

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
February 11, 2026 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** - Resolution for Expenditures from Flexibility Fund
3. **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.
4. **APPROVE AGENDA**
5. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on January 14, 2026
 - b. Personnel Changes
 - c. List of Bills
 - d. Financial Reports
6. **COMMUNITY/PROGRAM PRESENTATIONS**
7. **ADMINISTRATIVE UPDATES & REPORTS**
 - a. Elementary Update
 - b. Secondary Update
 - c. District Update
 - d. Facilities Update
8. **AGENDA**
 - a. Approve Flexibility Fund Expenditure Resolution
 - b. Approve Budget Guarantee Resolution
 - c. Approve Sale of JD Tractor
 - d. Financial Presentation
 - e. Approve Proposed FY27 Reduction
 - f. Approve LGRP for FY27
 - g. Approval of Certified Early Retirement Policy 407.6
9. **STUDENT QUESTIONS**
10. **#BUCPR1DE**
11. **ADJOURN**

**East Buchanan Community School District
Regular Board Meeting Minutes – January 14, 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 Tonishia Dockstader, Andy Sperflage, Heather Steffens, and Troy Tempus. Board member Andrew Maas was absent. Administration 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 Dockstader, second by Steffens to approve the agenda as presented.

Approve Consent Agenda - Motion by Steffens, second by Tempus to approve the consent agenda. Items included on the consent agenda: minutes from the regular meeting on December 10, 2025; minutes from the work session on January 5, 2026; expenditures listed; and financial reports.

Administrative Updates and Reports – Reck reported that the 5th grade Lighthouse team updates the school sign, the 6th grade Lighthouse team is planning the January assembly, a review of referrals to the office data shows that there is improvement compared to last year, and FAST screening begins January 20th. Ludwig reported that the attendance goal has been met so a new goal has been set. Kelchen reported on some of the school topics that may be discussed in legislative session, Denovo Construction will be providing new drawings using the suggested revisions, and the 4-day week survey results were provided.

Board Policy Review – Motion by Dockstader, second by Tempus to approve the second reading of board policy 501.10 as discussed.

Gym Floor Refinishing – Motion by Tempus, second by Steffens to approve the quote for gym floor refinishing from Capital Sanitary as presented.

At-Risk/Dropout Plan SBRC Request – Motion by Dockstader, second by Steffens to approve the SBRC application for modified supplement amount of \$127,822 for the 26-27 At-Risk/Dropout Plan. Motion carried with all ayes.

At-Risk/Dropout Plan – Motion by Steffens, second by Tempus to approve the At-Risk/Dropout Prevention Plan for the 26-27 school year. Motion carried with all ayes

Certified Early Retirement Policy 407.6 Review – Motion by Tempus, second by Dockstader to approve the Policy 407.6 as discussed. Payout will be \$27,500 and \$100/day for five-year average sick leave ending balance.

Classified Early Retirement Policy 413.2 Review – Motion by Dockstader, second by Steffens to approve the Policy 413.2 as discussed. Payout will be \$100/day for five-year average FTE and sick leave ending balance.

Flexibility Fund Expenditure Resolution – Motion by Dockstader, second by Tempus to set a public hearing for February 11, 2026 at 5:00 pm for a proposed resolution to approve expenditures from the flexibility fund.

BucPr1de – Great showing of Buc Pr1de at the January 13th basketball game with EB dance camp students performing, 5th grade girls' basketball playing during half-time, and the pep band performing. EB staff provided breakfast to Dunkerton CSD staff after the passing of one of their students.

Adjourn- Motion by Steffens, second by Tempus to adjourn the meeting at 5:52 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.

Personnel Changes

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
2/11/2026	Stacy Hirsch	Resignation	Para-Educator	2/5/2026	2/20/26
2/11/2026	Paula Aberle	Resignation	Para-Educator	2/6/2026	End of School Year

List of Bills - School Board Mtg
List of Bills-GENERAL FUND, MANAGEMENT FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	SUPPLIES	19.98 1
AMAZON	Amazon	SUPPLIES	61.61 1
AMAZON	Amazon	SUPPLIES	35.56 1
AMAZON	Amazon	SUPPLIES	31.95 1
AMAZON	Amazon	SUPPLIES	12.96 1
AMAZON	Amazon	SUPPLIES	39.00 1
AMAZON	Amazon	SUPPLIES	42.76 1
AMAZON	Amazon	REFUND	(75.08) 1
			168.74
AEDSUPER	Cardio Partners Inc	AED SUPPLIES	127.00 1
			127.00
CHASCARD	CHASE CARD SERVICES	TRAVEL EXPENSES	209.60 1
			209.60
LOWES	Lowe's	MICROWAVES	516.00 1
			516.00
TEACHPAY	Teacher Synergy LLC	CURRICULUM	10.00 1
			10.00
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	594.92 1
WALMART	WALMART COMMUNITY BRC	SUPPLIES	99.62 1
			694.54
			Batch Total: 1,725.88
AGVAFS	AgVantage FS	GREENHOUSE LP	218.38
AGVAFS	AgVantage FS	GREENHOUSE LP	451.28
AGVAFS	AgVantage FS	GREENHOUSE LP	305.78
			975.44
AHLECOON	Ahlers & Cooney, P.C.	Legal Services	418.00
			418.00
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	19,341.49
			19,341.49
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	SUPPLIES	145.85
			145.85
CENTPOIN	CENTER POINT-URBANA CSD	OPEN ENROLLMENT	273.63
CENTPOIN	CENTER POINT-URBANA CSD	OPEN ENROLLMENT	6,030.90
			6,304.53
CENTCITY	CENTRAL CITY COMM. SCHOOL	OPEN ENROLLMENT OUT	273.62
			273.62
CID	Central Iowa Distributing	BLDG & GROUNDS SUPPLIES	528.00
CID	Central Iowa Distributing	BLDG & GROUNDS SUPPLIES	148.00
CID	Central Iowa Distributing	CUSTODIAL SUPPLIES	29.00
			705.00
CRAEA	CENTRAL RIVERS AEA	SPECIAL EDUCATION	16,289.80
			16,289.80

