

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
April 9, 2025 at 5:00 p.m. in Library - 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** - 2025-2026 School Calendar
- 3. PUBLIC HEARING** - FY2026 Proposed Budget Hearing
- 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 12, 2025
 - b. Minutes from Public Hearing on March 26, 2025
 - c. Minutes from Special Meeting on March 26, 2025
 - d. Personnel Changes
https://docs.google.com/spreadsheets/d/1JmAtWeBe41IFIU84hzS2yzW5Ov6Wjnx4B_Gx8nQBJAE/edit?gid=626273134#gid=626273134
 - e. List of Bills
 - f. Financial Reports
- 7. COMMUNITY/PROGRAM PRESENTATIONS**
 - a. AG Program
- 8. ADMINISTRATIVE UPDATES & REPORTS**
 - a. Elementary Update
 - b. Secondary Update
 - c. District Update
 - d. Facilities Update
- 9. AGENDA**
 - a. Consider Approval of 25-26 School Calendar
 - b. Consider End Date for 24-25 School Calendar
 - c. Out of State Field Trip Approval
 - d. FY24 Audit
 - e. FY26 Budget
 - f. Schedule Public Hearing for Budget Amendment
- 10. STUDENT QUESTIONS**
- 11. #BUCPR1DE**
- 12. EXEMPT SESSION:** 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 12, 2025**

Call to Order- President Andy Sperflage called the meeting to order at 5:00 pm. The board recited the East Buchanan Mission Statement. Board members present were Scott Cooksley, Andrew Maas, Andy Sperflage, and Heather Steffens. Board member Tim Recker attended remotely. Administrators attending were Superintendent Kory Kelchen, Principal Eric Dockstader, Dean of Students Nathan Reck, and Board Secretary Teresa Knipper. Several visitors attended the meeting. Motion carried with all ayes unless noted otherwise.

Approve Agenda- Motion by Cooksley, second by Steffens to approve the agenda with addition of EB Archery for community presentation.

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 February 13, 2025; hiring of Derick Ludwig as MS/HS Principal effective 7/1/2025; Ben Conard as volunteer for HS basketball; resignation of Lee White as HS Asst Basketball coach; expenditures listed; and financial reports.

Community/Program Presentations – Al Snyder thanked the board and Chad Lamker for use of the school for EB Archery.

Administrative Updates and Reports- Reck reported that the elementary is preparing for ISASP testing the week of March 24th and that teachers prepared the students for the student-led conferences being held this week. Dockstader thanked the PTO for providing the conference meal on Tuesday and that the students appreciate the main alternate that is offered for lunch. Kelchen reported that the district has been approved for the Iowa Star group for employee medical insurance, that we are still waiting to hear legislative action on SSA, and that a work session is being planned with Denovo Construction.

District Career and Academic Plan (DCAP) – Dockstader presented the DCAP and explained its purpose to the board. Motion by Maas, second by Steffens to approve the DCAP as presented.

Budget/Property Tax Notice – Kelchen explained the Proposed Property Tax Levy notice that is being distributed and published.

Budget Guarantee Resolution – Motion by Steffens, second by Recker to approve the budget guarantee resolution as follows: RESOLVED, that the Board of Directors of East Buchanan CSD, will levy property taxes for fiscal year 2025-2026 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Open Enrollment Applications – Motion by Cooksley, second by Maas to approve the open enrollment applications as presented.

Student Questions – Students asked the board about the use of ChatGPT, the current calendar versus the old calendar, cell phone policy plans, high school course offerings geared towards careers, and for any suggestions for Leader in Me.

BucPr1de - Thank you to Lee White for coaching throughout the years and shout out to Lamker and custodial staff for help with all the winter activities.

Closed Session #1 – Motion by Maas, second by Steffens to enter closed session per Iowa Code 21.5(1)(a) to review or discuss records which are required or authorized by state and federal law to be kept confidential or to be kept confidential as a condition for the board's possession or receipt of federal funds. Roll call vote: Maas-aye, Steffens-aye, Recker-aye, Cooksley-nay, Sperflage-aye. Closed session began at 5:28 pm. Closed session ended at 5:42 pm.

Closed Session #2 - Motion by Maas, second by Recker to enter closed session per Iowa Code 21.5(1)(a) to review or discuss records which are required or authorized by state and federal law to be kept confidential or to be kept confidential as a condition for the board's possession or receipt of federal funds. Roll call vote: Maas-aye, Steffens-aye, Recker-aye, Cooksley-nay, Sperflage-aye. Closed session began at 5:43 pm. Closed session ended at 6:10 pm.

Closed Session Action – Steffens abstained from action on this item. Motion by Cooksley, second by Maas to approve the request for Whitney Brady, Jack Gericke, and Brody McGrath to open enroll out for the remainder of this school year. Motion carried.

Closed Session Action - Motion by Recker to waive the 90-day eligibility period for Whitney Brady, Jack Gericke, and Brody McGrath. There was no further action.

Adjourn- Motion by Cooksley, second by Maas to adjourn the meeting at 6:13 pm

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

**East Buchanan Community School District
Special Board Meeting Minutes – March 26, 2025**

Call to Order- President Andy Sperflage called the meeting to order at 5:00 pm. Board members present were Scott Cooksley, Tim Recker, Andy Sperflage, and Heather Steffens. Board member Andrew Maas was absent. Superintendent Kory Kelchen was present and Board Secretary Teresa Knipper was absent. Kelchen served as board secretary. Motion carried with all ayes unless noted otherwise.

Public Hearing – The public hearing for the FY26 Proposed Property Tax Levy was opened for public comment at 5:01 pm. There was no public comment. Public hearing was closed at 5:14 pm.

Adjourn- Motion by Steffens, second by Cooksley to adjourn the meeting at 5:15 pm

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**East Buchanan Community School District
Special Board Meeting Minutes – March 26, 2025**

Call to Order- President Andy Sperflage called the meeting to order at 5:16 pm. Board members present were Scott Cooksley, Tim Recker, Andy Sperflage, and Heather Steffens. Board member Andrew Maas was absent. Superintendent Kory Kelchen was present and Board Secretary Teresa Knipper was absent. Kelchen served as board secretary. Motion carried with all ayes unless noted otherwise.

Consent Agenda – Motion by Recker, second by Cooksley to approve the consent agenda which consisted of the hiring of McKinley Meyer as MS track coach.

Exempt Session – Motion by Recker, second by Steffens to enter 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. Entered session at 5:19 pm. Exited session at 5:59 pm.

FY26 Budget Discussion – Kelchen presented the proposed budget that is being published.

Set Public Hearing – Motion by Steffens, second by Recker to set April 9, 2025 at 5:00 pm for the public hearing on the FY26 Budget.

