

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
January 17, 2024 at 5:00 p.m. in Library - Middle School Entrance

1. **CALL TO ORDER/MISSION STATEMENT** - To challenge students to think critically, communicate effectively, develop values and contribute to society.
2. **PUBLIC FORUM** - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board can officially act upon it.
3. **APPROVE AGENDA**
4. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on December 13, 2023
 - b. Personnel Changes
 - c. List of Bills
 - d. Financial Reports
5. **COMMUNITY/PROGRAM PRESENTATIONS**
 - a. Esports presentation
 - b. Central Rivers AEA - Joe Kremer
6. **ADMINISTRATIVE UPDATES & REPORTS**
 - a. Jacklyn Letzring - Elementary Update
 - b. Eric Dockstader - Secondary Update
 - c. Dan Fox - District Update
 - d. Facilities Update
7. **AGENDA**
 - a. Approve Timberline Billing Service Agreement
 - b. Set public hearing date for 2024-2025 school calendar
 - c. Set public hearing date for proposed property tax levy
 - d. Set public hearing date for proposed budget
 - e. Board Policy Review - 1st reading (IASB quarterly policy updates)
 - 605.6 & 605.6R1 - Internet Appropriate Use
 - 605.8 & 605.8R1 - Artificial Intelligence in the Education Environment
 - 701.1 - Depository of Funds
 - 701.2 - Transfer of Funds
 - 701.3 - Financial Records
 - 701.4 - Governmental Accounting Practices & Regulations
 - 703.1 - Budget Planning
 - 703.2 - Spending Plan (rescinded)
 - 713 & 713.R1 - Responsible Technology Use & Social Networking (renumbered from 401.13 & 401.13R1)
8. **AT THE BOARD TABLE EXERCISES**
9. **#BUCPR1DE**
10. **STUDENT QUESTIONS**
11. **ADJOURN**

**East Buchanan Community School District
Regular and Organizational Board Meeting Minutes – December 13, 2023**

Call to Order - President Andy Sperfslage 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 Sperfslage, Heather Steffens, and Shawn Stone. 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.

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

Approve Consent Agenda - Motion by Stone, second by Recker to approve the consent agenda. Items included on the Consent Agenda: minutes from the regular meeting on November 8, 2023; hiring of Sherry Plein as food service, Christine Dale as associate, Keaton Kelly as MS football coach, Keaton Kelly and Lee White as Asst HS boys basketball coaches, and Dan Fox resignation with retirement application; early graduates list; expenditures listed; and financial reports.

Board Policy Review – Motion by Cooksley, second by Recker to approve the first reading of policies 505.8 and 505.8R1 as presented by Fox. Motion by Steffens, second by Cooksley to approve the second reading of policies 216.2, 401.1, 401.7, 605.3R1, 607.1, 705.1, 705.1R2, 804.7R1, 505.8, and 505.8R1 as presented.

FY2023 Financial Reports - The FY2023 financial reports were submitted to the board. Motion to approve the reports was made by Cooksley, second by Stone.

Official Canvass of Election Results - Results of the election were presented as Andrew Maas for District 2, Heather Steffens for District 3, and Andrew Sperfslage for Director at Large. Motion by Recker, second by Cooksley to accept the abstract of election. The board thanked Shawn Stone for his dedication to the district as a school board member for eight years.

Appointment of President Pro-tem - Motion by Stone, second by Recker to appoint the board secretary as President Pro-tem.

Adjourn - Motion by Cooksley, second by Steffens to adjourn the meeting at 5:20 pm.

Call to Order - The organizational meeting was called to order at 5:21 pm by the board secretary.

Oath of office to elected board members - The board secretary administered the Oath of Office to newly elected board member Andrew Maas and re-elected board members Andy Sperfslage and Heather Steffens.

Election of President - The board secretary took nominations for president. Sperfslage and Maas were nominated. Ballots were counted and Sperfslage was declared the board president. The oath of office was administered by the board secretary.

Election of Vice-President - Sperfslage took nominations for vice-president. Maas and Cooksley were nominated. Ballots were counted and Cooksley was declared vice-president. The oath of office was administered by the president.

Appoint Board Secretary - Motion by Cooksley, second by Steffens to appoint Teresa Knipper as board secretary. The oath of office was administered by the president.

Appoint Board Treasurer - Motion by Steffens, second by Recker to appoint Marilyn Steinkamp as board treasurer.

Appoint Legal Counsel - Motion by Steffens, second by Cooksley to appoint Steve Weidner of Swisher and Cohrt as legal counsel.

Approve Official Depositories - Motion by Recker, second by Maas to approve the official depositories and maximum deposits as: Citizens State Bank (\$10 million), UMB (\$2 million), and ISJIT (\$10 million).
Name Official Publication - Motion by Cooksley, second by Steffens to approve Independence Bulletin Journal as official publication for the district beginning in January 2024.

Establish dates and times of school board meetings - Motion by Cooksley, second by Steffens to approve the second Wednesday of each month at 5:00 pm as the school board meeting date and time.

Appoint board representatives to committees – Cooksley and Maas were appointed to the employee handbook committee, Sperflage and Steffens were appointed to the negotiations committee, and Steffens agreed to represent the school district on the Buchanan County Conference Board.

Administrative Updates and Reports – Letzring reported the elementary music concert was held on December 11th, first grade led the assembly this week, author Coach Sloth presented on December 13th, BLT attended a PLC conference the previous week, and that the first PK-12 assembly is scheduled for the last week before winter break. Dockstader reported that the music concert is scheduled for December 18th and explained how winter break can be tough on some students. Fox provided a report of costs associated with the recently completed athletic complex project.

District Career and Academic Planning (DCAP) – Dockstader presented the plan to the board and explained how it is used by the district.

SBRC Applications – Motion by Steffens, second by Cooksley to approve the SBRC application for MSA for open enrollment out of \$66,828 and EL Instruction Beyond 5 years of \$1,603. Motion by Recker, second by Maas to approve the SBRC application for At-Risk/Dropout Prevention MSA in the amount of \$134,670 for the 2024-2025 school year.

SIAC Meeting Minutes – Fox explained the talking points of the meeting and showed the board the school performance report available on iaschoolperformance.gov. Motion by Steffens, second by Recker to approve the minutes as presented.

Schedule Work Session – Fox requested that the board schedule a work session to discuss certain policies and the FY25 certified budget. The board agreed to a work session on January 24, 2024 at 5:00 pm.

At the Board Table Exercises –The board discussed Whose Job Is It? Part One as part of board development.

#BucPr1de – The board appreciates the work that CTE teachers do, how the DCAP is used, and how the community supports all the events and activities.

Student Questions – Students asked the board about the superintendent's replacement, what the requirements are to be on the board, about the board policy review process, how to handle the disconnect between the board and the students, length of term on board, where to find board policies, and how many members need to attend to have a meeting.

Closed Session – Motion by Steffens, second by Recker to go into closed session at 6:52 pm as authorized by Iowa Code Section 21.5(1)(a) to review or discuss records which are required or authorized by state or federal law to be kept confidential. Roll call – Aye: Maas, Recker, Steffens, Sperflage
Nay: Cooksley Returned to open session at 7:22 pm.

Closed Session Acton - Motion by Recker, second by Steffens to waive the 90-day ineligibility to compete in varsity interscholastic athletics for Student A. Ayes: Maas, Recker, Sperflage, Steffens.
Nay: Cooksley.

Adjourn – Motion by Steffens, second by Maas to adjourn the meeting at 7:24 pm.

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

East Buchanan CSD

Personnel Changes

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
1/10/2024	Cassidy Bendickson	Resignation	MS Language Arts Teacher		
1/10/2024	Talya March	Hire	MS Language Arts Teacher		1/3/2024

List of Bills - School Board Mtg

Activity Invoices Extra Nov: Processing Month 11/2023

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BLUMWAYD	BLUMHARDT, WAYDE	HS official girls & boys BB 11/28/2023	150.00 2 150.00
CLARKYLE	CLARK, KYLE	HS Girls BBall Official 11/28/2023	140.00 2 140.00
ELSEPAUL	Elser, Paul	HS Bball official 11/28/2023	140.00 2 140.00
FANKKYLE	Fank, Kyle	Official MS Wrestling 11/18/23	100.00 2 100.00
GENFUND	GENERAL FUND	Kevin Hesner Official MS Girls BB	200.00 2
GENFUND	GENERAL FUND	Official MS Wrestling 11/18/23 Riniker	100.00 2
GENFUND	GENERAL FUND	Hesner, Kevin official 11/28 & 11/27	200.00 2 500.00
GIBBJOE	GIBBS, JOE	HS Girls BBall Official 11/21/2023	140.00 2 140.00
HUDL	HUDL	HUDL Girls BBall	900.00 2 900.00
IHSAA	IA HIGH SCHOOL ATHLETIC ASSOCIATION Football Ticket - additional Sideline		20.00 2 20.00
INDECS	INDEPENDENCE CSD	Entry Fee Girls Wrestling @ Indee 111823	175.00 2 175.00
IOWACENT	IOWA CENTRAL COMMUNITY COLLEGE	HS Dual Tournament 11/21/2023	300.00 2 300.00
ISDTA	ISDTA	ISDTA invoice 11/29/23 membership fee	503.00 2 503.00
LINMAR	LINN-MAR CSD	Linn Mar Wrestling Girls Fee 11/25/23	150.00 2 150.00
SADLDENN	SADLER, DENNIS	HS Girls BBall Official 11/21/2023	150.00 2 150.00
SCHLMARK	SCHLEISMAN, MARK	HS Girls BBall Official 11/21/2023	150.00 2 150.00
WOLFEYS	WOLFEYS WAPSI OUTBACK	Football Banquest Meal	300.00 2 300.00

Report Total: 3,818.00

East Buchanan Community School
01/05/2024 1:59 PM

List of Bills - School Board Mtg
General-Dec 2023-EXTRA; GENERAL FUND

Page: 1

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
HALFADAM	Halford, Adam	EQUIPMENT RENTAL	250.00 1
			250.00
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	178.52 1
			178.52
WOODCOMM	Woodward Community Media	ADVERTISING	393.48 1
			393.48
Report Total:			822.00

East Buchanan Community School
01/05/2024 1:59 PM

List of Bills - School Board Mtg
Posted - All: Batch Description General-Dec 2023-EXTRA; Fund Description PPEL FUND

