

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
April 12, 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. **PUBLIC HEARING - 2023-2024 CERTIFIED BUDGET**
4. **PUBLIC HEARING - 2023-2024 SCHOOL CALENDAR**
5. **APPROVE AGENDA**
6. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on March 8, 2023
 - b. Minutes from Work Session on March 13, 2023
 - c. Minutes from Special Meeting on March 27, 2023
 - d. Personnel Changes
 - e. List of Bills
 - f. Financial Reports
7. **COMMUNITY/PROGRAM PRESENTATIONS**
8. **ADMINISTRATIVE UPDATES & REPORTS**
 - a. Jacklyn Letzring - Elementary Update
 - b. Eric Dockstader - Secondary Update
 - c. Dan Fox - District Update
 - d. Facilities Update
 - e. Certified Budget Presentation
9. **AGENDA**
 - a. Resolution Authorizing the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017, and Levying a Tax for Fiscal Year 2024 for the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017
 - b. Adoption of Budget and Taxes July 1, 2023 - June 30, 2024
 - c. Budget Guarantee Resolution
 - d. 2023-2024 school calendar approval
 - e. Set Public Hearing to amend FY23 Certified Budget
 - f. Retirement stipend distribution
 - g. Operational sharing with Central Rivers AEA for Special Education Director
 - h. Operational sharing agreement with Dunkerton CSD for Superintendent
 - i. School safety
 - j. Playground
 - k. Board Policy Review - 2nd reading
 - 804.5
 - 405 through 407.5 series
10. **#BUCPR1DE**
11. **STUDENT QUESTIONS**
12. **EXEMPT SESSION** - Per Iowa Codes 20.17(3) and 20.9
13. **ADJOURN**

NOTICE OF PUBLIC HEARING
Proposed EAST BUCHANAN School Budget Summary
Fiscal Year 2023 - 2024

3

Location of Public Hearing: East Buchanan CSD Library 414 5th St N Winthrop IA 50682 Date of Hearing: 04/12/2023 Time of Hearing: 05:00 PM

The Board of Directors will conduct a public hearing on the proposed 23/24 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

		Budget 2024	Re-est. 2023	Actual 2022	Avg % 22-24
Taxes Levied on Property	1	3,384,952	3,195,996	2,908,252	% 7.9
Utility Replacement Excise Tax	2	45,021	43,514	45,406	% -0.4
Income Surtaxes	3	151,599	177,827	150,916	% 0.2
Tuition/Transportation Received	4	600,000	600,000	615,078	
Earnings on Investments	5	70,000	97,000	51,643	
Nutrition Program Sales	6	140,000	140,000	59,973	
Student Activities and Sales	7	181,000	189,000	171,935	
Other Revenues from Local Sources	8	110,000	106,000	158,178	
Revenue from Intermediary Sources	9	0	0	1,354	
State Foundation Aid	10	4,195,341	4,097,070	4,028,894	
Instructional Support State Aid	11	14,163	0	0	
Other State Sources	12	780,000	822,588	746,106	
Commercial & Industrial State Replacement	13	0	0	16,382	
Title I Grants	14	70,000	72,000	80,600	
IDEA and Other Federal Sources	15	445,000	525,000	1,010,133	
Total Revenues	16	10,187,076	10,065,995	10,044,850	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	312,355	311,293	343,418	
Proceeds of Fixed Asset Dispositions	19	0	0	1,518	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	10,499,431	10,377,288	10,389,786	
Beginning Fund Balance	22	4,842,343	6,326,704	6,697,738	
Total Resources	23	15,341,774	16,703,992	17,087,524	
*Instruction	24	5,828,000	5,262,000	5,422,406	% 3.7
Student Support Services	25	275,000	255,000	254,962	
Instructional Staff Support Services	26	650,000	620,643	620,982	
General Administration	27	390,000	369,250	253,411	
School Administration	28	440,000	425,000	400,356	
Business & Central Administration	29	172,000	165,000	159,374	
Plant Operation and Maintenance	30	918,000	871,224	767,518	
Student Transportation	31	645,000	652,720	598,940	
*Total Support Services (lines 25-31)	31A	3,490,000	3,358,837	3,055,543	% 6.9
*Noninstructional Programs	32	360,000	360,000	314,116	% 7.1
Facilities Acquisition and Construction	33	1,600,000	1,600,000	664,865	
Debt Service (Principal, interest, fiscal charges)	34	0	653,080	666,415	
AEA Support - Direct to AEA	35	307,083	280,439	276,324	
*Total Other Expenditures (lines 33-35)	35A	1,907,083	2,533,519	1,607,604	% 8.9
Total Expenditures	36	11,585,083	11,514,356	10,399,669	
Transfers Out	37	312,355	347,293	343,418	
Other Uses	38	0	0	17,733	
Total Expenditures, Transfers Out & Other Uses	39	11,897,438	11,861,649	10,760,820	
Ending Fund Balance	40	3,444,336	4,842,343	6,326,704	
Total Requirements	41	15,341,774	16,703,992	17,087,524	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		14.07287			

President calls for a motion to open public hearing

Motion to open public hearing by: _____ at _____ pm

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

Motion to close public hearing by: _____ at _____ pm

PUBLIC HEARING FOR 2023-2024 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

ba

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

Call to Order - President Andy Sperflage called the meeting to order at 5:01 pm. The board recited the East Buchanan Mission Statement. Board members present were Scott Cooksley, Tim Recker, Andy Sperflage, and Heather Steffens. Board member Shawn Stone was absent. Administration attending were Superintendent Dan Fox, HS/MS Principal Eric Dockstader, Elementary Principal Jacklyn Letzring, and Business Manager/Board Secretary Teresa Knipper. Several visitors attended the meeting. Motion carried with all ayes unless otherwise noted.

Public Forum – Kenny Berns addressed the board regarding board policy 104 Anti-bullying/Anti-Harassment.

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

Approve Consent Agenda - Motion by Steffens, second by Recker to approve the consent agenda. Items included on the Consent Agenda: minutes from the regular meeting on February 8, 2023; resignations of Cheryl Beatty as librarian and Denise Rorabaugh as at-risk teacher; transfers of Troy Erslund from MS teacher to HS special education teacher and Paula McGraw from HS guidance counselor to at-risk teacher; retirements per board policy of Cheryl Beatty, Shirley Pillard and Byron Reeder; expenditures listed; and financial reports.

Administrative Updates and Reports – Nurse Tracy explained policy 804.5 and requested that the district stock EpiPen and Narcan. Letzring reported Illustrative Math is being used in K, 2nd, and 3rd grades to align with standards, 4th grade went to the Grout Museum, a fundraiser was held for Day of Awesomeness, ISASP testing will be at the end of March, conferences were held, and students participated in World Read Aloud Day. Dockstader reported ISASP testing begins March 20th and the career fair was held on March 8th. The East Buc Archers thanked the board for being able to use the facilities and gave an update on the program's success. They appreciate that staff helped promote the activity in PE and at Camp Wapsi. Fox recommends that the buildings and grounds sharing agreement with Independence continue next year; however, the food service director sharing agreement will not be continued next year. The continuation of the transportation sharing agreement with Alburnett will be discussed with their new superintendent. Fox also reported that the food service program passed inspection, the district is considering the purchase of a 12-passenger van, and he gave an update on this year's student attendance as compared to last year. Construction on the track is scheduled for April 1st. A work session will be held on March 13, 2023 to discuss FY24 certified budget, playground plans, and school safety.

22-23 School Calendar Update – Fox reported the number of cancelled/late start/early dismissal days due to weather and requested that the board dismiss two professional development days for staff so that May 25th is the last student day and May 26th is the last teacher day if there are no other days cancelled. Motion by Steffens, second by Recker to approve his request as presented.

23-24 Certified Budget Public Hearing Date – Motion by Cooksley, second by Steffens to hold the public hearing for the 23-24 certified budget on April 12, 2023 at 5:00 pm. A work session will be held on March 13, 2023 at 5:00 pm regarding the certified budget.

ba

23-24 School Calendar Public Hearing Date – Motion by Recker, second by Cooksley to hold the public hearing for the 23-24 school calendar on April 12, 2023 at 5:05 pm.