Adjourn- Motion by Cooksley, second by Steffens to adjourn the meeting at 6:02 pm

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2024 - 2025 Personnel Changes

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
4/9/2025	Trent Robinson	Hire	HS Softball	4/7/2025	5/1/25
4/9/2025	Brent Shannon	Hire	HS Softball	4/7/2025	5/1/25

East Buchanan Community School
03/31/2025 11:29 AM

List of Bills - School Board Mtg
Unposted: Batch Description GEN Invoices-March 2025-EXTRA

Page: 1
User ID: TMK
Invoice Amount

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	
EIOWALIFT	Eastern Iowa Lift Service	PURCHASED SERVICE	700.00 1
			700.00
SHOPTOOL	Shop Tools Outlet	SHOP EQUIPMENT	3,057.00 1
			3,057.00
Batch Total:			3,757.00
Report Total:			3,757.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AGVAFS	AgVantage FS	GREENHOUSE LP	272.27
AGVAFS	AgVantage FS	GREENHOUSE LP	224.76 *
			497.03
AHLECOON	Ahlers & Cooney, P.C.	Legal Services	247.50
			247.50
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	10,686.82
			10,686.82
AUTOMUFF	AUTO-JET MUFFLER CORP	BUS REPAIR PARTS	139.97
			139.97
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	893.00
			893.00
CLBARNHOUS	C.L. BARNHOUSE	SUPPLIES	15.00
			15.00
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	32.71
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	262.80
			295.51
CDWG	CDW GOVERNMENT, INC	AWS Consumption	531.14
			531.14
CRAEA	CENTRAL RIVERS AEA	Network Services	1,000.00 *
			1,000.00
CHILJEFF	Childers, Jeff	SNOW REMOVAL	727.50 *
			727.50
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	61.64
			61.64
CITYWINT	CITY OF WINTHROP	WATER/SEWER	758.94
			758.94
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	2,842.99
			2,842.99
DEPTTRAN	DEPARTMENT OF EDUCATION	BUS INSPECTIONS	800.00
			800.00
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	18,985.82
			18,985.82
DUNKERTO	DUNKERTON SCHOOL DISTRICT	SUPERINTENDENT SHARING AGREEMENT	50,830.92
			50,830.92
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,661.43
			2,661.43
INDENAPA	Etten Enterprises LLC	PARTS	2.41
INDENAPA	Etten Enterprises LLC	PARTS	5.18
			7.59
GUMDROP	GUMDROP BOOKS	Books	357.22

04/09/2025 10:47 AM

Unposted: Batch Description List of Bills-April 2025: Fund Description GENERAL FUND

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			357.22
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	409.98
			409.98
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	REGISTRATON	145.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	Large Group Vocal Festival Registration	120.00
			265.00
INDECSD	INDEPENDENCE CSD	28E AGREEMENT	3,600.00
			3,600.00
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	449.25
			449.25
IOWATEST	IOWA TESTING PROGRAMS	TESTING	1,428.00
			1,428.00
IROCWEBS	IROCWEBS.COM	Website Hosting	150.00
			150.00
JWPEPPER	J.W. PEPPER & SON, INC.	SUPPLIES	98.99
			98.99
JAMFSOFT	Jamf Software LLC	Apple Management Software	1,755.00
			1,755.00
JOHNDEERE	JOHN DEERE FINANCIAL	SUPPLIES	216.33
			216.33
JOSTENS	JOSTEN'S	DIPLOMA COVERS	574.25
			574.25
KIRBLUKE	Kirby, Luke	SUPPLIES REIMBURSEMENT	63.34
KIRBLUKE	Kirby, Luke	SUPPLIES REIMBURSEMENT	74.99
			138.33
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,302.87
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,507.20
			3,810.07
MIDWBUSP	Midwest Bus Parts, Inc.	TRANSPORTATION PARTS	180.58
			180.58
NICKGROC	Nick's Grocery	FCS SUPPLIES	23.84
			23.84
HOGLBUSMN	North Central Intl LLC	BUS PARTS	326.66
			326.66
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	115.64
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	212.40
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	29.50
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	158.12
			515.66
OFFIAUDI	OFFICE OF AUDITOR OF STATE	AUDIT FILING FEE	625.00
			625.00

04/09/2025 10:47 AM

Unposted: Batch Description List of Bills-April 2025; Fund Description GENERAL FUND

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	80.59
			80.59
SCHOBUSS	SCHOOL BUS SALES CO	SUPPLIES	1,306.10
			1,306.10
SWISCOHR	SWISHER & COHRT	LEGAL SERVICES	40.69
			40.69
TIMBBILL	TIMBERLINE BILLING SERVICE LLC	MEDICAID PURCH SERVICE	1,960.49
			1,960.49
USCELL	US CELLULAR	DISTRICT CELL PHONE	283.79
			283.79
VANMETER	VAN METER ELECTRIC SUPPLY CO	ELECTRICAL SUPPLIES	353.88
			353.88
VITASOUR	VitalSource	Textbook	93.02
			93.02
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	15.86
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	69.26
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	73.74
WALMART	WALMART COMMUNITY BRC	Candy for ISASP	99.97
			258.83
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	19.22
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	51.65
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	23.98
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	11.99
WESTMUSI	WEST MUSIC COMPANY	Repair	22.00
			128.84
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	10.78
			10.78

Batch Total: 111,423.97

Report Total: 111,423.97

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>		
ABCECAMPUS	ABC E Campus	REFUND SALES TAX	(4.68)	1
			(4.68)	
AMAZON	Amazon	TEXTBOOKS	34.72	1
AMAZON	Amazon	HEALTH OFFICE SUPPLIES	257.04	1
AMAZON	Amazon	ENTRY STATION SUPPLIES	35.14	1
AMAZON	Amazon	SUPPLIES	81.99	1
AMAZON	Amazon	SUPPLIES	35.77	1
AMAZON	Amazon	EQUIPMENT	269.99	1
AMAZON	Amazon	SUPPLIES	88.76	1
			803.41	
AMERCHOR	AMERICAN CHORAL DIRECTORS ASSOCIATION	MEMBERSHIP	125.00	1
			125.00	
CHASCARD	CHASE CARD SERVICES	FIELD TRIP FUEL	86.59	1
			86.59	
FIRSEDUCRE	First Educational Resources	PROFESSIONAL DEVELOPMENT	575.00	1
			575.00	
NICKGROC	Nick's Grocery	CONFERENCE MEAL	151.83	1
			151.83	
PARTSTOWN	Parts Town	REFUND	(232.30)	1
			(232.30)	
SOLUTREE	Solution Tree	PROFESSIONAL DEVELOPMENT	799.00	1
			799.00	
SPEESHOP	SPEEDE SHOP, INC.	CONFERENCE MEAL	110.00	1
			110.00	
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	73.34	1
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	536.78	1
WALMART	WALMART COMMUNITY BRC	Candy for ISASP	102.74	1
WALMART	WALMART COMMUNITY BRC	SUPPLIES	43.02	1
			755.88	
			Batch Total:	3,169.73
			Report Total:	3,169.73

East Buchanan Community School
04/04/2025 11:48 AM

List of Bills - School Board Mtg
List of Bills-April 2025: Fund Description PPEL FUND

Page: 1
User ID: TMK
Invoice Amount

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	
FIVESTAR	Five Star Telecom, Inc	Elementary Office Welcome Station	2,051.20
			2,051.20

