

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
June 12, 2024 at 4:00 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 May 8, 2024
 - b. Personnel Changes
 - c. List of Bills
 - d. Financial Reports
5. **COMMUNITY/PROGRAM PRESENTATIONS**
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. FY25 Technology Budget
 - b. Milk bids
 - c. Bread bids
 - d. TimeClock+ Agreement
 - e. Superintendent Sharing Agreement with Dunkerton CSD
 - f. Social Worker Sharing Agreement with Independence CSD
 - g. Building and Grounds Director Sharing Agreement with Independence CSD
 - h. Pay bills received through June 30
 - i. Safety equipment transfer from general fund to activity fund
 - j. Class of 2024 ending balance
 - k. Activity fund interest income allocation
 - l. ESports Coach placement on supplemental salary schedule
 - m. Instructional Support Levy (ISL) - set public hearing date
 - n. Voter Approved Physical Plant and Equipment Levy (PPEL) resolution requesting an election
 - o. 2024-2025 Fee Schedule
8. **#BUCPR1DE**
9. **EXEMPT SESSION** - Iowa Code 21.9 - Employment conditions of employees not covered by the collective bargaining law.
10. **ACTION FROM EXEMPT SESSION**
11. **ADJOURN**

**East Buchanan Community School District
Regular Board Meeting Minutes – May 8, 2024**

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, Andrew Maas, Tim Recker, Andy Sperfslage, and Heather Steffens. Administration attending were Superintendent Dan Fox, HS/MS Principal Eric Dockstader, Elementary Principal Jacklyn Letzring, and Business Manager/Board Secretary Teresa Knipper. Several visitors attended the meeting. Motion carried with all ayes unless otherwise noted.

Public Hearing – Motion by Recker, second by Steffens to open the public hearing regarding the FY24 amended budget at 5:00 pm. Knipper presented the published amended budget. No comments from the public. Motion by Maas, second by Steffens to close the public hearing at 5:03 pm.

Public Forum – Alecia Schoonover thanked the board for the new track.

Approve Agenda – Motion by Recker, second by Steffens to approve the agenda with the addition of master contract and non-master contract action as item 12.

Approve Consent Agenda - Motion by Steffens, second by Cooksley to approve the consent agenda. Items included on the Consent Agenda: minutes from the regular meeting on April 10, 2024; minutes from the special meeting on April 24, 2024; hiring of Brent Lenox as MS baseball coach; resignation of Marcy Fox as HS assistant secretary and food service point of sale; Class of 2024 graduation list, expenditures listed; and financial reports.

Administrative Updates and Reports – Letzring reported results of FAST testing, ISASP, and growth percentage as well as listed all the events scheduled for the elementary through the end of the school year. Dockstader reported on the dates for senior awards night, senior commencement practice, and graduation as well as presenter Dean Jacobs speaking to K-12 students and staff about positive mindset. Fox thanked the board for their service and spoke about the SIAC meeting from the previous week.

Amend FY24 Budget – Motion by Cooksley, second by Maas to amend the FY24 budget as presented and published.

Budget Adjustment Resolution - Motion by Recker, second by Maas to approve the budget guarantee resolution to levy property taxes for the FY25 regular program budget adjustment as allowed under section 257.14 Code of Iowa.

24-25 Transportation Director Joint Sharing Agreement – Motion by Cooksley, second by Recker to approve the 24-25 transportation director joint sharing agreement with Alburnett as presented.

Window Replacement Bid – Bids were presented from Decorah Mobile Glass and CR Glass Co. Motion by Maas, second by Steffens to approve the bid from Decorah Mobile Glass for \$78,195.60.

Safety Project Bid – Bids were presented from Five Star Telecom, Midwest Alarm Services, and CDWG. Motion by Steffens, second by Recker to approve the bid from Five Star Telecom for \$229,315.90.

Board Policy Review – Motion by Cooksley, second by Maas to approve the second reading of policies 502 through 504, 505.7, 407.6, and 413.2 as presented.

#BucPr1de – Boys and girls golf teams are doing well, 8th grade girls track won conference, and Mr. Brown created a calendar for use of the stage.

Student Questions – A student asked about the sharing agreement for the transportation director.

Exempt Session – Motion by Recker, second by Steffens to enter exempt session at 5:45 pm to discuss negotiations per Iowa Code 20.17(3) and employment conditions of employees not covered by the collective bargaining law per Iowa Code 21.9. Session ended at 6:43 pm.

FY25 Master Contract and non-master contract – Motion by Steffens, second by Recker to approve the master contract with an overall increase of 3.57%, increase bus driver base by \$75 to \$2,171, and set salaries for non-master administrative employees as discussed in exempt session.

Adjourn – Motion by Steffens, second by Cooksley to adjourn the meeting at 6:44 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.

Personnel Changes

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
6/12/2024	Scott Zhiss	Resignation	Boys Golf		end of 2024 season
6/12/2024	Ashley Fogle	Resignation	Paraprofessional	5/30/2024	5/30/2024
6/12/2024	Jess Flexsenhar	Resignation	MS Volleyball coach	6/4/2024	6/4/2024
6/12/2024	Nathan Reck	Resignation	Asst HS Football coach	06/05/2024	6/5/2024
6/12/2024	Lee White	Resignation	MS Football coach	6/12/2024	6/12/2024
6/12/2024	Averial Brady	Hire	Asst HS Softball Coach		2024 season
6/12/2024	Elisa Brady	Hire	HS Volleyball Coach		start of 24-25 school year
6/12/2024	David Sattgast	Hire	HS Science Teacher		start of 24-25 school year
6/12/2024	Brandi Cornell	Transfer	from associate to HS asst. secretary and Food Service Point of Sale		start of 24-25 school year
6/12/2024	Sarah Francois	from associate to			start of 24-25 school year
6/12/2024	Nathan Reck	Transfer	from teacher to Dean of Students		8/1/2024
6/12/2024	Jill Wilgenbusch	Transfer	elementary special ed teacher to high school special ed teacher		start of 24-25 school year

List of Bills - School Board Mtg

Unposted: Batch Description Bills to be paid-June 2024, Credit Card-June 2024; Fund
Description GENERAL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	10,190.64 1
			10,190.64
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	595.00
			595.00
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	18.90
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	62.30
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	215.69
			296.89
CDWG	CDW GOVERNMENT, INC	PURCHASED SERVICE	555.22
			555.22
CRAEA	CENTRAL RIVERS AEA	SOAR Math intervention materials	10.00
CRAEA	CENTRAL RIVERS AEA	STAFF RECOGNITION	13.89
			23.89
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	60.31
			60.31
CITYWINT	CITY OF WINTHROP	WATER/SEWER	727.35 1
			727.35
CJCOOP	CJ COOPER & ASSOCIATES, INC.	SCREENING TESTS	585.90
			585.90
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	27.46
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	669.71
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	541.48
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	131.49
			1,370.14
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	11,357.62
			11,357.62
DUNLMOTO	DUNLAP MOTORS, INC	SUPPLIES	189.68
			189.68
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,738.49
			2,738.49
EDGEOIL	Edgewood Oil, Inc.	TRANSPORTATION SUPPLIES	155.00
			155.00
3EELECTRIC	ELECTRICAL ENGINEERING & EQUIPMENT CO	ELECTRICAL SUPPLIES	355.00
			355.00
INDENAPA	Etten Enterprises LLC	SUPPLIES	179.97
INDENAPA	Etten Enterprises LLC	SUPPLIES	57.72
			237.69
FRANCOVE	Franklin Covey Client Sales Inc	PD SUPPLIES	1,330.08

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
FRANCOVE	Franklin Covey Client Sales Inc	PD SUPPLIES	1,290.08
			2,620.16
HAWKCOMM	HAWKEYE COMMUNITY COLLEGE	Concurrent Enrollment	3,165.00
			3,165.00
HOTLUNCH	HOT LUNCH PROGRAM	PRESCHOOL SNACKS	162.54
			162.54
IAAE	IOWA ASSOC. OF AG EDUCATORS	CONFERENCE REGISTRATION	275.00
			275.00
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	485.05
			485.05
JOHNDEERE	JOHN DEERE FINANCIAL	SUPPLIES	37.11
			37.11
JOSTENS	JOSTEN'S	Class of 2024-graduation	693.85
			693.85
JUNIACHIE	JUNIOR ACHIEVEMENT	PURCHASED SERVICE	1,562.79
			1,562.79
KERKMICH	Kerkove, Michael	DOT PHYSICL	110.00
			110.00
KINGCASE	Kingdon, Casey	CONFERENCE TRAVEL	273.48
			273.48
LINDTRIS	Lindsay, Trisha	WINDSHIELD WIPER	14.99
			14.99
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,764.30
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,695.17
			4,459.47
MARC	MARC	BLDGS & GROUNDS SUPPLIES	7,043.00
			7,043.00
NICKGROC	Nick's Grocery	FCS SUPPLIES	241.27
			241.27
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	51.52
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	174.96
			226.48
PIPEJAFF	Piper Sandler & Co.	ADMIN FEES	1,000.00
			1,000.00
PITBOWINC	PITNEY BOWES, INC.	FY25 POSTAGE METER LEASE	222.06
			222.06
SUPEWELD	SUPERIOR WELDING SUPPLY	TANK RENTAL	495.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			495.00
TEKSUPP	TEKSUPPLY	SCIENCE SUPPLIES	69.80
			69.80
TIMBBILL	TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE	1,218.30
			1,218.30
TROTTROP	TROTT TROPHIES	SERVICE AWARDS	894.00
			894.00
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	536.50
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	536.50
			1,073.00
USCELL	US CELLULAR	Cell Phones	288.83
			288.83
WALMART	WALMART COMMUNITY BRC	Groceries for Class	16.04
			16.04
WEEDSON	WEEDS ON FIRE	UPKEEP OF BLDGS & GROUNDS	1,537.50
			1,537.50
WESTCENT	WEST CENTRAL COMMUNITY SCHOOL	OPEN ENROLLMENT	7,770.80
			7,770.80
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	8.50
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	42.99
WESTMUSI	WEST MUSIC COMPANY	INSTRUMENT REPAIR	202.50
			253.99
WILGJILL	Wilgenbusch, Jill	REIMBURSEMENT	287.25
			287.25
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	8.99
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	29.99
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	156.58
WINTBUIL	WINTHROP BUILDING SUPPLY	BLDG & GROUNDS SUPPLIES	260.45
			456.01
		Batch Total:	66,391.59
AMAZON	Amazon	SUPPLIES	10.20 1
AMAZON	Amazon	TRANSPORTATION SUPPLIES	62.99 1
AMAZON	Amazon	B&G SUPPLIES	220.20 1
AMAZON	Amazon	SUPPLIES	42.00 1
			335.39
CHASCARD	CHASE CARD SERVICES	GAS	40.02 1
CHASCARD	CHASE CARD SERVICES	CONFERENCE HOTEL	463.68 1
			503.70
WALMART	WALMART COMMUNITY BRC	PS SUPPLIES	93.38 1