FY22 Audit Report – Motion by Cooksley, second by Steffens to approve the FY22 audit report as presented.

ISJIT maximum deposit increase – Motion by Recker, second by Steffens to increase the maximum deposit of Iowa Schools Joint Investment Trust from \$2 million to \$10 million maximum deposit.

School Safety – Fox reported that he is still working on the safety assessment for the grant to get door stoppers for the rest of middle school, a key fob system, cameras, and an alarm system for propped doors. Keys currently used will no longer work after the key fob system is installed.

Playground – The equipment is here. The board will meet in a work session to discuss where the playground will be installed.

Board Policy Review – Motion by Cooksley, second by Steffens to approve the first reading of policies 804.5 and 405 through 407.5 series as discussed.

#BucPr1de – Career Day went well and the students asked the speakers good questions.

Student Questions – Students asked about an update on the HS science teacher position, the possibility of online learning for cancelled school days, and if semesters will be an option for the 24-25 school year.

Adjourn – Motion by Recker, second by Steffens to adjourn the meeting at 6:25 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.

6b

**East Buchanan Community School District
Work Session Minutes – March 13, 2023**

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, and Heather Steffens. Board member Shawn Stone was absent. Administration attending were Superintendent Dan Fox, Business Manager/Board Secretary Teresa Knipper, and Buildings and Grounds Supervisor Mike Kerkove.

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

2023-2024 certified budget discussion – The board discussed the certified budget options presented by Fox and Knipper based on changes in the variables the board has control over to calculate the levy rate.

School safety discussion –The board discussed Fox’s recommendation of installing more cameras outside and at every door inside as well as fobs/cards for designated door entry times to monitor and limit access to the building.

Playground discussion – The board discussed options for where to install the playground equipment. Kerkove needs to locate the geothermal system before the playground equipment can be installed.

Adjourn – Motion by Recker, second by Cooksley to adjourn the meeting at 7:13 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.

bc

**East Buchanan Community School District
Special Board Meeting Minutes – March 27, 2023**

Call to Order – Vice-President Scott Cooksley called the meeting to order at 7:00 am. The board recited the East Buchanan Mission Statement. Board members present were Scott Cooksley, Shawn Stone, and Heather Steffens. Board members Tim Recker and Andy Sperflage were absent. Administration attending was Superintendent Dan Fox. Motion carried with all ayes unless otherwise noted.

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

Van Purchase – Fox presented the estimated cost of a 12-passenger van and the district's need for the van. Motion by Steffens, second by Stone to approve the purchase of a 12-passenger van as presented at a cost of up to \$50,000.

Adjourn – Motion by Stone, second by Steffens to adjourn the meeting at 7:03 am.

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.

bd

East Buchanan CSD					
Personnel Changes					
SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
4/12/2023	Amber Schmitt	Hire	HS Science teacher		23-24 school year
4/12/2023	Megan Brock	Hire	Asst Softball coach		2023 season
4/12/2023	McKinley Meyer	Hire	MS Social Studies teacher		23-24 school year
4/12/2023	Michelle Miller	Hire	Food Service Director		23-24 school year
4/12/2023	Kelly Henderson	Transfer	Elem Guidance Counselor to MS/HS Guidance Counselor		23-24 school year
4/12/2023	Mandi Smlth	Transfer	4th gr teacher to Elem Guidance Counselor		23-24 school year
4/12/2023	Amanda Fisher	Resignation	Speech Coach		end of 22-23 speech season
4/12/2023	Sara Dolan	Resignation	Preschool Associate		end of 22-23 school year
4/12/2023	Jenalee McElroy	Resignation	Instructional Coach		end of 2223 school year
4/12/2023	Sue Hoefer	Resignation w/retirement incentive	Elementary associate		end of 22-23 school year

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ADVELIGH	ADVENTURE LIGHTING	ELECTRICAL SUPPLIES	379.95
			379.95
AGVAFS	AgVantage FS	GREENHOUSE LP	579.57
AGVAFS	AgVantage FS	GREENHOUSE LP	194.73
AGVAFS	AgVantage FS	GREENHOUSE LP	487.50 *
			1,261.80
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	19,072.67
			19,072.67
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	914.10 *
			914.10
BOWETIFF	Bowers, Tiffany	MILEAGE	241.04
			241.04
BUILDREAD	Building a Reader	Guided Reading PD	2,558.75
			2,558.75
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	60.46
			60.46
CDWG	CDW GOVERNMENT, INC	Network Cabling & Equipment	554.49
CDWG	CDW GOVERNMENT, INC	Network Cabling & Equipment	681.66 *
CDWG	CDW GOVERNMENT, INC	Network Cabling & Equipment	303.08 *
CDWG	CDW GOVERNMENT, INC	Network Cabling & Equipment	220.43 *
CDWG	CDW GOVERNMENT, INC	PURCHASED SERVICE	669.45
CDWG	CDW GOVERNMENT, INC	PURCHASED SERVICE	724.41
CDWG	CDW GOVERNMENT, INC	PURCHASED SERVICE	659.95
			3,813.47
CEDACSD	CEDAR RAPIDS CSD	Purchased Service	40.15
			40.15
CHASCARD	CHASE CARD SERVICES	COBBLESTONE INN-CAREER DAY SPEAKER	100.80
CHASCARD	CHASE CARD SERVICES	JUSTBLINDS-B&G SUPPLIES	243.20
CHASCARD	CHASE CARD SERVICES	WALMART-FCS SUPPLIES	654.04
CHASCARD	CHASE CARD SERVICES	AMAZON-PK SUPPLIES	26.99
CHASCARD	CHASE CARD SERVICES	BACKGROUND CHECK	200.00
CHASCARD	CHASE CARD SERVICES	AMAZON-RETURN	(322.80)
CHASCARD	CHASE CARD SERVICES	AMAZON-HEALTH OFFICE SUPPLIES	113.50
CHASCARD	CHASE CARD SERVICES	HARBORY CITY-B&G SUPPLIES	76.29
CHASCARD	CHASE CARD SERVICES	AMAZON-GRAD SUPPLIES	159.80
CHASCARD	CHASE CARD SERVICES	AMAZON-SPEC ED SUPPLIES	279.80
CHASCARD	CHASE CARD SERVICES	AMAZON-HEALTH OFFICE	13.18
CHASCARD	CHASE CARD SERVICES	MARRIOTT-ADMIN TRAVEL	162.40
			1,707.20
CHILJEFF	Childers, Jeff	SNOW REMOVAL	9,053.00
			9,053.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	52.37
			52.37
CITYWINT	CITY OF WINTHROP	WATER/SEWER	727.35
			727.35
CJCOOP	CJ COOPER & ASSOCIATES, INC.	SCREENING TESTS	250.50
			250.50
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	1,288.07
			1,288.07
CPI	Crisis Prevention Institute Inc	PURCHASED SERVICE	879.00 *
			879.00
DEPTTRAN	DEPARTMENT OF EDUCATION	BUS INSPECTIONS	900.00
			900.00
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	(1,369.56)
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	3,620.82
			2,251.26
DONWALT	DON & WALT L.L.C.	B&G REPAIRS	351.72
			351.72
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,683.18
			2,683.18
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	32.94
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	18.12
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	77.94
INDENAPA	Etten Enterprises LLC	IND ARTS SUPPLIES	33.37
			162.37
GORDFLES	GORDON FLESCH COMPANY LLC	COPIER MAINTENANCE	632.00
			632.00
HAWKCOMM	HAWKEYE COMMUNITY COLLEGE	SPRING 2023 CE	36,434.40
			36,434.40
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	425.31
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	472.75
			898.06
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	REGISTRATION	135.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	REGISTRATION	110.00 *
			245.00
IMAGLEAR	Imagine Learning	HS Chemistry & Physiology	6,000.00
			6,000.00
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	369.85
			369.85