Batch Total: 2,051.20

Report Total: 2,051.20

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BALLHORT	BALL HORTICULTURAL COMPANY	flower	1,398.81
			1,398.81
CASCADE	CASCADE HIGH SCHOOL	Track Meet Entry Fee	250.00
			250.00
CHASCARD	CHASE CARD SERVICES	Golf Scoring App	213.99
CHASCARD	CHASE CARD SERVICES	Supplies	135.08
CHASCARD	CHASE CARD SERVICES	FBLA State expenses	247.76
CHASCARD	CHASE CARD SERVICES	Track Entry Fee	300.00
CHASCARD	CHASE CARD SERVICES	Props and Costumes	29.46
CHASCARD	CHASE CARD SERVICES	Supplies for play	25.97
CHASCARD	CHASE CARD SERVICES	Registration for 5/6 Honor Choir	113.50
CHASCARD	CHASE CARD SERVICES	NEICDA Honor Choir Registration	46.00
CHASCARD	CHASE CARD SERVICES	Props, Set parts, and painting supplies	233.97
			1,345.73
ELLIMICH	Ellis, Michael	Prom DJ	800.00
			800.00
JWPEPPER	J.W. PEPPER & SON, INC.	Honor Choir Music	13.99
			13.99
JOSTENS	JOSTEN'S	Commencement 2025	1,108.60
			1,108.60
MONTSPOR	MONTICELLO SPORTS	Softball/Baseball Balls	1,095.00
			1,095.00
NATIFFA	NATIONAL FFA ORGANIZATION	FFA Items	486.00
			486.00
WALMART	WALMART COMMUNITY BRC	supplies	76.70
			76.70
WATEGOLF	Waterloo Golf Headquarters	Golf Balls	390.00
			390.00
WESTMUSI	WEST MUSIC COMPANY	Music for MS Honor Choir	48.20
			48.20
WINTBUIL	WINTHROP BUILDING SUPPLY	Materials for play set	100.01
WINTBUIL	WINTHROP BUILDING SUPPLY	Materials	89.58
			189.59
WOLFEYS	WOLFEYS WAPSI OUTBACK	Boys BBall Banquet	126.00
			126.00

Batch Total: 7,328.62

Report Total: 7,328.62

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Bread Products	829.49
			829.49
CHASCARD	CHASE CARD SERVICES	Training	90.00
			90.00
EMSDETER	EMS DETERGENT SERVICES CO.	Supplies	364.02
			364.02
MARTBROT	MARTIN BROTHERS	Food Purchased	3,523.52
			3,523.52
NICKGROC	Nick's Grocery	Milk	5.88
			5.88
PERFFOOD	PERFORMANCE FOODSERVICE	Food/Supplies Purchased	20,928.65
			20,928.65
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Milk	2,859.53
			2,859.53
WALMART	WALMART COMMUNITY BRC	Food Purchased	235.02
			235.02
Batch Total:			28,836.11
Report Total:			28,836.11

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

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
10-GENERAL FUND						
Beginning Balance	1,528,451.82	1,163,382.24	751,315.60	834,136.45	1,759,906.93	1,754,589.05
Revenue	471,644.57	147,381.10	636,363.99	1,576,136.61	610,614.40	843,579.64
Expenditures	836,714.15	559,447.74	553,543.14	650,366.13	615,932.28	727,285.02
Ending Balance	1,163,382.24	751,315.60	834,136.45	1,759,906.93	1,754,589.05	1,870,883.67
21-ACTIVITY FUND						
Beginning Balance	87,662.12	91,145.23	92,180.73	103,923.09	109,287.59	109,022.88
Revenue	9,059.13	6,913.14	24,641.12	19,158.24	14,907.78	15,454.09
Expenditures	5,576.02	5,877.64	12,898.76	13,793.74	15,172.49	17,978.51
Ending Balance	91,145.23	92,180.73	103,923.09	109,287.59	109,022.88	106,498.46
22-MANAGEMENT FUND						
Beginning Balance	262,581.63	26,426.30	25,838.89	51,392.23	76,837.27	92,033.49
Revenue	3,603.81	418.84	26,659.59	273,383.44	19,474.22	6,019.46
Expenditures	239,759.14	1,006.25	1,106.25	247,938.40	4,278.00	1,000.00
Ending Balance	26,426.30	25,838.89	51,392.23	76,837.27	92,033.49	97,052.95
33-SAVE						
Beginning Balance	2,809,867.27	2,679,488.94	2,756,068.15	2,739,416.44	2,703,265.80	2,762,501.09
Revenue	77,173.16	76,579.21	112,252.32	78,512.30	59,235.29	73,975.55
Expenditures	207,551.49	0.00	128,904.03	114,662.94	0.00	22,312.50
Ending Balance	2,679,488.94	2,756,068.15	2,739,416.44	2,703,265.80	2,762,501.09	2,814,164.14
36-PPEL						
Beginning Balance	314,010.84	267,109.43	245,696.66	265,088.02	445,396.14	465,308.78
Revenue	4,171.97	6,200.76	32,817.75	180,308.12	24,420.44	25,583.00
Expenditures	51,073.38	27,613.53	13,426.39	0.00	4,507.80	31,608.74
Ending Balance	267,109.43	245,696.66	265,088.02	445,396.14	465,308.78	459,283.04
40-DEBT SERVICE						
Beginning Balance	39,869.90	43,511.19	43,184.74	47,553.32	13,900.40	16,980.44
Revenue	210,821.29	173.55	4,368.58	23,709.58	60,442.54	35,449.56
Expenditures	207,180.00	500.00	0.00	57,362.50	57,362.50	34,792.50
Ending Balance	43,511.19	43,184.74	47,553.32	13,900.40	16,980.44	17,637.50
61-NUTRITION FUND						
Beginning Balance	191,194.54	185,377.66	206,597.70	193,866.90	191,481.56	183,875.31
Revenue	7,289.48	33,188.85	104,932.48	73,790.63	61,522.39	55,205.16
Expenditures	13,106.36	11,968.81	117,663.28	76,175.97	69,128.64	67,300.41
Ending Balance	185,377.66	206,597.70	193,866.90	191,481.56	183,875.31	171,780.06
less: Received on Acct	2,957.37	18,950.11	14,870.48	15,222.05	13,065.00	11,124.20
	182,420.29	187,647.59	178,996.42	176,259.51	170,810.31	160,655.86
72-FLEX SPENDING ACCT FUND						
Beginning Balance	7,653.24	4,335.85	5,341.29	6,251.77	6,656.65	7,311.88
Revenue (contributions)	2,086.99	2,059.99	2,259.99	2,329.99	2,329.99	3,259.67
Expenditures (claims)	5,404.38	1,054.55	1,349.51	1,925.11	1,674.76	1,282.17
Ending Balance	4,335.85	5,341.29	6,251.77	6,656.65	7,311.88	9,289.38
EMPLOYER'S PAYROLL EXPENSE:						
Gross Wages-hourly	78,507.94	22,492.17	46,672.45	96,966.93	98,555.75	89,709.87
Gross Wages-contract	305,036.73	301,768.96	331,598.48	333,280.97	339,546.33	334,976.95
	383,544.67	324,261.13	378,270.93	430,247.90	438,102.08	424,686.82
Employer paid deductions	61,626.73	60,228.03	67,900.51	66,391.12	64,059.37	63,431.25
Employer paid IPERS	31,366.92	29,628.38	34,984.74	39,964.86	40,731.10	39,374.33
Employer paid FICA	28,313.51	23,943.97	28,160.19	32,338.89	32,956.32	31,875.36
	121,307.16	113,800.38	131,045.44	138,694.87	137,746.79	134,680.94
TOTAL	504,851.83	438,061.51	509,316.37	568,942.77	575,848.87	559,367.76