List of Bills - School Board Mtg

Unposted; Batch Description Bills to be paid-June 2024, Credit Card-June 2024; Fund
Description GENERAL FUND

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			93.38
Batch Total:			932.47
Report Total:			67,324.06

Unposted: Batch Description TMK-May 2024 Extra

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
FIVESTAR	Five Star Telecom, Inc	SECURITY GRANT	42,364.40
FIVESTAR	Five Star Telecom, Inc	SECURITY GRANT	42,712.18
FIVESTAR	Five Star Telecom, Inc	SECURITY GRANT	29,581.38
			114,657.96

Batch Total: 114,657.96

Report Total: 114,657.96

List of Bills - School Board Mtg

Unposted; Batch Description Bills to be paid-June 2024, Credit Card-June 2024; Fund
Description DEBT SERVICE FUND, PPEL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ANIXTER	Anixter Inc	Speaker Project	2,439.69
ANIXTER	Anixter Inc	Speaker Project	12,101.58
ANIXTER	Anixter Inc	Speaker Project	8,350.56
			22,891.83
CHILJASO	Childers, Jason	LAWNMOWER	2,500.00 3
			2,500.00
PIPEJAFF	Piper Sandler & Co.	ADMIN FEES	550.00
			550.00
UMBBANK	UMB Bank, N.A.	FINANCIAL FEES	300.00
			300.00
WESTMUSI	WEST MUSIC COMPANY	INSTRUMENT	694.95
			694.95
		Batch Total:	26,936.78
		Report Total:	26,936.78

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CHASCARD	CHASE CARD SERVICES	Softball Uniforms/Baseball Uniforms	2,743.22
CHASCARD	CHASE CARD SERVICES	Food for Annual StuCo banquet	301.81
CHASCARD	CHASE CARD SERVICES	ISASP reward for Middle School	600.00
CHASCARD	CHASE CARD SERVICES	Sandee's Engraving - hallway	15.52
CHASCARD	CHASE CARD SERVICES	Hotel Rooms - State Golf Girls	1,001.28
CHASCARD	CHASE CARD SERVICES	SENIOR BREAKFAST	32.39
CHASCARD	CHASE CARD SERVICES	Hotel Rooms - State Track	1,948.68
CHASCARD	CHASE CARD SERVICES	Cheer Membership	170.00
CHASCARD	CHASE CARD SERVICES	Last Day of School Field Trip MS	440.00
CHASCARD	CHASE CARD SERVICES	Baseball Pants	329.21
			7,582.11
GALLBLAK	GALLERY, BLAKE	Prom Security 04/20/24	180.00
			180.00
GENFUND	GENERAL FUND	Employee Umpire MS Baseball 6/6/24	139.95
			139.95
HOOKBAIL	Hookum, Bailey	Lifeguard for Camp Wapsi	100.00
			100.00
HOYLPHOT	HOYLE PHOTOGRAPHY	CLASS OF 2024 COMPOSITE	150.00
			150.00
IOWACHILD	IOWA CHILDREN'S MUSEUM	Field Trip	160.00
			160.00
ISUEXTEN	ISU EXTENSION - ALLAMAKEE COUNTY	Dairy Story Field Trip 4th grade	60.00
			60.00
KENNELLA	Kennett, Ella	Lifeguard for Camp Wapsi	125.00
			125.00
BEAULAND	Lucy's Soil Source Inc.	Mum supplies	1,102.48
			1,102.48
MONTSPOR	MONTICELLO SPORTS	Practice Volleyballs	800.00
			800.00
NASSPNASC	NASSP/NASC	StuCo membership fee	95.00
			95.00
RECKNICO	Reck, Nicole	Reimbursement - staff appreciation	136.40
			136.40
RIMADAVE	RIMA, DAVE	MS Baseball Official 05/29/24	140.00
			140.00
RINIADAM	Riniker, Adam	Meal Reimbursement State Track	50.00
			50.00
SIGNSMOREL	SIGNS AND MORE	Baseball Alphaboard	343.75
			343.75

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
SPEESHOP	SPEEDE SHOP, INC.	SENIOR BREAKFAST	130.00
			130.00
SPRIPIG	Sprinkled Pig, The	Cupcakes for StuCo annual banquet	140.00
			140.00
STEFPHIL	Steffen, Philip	MS Softball Official 05/29/2024	130.00
STEFPHIL	Steffen, Philip	Umpire MS Softball 6/6/24	130.00
			260.00
TRENDYTULI	Trendy Tulip	Class of 2024 Commencement Flowers	369.00
			369.00
TROEMARK	TROENDLE, MARK	HS Baseball Official 06/3/24	150.00
			150.00
WHITLEE	White, Lee	Reimbursement Meals State Track	66.40
			66.40
WINTBUIL	WINTHROP BUILDING SUPPLY	Line Marking for Ball Field	95.94
			95.94
YUSBILL	YUSKA, BILL	HS Baseball Official 06/3/24	150.00
			150.00
			12,526.03
		Batch Total:	12,526.03
		Report Total:	12,526.03

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CENTCITY	CENTRAL CITY COMM. SCHOOL	Entry Fees Boys Track	50.00 2
			50.00
CHAMRAND	CHAMBERLIN, RANDY	HS Baseball Umpire 5/20/2024	150.00 2
			150.00
CITIZENS	CSB-CASH	Gate \$ for Baseball/Softball season	250.00 2
			250.00
GRETDREW	Grete, Drew	HS Baseball Umpire 05/20/2024	150.00 2
			150.00
HIGHPARK	HIGHLAND PARK GOLF COURSE	Entry Fees Boys Golf	90.00 2
HIGHPARK	HIGHLAND PARK GOLF COURSE	Green Fees Boys Golf	30.00 2
			120.00
JDRF	J.D.R.F.	Donation to JDRF	385.50 2
			385.50
LISBON	LISBON COMMUNITY SCHOOL	Entry Fees Girls Track	50.00 2
			50.00
LONEPINE	LONE PINE GOLF COURSE	Entry Fees Regional Girls Golf	60.00 2
			60.00
MONTGOLF	MONTICELLO GOLF COURSE	Entry Fee Girls Golf	60.00 2
			60.00
MONTSPOR	MONTICELLO SPORTS	red/white Game Volleyballs	580.00 2
			580.00
TROEMARK	TROENDLE, MARK	HS Baseball Umpire 5/13/24 5/23/24	300.00 2
			300.00
YUSBILL	YUSKA, BILL	HS Baseball Umpire	300.00 2
			300.00

Batch Total: 2,455.50

Report Total: 2,455.50

Nutrition Bills June 2024

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIGGDAWN	Biggs, Dawn	Payout from hot lunch account	36.75
			36.75
MARTBROT	MARTIN BROTHERS	Food Purchased - Hot lunch	1,410.67
			1,410.67
MEYEJOHN	Meyer, John	Payout from hot lunch account	20.00
			20.00
NICKGROC	Nick's Grocery	Food Purchased	6.99
			6.99
PERFFOOD	PERFORMANCE FOODSERVICE	Food/Supplies Purchased Hot lunch	2,863.07
			2,863.07
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Milk Products	1,933.33
			1,933.33
WALMART	WALMART COMMUNITY BRC	Food/Supplies Purchased	154.20
			154.20
		Batch Total:	6,425.01
		Report Total:	6,425.01

RECEIPTS

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,487.10	\$10,278.00	\$11,765.10
Student Lunch	\$6,315.95	\$89,700.21	\$96,016.16
Adult Breakfast	\$46.40	\$294.40	\$340.80
Adult Lunch	\$446.20	\$3,695.70	\$4,141.90
Placarte	\$4,620.10	\$29,614.90	\$34,235.00
Snacks	\$753.43	\$11,387.08	\$12,140.51
Federal Breakfast	\$2,450.86	\$12,728.92	\$15,179.78
Federal Lunch	\$14,033.63	\$72,580.02	\$86,613.65
State Breakfast	\$0.00	\$277.09	\$277.09
State Lunch	\$0.00	\$1,249.89	\$1,249.89
Supply Chain Assistance Funds	\$0.00	\$0.00	\$0.00
Other Revenues	\$164.40	\$3,318.60	\$3,483.00
Other Purchased Services	-\$474.37	-\$2,892.16	-\$3,366.53
Rebate	\$0.00	\$0.00	\$0.00
Interest	\$880.31	\$8,053.71	\$8,934.02
TOTAL INCOME	\$30,724.01	\$240,286.36	\$271,010.37

EXPENDITURES

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$6,186.37	\$161,820.52	\$168,006.89
Supplies	\$181.89	\$6,817.90	\$6,999.79
Shared Contract	\$0.00	\$0.00	\$0.00
Purchased Services	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$57,983.51	\$57,983.51
Travel/Trainings	\$0.00	\$458.08	\$458.08
Other Expenses	\$56.75	\$309.90	\$366.65
Salaries	\$15,974.00	\$97,308.73	\$113,282.73
Benefits	\$4,191.86	\$34,280.82	\$38,472.68
TOTAL EXPENDITURES	\$26,590.87	\$358,979.46	\$385,570.33

BALANCE

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$288,880.62	\$288,880.62
Income	\$30,724.01	\$236,278.85	\$267,002.86
Expenditures	\$26,590.87	\$317,585.27	\$344,176.14
FUND BALANCE	\$4,133.14	\$201,583.02	\$211,707.34

MEALS SERVED

	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	982	7,819	8,801
Reduced Student Breakfasts	47	500	547
Free Student Breakfasts	711	5,756	6,467
Second Breakfasts	15	57	72
Adult Breakfasts	29	200	229
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	1,784	16,392	16,116

Paid Student Lunches	4,264	39,113	43,377
Reduced Student Lunches	275	2,942	3,217
Free Student Lunches	1,712	16,360	18,072
Second Lunches	0	6	6
Adult Lunches	106	895	1,001
Student Guest Lunches	1	0	1
Complimentary Lunches	0	0	0
TOTAL LUNCHES SERVED	6,358	67,717	65,674

2023-2024

East Buchanan

Hot Lunch

Report

DAYS MEALS SERVED

July	0
August	7
September	19
October	20
November	15
December	15
January	17
February	20
March	17
April	20
May	0
June	0
TOTALS	150