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
IOWATEST	IOWA TESTING PROGRAMS	ISASP TESTING	1,496.00
			1,496.00
IROCWEBS	IROCWEBS.COM	Website Hosting	100.00
			100.00
JWPEPPER	J.W. PEPPER & SON, INC.	Large Group Music	42.98
JWPEPPER	J.W. PEPPER & SON, INC.	Large Group Music	148.20
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	14.96
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	23.97
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	16.75
			246.86
JAMFSOFT	Jamf Software LLC	JAMF Software Renewal	1,755.00
			1,755.00
JOHNDEERE	JOHN DEERE FINANCIAL	BLDGS & GROUNDS SUPPLIES	109.95 *
JOHNDEERE	JOHN DEERE FINANCIAL	IND ARTS SUPPLIES	79.76 *
			189.71
JOHNSUPP	JOHNSTONE SUPPLY	MAINTENANCE SUPPLIES	480.64 *
			480.64
JOSTENS	JOSTEN'S	GRADUATION SUPPLIES	232.61 *
			232.61
LENOBREN	Lenox, Brent	GAS	30.00
			30.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,219.48
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,506.30
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,256.02
			4,981.80
MANCSIGN	MANCHESTER SIGNS	PURCHASED SERVICE	122.50
			122.50
MIDAMER	MIDAMERICA BOOKS	LMC BOOKS	192.55
			192.55
MURPSHEL	Murphy, Shelbi	GAS	20.00
			20.00
THENEWS	NEWS, THE	PUBLIC NOTICES/ADVERTISING	335.70
			335.70
NICCBUS	NICC BUSINESS AND COMMUNITY SOLUTIONS	DRIVER TRAINING	130.00
			130.00
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	76.03
			76.03
RORADENI	Rorabaugh, Denise	TABLES	210.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			210.00
RUMMRENT	Rummel Rental LLC	PURCHASED SERVICE	187.50 *
			187.50
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	123.95
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	29.53
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	11.00 *
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	98.77
			263.25
SCHOSPEC	SCHOOL SPECIALTY LLC	SUPPLIES	106.76
			106.76
SKILLSUSA	Skills USA	SkillUsa membership	96.00 *
			96.00
SUPERGRIT	Supergrit.com	IND ARTS SUPPLIES	108.01
			108.01
SUPEWELD	SUPERIOR WELDING SUPPLY	IND ARTS SUPPLIES	49.21 *
SUPEWELD	SUPERIOR WELDING SUPPLY	Rental Invoice	7.00 *
			56.21
SWISCOHP	SWISHER & COHRT	LEGAL SERVICES	37.00 *
			37.00
TIMBBILL	TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE	491.11
			491.11
TNTREPA	TNT REPAIR & RECOVERY LLC	PURCHASED SERVICE	217.50 *
			217.50
TRUCKCENTE	Truck Center Companies	REPAIRS	2,147.73
			2,147.73
USCELL	US CELLULAR	Cell Phones	301.07
			301.07
WALMART	WALMART COMMUNITY BRC	ELEM SUPPLIES	32.94
WALMART	WALMART COMMUNITY BRC	K SUPPLIES	93.79
			126.73
WARDBIOL	WARD'S NATURAL SCIENCE	SCIENCE SUPPLIES	81.43
WARDBIOL	WARD'S NATURAL SCIENCE	SCIENCE SUPPLIES	42.92
			124.35
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	84.00
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	18.90
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	38.97
			141.87
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	4.59
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	35.93

List of Bills - School Board Mtg
Unposted; Batch Description General Invoices-April 2023; Fund Description GENERAL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	30.98
WINTBUIL	WINTHROP BUILDING SUPPLY	TRANSPORTATION SUPPLIES	12.97
WINTBUIL	WINTHROP BUILDING SUPPLY	B&G SUPPLIES	637.28
			721.75
<hr/>			
YOUNGRAN	Young, Grant	DOT PHYSICAL	100.00
			100.00

Batch Total: 109,053.96
Report Total: 109,053.96

List of Bills - School Board Mtg
MANAGEMENT FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
NEIBINSU	NEIGHBOR INSURANCE	INSURANCE	144.00
			144.00

Batch Total: 144.00
Report Total: 144.00

List of Bills - School Board Mtg
Posted - All; Batch Description PPEL-March 2023 Extra

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AUTOMART	Auto Mart Corp	2019 FORD VAN	46,090.00 3
			46,090.00

Report Total: 46,090.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BCWA	BUCHANAN COUNTY WILDLIFE ASSOCIATION	Close Account	1,848.94
			1,848.94
CASCADE	CASCADE HIGH SCHOOL	B-Track Entry - 3/30/23	95.00
			95.00
CHASCARD	CHASE CARD SERVICES	Papa John's Meal - FBLA Convention	180.16
CHASCARD	CHASE CARD SERVICES	Conference Indoor Track Entry	319.52
CHASCARD	CHASE CARD SERVICES	Wartburg Indoor Track Entry	304.50
CHASCARD	CHASE CARD SERVICES	IATC Membership	55.00
CHASCARD	CHASE CARD SERVICES	Prom Decorations	185.69
			1,044.87
DELRIO	Del Rio	Wrestling Banquet Meal	500.00
			500.00
EBBOOSTE	EB BOOSTER CLUB	Close Account	763.91
			763.91
* EDCO	EDGEWOOD COLESBURG SCHOOL	B-Golf Tournament Entry - 4/8/23	35.00
			35.00
MICHCOMP	HENRY F. MICHELL CO	Annuals	1,009.36
MICHCOMP	HENRY F. MICHELL CO	Annuals	51.00
MICHCOMP	HENRY F. MICHELL CO	Annuals	53.99
			1,114.35
INDECSD	INDEPENDENCE CSD	Track Entry Fee - 4/6/23	95.00
			95.00
IOWACENT	IOWA CENTRAL COMMUNITY COLLEGE	G-Wrestling Entry	100.00
			100.00
IAHSGCA	IOWA HIGH SCHOOL GOLF COACHES ASSOCIATION	Membership	45.00
			45.00
* JOSTENS	JOSTEN'S	Caps/Tassels	879.85
			879.85
LIZZROSE	LIZZY ROSE	Golf Balls	552.00
			552.00
MAQVALL	MAQUOKETA VALLEY CSD	2 Set Pieces and Props for the Play	100.00
			100.00
PLATATHL	PLATFORM ATHLETICS, LLC	Weightlifting Program	600.00
			600.00
* SKILLSUSA	Skills USA	SkillUsa membership	96.00
			96.00
VINTPARK	VINTON PARK & RECREATION DEPT.	Elementary Rollerskating Field Trip	644.00
			644.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
WALMART	WALMART COMMUNITY BRC	Pancake Breakfast Supplies	65.60
WALMART	WALMART COMMUNITY BRC	Candy - IASP Testing	81.00
			146.60
* WESTDELA	WEST DELAWARE CSD	MS G-Track Entry Fee - 4/11/23	70.00
			70.00
* WESTMUSI	WEST MUSIC COMPANY	Music for NEICDA Honor Choir	106.00
			106.00
WOLFEYS	WOLFEYS WAPSI OUTBACK	Meal - Boys Basketball Banquet	210.00
			210.00
		Batch Total:	9,046.52
		Report Total:	9,046.52

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CASCADE	CASCADE HIGH SCHOOL	G-Wrestling Entry - 1/12/23	150.00 2
			<u>150.00</u>
CITIZENS	CSB-CASH	Gate Change - Play	500.00 2
			<u>500.00</u>
IHSSA	IOWA HIGH SCHOOL SPEECH ASSOCIATION	All-State Speech Registration	22.00 2
			<u>22.00</u>
WARTDANC	WARTBURG COLLEGE DANCE MARATHON	Dance Marathon Fundraisers	1,328.30 2
			<u>1,328.30</u>
		Batch Total:	<u>2,000.30</u>
		Report Total:	<u>2,000.30</u>

Nutrition Invoices - April 2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Bread	898.30
			898.30
EMSDETER	EMS DETERGENT SERVICES CO.	Detergent/Sanitizer/Lime Lifter	217.70
			217.70
MARTBROT	MARTIN BROTHERS	Food	3,408.86
			3,408.86
PERFFOOD	PERFORMANCE FOODSERVICE	Food/Supplies	10,748.11
			10,748.11
		Batch Total:	15,272.97
		Report Total:	15,272.97