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

	Jan-25	Feb-25	Mar-25	FY25YTD	FY24 YTD-MARCH
10-GENERAL FUND					
Beginning Balance	1,870,883.67	1,787,606.34	1,714,777.58	1,528,451.82	2,162,495.30
Revenue	522,224.49	830,262.60	639,599.86	6,277,807.26	6,559,374.92
Expenditures	605,501.82	903,091.36	701,328.94	6,153,210.58	7,305,191.32
Ending Balance	1,787,606.34	1,714,777.58	1,653,048.50	1,653,048.50	1,416,678.90
21-ACTIVITY FUND					
Beginning Balance	106,498.46	93,709.44	95,746.49	87,662.12	89,816.84
Revenue	10,917.89	9,302.19	17,269.71	127,623.29	134,566.43
Expenditures	23,706.91	7,265.14	19,984.86	122,254.07	105,523.93
Ending Balance	93,709.44	95,746.49	93,031.34	93,031.34	118,859.34
22-MANAGEMENT FUND					
Beginning Balance	97,052.95	88,771.38	91,306.25	262,581.63	203,146.70
Revenue	6,045.43	3,534.87	12,004.81	351,144.47	213,591.38
Expenditures	14,327.00	1,000.00	14,327.00	524,742.04	272,263.11
Ending Balance	88,771.38	91,306.25	88,984.06	88,984.06	144,474.97
33-SAVE					
Beginning Balance	2,814,164.14	3,051,579.13	3,110,905.09	2,809,867.27	2,794,533.64
Revenue	237,414.99	59,325.96	66,069.27	840,538.05	1,830,038.58
Expenditures	0.00	0.00	0.00	473,430.96	1,806,632.86
Ending Balance	3,051,579.13	3,110,905.09	3,176,974.36	3,176,974.36	2,817,939.36
36-PPEL					
Beginning Balance	459,283.04	467,415.52	453,414.62	314,010.84	459,321.82
Revenue	9,163.32	5,229.72	15,456.89	303,351.97	518,070.84
Expenditures	1,030.84	19,230.62	8,917.08	157,408.38	335,081.42
Ending Balance	467,415.52	453,414.62	459,954.43	459,954.43	642,311.24
40-DEBT SERVICE					
Beginning Balance	17,637.50	18,597.04	18,664.52	39,869.90	28,354.28
Revenue	965.06	567.48	1,913.70	338,411.34	991,079.75
Expenditures	5.52	500.00	0.00	357,703.02	751,752.50
Ending Balance	18,597.04	18,664.52	20,578.22	20,578.22	267,681.53
61-NUTRITION FUND					
Beginning Balance	171,780.06	177,939.97	170,081.40	191,194.54	288,880.62
Revenue	53,575.27	59,468.65	58,401.56	507,374.47	546,554.65
Expenditures	47,415.36	67,327.22	62,389.18	532,475.23	615,041.36
Ending Balance	177,939.97	170,081.40	166,093.78	166,093.78	220,393.91
less: Received on Acct	11,717.60	14,166.30	12,664.80		0.00
	166,222.37	155,915.10	153,428.98	166,093.78	220,393.91
72-FLEX SPENDING ACCT FUND					
Beginning Balance	9,289.38	8,234.65	10,177.72	7,653.24	6,775.52
Revenue (contributions)	2,329.95	2,329.95	2,329.95	21,316.47	23,474.36
Expenditures (claims)	3,384.68	386.88	1,418.50	17,880.54	21,093.02
Ending Balance	8,234.65	10,177.72	11,089.17	11,089.17	9,156.86
EMPLOYER'S PAYROLL EXPENSI					
Gross Wages-hourly	80,676.40	107,447.24	95,692.22	716,720.97	790,677.42
Gross Wages-contract	334,087.65	334,012.93	327,329.20	2,941,638.20	2,963,204.78
	414,764.05	441,460.17	423,021.42	3,658,359.17	3,753,882.20
Employer paid deductions	63,980.21	62,419.83	63,267.06	573,304.11	559,249.02
Employer paid IPERS	38,363.64	40,637.73	38,765.50	333,817.20	340,491.04
Employer paid FICA	31,175.91	33,218.18	31,807.62	273,789.95	277,503.72
	133,519.76	136,275.74	133,840.18	1,180,911.26	1,177,243.78
TOTAL	548,283.81	577,735.91	556,861.60	4,839,270.43	4,931,125.98

EAST BUCHANAN CSD
TREASURER'S REPORT - FY 2025

MONTH BY FUND: Mar-25						
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance	
General	10	\$ 1,714,777.58	\$ 639,599.86	\$ 701,328.94	\$ 1,653,048.50	
Activity	21	\$ 95,746.49	\$ 17,269.71	\$ 19,984.86	\$ 93,031.34	
Management	22	\$ 91,306.25	\$ 12,004.81	\$ 14,327.00	\$ 88,984.06	
SAVE	33	\$ 435,404.80	\$ 56,775.39	\$ -	\$ 492,180.19	
SAVE	33	\$ 2,675,500.29	\$ 9,293.88	\$ -	\$ 2,684,794.17	
PPEL	36	\$ 453,414.62	\$ 15,456.89	\$ 8,917.08	\$ 459,954.43	
Debt Service	40	\$ 18,664.52	\$ 1,913.70	\$ -	\$ 20,578.22	
Debt Service	40	\$ -	\$ -	\$ -	\$ -	
Nutrition	61	\$ 170,081.40	\$ 39,742.13	\$ 43,729.75	\$ 166,093.78	
Nutrition	61	\$ -	\$ 18,659.43	\$ 18,659.43	\$ -	
FSA	72	\$ 10,177.72	\$ 2,329.95	\$ 1,418.50	\$ 11,089.17	
Custodial	91	\$ -	\$ -	\$ -	\$ -	
		\$ 5,665,073.67	\$ 813,045.75	\$ 808,365.56	\$ 5,669,753.86	