Page: 1

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
JMC	JMC COMPUTER SERVICE INC		819.00 3
			819.00
Report Total:			819.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ACCEELEV	Access Elevator & Lifts Inc	SAFETY TEST	445.00
			445.00
ACER	Acer Service Corp	Acer CB Parts	208.89 *
			208.89
AGVAFS	AgVantage FS	GREENHOUSE LP	332.30
			332.30
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	15,382.27 1
			15,382.27
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	682.00
			682.00
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	108.42
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	210.81 *
			319.23
CDWG	CDW GOVERNMENT, INC	Toner / Maintenance Kit	150.51
CDWG	CDW GOVERNMENT, INC	PURCHASED SERVICE	659.60
			810.11
CRAEA	CENTRAL RIVERS AEA	PROF DEV	5.00
CRAEA	CENTRAL RIVERS AEA	SPECIAL EDUCATION DIRECTOR	12,405.00
CRAEA	CENTRAL RIVERS AEA	MOC SERVICE	11,015.60
CRAEA	CENTRAL RIVERS AEA	PURCHASED SERVICE	5,330.00
			28,755.60 *
CHASCARD	CHASE CARD SERVICES	FCS SUPPLIES	688.38
CHASCARD	CHASE CARD SERVICES	SOFTWARE LICENSE	396.00
CHASCARD	CHASE CARD SERVICES	SUPPLIES	41.13
CHASCARD	CHASE CARD SERVICES	FAN	80.00
CHASCARD	CHASE CARD SERVICES	SUPPLIES	63.24
CHASCARD	CHASE CARD SERVICES	SUPPLIES	52.68
CHASCARD	CHASE CARD SERVICES	MS/HS Supplies	84.63
CHASCARD	CHASE CARD SERVICES	EQUIPMENT	129.98
CHASCARD	CHASE CARD SERVICES	B&G SUPPLIES	14.75
CHASCARD	CHASE CARD SERVICES	Library Books	10.47
CHASCARD	CHASE CARD SERVICES	SUPPLIES	73.06
CHASCARD	CHASE CARD SERVICES	Incentives for classroom	42.00
CHASCARD	CHASE CARD SERVICES	Incentives for classroom	61.47
CHASCARD	CHASE CARD SERVICES	SUPPLIES	38.80
CHASCARD	CHASE CARD SERVICES	B&G SUPPLIES	61.00
CHASCARD	CHASE CARD SERVICES	BACKGROUND CHECKS	200.00
			2,037.59
CHILJEFF	Childers, Jeff	SNOW REMOVAL	729.58 *
			729.58
CHROMPARTS	Chromebook Parts.com	TECH SUPPLIES	109.00 *
			109.00

Vendor ID	Vendor Name	Description	Invoice Amount
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	75.00 *
			75.00
CITYWINT	CITY OF WINTHROP	WATER/SEWER	727.35 1
			727.35
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	1,276.26
			1,276.26
CYCHARLI	CY & CHARLIES FIRESTONE	Purchased service	85.25
			85.25
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	FIRE EXTINGUISHER SERVICE	307.40
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	FIRE EXTINGUISHER SERVICE	447.00 *
			754.40
DUNKERTO	DUNKERTON SCHOOL DISTRICT	SHARED LIBRARIAN	822.46 *
			822.46
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,704.35
			2,704.35
EASTIAASPH	Eastern Iowa Asphalt Maintenance Inc	PURCHASED SERVICE	885.66
			885.66
EDGEOIL	Edgewood Oil, Inc.	TRANSPORTATION SUPPLIES	1,390.90
			1,390.90
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	31.00
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	16.98
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	(14.74)
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	77.92
			111.16
FRANALYS	Franck, Alyson	GRAD HR REIMBURSEMENT	500.00
			500.00
GUMDROP	GUMDROP BOOKS	LMC BOOKS	585.85
			585.85
HAWKCOMM	HAWKEYE COMMUNITY COLLEGE	8WK Class Tuition HCC	1,688.00
			1,688.00
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	284.98
			284.98
INDECSD	INDEPENDENCE CSD	SOCIAL WORKER SHARING AGREEMENT	14,201.95
INDECSD	INDEPENDENCE CSD	B&G SHARED PERSONNEL	12,605.84
			26,807.79
IASB	IOWA ASSOC OF SCHOOL BOARDS	Life Time Pass	10.00
			10.00
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	485.05
			485.05

Vendor ID	Vendor Name	Description	Invoice Amount
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	137.99
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	223.99
JWPEPPER	J.W. PEPPER & SON, INC.	Variety Show Music	77.97*
JWPEPPER	J.W. PEPPER & SON, INC.	Variety Show Music	58.75*
JWPEPPER	J.W. PEPPER & SON, INC.	Variety Show Music	58.75*
			557.45
JOHNDEERE	JOHN DEERE FINANCIAL	IND ARTS SUPPLIES	33.87
			33.87
KAISWELD	KAISER'S WELDING & REPAIR LLC	PURCHASED SERVICE	700.00*
			700.00
KONEINC	KONE INC.	Elevator Service Provider	239.25*
			239.25
LAMKCHAD	Lamker, Chad	CELL PHONE	62.08
			62.08
LEARAZ	Learning A-Z	INSTRUCTIONAL LICENSE	132.00
			132.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,386.59
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,727.32
			4,113.91
MACHANDR	Machacek, Andrew	DOT physical	110.00
			110.00
MARC	MARC	BLDGS & GROUNDS SUPPLIES	201.83
			201.83
MENARDSWLO	MENARDS	B&G SUPPLIES	145.31
			145.31
THENEWS	NEWS, THE	PUBLIC NOTICES/ADVERTISING	277.20
			277.20
NICKGROC	Nick's Grocery	FCS SUPPLIES	131.90
NICKGROC	Nick's Grocery	FCS SUPPLIES	19.24
NICKGROC	Nick's Grocery	INST SUPPLIES	23.93
NICKGROC	Nick's Grocery	INST SUPPLIES	44.08
			219.15
HOGLBUSMN	North Central Intl LLC	BUS PARTS	61.34
			61.34
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	76.03
			76.03
QUILCORP	QUILL CORPORATION	SUPPLIES	47.58
			47.58
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	261.96

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			261.96
SCHOSPEC	SCHOOL SPECIALTY LLC	SUPPLIES	155.45
			155.45
STAR	STAR Autism Support	STAR online content	345.00
			345.00
SUPEWELD	SUPERIOR WELDING SUPPLY	IND ARTS SUPPLIES	7.00 *
			7.00
TNTREPA	TNT REPAIR & RECOVERY LLC	B&G PURCHASED SERVICE	323.38 *
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRE REPAIR	1,092.46
			1,415.84
USCELL	US CELLULAR	Cell Phones	287.99
			287.99
VERNTRUE	VERN'S TRUE VALUE HARDWARE	IND ARTS SUPPLIES	9.99
			9.99
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	105.43
			105.43
WESTMUSI	WEST MUSIC COMPANY	MUSIC SUPPLIES	51.30
WESTMUSI	WEST MUSIC COMPANY	BAND INSTURMENT REPAIR	248.06
			299.36
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	4.89
WINTBUIL	WINTHROP BUILDING SUPPLY	B&G SUPPLIES	565.96
			570.85
WOODCOMM	Woodward Community Media	ADVERTISING	317.19
			317.19
		Batch Total:	99,759.09
		Report Total:	99,759.09

List of Bills - School Board Mtg

List of Bills-Jan 2024-1/17/24 SB; DEBT SERVICE FUND, PPEL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ACER	Acer Service Corp	Acer CB Parts	1,140.43 *
			<hr/>
CHASCARD	CHASE CARD SERVICES	Speaker & Mount	660.00
			<hr/>
			660.00
UMBBANK	UMB Bank, N.A.	PAYING AGENT FEE	500.00 *
			<hr/>
			500.00
WESTMUSI	WEST MUSIC COMPANY	BAND INSTRUMENT	1,191.95
			<hr/>
			1,191.95
			<hr/>
			Batch Total: 3,492.38
			<hr/>
			Report Total: 3,492.38

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
FOURSEAS	4 SEASONS FUND RAISING	FFA Fundraising items	67.16 2
			67.16
CITIZENS	CSB-CASH	Change - Music Concert Cookie Walk	200.00 2
			200.00
FANKKYLE	Fank, Kyle	Official Wrestling 12/12/23 & 12/21/23	270.00 2
FANKKYLE	Fank, Kyle	Official Wrestling 12/12/23 & 12/21/23	(270.00) 2
			0.00
GIBBJOE	GIBBS, JOE	Official HS Girls Basketball 12/12/2023	150.00 2
			150.00
GLAWGENE	GLAWE, GENE	Official HS Girls Basketball 12/12/2023	150.00 2
			150.00
HAMMEJAME	Hammerand, James	Official HS Girls Basketball 12/19/2023	140.00 2
			140.00
HUPEDEWE	Hupke, Dewey	Official Wrestling 12/21/2023	200.00 2
			200.00
KOOPKEITH	Koopmann, Keith	Official HS Girls Basketball 12/19/23	140.00 2
			140.00
LANGISAI	Langlois, Isaiah	Official HS Girls Basketball 12/19/2023	150.00 2
			150.00
MAYANDR	MAY, ANDREW	Official HS Wrestling 12/12/2023	150.00 2
			150.00
MINNTEX	MINNTEX CITRUS, INC.	FFA Fruit Sales Fundraiser	22.95 2
			22.95
MONTSPOR	MONTICELLO SPORTS	slipp nott replacement sheets	70.00 2
			70.00
SADLDENN	SADLER, DENNIS	Official HS Girls Basketball 12/12/2023	140.00 2
			140.00
STARMONT	STARMONT CSD	Entry Fee Wrestling Invite 12/16/23	90.00 2
			90.00
TROTTROP	TROTT TROPHIES	Girls Wrestling Duals Medal	28.00 2
			28.00
WATLCOMM	Waterloo Community School District	Entry Fee Battle of Waterloo 12/14/23	200.00 2
			200.00

Report Total: 1,898.11

Activity Fund

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ANAMOSA	ANAMOSA SCHOOL DISTRICT	Anamosa Girls Wrestling Entry Fee	90.00 90.00
* CASCADE	CASCADE HIGH SCHOOL	Varsity Girls Wrestling Invit 01/11/24	150.00 150.00
CHASCARD	CHASE CARD SERVICES	Items needed for Speech	173.65
CHASCARD	CHASE CARD SERVICES	Formsite Subscription for online sales	39.95 213.60
* DESIUNLI	DESIGNS UNLIMITED	Cheer Camp Shirts	610.00 610.00
FANKKYLE	Fank, Kyle	Fank, Kyle HS Wrestling Official 01/02/24	100.00 100.00
GENFUND	GENERAL FUND	Riniker - HS Wrestling Official 01/02/24	100.00
GENFUND	GENERAL FUND	Officials for HS Activitis	740.00 840.00
HILMCURT	Hilmer, Curt	HS Official Wrestling 12/21/2023	200.00 200.00
HOTLUNCH	HOT LUNCH PROGRAM	Pop Tarts for office	13.16
HOTLUNCH	HOT LUNCH PROGRAM	reimburse hot lunch for sugar cookies	37.82 50.98
IOWAFFA	IOWA FFA ASSOCIATION	Registration for Conference	440.00 440.00
IHSSA	IOWA HIGH SCHOOL SPEECH ASSOCIATION	Entry Fees Speech	63.00 63.00
KNAATIM	Knaack, Tim	HS Official Wrestling 12/21/2023	200.00 200.00
LOUGDAN	LOUGHRY, DAN	HS Wrestling Official 01/02/2024	150.00 150.00
MAQVALL	MAQUOKETA VALLEY CSD	Boys Wrestling Entry Fee Maq Valley	95.00 95.00
MONTSPOR	MONTICELLO SPORTS	Mat Tape	216.00 216.00
OSAGE	OSAGE COMMUNITY SCHOOLS	Girls Wrestling Tournament Entry Fee	150.00 150.00
* RECKNICO	Reck, Nicole	Purchase of the Grinch Costume	97.99 97.99
WALMART	WALMART COMMUNITY BRC	Jr Class leadership project supplies	119.39 119.39