May 31, 2024

LUNCH STATUSFREE
153REDUCED
26PAID
398TOTAL
577

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	21,854.95	0.00	270.00	22,124.95
21 6120 729 910	SPEECH	319.85	0.00	0.00	319.85
21 6210 729 910	MUSIC CLUB	75.82	0.00	0.00	75.82
21 6220 729 910	PEP BAND	2,414.13	0.00	0.00	2,414.13
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	5,141.42	4,339.95	1,386.00	2,187.47
21 6645 729 920	CROSS COUNTRY	46.50	0.00	0.00	46.50
21 6693 729 920	CHEERLEADING	2,536.31	0.00	0.00	2,536.31
21 6694 729 920	DANCE TEAM	1,143.32	0.00	0.00	1,143.32
21 6710 729 920	BOYS' BASKETBALL	1,132.12	0.00	0.00	1,132.12
21 6720 729 920	FOOTBALL	3,261.49	0.00	50.00	3,311.49
21 6730 729 920	BASEBALL	5,444.85	4,800.73	0.00	644.12
21 6740 729 920	BOYS' TRACK	264.60	52.33	0.00	212.27
21 6760 729 920	BOYS' GOLF	(482.78)	30.00	0.00	(512.78)
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	786.81	0.00	(20.16)
21 6840 729 920	GIRLS TRACK	412.27	93.95	0.00	318.32
21 6860 729 920	GIRLS' GOLF	156.93	60.00	0.00	96.93
21 7010 729 950	FBLA	6,597.32	0.00	0.00	6,597.32
21 7011 729 950	HS STUDENT COUNCIL	2,589.21	645.50	200.00	2,143.71
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 7017 729 950	SKILLS USA	(33.00)	0.00	0.00	(33.00)
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 7022 729 950	ESPORTS	304.85	0.00	0.00	304.85
21 7025 729 950	TECHNOLOGY	0.00	0.00	0.00	0.00
21 7026 729 950	FFA	17,417.97	5,162.92	2,766.50	15,021.55
21 7027 729 950	ART CLUB	1,060.81	0.00	0.00	1,060.81
21 7040 729 950	MS STUDENT COUNCIL	133.12	0.00	0.00	133.12
21 7041 729 950	SOUND SYSTEM	0.00	0.00	0.00	0.00
21 7049 729 950	PBIS	500.15	0.00	0.00	500.15
21 7051 729 950	CAMP WAPSIE	2,007.48	0.00	270.00	2,277.48
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	728.12	0.00	2,573.61
21 7080 729 950	CLASS OF 2025	2,668.26	(114.72)	50.00	2,832.98
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	7,581.92	0.00	175.00	7,756.92
21 8001 729 910	BUCCANEER CLUB	359.29	164.40	0.00	194.89
21 8004 729 910	INTEREST	4,545.95	0.00	433.91	4,979.86
21 9042 729 950	TRAPSHOOTING	0.00	0.00	0.00	0.00
Fund Total: 21		104,886.05	16,749.99	5,601.41	93,737.47

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
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

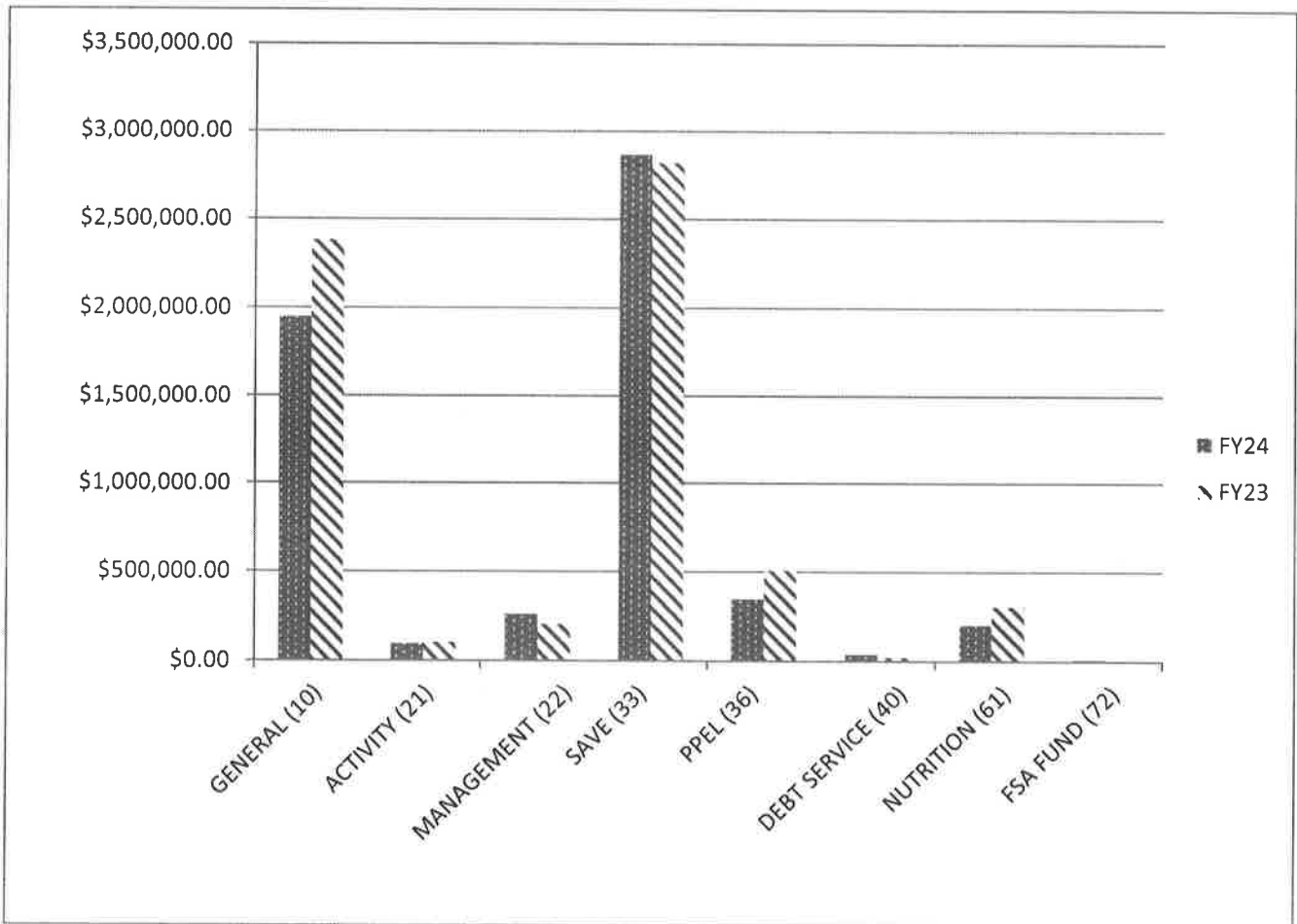
East Buchanan Community School District
Cash Summary Report

	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>
10-GENERAL FUND					
Beginning Balance	1,563,695.55	1,621,916.39	1,525,180.07	1,416,678.90	2,051,730.11
Revenue	708,194.65	879,794.29	596,038.10	1,254,267.92	587,714.24
Expenditures	649,973.81	976,530.61	704,539.27	619,216.71	692,096.43
Ending Balance	1,621,916.39	1,525,180.07	1,416,678.90	2,051,730.11	1,947,347.92
21-ACTIVITY FUND					
Beginning Balance	102,863.76	112,432.24	119,034.71	118,859.34	104,886.05
Revenue	17,438.24	14,750.37	10,602.27	12,203.81	6,107.27
Expenditures	7,869.76	8,147.90	10,777.64	26,177.10	17,255.85
Ending Balance	112,432.24	119,034.71	118,859.34	104,886.05	93,737.47
22-MANAGEMENT FUND					
Beginning Balance	123,653.48	129,501.15	132,489.63	144,474.97	239,979.31
Revenue	6,847.67	3,988.48	12,985.34	96,504.34	20,451.36
Expenditures	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Ending Balance	129,501.15	132,489.63	144,474.97	239,979.31	259,430.67
33-SAVE					
Beginning Balance	2,611,398.92	2,677,778.62	2,761,917.67	2,817,939.36	2,790,876.13
Revenue	66,379.70	84,139.05	60,021.69	152,936.77	74,481.62
Expenditures	0.00	0.00	4,000.00	180,000.00	0.00
Ending Balance	2,677,778.62	2,761,917.67	2,817,939.36	2,790,876.13	2,865,357.75
36-PPEL					
Beginning Balance	576,373.03	584,434.56	651,737.63	642,311.24	374,904.11
Revenue	11,053.91	72,509.39	18,066.31	133,750.19	25,629.68
Expenditures	2,992.38	5,206.32	27,492.70	401,157.32	56,413.27
Ending Balance	584,434.56	651,737.63	642,311.24	374,904.11	344,120.52
40-DEBT SERVICE					
Beginning Balance	237,146.50	247,309.98	253,850.74	267,681.53	9,175.12
Revenue	10,663.48	6,550.76	13,830.79	707,231.09	27,229.94
Expenditures	500.00	10.00	0.00	965,737.50	0.00
Ending Balance	247,309.98	253,850.74	267,681.53	9,175.12	36,405.06
61-NUTRITION FUND					
Beginning Balance	239,526.12	237,624.13	234,303.82	220,393.91	211,885.43
Revenue	54,926.04	97,026.55	60,266.80	53,993.28	51,408.44
Expenditures	56,828.03	100,346.86	74,176.71	62,501.76	62,387.53
Ending Balance	237,624.13	234,303.82	220,393.91	211,885.43	200,906.34
less: Received on Acct	13,529.60	11,889.67	11,983.77	8,597.72	3,103.60
	224,094.53	222,414.15	208,410.14	203,287.71	197,802.74
72-FLEX SPENDING ACCT FUND					
Beginning Balance	7,436.00	8,315.24	8,998.46	9,156.86	6,616.89
Revenue (contributions)	2,513.50	2,513.50	2,513.50	2,513.50	2,513.50
Expenditures (claims)	1,634.26	1,830.28	2,355.10	5,053.47	1,564.68
Ending Balance	8,315.24	8,998.46	9,156.86	6,616.89	7,565.71
EMPLOYER'S PAYROLL EXPENSE					
Gross Wages-hourly	100,278.82	104,786.14	117,360.25	99,733.56	113,533.81
Gross Wages-contract	331,272.54	328,229.21	315,819.20	320,647.55	325,096.33
	431,551.36	433,015.35	433,179.45	420,381.11	438,630.14
Employer paid deductions	66,409.77	62,671.48	64,158.64	64,041.72	61,824.21
Employer paid IPERS	39,127.99	39,528.41	39,311.50	39,072.73	40,499.04
Employer paid FICA	32,016.74	32,142.95	32,142.56	31,156.87	32,571.51
	137,554.50	134,342.84	135,612.70	134,271.32	134,894.76
TOTAL	569,105.86	567,358.19	568,792.15	554,652.43	573,524.90