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
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	7,590	0	0	474	0	0	0	0	111	8,175
APRIL										
MAY										
JUNE										
TOTAL	50,165	-	-	9,263	-	658	-	-	143	60,229

EAST BUCHANAN SCHOOL
MILEAGE REPORT
2022-2023

MONTH	VAN/CAR ROUTE MILES	VAN/CAR ADMIN. MILES	VAN/CAR SPECIAL ED. MILES	VAN/CAR ACTIVITY MILES	VAN/CAR CUSTODIAL MILES	VAN/CAR TRANSP. MILES	VAN/CAR DRIVERS ED MILES	VAN/CAR OTHER MILES	VAN/CAR MISC. MILES	VAN/CAR TOTAL MILES
JULY	0	196	2,438	0	309	96	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	0	25	8,027	1,053	242	256	0	0	0	9,603
APRIL										
MAY										
JUNE										
TOTAL	15	3,546	51,707	16,852	1,407	738	-	-	59	74,324

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.	435.000	\$ 2.89	\$ 1,256.02	1,166.000	\$ 3.20	\$ 3,725.77	\$ 4,981.79	566.000	\$ 1,634.27	947.000	\$ 3,025.95	\$ 4,660.22
APR.												
MAY												
JUNE												
TOTALS	4,687.000	\$ 24.54	\$ 14,438.03	7,385.000	\$ 31.17	\$ 28,577.69	\$ 43,015.72	4,066.000	\$ 12,497.74	7,526.000	\$ 29,361.66	\$ 41,859.40

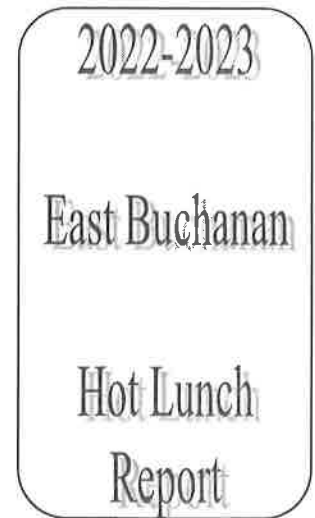
Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
21 0000 729 000	Fund Balance	0.00	0.00	0.00	0.00	0.00
21 6111 729 910	DRAMA	16,248.33	1,116.56	1,787.00	0.00	16,918.77
21 6120 729 910	SPEECH	399.89	22.00	334.70	0.00	712.59
21 6210 729 910	MUSIC CLUB	874.58	490.00	0.00	0.00	384.58
21 6220 729 910	PEP BAND	2,004.48	0.00	0.00	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	14,412.12	7,599.33	1,478.61	0.00	8,291.40
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	304.00	0.00	680.59
21 6760 729 920	BOYS' GOLF	2,064.67	0.00	350.00	0.00	2,414.67
21 6790 729 920	WRESTLING	350.82	0.00	254.00	0.00	604.82
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	7,215.23	3,200.00	965.00	0.00	4,980.23
21 7011 729 950	HS STUDENT COUNCIL	4,682.04	1,728.30	512.00	0.00	3,465.74
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	1,012.63	2,576.00	0.00	15,884.80
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	0.00	0.00	0.00	0.00	0.00
21 7049 729 950	PBIS	2,934.69	170.00	69.00	0.00	2,833.69

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
21 7050 729 950	ELEM. ST. COUNCIL	0.00	0.00	0.00	0.00	0.00
21 7051 729 950	CAMP WAPSIE	5,210.43	0.00	0.00	0.00	5,210.43
21 7053 729 950	BREAKFAST CLUB	1,145.86	125.28	0.00	0.00	1,020.58
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	3,181.01	517.37	0.00	0.00	2,663.64
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	90.00	0.00	7,745.17
21 8001 729 910	BUCCANEER CLUB	1,887.93	396.00	0.00	0.00	1,491.93
21 8004 729 910	INTEREST	956.53	0.00	436.65	0.00	1,393.18
Fund Total: 21		118,775.45	16,377.47	9,156.96	0.00	111,554.94

Chart of Account Number	Chart of Account Description
91 9042 770 950	CUSTODIAL-TRAPSHOOTING
91 9043 770 950	CUSTODIAL-JIL BUC BOYS BB
91 9052 770 950	CUSTODIAL-EB HOOPSTERS

	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
	1,848.94	0.00	0.00	0.00	1,848.94
	763.91	0.00	0.00	0.00	763.91
	1,420.66	1,420.66	0.00	0.00	0.00
Fund Total: 91	4,033.51	1,420.66	0.00	0.00	2,612.85

RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,855.45	\$11,341.35	\$13,196.80
Student Lunch	\$10,883.59	\$79,210.75	\$90,094.34
Adult Breakfast	\$27.90	\$210.80	\$238.70
Adult Lunch	\$593.45	\$2,913.30	\$3,506.75
À la carte	\$5,013.85	\$29,885.55	\$34,899.40
Snacks	\$1,352.00	\$12,531.01	\$13,883.01
Federal Breakfast	\$2,186.22	\$14,048.70	\$16,234.92
Federal Lunch	\$14,949.82	\$89,681.80	\$104,631.62
State Breakfast	\$101.71	\$543.32	\$645.03
State Lunch	\$440.68	\$1,695.63	\$2,136.31
Supply Chain Assistance Funds	\$9,146.72	\$28,992.61	\$38,139.33
Other Revenues	\$170.00	\$612.74	\$782.74
Other Purchased Services	-\$390.93	-\$2,546.72	-\$2,937.65
Rebate	\$0.00	\$1,117.35	\$1,117.35
Interest	\$1,065.53	\$2,134.17	\$3,199.70
TOTAL INCOME	\$47,395.99	\$272,372.36	\$319,768.35



EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$16,181.70	\$118,820.05	\$135,001.75
Supplies	\$938.85	\$6,242.01	\$7,180.86
Shared Contract	\$9,471.23	\$0.00	\$9,471.23
Purchased Services	\$2,527.50	\$1,288.30	\$3,815.80
Equipment	\$2,143.50	\$15,166.72	\$17,310.22
Travel	\$0.00	\$0.00	\$0.00
Other Expenses	\$0.00	\$166.20	\$166.20
Cooks Salaries	\$9,292.25	\$64,413.52	\$73,705.77
Benefits	\$2,959.19	\$20,579.32	\$23,538.51
TOTAL EXPENDITURES	\$43,514.22	\$226,676.12	\$270,190.34

DAYS MEALS SERVED	
July	0
August	7
September	21
October	20
November	17
December	15
January	18
February	16
March	21
April	0
May	0
June	0
TOTALS	135

BALANCE	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$241,963.34	\$241,963.34
Income	\$47,395.99	\$272,372.36	\$319,768.35
Expenditures	\$43,514.22	\$226,676.12	\$270,190.34
FUND BALANCE	\$3,881.77	\$287,659.58	\$291,541.35

MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	1,255	7,238	8,493
Reduced Student Breakfasts	119	450	569
Free Student Breakfasts	1,051	5,192	6,243
Second Breakfasts	27	195	222
Adult Breakfasts	18	136	154
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	2,470	13,211	15,681

Paid Student Lunches	5,563	31,301	36,864
Reduced Student Lunches	462	2,691	3,153
Free Student Lunches	2,856	15,246	18,102
Second Lunches	0	0	0
Adult Lunches	152	723	875
Student Guest Lunches	0	0	0
Complimentary Lunches	0	1	1
TOTAL LUNCHES SERVED	9,033	49,962	58,995