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
WORLFINE	World's Finest Chocolate, Inc.	15 more boxes of candy bars	540.00
			540.00

Batch Total: 4,325.96

Report Total: 4,325.96

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Bimbo Bread Products	712.67
			<u>712.67</u>
MARTBROT	MARTIN BROTHERS	Food	2,699.26
			<u>2,699.26</u>
PERFFOOD	PERFORMANCE FOODSERVICE	Food/Supplies	9,660.72
			<u>9,660.72</u>
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Milk Products	2,354.49
			<u>2,354.49</u>
RAPIWHOL	Rapids Wholesale	Service charge to drain condenser	480.00
			<u>480.00</u>
		Report Total:	<u>15,907.14</u>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
EMSDETER	EMS DETERGENT SERVICES CO.	Dish Detergent	51.60
			51.60
NICKGROC	Nick's Grocery	Additional Dinner Rolls	14.67
			14.67
RAPIWHOL	Rapids Wholesale	Crossbar & Clips	81.25
			81.25
WALMART	WALMART COMMUNITY BRC	Food Purchased	177.58
WALMART	WALMART COMMUNITY BRC	Food Purchased	177.58
			355.16
Batch Total:			502.68
Report Total:			502.68

RECEIPTS

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,253.70	\$6,016.20	\$7,269.90
Student Lunch	\$8,552.05	\$50,761.04	\$59,313.09
Adult Breakfast	\$43.20	\$180.80	\$224.00
Adult Lunch	\$712.95	\$1,876.95	\$2,589.90
Carte	\$3,805.05	\$17,748.65	\$21,553.70
Snacks	\$1,710.72	\$6,962.19	\$8,672.91
Federal Breakfast	\$2,278.16	\$6,223.24	\$8,501.40
Federal Lunch	\$13,187.33	\$35,042.18	\$48,229.51
State Breakfast	\$0.00	\$89.29	\$89.29
State Lunch	\$0.00	\$329.33	\$329.33
Supply Chain Assistance Funds	\$17,174.68	\$0.00	\$17,174.68
Other Revenues	\$51.48	\$230.00	\$281.48
Other Purchased Services	-\$683.99	-\$1,518.97	-\$2,202.96
Rebate	\$0.00	\$0.00	\$0.00
Interest	\$1,033.38	\$5,111.87	\$6,145.25
TOTAL INCOME	\$49,118.71	\$129,052.77	\$178,171.48

EXPENDITURES

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$32,878.72	\$62,106.60	\$94,985.32
Supplies	\$1,696.32	\$3,848.37	\$5,544.69
Shared Contract	\$0.00	\$0.00	\$0.00
Purchased Services	\$999.00	\$0.00	\$999.00
Equipment	\$911.25	\$57,234.00	\$58,145.25
Travel/Trainings	\$0.00	\$150.00	\$150.00
Other Expenses	\$0.00	\$93.00	\$93.00
Salaries	\$15,260.53	\$39,945.01	\$55,205.54
Benefits	\$4,366.34	\$15,164.83	\$19,531.17
TOTAL EXPENDITURES	\$56,112.16	\$178,541.81	\$234,653.97

BALANCE

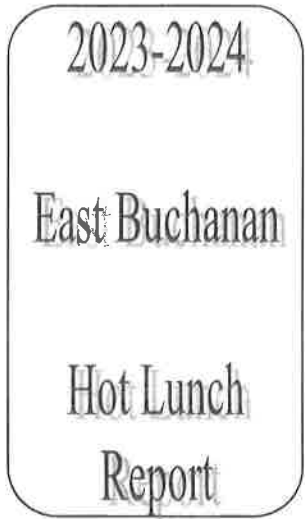
	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$288,880.62	\$288,880.62
Income	\$49,118.71	\$88,717.95	\$137,836.66
Expenditures	\$56,112.16	\$137,147.62	\$193,259.78
FUND BALANCE	-\$6,993.45	\$240,450.95	\$233,457.50

MEALS SERVED

	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	830	3,948	4,778
Reduced Student Breakfasts	29	314	343
Free Student Breakfasts	665	2,798	3,463
Second Breakfasts	0	50	50
Adult Breakfasts	27	113	140
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	1,551	7,223	8,774

Paid Student Lunches	4,389	18,079	22,468
Reduced Student Lunches	342	1,458	1,800
Free Student Lunches	1,759	7,800	9,559
Second Lunches	0	2	2
Adult Lunches	155	387	542
Student Guest Lunches	0	0	0
Complimentary Lunches	0	0	0
TOTAL LUNCHES SERVED	6,645	28,498	34,371

LUNCH STATUS	FREE	REDUCED	PAID	TOTAL
	155	23	407	585



DAYS MEALS SERVED	
July	0
August	7
September	19
October	20
November	15
December	15
January	0
February	0
March	0
April	0
May	0
June	0
TOTALS	76



Fund: 21 ACTIVITY FUND

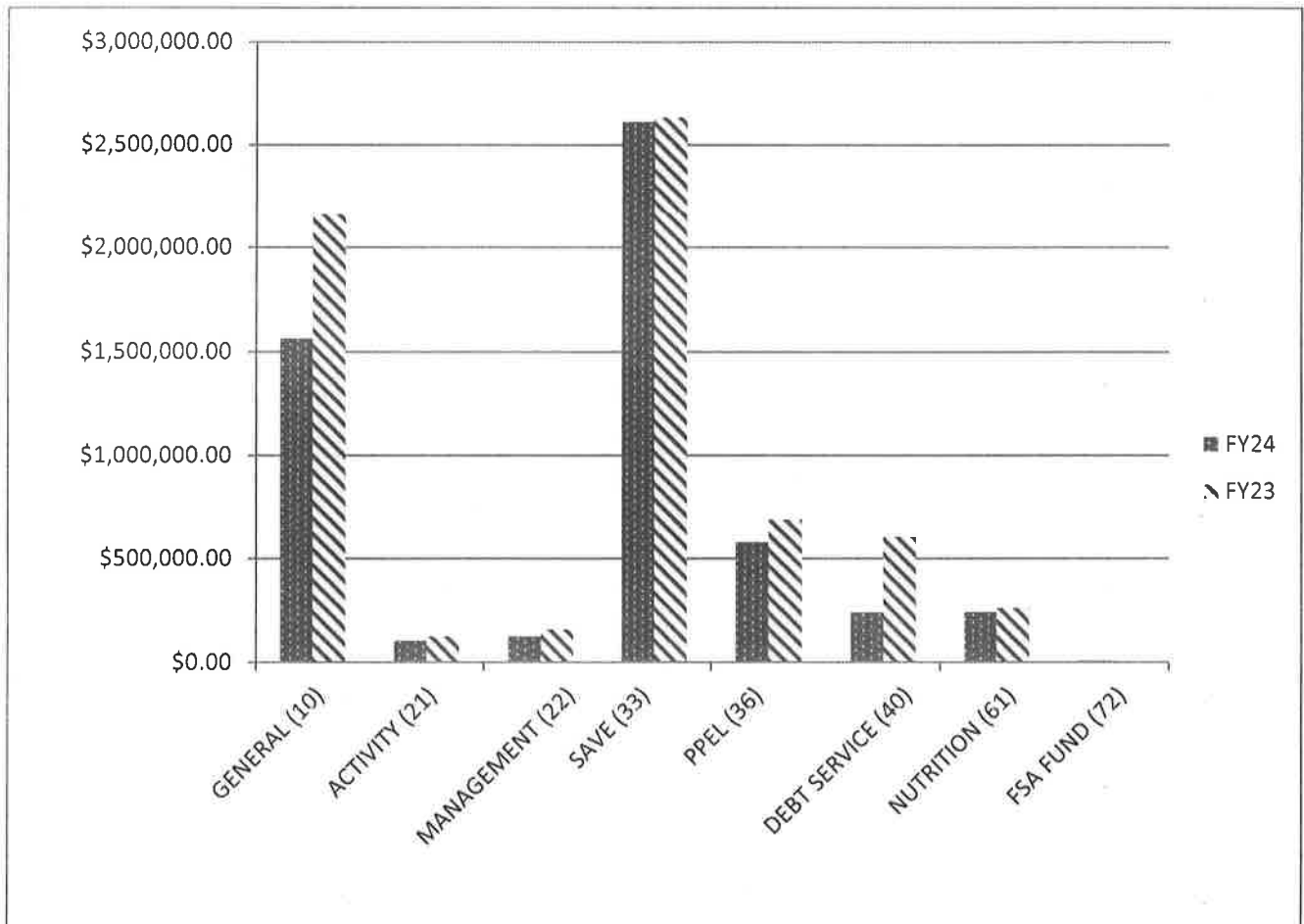
<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Ending Balance</u>
21 6111 729 910	DRAMA	18,159.47	2,325.00	0.00	15,834.47
21 6120 729 910	SPEECH	662.59	187.13	0.00	475.46
21 6210 729 910	MUSIC CLUB	78.58	200.00	414.55	293.13
21 6220 729 910	PEP BAND	2,141.11	13.53	214.55	2,342.13
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	11,499.43	5,185.94	5,179.00	11,492.49
21 6645 729 920	CROSS COUNTRY	46.50	0.00	0.00	46.50
21 6693 729 920	CHEERLEADING	2,208.81	20.00	1,550.00	3,738.81
21 6694 729 920	DANCE TEAM	3,454.68	2,322.06	0.00	1,132.62
21 6710 729 920	BOYS' BASKETBALL	144.72	0.00	337.00	481.72
21 6720 729 920	FOOTBALL	3,081.49	70.00	0.00	3,011.49
21 6730 729 920	BASEBALL	824.85	0.00	0.00	824.85
21 6740 729 920	BOYS' TRACK	680.59	0.00	0.00	680.59
21 6760 729 920	BOYS' GOLF	2,532.10	0.00	0.00	2,532.10
21 6790 729 920	WRESTLING	104.82	0.00	0.00	104.82
21 6810 729 920	GIRLS BASKETBALL	1,082.92	0.00	0.00	1,082.92
21 6815 729 920	VOLLEYBALL	189.03	0.00	0.00	189.03
21 6835 729 920	SOFTBALL	766.65	0.00	0.00	766.65
21 6840 729 920	GIRLS TRACK	412.27	0.00	0.00	412.27
21 6860 729 920	GIRLS' GOLF	156.93	0.00	0.00	156.93
21 7010 729 950	FBLA	6,362.32	0.00	0.00	6,362.32
21 7011 729 950	HS STUDENT COUNCIL	2,668.32	531.72	161.50	2,298.10
21 7012 729 950	SPANISH CLUB	997.45	0.00	0.00	997.45
21 7013 729 950	NHS	1,062.24	0.00	0.00	1,062.24
21 7020 729 950	NEWSPAPER	2,236.84	0.00	0.00	2,236.84
21 7021 729 950	ROBOTICS CLUB	905.71	0.00	0.00	905.71
21 7025 729 950	TECHNOLOGY	0.00	0.00	0.00	0.00
21 7026 729 950	FFA	18,681.37	4,589.85	2,393.00	16,484.52
21 7027 729 950	ART CLUB	1,060.81	0.00	0.00	1,060.81
21 7040 729 950	MS STUDENT COUNCIL	19.32	0.00	0.00	19.32
21 7041 729 950	SOUND SYSTEM	1,026.50	0.00	0.00	1,026.50
21 7049 729 950	PBIS	2,545.68	51.48	0.00	2,494.20
21 7051 729 950	CAMP WAPSIE	2,274.13	0.00	0.00	2,274.13
21 7053 729 950	BREAKFAST CLUB	1,020.58	0.00	0.00	1,020.58
21 7079 729 950	CLASS OF 2024	3,301.73	0.00	0.00	3,301.73
21 7080 729 950	CLASS OF 2025	2,903.61	2,748.00	1,685.00	1,840.61
21 7081 729 950	CLASS OF 2026	587.10	0.00	0.00	587.10
21 7082 729 950	CLASS OF 2027	161.72	0.00	0.00	161.72
21 8000 729 910	ANNUAL	7,016.92	100.00	140.00	7,056.92
21 8001 729 910	BUCCANEER CLUB	468.86	0.00	0.00	468.86
21 8004 729 910	INTEREST	2,099.66	0.00	491.11	2,590.97
Fund Total: 21		108,642.76	18,344.71	12,565.71	102,863.76