BY BANK ACCOUNT

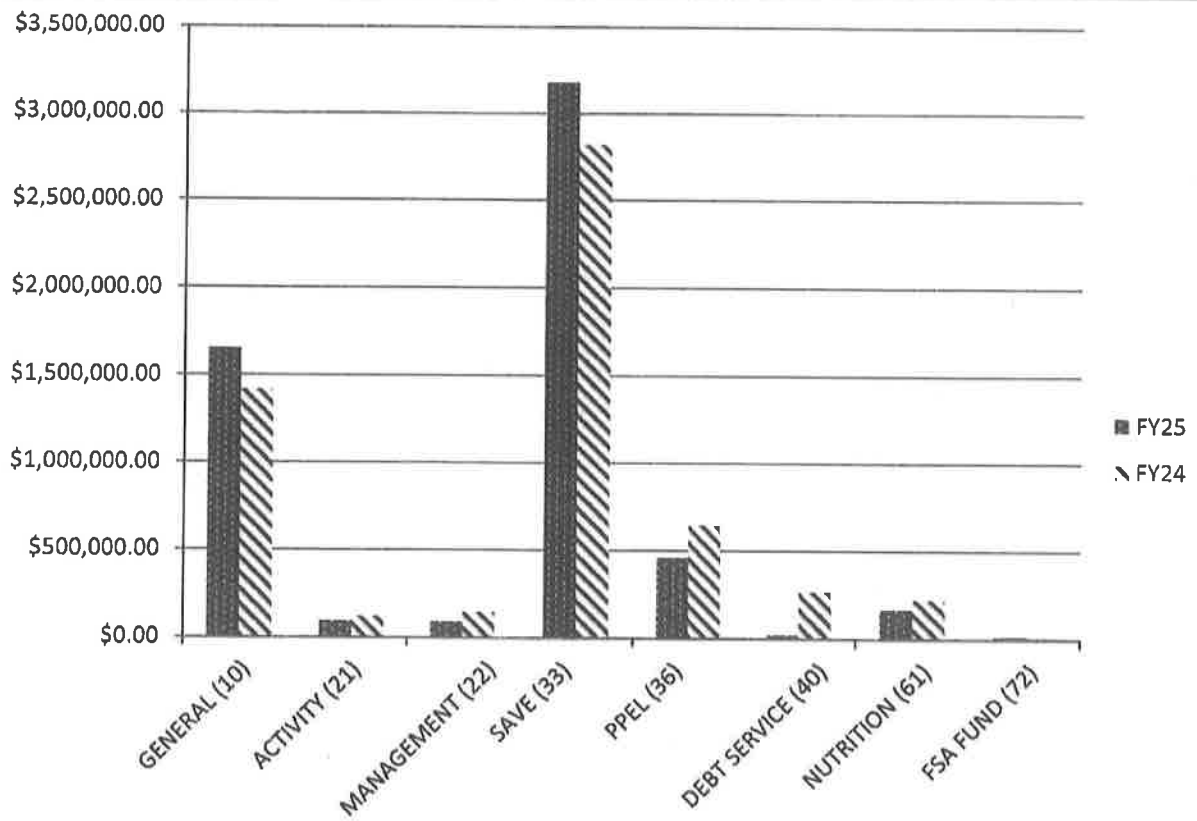
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance	Outstanding Deposits	Outstanding Checks	Ending Bank Balance	Bank Acct
General	10	\$ 2,162,495.30	\$ 15,264,987.85	\$ 15,774,434.65	\$ 1,653,048.50				
Management	22	\$ 203,146.70	\$ 685,893.37	\$ 800,056.01	\$ 88,984.06				
FSA	72	\$ 6,775.52	\$ 52,331.35	\$ 48,017.70	\$ 11,089.17				
					\$ 1,753,121.73	\$ 33,898.76	\$ 20,253.64	\$ 1,739,476.61	XX009
Activity	21	\$ 89,816.84	\$ 297,999.48	\$ 294,784.98	\$ 93,031.34				
Custodial	91	\$ -	\$ -	\$ -	\$ -				
					\$ 93,031.34	\$ -	\$ 810.00	\$ 93,841.34	XX306
SAVE	33	\$ 2,783,364.55	\$ 972,836.07	\$ 1,071,406.45	\$ 2,684,794.17	\$ -	\$ -	\$ 2,684,794.17	XX1520
SAVE	33	\$ 11,169.09	\$ 1,992,827.81	\$ 1,511,816.71	\$ 492,180.19				
PPEL	36	\$ 459,321.82	\$ 989,312.78	\$ 988,680.17	\$ 459,954.43				
Debt Service	40	\$ 28,354.28	\$ 926,200.71	\$ 933,976.77	\$ 20,578.22				
					\$ 972,712.84		\$ -	\$ 972,712.84	XX900
Debt Service	40	\$ -	\$ 1,142,066.25	\$ 1,142,066.25	\$ -	\$ -	\$ -	\$ -	UMB
Nutrition	61	\$ 288,880.62	\$ 1,169,250.14	\$ 1,292,036.98	\$ 166,093.78	\$ -	\$ -	\$ 166,093.78	XX603

CASH SUMMARY REPORT

EAST BUCHANAN COMMUNITY SCHOOL

March 2025

Fund Description	Beginning	Revenues	Expenditures	FY25 Ending	FY24 End Balance	Difference
GENERAL (10)	\$1,714,777.58	\$639,599.86	\$701,328.94	\$1,653,048.50	\$1,416,678.90	\$236,369.60
ACTIVITY (21)	\$95,746.49	\$17,269.71	\$19,984.86	\$93,031.34	\$118,859.34	(\$25,828.00)
MANAGEMENT (22)	\$91,306.25	\$12,004.81	\$14,327.00	\$88,984.06	\$144,474.97	(\$55,490.91)
SAVE (33)	\$3,110,905.09	\$66,069.27	\$0.00	\$3,176,974.36	\$2,817,939.36	\$359,035.00
PPEL (36)	\$453,414.62	\$15,456.89	\$8,917.08	\$459,954.43	\$642,311.24	(\$182,356.81)
DEBT SERVICE (40)	\$18,664.52	\$1,913.70	\$0.00	\$20,578.22	\$267,681.53	(\$247,103.31)
NUTRITION (61)	\$170,081.40	\$58,401.56	\$62,389.18	\$166,093.78	\$220,393.91	(\$54,300.13)
FSA FUND (72)	\$10,177.72	\$2,329.95	\$1,418.50	\$11,089.17	\$9,156.86	\$1,932.31
TOTAL				\$5,669,753.86	\$5,637,496.11	\$32,257.75