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CHILJEFF	Childers, Jeff	SNOW REMOVAL	2,908.32
			2,908.32
CHRIDOOOR	CHRISTIE DOOR	PURCHASED SERVICE	185.00
			185.00
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	63.83
			63.83
CITYWINT	CITY OF WINTHROP	WATER/SEWER	758.94
			758.94
CJCOOP	CJ COOPER & ASSOCIATES, INC.	PURCHASED SERVICE	65.00
CJCOOP	CJ COOPER & ASSOCIATES, INC.	PURCHASED SERVICE	80.00
			145.00
COMPAIR	Compressed Air & Equipment Inc., Co.	CUSTODIAL SUPPLIES	28.00
			28.00
DEPTTRAN	DEPARTMENT OF EDUCATION	VEHICLE INSPECTIONS	950.00
			950.00
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	27,927.91
			27,927.91
DUNKERTO	DUNKERTON SCHOOL DISTRICT	SHARING AGREEMENT	52,343.09
			52,343.09
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,609.66
			2,609.66
EDGEOIL	Edgewood Oil, Inc.	TRANSPORTATION SUPPLIES	749.00
			749.00
EMCINSU	EMC Insurance	INSURANCE	527.00
			527.00
INDENAPA	Etten Enterprises LLC	PARTS/SUPPLIES	62.92
INDENAPA	Etten Enterprises LLC	PARTS/SUPPLIES	69.44
INDENAPA	Etten Enterprises LLC	PARTS/SUPPLIES	34.98
INDENAPA	Etten Enterprises LLC	PARTS/SUPPLIES	28.98
INDENAPA	Etten Enterprises LLC	PARTS/SUPPLIES	26.64
			222.96
FAMIFIRS	Family First Homecare of Iowa	PURCHASED NURSING SERVICES	3,364.83
			3,364.83
FORMFASH	Formal Fashions Inc	TUXES	599.40
			599.40
H2I	H2I Group	CUSTODIAL SUPPLIES	95.00
			95.00
HEALEQUITY	Health Equity (Admin Fees)	HSA admin fees	13.50 1
HEALEQUITY	Health Equity (Admin Fees)	FSA ADMIN FEES	33.75 1
			47.25
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	266.94

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			266.94
INDECS	INDEPENDENCE CSD	OPEN ENROLLMENT	12,461.40
			12,461.40
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	349.25
			349.25
ISFIS	Iowa School Finance Information Services Inc	CFPM SUBSCRIPTION	2,300.00
			2,300.00
ITAG	Iowa Talented and Gifted Assn	ITAG Spring Workshop	150.00
			150.00
JWPEPPER	J.W. PEPPER & SON, INC.	SUPPLIES	33.99
JWPEPPER	J.W. PEPPER & SON, INC.	SUPPLIES	24.00
			57.99
JESUPCSD	JESUP COMMUNITY SCHOOL DISTRICT	OPEN ENROLLMENT	547.25
			547.25
KAYCHAP	KAY L. CHAPMAN CPA PC	FY25 AUDIT	4,750.00
			4,750.00
KONEINC	KONE INC.	Elevator Service Provider	276.84
			276.84
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	(2.01)
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	831.07
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,394.90
			3,223.96
LYNCROOF	LYNCH ROOFING & SIDING, INC	ROOF REPAIRS	424.60
			424.60
MENARDSWLO	MENARDS	CUSTODIAL SUPPLIES	339.00
			339.00
MIDWALAR	MIDWEST ALARM SERVICES	FIRE ALARM INSPECTION	586.08
MIDWALAR	MIDWEST ALARM SERVICES	BATTERIES	1,132.84
			1,718.92
MOOSEMECH	Moose Mechanical	PURCHASED SERVICE	822.50
MOOSEMECH	Moose Mechanical	PURCHASED SERVICE	350.00
			1,172.50
NICKGROC	Nick's Grocery	CUSTODIAL SUPPLIES	11.14
			11.14
HOGLBUSMN	North Central Intl LLC	BUS PARTS	79.82
HOGLBUSMN	North Central Intl LLC	BUS PARTS	97.32
			177.14
NORTLINN	NORTH-LINN CSD	CONCURRENT ENROLLMENT	403.39
NORTLINN	NORTH-LINN CSD	OPEN ENROLLMENT	29,873.20
			30,276.59

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
OELWCSD	OELWEIN CSD	OPEN ENROLLMENT OUT	900.98
			900.98
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	28.33
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	212.41
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	16.53
			257.27
PAYMSPRING	Payment Spring	JMC online payment fees	20.18 1
			20.18
PRACAPPL	Practical Applications Inc	PROF DEVELOPMENT	2,500.00
			2,500.00
RELAYHUB	RelayHub, LLC	MEDICAID PURCHASED SERVICE	2,816.78
			2,816.78
SCHOBUSS	SCHOOL BUS SALES CO	PARTS/SUPPLIES	498.74
			498.74
STARMONT	STARMONT CSD	OPEN ENROLLMENT	21,885.41
STARMONT	STARMONT CSD	OPEN ENROLLMENT	18,212.40
			40,097.81
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	367.22
			367.22
USCELL	US CELLULAR	Cell Phones	433.17
			433.17
VANMETER	VAN METER ELECTRIC SUPPLY CO	SUPPLIES	254.79
VANMETER	VAN METER ELECTRIC SUPPLY CO	SUPPLIES	214.92
			469.71
VITASOUR	VitalSource	Hawkeye Spring Tuition 26	1,724.88
VITASOUR	VitalSource	Hawkeye Spring Text	54.99
VITASOUR	VitalSource	TEXTBOOK-CREDIT	(174.98)
			1,604.89
WAVESHEL	WAVERLY-SHELL ROCK CSD	OPEN ENROLLMENT TUITION	12,090.75
			12,090.75
WESTCENT	WEST CENTRAL COMMUNITY SCHOOL	OPEN ENROLLMENT	4,267.63
			4,267.63
WESTDELA	WEST DELAWARE CSD	OPEN ENROLLMENT OUT	10,174.52
WESTDELA	WEST DELAWARE CSD	OPEN ENROLLMENT	5,670.90
			15,845.42
WILSREST	WILSON RESTAURANT SUPPLY INC.	REPAIR	207.50
			207.50
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	176.60
			176.60
YOUNPLUM	YOUNG PLUMBING & HEATING CO.	PURCHASED SERVICE	2,274.91
			2,274.91