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

May 2024

Fund Description	Beginning	Revenues	Expenditures	FY24	FY23	Difference
				Ending	End Balance	
GENERAL (10)	\$2,051,730.11	\$587,714.24	\$692,096.43	\$1,947,347.92	\$2,379,816.58	(\$432,468.66)
ACTIVITY (21)	\$104,886.05	\$6,107.27	\$17,255.85	\$93,737.47	\$100,614.67	(\$6,877.20)
MANAGEMENT (22)	\$239,979.31	\$20,451.36	\$1,000.00	\$259,430.67	\$202,714.15	\$56,716.52
SAVE (33)	\$2,790,876.13	\$74,481.62	\$0.00	\$2,865,357.75	\$2,817,666.97	\$47,690.78
PPEL (36)	\$374,904.11	\$25,629.68	\$56,413.27	\$344,120.52	\$507,509.81	(\$163,389.29)
DEBT SERVICE (40)	\$9,175.12	\$27,229.94	\$0.00	\$36,405.06	\$20,119.24	\$16,285.82
NUTRITION (61)	\$211,885.43	\$51,408.44	\$62,387.53	\$200,906.34	\$302,870.21	(\$101,963.87)
FSA FUND (72)	\$6,616.89	\$2,513.50	\$1,564.68	\$7,565.71	\$5,197.73	\$2,367.98
TOTAL				\$5,754,871.44	\$6,336,509.36	(\$581,637.92)



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY24 Certified Budget	as of 5/31/2024	over / (under) budget	
Taxes Levied on Property	1	\$ 3,316,980.00	\$ 3,299,535.42		
Utility Replacement Excise Tax	2	\$ 44,118.00	\$ 44,947.23		
Income Surtaxes	3	\$ 151,599.00	\$ 194,600.04		
Tuition\Transportation Received	4	\$ 600,000.00	\$ 399,663.37		
Earnings on Investments	5	\$ 70,000.00	\$ 248,952.46		
Nutrition Program Sales	6	\$ 140,000.00	\$ 195,814.40		
Student Activities and Sales	7	\$ 181,000.00	\$ 107,176.62		
Other Revenues from Local Sources	8	\$ 110,000.00	\$ 199,630.36		
Revenue from Intermediary Sources	9	\$ -	\$ -		
State Foundation Aid	10	\$ 4,195,341.00	\$ 3,726,350.10		
Instructional Support State Aid	11	\$ 14,163.00	\$ -		
Other State Sources	12	\$ 780,000.00	\$ 763,049.31		
Commercial & Industrial State Replacement	13	\$ -	\$ -		
Title I Grants	14	\$ 70,000.00	\$ 29,126.58		
IDEA and Other Federal Sources	15	\$ 445,000.00	\$ 398,304.08		
Total Revenues	16	\$ 10,118,201.00	\$ 9,607,149.97		
General Long-Term Debt Proceeds	17	\$ -	\$ -		
Transfers In	18	\$ 312,355.00	\$ 306,355.00		
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 1,100.00		
Special Items/Upward Adjustments	20	\$ -	\$ -		
Total Revenues & Other Sources	21	\$ 10,430,556.00	\$ 9,914,604.97		
Beginning Fund Balance	22	\$ 5,190,063.43	\$ 5,190,063.43		
Total Resources	23	\$ 15,620,619.43	\$ 15,104,668.40		
*Instruction	24	\$ 5,917,000.00	\$ 4,651,285.47	\$ (1,265,714.53)	79%
Student Support Services	25	\$ 275,000.00	\$ 231,235.93		
Instructional Staff Support Services	26	\$ 650,000.00	\$ 411,265.16		
General Administration	27	\$ 435,000.00	\$ 400,767.91		
School/Building Administration	28	\$ 440,000.00	\$ 385,492.82		
Business & Central Administration	29	\$ 145,000.00	\$ 126,306.86		
Plant Operation and Maintenance	30	\$ 917,000.00	\$ 808,389.59		
Student Transportation	31	\$ 640,000.00	\$ 442,196.62		
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*Total Support Services (lines 25-32)	32A	\$ 3,502,000.00	\$ 2,805,654.89	\$ (696,345.11)	80%
*Noninstructional Programs	33	\$ 426,350.00	\$ 389,412.36	\$ (36,937.64)	91%
Facilities Acquisition and Construction	34	\$ 1,020,000.00	\$ 261,159.12		
Debt Service	35	\$ 763,693.00	\$ 763,392.50		
AEA Support - Direct to AEA	36	\$ 278,919.00	\$ 251,027.10		
*Total Other Expenditures (lines 34-36)	36A	\$ 2,062,612.00	\$ 1,275,578.72	\$ (787,033.28)	62%
Total Expenditures	37	\$ 11,907,962.00	\$ 9,121,931.44		
Transfers Out	38	\$ 312,355.00	\$ 306,355.00		
Other Uses	39	\$ -	\$ -		
Total Expenditures & Other Uses	40	\$ 12,220,317.00	\$ 9,428,286.44	\$ (2,792,030.56)	
Ending Fund Balance	41	\$ 3,400,302.43	\$ 5,676,381.96		
Total Requirements	42	\$ 15,620,619.43	\$ 15,104,668.40	\$ (515,951.03)	

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 5/31/2024	
Taxes Levied on Property	1	\$ 2,144,253	\$ 2,132,950	99%
Utility Replacement Excise Tax	2	\$ 28,520	\$ 29,056	102%
Income Surtaxes	3	\$ 192,254	\$ 194,600	101%
Tuition\Transportation Received	4	\$ 750,000	\$ 399,663	53%
Earnings on Investments	5	\$ 70,000	\$ 77,374	111%
Nutrition Program Sales	6	\$ -	\$ -	0%
Student Activities and Sales	7	\$ 3,000	\$ 3,395	113%
Other Revenues from Local Sources	8	\$ 100,000	\$ 131,235	131%
Revenue from Intermediary Sources	9	\$ -	\$ -	0%
State Foundation Aid	10	\$ 4,140,033	\$ 3,726,350	90%
Instructional Support State Aid	11	\$ -	\$ -	0%
Other State Sources	12	\$ 178,000	\$ 159,545	90%
Commercial & Industrial State Replacement	13	\$ -	\$ -	0%
Title I Grants	14	\$ 70,000	\$ 29,127	42%
IDEA and Other Federal Sources	15	\$ 290,000	\$ 249,865	86%
Total Revenues	16	\$ 7,966,060	\$ 7,133,159	90%
General Long-Term Debt Proceeds	17	\$ -	\$ -	0%
Transfers In	18	\$ -	\$ -	0%
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 550	0%
Special Items/Upward Adjustments	20	\$ -	\$ -	0%
Total Revenues & Other Sources	21	\$ 7,966,060	\$ 7,133,709	90%
Beginning Fund Balance	22	\$ 1,360,549	\$ 1,360,549	
Total Resources	23	\$ 9,326,609	\$ 8,494,258	
Instruction	24	\$ 5,450,000	\$ 3,973,785	73%
Student Support Services	25	\$ 275,000	\$ 231,236	84%
Instructional Staff Support Services	26	\$ 620,000	\$ 382,355	62%
General Administration	27	\$ 402,000	\$ 377,912	94%
School/Building Administration	28	\$ 440,000	\$ 377,493	86%
Business & Central Administration	29	\$ 145,000	\$ 126,307	87%
Plant Operation and Maintenance	30	\$ 665,000	\$ 506,821	76%
Student Transportation	31	\$ 420,000	\$ 332,725	79%
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Total Support Services (lines 25-32)	32A	\$ 2,967,000	\$ 2,334,849	79%
Noninstructional Programs	33	\$ -	\$ -	0%
Facilities Acquisition and Construction	34		\$ -	
Debt Service	35		\$ -	
AEA Support - Direct to AEA	36	\$ 278,919	\$ 251,027	
Total Other Expenditures (lines 34-36)	36A	\$ 278,919	\$ 251,027	90%
Total Expenditures	37	\$ 8,695,919	\$ 6,559,661	
Transfers Out	38	\$ 6,700	\$ -	
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,702,619	\$ 6,559,661	
Ending Fund Balance	41	\$ 623,990	\$ 1,934,597	
Total Requirements	42	\$ 9,326,609	\$ 8,494,258	

Technology Budget 2024-2025

Vendor / Purpose	Part #	Qty	Item Description	Cost	Vendor Cost / Line Cost
Accent Laser				Subtotal	\$1,834.30
Toner	CF237A	3	CF 237A - black toner cartridge for HP 608	\$144.95	\$434.85
Toner	CE390A	2	CF 390A - black toner cartridge for HP M602	\$114.95	\$229.90
Toner	CF281A	2	CF281A - black toner cartridge for HP M604	\$114.95	\$229.90
Toner	CF147X	1	W1470X - black toner cartridge for HP M611 - Compatible	\$249.95	\$249.95
Toner	CF147X	6	W1470X - black toner cartridge for HP M611	\$114.95	\$689.70
CDWG				subtotal	\$49,192.65
Toner	MFG # AHWF3601B0RC CDW # 6661757 UNSPSC 44103103	13	Elevate Imaging - black - compatible - remanufactured - toner cartridge for HP M553 Black	\$50.17	\$652.21
Toner	MFG # AHWF3612C0RC CDW # 6661750 UNSPSC 44103103	9	Elevate Imaging - cyan - compatible - remanufactured - toner cartridge for HP M553 Cyan	\$46.31	\$416.79
Toner	MFG # AHWF3624B0RC CDW # 6661762 UNSPSC 44103103	13	Elevate Imaging - yellow - compatible - remanufactured - toner cartridge for HP M553 Yellow	\$50.17	\$652.21
Toner	MFG # AHWF3633B0RC CDW # 6661763 UNSPSC 44103103	11	Elevate Imaging - magenta - compatible - remanufactured - toner cartridge for HP M553 Magenta	\$50.17	\$551.87
Video Adapter	MFG Part: CDP2HD4K60W CDW Part: 4373028 UNSPSC: 26121604	10	StarTech.com USB C to HDMI Adapter 4K 60Hz USB Type-C to HDMI 2.0 Converter	\$22.39	\$223.90
Storage	MFG PART: SDDDC2-032 G-A46 CDW PART: 4435325 UNSPSC: 43202010	4	SanDisk Ultra Dual - USB flash drive - 32 GB	\$13.19	\$52.76
Battery AA	MFG PART: EN91 CDW PART: 1610962 UNSPSC: 26111700	2	Energizer EN91 battery x AA type - alkaline	\$17.99	\$35.98
Battery AAA	MFG # EN92 CDW # 1610965 UNSPSC 26111700	2	Energizer EN92 battery x AAA - alkaline	\$17.99	\$35.98
Condensed Air	MFG # 190026 CDW # 2961721 UNSPSC 47130000	2	Maxell Blast Away CA-4 - air duster	\$33.47	\$66.94
Cleaning Cloth	MFG # CTI-OTHER-CLOTH-5PK CDW # 7952193 UNSPSC 47130000	2	CLEAR TOUCH 5PK MICROFIBER CLOTH	\$27.90	\$55.80
Docking Station	MFG Part: A83830A3 CDW Part: 6721420 UNSPSC: 26121600	2	Anker PowerExpand 8-in-1 - docking station - USB-C - HDMI - GigE	\$61.88	\$123.76
Wireless Keyboard	MFG # 103210887 CDW # 7439436 UNSPSC 43211706	5	ZAGG Pro Keyboard 12 Multi-pairing 12-inch Keyboard with Wireless Charging	\$65.26	\$326.30
Wireless Mouse	MFG # 109909782 CDW # 7224514 UNSPSC 43211708	5	ZAGG PRO Mouse	\$74.59	\$372.95
Adapter	MFG Part: USB31CAADP CDW Part: 3747423 UNSPSC: 26121604	6	StarTech.com 6" USB C to USB Adapter USB 3.0 Type C Dongle - USB-IF Cert	\$14.40	\$86.40
Display - Monitor for Apples	MFG # 27BK430H-B CDW # 5361962 UNSPSC 43211902	6	LG 27BK430H-B - LED monitor - Full HD (1080p) - 27" - HDR	\$132.83	\$796.98
Display - Mellisa / Kevin	MFG # 34BP65C-B CDW # 6622820 UNSPSC 43211902	2	LG 34BP65C-B - LED monitor - curved - 34" - HDR	\$285.88	\$571.76
USB-C Cable	MFG # AP-USB-C-CABLE-2M-AP9A CDW # 7324409 UNSPSC 26121600	6	Promethean 2m USB-C Cable for ActivPanel V9 Interactive Display	\$13.55	\$81.30
PC - Tech	MFG # TRIAS14NUD7679 CDW # 7886660 UNSPSC 43211507	1	MSI MPG Trident AS 14th MPG Trident AS 14NUD7-679US Gaming Desktop Computer - Intel Core i7 14th Gen i7-14700F - 16 GB -	\$1,475.84	\$1,475.84 PPEL
USB-C Cable	MFG # U040-C3M-C-5A CDW # 5814870 UNSPSC 26121600	6	Tripp Lite USB Type C to USB C Cable USB 2.0 5A Rating USB-IF Cert M/M USB B Type C 3M - USB-C cable - 24 pin USB-C to	\$16.94	\$101.64
Computer carts	MFG # 55423-USBC CDW # 7220390 UNSPSC 56101535	2	Spectrum Connect36 - cart - for 36 tablets / notebooks - USB-C PD prewired - black, warm gray - with eLogix Timer	\$2,735.49	\$5,470.98 PPEL