East Buchanan Community School District
Cash Summary Report

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
10-GENERAL FUND						
Beginning Balance	2,162,495.30	1,420,979.12	1,148,300.96	1,240,804.38	1,835,142.96	1,765,568.66
Revenue	465,881.19	896,466.06	708,380.39	1,237,573.30	605,093.42	461,953.52
Expenditures	1,207,397.37	1,169,144.22	615,876.97	643,234.72	674,667.72	663,826.63
Ending Balance	1,420,979.12	1,148,300.96	1,240,804.38	1,835,142.96	1,765,568.66	1,563,695.55
21-ACTIVITY FUND						
Beginning Balance	89,816.84	86,302.23	113,016.67	110,529.60	104,064.02	108,642.76
Revenue	354.22	31,744.31	13,937.51	6,304.98	26,598.82	12,835.71
Expenditures	3,868.83	5,029.87	16,424.58	12,770.56	22,020.08	18,614.71
Ending Balance	86,302.23	113,016.67	110,529.60	104,064.02	108,642.76	102,863.76
22-MANAGEMENT FUND						
Beginning Balance	203,146.70	23,245.04	22,169.27	64,064.50	128,679.24	119,018.69
Revenue	914.78	39.50	42,895.23	120,770.14	19,515.45	5,634.79
Expenditures	180,816.44	1,115.27	1,000.00	56,155.40	29,176.00	1,000.00
Ending Balance	23,245.04	22,169.27	64,064.50	128,679.24	119,018.69	123,653.48
33-SAVE						
Beginning Balance	2,794,533.64	2,673,630.79	2,446,860.19	2,514,681.58	2,546,015.78	2,555,677.28
Revenue	632,673.52	442,300.21	71,896.39	126,661.21	144,113.95	95,349.24
Expenditures	753,576.37	669,070.81	4,075.00	95,327.01	134,452.45	39,627.60
Ending Balance	2,673,630.79	2,446,860.19	2,514,681.58	2,546,015.78	2,555,677.28	2,611,398.92
36-PPEL						
Beginning Balance	459,321.82	461,072.82	379,912.47	422,201.57	567,369.92	594,113.34
Revenue	11,176.00	143,933.56	55,164.10	153,507.35	26,743.42	25,916.80
Expenditures	9,425.00	225,093.91	12,875.00	8,339.00	0.00	43,657.11
Ending Balance	461,072.82	379,912.47	422,201.57	567,369.92	594,113.34	576,373.03
40-DEBT SERVICE						
Beginning Balance	28,354.28	32,568.43	32,198.84	92,745.36	200,247.37	228,534.89
Revenue	412,564.15	204,305.41	60,546.52	170,370.76	91,156.27	21,091.61
Expenditures	408,350.00	204,675.00	0.00	62,868.75	62,868.75	12,480.00
Ending Balance	32,568.43	32,198.84	92,745.36	200,247.37	228,534.89	237,146.50
less: Escrow Acct	0.00	0.00	0.00	0.00	0.00	0.00
	32,568.43	32,198.84	92,745.36	200,247.37	228,534.89	237,146.50
61-NUTRITION FUND						
Beginning Balance	288,880.62	288,586.31	252,706.00	251,076.66	240,913.04	230,087.33
Revenue	3,386.83	26,251.17	33,672.73	61,997.77	139,197.19	69,829.57
Expenditures	3,681.14	62,131.48	35,302.07	72,161.39	150,022.90	60,390.78
Ending Balance	288,586.31	252,706.00	251,076.66	240,913.04	230,087.33	239,526.12
less: Received on Acct	9,783.51	22,924.60	16,788.05	13,549.80	13,523.85	11,236.25
	278,802.80	229,781.40	234,288.61	227,363.24	216,563.48	228,289.87
72-FLEX SPENDING ACCT FUND						
Beginning Balance	6,775.52	7,182.29	6,153.17	4,899.50	5,308.02	6,275.21
Revenue (contributions)	1,936.83	1,936.83	2,721.83	2,721.83	2,721.83	3,894.71
Expenditures (claims)	1,530.06	2,965.95	3,975.50	2,313.31	1,754.64	2,733.92
Ending Balance	7,182.29	6,153.17	4,899.50	5,308.02	6,275.21	7,436.00
EMPLOYER'S PAYROLL EXPENSE:						
Gross Wages-hourly	62,307.13	25,227.85	55,664.36	110,095.32	106,990.57	107,966.98
Gross Wages-contract	317,070.77	313,413.98	336,342.87	339,706.34	342,325.51	339,024.36
	379,377.90	338,641.83	392,007.23	449,801.66	449,316.08	446,991.34
Employer paid deductions	55,817.66	53,599.78	60,493.48	69,004.33	63,553.96	63,539.92
Employer paid IPERS	33,779.66	31,069.52	36,124.69	41,162.19	41,450.09	38,936.99
Employer paid FICA	27,816.37	24,819.58	28,639.44	33,386.74	33,354.87	33,184.47
	117,413.69	109,488.88	125,257.61	143,553.26	138,358.92	135,661.38
TOTAL	496,791.59	448,130.71	517,264.84	593,354.92	587,675.00	582,652.72

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL December 2023

Fund Description	Beginning	Revenues	Expenditures	FY24 Ending	FY23 End Balance	Difference
GENERAL (10)	\$1,765,568.66	\$461,953.52	\$663,826.63	\$1,563,695.55	\$2,158,769.33	(\$595,073.78)
ACTIVITY (21)	\$108,642.76	\$12,835.71	\$18,614.71	\$102,863.76	\$123,379.81	(\$20,516.05)
MANAGEMENT (22)	\$119,018.69	\$5,634.79	\$1,000.00	\$123,653.48	\$156,585.46	(\$32,931.98)
SAVE (33)	\$2,555,677.28	\$95,349.24	\$39,627.60	\$2,611,398.92	\$2,633,485.39	(\$22,086.47)
PPEL (36)	\$594,113.34	\$25,916.80	\$43,657.11	\$576,373.03	\$685,691.41	(\$109,318.38)
DEBT SERVICE (40)	\$228,534.89	\$21,091.61	\$12,480.00	\$237,146.50	\$603,297.40	(\$366,150.90) *
NUTRITION (61)	\$230,087.33	\$69,829.57	\$60,390.78	\$239,526.12	\$258,904.67	(\$19,378.55)
FSA FUND (72)	\$6,275.21	\$3,894.71	\$2,733.92	\$7,436.00	\$5,884.60	\$1,551.40
TOTAL				\$5,462,093.36	\$6,625,998.07	(\$1,163,904.71)



*\$340,189.25 of the difference was for prepay levy

Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY24 Certified		
		Budget	as of 12/31/2023	over / (under) budget
Taxes Levied on Property	1	\$ 3,316,980.00	\$ 1,928,711.78	
Utility Replacement Excise Tax	2	\$ 44,118.00	\$ 22,604.58	
Income Surtaxes	3	\$ 151,599.00	\$ -	
Tuition\Transportation Received	4	\$ 600,000.00	\$ 23,883.00	
Earnings on Investments	5	\$ 70,000.00	\$ 127,631.23	
Nutrition Program Sales	6	\$ 140,000.00	\$ 99,623.50	
Student Activities and Sales	7	\$ 181,000.00	\$ 72,177.90	
Other Revenues from Local Sources	8	\$ 110,000.00	\$ 103,001.50	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,195,341.00	\$ 1,660,675.60	
Instructional Support State Aid	11	\$ 14,163.00	\$ -	
Other State Sources	12	\$ 780,000.00	\$ 391,212.99	
Commercial & Industrial State Replacement	13	\$ -	\$ -	
Title I Grants	14	\$ 70,000.00	\$ -	
IDEA and Other Federal Sources	15	\$ 445,000.00	\$ 85,876.59	
Total Revenues	16	\$ 10,118,201.00	\$ 4,515,398.67	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 312,355.00	\$ 216,355.00	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 900.00	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 10,430,556.00	\$ 4,732,653.67	
Beginning Fund Balance	22	\$ 5,190,063.43	\$ 5,190,063.43	
Total Resources	23	\$ 15,620,619.43	\$ 9,922,717.10	
*Instruction	24	\$ 5,828,000.00	\$ 1,998,975.75	\$ (3,829,024.25) 34%
Student Support Services	25	\$ 275,000.00	\$ 89,149.73	
Instructional Staff Support Services	26	\$ 650,000.00	\$ 234,862.08	
General Administration	27	\$ 390,000.00	\$ 226,998.24	
School/Building Administration	28	\$ 440,000.00	\$ 195,290.66	
Business & Central Administration	29	\$ 172,000.00	\$ 65,256.87	
Plant Operation and Maintenance	30	\$ 918,000.00	\$ 373,054.86	
Student Transportation	31	\$ 645,000.00	\$ 228,626.42	
This row is intentionally left blank	32	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 3,490,000.00	\$ 1,413,238.86	\$ (2,076,761.14) 40%
*Noninstructional Programs	33	\$ 360,000.00	\$ 171,135.53	\$ (188,864.47) 48%
Facilities Acquisition and Construction	34	\$ 1,600,000.00	\$ 219,339.75	
Debt Service	35	\$ -	\$ 280,023.75	
AEA Support - Direct to AEA	36	\$ 307,083.00	\$ 111,567.60	
*Total Other Expenditures (lines 34-36)	36A	\$ 1,907,083.00	\$ 610,931.10	\$ (1,296,151.90) 32%
Total Expenditures	37	\$ 11,585,083.00	\$ 4,194,281.24	
Transfers Out	38	\$ 312,355.00	\$ 216,355.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 11,897,438.00	\$ 4,410,636.24	\$ (7,486,801.76)
Ending Fund Balance	41	\$ 3,723,181.43	\$ 5,512,080.86	
Total Requirements	42	\$ 15,620,619.43	\$ 9,922,717.10	\$ (5,697,902.33)

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.

