of the superintendent to make a recommendation to the board for the advancement of a licensed employee ~~on the salary schedule~~.

It would be helpful to know who plans on moving lanes when negotiating and working on the certified budget. Suggested date is February 28<sup>th</sup> of the preceding school

**Note: The law no longer requires a district to provide advancement for continued education credit. Districts may choose to maintain advancement for continued education credit but are only required to negotiate base wages as part of the collective bargaining process.**

**NOTE: If the Master Contract is silent, school districts need to insert a deadline in this policy. It is recommended the deadline be before budget certification so school districts can budget for the increase. If the Master Contract contains a date, that date can be inserted in this policy.**

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

**For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 25 #4 – May 1, 2017.**

Legal Reference: Iowa Code §§ 20.1, .4, .7, .9; 279.8.

Cross Reference: 405 Licensed Employees - General  
406 Licensed Employee Compensation and Benefits

Approved: March 8, 2000

Last Reviewed: December 12, 2018

LICENSED EMPLOYEE COMPENSATION FOR EXTRA DUTY

A licensed employee may volunteer or be required to take on extra duty, with the extra duty being secondary to the major responsibility of the licensed employee. The board may, in its sole discretion, establish a salary schedule compensation for extra duty licensed employee positions, keeping in mind the financial condition of the school district, the education and experience of the licensed employee, the educational philosophy of the school district, and other considerations as determined by the board.

Vacant extra duty positions, for which extra compensation will be earned, will be posted to allow qualified licensed employees to volunteer for the extra duty. If no licensed employee volunteers for extra duty, the superintendent will assign the extra duty positions to qualified licensed employees. The licensed employee will receive compensation for the extra duty required to be performed.

It is the responsibility of the superintendent to make a recommendation to the board annually as to which licensed employees will have the extra duty, and the salary schedule compensation for extra duty, for the board's review.

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

***For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 25 #4 – May 1, 2017.***

Legal Reference: Iowa Code §§ 279.8, .13-.15, .19A-B.

Approved: May 10, 2006

Last Reviewed: December 12, 2018

## LICENSED EMPLOYEE GROUP INSURANCE BENEFITS

Licensed employees are may be eligible for group insurance and health benefits as determined by the board and required by law. The board will select the group insurance-benefit programs and the insurance company or third party administrator which will provide the program.

This policy statement does not guarantee a certain level of benefits. In accordance with the Patient Protection and Affordable Care Act (ACA), the board will offer licensed employees who work an average of at least thirty (30) hours per week or one hundred thirty (130) hours per month, based on the measurement method adopted by the board, with minimum essential coverage that is both affordable and provides minimum value. The board will have the authority and right to change or eliminate group insurance programs, other than the group health plan, for its licensed employees.

The requirements stated in the Master Contract between employees in that certified collective bargaining unit and the board regarding the group insurance benefits of such employees will be followed.

Licensed employees who work an average of at least thirty (30) hours per week or one hundred thirty (130) hours per month, based on the measurement method adopted by the board, are eligible to participate in the group health plan. Licensed employees who work 30 hours per week are eligible to participate in dental, vision, life/AD&D, LTD, and dependent life group insurance plans. Employers should maintain documents regarding eligible employees acceptance and rejection of coverage.

Regular part-time employees (i.e., employees who work less than 30 hours per week or 130 hours per month for health benefit purposes or employees who work less than \_\_\_\_\_ per week for benefits other than health) who wish to purchase coverage may participate in group benefit programs by meeting the requirements of the applicable plan. Full-time and regular part-time licensed employees who wish to purchase coverage for their spouse or dependents may do so by meeting the requirements of the applicable plan.

Licensed employees and their spouse and dependents may be allowed to continue coverage of the school district's group health program if they cease employment with the school district by meeting the requirements of the plan.

Legal Reference: Iowa Code §§ 20.9; 85; 85B; 279.12, .27; 509; 509A; 509B.  
Internal Revenue Code § 4980H(c)(4); Treas. Reg. § 54.4980H-1(a)(21)(ii).  
Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts 1, 54  
and 301, 78 Fed. Reg. 217, (Jan 2, 2013).  
Shared Responsibility for Employers Regarding Health Coverage, 26 CFR Parts 1, 54  
and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014).

Cross Reference: 405.1 Licensed Employee Defined  
706.2 Payroll Deductions

Approved: May 10, 2006  
Last Reviewed: May 18, 2011

LICENSED EMPLOYEE TAX SHELTER PROGRAMS

Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. The board may authorize the administration to make a payroll deduction for licensed employees' tax sheltered annuity premiums purchased from a company or program if chosen by the board.

Licensed employees wishing to have payroll deductions for tax sheltered annuities will make a written request to the superintendent

Legal Reference: Iowa Code §§ 260C; 273; 294.16.

Cross Reference: 706.2 Payroll Deductions

Approved: May 10, 2006

Last Reviewed: December 12, 2018

## LICENSED EMPLOYEE RESIGNATION

A licensed employee who wishes to resign must notify the superintendent in writing within the time period set by the board for return of the contract. This applies to regular contracts for the licensed employee's regular duties and for an extracurricular contract for extra duty. Resignations of this nature will be accepted by the board.

The board may require an individual who has resigned from an extracurricular contract to accept the resigned position for only the subsequent school year when the board has made a good faith effort to find a replacement and the licensed employee is continuing to be employed by the school district.