Computer charging	MFG # CSD1006AC CDW # 4409153 UNSPSC 56101535	3	Tripp Lite 10-Device Desktop AC Charging Station with Surge Protector for Tablets, Laptops and E-Readers charging	\$214.50	\$643.50
Promethean Stylus	MFG # AP9-PEN-A CDW # 7162117 UNSPSC 44111905	12	Promethean ActivPanel V9 - digital pen	\$8.65	\$103.80
Promethean Panel	ERROR: timeoutA75-NA-1 OFFENDING COMMAND: timeout UNSPSC: 43211902	10	Promethean ActivPanel 9 75" LED-backlit LCD display - 4K - for interactive	\$3,200.00	\$32,000.00 PPEL
Promethean Stand	MFG #: AP-FSM CDW Part: 6233156 UNSPSC: 43212002	10	Promethean Fixed-Height Mobile Stand for ActivPanel Interactive Display	\$429.30	\$4,293.00 PPEL

Apple **subtotal** **\$5,752.00**

2 - LMC Circulation 1 - Sound Room 1 - ES Office 1 - HS Lounge 1 - Kitchen	Mac Mini Apple M2 with 8-core CPU, 10-core GPU, 16-core Neural Engine 8GB unified memory 256GB SSD storage Gigabit Ethernet Two Thunderbolt 4 ports, HDMI port, two USB-A ports, headphone jack	6		\$3,594.00	PPEL
	Magic Keyboard with Touch ID and Numeric Keypad for Mac models with	7		\$1,253.00	PPEL
	Apple silicon - US English - White Keys	7		\$553.00	PPEL
	Magic Mouse - White Multi-Touch Surface	4		\$116.00	
	240W USB-C Charge Cable (2 m)	4		\$236.00	
	35W Dual USB-C Port Compact Power Adapter	4			

Amazon **subtotal** **\$49.99**

Earbuds	JustJamz Earbuds Bulk Bits, 100 Pack Multicolored Earbuds Pack, in-Ear 3.5mm	1		\$49.99	
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Licenses / Support **subtotal** **\$26,660.00**

Chromebook - Video App	WeVideo for Chromebooks	100		\$13.00	
Chromebook Management	Go Guardian for Chromebooks	600		\$23.00	
Chrome Management Toolkit	Chrome Gopher toolbox	1			
Google Admin Management	Google Workspace for	1			
	AIT GOOGLE EDU SUP BASIC	1		\$2,500.00	
	AIT CHROME CHECKUP	1		\$2,000.00	
Firewall Renewal	FORTINET CUSTOM COTERM	1		\$6,000.00	

Microsoft Office Pro Plus- Vendor CDWG **subtotal** **\$2,480.00**

Mfg.Part: 2FJ-00025 CDW Part: 2830105 UNSPSC: 43231513		80		\$31.00	\$2,480.00
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AWS - Virtual Applications **subtotal** **\$6,800.00**

(Estimate)					
AWS - Virtual Machine Support Service		12		\$400.00	\$4,800.00
Consumption high	Sept-Mar	7		\$250.00	\$1,750.00
Service					
Consumption low	Apr-Aug	5		\$50.00	\$250.00

(- Autodesk Inventor / Autodesk Revit / Solidworks / Robot -C / Arduino, - Visual Studio)

Total **\$93,054.82**

As we have increased our prices by 8-10% per user cost but by transitioning to an extended agreement, You can keep enjoying the same good price you're used to.

We're offering a promotion where you'll receive discounts on multiyear extended agreements if you commit to staying with us for the next few years under an agreement. This will eliminate the annual price increase, typically between 8-10%, and keep your **discounted user costs locked**. This ensures significant savings for your business and enhances cost-effectiveness.

Below, you'll find the comparison table for your annual term, reflecting what your invoice will look like for the upcoming years.

This table isn't just for one year; it provides an overview of what your invoices will look like for the upcoming years as well. It's designed to give you a clear idea of the costs involved moving forward. Please note that the standard uplift in pricing is applied company-wide and affects all customers.

Based on 35 users

Annual Plan	Standard Uplift (%)	License Cost Per Employee	Total Payable
Year 1	10	\$56.573	\$1,980.06
Year 2	10	\$62.230	\$2,178.06
Year 3	10	\$68.453	\$2,395.87
Year 4	10	\$75.299	\$2,635.45
Year 5	10	\$82.829	\$2,899.00
Year 6	10	\$91.111	\$3,188.90
Year 7	10	\$100.223	\$3,507.79

6553.99 (3yrs)
12,088.44 (5yrs)
18,785.13 (7yrs)

Additionally, I'm sending the multi-year extended agreements for three, five, and seven years. We have included discounts in both the uplift percentage and your locked discounted user costs, ensuring you pay less than the standard annual term rates.

3 Year Plan	Discounted Uplift (%)	License Cost Per Employee	Total Payable
Year 1	6	\$54.516	\$1,908.05
Year 2	5	\$57.242	\$2,003.46
Year 3	4	\$59.531	\$2,083.59

5995.10

5 Year Plan	Discounted Uplift (%)	License Cost Per Employee	Total Payable
Year 1	5	\$54.002	\$1,890.05
Year 2	4	\$56.162	\$1,965.65
Year 3	4	\$58.408	\$2,044.28
Year 4	3	\$60.160	\$2,105.61
Year 5	3	\$61.965	\$2,168.78

10,174.37

7 Year Plan	Discounted Uplift (%)	License Cost Per Employee	Total Payable
Year 1	5	\$54.002	\$1,890.05
Year 2	4	\$56.162	\$1,965.65
Year 3	3	\$57.846	\$2,024.62
Year 4	3	\$59.582	\$2,085.36
Year 5	2	\$60.773	\$2,127.07
Year 6	0	\$60.773	\$2,127.07
Year 7	0	\$60.773	\$2,127.07

14,346.89

It's important to note that while there has been an increase in user costs for this year, if you decide to enter into any multi-year agreement with us, we will maintain your previous year's user cost (not the increased cost of this year). Furthermore, we will continue to provide discounts for the upcoming years as well. This is our way of demonstrating our commitment to retaining your business and valuing your partnership with us.

Huge discounts and savings are definitely worth giving a try, aren't they? The best part about these plans is that you will be paying annually as you already are and with a discount. You will not be paying for the complete term upfront, instead, you will be paying annually as you already are with the multi-year subscription.

Given your company's longstanding relationship with TCP, I encourage you to consider opting for longer terms. They can offer greater value, assurance, and potential savings for your business.

Please let me know your thoughts on whether you would like to stick with the annual plan with the **standard 8% uplift** or switch to **multi-year instead with huge discounts**, I will be looking forward to hearing back from you.

SHARED PERSONNEL AGREEMENT BETWEEN
DUNKERTON AND THE EAST BUCHANAN COMMUNITY SCHOOL DISTRICTS

This Agreement is made and entered into the 1st day of July, 2024 by and between the Dunkerton Community School District (Dunkerton) and the East Buchanan Community School District (East Buchanan):

WHEREAS, Dunkerton and East Buchanan seek a cooperative arrangement to share the services of a Superintendent; and

WHEREAS, Dunkerton and East Buchanan are public school districts organized and existing under laws of the state of Iowa; and

WHEREAS, two or more public school districts may jointly employ and share the services of school personnel pursuant to Iowa Code section 280.15; and

WHEREAS, Dunkerton and East Buchanan believe that an agreement pursuant to Iowa Code section 280.15 should be entered into with regard to the sharing of a Superintendent and such an agreement will be to their mutual advantage.