Certified Budget compared to Actual Budget - General Fund Only

		Certified Budget	YTD as of 12/31/2023	
Taxes Levied on Property	1	\$ 2,144,212	\$ 1,246,795	
Utility Replacement Excise Tax	2	\$ 28,519	\$ 14,612	
Income Surtaxes	3	\$ 151,599	\$ -	
Tuition/Transportation Received	4	\$ 600,000	\$ 21,363	
Earnings on Investments	5	\$ 30,000	\$ 42,558	
Nutrition Program Sales	6	\$ -	\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 1,480	
Other Revenues from Local Sources	8	\$ 90,000	\$ 62,225	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,195,341	\$ 1,660,676	
Instructional Support State Aid	11	\$ 14,163	\$ -	
Other State Sources	12	\$ 80,000	\$ 80,315	
Commercial & Industrial State Replacement	13	\$ -	\$ -	
Title I Grants	14	\$ 70,000	\$ -	
IDEA and Other Federal Sources	15	\$ 275,000	\$ 11,971	
Total Revenues	16	\$ 7,679,834	\$ 3,144,515	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18		\$ -	
Proceeds of Fixed Asset Dispositions	19		\$ 550	
Special Items/Upward Adjustments	20		\$ -	
Total Revenues & Other Sources	21	\$ 7,679,834	\$ 3,145,065	
Beginning Fund Balance	22	\$ 1,360,549	\$ 1,360,549	
Total Resources	23	\$ 9,040,383	\$ 4,505,613	
Instruction	24	\$ 5,300,000	\$ 1,667,556	31%
Student Support Services	25	\$ 275,000	\$ 89,150	
Instructional Staff Support Services	26	\$ 610,000	\$ 205,952	
General Administration	27	\$ 365,000	\$ 204,142	
School/Building Administration	28	\$ 440,000	\$ 187,291	
Business & Central Administration	29	\$ 172,000	\$ 65,257	
Plant Operation and Maintenance	30	\$ 665,000	\$ 249,923	
Student Transportation	31	\$ 420,000	\$ 159,950	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,947,000	\$ 1,161,665	39%
Noninstructional Programs	33	\$ -	\$ -	0%
Facilities Acquisition and Construction	34			
Debt Service	35			
AEA Support - Direct to AEA	36	\$ 307,083	\$ 111,568	
Total Other Expenditures (lines 34-36)	36A	\$ 307,083	\$ 111,568	36%
Total Expenditures	37	\$ 8,554,083	\$ 2,940,788	
Transfers Out	38	\$ 5,000	\$ -	
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,559,083	\$ 2,940,788	
Ending Fund Balance	41	\$ 481,300	\$ 1,564,826	
Total Requirements	42	\$ 9,040,383	\$ 4,505,613	

Timberline Billing Service LLC

1801 Fuller Road, West Des Moines, Iowa 50265

Phone 515-222-0827 Fax 515-222-0834

Agreement of Service

The document serves as a legally binding agreement between Timberline Billing Service LLC (Timberline) and East Buchanan Community School District (District) regarding the accessing of Medicaid reimbursement for covered school-based services. Timberline is a Limited Liability Company formed and headquartered in the State of Iowa. Timberline is a statewide medical claim processing company, specializing in working with local school districts and Medicaid. The agreement is set forth herein:

Background

Timberline assists school districts as a Medicaid provider in accessing Medicaid reimbursement for covered services. This includes both special education services and primary preventive services provided in the school-based setting. As a full-service company, Timberline will work with District staff to assure appropriate documentation (from training to monitoring completed forms), process the staff documentation for submission of claims to Medicaid and the review of claims which may need to be resubmitted to Medicaid.

Timberline Responsibilities

- 1) Present information about the Medicaid Local Education Agency (LEA) Program to the District's administration and staff.
- 2) Train the District's staff on the covered services and documentation requirements for the LEA program.
- 3) Monitor and review the documentation/claiming forms of all District staff.
- 4) Keep all District information acquired as a result of these services confidential. In the event that any disclosure of any documentation/information acquired by Timberline is required by law, Timberline will notify the District of such obligation prior to such disclosure. Notwithstanding the above, Timberline shall be in full compliance with all requirements of FERPA, as required by the District, and with HIPAA and their respective rules and regulations as well as laws of the State of Iowa regarding mental health, substance abuse and AIDS information. Further, any documentation or information obtained pursuant to this Agreement will be destroyed or returned to the District, at the sole discretion of the District, upon termination of this Agreement.
- 5) Compare District staff documentation with the quarterly Medicaid eligibility listing from District to ensure student eligibility for the students reported on claiming forms provided by LEA.

- 6) Submit Medicaid claims, or respond to the District with a listing of additional information needed to process the claim, within 60 days from the receipt of the documentation.
- 7) Review any denied claims for reconciliation. This may include resubmission or communication with the District on the reason for the appropriate denial of the claim by Medicaid.
- 8) Provide quarterly updates on Iowa Medicaid LEA program benefits. This may be accomplished via the Timberline website, newsletter, or emails to the contact person for District.
- 9) Continue consultation and communication with the Iowa Medicaid Enterprise, Department of Education and the Medicaid fiscal intermediary to ensure the District's full compliance with all requirements of the Medicaid program.
- 10) Perform a quarterly Quality Assurance Service for the District. This will include a full review of all documentation for a random sample of paid claims during the previous quarter.
- 11) Provide Timberline's proprietary software, T-TRAK, for confidential use by the District, its employees and contractors. Timberline owns T-TRAK and the copyright to it. Nothing in this Agreement shall change Timberline's ownership rights to its intellectual property, including but not limited to T-TRAK.
- 12) Obligations are conditioned upon the prior performance by the District as set forth under the District's responsibility.

District Responsibilities

- 1) Obtain provider certification as required by the Iowa Medicaid program for LEA billing.
- 2) Provide Timberline Billing Service with a quarterly Medicaid eligibility list of students with IEP's. This listing is available via the web-IEP application for all school districts in Iowa.
- 3) Ensure that all personnel for which claims are submitted meet standards as set forth in Iowa Department of Education rule 281, Iowa Administrative Code 41.401 (256B, 34CFR300), to the extent that their certification or license allows them to provide services. Practitioners shall meet the Board of Educational Examiners' Licensure or recognition requirements for the position. Additionally, practitioners are required to hold a professional or occupational license, certificate or permit if they do not hold a Board of Educational examiner's licensure.
- 4) Verify that all providers are not excluded from participation in Medicaid by the U.S. Department of Health and Human Services Office of the Inspector General.

- 5) Provide required access to all personnel, materials, information and financial data necessary to accomplish the designated services listed in this Agreement of Service. Notwithstanding the above, both parties recognize and agree that the District must be in compliance with FERPA, HIPAA and Iowa laws regarding the treatment of substance abuse, mental health and AIDS information, as well as any other applicable federal or state laws, and that the District will not be in breach of this provision if it is prohibited from providing required information to Timberline on the basis of compliance with such laws.
- 6) Provide Timberline Billing Service LLC with a list, and update as needed, of all District staff authorized to access District reports on the Timberline client-only website.
- 7) Complete enrollment with Iowa Medicaid to name Timberline Billing Service LLC as the District's vendor.
- 8) Keep Timberline's proprietary software, T-TRAK, confidential and not share it with any third party or individual. District shall devote its best efforts to protect T-TRAK and any associated documentation against any unauthorized or unlawful use or copying. Under no circumstances may the District decompile or attempt to reverse engineer or derive source code of T-TRAK, or permit any third party to do so.

Fees

District shall pay Timberline a fee equal to six percent (6%) of the net Medicaid reimbursement retained by District. This does not include any Medicaid funds that are returned to the Iowa Department of Human Services. This fee will be calculated monthly based on the paid claims for the preceding month. District shall make payment to Timberline within thirty (30) days from the date of the invoice. Unpaid balances will accrue interest at the rate of 1.5% per month commencing forty-five (45) days from the date of the invoice.

General Terms

District Information, Confidentiality, and Use. All data provided to Timberline by the District, either by manual or electronic means, is and shall remain the property of the District. Timberline may have access to certain District information and data, all of which shall be considered confidential. Timberline agrees that all such information and data shall be used only for the intended purpose and shall not sell, rent, share or otherwise disclose any such information and data to any unauthorized third party.

Warranty. Notwithstanding anything contained in this Agreement to the contrary, Timberline represents and warrants that it is the owner of or otherwise has the right to use, distribute, and license or sublicense all materials and methodologies used in connection with providing the services and products which are the subject of this Agreement, and that such materials and methodologies shall not infringe any copyright or other proprietary right of a third party. Notwithstanding anything contained in this Agreement to the contrary, Timberline further represents and warrants that (a) the work

to be performed and services to be provided by it under this Agreement will be rendered using sound, professional practices and in a competent and professional manner by knowledgeable, trained and qualified personnel; (b) the work will be configured using commercially reasonable technical specifications; (c) the work will operate in conformance with the terms of this Agreement; (d) the work to be performed by it under this Agreement will not violate any law, statute, ordinance or regulation; and (e) the work to be performed by it under this Agreement will be free of any software disabling devices, internal controls, or computer programming routines that are intended to damage, detrimentally interfere with, surreptitiously intercept or expropriate any system, data or personal information.

Notwithstanding anything contained in this Agreement to the contrary, Timberline agrees to defend at its own cost and expense any threatened or actual claim or action against the District, its subsidiaries and/or affiliated companies, for actual or alleged infringement of any patent, copyright or other property right based on any work furnished to the District by Timberline under this Agreement or the use thereof by the District.

Notwithstanding anything contained in this Agreement to the contrary, Timberline warrants that the service will be available to the District and will be provided substantially in accordance with the descriptions and specifications set forth in any user documentation provided to the District. Timberline shall use commercially reasonable efforts to make the service continuously available to the District and to promptly restore availability if it is within Timberline's reasonable control.

Insurance. Timberline shall maintain liability insurance for protection from claims arising out of performance of services caused by negligent error, omission, or act for which the insured is legally liable. Such liability insurance will provide for coverage in a minimum amount of \$1,000,000 effective through the term of this Agreement and for claims made within one year thereafter. Upon request, Timberline shall provide to the District a certificate indicating that such insurance coverage has been obtained.

Notice. Notwithstanding anything contained in this Agreement to the contrary, any notice required or permitted by this Agreement will be deemed to be delivered, and thus effective, when personally received, or three days after being placed in the United States Mail, postage prepaid, and addressed to the party as detailed below:

Notice to Timberline must be sent to:
Dann Stevens, CEO
1801 Fuller Road
West Des Moines, Iowa 50265

Notice to the District must be sent to:
East Buchanan Community School District
Dan Fox, Superintendent
414 5th Street North
Winthrop, Iowa 50682

Timberline makes no guarantee of results with respect to any claim. Timberline shall not be liable for any errors or omissions contained in the information submitted to Timberline by the District. The District shall not be liable for any errors or omissions as a result of actions by Timberline staff.

Miscellaneous Terms

This Agreement shall be governed exclusively by Iowa law. The parties expressly agree that any litigation arising between them related, in any way, to this Agreement and/or any and all disputes, actions, claims, or causes of action related thereto shall be initiated and maintained only in the U.S. District Court for the Southern District of Iowa or the District Court for Polk County, Iowa.