LUNCH STATUS	FREE	REDUCED	PAID	TOTAL
	178	31	379	588

**East Buchanan Community School District
Cash Summary Report**

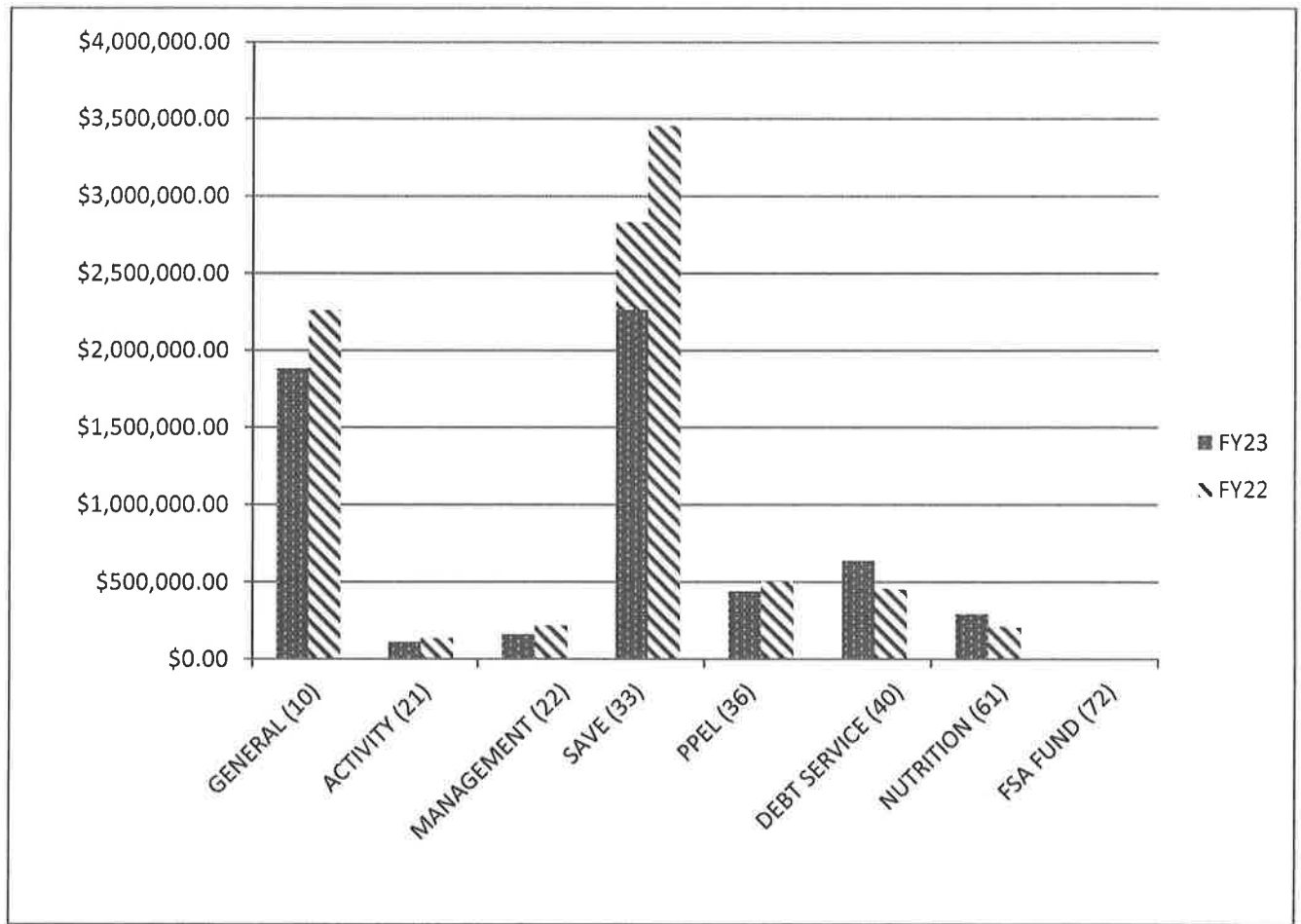
	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>
10-GENERAL FUND						
Beginning Balance	2,472,133.59	1,953,218.51	1,501,108.72	1,534,752.36	2,194,032.78	2,151,313.83
Revenue	136,272.47	220,017.17	609,262.28	1,258,703.71	626,575.22	638,855.47
Expenditures	655,187.55	672,126.96	575,618.64	599,423.29	669,294.17	631,399.97
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
21-ACTIVITY FUND						
Beginning Balance	108,627.75	108,455.49	122,954.23	120,188.40	127,991.26	125,132.73
Revenue	487.74	18,367.44	15,550.48	27,715.97	13,247.98	23,277.32
Expenditures	660.00	3,868.70	18,316.31	19,913.11	16,106.51	25,030.24
Ending Balance	108,455.49	122,954.23	120,188.40	127,991.26	125,132.73	123,379.81
22-MANAGEMENT FUND						
Beginning Balance	237,237.81	94,962.28	93,892.28	104,927.27	152,617.51	157,752.88
Revenue	414.04	0.00	12,034.99	48,690.24	9,721.37	2,162.58
Expenditures	142,689.57	1,070.00	1,000.00	1,000.00	4,586.00	3,330.00
Ending Balance	94,962.28	93,892.28	104,927.27	152,617.51	157,752.88	156,585.46
33-SAVE						
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
Revenue	328,777.92	178,173.27	351,071.78	215,477.48	1,656.29	128,075.87
Expenditures	585,240.47	246,631.86	416,313.63	362,209.56	7,056.00	17,533.99
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
36-PPEL						
Beginning Balance	559,779.27	530,108.38	512,274.67	508,911.75	660,788.94	676,980.61
Revenue	79,884.49	303.10	39,260.49	156,494.20	26,356.32	10,582.80
Expenditures	109,555.38	18,136.81	42,623.41	4,617.01	10,164.65	1,872.00
Ending Balance	530,108.38	512,274.67	508,911.75	660,788.94	676,980.61	685,691.41
40-DEBT SERVICE						
Beginning Balance	362,725.07	366,698.47	366,213.98	419,867.82	558,782.94	593,790.82
Revenue	591,208.40	15.51	53,653.84	217,115.87	35,007.88	23,981.58
Expenditures	587,235.00	500.00	0.00	78,200.75	0.00	14,475.00
Ending Balance	366,698.47	366,213.98	419,867.82	558,782.94	593,790.82	603,297.40
less: Escrow Acct	340,000.00	340,000.00	340,000.00	340,000.00	340,189.25	340,189.25
	26,698.47	26,213.98	79,867.82	218,782.94	253,601.57	263,108.15
61-NUTRITION FUND						
Beginning Balance	241,963.34	242,460.09	276,361.31	267,913.92	277,893.61	274,024.71
Revenue	1,991.01	35,986.74	24,610.72	69,670.54	56,621.60	48,071.44
Expenditures	1,494.26	2,085.52	33,058.11	59,690.85	60,490.50	63,191.48
Ending Balance	242,460.09	276,361.31	267,913.92	277,893.61	274,024.71	258,904.67
less: Received on Acct	5,904.05	18,189.10	11,836.90	11,308.35	10,052.00	9,599.10
	236,556.04	258,172.21	256,077.02	266,585.26	263,972.71	249,305.57
72-FLEX SPENDING ACCT FUND						
Beginning Balance	5,454.89	4,901.06	4,939.32	5,916.00	5,631.48	5,829.27
Revenue (contributions)	2,443.50	2,443.50	3,309.50	3,309.50	3,309.50	4,248.66
Expenditures (claims)	2,997.33	2,405.24	2,332.82	3,594.02	3,111.71	4,193.33
Ending Balance	4,901.06	4,939.32	5,916.00	5,631.48	5,829.27	5,884.60
EMPLOYER'S PAYROLL EXPENSE:						
Gross Wages-hourly	52,529.25	40,429.75	57,675.08	109,748.98	101,844.19	96,664.17
Gross Wages-contract	316,075.29	319,621.95	336,152.11	333,075.99	340,966.83	333,804.35
	368,604.54	360,051.70	393,827.19	442,824.97	442,811.02	430,468.52
Employer paid deductions	49,408.50	50,437.51	51,745.70	54,530.03	51,948.99	53,114.99
Employer paid IPERS	33,544.33	32,975.84	36,178.33	40,885.11	40,775.11	39,714.52
Employer paid FICA	27,166.61	26,650.12	29,130.96	32,801.25	32,823.15	31,574.80
	110,119.44	110,063.47	117,054.99	128,216.39	125,547.25	124,404.31
TOTAL	478,723.98	470,115.17	510,882.18	571,041.36	568,358.27	554,872.83