List of Bills - School Board Mtg
List of Bills-GENERAL FUND, MANAGEMENT FUND

Vendor ID Vendor Name

Description

Invoice Amount

Batch Total: 281,312.00

Report Total: 283,037.88

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	
AMAZON	Amazon	EQUIPMENT	316.99 3
			<u>316.99</u>
		Batch Total:	316.99
MOOSEMECH	Moose Mechanical	EQUIPMENT	2,530.00
			<u>2,530.00</u>
TRANEUSINC	Trane US Inc	PURCHASED SERVICE	2,128.00
			<u>2,128.00</u>
UMBBANK	UMB Bank, N.A.	FINANCIAL FEES	500.00
			<u>500.00</u>
		Batch Total:	5,158.00
		Report Total:	5,474.99

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
DUMJORD	Dumolien, Jordan	official	150.00
			150.00
FITZMICH	FITZGERALD, MICHAEL	official	150.00
			150.00
FROSJOE	Frost, Joseph	official	160.00
			160.00
GRIFFRED	GRIFFITHS, FRED	official	160.00
GRIFFRED	GRIFFITHS, FRED	official	150.00
			310.00
HEIDCHRI	HEIDELBAUER, CHRIS	official	150.00
HEIDCHRI	HEIDELBAUER, CHRIS	official	160.00
			310.00
KELEJERR	KELEHER, JERRY	official	150.00
			150.00
KELLKEAT	Kelly, Keaton	official	110.00
KELLKEAT	Kelly, Keaton	Official	50.00
KELLKEAT	Kelly, Keaton	official	110.00
			270.00
KUETTIMO	Kuethe, Timothy	official	160.00
			160.00
LAKEBRAD	Lake, Brad	official	275.00
			275.00
LYNOGABE	Lynott, Gabe	official	150.00
			150.00
NIEHJEFF	NIEHAUS, JEFF	official	160.00
			160.00
PIERTRAV	Pierson, Travis	official	160.00
			160.00
SCHOBREN	Schott, Brendan	Official	250.00 2
			250.00
SHUBTJ	Shubert, TJ	official	100.00
SHUBTJ	Shubert, TJ	official	150.00
SHUBTJ	Shubert, TJ	official	150.00
			400.00
SICKDANI	Sickles, Daniel	official	150.00
			150.00
VOSSJARE	Voss, Jared	official	250.00
			250.00

Batch Total: 3,455.00
Report Total: 3,455.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMERCANC	AMERICAN CANCER SOCIETY	donation	328.85
			328.85
ANAMOSA	ANAMOSA SCHOOL DISTRICT	ENTRY FEE	120.00
			120.00
BSNSPORT	BSN SPORTS, LLC	TRACK EQUIPMENT	7,229.01
			7,229.01
CASCADE	CASCADE HIGH SCHOOL	ENTRY FEES	150.00
			150.00
CENTCOMM	CENTRAL COMMUNITY SCHOOL	ENTRY FEES	120.00
			120.00
CORKTIFF	Corkery, Tiffany	SUPPLIES	50.35
			50.35
EWELEDOC	EWELL EDUCATIONAL SERVICES	SUBSCRIPTION	390.00
			390.00
GALLKAYL	Gallup, Kayla	donation	201.97
			201.97
MAQVALL	MAQUOKETA VALLEY CSD	ENTRY FEES	110.00
			110.00
MFL	MFL MARMAC SCHOOLS	ENTRY FEES	125.00
			125.00
MUSITHEA	MUSICAL THEATRE INTERNATIONAL	Musical Materials	2,988.01
			2,988.01
NASSPNHS	NASSP/NHS	MEMBERSHIP	385.00
			385.00
OTT	Ottumwa High School	ENTRY FEES	150.00
			150.00
SCHOHEAL	SCHOOL HEALTH CORPORATION	ATHLETIC TAPE	591.30
			591.30
SHANWRES	SHANNON WRESTLING AND TIMING, LLC	PURCHASED SERVICE	325.00
			325.00
SMITANDR	Smith, Andrew	donation	801.97
			801.97
TROTTROP	TROTT TROPHIES	TROPHY	117.80
			117.80
WAPSVALL	WAPSIE VALLEY COMM. SCHOOL	ENTRY FEE	75.00
			75.00
WESTMUSI	WEST MUSIC COMPANY	Music for honor Choir	54.50
			54.50

Batch Total: 14,313.76

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	Props for Annie	149.87 2
AMAZON	Amazon	SUPPLIES	119.99 2
AMAZON	Amazon	SUPPLIES	29.68 2
			299.54
CHASCARD	CHASE CARD SERVICES	hotel rooms-girls wrestling	2,413.79 2
CHASCARD	CHASE CARD SERVICES	ONLINE ORDERING PLATFORM	43.55 2
			2,457.34
SKINMIX	Skinnymixes.com	SUPPLIES	51.83 2
			51.83
WALMART	WALMART COMMUNITY BRC	SUPPLIES	35.86 2
WALMART	WALMART COMMUNITY BRC	SUPPLIES	59.75 2
			95.61
WARTBURG	WARTBURG COLLEGE	HONOR CHOIR REGISTRATION	228.50 2
			228.50
Batch Total:			3,132.82
Report Total:			3,132.82