NOW, THEREFORE, Dunkertons Board of Directors and East Buchanans Board of Directors agree as follows:

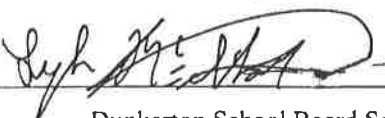
1. **TERM.** The term of this Agreement shall be for the 2024-2025 fiscal year.
2. **SERVICES PROVIDED.** The Superintendent shall serve as Superintendent of Schools for Dunkerton and East Buchanan, devoting fifty percent (50%) of his/her time located at, and performing services for Dunkerton, and fifty percent (50%) of his/her time located at, and performing services for East Buchanan. The parties recognize that demands in either district may fluctuate, and agree allowing the Superintendent's discretion as to where workdays are served. The Superintendent agrees to spend proportionate time in both Districts, based on staff and district needs. The Superintendent shall be solely under the direction of Dunkerton when performing services at Dunkerton and shall be solely under the direction of East Buchanan when performing services at East Buchanan. The Superintendent services provided will be competent and professional in accordance with the subject to the laws of the State of Iowa.
3. **CERTIFICATION.** It is agreed that the Superintendent will be appropriately licensed in the State of Iowa.
4. **REIMBURSEMENT,** Dunkerton will hold the individual employment contract for the Superintendent, which will employ the Superintendent on a full time basis. Dunkerton and East Buchanan will determine the total compensation to the Superintendent (including but not limited to salary, benefits, withholdings, and value of available paid time off) annually 50% of said salary/benefits & other costs (such as attendance at conferences and professional dues) will be the rate of reimbursement from East Buchanan to Dunkerton. (Estimated salary/benefits for the 2024-2025 [FY25] year to be \$101,226.26) Reimbursable costs incurred by the Superintendent, and attributable to a single district, will be paid by that district. Other reimbursable costs, which are shared between the districts, such as the costs associated with normal travel expenses, attendance at conferences (for example), shall be prorated according to the 50/50 ratio between East Buchanan and Dunkerton fiscal years. Travel expenses are reimbursable at \$0.67 per mile.
5. **EMPLOYMENT STATUS OF THE SUPERINTENDENT.** This is an agreement for contracted services. The Superintendent shall be an employee of Dunkerton. Dunkerton will be deemed the "Employer" of the Superintendent for purposed rights and obligations under state and federal laws pertaining to employment, including but not limited to, income tax withholding, FICA payments and withholdings, IPERS payments and withholdings, unemployment compensation payments, workers' compensation payments, group insurance eligibility, and Chapter 279, Code of Iowa,

Sept 2/2

- 6. Each District shall cover the Superintendent under its liability insurance policy for duties performed for the respective districts. The parties to this Agreement shall protect, defend, hold harmless, and indemnify the other party from and against any and all losses, costs, damages, or expenses, including attorney's fees and expenses, occasioned by, or arising out of, any accident or other occurrence causing or inflicting injury or damage to any person or property due to the actions or inactions of the Superintendent while performing services for the indemnifying party.
- 7. In case any one or more of the provisions contained in this Agreement shall be declared invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.
- 8. It is expressly understood and agreed by the parties that nothing contained in the Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the parties. It is specifically agreed that their relationship is and shall remain that of independent parties to a cooperative contractual relationship. In no event shall a party be liable for the debts or obligations of another party.
- 9. TERMINATION OF AGREEMENT. The term of this Agreement shall be the 2024-2025 fiscal year.
- 10. PAYMENT SCHEDULE. East Buchanan shall reimburse Dunkerton one payment by Dec 20th of an amount to one half of its 50% proportionate share of the total budgeted cost of the Superintendent. A final payment of the other half of Dunkerton's 50% proportionate share of the employment costs, as billed by Dunkerton, shall be reimbursed by East Buchanan by June 20th. Costs associated with attendance at conferences and professional dues to be billed separately at same intervals.
- 11. AMENDMENT. This agreement is not subject to amendment except in writing and with the approval of the Board of Directors of both districts.

IN WITNESS WHEREOF, this instrument is executed by a representative of Dunkerton and East Buchanan on the dates as hereinafter stated.

X  Date: 5/15/24
 Dunkerton School Board President

X  Date: 5/15/24
 Dunkerton School Board Secretary

X _____ Date: _____
 East Buchanan School Board President

X _____ Date: _____
 East Buchanan School Board Secretary

**SHARED PERSONNEL AGREEMENT BETWEEN INDEPENDENCE AND EAST BUCHANAN
COMMUNITY SCHOOL DISTRICTS**

This agreement made and entered into on the _____ day of _____, 2024, by and between the Independence (ICSD) and East Buchanan (EBCSD) school districts:

WHEREAS, ICSD and EBCSD seek a cooperative arrangement to share the services of a Buildings and Grounds Director; and

WHEREAS, ICSD and EBCSD are public school districts organized and existing under laws of the State of Iowa; and

WHEREAS, two or more public school districts may jointly employ and share services of school personnel pursuant to Iowa Code section 280.15; and

WHEREAS, ICSD and EBCSD believe that an agreement pursuant to Iowa Code section 280.15 should be entered into with regard to the sharing of a Buildings and Grounds Director and such an agreement will be to their mutual advantage.

NOW, THEREFORE, ICSD’s Board of Directors and EBCSD ’s Board of Directors Board of Directors agree as follows:

1. ICSD will provide Buildings and Grounds Director services during the 2024-25 school year for ICSD. ICSD shall issue an employment contract and stipend agreement for the operational sharing, and shall be deemed the employer for the purposes of rights and obligations under Iowa law, and for the purpose of compliance with federal and state laws, relating to employment and employment benefits, subject to contributions by ICSD pursuant to this Agreement. The employment arrangement shall be governed by the policies, rules, regulations, and job descriptions at ICSD.
2. Services of a Buildings and Grounds Director will be shared by ICSD and EBCSD. The details of the assignment between ICSD and EBCSD will be determined jointly by ICSD and EBCSD, and the Buildings and Grounds Director’s duties and responsibilities in each school district will be determined and assigned by the superintendent in each district. It is anticipated that the Buildings and Grounds Director will provide services to ICSD for eighty percent (80%) of her/his contracted time and to EBCSD for 20 percent (20%). The responsibility for the evaluation of the Buildings and Grounds Director shall remain with ICSD, pursuant to its established procedures. ICSD’s personnel policies and practices shall apply to and govern the Buildings and Grounds Director’s conduct and performance.
3. EBCSD agrees to each pay, semi-annually, twenty percent (20%) of the cost of the Buildings and Grounds Director’s salary and benefits, as well as fees for professional organization membership, conferences, and travel expenses. EBCSD agrees to provide an email account and access to the email system of the respective district, and to provide necessary materials and space from which to work.

- 4. ICSD and EBCSD agree to indemnify and hold harmless the others from and against any and all liability, damages, loss, costs, and reasonable attorney fees which arise out of any claims, suits, actions, or other proceedings asserted against the party indemnified based upon any acts or omissions of the indemnifying party.
- 5. This agreement shall automatically renew each year unless a district notifies the others of their intent to discontinue the arrangement at the end of the fiscal year by April 1.
- 6. The Agreement contains the entire understanding between ICSD and EBCSD and can only be amended or terminated by a written agreement signed by all parties.
- 7. Should any paragraph or provision of this agreement be declared illegal by a court or agency of competent jurisdiction, then that paragraph or provision shall be deleted from this Agreement to the extent it violates the law. Such deletion shall not affect any other paragraph or provisions of this Agreement. Should the parties deem it advisable, they may mutually agree to enter into negotiations to replace the invalid provision.

IN WITNESS WHEREFORE, this instrument is executed by ICSD's and EBCSD 's respective officers on the dates as hereinafter stated.

President, Board of Directors
Independence Community School District

Date

President, Board of Directors
East Buchanan Community School District

Date

**SHARED PERSONNEL AGREEMENT BETWEEN INDEPENDENCE, AND EAST BUCHANAN
COMMUNITY SCHOOL DISTRICTS
For School Social Worker**

This agreement made and entered into on the _____ day of _____, 2024, by and between the Independence (ICSD) and East Buchanan (EBCSD) school districts:

WHEREAS, ICSD, and EBCSD seek a cooperative arrangement to share the services of a School Social Worker; and

WHEREAS, ICSD and EBCSD are public school districts organized and existing under laws of the State of Iowa; and

WHEREAS, two or more public school districts may jointly employ and share services of school personnel pursuant to Iowa Code section 280.15; and

WHEREAS, ICSD, and EBCSD believe that an agreement pursuant to Iowa Code section 280.15 should be entered into with regard to the sharing of a School Social Worker and such an agreement will be to their mutual advantage.

NOW, THEREFORE, ICSD’s Board of Directors, and EBCSD’s Board of Directors agree as follows:

1. ICSD will provide School Social Worker services during the 2024-25 school year for ICSD. ICSD shall issue an employment contract for the operational sharing, and shall be deemed the employer for the purposes of rights and obligations under Iowa law, and for the purpose of compliance with federal and state laws, relating to employment and employment benefits, subject to contributions by ICSD pursuant to this Agreement. The employment arrangement shall be governed by the policies, rules, regulations, and job descriptions at ICSD.
2. Services of a School Social Worker will be shared by ICSD, and EBCSD. The details of the assignment between ICSD and EBCSD will be determined jointly by ICSD and EBCSD, and the School Social Worker’s duties and responsibilities in each school district will be determined and assigned by the superintendent in each district. It is anticipated that the School Social Worker will provide services to ICSD for sixty percent (60%) of her/his contracted time and to EBCSD for forty percent (40%) each. The responsibility for the evaluation of the School Social Worker shall remain with ICSD, pursuant to its established procedures. ICSD’s personnel policies and practices shall apply to and govern the School Social Worker’s conduct and performance.
3. EBCSD agree to each pay, semi-annually, forty percent (40%) of the cost of the School Social Worker’s salary and benefits, as well as fees for professional organization membership, conferences, and travel expenses. EBCSD agree to provide an email account and access to the email system of the respective district, and to provide necessary materials and space from which to work.

- 4. ICSD and EBCSD agree to indemnify and hold harmless the others from and against any and all liability, damages, loss, costs, and reasonable attorney fees which arise out of any claims, suits, actions, or other proceedings asserted against the party indemnified based upon any acts or omissions of the indemnifying party.
- 5. This agreement shall automatically renew each year unless a district notifies the others of their intent to discontinue the arrangement at the end of the fiscal year by April 1.
- 6. The Agreement contains the entire understanding between ICSD and EBCSD and can only be amended or terminated by a written agreement signed by all parties.
- 7. Should any paragraph or provision of this agreement be declared illegal by a court or agency of competent jurisdiction, then that paragraph or provision shall be deleted from this Agreement to the extent it violates the law. Such deletion shall not affect any other paragraph or provisions of this Agreement. Should the parties deem it advisable, they may mutually agree to enter into negotiations to replace the invalid provision.

IN WITNESS WHEREFORE, this instrument is executed by ICSD's and EBCSD's respective officers on the dates as hereinafter stated.

 President, Board of Directors
 Independence Community School District

 Date

 President, Board of Directors
 East Buchanan Community School District

 Date

Reimbursement to the Student Activity Fund for Protective and Safety Equipment (HF 564)

- A district's board of directors now has authority to transfer an amount necessary from district's General Fund to its Student Activity Fund to purchase protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association or Iowa Girls High School Athletic Union (organizations defined in Iowa Code section 280.13).
- A transfer from the General Fund for this purpose is an option, not a requirement. If the district wishes to exercise this option, it must have a board resolution to do so, and we encourage this to occur close to the time the expenditure is made from the Student Activity Fund. There is no need to restrict part of the General Fund; you would just do the transfer once the expenditure in the Student Activity Fund has occurred.
- Please note the ability to transfer from the General Fund to the Student Activity Fund does not result in additional district General Fund spending authority; it would apply to existing authority. Therefore, the impact is the same as any other General Fund expenditure.

Board Resolution to Transfer Funds for Protective and Safety Equipment

Director _____ introduced and caused to be read the Resolution hereinafter set out and moved its adoption; seconded by Director _____ after due consideration thereof by the Board, the President put the question upon the adoption of said Resolution and, the roll having been called, the following Directors voted:

Aye: _____
Nay: _____

Whereupon the President declared said Resolution duly adopted as follows:

RESOLUTION

WHEREAS, Iowa Code provides school districts greater flexibility to transfer excess funds to other specified purposes;

WHEREAS, the Board, in consultation with its community, has determined that funds of \$_____ in the general fund shall be transferred to the student activity fund to purchase protective and safety equipment required for any extracurricular interscholastic athletic contest or competition that is sponsored or administered by an organization as currently defined by Iowa Code.