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then such provision shall be modified to the extent necessary to be valid and enforceable, and all other provisions of this Agreement shall remain in full force and effect.

The relationship between the parties is that of independent contract. No joint venture, partnership, employment, or agency relationship exists between the parties as a result of this Agreement. Neither party has the authority to create any obligations for the other, or to bind the other to any representation, statement or document.

The failure of either of the parties to enforce any right or provision under this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by such party in writing. No waiver shall be implied from a failure of either party to exercise a right or remedy. In addition, no waiver of a party's right or remedy will affect the other provisions of this Agreement.

Neither party may assign any right or obligation under this Agreement, in whole or in part, without the other party's prior express written consent, which may be withheld at such party's reasonable discretion. Subject to the foregoing, this Agreement will be binding upon and will inure to the benefit of the parties and their respective successors and assignees.

The captions in this Agreement are included for convenience of reference only and are in no way meant to define or limit any of the provisions contained in this Agreement or otherwise affect their construction or effect. When a word or phrase is enclosed in parentheses and quotation marks, i.e., ("Word"), then that word or phrase shall be interpreted as if fully written out in the following format: "(hereinafter referred to as the 'Word')," and thereafter in this Agreement, that word or phrase shall stand as an abbreviation of the longer phrase to which it relates.

This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same instrument.

Anything in this Agreement to the contrary notwithstanding, Timberline shall refrain from any action which would violate any law, rule, policy, or regulation of any governmental body or agency having jurisdiction over this Agreement.

Term and Termination

This Agreement of Service shall be effective July 1, 2023, and continue through June 30, 2026. This Agreement of Service shall be automatically renewed for additional terms of one year beginning the 1st day of July each subsequent year unless either party has provided written notice of the intention to terminate at least thirty (30) days prior to the then-current termination date. If termination is done prior to the then current termination date, either party must give thirty (30) days advance notice in writing of the intention to terminate the Agreement of Service. This Agreement of Service may also be terminated at any time by a party not in default hereunder upon thirty (30) days written notice to the party that has committed a material breach of this Agreement.

Timberline Billing Service, LLC

East Buchanan Community School District

Dann Stevens, CEO

Board President

Date _____

Date _____

605.06 – Internet Appropriate Use - Changes to this policy are designed to update terminology as technology and available programs have evolved. Permission letters to access the internet have been removed as a requirement, based on the commonplace use of internet-based tools in classrooms.

605.06R1 – Internet Appropriate Use Regulation - See explanation for policy 605.06 above.

New! **605.08 – Artificial Intelligence in the Education Environment** - This new policy is designed to provide some framework for determining the appropriate use of generative and open-source AI tools in the education environment.

New! **605.08R1 – Artificial Intelligence in the Education Environment Regulation** - See explanation for policy 605.08 above.

701.01 – Depository of Funds - Language in this policy has been updated to provide greater flexibility for districts when preparing their annual resolutions.

701.02 – Transfer of Funds - Additional language in this policy has been added to reflect increased flexibility districts will have beginning in FY 2024.

701.03 – Financial Records - This policy language has been reformatted to build greater clarity into the language.

701.04 – Governmental Accounting Practices and Regulations - Changes to this policy are designed to better clarify the differing types of fund balances and their intended purposes.

703.1 – Budget Planning - This policy has been updated to further detail deadlines relevant to this topic. Language from 703.02 has been consolidated into this policy.

Rescinded **703.2 – Spending Plan** - This policy has been rescinded. See explanation directly above.

713 (was 401.13) – Responsible Technology Use & Social Networking - This policy language has been updated to reflect more recent changes in technology and keep terminology current. This policy is being moved from the **400 series on Employees**, to the **700 series on Non-Instructional Operations**. This change reflects that the policy language applies to a larger audience of students, staff, and volunteers in the district.

713.R1 (was 401.13R1) – Responsible Technology Use & Social Networking Regulation - See explanation directly above.

INTERNET - APPROPRIATE USE

The district recognizes the importance of developing students into agile learners who are capable of addressing the complex needs of our future workforce. For this reason, the district has prioritized making available technology and programs that teach students to embrace modern technology and tools while fostering a secure learning environment for students to the extent reasonable. Because technology is a vital part of the school district curriculum, the Internet will be made available to employees and students. Appropriate and equitable use of the Internet will allow employees and students to access resources unavailable through traditional means.

Students will be able to access the Internet through their teachers. Individual student accounts and electronic mail addresses may be issued to students. ~~If a student already has an electronic mail address, the student may, with the permission of the supervising teacher, be permitted to use the address to send and receive mail at school.~~ **Students may be permitted to use district-issued email addresses and Internet-based collaboration software to send and receive messages at school.**

The Internet can provide a vast collection of educational resources for students and employees. It is a global network which makes it impossible to control all available information. Because information appears, disappears and changes constantly, it is not possible to predict or control what students may locate. The school district makes no guarantees as to the accuracy of information received on the Internet. Although students will be under teacher supervision while on the network, it is not possible to constantly monitor individual students and what they are accessing on the network. Some students might encounter information which may not be of educational value. Student Internet records and access records are confidential records treated like other student records. Students' Internet activities will be monitored by the school district to ensure students are not accessing inappropriate sites that have visual depictions that include obscenity, child pornography or are harmful to minors. The school district will use technology protection measures to protect students from inappropriate access, including sites that include obscenity, child pornography or are harmful to minors.

The school district will monitor the online activities of students and will educate students about appropriate online behavior, including interacting on social networking sites and chat rooms. Students will also be educated on cyberbullying, including awareness and response. Employees will provide age appropriate training for students who use the Internet. The training provided will be designed to promote the school district's commitment to:

- The standards and acceptable use of Internet services as set forth in the ~~Internet Safety Policy~~ **this policy and**;
- Student safety with regard to:
 - safety on the Internet;
 - appropriate behavior while on online, on social networking websites, and
 - in chat rooms; and
 - cyberbullying awareness and response.
- Compliance with the E-rate requirements of the Children's Internet Protection Act

Employees and students will be instructed on the appropriate use of the Internet. Parents will be required to sign a permission form to allow their students to access the Internet. Students will sign a form acknowledging they have read and understand the Internet Acceptable Use policy and regulations, that they will comply with the policy and regulations, and that they understand the consequences for violation of the policy or regulations

In compliance with federal law, this policy will be maintained at least five years beyond the termination of funding under the Children's Internet Protection Act (CIPA) or E-rate.

Note: This is a mandatory policy. Parents must give permission to allow their children to access the internet according to the policy language; and districts are obligated to provide education/training on the safe use of the internet for students.

Legal References: Iowa Code § 279.8.

Cross References: 104 series Anti-Bullying/Harassment
604.10 Online Courses
604.11 Appropriate Use of Online Learning Platforms
605.05 School Library
605.07 Use of Information Resources
605.07-R(1) Use of Information Resources - Regulation

Approved: February 18, 2008

Last Reviewed: October 14, 2020

INTERNET - APPROPRIATE USE REGULATION

- I. Responsibility for Internet Appropriate Use.
 - A. The authority for appropriate use of electronic Internet resources is delegated to the licensed employees.
 - B. Instruction in the proper use of the Internet will be available to **licensed** employees who will then provide similar instruction to their students.
 - C. Employees are expected to practice appropriate use of the Internet, and violations may result in discipline up to, and including, discharge.
- II. Internet Access.
 - A. Access to the Internet is available to teachers and students as a source of information and a vehicle of communication.
 - B. Students will be able to access the Internet through their teachers. Individual **internet-based collaboration software** student accounts and electronic mail addresses may be issued to ~~students at this time.~~
 1. Making Internet access available to students carries with it the potential that some students might encounter information that may not be appropriate for students. However, on a global network, it is impossible to control all materials. Because information on the Internet appears, disappears and changes, it is not possible to predict or control what students may locate.
 2. It is a goal to allow teachers and students access to the rich opportunities on the Internet, while we protect the rights of students and parents who choose not to risk exposure to questionable material.
 3. The smooth operation of the network relies upon the proper conduct of the end users who must adhere to strict guidelines which require efficient, ethical and legal utilization of network resources.
 4. To ~~reduce unnecessary system traffic~~ **promote accountability**, users may use real-time conference features such as talk/chat/Internet relay chat only as approved by the supervising teacher.
 5. Transmission of material, information or software in violation of any board policy or regulation is prohibited.
 6. System users will ~~perform a virus check on downloaded files to avoid spreading computer viruses~~ **follow district cybersecurity policy and procedures to ensure network security.**
 7. The school district makes no guarantees as to the accuracy of information received on the Internet.
- ~~III. Permission to Use Internet - Annually, parents will grant permission for their student to use the Internet using the prescribed form.~~
- III. Student Use of Internet.
 - A. Equal Opportunity - The Internet is available to all students within the school district through teacher access. ~~The amount of time available for each student may be limited by the number of available terminals and the demands for each terminal.~~
 - B. On-line **Protocol Etiquette**.
 1. The use of the network is a privilege and may be taken away for violation of board policy or regulations. As a user of the Internet, students may be allowed access to other networks. Each network may have its own set of policies and procedures. It is the user's responsibility to abide by the policies and procedures of these other networks.

INTERNET - APPROPRIATE USE REGULATION

2. Students should adhere to on-line protocol:
 - a. Respect all copyright and license agreements.
 - b. Cite all quotes, references and sources.
 - c. Remain on the system long enough to get needed information, then exit the system.
 - d. Apply the same privacy, ethical and educational considerations utilized in other forms of communication.
3. Student access for electronic mail will be through the supervising teacher's account. Students should adhere to the following guidelines:
 - a. Others may be able to read or access the mail so private messages should not be sent.
 - b. Delete unwanted messages immediately.
 - c. Use of objectionable language is prohibited.
 - d. Always sign messages.
 - e. ~~Always acknowledge receipt of a document or file.~~

C. Restricted Material - Students will not intentionally access or download any text file or picture or engage in any conference that includes material which is obscene, libelous, indecent, vulgar, profane or lewd; advertises any product or service not permitted to minors by law; constitutes insulting or fighting words, the very expression of which injures or harasses others; or presents a clear and present likelihood that, either because of its content or the manner of distribution, it will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities, will cause the commission of unlawful acts or the violation of lawful school regulations.

D. Unauthorized Costs - If a student gains access to any service via the Internet which has a cost involved or if a student incurs other types of costs, the student accessing such a service will be responsible for those costs.

IV. Student Violations--Consequences and Notifications.

Students who access restricted items on the school device are subject to the appropriate action described in board policy or regulations or the following consequences:

1. First Violation - A verbal and written "Warning" notice will be issued to the student. The student may lose Internet access ~~the school device~~ for a period of three weeks at the discretion of the building principal. A copy of the notice will be mailed to the student's parent and a copy provided to the building principal.
2. Second Violation - A verbal and written "Second Violation" notice will be issued to the student. A copy of the notice will be sent to the student's parent and a copy provided to the building principal. The student will forfeit all ~~school device~~ Internet privileges ~~up to twelve weeks and lose the privilege of taking a school device home~~ for a minimum period of .
3. Third Violation - A verbal and written "Third Violation" notice will be issued to the student. A copy of the notice will be sent to the student's parent and a copy provided to the building principal. The student will forfeit all ~~school device~~ Internet privileges ~~for a period of one calendar year~~ or the balance of the school year.