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Food	344.90
			<u>344.90</u>
CHASCARD	CHASE CARD SERVICES	food/supplies	244.39
			<u>244.39</u>
COUNVIEW	COUNTRY VIEW DAIRY	food purchased	207.00
			<u>207.00</u>
EMSDETER	EMS DETERGENT SERVICES CO.	supplies	19.48
			<u>19.48</u>
MARTBROT	MARTIN BROTHERS	Food purchased	2,297.78
			<u>2,297.78</u>
NICKGROC	Nick's Grocery	Food	81.51
			<u>81.51</u>
PERFFOOD	PERFORMANCE FOODSERVICE	food/supplies purchased	3,915.74
			<u>3,915.74</u>
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	milk/dairy products	3,433.82
			<u>3,433.82</u>
		Batch Total:	<u>10,544.62</u>
		Report Total:	<u>10,544.62</u>

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

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26
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	1,719,451.15
Revenue	351,737.36	207,304.81	636,734.88	1,534,171.27	587,069.86	649,939.79	608,407.72
Expenditures	623,907.91	839,369.27	591,009.70	622,242.06	714,280.61	642,806.16	727,727.27
Ending Balance	1,513,938.34	881,873.88	927,599.06	1,839,528.27	1,712,317.52	1,719,451.15	1,600,131.60
21-ACTIVITY FUND							
Beginning Balance	74,058.43	78,287.91	93,365.07	104,031.38	104,218.68	111,498.91	110,855.10
Revenue	6,245.94	24,072.49	22,295.54	15,423.75	19,743.62	11,692.48	17,037.64
Expenditures	2,016.46	8,995.33	11,629.23	15,236.45	12,463.39	12,336.29	23,629.30
Ending Balance	78,287.91	93,365.07	104,031.38	104,218.68	111,498.91	110,855.10	104,263.44
22-MANAGEMENT FUND							
Beginning Balance	219,118.50	-35,683.55	-36,069.93	-7,991.91	104,866.84	125,800.06	116,142.07
Revenue	20,213.82	201.00	42,016.27	183,580.75	23,497.22	6,601.26	7,320.70
Expenditures	275,015.87	587.38	13,938.25	70,722.00	2,564.00	16,259.25	40,677.34
Ending Balance	-35,683.55	-36,069.93	-7,991.91	104,866.84	125,800.06	116,142.07	82,785.43
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	3,176,679.12
Revenue	284,093.19	60,303.56	70,834.06	73,470.60	9,706.50	123,824.37	84,253.28
Expenditures	409,765.00	1,157.91	0.00	41,500.00	0.00	8,137.50	21,750.00
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	3,239,182.40
36-PPEL							
Beginning Balance	588,169.63	573,608.20	525,905.78	526,134.25	569,528.52	608,190.71	564,538.60
Revenue	6,099.10	3,834.39	36,772.26	185,416.94	38,837.19	8,082.54	8,702.50
Expenditures	20,660.53	51,536.81	36,543.79	142,022.67	175.00	51,734.65	5,273.16
Ending Balance	573,608.20	525,905.78	526,134.25	569,528.52	608,190.71	564,538.60	567,967.94
40-DEBT SERVICE							
Beginning Balance	43,774.02	44,471.97	44,123.86	59,730.81	87,799.56	97,474.00	100,255.15
Revenue	200,830.45	151.89	15,606.95	82,056.25	9,674.44	11,218.65	3,446.77
Expenditures	200,132.50	500.00	0.00	53,987.50	0.00	8,437.50	0.00
Ending Balance	44,471.97	44,123.86	59,730.81	87,799.56	97,474.00	100,255.15	103,701.92
61-NUTRITION FUND							
Beginning Balance	127,773.92	121,007.05	136,153.13	130,886.07	134,075.71	99,601.79	111,910.55
Revenue	7,025.24	29,023.86	30,037.33	73,490.00	44,093.34	73,810.57	50,111.72
Expenditures	13,792.11	13,877.78	35,304.39	70,300.36	78,567.26	61,501.81	51,157.21
Ending Balance	121,007.05	136,153.13	130,886.07	134,075.71	99,601.79	111,910.55	110,865.06
less: Received on Acct	5,203.03	19,387.08	13,206.20	13,538.76	11,714.63	13,624.33	13,772.18
	115,804.02	116,766.05	117,679.87	120,536.95	87,887.16	98,286.22	97,092.88
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	9,189.53
Revenue (contributions)	11,499.43	1,844.98	1,914.98	4,434.67	1,914.98	1,915.10	1,914.98
Expenditures (claims)	19,308.90	3,507.74	2,378.47	824.73	827.81	767.66	308.75
Ending Balance	5,471.23	3,808.47	3,344.98	6,954.92	8,042.09	9,189.53	10,795.76
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	74,794.95
Gross Wages-contract	330,951.63	315,694.58	342,983.24	342,983.24	348,777.83	346,804.61	338,940.28
	368,210.96	341,477.02	390,967.96	443,249.52	448,536.75	434,427.77	413,735.23
Employer paid deductlo	56,402.12	55,438.07	54,677.94	57,187.03	55,588.06	49,537.51	49,119.88
Employer paid IPERS	33,287.06	30,926.68	36,134.42	41,044.51	41,746.80	40,015.53	38,162.59
Employer paid FICA	27,455.56	25,483.55	29,396.20	33,408.28	33,828.93	32,753.01	31,169.96
	117,144.74	111,848.30	120,208.56	131,639.82	131,163.79	122,306.05	118,452.43
TOTAL	485,355.70	453,325.32	511,176.52	574,889.34	579,700.54	556,733.82	532,187.66