NOW, THEREFORE, be it resolved by the Board:

Passed and approved this _____ day of _____, 20_____.

Board President

Attest: Board Secretary

- \$ 3,174.95 - football helmets (4) and shoulder pads (6)
- \$ 1,129.28 - football helmet reconditioning (19)
- \$ 2,864.07 - football helmets (30)
- \$ 7,168.30

Frequently Asked Questions Regarding the Instructional Support Program

1. **Question:** What is the procedure for a school board to participate in the instructional support program (ISP) by board resolution?

Answer: The board must follow these steps:

- a. Put the proposal to implement the instructional support program including the funding method in the form of a board resolution.
- b. Publish the notice of the time and place for a public hearing on the resolution not less than ten days nor more than twenty days before the hearing in a newspaper of general circulation in the district.
- c. Take action at the public hearing or later, but no later than thirty days after the date of the hearing, to (1) adopt a resolution to participate in the instructional support program for a period not exceeding five years, or (2) direct the county commissioner of elections to submit the question of participation in the program for a period not exceeding ten years to the registered voters of the district at an election on a date specified in Iowa Code 39.2(4)(c).
- d. If the question is submitted to the voters and a majority favor participation in the program, the board shall adopt a resolution to participate and shall certify the results of the election to the Department of Management.
- e. If the question was not submitted to the voters, but the resolution was adopted by the board, the board shall participate in the program unless within 28 days after the board takes action on the resolution a petition is submitted to the board secretary with the required number of signatures requesting that the question be submitted to the voters. At the expiration of the 28-day period, if no petition is received, the board shall certify its action to the Department of Management.

2. **Question:** What constitutes a properly filed petition?

Answer: The petition must be signed by eligible voters in the district equal to the greater of:

- a. 100 eligible electors, or
- b. 30 percent of the number of eligible voters that voted at the last regular school election.

3. **Question:** What is an eligible elector?

Answer: An eligible elector is an individual that possesses all of the qualifications necessary to be entitled to register to vote, whether or not the individual is in fact registered.

4. **Question:** If a petition is received, is the board required to submit the question to the voters?

Answer: No. The board can rescind its resolution instead of directing the county commission of elections to submit the question to the voters.

5. **Question:** If the question is submitted to the voters and the voters do not approve the adoption of the instructional support program, how long must the board wait to

take action to either adopt the instructional support program again or to resubmit the question to the voters?

Answer: At least 120 days following the election.

6. Question: How does the board certify to the Department of Management?

Answer: The board sends to the Department of Management not later than April 15 of the base year, a copy of the board resolution to participate in the instructional support program for the budget year or a copy of the proposition successfully submitted to the voters and the canvas of votes, the method of funding, and the amount to be raised. The base year is the fiscal year prior to the budget year. For example, if the board intends to participate beginning with budget year 2016-2017, then the board must certify to the Department of Management not later than April 15, 2016.

The resolution must be made and the 28-day period must expire before the board can adopt and certify its budget by the statutory due date of April 15.

If a petition is received and there is not sufficient time to submit the question to the electors, the board cannot implement the program for the following budget year. Likewise, if the board submits the question to the electors, the favorable election must occur in sufficient time to publish and to certify the budget by April 15 in order to implement the program for the following budget year.

7. Question: What is the maximum instructional support program possible?

Answer: Ten percent of the total of the regular program district cost and the budget adjustment for the budget year.

8. Question: How must the program be funded?

Answer: The local portion of the funding for the program may be funded in one of two ways, and this method must be included in the resolution or proposition:

- a. From a local property tax levy, or
- b. From a combination of a local property tax levy and an income surtax. The income surtax must be in whole percentage points. The combination of the instructional support income surtax and all other income surtaxes shall not exceed 20 percent.

9. Question: Can a program be funded totally with income surtax?

Answer: No. The method of funding which includes income surtax requires that a portion of the program shall be funded by a local property tax levy.

10. Question: What is the minimum local property tax levy that is required?

Answer: One dollar.

11. Question: If the board adopts a combination of local property tax levy and an income surtax, what is the minimum income surtax that is required?

Answer: One percent.

12. Question: Must the board include the percent of income surtax that will be used to support the program in the resolution or proposition?

Answer: No. The resolution must state that an instructional support income surtax will be imposed, but the board determines the percent of income surtax that will be imposed each year when it certifies its annual budget by April 15 of the base year.

13. Question: If the board chooses to fund the instructional support program by a combination of property tax and income surtax, can the mix between the two funding sources be changed each year?

Answer: Yes. The board has the responsibility to establish the mix for each year the program has been approved.

14. Question: How is the state portion of funding for the instructional support program determined?

Answer: The state portion of the funding is what is left after the local portion is subtracted from the total instructional support program. The local portion of the funding is determined by the following formula:

$1 - \left(\frac{\text{total assessed valuation in the state} / \text{total budget enrollment in the state}}{\text{district assessed valuation} / \text{district budget enrollment}} \right) * .25$. However, the total state funding is set by the Legislature annually as an appropriation and could be zero. If the calculated amount of state funding exceeds the appropriation, then the state funding will be prorated.

15. Question: If the state funding is prorated, may the district levy a property tax or additional income surtax to fund the balance of the program?

Answer: No. The budget authority is reduced by the same amount as the state aid is prorated.

16. Question: What is income surtax, and how is it applied?

Answer: A surtax is a tax on a tax. The surtax is imposed on the income tax liability after tax credits on the Iowa Individual Income Tax returns of taxpayers residing within the district on the last day of the tax year. The surtax is not imposed on other income tax returns such as fiduciary or corporation income tax returns.

17. Question: When are the property tax, state funding, and income surtax received by the district?

Answer: Property tax will be collected with other property taxes in the General Fund during the budget year. State funding will be received each month, September through June, during the budget year. Income surtax will be paid in two payments during the fiscal year following the budget year with approximately 75 percent paid December 1 and the remaining 25 percent paid February 1. Income surtax payment to the district comes from the income tax year two years previous, and the rates are established in the

base year's aid and levy worksheet. The ISP income surtax is the portion attributed to the General Fund.

18. Question: When may the board extend the instructional support program?

Answer: At the expiration of the period for which the instructional support program was adopted by following the same procedures outlined in question 1.

19. Question: Can a district renew the instructional support program each year for a new five-year period?

Answer: No. The law specifies that it can be renewed at the expiration of the period for which it was adopted. However, a district could take action on a five-year renewal option some time during the fourth year in order to provide continuity of funding.

20. Question: How may the instructional support program funds be used?

Answer: The instructional support program funds may be used for any General Fund purpose. However, money shall not be used as, or in a manner which has the effect of, supplanting funding authorized to be received for at-risk, alternative schools, dropout prevention programs, gifted and talented programs, physical plant and equipment levy, management levy, or to cover special education deficits. Instructional support program funds may be used to supplement these other levies as appropriate from the General Fund, but cannot be used in place of these other levies for expenditures appropriate from those levies.

In other words, a district cannot use the ISP funding which is a combination of state aid, property tax, and income surtax to cover the costs of programs which by Code did not have a state aid or income surtax funding component.

21. Question: What happens to the instructional support program in the event of reorganization?

Answer: The instructional support program will continue in the newly reorganized district for the shortest period of time and the least amount of funding in the former districts involved in the reorganization, as long as the voters in the newly reorganized district have not voted favorably or unfavorably on a new instructional support program.

22. Question: Can the board of the newly reorganized district pass a resolution to participate in the instructional support program before the July 1 date on which the district is reorganized?

Answer: Yes.

23. Question: If a petition is filed within 28 days with the board in the newly reorganized district passing a resolution to participate in the instructional support program, what number of signatures is required?

Answer: If the board members for the newly reorganized district were elected at the regular school election, the number of signatures required is the greater of 100 eligible electors or 30 percent of the electors voting in the regular school election at which the

board members were elected. If the board members were elected at a special election, the number of signatures required is 100 eligible electors.

24. Question: What happens if one former district is funding with a property tax and the other district is funding with a combination of a property tax and an income surtax, but the program in both districts was for the same number of years remaining and for the same 10 percent (same length of time and same funding level)?

Answer: The newly reorganized district can continue the program, but it will be all property tax funding without an income surtax portion. The "shortest amount of time and smallest amount" rule is applied to the income surtax portion, making it zero. The funding in the newly reorganized district will be all property tax.

25. Question: If the board rescinds its resolution after receiving a petition and does not submit the question to the voters, how long must the board wait to take action to either adopt the instructional support program again or to submit the question to the voters?

Answer: There is no time limitations placed on the board to consider the resolution anew after rescinding it due to the receipt of a petition with the requisite number of signatures. 1994 OAG 115 and Lindstrom v. Aetna Life Ins. Co., 203 N.W.2d 623 (Iowa 1973).

Frequently Asked Questions Regarding Implementing the Physical Plant and Equipment Levy

1. **Question:** What is the procedure for a school board to implement the Physical Plant and Equipment Levy (PPEL) by board action?

Answer: The board may implement the regular PPEL on its own action. The levy shall not exceed thirty-three cents (\$0.33) per thousand dollars of assessed valuation. The levy is implemented annually when the budget is certified by April 15 prior to the budget year.

2. **Question:** Can the board issue long-term debt against the regular PPEL?

Answer: No. The regular PPEL is an annual levy and cannot be pledged or anticipated for purposes of issuing long-term debt. However, any funds on hand from the regular PPEL can be used to pay principal and interest on debt issued against the voter-approved PPEL or to pay principal on general obligation bond indebtedness as permitted by Iowa Code section 298.3.

3. **Question:** How can the voter-approved PPEL (VPPEL) election be initiated?

Answer: The VPPEL election can be initiated by one of two ways:

- a. The board on its own motion, or
- b. Upon a properly filed written petition from eligible electors.

4. **Question:** What constitutes a properly filed petition?

Answer: The petition must be signed by eligible voters in the district equal to the greater of:

- a. 100 eligible electors, or
- b. 30 percent of the number of eligible voters that voted at the last regular school election.

5. **Question:** What is an eligible elector?

Answer: An eligible elector is an individual that possesses all of the qualifications necessary to be entitled to register to vote, whether or not the individual is in fact registered.

6. **Question:** If a petition is received, is the board required to submit the question to the voters?

Answer: Yes. The board shall direct the county commissioner of elections to submit the question to the voters.

7. **Question:** What is the procedure the school board must follow?

Answer: The board must follow these steps:

- a. Direct the county commissioner of elections to submit the question of levying the VPPEL for a period not exceeding 10 years to the registered voters of the district at an election on a date specified in Iowa Code section 39.2(4)(c).
- b. If a majority of those voting on the proposition at the election approves it, the proposition is adopted.
- c. The board shall determine how the VPPEL will be funded and shall certify the information to the Department of Management by April 15.