Legal Reference: Iowa Code §§ 91A.2, .3, .5; 279.13, .19A

Cross Reference: 405.3 Licensed Employee Individual Contracts  
405.4 Licensed Employee Continuing Contracts

Approved: May 10, 2006

Last Reviewed: December 12, 2018



## LICENSED EMPLOYEE CONTRACT RELEASE

Licensed employees who wish to be released from an executed contract must give at least twenty-one days notice to the superintendent. Licensed employees may be released at the discretion of the board. Only in unusual and extreme circumstances will the board release a licensed employee from a contract. The board will have sole discretion to determine what constitutes unusual and extreme circumstances.

Release from a contract shall be contingent upon finding a suitable replacement. Licensed employees requesting release from a contract after it has been signed and before it expires may be required to pay the board the cost of advertising incurred to locate and hire a suitable replacement. Upon written mutual agreement between the employee and the superintendent, the costs may be deducted from the employee's salary. Payment of these costs **shall be is** a condition for release from the contract at the discretion of the board. Failure of the licensed employee to pay these expenses may result in a cause of action being filed in small claims court.

The superintendent is authorized to file a complaint with the Board of Educational Examiners against a licensed employee who leaves without proper release from the board.

**NOTE: School districts may charge employees for costs incurred in finding a replacement. Employees can only be charged costs, not "penalties." The costs cannot be withheld from money owed the employee unless the employee agrees. If costs are not withheld from moneys owed to the employee, the school district must bill the employee. If the employee fails to pay, the school district's only option for reimbursement is to file a claim in small claims court. The school district also has the option of filing a complaint with the Board of Educational Examiners stating the employee has engaged in unprofessional conduct.**

Legal Reference: Iowa Code §§ 216; 272; 279.13, .19A, .46

Cross Reference: 405.3 Licensed Employee Individual Contracts  
405.4 Licensed Employee Continuing Contracts  
407.3 Licensed Employee Retirement

Approved: March 8, 2000

Last Reviewed: December 12, 2018

## LICENSED EMPLOYEE RETIREMENT

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

Application for retirement will be considered made when the licensed employee states in writing to the superintendent, no later than the date set by the board for the return of the employee's contract to the board, the intent of the employee to retire. The letter must state the employee's desire to retire and be witnessed by another party other than the principal or the superintendent. Applications made after the date set by the board for the return of the employee's contract to the board may be considered by the board if special circumstances exist. It is within the discretion of the board to determine whether special circumstances exist.

Board action to approve a licensed employee's application for retirement is final and such action constitutes nonrenewal of the employee's contract for the next school year.

Licensed employees who retire under this policy may qualify for retirement benefits through the Iowa Public Employees Retirement System.

Licensed employees and their spouse and dependents are allowed to continue coverage in the school district's group health insurance program at their own expense by meeting the requirements of the insurer.

***NOTE: Mandatory retirement ages are a violation of federal law. The witnessing of the retiring employee's letter is to protect the school district in the event an employee alleges that the school district forced the employee to retire.***

Legal Reference: Iowa Code §§ 97B; 216; 279.46  
581 I.A.C. 21.

Cross Reference: 407.2 Licensed Employee Contract Release  
407.6 Licensed Employee Early Retirement  
407.6 Exhibits

Approved: May 10, 2006

Last Reviewed: December 12, 2018

LICENSED EMPLOYEE SUSPENSION

Licensed employees will perform their assigned job, respect and follow board policy and obey the law. The superintendent is authorized to suspend a licensed employee pending board action on a discharge, for investigation of charges against the employee, and for disciplinary purposes. It is within the discretion of the superintendent to suspend a licensed employee with or without pay.

In the event of a suspension, appropriate due process will be followed.

This is a mandatory policy.

Legal Reference: *Northeast Community Education Association v. Northeast Community School District*, 402 N.W.2d 765, 769 (Iowa 1987).  
*McFarland v. Board of Education of Norwalk Community School District*, 277 N.W.2d 901 (Iowa 1979); 402.N.W. 2d 765, 769 (Iowa 1987)  
Iowa Code §§ 20.7, .24; 279.13, .15-.19, .27

Cross Reference: 404 Employee Conduct and Appearance  
407.5 Licensed Employee Reduction in Force

Approved: May 10, 2006  
Last Reviewed: December 12, 2018

## LICENSED EMPLOYEE REDUCTION IN FORCE

The board has the exclusive authority to determine the appropriate number of licensed employees. A reduction of licensed employees may occur as a result of, but not be limited to, changes in the education program, staff realignment, changes in the size or nature of the student population, financial situation considerations, and other reasons deemed relevant by the board.

The reduction in licensed employees, other than administrators, will be done through normal attrition if possible. If normal attrition does not meet the necessary reduction in force required, the board may terminate licensed employees.

It is the responsibility of the superintendent to make a recommendation for termination to the board.

**The superintendent shall consider the following criteria in making the recommendations: The process for reduction in force shall be as follows:**

- Endorsements and educational preparation within the grade level and subject areas in which the employee is now performing;
- Relative skills, ability and demonstrated performance;
- Qualifications for co-curricular programs; and
- Number of continuous years of service to the school district. This will be considered only when the foregoing factors are relatively equal between licensed employees.

Due process for terminations due to a reduction in force will be followed.

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

**NOTE: Boards should consider adding detail to this policy that outlines specific criteria to be used in making a recommendation for reduction in force. This information will assist the superintendent in making consistent decisions in this area.**

Legal Reference: Iowa Code §§ 20; 279

Cross Reference: 407.4 Licensed Employee Suspension  
413.5 Classified Employee Reduction in Force

Approved: May 10, 2006

Last Reviewed: December 12, 2018