East Buchanan Community School District
Cash Summary Report

	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>
10-GENERAL FUND			
Beginning Balance	2,158,769.33	2,041,159.66	1,861,538.09
Revenue	526,764.00	676,618.89	766,788.74
Expenditures	644,373.67	856,240.46	749,040.24
Ending Balance	<u>2,041,159.66</u>	<u>1,861,538.09</u>	<u>1,879,286.59</u>
21-ACTIVITY FUND			
Beginning Balance	123,379.81	116,962.34	118,775.45
Revenue	7,060.10	8,685.94	9,156.96
Expenditures	13,477.57	6,872.83	16,377.47
Ending Balance	<u>116,962.34</u>	<u>118,775.45</u>	<u>111,554.94</u>
22-MANAGEMENT FUND			
Beginning Balance	156,585.46	158,483.40	158,259.22
Revenue	3,478.65	866.82	2,879.82
Expenditures	1,580.71	1,091.00	1,000.00
Ending Balance	<u>158,483.40</u>	<u>158,259.22</u>	<u>160,139.04</u>
33-SAVE			
Beginning Balance	2,633,485.39	2,688,635.43	2,762,346.57
Revenue	55,150.04	73,711.14	68,335.16
Expenditures	0.00	0.00	0.00
Ending Balance	<u>2,688,635.43</u>	<u>2,762,346.57</u>	<u>2,830,681.73</u>
36-PPEL			
Beginning Balance	685,691.41	574,583.56	570,203.87
Revenue	47,741.87	4,633.71	11,000.17
Expenditures	158,849.72	9,013.40	142,282.73
Ending Balance	<u>574,583.56</u>	<u>570,203.87</u>	<u>438,921.31</u>
40-DEBT SERVICE			
Beginning Balance	603,297.40	618,983.88	623,266.40
Revenue	15,686.48	4,782.52	14,027.02
Expenditures	0.00	500.00	0.00
Ending Balance	<u>618,983.88</u>	<u>623,266.40</u>	<u>637,293.42</u>
less: Escrow Acct	340,189.25	340,189.25	340,189.25
	<u>278,794.63</u>	<u>283,077.15</u>	<u>297,104.17</u>
61-NUTRITION FUND			
Beginning Balance	258,904.67	284,474.55	287,659.58
Revenue	67,736.42	55,223.45	60,038.36
Expenditures	42,166.54	52,038.42	56,156.59
Ending Balance	<u>284,474.55</u>	<u>287,659.58</u>	<u>291,541.35</u>
less: Received on Acct	10,477.85	10,318.10	8,462.44
	<u>273,996.70</u>	<u>277,341.48</u>	<u>283,078.91</u>
72-FLEX SPENDING ACCT FUND			
Beginning Balance	5,884.60	6,982.07	5,916.11
Revenue (contributions)	3,101.17	3,101.17	3,101.17
Expenditures (claims)	2,003.70	4,167.13	3,457.96
Ending Balance	<u>6,982.07</u>	<u>5,916.11</u>	<u>5,559.32</u>
EMPLOYER'S PAYROLL EXPENSI			
Gross Wages-hourly	89,568.43	101,797.30	86,545.16
Gross Wages-contract	334,178.89	332,957.22	329,497.76
	<u>423,747.32</u>	<u>434,754.52</u>	<u>416,042.92</u>
Employer paid deductions	52,609.11	52,570.55	52,570.55
Employer paid IPERS	38,937.58	40,143.39	38,529.79
Employer paid FICA	31,370.54	32,217.25	30,785.72
	<u>122,917.23</u>	<u>124,931.19</u>	<u>121,886.06</u>
TOTAL	<u>546,664.55</u>	<u>559,685.71</u>	<u>537,928.98</u>

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL March 2023

Fund Description	Beginning	Revenues	Expenditures	FY23	FY22	Difference
				Ending	End Balance	
GENERAL (10)	\$1,861,538.09	\$766,788.74	\$749,040.24	\$1,879,286.59	\$2,258,688.72	(\$379,402.13)
ACTIVITY (21)	\$118,775.45	\$9,156.96	\$16,377.47	\$111,554.94	\$133,839.05	(\$22,284.11)
MANAGEMENT (22)	\$158,259.22	\$2,879.82	\$1,000.00	\$160,139.04	\$217,885.56	(\$57,746.52)
SAVE (33)	\$2,762,346.57	\$68,335.16	\$0.00	\$2,830,681.73	\$3,452,330.45	(\$621,648.72)
PPEL (36)	\$570,203.87	\$11,000.17	\$142,282.73	\$438,921.31	\$504,250.66	(\$65,329.35)
DEBT SERVICE (40)	\$623,266.40	\$14,027.02	\$0.00	\$637,293.42	\$455,433.19	\$181,860.23
NUTRITION (61)	\$287,659.58	\$60,038.36	\$56,156.59	\$291,541.35	\$209,392.83	\$82,148.52
FSA FUND (72)	\$5,916.11	\$3,101.17	\$3,457.96	\$5,559.32	\$0.00	\$5,559.32
			TOTAL	\$6,354,977.70	\$7,231,820.46	(\$876,842.76)



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY23 Certified		
		Budget	as of 3/31/2023	over / (under) budget
Taxes Levied on Property	1	\$ 3,195,996.00	\$ 1,994,628.57	
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	\$ 380,491.22	
Earnings on Investments	5	\$ 57,100.00	\$ 69,589.22	
Nutrition Program Sales	6	\$ 140,000.00	\$ 155,819.00	
Student Activities and Sales	7	\$ 189,000.00	\$ 96,874.33	
Other Revenues from Local Sources	8	\$ 91,000.00	\$ 100,292.79	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,131,931.00	\$ 3,250,905.30	
Instructional Support State Aid	11	\$ 14,816.00	\$ -	
Other State Sources	12	\$ 577,850.00	\$ 634,076.90	
Commercial & Industrial State Replacement	13	\$ -	\$ -	
Title I Grants	14	\$ 70,000.00	\$ 26,723.55	
IDEA and Other Federal Sources	15	\$ 320,000.00	\$ 441,592.53	
Total Revenues	16	\$ 9,584,548.00	\$ 7,351,189.62	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 1,646,618.00	\$ 252,292.50	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 9,355.90	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 11,231,166.00	\$ 7,612,838.02	
Beginning Fund Balance	22	\$ 6,326,708.24	\$ 6,326,708.24	
Total Resources	23	\$ 17,557,874.24	\$ 13,939,546.26	
*Instruction	24	\$ 5,632,000.00	\$ 3,338,061.74	\$ (2,293,938.26) 59%
Student Support Services	25	\$ 220,000.00	\$ 143,937.53	
Instructional Staff Support Services	26	\$ 515,000.00	\$ 350,066.30	
General Administration	27	\$ 270,000.00	\$ 274,541.22	
School/Building Administration	28	\$ 375,000.00	\$ 291,326.45	
Business & Central Administration	29	\$ 192,500.00	\$ 101,008.51	
Plant Operation and Maintenance	30	\$ 603,000.00	\$ 580,611.48	
Student Transportation	31	\$ 525,000.00	\$ 495,483.96	
This row is intentionally left blank	32	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 2,700,500.00	\$ 2,236,975.45	\$ (463,524.55) 83%
*Noninstructional Programs	33	\$ 360,000.00	\$ 267,536.57	\$ (92,463.43) 74%
Facilities Acquisition and Construction	34	\$ 1,350,000.00	\$ 609,137.92	
Debt Service	35	\$ 1,988,405.00	\$ 294,686.25	
AEA Support - Direct to AEA	36	\$ 302,609.00	\$ 196,307.30	
*Total Other Expenditures (lines 34-36)	36A	\$ 3,641,014.00	\$ 1,100,131.47	\$ (2,540,882.53) 30%
Total Expenditures	37	\$ 12,333,514.00	\$ 6,942,705.23	
Transfers Out	38	\$ 1,461,618.00	\$ 254,289.96	
Other Uses	39	\$ -	\$ 1,823.94	
Total Expenditures & Other Uses	40	\$ 13,795,132.00	\$ 7,198,819.13	\$ (6,596,312.87)
Ending Fund Balance	41	\$ 3,762,742.24	\$ 6,740,727.13	
Total Requirements	42	\$ 17,557,874.24	\$ 13,939,546.26	\$ (3,618,327.98)

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.

