

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
April 8, 2026 at 5:00 p.m. in Library - Use Outside Library Entrance

1. **CALL TO ORDER /MISSION STATEMENT** - To challenge students to think critically, communicate effectively, develop values and contribute to society.
2. **PUBLIC HEARING - FY27 Certified Budget**
3. **PUBLIC HEARING - 2026-2027 School Calendar**
4. **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.
5. **APPROVE AGENDA**
6. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on March 11, 2026
 - b. Minutes from Special Board Meeting on March 23, 2026
 - c. Personnel Changes
 - d. List of Bills
 - e. Financial Reports
7. **COMMUNITY/PROGRAM PRESENTATIONS**
8. **ADMINISTRATIVE UPDATES & REPORTS**
 - a. Elementary Update
 - b. Secondary Update
 - c. District Update
 - d. Facilities Update
9. **AGENDA**
 - a. Approve FY27 Certified Budget
 - b. Approve Purchase of New Bus
 - c. Approve 26-27 School Calendar
 - d. Approve FY25 Audit
 - e. Approve Operational Sharing Plan for the 26-27 School Year
 - f. Set Date for Budget Amendment Public Hearing
 - g. Review of District Career and Academic Plan
10. **STUDENT QUESTIONS**
11. **#BUCPR1DE**
12. **EXEMPT SESSION**
 - a. Iowa Code 20.17(3) - Exempt Session for Bargaining Strategy and Negotiations Sessions for Union Employees and Strategy Session for Non-Union Employees. Directors will enter into an exempt session as provided for in Chapter 20.17(3) Code of Iowa for negotiating sessions, strategy meetings of public employers or employee organizations, mediations and the deliberative process of arbitrators and shall be exempt from the provisions of Chapter 21. There will be no action or voting taking place.
13. **ACTION FROM EXEMPT SESSION**
14. **ADJOURN**

**East Buchanan Community School District
Regular Board Meeting Minutes – March 11, 2026**

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 Tonishia Dockstader, Andrew Maas, Andy Sperfslage, Heather Steffens, and Troy Tempus. Administrative staff attending were Superintendent Kory Kelchen, HS/MS Principal Derick Ludwig, Elementary Principal Nathan Reck, and Business Manager/Board Secretary Teresa Knipper. Several visitors attended the meeting. Motion carried with all ayes unless noted otherwise.

Approve Agenda - Motion by Maas, second by Tempus to approve the agenda as presented.

Approve Consent Agenda - Motion by Dockstader, second by Steffens to approve the consent agenda. Items included on the consent agenda: minutes from the regular meeting on February 11, 2026; minutes from the work session on February 25, 2026; resignation of Brent Lenox as MS baseball and MS football coach; resignation of Olivia Siglin as custodian; hiring of Justin Shaffer as MS baseball coach; approval of Allyssa Hepke as volunteer golf coach; expenditures listed; and financial reports.

Administrative Updates and Reports – Reck reported elementary students attended a NED assembly, ISASP testing is the week of March 17th, student-led conferences are being held this week; a career fair is being held, and the students have done well navigating two curricula. Ludwig reported that MS/HS students attended an assembly regarding mental health, teachers completed a survey regarding classes for next school year, conferences are this week, the school hosted the FFA district competition last weekend, and the musical is next week. Kelchen provided a legislative update and provided the 4-day calendar survey results.

Sale of JD Tractor – Sealed bids were received from Jay Frye for \$6,600 and Village Auto for \$8,110. Motion by Maas, second by Tempus to approve the bid from Village Auto for \$8,110.

FY27 Budget Reduction – Kelchen presented the positions/areas for budget reduction in FY27.

Motion by Tempus, second by Maas to approve the FY27 budget reduction plan as presented.

Aye-Maas, Sperfslage, Steffens, Tempus; Nay-Dockstader. Motion carried.

Relay Services Agreement – Motion by Dockstader, second by Steffens to approve the agreement with Relay Services for Medicaid billing services.

Set last day of 25-26 school year – Motion by Steffens, second by Maas to set the last day of school for 25-26 as May 22, 2026.

Bus Purchase – Tabled

Waste Management – Motion by Dockstader, second by Tempus to approve Kluesner Sanitation for waste management beginning April 2026.

Set Public Hearings – Motion by Maas, second by Steffens to set separate public hearings for the FY27 Certified Budget and for the 26-27 School Calendar for April 8, 2026.

Student Questions - Students asked about the goal of a 4-day week and the need for a wider variety of classes offered.

BucPr1de – Installation of the door security system and that the archery program advanced to state.

Adjourn- Motion by Steffens, second by Dockstader to adjourn the meeting at 6:07 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 and Monday through Friday between 8:00 am and 4:00 pm.

**East Buchanan Community School District
Special Meeting Minutes – March 23, 2026**

Call to Order - President Andy Sperflage called the meeting to order at 5:00 pm. The board recited the East Buchanan Mission Statement. Board members present were Andrew Maas, Andy Sperflage, Heather Steffens, and Troy Tempus. Board member Tonishia Dockstader was absent. Administration attending were Superintendent Kory Kelchen and Business Manager/Board Secretary Teresa Knipper. One visitor attended the meeting. Motion carried with all ayes unless noted otherwise.

Public Hearing – The proposed FY27 Tax Levy Rate public hearing opened at 5:01 pm. Kelchen presented information regarding the proposed tax levy rate. Sperflage called for public comment. One visitor commented. The public hearing was closed at 5:11 pm.

Adjourn – Motion by Maas, second by Steffens to adjourn the meeting at 5:12 pm.

**East Buchanan Community School District
Work Session Minutes – March 23, 2026**

Call to Order - President Andy Sperflage called the meeting to order at 5:13 pm. The board recited the East Buchanan Mission Statement. Board members present were Andrew Maas, Andy Sperflage, Heather Steffens, and Troy Tempus. Board member Tonishia Dockstader was absent. Administration attending were Superintendent Kory Kelchen and Business Manager/Board Secretary Teresa Knipper. There were no visitors. Motion carried with all ayes unless noted otherwise.

Building Project Discussion – Kelchen presented the new options provided by the architect. The board reviewed each option and made suggestions for changes.

Adjourn – Motion by Maas, second by Tempus to adjourn the meeting at 5:47 pm.