**EAST BUCHANAN CSD
TREASURER'S REPORT**

MONTH BY FUND:		Jan-26			
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance
General	10	\$ 1,719,451.15	\$ 608,407.72	\$ 727,727.27	\$ 1,600,131.60
Activity	21	\$ 110,855.10	\$ 17,037.64	\$ 23,629.30	\$ 104,263.44
Management	22	\$ 116,142.07	\$ 7,320.70	\$ 40,677.34	\$ 82,785.43
SAVE	33	\$ 780,070.67	\$ 77,068.05	\$ 21,750.00	\$ 835,388.72
SAVE	33	\$ 2,396,608.45	\$ 7,185.23		\$ 2,403,793.68
PPEL	36	\$ 564,538.60	\$ 8,702.50	\$ 5,273.16	\$ 567,967.94
Debt Service	40	\$ 100,255.15	\$ 3,446.77	\$ -	\$ 103,701.92
Debt Service	40	\$ -	\$ -	\$ -	\$ -
Nutrition	61	\$ 111,910.55	\$ 32,801.74	\$ 33,847.23	\$ 110,865.06
Nutrition	61	\$ -	\$ 17,309.98	\$ 17,309.98	\$ -
FSA	72	\$ 9,189.53	\$ 1,914.98	\$ 308.75	\$ 10,795.76
		\$ 5,909,021.27	\$ 781,195.31	\$ 870,523.03	\$ 5,819,693.55

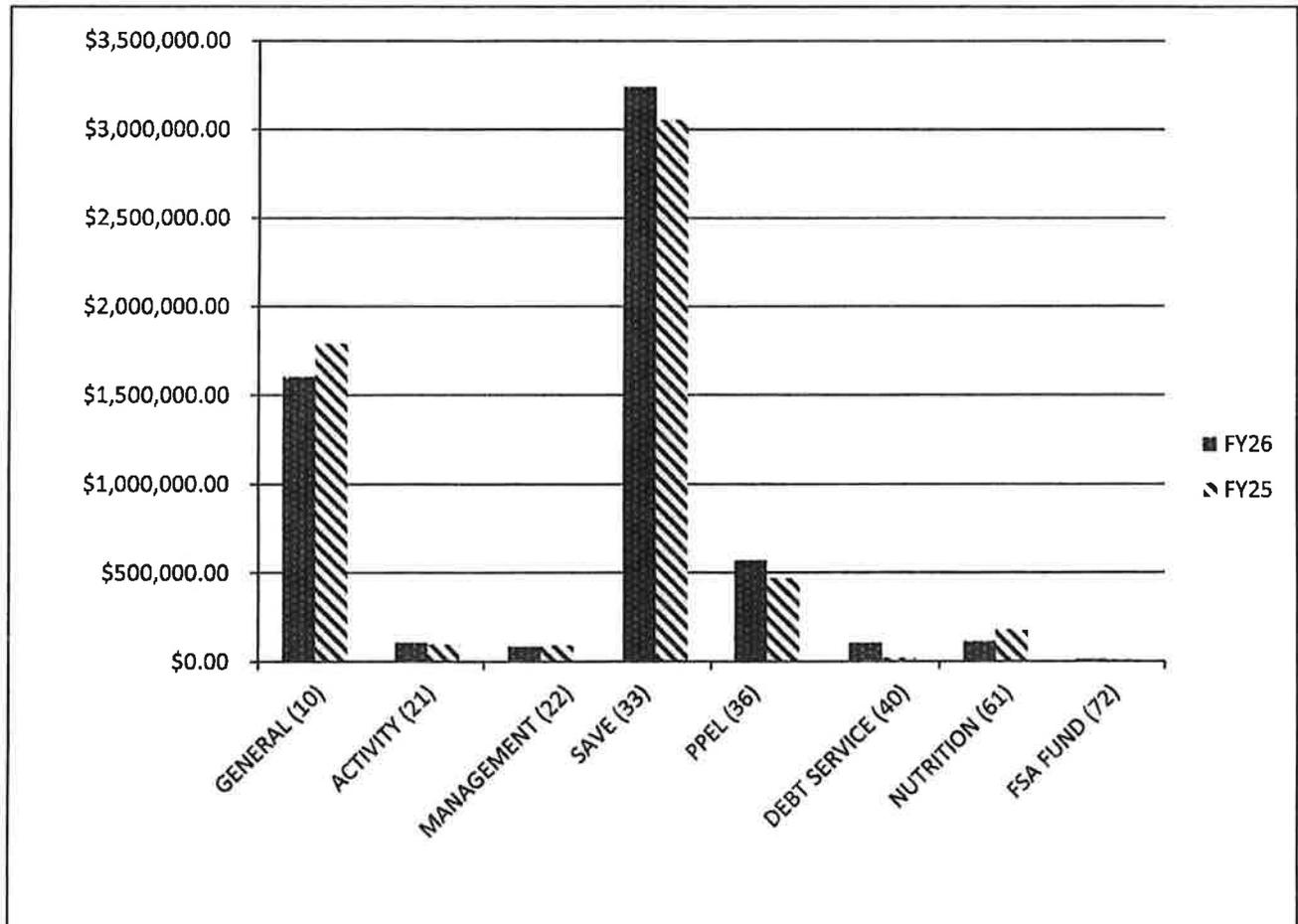
BY BANK ACCOUNT

Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance	Outstanding Deposits	Outstanding Checks	Ending Bank Balance	Bank Acct
General	10	\$ 1,786,108.89	\$ 4,575,365.69	\$ 4,761,342.98	\$ 1,600,131.60				
Management	22	\$ 219,118.50	\$ 283,431.02	\$ 419,764.09	\$ 82,785.43				
FSA	72	\$ 13,280.70	\$ 25,439.12	\$ 27,924.06	\$ 10,795.76				
					\$ 1,693,712.79	\$ 17,309.98	\$ 50,847.35	\$ 1,727,250.16	XX009
Activity	21	\$ 74,058.43	\$ 116,511.46	\$ 86,306.45	\$ 104,263.44				
					\$ 104,263.44	\$ -	\$ 4,837.00	\$ 109,100.44	XX306
SAVE	33	\$ 2,349,394.86	\$ 254,531.32	\$ 200,132.50	\$ 2,403,793.68	\$ -	\$ -	\$ 2,403,793.68	XX1520
SAVE	33	\$ 665,612.39	\$ 451,954.24	\$ 282,177.91	\$ 835,388.72				
PPEL	36	\$ 588,169.63	\$ 287,744.92	\$ 307,946.61	\$ 567,967.94				
Debt Service	40	\$ 43,774.02	\$ 314,847.90	\$ 254,920.00	\$ 103,701.92				
					\$ 1,507,058.58		\$ -	\$ 1,507,058.58	XX900
Debt Service	40	\$ -	\$ 8,137.50	\$ 8,137.50	\$ -	\$ -		\$ -	UMB
Nutrition	61	\$ 127,773.92	\$ 301,005.19	\$ 317,914.05	\$ 110,865.06	\$ -	\$ 17,789.87	\$ 128,654.93	XX603