AGENDA ITEM

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT

Resolution Authorizing the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017, and Levying a Tax for Fiscal Year 2024 for the Redemption of General Obligation School Bonds, Series 2017, Dated May 1, 2017

THIS AGENDA ITEM MUST BE POSTED PURSUANT TO IOWA CODE CHAPTER 21 AND THE LOCAL RULES OF THE SCHOOL DISTRICT.

April 12, 2023

The Board of Directors of the East Buchanan Community School District, in the County of Buchanan, State of Iowa, met in _____ session, in the Library, Middle School Entrance, Winthrop, Iowa, at 5:00 P.M., on the above date. There were present President _____, in the chair, and the following named Board Members:

Absent: _____

* * * * *

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

AYES: _____

NAYS: _____

The President declared the Resolution adopted as follows:

RESOLUTION AUTHORIZING THE REDEMPTION OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017, DATED MAY 1, 2017,, AND LEVYING A TAX FOR FISCAL YEAR 2024 FOR THE REDEMPTION OF GENERAL OBLIGATION SCHOOL BONDS, SERIES 2017, DATED MAY 1, 2017

WHEREAS, the East Buchanan Community School District (the "District") issued \$6,500,000 General Obligation School Bonds, Series 2017, dated May 1, 2017 (the "Series 2017 Bonds"), of which \$5,210,000 are currently outstanding; of which \$90,000 were called for redemption on May 1, 2023 pursuant to a resolution adopted April 10, 2019; of which \$125,000 were called for redemption on May 1, 2023 pursuant to a resolution adopted April 8, 2020; of which \$125,000 were called for redemption on May 1, 2023 pursuant to a resolution adopted March 10, 2021; of which \$210,000 were called for redemption on May 1, 2023 pursuant to a resolution adopted April 13, 2022; and of which \$125,000 are now being called for redemption on May 1, 2024, which are described in Schedule A attached to this Resolution (the "Redeemed Bonds"); and

WHEREAS, at this time, it is in the best interest of the District to levy a tax for the Fiscal Year ending June 30, 2024, which is sufficient to call and redeem the Redeemed Bonds on May 1, 2024; and

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

WHEREAS, selection by lot will be necessary to select bonds to be called among the mandatory redemption payment due on May 1, 2036 of the Term Bond which matures on May 1, 2037; and

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

NOW, THEREFORE, be it resolved:

Section 1. That the Redeemed Bonds are hereby redeemed as of May 1, 2024.

Section 2. UMB Bank, N.A., West Des Moines, Iowa, in its capacity as Registrar, Paying Agent and Transfer Agent, is hereby authorized and directed to cause notice of such redemption to be given not less than thirty (30) days prior to the date of redemption by written notice to the registered owner of the Redeemed Bonds in substantially the form set forth in Schedule B attached to this Resolution. Piper Sandler & Co., as Dissemination Agent for the District, is hereby authorized and directed to provide electronic notice of such redemption to the Municipal Securities Rulemaking Board at <http://emma.msrb.org/>. On or before May 1, 2024, the Treasurer shall deposit with the Paying Agent \$125,000 to call and redeem the Redeemed Bonds described in Schedule A attached to this Resolution, such call and redemption to be effective May 1, 2024 pursuant to the terms of the Series 2017 Bonds. All liability for interest on the Redeemed Bonds shall cease, terminate, and be completely discharged as of May 1, 2024 as provided in Section 6(b) of the Resolution Authorizing the Issuance of the Series 2017 Bonds.

Section 3. There is levied upon all the taxable property of the District for the fiscal year ending June 30, 2024, \$125,000 which when collected shall be deposited with the Paying Agent. The Paying Agent is authorized and directed to call and redeem the Redeemed Bonds on May 1, 2024.

PASSED AND APPROVED this 12th day of April, 2023.

President

ATTEST:

Secretary

SCHEDULE A

REDEEMED BONDS

<u>CUSIP Numbers</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
271317 AY5	\$125,000	3.500%	May 1, 2036*

**Partial redemption of the mandatory redemption payment due May 1, 2036 of the Term Bond maturing May 1, 2037.*

SCHEDULE B

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

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

Issuer: East Buchanan Community School District
Original Issue Amount: \$6,500,000
Bond Issue: General Obligation School Bonds, Series 2017
Dated Date: May 1, 2017
Redemption Date: May 1, 2024
Redemption Price: Par, plus accrued interest

Bonds Called for Redemption

<u>CUSIP Numbers</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
271317 AY5	\$125,000	3.500%	May 1, 2036*

**Partial redemption of the mandatory redemption payment due May 1, 2036 of the Term Bond maturing May 1, 2037.*

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

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

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

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

UMB Bank, N.A.

(End of Notice)

**ADOPTION OF BUDGET AND TAXES JULY 1, 2023 - JUNE 30, 2024
EAST BUCHANAN
DISTRICT NUMBER - 1963**

Department of Management - Form S-TX

Total Special Program Funding					
Instructional Support (A&L line 10.27)		332,206			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		326,598			
Special Program Income Surtax Rates					
Instructional Support (A&L line 10.15)		% 5			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 0			
Utility Replacement and Property Taxes Adopted					
		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	2,004,676			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	91,076			
+Cash Reserve Levy - Other (A&L line 15.10)	4	0			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	2,095,752	8.59868	2,068,243	27,509
+Instructional Support Levy (A&L line 15.13)	7	145,854	0.59843	143,941	1,913
=Total General Fund Levy (A&L line 15.12)	8	2,241,606	9.19711	2,212,184	29,422
	9				
Management	10	325,000	1.33345	320,735	4,265
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	326,598			
=Subtotal Voted Physical Plant & Equipment	14	326,598	1.34000	322,311	4,287
+Regular Physical Plant & Equipment	15	80,431	0.33000	79,375	1,056
=Total Physical Plant & Equipment	16	407,029			
	17				
Reorganization Equalization Levy	18	0	0.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	0.00000	0	0
Public Education/Recreation (Playground)	20	0	0.00000	0	0
Debt Service	21	456,338	1.87231	450,347	5,991
GRAND TOTAL	22	3,429,973	14.07287	3,384,952	45,021
1-1-2022 Taxable Valuation WITH Gas & Electric Utilities		243,729,547	WITHOUT Gas & Elec	240,530,287	
1-1-2022 Tax Increment Valuation WITH Gas & Electric Utilities		0	WITHOUT Gas & Elec	0	
1-1-2022 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		243,729,547	WITHOUT Gas & Elec	240,530,287	

FY 2024 Adopted Budget Control Lines - The amounts below must be equal to or less than the publication amounts to be certified to the County Auditor

Taxes Levied on Property (Line 1) = 3,384,952

Instruction (Line 24) = 5,828,000

Total Support Services (Line 31A) = 3,490,000

Noninstructional Programs (Line 32) = 360,000

Total Other Expenditures (Line 35A) = 1,907,083

(entered upon adoption)

District Secretary

Date Budget Adopted

County Auditor

MOTION TO ADOPT THE FISCAL YEAR 2024 BUDGET AND TAXES

The budget was published on March 30, 2023.

A resolution regarding the prepayment levy should be approved prior to the board adopting the fiscal year 2024 budget and taxes.

If the board is adopting the budget as published:

“I move that the board approve the fiscal year 2024 certified budget as published.”

Motion by: _____

Second by: _____

If the board is not adopting the budget as published:

“I move that the board approve the fiscal year 2024 budget and taxes as discussed whereas _____

_____”

Motion by: _____

Second by: _____

9c

FY24 BUDGET ADJUSTMENT RESOLUTION

The amount as calculated for FY24 is \$0.00; however, it is in the best interest of the district to approve this resolution due to unforeseen circumstances.