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

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

Personnel Changes

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
4/8/2026	Mike Ellis	Resignation	Sound Technician	3/22/2026	3/31/2026
4/8/2026	Flexsenhar, Jess	Resignation	HS Girls Asst BBall	3/30/2026	3/30/2026
4/8/2026	Connolly, Tim	Hire	Assistant Softball	March 2026	April 2026
4/8/2026	Bullerman, Barb	Resignation	Speech Coach	March 2026	April 2026
4/8/2026	Van Scoyoc, Jake	Volunteer	Baseball	March 2026	April 2026
4/8/2026	Crawford, Mark	Volunteer	Baseball	March 2026	April 2026

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AGVAFS	AgVantage FS	GREENHOUSE LP	393.46
AGVAFS	AgVantage FS	GREENHOUSE LP	360.31
			753.77
AKADEMOS	Akademios LLC	INSTRUCTIONAL SUPPLIES	505.20
			505.20
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	16,935.46 1
			16,935.46
APPLPLUS	APPLIANCE PLUS OF OELWEIN	EQUIPMENT REPAIR	249.49
			249.49
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE SERVICES	893.00
			893.00
CLBARNHOUS	C.L. BARNHOUSE	INST SUPPLIES	102.00
			102.00
CID	Central Iowa Distributing	SUPPLIES	994.00
			994.00
CRAEA	CENTRAL RIVERS AEA	SPECIAL EDUCATION	16,289.80 1
			16,289.80
CHILJEFF	Childers, Jeff	SNOW REMOVAL	574.99
			574.99
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	63.83
			63.83
CITYWINT	CITY OF WINTHROP	WATER/SEWER	758.94
			758.94
CLAYRIDG	CLAYTON RIDGE CSD	OPEN ENROLLMENT	203.68
CLAYRIDG	CLAYTON RIDGE CSD	OPEN ENROLLMENT	4,668.56
			4,872.24
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	3,583.66
			3,583.66
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	8,112.75
			8,112.75
DUNKERTO	DUNKERTON SCHOOL DISTRICT	LMC AGREEMENT	145.14
DUNKERTO	DUNKERTON SCHOOL DISTRICT	MILEAGE-OP SHARING	477.71
			622.85
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,642.97
			2,642.97
FLINSCIE	FLINN SCIENTIFIC	SUPPLIES	97.94
			97.94
HAWKCOMM	HAWKEYE COMMUNITY COLLEGE	Spring Tuition/Text	73,502.35
			73,502.35
HEALEQUITY	Health Equity (Admin Fees)	HSA admin fees	13.50 1

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
HEALEQUITY	Health Equity (Admin Fees)	FSA ADMIN FEES	33.75 1
			47.25
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	349.25
			349.25
JWPEPPER	J.W. PEPPER & SON, INC.	CHOIR MUSIC	102.00
			102.00
JOSTENS	JOSTEN'S	DIPLOMA COVERS	400.65
			400.65
JUNIORACHI	Junior Achievement of Eastern Iowa	PURCHASED SERVICE	2,174.13
			2,174.13
KLUESANI	Kluesner Sanitation LLC	GARBAGE SERVICES	785.00
			785.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	438.04
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,530.46
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	3,645.90
			6,614.40
LOCKSPERTS	Locksperts Inc	REPAIR	25.00
			25.00
MAVEPOWE	Maverick Powersports LLC	B&G SUPPLIES	119.95
			119.95
MENARDSWLO	MENARDS	CUSTODIAL SUPPLIES	99.45
MENARDSWLO	MENARDS	CUSTODIAL SUPPLIES	52.62
			152.07
MSCIND	MSC INDUSTRIAL SUPPLY CO.	SUPPLIES	92.91
			92.91
NELNET	Nelnet Payment Services	JMC fees	16.95 1
			16.95
NICKGROC	Nick's Grocery	FCS SUPPLIES	4.18
			4.18
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	35.41
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	118.01
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	180.55
			333.97
OFFIAUDI	OFFICE OF AUDITOR OF STATE	AUDIT FILNG FEE	625.00
			625.00
RELAYHUB	RelayHub, LLC	Medicaid Purchased Service	818.23
			818.23
SCHLSUE	Schlitter, Susan	PURCHASED SERVICE	75.00
			75.00
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	1,482.96
SCHOBUSS	SCHOOL BUS SALES CO	PARTS	86.18

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			1,569.14
SITHAPPENS	Sit Happens	Table rental	150.00
			150.00
USCELL	US CELLULAR	Cell Phones	169.64
			169.64
VANMETER	VAN METER ELECTRIC SUPPLY CO	SUPPLIES	448.32
			448.32
WESTMUSI	WEST MUSIC COMPANY	Resale Supplies	34.47
WESTMUSI	WEST MUSIC COMPANY	General	41.99
WESTMUSI	WEST MUSIC COMPANY	Repair - Parts	153.95
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	8.50
			238.91
WILSREST	WILSON RESTAURANT SUPPLY INC.	REPAIRS	52.50
WILSREST	WILSON RESTAURANT SUPPLY INC.	REPAIRS	382.23
			434.73
Batch Total:			147,301.92
Report Total:			147,301.92

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	SUPPLIES	27.99 1
AMAZON	Amazon	SUPPLIES	22.74 1
AMAZON	Amazon	SUPPLIES	149.83 1
			<u>200.56</u>
SPEESHOP	SPEEDE SHOP, INC.	SUPPLIES	119.91 1
			<u>119.91</u>
UPS	UPS	SHIPPING	43.03 1
			<u>43.03</u>
WALMART	WALMART COMMUNITY BRC	SUPPLIES	65.97 1
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	613.40 1
WALMART	WALMART COMMUNITY BRC	ISASP SUPPLIES	67.72 1
			<u>747.09</u>
Batch Total:			<u>1,110.59</u>
Report Total:			<u>1,110.59</u>

List of Bills - School Board Mtg

Posted - All: Batch Description Activities - March 2026-1; Processing Month 03/2026;
Vendor ID JOSTENS

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
JOSTENS	JOSTEN'S	2026 diplomas	236.25 1
			<u>236.25</u>
Report Total:			<u>236.25</u>

List of Bills - School Board Mtg

Unposted: Batch Description List of Bills-April 2026: Fund Description PPEL FUND

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
APPLPLUS	APPLIANCE PLUS OF OELWEIN	EQUIPMENT AND REPAIR	646.50
			<u>646.50</u>
YOUNPLUM	YOUNG PLUMBING & HEATING CO.	PURCHASED SERVICE	4,781.55
			<u>4,781.55</u>
		Batch Total:	<u>5,428.05</u>
		Report Total:	<u>5,428.05</u>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BALLHORT	BALL HORTICULTURAL COMPANY	FUNDRAISING SUPPLIES	1,408.71
BALLHORT	BALL HORTICULTURAL COMPANY	FUNDRAISING SUPPLIES	71.52
			1,480.23
EBCSD	EAST BUCHANAN GSD-General	Officials-Employee	726.64
			726.64
JWPEPPER	J.W. PEPPER & SON, INC.	5/6 NEICDA Honor Choir music	61.24
JWPEPPER	J.W. PEPPER & SON, INC.	5/6 NEICDA Honor Choir music	46.35
			107.59
JACOCODY	Jacobson, Cody	supplies for musical	18.15
			18.15
MFAC	MFAC, LLC - MF Athletic	Training Hurdles	373.00
			373.00
MONTSPOR	MONTICELLO SPORTS	TRACK SUPPLIES	2,753.00
			2,753.00
RIDDELL	RIDDELL ALL AMERICAN SPORTS CORP.	PURCHASED SERVICE	2,691.30
			2,691.30
WATECOMM	WATERLOO COMMUNITY PLAYHOUSE	Costume Rentals for Annie	294.00
			294.00
Batch Total:			8,443.91
Report Total:			8,443.91