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

January 2026

Fund Description	Beginning	Revenues	Expenditures	FY26	FY25	Difference
				Ending	End Balance	
GENERAL (10)	\$1,719,451.15	\$608,407.72	\$727,727.27	\$1,600,131.60	\$1,787,606.34	(\$187,474.74)
ACTIVITY (21)	\$110,855.10	\$17,037.64	\$23,629.30	\$104,263.44	\$93,709.44	\$10,554.00
MANAGEMENT (22)	\$116,142.07	\$7,320.70	\$40,677.34	\$82,785.43	\$88,771.38	(\$5,985.95)
SAVE (33)	\$3,176,679.12	\$84,253.28	\$21,750.00	\$3,239,182.40	\$3,051,579.13	\$187,603.27
PPEL (36)	\$564,538.60	\$8,702.50	\$5,273.16	\$567,967.94	\$467,415.52	\$100,552.42
DEBT SERVICE (40)	\$100,255.15	\$3,446.77	\$0.00	\$103,701.92	\$18,597.04	\$85,104.88
NUTRITION (61)	\$111,910.55	\$50,111.72	\$51,157.21	\$110,865.06	\$177,939.97	(\$67,074.91)
FSA FUND (72)	\$9,189.53	\$1,914.98	\$308.75	\$10,795.76	\$8,234.65	\$2,561.11
TOTAL				\$5,819,693.55	\$5,693,853.47	\$125,840.08



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY26 Certified		
		Budget	as of 01/31/26	over / (under) budget
Taxes Levied on Property	1	\$ 3,520,480.00	\$ 2,084,323.42	
Utility Replacement Excise Tax	2	\$ 42,094.00	\$ 20,302.24	
Income Surtaxes	3	\$ 254,795.00	\$ 160,361.74	
Tuition\Transportation Received	4	\$ 725,000.00	\$ 22,895.00	
Earnings on Investments	5	\$ 205,000.00	\$ 127,138.83	
Nutrition Program Sales	6	\$ 192,000.00	\$ 93,978.55	
Student Activities and Sales	7	\$ 121,000.00	\$ 83,352.14	
Other Revenues from Local Sources	8	\$ 116,500.00	\$ 122,500.07	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,070,994.00	\$ 2,023,156.00	
Instructional Support State Aid	11	\$ 13,450.00	\$ -	
Other State Sources	12	\$ 749,000.00	\$ 456,135.42	
Two Tier Assessment Limitation Repl	13	\$ 41,697.00	\$ -	
Title I Grants	14	\$ 60,000.00	\$ 7,409.51	
IDEA and Other Federal Sources	15	\$ 390,000.00	\$ 178,074.22	
Total Revenues	16	\$ 10,502,010.00	\$ 5,379,627.14	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 366,270.00	\$ 208,270.00	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 1,150.00	
Special Items/Upward Adjustments	20	\$ -	\$ (3.00)	
Total Revenues & Other Sources	21	\$ 10,868,280.00	\$ 5,589,044.14	\$ (5,279,235.86)
Beginning Fund Balance	22	\$ 5,302,889.93	\$ 5,302,889.93	
Total Resources	23	\$ 16,171,169.93	\$ 10,891,934.07	
*Instruction	24	\$ 5,913,000.00	\$ 2,485,401.56	\$ (3,427,598.44)
Student Support Services	25	\$ 300,000.00	\$ 111,900.38	
Instructional Staff Support Services	26	\$ 491,000.00	\$ 264,557.99	
General Administration	27	\$ 310,000.00	\$ 112,588.86	
School/Building Administration	28	\$ 430,000.00	\$ 234,901.08	
Business & Central Administration	29	\$ 150,000.00	\$ 73,871.36	
Plant Operation and Maintenance	30	\$ 1,482,000.00	\$ 553,191.37	
Student Transportation	31	\$ 555,120.00	\$ 396,998.49	
This row is intentionally left blank	32	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 3,718,120.00	\$ 1,748,009.53	\$ (1,970,110.47)
*Noninstructional Programs	33	\$ 470,000.00	\$ 213,855.76	\$ (256,144.24)
Facilities Acquisition and Construction	34	\$ 200,000.00	\$ 78,408.44	
Debt Service	35	\$ 623,846.00	\$ 263,057.50	
AEA Support - Direct to AEA	36	\$ 212,920.00	\$ 81,449.00	
*Total Other Expenditures (lines 34-36)	36A	\$ 1,036,766.00	\$ 422,914.94	\$ (613,851.06)
Total Expenditures	37	\$ 11,137,886.00	\$ 4,870,181.79	
Transfers Out	38	\$ 366,270.00	\$ 208,270.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 11,504,156.00	\$ 5,078,451.79	\$ (6,425,704.21)
Ending Fund Balance	41	\$ 4,667,013.93	\$ 5,813,482.28	
Total Requirements	42	\$ 16,171,169.93	\$ 10,891,934.07	