ARTIFICIAL INTELLIGENCE IN THE EDUCATIONAL ENVIRONMENT

The district believes that to adequately prepare modern learners for the future, advances in technology should first be explored within the education environment. At its most simple, generative artificial intelligence (AI) is automation based on association. AI tools analyze large amounts of information and detect patterns using that information to draw a conclusion. The AI tools then improve the conclusions drawn based upon additional data reviewed, patterns found, and prior conclusions drawn. Generative AI for the education environment has the potential to automate classroom organizational tasks, enhance individualized student learning, teaching, assessment of student learning, and even enhance research and professional development for educators.

However, generative AI tools can be vulnerable to inaccuracy in some significant ways. AI tools can: have bias in how the tools detect patterns; detect patterns/draw conclusions based on inaccurate data; and may not be fully accessible to students to differing abilities. It is valuable for students to understand the potential uses and limitations of this imperfect technology in an educational environment where AI tools have been carefully selected and are monitored and reviewed within appropriate guidelines. For this reason, human oversight and decision making must lead the selection, use, and review of AI tools in the education environment.

Only humans can verify the accuracy of AI tools and apply proper context to any information generated from them. AI tools will never be the sole determining factor used to make decisions related to student learning, assessment, academic integrity, and behavior. All decisions must be made by appropriate licensed staff and based upon a holistic analysis of available evidence.

Privacy must be protected when using generative AI tools. AI draws conclusions based on analysis of data. No personally identifiable information about other students or staff will be shared with AI tools, without prior written consent from the parent or guardian of the student, or from the student/staff if applicable. Permission must be granted prior to students using open-source AI tools that may share information outside the tool itself, and with any entities outside the control of the privacy terms and conditions of the AI tool.

Use of AI tools by students and staff will be at all times appropriate to the educational environment and subject to all applicable laws, regulations and policies. This includes but is not limited to the Family Education Rights and Privacy Act, Children's Internet Protection Act, and the Children's Online Privacy Protection Rule; as well as district policies on student conduct, copyright protections, student records, personnel records, bullying and harassment, and staff/student expression.

The Superintendent, working in collaboration with relevant staff, will develop regulations necessary to carry out the intent of this policy.

NOTE: This policy is discretionary and can be adapted to suit the needs of your district. AI is an umbrella term. Nearly all districts already utilize classroom management software, collaboration software and other technologies within the district that use AI technology in some fashion. The intent of this policy is to address the use of generative and open-source AI tools more specifically in the education setting, and what limitations and protections will be built into that process.

Legal References: 16 C.F.R. 312
34 C.F.R. pt. 99
47 C.F.R. 54.520
Iowa Code § 279.8

Cross References

Code	Description
104	<u>Anti-Bullying/Harassment Policy</u>
104-R(1)	<u>Anti-Bullying/Harassment Policy - Investigation Procedures</u>
104-E(1)	<u>Anti-Bullying/Harassment Policy - Complaint Form</u>
104-E(2)	<u>Anti-Bullying/Harassment Policy - Witness Disclosure Form</u>
104-E(3)	<u>Anti-Bullying/Harassment Policy - Disposition of Complaint Form</u>
506.01	<u>Education Records Access</u>
506.01-R(1)	<u>Education Records Access - Regulation</u>
506.01-E(1)	<u>Education Records Access - Request of Nonparent for Examination or Copies of Education Records</u>
506.01-E(2)	<u>Education Records Access - Authorization for Release of Education Records</u>
506.01-E(3)	<u>Education Records Access - Request for Hearing on Correction of Education Records</u>
506.01-E(4)	<u>Education Records Access - Request for Examination of Education Records</u>
506.01-E(5)	<u>Education Records Access - Notification of Transfer of Education Records</u>
506.01-E(6)	<u>Education Records Access - Letter to Parent Regarding Receipt of a Subpoena</u>
506.01-E(7)	<u>Education Records Access - Juvenile Justice Agency Information Sharing Agreement</u>
506.01-E(8)	<u>Education Records Access - Annual Notice</u>
605.05	<u>School Library</u>

ARTIFICIAL INTELLIGENCE IN THE EDUCATIONAL ENVIRONMENT - REGULATION

Selection of AI tools

AI tools will be vetted by relevant stakeholders including, but not limited to the district's IT staff and, when related to student learning or assessment, by the Curriculum Director. Decisions to use AI tools should be focused on:

- Protection of students: Any AI tools used in the district must comply with the requirements to safeguard students from accessing material that is obscene, child pornography and harmful to minors.
- Privacy: Personally identifiable information of students will not be shared without necessary written consents. Further, any AI tools utilized must meet the requirements of the School Official exemption listed in FERPA, and described in policy 712.
- Accessibility: Is the tool available to students of all abilities? If not, what comparable alternatives will be offered to ensure an equitable learning environment for all students?
- Accuracy: To the extent reasonable, the AI tool should be both reliable and unbiased in its pattern recognition, and data used by the tool should be verified for accuracy.
- Transparent and Interruptible: Student use of AI tools must be able to be monitored by licensed staff to safeguard the appropriateness of the learning experience for the student and monitor for accuracy of the AI tool.

Academic Integrity

Use of AI in research and graded work by students must include proper source citations. Copyright protections must be strictly adhered to. Students who fail to comply with these requirements may face discipline as stated in relevant district policies.

Appropriate Use

Prior to using AI tools, classroom teachers will clearly state how AI tools may be used to engage in and complete educational tasks and assignments. Classroom teachers will establish appropriate parameters for AI tool usage and will monitor student use of AI tools as appropriate.

Prohibited Uses

Students will not use AI tools to access or create information that is discriminatory, constitutes bullying or harassment, shares confidential or personally identifiable information of others, or access/create material that is harmful to minors, obscene, or child pornography. Any violation of this regulation will be treated as a violation of relevant district policies and may be subject to loss of access to the AI tool, and further discipline.

I.C. Iowa Code

Iowa Code § 279.8

Description

Directors - General Rules - Bonds of Employees

C.F.R. - Code of Federal Regulations

16 C.F.R. 312

Description

Children's Online Privacy Protection Rule

34 C.F.R. Pt. 99

Education - Family Rights and Privacy

47 C.F.R. 54.520

Communications - Children's Internet Protection Act

Cross References

Code	Description
104	<u>Anti-Bullying/Harassment Policy</u>
104-R(1)	<u>Anti-Bullying/Harassment Policy - Investigation Procedures</u>
104-E(1)	<u>Anti-Bullying/Harassment Policy - Complaint Form</u>
104-E(2)	<u>Anti-Bullying/Harassment Policy - Witness Disclosure Form</u>
104-E(3)	<u>Anti-Bullying/Harassment Policy - Disposition of Complaint Form</u>
506.01	<u>Education Records Access</u>
506.01-R(1)	<u>Education Records Access - Regulation</u>
506.01-E(1)	<u>Education Records Access - Request of Nonparent for Examination or Copies of Education Records</u>
506.01-E(2)	<u>Education Records Access - Authorization for Release of Education Records</u>
506.01-E(3)	<u>Education Records Access - Request for Hearing on Correction of Education Records</u>
506.01-E(4)	<u>Education Records Access - Request for Examination of Education Records</u>
506.01-E(5)	<u>Education Records Access - Notification of Transfer of Education Records</u>
506.01-E(6)	<u>Education Records Access - Letter to Parent Regarding Receipt of a Subpoena</u>
506.01-E(7)	<u>Education Records Access - Juvenile Justice Agency Information Sharing Agreement</u>
506.01-E(8)	<u>Education Records Access - Annual Notice</u>
605.05	<u>School Library</u>

DEPOSITORY OF FUNDS

Each year at its annual meeting, the board will designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. ~~The maximum deposit amount to be kept in the depository will be stated in the resolution.~~ **The board will also designate the maximum amount which may be kept on deposit in each bank. This amount will be designated the first time a new depository is identified, and will be reviewed at least once every [five] years or when an increase or additional depository is needed.** The amount stated in the resolution must be for all depositories and include all of the school district's funds.

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

Note: While this policy is not mandatory, the content of it is. The requirement to review the amount designated is not a legal requirement, but is a best practice. Districts have flexibility in determining how frequently to review

Legal Reference: Iowa Code §§ 12C; 279.33

Cross Reference: 206.03 Secretary (I, II)
 206.04 Treasurer
 210.01 Annual Meeting
 702 Cash in School Buildings
 704.01 Local - State - Federal - Miscellaneous Revenue

Approved March 12, 2008

Last Reviewed: March 9, 2022

TRANSFER OF FUNDS

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

If all requirements for district use of **funds under the Preschool Foundation Aid, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement or any discontinued fund teacher have been** calculated under the teacher leadership supplement are met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds into the district's flexibility account in accordance with law. **Before the expenditure of amounts in the flexibility account, the district shall publish notice of the time, date, and place of a public hearing on the proposed resolution approving said expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution approving the expenditures. The district will present a copy of the signed board resolution to the Department of Education.**

The District may transfer by board resolution from the general fund to the student activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association of Iowa Girls High School Athletic Union.

If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the board of directors of the school corporation for deposit in the general fund of the school corporation to be used for school district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.

Beginning in FY 2024, unexpended and unobligated dollars that remain at the end of a fiscal year in addition to ongoing revenues may be transferred to the Teacher Salary Supplement (TSS) program from Professional Development Supplement (PDS), Talented and Gifted (TAG), and Teacher Leadership Supplement (TLS) without board action.

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

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

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

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

Cross Reference: 701.3 Financial Records
704.02 Debt Management
704.02-R(1) Debt Management - Post-Issuance Compliance Regulation for Tax-Exempt Obligations

Approved March 12, 2008
Last Reviewed: March 9, 2022

Board Policy East Buchanan Community Schools

FINANCIAL RECORDS

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

Governmental Fund Type

- General Fund - **This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.**
- Special Revenue Fund - **These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.**
 - Management Levy Fund
 - Public Education and Recreation Levy Fund (PERL)
 - Student activity Fund
- Capital Projects Fund- **These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.**
 - Physical Plant and Equipment Levy Fund (PPEL)
 - Secure and Advanced Vision for Education (SAVE)
- Debt Service Fund – **This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.**

Proprietary Fund Type – **These funds account for operations of the school district operated similar to private business for which a fee is charged to external users for goods or services, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis.**

- Enterprise Fund
 - School Nutrition Fund
 - Child Care Fund
 - Internal Service Fund
 - **Community Education**
 - **Preschool (nonvoluntary, state)**

Fiduciary Funds – **These funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity.**

- Trust
 - Expendable Trust Funds
 - Nonexpendable Trust Funds
 - Pension Trust Funds
- Custodial Funds

Non-Fiduciary Scholarship Fund

Account Groups – **The groups are the accounting records for capital assets and long-term debt.**

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

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

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

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

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

Cross Reference: 701.02 Transfer of Funds
701.04 Governmental Accounting Practices & Regulations
802.04 Capital Assets
802.04-R(1) Capital Assets - Regulation
802.04-R(2) Capital Assets - Management System Definitions

Approved: March 12, 2008
Last Reviewed: March 9, 2022

GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

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

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

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

Fund Balance Reporting

Financial reporting for the balances in the District's governmental funds is based on Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Types Definitions. Fund balance refers to the difference between assets and liabilities in the governmental funds balance sheets. GASB 54 established a hierarchy that is based on "the extent to which the government is bound to honor constraints on the specific purpose for which the amounts in those funds can be spent."