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	TRACK EQUIPMENT	145.00 2
AMAZON	Amazon	boba pearls	78.54 2
AMAZON	Amazon	easter Eggs for service project	44.99 2
AMAZON	Amazon	Junior Class Prom ticket favors & Decor	609.76 2
AMAZON	Amazon	Batteries for Mic Packs	34.47 2
AMAZON	Amazon	Prom items	36.67 2
AMAZON	Amazon	Costumes for Annie	262.78 2
AMAZON	Amazon	Costumes for Annie.	81.85 2
AMAZON	Amazon	syrup holder for counter/stand	26.79 2
AMAZON	Amazon	Costumes for Annie	59.97 2
			1,380.82
CHASCARD	CHASE CARD SERVICES	ENTRY FEE	321.50 2
CHASCARD	CHASE CARD SERVICES	ENTRY FEE	321.50 2
			643.00
ICDA	IOWA CHORAL DIRECTORS ASSOCIATION, INC.	HONOR CHOIR REGISTRATION	184.00 2
			184.00
SKINMIX	Skinnymixes.com	FCCLA SUPPLIES	30.93 2
			30.93
WALMART	WALMART COMMUNITY BRC	SUPPLIES	149.89 2
WALMART	WALMART COMMUNITY BRC	SUPPLIES	238.52 2
			388.41
Batch Total:			2,627.16
Report Total:			2,627.16

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBAKE	BIMBO BAKERIES USA	food purchased	552.50
			552.50
CHASCARD	CHASE CARD SERVICES	food purchased	293.80
			293.80
COUNVIEW	COUNTRY VIEW DAIRY	food purchased	894.00
			894.00
EMSDETER	EMS DETERGENT SERVICES CO.	supplies	48.88
			48.88
HOTLUNCH	HOT LUNCH PROGRAM	refund check hot lunch account	5.45
			5.45
MARTBROT	MARTIN BROTHERS	food purchased	5,667.56
			5,667.56
NICKGROC	Nick's Grocery	food purchased	126.63
			126.63
PERFFOOD	PERFORMANCE FOODSERVICE	food/supplies purchased	15,839.04
			15,839.04
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	milk	3,153.43
			3,153.43
		Batch Total:	26,581.29
		Report Total:	26,581.29

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

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
10-GENERAL FUND						
Beginning Balance	1,786,108.89	1,513,938.34	881,873.88	927,599.06	1,839,528.27	1,712,317.52
Revenue	351,737.36	207,304.81	636,734.88	1,534,171.27	587,069.86	649,939.79
Expenditures	623,907.91	839,369.27	591,009.70	622,242.06	714,280.61	642,806.16
Ending Balance	1,513,938.34	881,873.88	927,599.06	1,839,528.27	1,712,317.52	1,719,451.15
21-ACTIVITY FUND						
Beginning Balance	74,058.43	78,287.91	93,365.07	104,031.38	104,218.68	111,498.91
Revenue	6,245.94	24,072.49	22,295.54	15,423.75	19,743.62	11,692.48
Expenditures	2,016.46	8,995.33	11,629.23	15,236.45	12,463.39	12,336.29
Ending Balance	78,287.91	93,365.07	104,031.38	104,218.68	111,498.91	110,855.10
22-MANAGEMENT FUND						
Beginning Balance	219,118.50	-35,683.55	-36,069.93	-7,991.91	104,866.84	125,800.06
Revenue	20,213.82	201.00	42,016.27	183,580.75	23,497.22	6,601.26
Expenditures	275,015.87	587.38	13,938.25	70,722.00	2,564.00	16,259.25
Ending Balance	-35,683.55	-36,069.93	-7,991.91	104,866.84	125,800.06	116,142.07
33-SAVE						
Beginning Balance	3,015,007.25	2,889,335.44	2,948,481.09	3,019,315.15	3,051,285.75	3,060,992.25
Revenue	284,093.19	60,303.56	70,834.06	73,470.60	9,706.50	123,824.37
Expenditures	409,765.00	1,157.91	0.00	41,500.00	0.00	8,137.50
Ending Balance	2,889,335.44	2,948,481.09	3,019,315.15	3,051,285.75	3,060,992.25	3,176,679.12
36-PPEL						
Beginning Balance	588,169.63	573,608.20	525,905.78	526,134.25	569,528.52	608,190.71
Revenue	6,099.10	3,834.39	36,772.26	185,416.94	38,837.19	8,082.54
Expenditures	20,660.53	51,536.81	36,543.79	142,022.67	175.00	51,734.65
Ending Balance	573,608.20	525,905.78	526,134.25	569,528.52	608,190.71	564,538.60
40-DEBT SERVICE						
Beginning Balance	43,774.02	44,471.97	44,123.86	59,730.81	87,799.56	97,474.00
Revenue	200,830.45	151.89	15,606.95	82,056.25	9,674.44	11,218.65
Expenditures	200,132.50	500.00	0.00	53,987.50	0.00	8,437.50
Ending Balance	44,471.97	44,123.86	59,730.81	87,799.56	97,474.00	100,255.15
61-NUTRITION FUND						
Beginning Balance	127,773.92	121,007.05	136,153.13	130,886.07	134,075.71	99,601.79
Revenue	7,025.24	29,023.86	30,037.33	73,490.00	44,093.34	73,810.57
Expenditures	13,792.11	13,877.78	35,304.39	70,300.36	78,567.26	61,501.81
Ending Balance	121,007.05	136,153.13	130,886.07	134,075.71	99,601.79	111,910.55
less: Received on Acct	5,203.03	19,387.08	13,206.20	13,538.76	11,714.63	13,624.33
	115,804.02	116,766.05	117,679.87	120,536.95	87,887.16	98,286.22
72-FLEX SPENDING ACCT FUND						
Beginning Balance	13,280.70	5,471.23	3,808.47	3,344.98	6,954.92	8,042.09
Revenue (contributions)	11,499.43	1,844.98	1,914.98	4,434.67	1,914.98	1,915.10
Expenditures (claims)	19,308.90	3,507.74	2,378.47	824.73	827.81	767.66
Ending Balance	5,471.23	3,808.47	3,344.98	6,954.92	8,042.09	9,189.53
EMPLOYER'S PAYROLL EXPENSE:						
Gross Wages-hourly	37,259.33	25,782.44	47,984.72	100,266.28	99,758.92	87,623.16
Gross Wages-contract	330,951.63	315,694.58	342,983.24	342,983.24	348,777.83	346,804.61
	368,210.96	341,477.02	390,967.96	443,249.52	448,536.75	434,427.77
Employer paid deductio	56,402.12	55,438.07	54,677.94	57,187.03	55,588.06	49,537.51
Employer paid IPERS	33,287.06	30,926.68	36,134.42	41,044.51	41,746.80	40,015.53
Employer paid FICA	27,455.56	25,483.55	29,396.20	33,408.28	33,828.93	32,753.01
	117,144.74	111,848.30	120,208.56	131,639.82	131,163.79	122,306.05
TOTAL	485,355.70	453,325.32	511,176.52	574,889.34	579,700.54	556,733.82