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY25 Certified		
		Budget	as of 3/31/25	over / (under) budget
Taxes Levied on Property	1	\$ 3,409,879.00	\$ 2,163,360.26	
Utility Replacement Excise Tax	2	\$ 43,479.00	\$ 21,482.54	
Income Surtaxes	3	\$ 212,109.00	\$ 212,108.70	
Tuition\Transportation Received	4	\$ 720,000.00	\$ 405,952.80	
Earnings on Investments	5	\$ 136,000.00	\$ 175,001.73	
Nutrition Program Sales	6	\$ 192,000.00	\$ 140,241.19	
Student Activities and Sales	7	\$ 113,000.00	\$ 63,775.31	
Other Revenues from Local Sources	8	\$ 135,000.00	\$ 111,372.46	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,314,924.00	\$ 3,026,496.30	
Instructional Support State Aid	11	\$ -	\$ -	
Other State Sources	12	\$ 872,700.00	\$ 540,065.71	
Two Tier Assessment Limitation Repl	13	\$ 41,697.00	\$ -	
Title I Grants	14	\$ 70,000.00	\$ 30,135.59	
IDEA and Other Federal Sources	15	\$ 470,000.00	\$ 422,899.77	
Total Revenues	16	\$ 10,730,788.00	\$ 7,312,892.36	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 560,313.00	\$ 577,312.50	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 2,210.00	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 11,291,101.00	\$ 7,892,414.86	\$ (3,398,686.14)
Beginning Fund Balance	22	\$ 4,813,192.36	\$ 4,813,192.36	
Total Resources	23	\$ 16,104,293.36	\$ 12,705,607.22	
*Instruction	24	\$ 5,890,300.00	\$ 3,456,076.84	\$ (2,434,223.16)
Student Support Services	25	\$ 300,000.00	\$ 161,130.00	
Instructional Staff Support Services	26	\$ 659,700.00	\$ 341,200.44	
General Administration	27	\$ 351,500.00	\$ 216,289.86	
School/Building Administration	28	\$ 450,000.00	\$ 298,368.18	
Business & Central Administration	29	\$ 145,000.00	\$ 105,318.55	
Plant Operation and Maintenance	30	\$ 900,000.00	\$ 806,661.99	
Student Transportation	31	\$ 652,500.00	\$ 304,884.23	
This row is intentionally left blank	32	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 3,458,700.00	\$ 2,233,853.25	\$ (1,224,846.75)
*Noninstructional Programs	33	\$ 425,000.00	\$ 327,313.51	\$ (97,686.49)
Facilities Acquisition and Construction	34	\$ 1,428,000.00	\$ 6,006.12	
Debt Service	35	\$ 633,638.00	\$ 633,337.50	
AEA Support - Direct to AEA	36	\$ 234,259.00	\$ 163,981.30	
*Total Other Expenditures (lines 34-36)	36A	\$ 2,295,897.00	\$ 803,324.92	\$ (1,492,572.08)
Total Expenditures	37	\$ 12,069,897.00	\$ 6,820,568.52	
Transfers Out	38	\$ 560,313.00	\$ 577,312.50	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 12,630,210.00	\$ 7,397,881.02	\$ (5,232,328.98)
Ending Fund Balance	41	\$ 3,474,083.36	\$ 5,307,726.20	
Total Requirements	42	\$ 16,104,293.36	\$ 12,705,607.22	

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 3/31/25	over / (under) budget
Taxes Levied on Property	1	\$ 2,597,103	\$ 1,647,704	
Utility Replacement Excise Tax	2	\$ 33,116	\$ 16,362	
Income Surtaxes	3	\$ 212,109	\$ 212,109	
Tuition\Transportation Received	4	\$ 720,000	\$ 405,953	
Earnings on Investments	5	\$ 50,000	\$ 53,056	
Nutrition Program Sales	6		\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 1,240	
Other Revenues from Local Sources	8	\$ 100,000	\$ 39,403	
Revenue from Intermediary Sources	9			
State Foundation Aid	10	\$ 4,314,924	\$ 3,026,496	
Instructional Support State Aid	11	\$ -		
Other State Sources	12	\$ 170,000	\$ 73,060	
Two Tier Assessment Limitation Repl	13	\$ 31,758		
Title 1 Grants	14	\$ 70,000	\$ 30,136	
IDEA and Other Federal Sources	15	\$ 300,000	\$ 167,513	
Total Revenues	16	\$ 8,600,010	\$ 5,673,030	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ -	\$ -	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 60	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 8,600,010	\$ 5,673,090	\$ (2,926,920)
Beginning Fund Balance	22	\$ 980,469	\$ 980,469	
Total Resources	23	\$ 9,580,479	\$ 6,653,559	
Instruction	24	\$ 5,500,000	\$ 3,217,937	\$ (2,282,063)
Student Support Services	25	\$ 300,000	\$ 160,542	
Instructional Staff Support Services	26	\$ 625,000	\$ 306,141	
General Administration	27	\$ 324,000	\$ 106,642	
School/Building Administration	28	\$ 450,000	\$ 290,218	
Business & Central Administration	29	\$ 145,000	\$ 105,319	
Plant Operation and Maintenance	30	\$ 670,000	\$ 404,992	
Student Transportation	31	\$ 430,000	\$ 263,724	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,944,000	\$ 1,637,578	\$ (1,306,422)
Noninstructional Programs	33	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	34	\$ -	\$ -	
Debt Service	35	\$ -	\$ -	
AEA Support - Direct to AEA	36	\$ 234,259	\$ 163,981	
Total Other Expenditures (lines 34-36)	36A	\$ 234,259	\$ 163,981	\$ (70,278)
Total Expenditures	37	\$ 8,678,259	\$ 5,019,496	
Transfers Out	38	\$ 7,000	\$ -	
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,685,259	\$ 5,019,496	\$ (3,665,763)
Ending Fund Balance	41	\$ 895,220	\$ 1,634,063	
Total Requirements	42	\$ 9,580,479	\$ 6,653,559	

RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,607.90	\$11,503.55	\$13,111.45
Student Lunch	\$11,308.40	\$74,034.50	\$85,342.90
Adult Breakfast	\$40.00	\$203.20	\$243.20
Adult Lunch	\$630.50	\$3,850.90	\$4,481.40
Alacarte	\$6,118.15	\$39,653.05	\$45,771.20
Snacks	\$1,305.92	\$9,690.07	\$10,995.99
Federal Breakfast	\$1,911.03	\$13,814.22	\$15,725.25
Federal Lunch	\$13,790.94	\$75,870.76	\$89,661.70
State Breakfast	\$99.13	\$468.33	\$567.46
State Lunch	\$426.50	\$693.25	\$1,119.75
Supply Chain Assistance Fund	\$0.00	\$0.00	\$0.00
Other Revenues/conv fees	\$282.00	\$2,742.00	\$3,024.00
Rebate/donations	\$0.00	\$4,225.00	\$4,225.00
Interest	\$580.76	\$5,727.49	\$6,308.25
TOTAL INCOME	\$38,101.23	\$242,476.32	\$280,577.55

2024-2025

East Buchanan

**Hot Lunch
Report**

EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$24,018.16	\$133,732.70	\$157,750.86
Supplies	\$497.53	\$4,420.64	\$4,918.17
Student Meal Debt	\$0.00	\$3,302.02	\$3,302.02
Purchased Services/Nelnet	\$379.63	\$2,220.13	\$2,599.76
Equipment/repairs	\$0.00	\$7,413.33	\$7,413.33
Travel/Trainings	\$0.00	\$160.00	\$160.00
Other Purchased Services	\$0.00	\$0.00	\$0.00
Salaries	\$13,772.06	\$86,426.35	\$100,198.41
Benefits	\$4,890.28	\$34,472.00	\$39,362.28
TOTAL EXPENDITURES	\$43,557.66	\$272,147.17	\$315,704.83