8. **Question:** If the question is submitted to the voters and they do not approve the VPPEL, how long must the board wait to take action to resubmit the question to the voters?

Answer: Iowa Code does not include a restriction on this.

9. **Question:** How does the board certify to the Department of Management?

Answer: The board will submit to the Department of Management the following:

- 1) A copy of the proposition successfully submitted to the voters,
- 2) The canvas of votes,
- 3) The method of funding, and
- 4) The amount to be raised.

If the funding method is 100 percent property tax, the due date for the above submission to the Department of Management is May 1 of the base year in order to be implemented (levied) in the budget year. The base year is the fiscal year prior to the budget year. If the expenditures or revenues from the levy had not been included on the certified budget, the district may need to amend its certified budget after July 1 in order to spend the taxes received.

If the funding method is a mix of property tax and income surtax, the due date for the submission to the Department of Management is April 15 of the base year in order to be implemented in the budget year, and the successful election must have occurred in sufficient time to be published and certified on the certified budget.

10. **Question:** What is the maximum VPPEL possible?

Answer: One dollar and thirty-four cents per thousand dollars (\$1.34) of assessed valuation.

11. **Question:** How can VPPEL be funded?

Answer: The levy may be funded in one of two ways:

- a. From a local property tax levy, or
- b. From a combination of a local property tax levy and an income surtax. The income surtax must be in whole percentage points. The combination of the instructional support income surtax and all other income surtaxes shall not exceed 20 percent.

12. **Question:** Can VPPEL be funded totally with income surtax?

Answer: No. The method of funding which includes income surtax requires a portion of the VPPEL be funded by a local property tax levy.

13. **Question:** What is the minimum local property tax levy that is required?

Answer: One dollar (\$1.00) of assessed valuation.

14. **Question:** If the board adopts a combination of local property tax levy and an income surtax, what is the minimum income surtax that is required?

Answer: One percent.

15. **Question:** Must the board include the funding method in the proposition?

Answer: Yes, the proposition must include the fact that it will be funded with a mix of property tax and income surtax or with all property tax. The board determines the percent of income surtax and the property tax levy rate that will be imposed each year when it certifies its annual budget by April 15 of the base year.

16. **Question:** If the board chooses to fund VPPEL by a combination of property tax and income surtax, can the mix between the two funding sources be changed each year?

Answer: Yes. The board has the responsibility to establish the mix for each year.

17. **Question:** Can the board issue long-term debt from VPPEL?

Answer: Yes; however, if the board intends to enter into a rental or lease arrangement from VPPEL or intends to enter into a loan agreement from VPPEL, only a property tax shall be levied for those purposes. Similar to regular PPEL, the income surtax portion cannot be obligated or anticipated for long-term debt purposes.

The rental, lease, or loan cannot exceed 10 years or the remaining years for which the VPPEL is authorized, whichever is shorter.

18. **Question:** What is income surtax, and how is it applied?

Answer: A surtax is a tax on a tax. The surtax is imposed on the income tax liability after tax credits on the Iowa Individual Income Tax returns of taxpayers residing within the district on the last day of the tax year. The surtax is not imposed on other income tax returns such as fiduciary or corporation income tax returns.

19. **Question:** When are the property tax and income surtax received by the district?

Answer: Property tax will be collected with other property taxes during the budget year. Income surtax will be paid in two payments during the fiscal year following the budget year, with approximately 75 percent paid December 1 and the remaining 25 percent paid February 1. Income surtax payment to the district comes from the income tax year two years previous, and the rates are established in the base year's aid and levy worksheet.

20. **Question:** What happens to VPPEL in the event of reorganization?

Answer: The VPPEL will continue in the newly reorganized district for the shortest period of time and the least amount of funding in the former districts involved in the reorganization, as long as the voters in the newly reorganized district have not voted favorably or unfavorably on a new VPPEL.

21. **Question:** What happens to VPPEL in the event of a reorganization if one district had outstanding VPPEL debt that is greater than the amount of VPPEL which will be generated during the shortest period of time and the least amount of funding in the former districts involved in the reorganization?

Answer: Two sections of Iowa Code will apply. First, the VPPEL will continue in the newly reorganized district for the shortest period of time and the least amount of funding in the former districts involved in the reorganization. Then, the requirement of Iowa Code section 297.36 will apply to ensure that the bond holders/lenders are repaid in full. If the annual levy at the smallest amount is not sufficient to repay the debt, an additional amount will be levied on the original territory that incurred the debt for the difference needed to repay the debt each year. If the levy expires before the final year of the debt, an additional amount will be levied on the original territory that incurred the debt for the number of additional years the debt was to run, unless the VPPEL is reauthorized in the newly reorganized district. In that case, the newly reorganized district would continue to pay off the debt on the original schedule.

22. **Question:** Can the voters vote upon the proposition to levy VPPEL in the reorganized district before the July 1 date on which the district is reorganized?

Answer: Yes.

23. **Question:** If a petition is filed to vote on a VPPEL in the newly reorganized district before the July 1 date on which the district is reorganized, what number of signatures is required?

Answer: If the board members for the newly reorganized district were elected at the regular school election, the number of signatures required is the greater of 100 eligible electors or 30 percent of the electors voting in the regular school election at which the board members were elected. If the board members were elected at a special election, the number of signatures required is 100 eligible electors.

24. **Question:** What happens if one former district was funding VPPEL with a property tax and the other district was funding with a combination of a property tax and an income surtax?

Answer: The newly reorganized district can continue the program, but it will be all property tax funding without an income surtax portion. The "shortest amount of time and smallest amount" rule is applied to the income surtax portion, making it zero. The funding in the newly reorganized district will be all property tax. The property tax amount will be for the shortest remaining time and the smallest amount.

25. **Question:** If the original proposition to implement VPPEL limited the uses of the VPPEL funding, can the district vote again before the expiration of the original VPPEL to

expand the allowable uses to those allowed in Iowa Code? If so, if the vote is unsuccessful, does that end the original VPPEL?

Answer: Yes, the district can vote to expand the uses of VPPEL before the VPPEL expires. If the vote is unsuccessful, the original authorized levy for the period of time approved is not affected.

26. **Question:** What happens to outstanding VPPEL debt if a district dissolves?

Answer: How to address outstanding VPPEL would be addressed in the distribution of assets and liabilities in the dissolution proposal, and may include levying sufficient property taxes on the original territory until the debt is repaid. Sufficient resources or additional levy will be required to repay the debt as districts cannot default on legal indebtedness.

SAVE
(33)

Revenue Purpose Statement
East Buchanan Community School District

Persuant to the provisions of HF2663, as amended, the East Buchanan Community School District hereby adopts and submits to the Commissioner of Elections of Buchanan County, Iowa, this State Penny School Infrastructure Sales Tax Revenue Purpose Statement.

Money received from the state penny school infrastructure sales tax may be spent for any one or more of the following purposes:

To provide funds to build and furnish a new school building or buildings; to build and furnish additions(s) to school buildings in the District; to remodel, repair, expand, and improve the school buildings in the District; to purchase and improve grounds; to furnish and equip district facilities.

Monies may be used for emergency repairs to respond to natural disasters, such as fire, wind damage, flood; unanticipated mechanical, plumbing, structural, roof, electrical system failures; environmental remediation; or to respond to changes in demographics that require construction of additions or improvements to school buildings or new school buildings.

Monies may also be used for the purchase, lease or lease-purchase of buildings or equipment (including transportation and recreation equipment) as authorized by law, to implement energy conservation measures, sharing or rental of facilities, procuring or acquisition of libraries, or opening roads to school houses or buildings.

Monies also may be used to establish and maintain public recreation places and playgrounds; provide for supervision and instruction for recreational activities; or for community education purposes; and other authorized expenditures and purposes as permitted by law and designated by the East Buchanan Community School District.

Monies may be used for the payment of principal and interest or retirement of general obligation bonds issued for school infrastructure purposes, loan agreements authorized by Iowa Code section 297.36 sales tax revenue bonds issued under Iowa Code section 423E.5, or property tax relief.

Fee Schedule

	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	
Milk/Snack Tickets-20 punch (K-5)	\$6.00	\$6.00	\$6.00	\$7.00	\$7.00		based on milk bid
MS Juice Break Tickets - 20 punch (6-8)	\$6.00	\$6.00	\$6.00	\$7.00	\$7.00		based on milk bid
Extra milk		\$0.30	\$0.30	\$0.35	\$0.35		based on bid
Breakfast (PK-5)	\$1.25	\$1.40	\$1.40	\$1.45	\$1.50		The board sets the price for breakfast.
Breakfast (6-12)	\$1.25	\$1.40	\$1.40	\$1.45	\$1.50		Average cost of breakfast is \$ _____
Breakfast (Adult)	\$1.25	\$1.40	\$1.50	\$1.55	\$1.60		
The student lunch prices are set by the district.							
Adult lunch prices are set by the state.							
Lunch (PK-6)	\$2.10	\$2.25	\$2.35	\$2.35	\$2.35		The district usually uses the Paid Lunch Equity (PLE) Tool. Per the January 2024 nutrition review - suggest having lunch prices the same PK-12.
Lunch (7-12)	\$2.20	\$2.35	\$2.45	\$2.45	\$2.45		
Lunch (Adult)	\$3.75	\$3.85	\$3.95	\$4.15	\$4.85		Set by state - must be <u>\$4.85</u> or higher but may not be decreased
Textbook Rental Fee (PK)	\$20.00	\$20.00	\$20.00	\$30.00	\$30.00		
Textbook Rental Fee (K-4)				\$45.00	\$45.00		
Textbook Rental Fee (5-12)	\$45.00	\$45.00	\$45.00	\$65.00	\$65.00		
Technology Fee (PK-1)		\$10.00	\$10.00				
Technology Fee (2-12)		\$30.00	\$30.00				
Preschool - 4 year old - 1/2 day			Free	Free	Free	Free	Statewide Voluntary Preschool Program
Preschool - 4 year old - 4 full days			\$210.00	\$210.00	\$210.00		/month
Preschool - 4 year old - 3 full days			\$190.00	\$190.00	\$190.00		/month
Preschool - 4 year old - 2 full days			\$170.00	\$170.00	\$170.00		/month
Preschool - 5 year old			Free	Free	Free	Free	counted as kindergarten enrollment
Student Pass - Year	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00		
Student - Varsity	\$4.00	\$4.00	\$5.00	\$5.00	\$5.00		set by conference???
Student - JV	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00		
Student - MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Adult Pass - Year	\$75.00	\$75.00	\$80.00	\$80.00	\$80.00		
Adult - Varsity	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00		set by conference???
Adult - JV	\$3.00	\$3.00	\$3.00	\$4.00	\$4.00		
Adult -MS	\$2.00	\$2.00	\$2.00	\$2.00	\$3.00		
Family Pass - Year	\$175.00	\$175.00	\$175.00	\$180.00	\$180.00		