East Buchanan Community School District
Cash Summary Report

	Jan-26	Feb-26	Mar-26
10-GENERAL FUND			
Beginning Balance	1,719,451.15	1,600,131.60	1,729,864.64
Revenue	608,407.72	958,188.23	526,472.59
Expenditures	727,727.27	828,455.19	652,852.63
Ending Balance	1,600,131.60	1,729,864.64	1,603,484.60
21-ACTIVITY FUND			
Beginning Balance	110,855.10	104,263.44	98,571.87
Revenue	17,037.64	4,630.99	22,103.16
Expenditures	23,629.30	10,322.56	10,331.76
Ending Balance	104,263.44	98,571.87	110,343.27
22-MANAGEMENT FUND			
Beginning Balance	116,142.07	82,785.43	85,394.81
Revenue	7,320.70	3,636.38	12,368.18
Expenditures	40,677.34	1,027.00	13,438.25
Ending Balance	82,785.43	85,394.81	84,324.74
33-SAVE			
Beginning Balance	3,176,679.12	3,239,182.40	3,301,086.67
Revenue	84,253.28	61,904.27	61,702.16
Expenditures	21,750.00	0.00	226,000.00
Ending Balance	3,239,182.40	3,301,086.67	3,136,788.83
36-PPEL			
Beginning Balance	564,538.60	567,967.94	560,598.59
Revenue	8,702.50	4,909.64	107,632.38
Expenditures	5,273.16	12,278.99	17,519.32
Ending Balance	567,967.94	560,598.59	650,711.65
40-DEBT SERVICE			
Beginning Balance	100,255.15	103,701.92	104,988.84
Revenue	3,446.77	1,786.92	232,276.56
Expenditures	0.00	500.00	0.00
Ending Balance	103,701.92	104,988.84	337,265.40
61-NUTRITION FUND			
Beginning Balance	111,910.55	110,865.06	115,549.17
Revenue	50,111.72	54,611.05	59,099.88
Expenditures	51,157.21	49,926.94	75,221.70
Ending Balance	110,865.06	115,549.17	99,427.35
less: Received on Acct	13,772.18	12,120.18	11,095.83
	97,092.88	103,428.99	88,331.52
72-FLEX SPENDING ACCT FL			
Beginning Balance	9,189.53	10,795.76	12,203.50
Revenue (contributions)	1,914.98	1,914.98	1,914.98
Expenditures (claims)	308.75	507.24	3,900.94
Ending Balance	10,795.76	12,203.50	10,217.54
EMPLOYER'S PAYROLL EXPE			
Gross Wages-hourly	74,794.95	92,522.00	90,152.07
Gross Wages-contract	338,940.28	336,010.41	327,451.43
	413,735.23	428,532.41	417,603.50
Employer paid deductio	49,119.88	49,619.88	46,793.21
Employer paid IPERS	38,162.59	39,151.03	37,390.92
Employer paid FICA	31,169.96	32,124.85	31,382.98
	118,452.43	120,895.76	115,567.11
TOTAL	532,187.66	549,428.17	533,170.61

**EAST BUCHANAN CSD
TREASURER'S REPORT**

MONTH BY FUND: Mar-26					
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance
General	10	\$ 1,729,864.64	\$ 526,472.59	\$ 652,852.63	\$ 1,603,484.60
Activity	21	\$ 98,571.87	\$ 22,103.16	\$ 10,331.76	\$ 110,343.27
Management	22	\$ 85,394.81	\$ 12,368.18	\$ 13,438.25	\$ 84,324.74
SAVE	33	\$ 891,006.25	\$ 54,685.19	\$ 226,000.00	\$ 719,691.44
SAVE	33	\$ 2,410,080.42	\$ 7,016.97	\$ -	\$ 2,417,097.39
PPEL	36	\$ 560,598.59	\$ 107,632.38	\$ 17,519.32	\$ 650,711.65
Debt Service	40	\$ 104,988.84	\$ 232,276.56	\$ -	\$ 337,265.40
Debt Service	40	\$ -	\$ -	\$ -	\$ -
Nutrition	61	\$ 115,549.17	\$ 39,412.13	\$ 55,533.95	\$ 99,427.35
Nutrition	61	\$ -	\$ 19,687.75	\$ 19,687.75	\$ -
FSA	72	\$ 12,203.50	\$ 1,914.98	\$ 3,900.94	\$ 10,217.54
		<u>\$ 6,008,258.09</u>	<u>\$ 1,023,569.89</u>	<u>\$ 999,264.60</u>	<u>\$ 6,032,563.38</u>