DAYS MEALS SERVED	
July	0
August	6
September	20
October	21
November	18
December	15
January	19
February	18
March	18
April	0
May	0
June	0
TOTALS	135

MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	896	6413	7309
Reduced Student Breakfasts	133	936	1069
Free Student Breakfasts	667	4773	5440
Second Breakfasts	15	36	51
Adult Breakfast	25	127	152
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFAST SERVED	1736	12285	14021

Paid Student Lunches	4537	29736	34273
Reduced Student Lunches	641	3956	4597
Free Student Lunches	2026	12888	14914
Second Lunches	0	6	6
Adult Lunches	130	813	943
Student Guest Lunches	0	0	0
Complimentary Lunches	0	0	0
TOTAL LUNCHES SERVED	7334	47399	54733

Lunch Status	Free	Reduced	Paid	Total
Free	150	53	368	571

**March 31,
2025**

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 0000 729 000	Fund Balance	0.00	0.00	0.00	0.00
21 6111 729 910	DRAMA	15,103.33	917.81	3,340.00	17,525.52
21 6120 729 910	SPEECH	190.85	135.00	0.00	55.85
21 6210 729 910	MUSIC CLUB	366.66	0.00	0.00	366.66
21 6220 729 910	PEP BAND	2,625.13	0.00	0.00	2,625.13
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	14,070.69	8,595.74	8,754.47	14,229.42
21 6645 729 920	CROSS COUNTRY	46.50	0.00	0.00	46.50
21 6693 729 920	CHEERLEADING	2,405.31	0.00	0.00	2,405.31
21 6694 729 920	DANCE TEAM	584.41	800.00	0.00	(215.59)
21 6710 729 920	BOYS' BASKETBALL	1,897.12	924.00	196.00	1,169.12
21 6720 729 920	FOOTBALL	2,059.63	0.00	0.00	2,059.63
21 6730 729 920	BASEBALL	1,464.73	0.00	0.00	1,464.73
21 6740 729 920	BOYS' TRACK	9.87	84.94	0.00	(75.07)
21 6760 729 920	BOYS' GOLF	2,492.31	0.00	0.00	2,492.31
21 6780 729 920	WRESTLING	254.82	0.00	0.00	254.82
21 6810 729 920	GIRLS BASKETBALL	187.29	0.00	350.00	537.29
21 6815 729 920	VOLLEYBALL	597.00	0.00	0.00	597.00
21 6835 729 920	SOFTBALL	0.00	0.00	0.00	0.00
21 6840 729 920	GIRLS TRACK	318.32	0.00	0.00	318.32
21 6860 729 920	GIRLS' GOLF	96.93	0.00	0.00	96.93
21 7010 729 950	FBLA	6,439.02	2,622.00	0.00	3,817.02
21 7011 729 950	HS STUDENT COUNCIL	3,069.90	3,291.92	293.39	71.37
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	69.22	0.00	0.00	69.22
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 7023 729 950	FCCLA	128.09	105.08	309.75	332.76
21 7026 729 950	FFA	15,830.86	724.88	1,435.00	16,540.98
21 7027 729 950	ART CLUB	0.00	0.00	0.00	0.00
21 7040 729 950	MS STUDENT COUNCIL	350.59	30.00	1,059.25	1,379.84
21 7049 729 950	PBIS	127.12	0.00	0.00	127.12
21 7051 729 950	CAMP WAPSIE	26.13	0.00	0.00	26.13
21 7080 729 950	CLASS OF 2025	2,494.46	0.00	0.00	2,494.46
21 7081 729 950	CLASS OF 2026	2,824.69	1,107.71	540.00	2,256.98
21 7082 729 950	CLASS OF 2027	680.43	0.00	0.00	680.43
21 7083 729 950	CLASS of 2028	583.76	0.00	0.00	583.76
21 8000 729 910	ANNUAL	6,571.82	0.00	0.00	6,571.82
21 8001 729 910	BUCCANEER CLUB	76.47	0.00	0.00	76.47
21 8004 729 910	INTEREST	3,181.79	0.00	346.07	3,527.86
Fund Total: 21		95,746.49	19,339.08	16,823.93	93,031.34

East Buchanan Community School District Calendar 2025-2026

August 2025					
M	T	W	Th	F	
11	12	13	14	15	Aug 18 New Teacher PD Day
18	19	20	21	22	Aug 19 All Teacher PD Days
25	26	27	28	29	Aug 21 Back to School Night
					Aug 25 1st day of school (1:00)
September 2025					
1	2	3	4	5	Sept 1 No school: Labor Day
8	9	10	11	12	Sept 8 - No School PD
15	16	17	18	19	
22	23	24	25	26	Sept 22: 1:25 Dismissal PD
29	30				
October 2025					
		1	2	3	
6	7	8	9	10	Oct 6 No School PD
13	14	15	16	17	Oct 20 1:25 Dismissal PD
20	21	22	23	24	Oct 21/23 PT Conf 2-8 Early Dismissal
27	28	29	30	31	Oct 24 No School (Comp Day)
November 2025					
3	4	5	6	7	Nov 3 No School PD
10	11	12	13	14	Nov 17 1:25 Dismissal PD
17	18	19	20	21	Nov 25 1:25 Dismissal
24	25	26	27	28	Nov. 27-29 No School: Thanksgiving
December 2025					
1	2	3	4	5	Dec 1 No School PD
8	9	10	11	12	
15	16	17	18	19	Dec 19 1:25 Dismissal
22	23	24	25	26	
29	30	31			

KEY			
	New Teacher Preservice		No School / Snow make up
	Teacher PD-Full Day		Teacher PD-1:00 Dismissal
	Early Dismissal		Holiday Observed
	No school		PT Conference Night / Early Dismissal

January 2026					
M	T	W	Th	F	
			1	2	Jan 2 No School PD
5	6	7	8	9	Jan 5 Classes Resume
12	13	14	15	16	
19	20	21	22	23	Jan 19 1:25 Dismissal PD
26	27	28	29	30	
February 2026					
2	3	4	5	6	Feb 2 No School PD
9	10	11	12	13	
16	17	18	19	20	Feb 16 1:25 Dismissal PD
23	24	25	26	27	
March 2026					
2	3	4	5	6	March 2 No School PD
9	10	11	12	13	Mar 10/12 PT Conf 2-8 Early Dismissal
16	17	18	19	20	March 13 No School (Comp Day)
23	24	25	26	27	March 23 1:25 Dismissal PD
30	31				
April 2026					
		1	2	3	April 3/6 No School
6	7	8	9	10	April 7 No School PD
13	14	15	16	17	
20	21	22	23	24	April 20 1:25 Dismissal
27	28	29	30		
May 2026					
				1	May 4 No School PD
4	5	6	7	8	May 17 Graduation
11	12	13	14	15	May 21 Last Day of School
18	19	20	21	22	May 22 No School PD
25	26	27	28	29	May 25 Memorial Day