From IASB: Gives the district more authority than straight funding formula calculation to help offset lost enrollment. One-year buffer; More than one year, budget reductions are on the horizon.

"I move that the board levy property taxes for the FY43 regular program budget adjustment as allowed under section 257.14, Code of Iowa."

Motion by: _____

Second by: _____

President: *"RESOLVED, that the Board of Directors of East Buchanan Community School District, will levy property taxes for fiscal year 2023-2024 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa."*

____ email minutes to DOM

Pd

2023-2024 School Calendar – 174 Days

Summary of Calendar:
 Days/Hrs. in classroom:
 1st Trimester 59/399
 2nd Trimester 59/396
 3rd Trimester56/378
TOTAL DAYS/HRS
174/1166

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
 174 Student Days
 2 Parent/Teacher Conference Days
 9 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

174 student days + 2 P/T = 176 days
 1173 hours + 16 = 1,189 hours
 109 hours beyond requirement (16 days)
 Regular Day: 410 min = 6.8 hours

Elementary Day – 8:10 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	48
September 2023						
				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
October 2023						
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	311
November 2023						
		1	2	3	49	331
6	7	8	9	10	54	365
13	14	15	16	17	59	399
20	21	22	23	24	61	411
27	28	29	30		65	438
December 2023						
				1	66	445
4	5	6	7	8	71	479
11	12	13	14	15	76	513
18	19	20	21	22	80	538
25	26	27	28	29		
January 2024						
1	2	3	4	5	83	558
8	9	10	11	12	88	592
15	16	17	18	19	92	620
22	23	24	25	26	97	654
29	30	31			100	674
February 2024						
			1	2	102	688
5	6	7	8	9	106	713
12	13	14	15	16	111	747
19	20	21	22	23	116	781
26	27	28	29		120	808
March 2024						
				1	121	815
4	5	6	7	8	126	849
11	12	13	14	15	130	876
18	19	20	21	22	135	910
25	26	27	28	29	138	928
April 2024						
1	2	3	4	5	142	956
8	9	10	11	12	147	990
15	16	17	18	19	151	1017
22	23	24	25	26	156	1051
29	30				158	1064
May 2024						
		1	2	3	161	1085
6	7	8	9	10	166	1119
13	14	15	16	17	171	1153
20	21	22	23	24	174	1173
27	28	29	30	31		
June 2024						
3	4	5	6	7		

180 Days/1080 Hours Calendar

Aug. 17, 21, 22 PD No School
Aug. 23 Begin 1 st 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. 17 End of Trimester (58/392)
Nov. 20 Beginning of 2 nd 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-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. 27 End of 2 nd Trimester (59/389)
Feb. 28 Beginning of 3 rd 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 rd Trimester (57/385)
May 23 PD No School
May 27 Memorial Day (No School)

Motion – Approve 2023-2024 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 2023-2024 school calendar as presented.”

Motion by: _____

Second by: _____

9e

Motion - Set date for Public Hearing on Fiscal Year 2023 Amended Budget

Per board policy 703.1:

- 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.
 - The amended 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 amended budget and public hearing information at least 10 but no more than 20 days prior to the public hearing.
-

“I move that the board hold a public hearing for the purpose of amending the current school budget on May 10, 2023 at 5:00 pm”

Motion:

Second:

FY23 RETIREMENT INCENTIVE PAYOUT

The board must decide how and when the retirement incentive payout will be distributed from the Management Fund. We have three staff members that qualify for the early retirement incentive which is based on their IPERS Rule of 88 and their sick days.

The funds can be distributed to:

- Health Reimbursement Arrangement (HRA) - retiree withdraws funds to be reimbursed for medical expenses
- Special Pay Plan (SPP) - retiree pays withholding when funds are withdrawn and can be used for anything

The options for distributing their payouts are:

- Option 1: IPERS Rule Payout - 100% to HRA
Sick Days Payout - 100% to HRA
- Option 2: IPERS Rule Payout - 100% to HRA
Sick Days Payout - 100% to SPP
- Option 3: IPERS Rule Payout - 100% to HRA
Sick Days Payout - _____% or \$_____ to SPP with balance to HRA

The options for when to distribute the payout are:

- 1 year in October 2023
- 2 years in October of FY23 and FY24
- 3 years in October of FY23, FY24, and FY25

Motion to designate that the FY23 retiree benefits will be paid out over _____ years per:

- _____ Option 1 as presented
- _____ Option 2 as presented
- _____ Option 3 with _____ to SPP and balance to HRA as discussed

Motion by:

Second by:

OPERATIONAL SHARING WITH CENTRAL RIVERS AEA (CRAEA) FOR SPECIAL EDUCATION DIRECTOR

Below is a job description provided by CRAEA. This will be a one day a week position with an individual, Dr. Dana Miller, that will be shared with other districts. This is something that will be very beneficial to our district in many ways, helping our special needs teachers, training for our paraeducators, and looking at Medicaid reimbursements (this alone will pay for the position) among other things.

For a better understanding of what this looks like for us financially:

\$24,808.40 – estimated cost for 1 day/week paid to CRAEA

\$15,270.00 – less: operational sharing weighting of 2 students x \$7,635 (FY24 DCPD)

\$ 9,538.40 – estimated net cost for this position

The district paid Timberline Billing Service \$11,870 in FY22 to submit Medicaid claims on behalf of the district, training, and for assistance in determining eligible services to claim for. The district is not planning on renewing the contract with the vendor.

The weighting and funding will be generated the following year in FY2025. These are administrative costs and are not coded to special education unless we have SBRC approval for a special program.

<p>Position Summary Partner with district administration and staff to develop and maintain an effective and efficient special education program to meet the individual needs of students.</p> <p>Qualifications: Iowa BOEE Endorsement 236 - School Psychologist</p> <p style="text-align: center;">OR</p> <p>Iowa BoEE Endorsement 250 - Special Education Consultant</p> <p>Contract Length 190 days unless modified by Board of Directors</p> <p>Salary & Benefits Defined in the CRAEA Certified Staff Handbook and dependent upon the collective bargaining agreement with the CRAEA Education Association</p> <p>Evaluation Based upon Iowa Teaching Standards and Criteria with procedures defined in the CRAEA Certified Staff Handbook</p> <p>Supervisor Regional Administrator for the assigned school district</p> <p>Work Conditions Work is typically performed:</p> <ol style="list-style-type: none"> 1. In an assigned school district 2. In an office/instructional setting utilizing typical office equipment 3. In a manner that requires the ability to sit for long periods of time with occasional periods of standing, bending, lifting, and carrying up to 25 pounds. 	<p>Performance Responsibilities</p> <ol style="list-style-type: none"> 1. Collaborate with the district Special Education Director to establish effective practices and procedures for the implementation of IDEA 2. Support administrators with data analysis and decision making related to the allocation of special education resources 3. Consult with teachers, administrators, coaches, and AEA staff regarding best practices in special education for the classroom, building, and district educational programs. 4. Collaborate with school and AEA staff in the design and implementation of IEPs for all entitled students. 5. Collaborate with AEA and school staff and families to ensure positive outcomes for diverse learners 6. Provide ongoing support and training to school staff related to best practices as well as applicable rules and laws in the area of special education 7. Integrate educational theory, research, and expertise into appropriate practices that facilitate positive change and continuous improvement 8. Apply and share knowledge and skills from research-based continuous inquiry 9. Follow policies, procedures, standards, and rules in accordance with national and state laws the Iowa Department of Education and Central Rivers AEA, which includes, but is not limited to, developing and maintaining proper and adequate records and documentation 10. Support all Agency initiatives, programs, and goals established in the name of service to member school districts. <p>Note: The position requires infrequent overnight travel beyond Agency borders</p>
--	---

.....

MOTION to approve operational sharing of the special education director 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

Last Reviewed: April 12, 2023

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~~

4-12-2023

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~~ 4-12-2023

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~~

4-12-2023

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: 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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: 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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 **February 28th** 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 28th 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~~ 4-12-2023

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~~

4-12-2023

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 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023

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~~ 4-12-2023