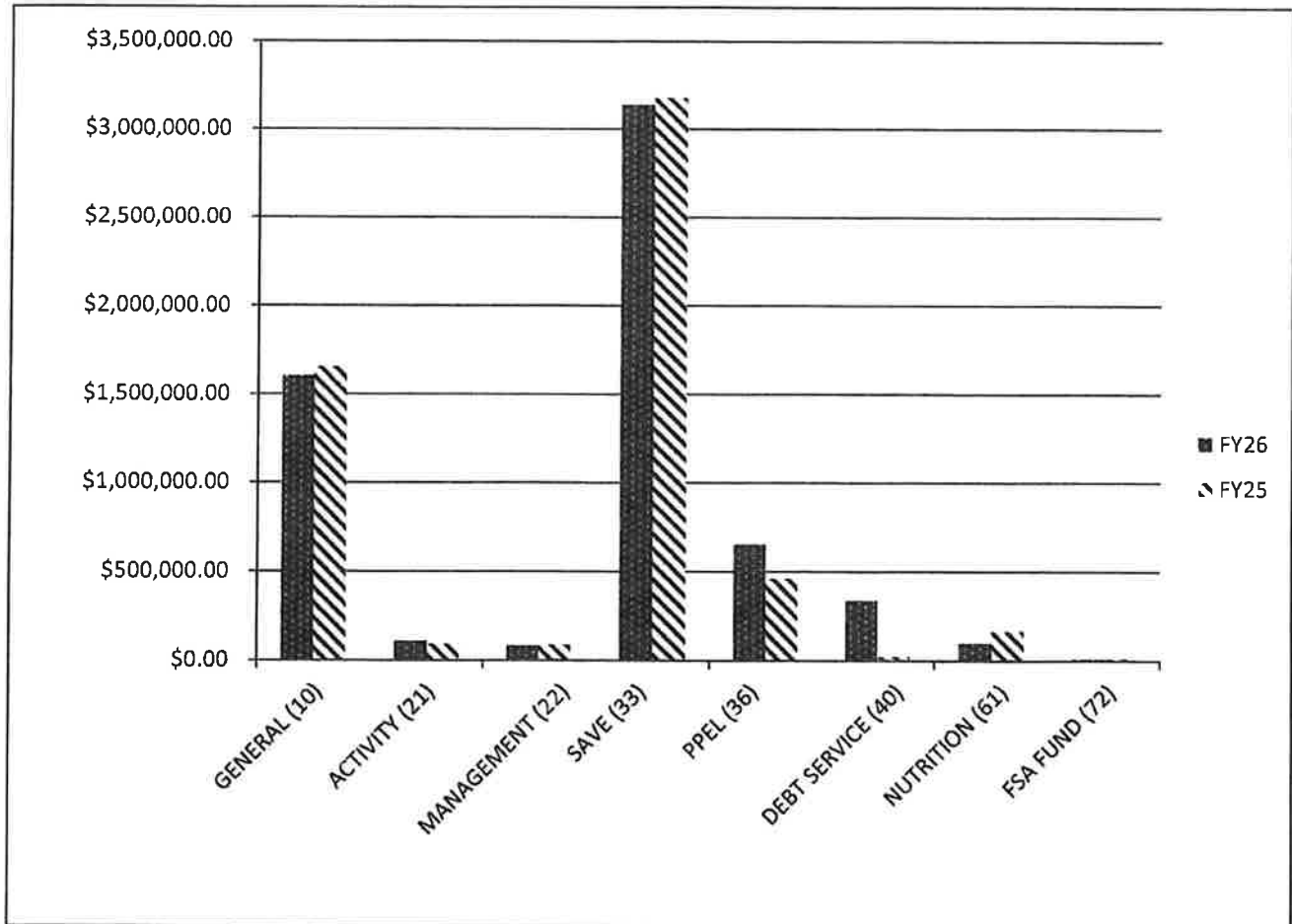
BY BANK ACCOUNT

Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance	Outstanding Deposits	Outstanding Checks	Ending Bank Balance	Bank Acct
General	10	\$ 1,786,108.89	\$ 6,060,026.51	\$ 6,242,650.80	\$ 1,603,484.60				
Management	22	\$ 219,118.50	\$ 299,435.58	\$ 434,229.34	\$ 84,324.74				
FSA	72	\$ 13,280.70	\$ 29,269.08	\$ 32,332.24	\$ 10,217.54				
					<u>\$ 1,698,026.88</u>	\$ 11,649.26	\$ 68,125.98	\$ 1,754,503.60	XX009
Activity	21	\$ 74,058.43	\$ 143,245.61	\$ 106,960.77	\$ 110,343.27				
					<u>\$ 110,343.27</u>	\$ 45.00	\$ 1,365.20	\$ 111,663.47	XX306
SAVE	33	\$ 2,349,394.86	\$ 267,835.03	\$ 200,132.50	\$ 2,417,097.39	\$ -	\$ -	\$ 2,417,097.39	XX1520
SAVE	33	\$ 665,612.39	\$ 562,256.96	\$ 508,177.91	\$ 719,691.44				
PPEL	36	\$ 588,169.63	\$ 400,286.94	\$ 337,744.92	\$ 650,711.65				
Debt Service	40	\$ 43,774.02	\$ 548,911.38	\$ 255,420.00	\$ 337,265.40				
					<u>\$ 1,707,668.49</u>	\$ -	\$ -	\$ 1,707,668.49	XX900
Debt Service	40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UMB
Nutrition	61	\$ 127,773.92	\$ 414,716.12	\$ 443,062.69	\$ 99,427.35	\$ -	\$ 104.85	\$ 99,532.20	XX603

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

March 2026

Fund Description	Beginning	Revenues	Expenditures	FY26	FY25	Difference
				Ending	End Balance	
GENERAL (10)	\$1,729,864.64	\$526,472.59	\$652,852.63	\$1,603,484.60	\$1,652,902.25	(\$49,417.65)
ACTIVITY (21)	\$98,571.87	\$22,103.16	\$10,331.76	\$110,343.27	\$93,031.34	\$17,311.93
MANAGEMENT (22)	\$85,394.81	\$12,368.18	\$13,438.25	\$84,324.74	\$88,984.06	(\$4,659.32)
SAVE (33)	\$3,301,086.67	\$61,702.16	\$226,000.00	\$3,136,788.83	\$3,176,974.36	(\$40,185.53)
PPEL (36)	\$560,598.59	\$107,632.38	\$17,519.32	\$650,711.65	\$459,954.43	\$190,757.22
DEBT SERVICE (40)	\$104,988.84	\$232,276.56	\$0.00	\$337,265.40	\$20,578.22	\$316,687.18
NUTRITION (61)	\$115,549.17	\$59,099.88	\$75,221.70	\$99,427.35	\$166,093.78	(\$66,666.43)
FSA FUND (72)	\$12,203.50	\$1,914.98	\$3,900.94	\$10,217.54	\$11,089.17	(\$871.63)
TOTAL				\$6,032,563.38	\$5,669,607.61	\$362,955.77



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY26 Certified		
		Budget	as of 03/31/2026	over / (under) budget
Taxes Levied on Property	1	\$ 3,520,480.00	\$ 2,212,944.08	
Utility Replacement Excise Tax	2	\$ 42,094.00	\$ 20,302.24	
Income Surtaxes	3	\$ 254,795.00	\$ 215,521.45	
Tuition/Transportation Received	4	\$ 725,000.00	\$ 384,773.46	
Earnings on Investments	5	\$ 205,000.00	\$ 160,498.65	
Nutrition Program Sales	6	\$ 192,000.00	\$ 158,055.38	
Student Activities and Sales	7	\$ 121,000.00	\$ 100,021.46	
Other Revenues from Local Sources	8	\$ 116,500.00	\$ 153,269.57	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,070,994.00	\$ 2,823,390.00	
Instructional Support State Aid	11	\$ 13,450.00	\$ -	
Other State Sources	12	\$ 749,000.00	\$ 599,198.65	
Two Tier Assessment Limitation Repl	13	\$ 41,697.00	\$ -	
Title 1 Grants	14	\$ 60,000.00	\$ 29,638.04	
IDEA and Other Federal Sources	15	\$ 390,000.00	\$ 268,896.23	
Total Revenues	16	\$ 10,502,010.00	\$ 7,126,509.21	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 366,270.00	\$ 434,270.00	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 94,988.00	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 10,868,280.00	\$ 7,655,767.21	\$ (3,212,512.79)
Beginning Fund Balance	22	\$ 5,302,889.93	\$ 5,302,889.93	
Total Resources	23	\$ 16,171,169.93	\$ 12,958,657.14	
*Instruction	24	\$ 5,913,000.00	\$ 3,461,603.21	\$ (2,451,396.79)
Student Support Services	25	\$ 300,000.00	\$ 157,355.39	
Instructional Staff Support Services	26	\$ 491,000.00	\$ 338,624.80	
General Administration	27	\$ 310,000.00	\$ 188,797.49	
School/Building Administration	28	\$ 430,000.00	\$ 305,654.58	
Business & Central Administration	29	\$ 150,000.00	\$ 98,985.18	
Plant Operation and Maintenance	30	\$ 1,482,000.00	\$ 682,658.79	
Student Transportation	31	\$ 555,120.00	\$ 457,475.68	
This row is intentionally left blank	32	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 3,718,120.00	\$ 2,229,551.91	\$ (1,488,568.09)
*Noninstructional Programs	33	\$ 470,000.00	\$ 299,790.92	\$ (170,209.08)
Facilities Acquisition and Construction	34	\$ 200,000.00	\$ 80,928.44	
Debt Service	35	\$ 623,846.00	\$ 263,557.50	
AEA Support - Direct to AEA	36	\$ 212,920.00	\$ 114,028.60	
*Total Other Expenditures (lines 34-36)	36A	\$ 1,036,766.00	\$ 458,514.54	\$ (578,251.46)
Total Expenditures	37	\$ 11,137,886.00	\$ 6,449,460.58	
Transfers Out	38	\$ 366,270.00	\$ 434,270.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 11,504,156.00	\$ 6,883,730.58	\$ (4,620,425.42)
Ending Fund Balance	41	\$ 4,667,013.93	\$ 6,074,926.56	
Total Requirements	42	\$ 16,171,169.93	\$ 12,958,657.14	