The governmental funds can have up to five fund balance classifications. The classifications are defined below from most to least restrictive.

Nonspendable Fund Balance includes amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact. This includes items not expected to be converted to cash, including inventories and prepaid expenses. It may also include other property acquired for resale and the principal of a permanent fund.

Restricted Fund Balance should be reported when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or law or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. This includes "categorical balances." Committed Fund Balance reflects specific purposes pursuant to constraints imposed by formal action of the board. Such constraints can only be removed or changed by board action.

Assigned Fund Balance reflects amounts that are constrained by the government's intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint. Unless the amount is negative, the assigned fund balance is the residual classification for the governmental funds other than the general fund. If the amount is negative, then the residual amount is shown as unassigned.

Unassigned Fund Balance is the residual classification for the general fund only. As noted above, if a negative residual amount exists in other governmental funds then the amount is reported as unassigned.

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

Currently, the board secretary is authorized to assign the amounts for GASB 54.

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

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

Cross Reference: 701.3 Financial Records

Approved: November 9, 2011

Last Reviewed: March 9, 2022

BUDGET PLANNING

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected. **The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.**

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

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

It is the responsibility of the business manager and superintendent to prepare the budget for review by the board prior to the April ~~15~~ **30** deadline each year. **The district will provide all the information necessary for the Proposed Property Tax Statement to the Department of Management by March 15.**

Mailing of Proposed Property Tax Hearing Statements is completed by the county auditor by March 20. A public hearing for the Proposed Property Taxes is then held not less than 10 days and not more than 20 days prior to the date of hearing. The hearing notice is published in a newspaper designated for official publication in the school district. The hearing notice must also be posted on the district website and district social media accounts on the same day it is published in the newspaper. The hearing on the Proposed Property Tax must be a unique and separate meeting and be the only item on the agenda.

Prior to the adoption of the proposed budget by the board, the public is apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April ~~15~~ **30**.

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

The board will adopt and certify a budget for the operation of the school district to the county auditor by April ~~15~~ **30**. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and other proper authorities.

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

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

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

Cross Reference: 214 Public Hearings

Approved March 12, 2008

Reviewed Jan 13, 2016; March 9, 2022

SPENDING PLAN

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

RESCINDED

Legal Reference: Iowa Code § 24.9

Cross Reference: 703 Budget
704 Revenue

Approved March 12, 2008

Reviewed Jan 13, 2016; March 9, 2022

STAFF RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

Computers, electronic devices and other technology are powerful and valuable education and research tools and, as such, are an important part of the instructional program. In addition, the school district depends upon technology as an integral part of administering and managing the schools' resources, including the compilation of data and recordkeeping for personnel, students, finances, supplies and materials. This policy outlines the board's expectations in regard to these different aspects of the school district's computer-technology resources.

Employees Students, staff and volunteers must conduct themselves in a manner that does not ~~disrupt from or~~ disrupt the educational process and failure to do so will result in discipline, up to and including, ~~discharge.~~ **student discipline under all relevant district policies and discharge for employees.**

General Provisions

The superintendent is responsible for designating a Technology Coordinator who will oversee the use of school district computer resources. The Technology Coordinator will prepare in-service programs for the training and development of school district staff and relevant volunteers in technology skills, appropriate use of district technology and for the incorporation of technology use in subject areas.

The superintendent, working with appropriate staff, shall establish regulations governing the use and security of the school district's technology resources. The school district will make every reasonable effort to maintain the security of the district networks and devices. All users of the school district's technology resources, including students, staff and volunteers, shall comply with this policy and regulation, as well as others impacting the use of school equipment and facilities. Failure to comply may result in disciplinary action, up to and including discharge **or expulsion**, as well as suspension and/or revocation of technology access privileges.

Usage of the school district's technology resources is a privilege, not a right, and that use entails responsibility. District-owned technology and district-maintained Internet-based collaboration software social media and e-mail accounts are the property of the school district. Therefore, users of the school district's network must not expect, nor does the school district guarantee, privacy for ~~e-mail or~~ use of the school district's network ~~including~~ websites visited. The school district reserves the right to access and view any material stored on school district equipment, within district-owned software or any material used in conjunction with the school district's network.

The superintendent, working with the appropriate staff, shall establish procedures governing management of technology records in order to exercise appropriate control over technology records, including financial, personnel and student information. The procedures will address at a minimum:

- passwords,
- system administration,
- separation of duties,
- remote access,
- data back-up (including archiving of e-mail),
- record retention, and
- disaster recovery plans.

Social Networking or Other External Web Sites

For purposes of this policy, any web site, other than the school district website or school-school district sanctioned websites, are considered external websites. Employees and volunteers shall not post confidential or proprietary information, including photographic images, about the school district, its employees, students, agents or others on any external web site without consent of the superintendent. ~~The Employees and volunteers~~ shall adhere to all applicable privacy and confidentiality policies adopted by the school district when on external websites. Employees, students and volunteers shall not use the school district logos, images, iconography, etc.

STAFF RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

on external websites **unless authorized in advance by school administration**. Employees shall not use school district time or property on external sites that are not in direct relation to the employee's job **duties**. Employees, students and volunteers need to realize that the internet is not a closed system and anything posted on an external site may be viewed by others, all over the world. Employees, students and volunteers who don't want school administrators to know their personal information, should refrain from **exposing sharing** it on the internet. Employees **and volunteers** should not connect with students via external websites without consent of the superintendent **building level administrator**.

Employees and volunteers who wish to connect with students through an Internet-based software application that is not District-approved must first obtain the prior written consent of the building administrator. At all times, no less than two licensed employees must have access to all accounts and interactions on the software application. Employees **and volunteers** who would like to start a social media site for school district-sanctioned activities, should ~~contact~~ **obtain prior written consent from** the superintendent.

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

Legal Reference: Iowa Code § 279.8
282 I.A.C. 25, 26.

Cross Reference: 104 Anti-Bullying/Harassment Policy
104-R1 Anti-Bullying/Harassment Policy - Investigation Procedures
104-E1 Anti-Bullying/Harassment Policy - Complaint Form
104-E2 Anti-Bullying/Harassment Policy - Witness Disclosure Form
104-E3 Anti-Bullying/Harassment Policy - Disposition of Complaint Form
305 Administrator Code of Ethics
401.11 Employee Orientation
401.14 Employee Expression
604.11 Appropriate Use of Online Learning Platforms
712 Technology and Data Security
712-R1 Technology and Data Security-Security Requirements of Third-Party Vendors

Approved: August 10, 2011

Last Reviewed: February 8, 2023

~~STAFF TECHNOLOGY USE REGULATION~~**RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING - REGULATION**General

The following rules and regulations govern the use of the school district's network systems, employee access to the internet, and management of digital records:

- Employees will be issued a school district e-mail account. Passwords must be changed periodically.
- Each individual in whose name an access account is issued is responsible at all times for its proper use.
- Employees are expected to review their e-mail regularly ~~throughout the day~~, and shall reply promptly to inquiries with information that the employee can reasonably be expected to provide.
- Communications with parents and/or students must be made on a school district computer, unless in the case of an emergency.
- Employees may access the internet for education-related and/or work-related activities.
- Employees shall refrain from using technology resources for personal use, including access to social networking sites.
- Use of the school district technology and school e-mail address is a public record. Employees cannot have an expectation of privacy in the use of the school district's ~~computers~~ **network and technology.**
- Use of technology resources in ways that violate the acceptable use and conduct regulation, outlined below, will be subject to discipline, up to and including discharge.
- Use of the school district's network is a privilege, not a right. Inappropriate use may result in the suspension or revocation of that privilege.
- Off-site access to the school district network will be determined by the superintendent in conjunction with appropriate personnel.
- All network users are expected to abide by the generally accepted rules of network etiquette. This includes being polite and using only appropriate language. Abusive language, vulgarities and swear words are all inappropriate.
- Network users identifying a security problem on the school district's network must notify appropriate staff. Any network user identified as a security risk or having a history of violations of school district ~~computer~~ **technology** use guidelines may be denied access to the school district's network.
- Employees are representatives of the district at all times and must model appropriate character, both on and off the worksite. This applies to material posted with personal devices and on personal websites and/or social media accounts. Posted messages or pictures which diminish the professionalism or discredit the capacity to maintain respect of students and parents may result in disciplinary action up to and including termination if the content posted is found to be disruptive to the educational environment and adversely impacts the employee's ability to effectively serve as a role model or perform his/her job duties for the district. The type of material that would affect an employee's ability to serve as an appropriate role model includes, but is not limited to, text or depictions involving hate speech, nudity, obscenity, vulgarity or sexually explicit content. Employee communications with students should be limited as appropriate. If there is any uncertainty, employees should consult their building administrator.

Prohibited Activity and Uses

The following is a list of prohibited activity for all employees concerning use of the school district's network. Any violation of these prohibitions may result in discipline, up to and including discharge, or other appropriate penalty, including suspension or revocation of a user's access to the network.

- Using the network for commercial activity, including advertising, or personal gain.
- Infringing on any copyrights or other intellectual property rights, including copying, installing, receiving, transmitting or making available any copyrighted software on the school district ~~computer~~ network. *See Policy 605.7, Use of Information Resources* for more information.
- Using the network to receive, transmit or make available to others obscene, offensive, or sexually explicit material.
- Using the network to receive, transmit or make available to others messages that are racist, sexist, and abusive or harassing to others.
- Use of another's account or password.
- Attempting to read, delete, copy or modify the electronic mail (e-mail) of other system users.
- Forging or attempting to forge e-mail messages.
- Engaging in vandalism. Vandalism is defined as any malicious attempt to harm or destroy school district equipment or materials, data of another user of the school district's network or of any of the entities or other networks that are connected to the Internet. This includes, but is not limited to, creating and/or placing a virus on the network.
- Using the network to send anonymous messages or files.
- Revealing the personal address, telephone number or other personal information of oneself or another person.
- **Using the network for sending and/or receiving personal messages.**
- Intentionally disrupting network traffic or crashing the network and connected systems.
- Installing personal software or using personal technology on the school district's technology and/or network without the permission of the Technology Coordinator.
- Using the network in a fashion inconsistent with directions from teachers and other staff and generally accepted network etiquette.

Other Technology Issues

~~Employees with personal cell phones should avoid using their phones for school district business. Employees should contact students and their parents through the school district technology or phone system unless in the case of an emergency or with prior consent of the principal. Employees should not release their cell phone number, personal e-mail address, etc. to students or their parents. Employees, who are coaches or sponsors of activities, may create a text list of students and parents in order to communicate more effectively as long as the texts go to all students and the principal is included in the text address list.~~