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 01/31/26	over / (under) budget
Taxes Levied on Property	1	\$ 2,492,761	\$ 1,473,582	
Utility Replacement Excise Tax	2	\$ 29,806	\$ 14,353	
Income Surtaxes	3	\$ 254,795	\$ 160,362	
Tuition\Transportation Received	4	\$ 725,000	\$ 22,895	
Earnings on Investments	5	\$ 60,000	\$ 36,668	
Nutrition Program Sales	6	\$ -	\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 1,383	
Other Revenues from Local Sources	8	\$ 66,500	\$ 69,651	
Revenue from Intermediary Sources	9		\$ -	
State Foundation Aid	10	\$ 4,070,994	\$ 2,023,156	
Instructional Support State Aid	11	\$ 13,450	\$ -	
Other State Sources	12	\$ 96,500	\$ 92,343	
Two Tier Assessment Limitation Repl	13	\$ 31,758	\$ -	
Title 1 Grants	14	\$ 60,000	\$ 7,410	
IDEA and Other Federal Sources	15	\$ 220,000	\$ 109,951	
Total Revenues	16	\$ 8,122,564	\$ 4,011,754	
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	\$ 4,012,004	\$ (4,110,560)
Beginning Fund Balance	22	\$ 1,109,354	\$ 1,109,354	
Total Resources	23	\$ 9,231,918	\$ 5,121,358	
Instruction	24	\$ 5,500,000	\$ 2,282,556	\$ (3,217,444)
Student Support Services	25	\$ 300,000	\$ 111,900	
Instructional Staff Support Services	26	\$ 450,000	\$ 223,468	
General Administration	27	\$ 265,000	\$ 71,333	
School/Building Administration	28	\$ 430,000	\$ 226,451	
Business & Central Administration	29	\$ 150,000	\$ 73,871	
Plant Operation and Maintenance	30	\$ 650,000	\$ 291,625	
Student Transportation	31	\$ 425,000	\$ 186,501	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,670,000	\$ 1,185,149	\$ (1,484,851)
Noninstructional Programs	33	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	34	\$ -	\$ -	
Debt Service	35	\$ -	\$ -	
AEA Support - Direct to AEA	36	\$ 212,920	\$ 81,449	
Total Other Expenditures (lines 34-36)	36A	\$ 212,920	\$ 81,449	\$ (131,471)
Total Expenditures	37	\$ 8,382,920	\$ 3,549,155	
Transfers Out	38	\$ 7,000		
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,389,920	\$ 3,549,155	\$ (4,840,765)
Ending Fund Balance	41	\$ 841,998	\$ 1,572,204	
Total Requirements	42	\$ 9,231,918	\$ 5,121,358	

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	16,042.37	0.00	0.00	16,042.37
21 6120 729 910	SPEECH	55.85	62.00	0.00	(6.15)
21 6210 729 910	MUSIC CLUB	763.46	28.00	0.00	735.46
21 6220 729 910	PEP BAND	2,644.14	29.00	0.00	2,615.14
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	28,108.58	8,441.25	6,037.00	25,704.33
21 6645 729 920	CROSS COUNTRY	46.50	0.00	0.00	46.50
21 6693 729 920	CHEERLEADING	1,314.33	0.00	0.00	1,314.33
21 6694 729 920	DANCE TEAM	2,870.41	2,251.44	0.00	618.97
21 6710 729 920	BOYS' BASKETBALL	1,120.95	880.00	0.00	240.95
21 6720 729 920	FOOTBALL	1,392.21	0.00	500.00	1,892.21
21 6730 729 920	BASEBALL	1,509.78	0.00	0.00	1,509.78
21 6740 729 920	BOYS' TRACK	9.87	0.00	0.00	9.87
21 6760 729 920	BOYS' GOLF	2,012.76	0.00	0.00	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	0.00	1,498.70
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	0.00	233.38
21 6860 729 920	GIRLS' GOLF	96.93	0.00	0.00	96.93
21 7010 729 950	FBLA	3,427.83	33.71	139.00	3,533.12
21 7011 729 950	HS STUDENT COUNCIL	1,877.55	0.00	1,691.35	3,568.90
21 7012 729 950	SPANISH CLUB	997.45	0.00	0.00	997.45
21 7013 729 950	NHS	1,680.74	0.00	0.00	1,680.74
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	262.28	273.72	870.75	859.31
21 7026 729 950	FFA	22,400.59	8,896.20	3,054.00	16,558.39
21 7040 729 950	MS STUDENT COUNCIL	1,120.20	0.00	0.00	1,120.20
21 7081 729 950	CLASS OF 2026	1,781.77	0.00	0.00	1,781.77
21 7082 729 950	CLASS OF 2027	1,848.43	0.00	1,680.75	3,529.18
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	0.00	6,144.57
21 8004 729 910	INTEREST	1,975.20	0.00	330.81	2,306.01
Fund Total: 21		<u>110,855.10</u>	<u>20,895.32</u>	<u>14,303.68</u>	<u>104,263.44</u>

RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,210.35	\$7,941.50	\$9,151.85
Student Lunch	\$10,818.30	\$52,146.19	\$62,964.49
Adult Breakfast	\$14.00	\$171.50	\$185.50
Adult Lunch	\$415.00	\$2,115.00	\$2,530.00
Alacarte	\$6,819.20	\$29,483.90	\$36,303.10
Snacks	\$1,225.00	\$6,182.05	\$7,407.05
Federal Breakfast	\$1,532.44	\$4,871.56	\$6,404.00
Federal Lunch	\$9,835.35	\$28,102.65	\$37,938.00
State Breakfast	\$144.88	\$3,514.17	\$3,659.05
State Lunch	\$569.72	\$20,614.47	\$21,184.19
Supply Chain Assistance Fund	\$0.00	\$0.00	\$0.00
Convience fees	\$234.00	\$1,359.00	\$1,593.00
Rebate/sale of items	\$0.00	\$0.00	\$0.00
Interest	\$352.08	\$2,571.56	\$2,923.64
Donations	\$100.00	\$2,021.00	\$2,121.00
TOTAL INCOME	\$33,270.32	\$161,094.55	\$194,364.87

2025-2026
East Buchanan
Hot Lunch
Report

EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$14,996.56	\$88,309.51	\$103,306.07
Supplies	\$1,011.95	\$2,775.29	\$3,787.24
Student Meal Debt	\$0.00	\$2,900.25	\$2,900.25
NelNet	\$243.37	\$1,798.91	\$2,042.28
Equipment/repairs	\$0.00	\$157.50	\$157.50
Travel/Trainings	\$0.00	\$0.00	\$0.00
Purchased Services	\$0.00	\$0.00	\$0.00
Salaries	\$12,193.51	\$59,295.71	\$71,489.22
Benefits	\$5,118.39	\$25,568.70	\$30,687.09
Refund lunch accounts	\$0.00	\$57.45	\$57.45
TOTAL EXPENDITURES	\$33,563.78	\$180,863.32	\$214,427.10