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 03/31/26	over / (under) budget
Taxes Levied on Property	1	\$ 2,492,761	\$ 1,564,515	
Utility Replacement Excise Tax	2	\$ 29,806	\$ 14,353	
Income Surtaxes	3	\$ 254,795	\$ 215,521	
Tuition\Transportation Received	4	\$ 725,000	\$ 384,773	
Earnings on Investments	5	\$ 60,000	\$ 46,406	
Nutrition Program Sales	6	\$ -	\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 2,352	
Other Revenues from Local Sources	8	\$ 66,500	\$ 89,944	
Revenue from Intermediary Sources	9		\$ -	
State Foundation Aid	10	\$ 4,070,994	\$ 2,823,390	
Instructional Support State Aid	11	\$ 13,450	\$ -	
Other State Sources	12	\$ 96,500	\$ 128,843	
Two Tier Assessment Limitation Repl	13	\$ 31,758	\$ -	
Title I Grants	14	\$ 60,000	\$ 29,638	
IDEA and Other Federal Sources	15	\$ 220,000	\$ 169,890	
Total Revenues	16	\$ 8,122,564	\$ 5,469,627	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ -	\$ -	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 250	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 8,122,564	\$ 5,469,877	\$ (2,652,687)
Beginning Fund Balance	22	\$ 1,109,354	\$ 1,109,354	
Total Resources	23	\$ 9,231,918	\$ 6,579,232	
Instruction	24	\$ 5,500,000	\$ 3,229,650	\$ (2,270,350)
Student Support Services	25	\$ 300,000	\$ 157,355	
Instructional Staff Support Services	26	\$ 450,000	\$ 295,584	
General Administration	27	\$ 265,000	\$ 147,542	
School/Building Administration	28	\$ 430,000	\$ 297,205	
Business & Central Administration	29	\$ 150,000	\$ 98,985	
Plant Operation and Maintenance	30	\$ 650,000	\$ 390,923	
Student Transportation	31	\$ 425,000	\$ 246,551	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,670,000	\$ 1,634,145	\$ (1,035,855)
Noninstructional Programs	33	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	34	\$ -	\$ -	
Debt Service	35	\$ -	\$ -	
AEA Support - Direct to AEA	36	\$ 212,920	\$ 114,029	
Total Other Expenditures (lines 34-36)	36A	\$ 212,920	\$ 114,029	\$ (98,891)
Total Expenditures	37	\$ 8,382,920	\$ 4,977,823	
Transfers Out	38	\$ 7,000		
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,389,920	\$ 4,977,823	\$ (3,412,097)
Ending Fund Balance	41	\$ 841,998	\$ 1,601,408	
Total Requirements	42	\$ 9,231,918	\$ 6,579,232	

FY26 NUTRITION SCHOOL BOARD REPORT.xlsx

	March 2026	FY26 YTD	FY25 as of 3/31/2025
BANK BALANCE			
Beginning Balance	\$115,549.17	\$127,773.92	\$191,194.54
Income/ROA	\$39,412.13	\$278,427.49	\$339,975.50
Expenditures/ROA sales	\$55,533.95	\$306,774.06	\$365,076.26
BANK BALANCE	\$99,427.35	\$99,427.35	\$166,093.78
FUND BALANCE			
Beginning Balance	\$170,201.14	\$187,439.54	\$246,332.93
Debits	\$55,538.87	\$305,591.35	\$359,832.42
Credits	\$39,422.03	\$272,236.11	\$325,164.35
FUND BALANCE	\$154,084.30	\$154,084.30	\$211,664.86
RECEIPTS			
Interest	\$306.04	\$3,541.10	\$6,308.25
Student Lunch	\$11,006.70	\$78,197.10	\$85,342.90
Student Breakfast	\$1,782.35	\$11,637.75	\$13,111.45
Alacarte	\$8,074.55	\$53,462.95	\$46,184.50
Adult Lunch	\$395.00	\$3,250.00	\$4,481.40
Adult Breakfast	\$33.25	\$264.25	\$243.20
Other Revenue	\$0.00	\$152.75	\$0.00
Sale of Equip/Materials	\$0.00	\$0.00	\$800.00
Upward Adj Beg Balance	\$0.00	\$0.00	\$0.00
Preschool Snacks	\$365.34	\$2,206.33	\$1,961.99
State Lunch	\$404.75	\$1,248.72	\$1,339.05
State Breakfast	\$89.10	\$306.81	\$348.16
Federal Breakfast	\$2,145.14	\$13,552.40	\$15,725.25
Federal Lunch	\$13,627.48	\$85,453.61	\$89,661.70
Snack Ticket Sales (/ \$7)	\$868.00	\$9,037.00	\$9,041.00
Donations-Meal Debt	\$28.41	\$2,149.41	\$4,225.00
JMC Convenience Fees	\$291.00	\$2,133.00	\$2,260.00
Rebate/Sale of items	\$0.00	\$0.00	\$0.00
<i>Receivables Acct (July/Aug)</i>			
TOTAL INCOME	\$39,417.11	\$266,593.18	\$281,033.85
EXPENDITURES			
Equipment Repairs	\$0.00	\$157.50	\$21.86
Cook-salaries	\$14,224.23	\$100,015.72	\$100,198.41
Benefits	\$5,463.52	\$42,809.78	\$39,359.37
Supplies	\$972.14	\$5,810.97	\$4,918.17
Food	\$34,525.72	\$145,718.38	\$157,750.86
Student Meal Debt	\$0.00	\$2,900.25	\$3,302.02
Convenience Fees	\$348.34	\$2,535.82	\$2,599.76
Other Expenses		\$0.00	\$30.47
Equipment	\$0.00	\$0.00	\$7,361.00
Travel/Trainings	\$0.00	\$0.00	\$160.00
Other Purchased Services	\$0.00	\$0.00	\$0.00
<i>Accounts Payable (July/Aug)</i>			
TOTAL EXPENDITURES	\$55,533.95	\$299,948.42	\$315,701.92