1142 Hours

Current 1160

East Buchanan Community School District Calendar 2024-2025													
August 2024							January 2025						
M	T	W	Th	F	FD 1:25 2Hr		M	T	W	Th	F	FD 1:25 2Hr	
12	13	14	15	16	Aug 19 New Teacher PD Day								
18	20	21	22	23	Aug 20-22 All Teacher PD Days								
25	27	28	29	30	Aug 21 Back to School Night	1	6	7	8	9	10	Jan 3 Teacher PD Day (No School)	
					Aug 23 1st day of school (1:00)	3 2	13	14	15	16	17	Jan 6 Classes Resume	4 1
					Aug 30 Teacher PD Day		20	21	22	23	24	Jan 8, 22 - 1:25 Dismissal PD	5
September 2024							27	28	29	30	31	Jan 20 Snow Make Up Day #1	3 1
3	4	5	6		Sept 2 No school: Labor Day	3 1						Jan 31 Early Dismiss (Reg Wk)	4 1
9	10	11	12	13	Sept 4, 18 - 1:25 Dismissal PD	5	3	4	5	6	7	Feb 5, 19 - 1:25 Dismissal PD	3 1
16	17	18	19	20		4 1	10	11	12	13	14		3 1
23	24	25	26	27		5	17	18	19	20	21		3 1 1
30						1	24	25	26	27	28		5
October 2024							March 2025						
1	2	3	4		Oct 2, 16 - 1:25 Dismissal PD	3 1							
7	8	9	10	11	Oct 14 Teacher PD Day (No School)	5							
14	15	16	17	18	Oct 22 PT Conf 4-8	3 1	3	4	5	6	7	March 11 PT Conf 4-8	3 1
21	22	23	24	25	Oct 24 PT Conf 2-8 Early Dismissal	3 1	10	11	12	13	14	March 13 PT Conf 2-8 Early Dismissal	3 1
27	28	29	30		Oct 25 No School (Comp Day)	4	17	18	19	20	21	March 14 No School (Comp Day)	3 1
November 2024							24	25	26	27	28	March 17 Teacher PD Day (No School)	5
							30						1
4	5	6	7	8	Nov 6, 20, 26 - 1:25 Dismissal PD	1	April 2025						
11	12	13	14	15	Nov 27-29 No School: Thanksgiving	4 1							
18	19	20	21	22		5	1	2	3	4		April 2, 17, 30 - 1:25 Dismissal PD	3 1
24	25	26	27	28		4 1	7	8	9	10	11	April 14 Teacher PD Day	5
December 2024							14	15	16	17	18	April 18, 21 No School	3 1
2	3	4	5	6	Dec 4, 20 - 1:25 Dismissal PD	4 1	21	22	23	24	25		4
9	10	11	12	13	Dec 23-Jan 3 No School: Winter Break	5	27	28	29				2 1
16	17	18	19	20		4 1							
23	24	25	26	27									
30	31												
KEY							May 2025						
	New Teacher Preservice									1	2	May 14 - 1:25 Dismissal PD	2
	Teacher PD						5	6	7	8	9	May 18 Graduation	5
	Early Dismissal						12	13	14	15	16	May 23 Last Day of School	4 1
	No school						19	20	21	22	23	May 26 Memorial Day	5
							26	27	28	29	30	May 27 Teacher PD Day	

Full Days	Days	Hours
100 Dismiss	145	978.75
2 Hr Delay	25	120.75
P/T Conf	2	9.5
TOTAL	174	1125
		Original Hrs
		1161.76
		Change
		36.76

Early Outs	2
2 Hour Delays	2
Cancellations	4

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 19, 2025

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, 2024. 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 January 19, 2022. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by East Buchanan Community School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. 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 March 19, 2025.

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

Kay L. Chapman, CPA PC

NOTICE OF PUBLIC HEARING
Proposed EAST BUCHANAN School Budget Summary
Fiscal Year 2025 - 2026

Location of Public Hearing: East Buchanan CSD, Library, 414 5th St N, Winthrop IA 50682	Date of Hearing: 04/09/2025	Time of Hearing: 05:00 PM
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The Board of Directors will conduct a public hearing on the proposed 25/26 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 2026	Re-est. 2025	Actual 2024	Avg % 24-26
Taxes Levied on Property	1	3,668,707	3,409,879	3,317,355	% 5.2
Utility Replacement Excise Tax	2	43,867	43,479	44,947	% -1.2
Income Surtaxes	3	254,795	212,109	194,600	% 14.4
Tuition/Transportation Received	4	725,000	779,885	768,568	
Earnings on Investments	5	205,000	209,900	267,128	
Nutrition Program Sales	6	192,000	192,000	199,099	
Student Activities and Sales	7	121,000	113,000	113,232	
Other Revenues from Local Sources	8	116,500	179,944	243,036	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	4,070,994	4,314,924	4,140,033	
Instructional Support State Aid	11	13,450	0	0	
Other State Sources	12	749,000	750,070	902,114	
Two Tier Assessment Limitation Replacement	13	41,697	41,697	38,158	
Title I Grants	14	60,000	59,670	73,961	
IDEA and Other Federal Sources	15	390,000	548,809	580,518	
Total Revenues	16	10,652,010	10,855,366	10,882,749	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	366,270	560,313	313,523	
Proceeds of Fixed Asset Dispositions	19	0	2,150	1,550	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	11,018,280	11,417,829	11,197,822	
Beginning Fund Balance	22	4,937,788	4,813,191	5,190,064	
Total Resources	23	15,956,068	16,231,020	16,387,886	
*Instruction	24	5,913,000	5,895,000	6,159,895	% -2.0
Student Support Services	25	300,000	300,000	297,112	
Instructional Staff Support Services	26	491,000	486,000	544,477	
General Administration	27	310,000	375,000	478,281	
School Administration	28	430,000	430,000	447,811	
Business & Central Administration	29	150,000	148,000	141,179	
Plant Operation and Maintenance	30	1,482,000	1,215,022	914,180	
Student Transportation	31	555,120	524,000	518,187	
*Total Support Services (lines 25-31)	31A	3,718,120	3,478,022	3,341,227	% 5.5
*Noninstructional Programs	32	470,000	472,000	453,117	% 1.8
Facilities Acquisition and Construction	33	200,000	20,000	261,854	
Debt Service (Principal, interest, fiscal charges)	34	623,846	633,638	764,243	
AEA Support - Direct to AEA	35	212,920	234,259	278,919	
*Total Other Expenditures (lines 33-35)	35A	1,036,766	887,897	1,305,016	% -10.9
Total Expenditures	36	11,137,886	10,732,919	11,259,255	
Transfers Out	37	366,270	560,313	313,523	
Other Uses	38	0	0	1,917	
Total Expenditures, Transfers Out & Other Uses	39	11,504,156	11,293,232	11,574,695	
Ending Fund Balance	40	4,451,912	4,937,788	4,813,191	
Total Requirements	41	15,956,068	16,231,020	16,387,886	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		14.57366			