Fund: 21 ACTIVITY FUND

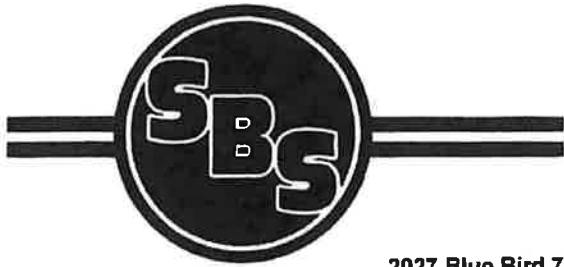
<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Ending Balance</u>
21 6111 729 910	DRAMA	12,914.38	57.88	8,068.00	20,924.50
21 6120 729 910	SPEECH	(18.04)	60.00	60.00	(18.04)
21 6210 729 910	MUSIC CLUB	666.46	113.50	0.00	552.96
21 6220 729 910	PEP BAND	2,615.14	0.00	151.50	2,766.64
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	22,528.20	6,380.86	4,982.89	21,130.23
21 6645 729 920	CROSS COUNTRY	46.50	0.00	600.00	846.50
21 6693 729 920	CHEERLEADING	1,314.33	0.00	0.00	1,314.33
21 6694 729 920	DANCE TEAM	1,354.97	0.00	0.00	1,354.97
21 6710 729 920	BOYS' BASKETBALL	240.95	0.00	382.50	623.45
21 6720 729 920	FOOTBALL	1,892.21	0.00	0.00	1,892.21
21 6730 729 920	BASEBALL	1,509.78	0.00	723.10	2,232.88
21 6740 729 920	BOYS' TRACK	9.87	0.00	0.00	9.87
21 6760 729 920	BOYS' GOLF	2,012.76	695.88	695.88	2,012.76
21 6790 729 920	BOYS' WRESTLING	254.82	0.00	0.00	254.82
21 6810 729 920	GIRLS BASKETBALL	1,498.70	0.00	1,500.00	2,998.70
21 6815 729 920	VOLLEYBALL	1,097.00	0.00	0.00	1,097.00
21 6835 729 920	SOFTBALL	222.30	0.00	0.00	222.30
21 6840 729 920	GIRLS TRACK	233.38	0.00	1,318.00	1,551.38
21 6860 729 920	GIRLS' GOLF	96.93	348.00	348.00	96.93
21 7010 729 950	FBLA	4,058.12	0.00	0.00	4,058.12
21 7011 729 950	HS STUDENT COUNCIL	2,590.57	1,019.52	723.50	2,294.55
21 7012 729 950	SPANISH CLUB	997.45	0.00	0.00	997.45
21 7013 729 950	NHS	1,295.74	0.00	0.00	1,295.74
21 7017 729 950	SKILLS USA	69.22	0.00	0.00	69.22
21 7020 729 950	NEWSPAPER	2,236.84	0.00	0.00	2,236.84
21 7023 729 950	FCCLA	1,809.85	309.35	1,296.00	2,796.50
21 7026 729 950	FFA	16,124.84	723.87	500.00	15,900.97
21 7040 729 950	MS STUDENT COUNCIL	1,120.20	0.00	100.00	1,220.20
21 7081 729 950	CLASS OF 2026	2,225.77	0.00	0.00	2,225.77
21 7082 729 950	CLASS OF 2027	3,085.18	500.00	0.00	2,585.18
21 7083 729 950	CLASS OF 2028	723.94	0.00	0.00	723.94
21 8000 729 910	ANNUAL	6,144.57	0.00	35.00	6,179.57
21 8004 729 910	INTEREST	2,582.79	0.00	295.89	2,878.68
Fund Total: 21		<u>98,571.87</u>	<u>10,208.86</u>	<u>21,980.26</u>	<u>110,343.27</u>

NOTICE OF PUBLIC HEARING
Proposed EAST BUCHANAN School Budget Summary
Fiscal Year 2026 - 2027

Location of Public Hearing: East Buchanan CSD, Library, 414 5th St N., Winthrop IA 50682	Date of Hearing: 04/08/2026	Time of Hearing: 05:00 PM
--	-----------------------------	---------------------------

The Board of Directors will conduct a public hearing on the proposed 26/27 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

		Budget 2027	Re-est. 2026	Actual 2025	Avg % 25-27
Taxes Levied on Property	1	3,641,959	3,507,370	3,409,974	% 3.3
Utility Replacement Excise Tax	2	41,144	41,935	42,963	% -2.1
Income Surtaxes	3	295,600	215,521	212,109	% 18.1
Tuition/Transportation Received	4	735,000	767,374	811,509	
Earnings on Investments	5	182,200	196,624	234,455	
Nutrition Program Sales	6	192,000	192,000	196,198	
Student Activities and Sales	7	102,000	102,000	85,239	
Other Revenues from Local Sources	8	187,750	228,057	160,627	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	4,143,807	4,070,075	4,314,924	
Instructional Support State Aid	11	12,639	0	0	
Other State Sources	12	794,000	849,831	814,292	
Two Tier Assessment Limitation Replacement	13	40,808	40,808	41,697	
Title I Grants	14	55,000	59,279	59,670	
IDEA and Other Federal Sources	15	421,000	414,828	620,701	
Total Revenues	16	10,844,907	10,685,702	11,004,358	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	250,280	434,270	583,254	
Proceeds of Fixed Asset Dispositions	19	0	94,738	3,810	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	11,095,187	11,214,710	11,591,422	
Beginning Fund Balance	22	5,588,654	5,302,890	4,813,192	
Total Resources	23	16,683,841	16,517,600	16,404,614	
*Instruction	24	5,682,261	5,849,000	5,896,928	% -1.8
Student Support Services	25	300,000	300,000	302,041	
Instructional Staff Support Services	26	350,000	439,420	511,642	
General Administration	27	280,000	305,420	360,269	
School Administration	28	400,000	420,000	436,959	
Business & Central Administration	29	150,000	150,000	144,130	
Plant Operation and Maintenance	30	975,000	960,158	936,472	
Student Transportation	31	875,000	646,150	470,971	
*Total Support Services (lines 25-31)	31A	3,330,000	3,221,148	3,162,484	% 2.6
*Noninstructional Programs	32	420,000	496,921	480,403	% -6.5
Facilities Acquisition and Construction	33	200,000	113,250	110,758	
Debt Service (Principal, interest, fiscal charges)	34	621,993	623,845	633,638	
AEA Support - Direct to AEA	35	213,005	190,512	234,259	
*Total Other Expenditures (lines 33-35)	35A	1,034,998	927,607	978,655	% 2.8
Total Expenditures	36	10,467,259	10,494,676	10,518,470	
Transfers Out	37	250,280	434,270	583,254	
Other Uses	38	0	0	0	
Total Expenditures, Transfers Out & Other Uses	39	10,717,539	10,928,946	11,101,724	
Ending Fund Balance	40	5,966,302	5,588,654	5,302,890	
Total Requirements	41	16,683,841	16,517,600	16,404,614	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		13.94377			



SCHOOL BUS SALES Co.

2027 Blue Bird 71 passenger-DIESEL-

CUSTOMER NAME:	East Buchanan CSD	DATE:	1/29/2026
ADDRESS:	414 5th Street North	PHONE:	(319)935-3767
CITY/ZIP CODE:	Winthrop, IA 50682	CAPACITY:	71
BODY MODEL:	BBCV3310	QUANTITY:	1

PRICE PER UNIT F.O.B. WATERLOO, IA \$142,516.00

DELIVERY CHARGE PER UNIT TO WINTHROP, IOWA INCLUDED

SUBTOTAL PER UNIT \$142,516.00

MULTIPLY BY 1 UNITS= TOTAL \$142,516.00

LESS: TRADE IN UNITS

_____ _____

_____ _____

TRADE-IN VALUE \$0.00

Pricing good for 30 days from quote date

TOTAL BID PRICE \$142,516.00

OPTIONAL EQUIPMENT TO BE ADDED TO TOTAL PRICE OF UNIT:

Grey one piece floor with studded step tread	<u>INCLUDED</u>
AIR door with front and rear vandal locks	<u>INCLUDED</u>
80K midship heater with heater booster pump	<u>INCLUDED</u>
Air drivers seat-RH/LH armrest/ Grey passenger seats	<u>INCLUDED</u>
_____	_____
Dual Air stop arm-LED strobing/Air cross arm	<u>INCLUDED</u>
Overhead emergency equip. compartment	<u>INCLUDED</u>
250HP Cummins with Allison 2500pts	<u>INCLUDED</u>
Rear air suspension 21K/Rear axle 21K	<u>INCLUDED</u>
100 gallon fuel tank	<u>INCLUDED</u>
LED exterior lights	<u>INCLUDED</u>
8 Way LED strobing lights	<u>INCLUDED</u>
_____	_____
REI HD8-1200W-5-600 camera system 4 int and 2 ext cameras	<u>INCLUDED</u>

NOTE: WE RESERVE THE RIGHT TO NOT ACCEPT TRADE IN UNITS IF NOT IN THE SAME GENERAL CONDITION AS WHEN APPRAISED

NOTE: ALL QUOTATIONS ARE QUOTED WITH PAYMENTS DUE ON DELIVERY OF UNIT IF DISTRICT PICKS UP AT BODY PLANT, PAYMENT MUST BE RECEIVED BEFORE UNIT WILL BE RELEASED

SUBMITTED BY Jon Andrews
 Jon Andrews, Sales Representative



Dear Adam,

The prices listed below are for model year 2027.

In addition to your specs, IC offers many additional items standard on your bus.

Also included on your bus:

- Dash A/C
- Telematix with 5 year connectivity – factory installed
- OnCommand Connection 5 year connectivity
- Digital dash cluster
- Twilight headlight sensor
- Intellipark roll away protection on parking brake
- Steering column mounted shifter
- USB-A and USB-C ports Charging ports
- NCLB (No Child Left Behind) Dome lights activated
- Non tapered step well for student safety
- Four one piece rub rails with 3 wrap around for more strength (all sealed on the top)
- **All seat frames are seat belt ready** so 4 different backs can be used without changing frames.(built-in car seats, lap/shoulder, CRS/lap shoulder and regular)
- Bendix **ACTIVE** Stability Control and Bendix traction Control

Get what you wanted, and much more.

Stock Unit: 2027 IC CE
77 seated 71
ISB6.7 250hp
Allison 2500 – 7 yr warranty
Dash A/C
100 gal.
REI Cameras
\$154,599.00

Included on bid:

- Dash A/C
- **16 Gauge steel side sheets vs. thinner 20 gauge by Bluebird / Thomas**
- **Door controls on left and on steering wheel**
- **One piece floor**
- LED lights

823 S. 19th Avenue, Marshalltown, IA 50158
Main 641.753.7669 • Toll Free 877.752.4733 • Fax 641.753.7888
"Your Fleet Solutions Partner"
www.hoglundbus.com

DRAFT East Buchanan Community School District Calendar 2026-2027

August 2026						January 2027					
M	T	W	Th	F		M	T	W	Th	F	
3	4	5	6	7	Aug 1-18: Teacher Flex Work Day						Jan 1: New Years Day
10	11	12	13	14	Aug 17/18: New Teacher PD	4	5	6	7	8	Jan 4: Teacher PD Day
17	18	19	20	21	Aug 19/20: All Teacher PD	11	12	13	14	15	
24	25	26	27	28	Aug 20: Back to School Night	18	19	20	21	22	Jan 18: Teacher PD Day
31					Aug 24: 1st Day of School - 1:00 Dismissal	25	26	27	28	29	
					Aug 31: Teacher PD Day						
September 2026						February 2027					
	1	2	3	4		1	2	3	4	5	Feb 1: Teacher PD Day
7	8	9	10	11	Sept 7: No School-Labor Day	8	9	10	11	12	
14	15	16	17	18		15	16	17	18	19	Feb 15: Teacher PD Day
21	22	23	24	25	Sept 21: Teacher PD Day	22	23	24	25	26	
28	29	30									
October 2026						March 2027					
			1	2		1	2	3	4	5	March 1: Teacher PD Day
5	6	7	8	9	Oct 5: Teacher PD Day	8	9	10	11	12	March 9/11: 1:00 Dismiss P/T Conf (2:30-7:30)
12	13	14	15	16	Oct 19: Teacher PD Day	15	16	17	18	19	March 12: No School Teacher Comp Day
19	20	21	22	23	Oct 27/29: 1:00 Dismiss P/T Conf (2:30-7:30)	22	23	24	25	26	March 15: Teacher PD Day
26	27	28	29	30	Oct 30: No School Teacher Comp Day	29	30	31			March 26/29: No School
November 2026						April 2027					
2	3	4	5	6	Nov 2: Teacher PD Day				1	2	
9	10	11	12	13	Nov 16: Teacher PD Day	5	6	7	8	9	April 5: Teacher PD Day
16	17	18	19	20	Nov 24: 1:00 Dismissal	12	13	14	15	16	
23	24	25	26	27	Nov 25-27: No School - Thanksgiving	19	20	21	22	23	Apr 19: Teacher PD Day
30						26	27	28	29	30	
December 2026						May 2027					
	1	2	3	4		3	4	5	6	7	May 3: Teacher PD Day
7	8	9	10	11	Dec 7: Teacher PD Day	10	11	12	13	14	May 16: Commencement
14	15	16	17	18		17	18	19	20	21	May 26: Last Day of School 1:00 Dismiss
21	22	23	24	25	Dec 22nd: 1:00 Dismissal	24	25	26	27	28	May 27: Teacher PD Day
28	29	30	31		Dec 23-Jan 1: No School-Winter Break						

KEY

	New Teacher Preservice		Holiday Observed
	Teacher PD-No School		PT Conference Night / Early Dismissal
	Early Dismissal		No school

Regular School Day: 8:10 - 3:25

Early Dismissal Days: 8:10 - 1:00

Kay L. Chapman, CPA PC

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

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

March 11, 2026

To the Board of Education
East Buchanan Community School District

I have audited the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of East Buchanan Community School District for the year ended June 30, 2025. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated July 10, 2024. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by East Buchanan Community School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2025. I noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

I have requested certain representations from management that are included in the management representation letter dated January 29, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Very truly yours,



Kay L. Chapman, CPA PC