DAYS MEALS SERVED	
July	0
August	5
September	20
October	21
November	16
December	13
January	18
February	0
March	0
April	0
May	0
June	0
TOTALS	88

MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	675	3868	4543
Reduced Student Breakfasts	97	616	713
Free Student Breakfasts	440	2829	3269
Second Breakfasts	5	10	15
Adult Breakfast	8	98	106
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFAST SERVED	1225	7421	8646

Paid Student Lunches	4159	17660	21819
Reduced Student Lunches	672	3044	3716
Free Student Lunches	1804	7638	9442
Second Lunches	0	0	0
Adult Lunches	83	412	495
Adult Guest Lunches	7	0	0
Complimentary Lunches	0	0	0
TOTAL LUNCHESES SERVED	6725	28765	35490

Lunch Status	Free	Reduced	Paid	Total
	135	50	361	546

January 31,
2026

Expenditure from Flexibility Account Board Resolution

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

Aye: _____

Nay: _____

Whereupon the President declared said Resolution duly adopted as follows:

RESOLUTION

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

WHEREAS, the Board, in consultation with its community, through a public hearing with notice, by the board passing a public hearing date on February 11, 2026 as prescribed by the Iowa Department of Education, has determined that excess funds in the flexibility account shall be transferred to general use in order to provide the best quality education for the students of the school district; and

WHEREAS, the Board proposes to use \$162,846.29 from the flexibility account, which came from excess funds from Teacher Quality Professional Development (TQPD) and Teacher Leadership Compensation Supplement (TLC). It has been certified that the statutory requirements for TQPD and TLC have been met and an approved copy of this board resolution submitted to the Iowa Department of Education.

NOW, THEREFORE, be it resolved by the Board:
Passed and approved this _____ day of _____, 20____.

Board President

Attest:

Board Secretary

FY27 BUDGET ADJUSTMENT RESOLUTION

RESOLVED, that the Board of Directors of EAST BUCHANAN community school district, will levy property taxes for fiscal year 2026-2027 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

Passed by the Board of Directors of the East Buchanan CSD this 11th day of February 2026.

Andy Sperflage, Board President

ATTEST: _____
Teresa Knipper, Board Secretary

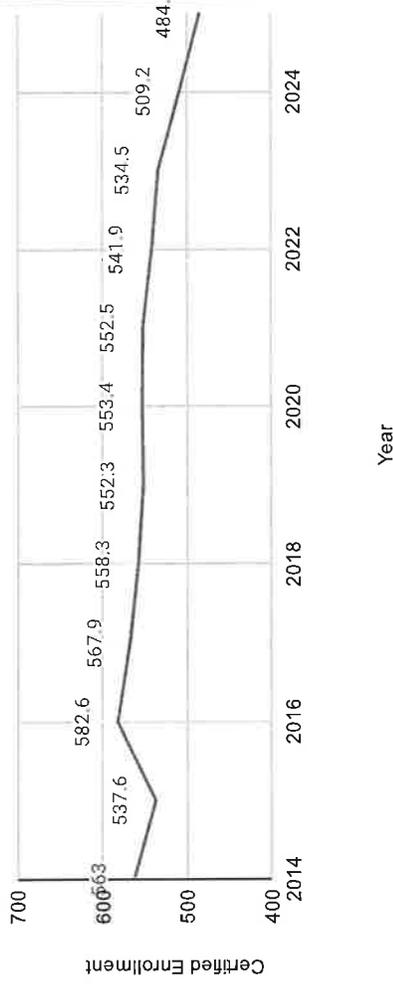
Dunkerton CSD would like to offer East Buchanan CSD \$7500 for the John Deere 4600 with 6 foot belly mower.

CERTIFIED ENROLLMENT

CERTIFIED ENROLLMENT = Resident Students in Seats + OE Out + Tuition Out

Year	Certified	Change
2025	484.9	-24.3
2024	509.2	-25.3
2023	534.5	-7.4
2022	541.9	-10.6
2021	552.5	-0.9
2020	553.4	1.1
2019	552.3	-6
2018	558.3	-9.6
2017	567.9	-14.7
2016	582.6	45
2015	537.6	-25.4
2014	563	

Certified Enrollment vs. Year

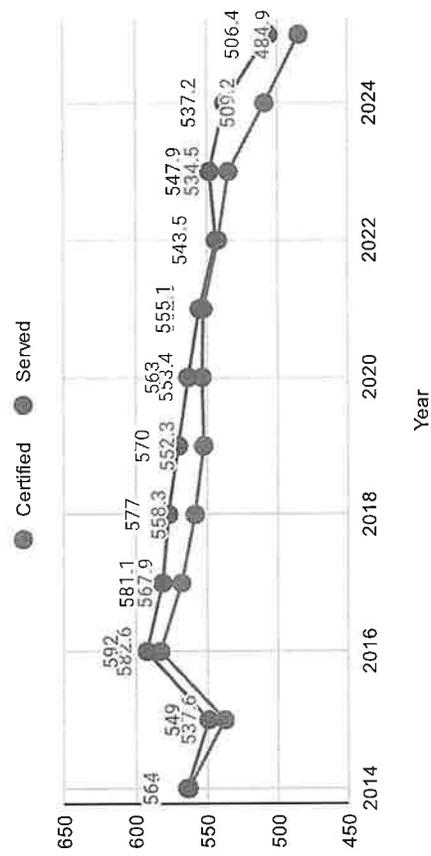


CERTIFIED VS SERVED ENROLLMENT

SERVED ENROLLMENT = Certified Enrollment + OE In - OE Out - Tuition Out

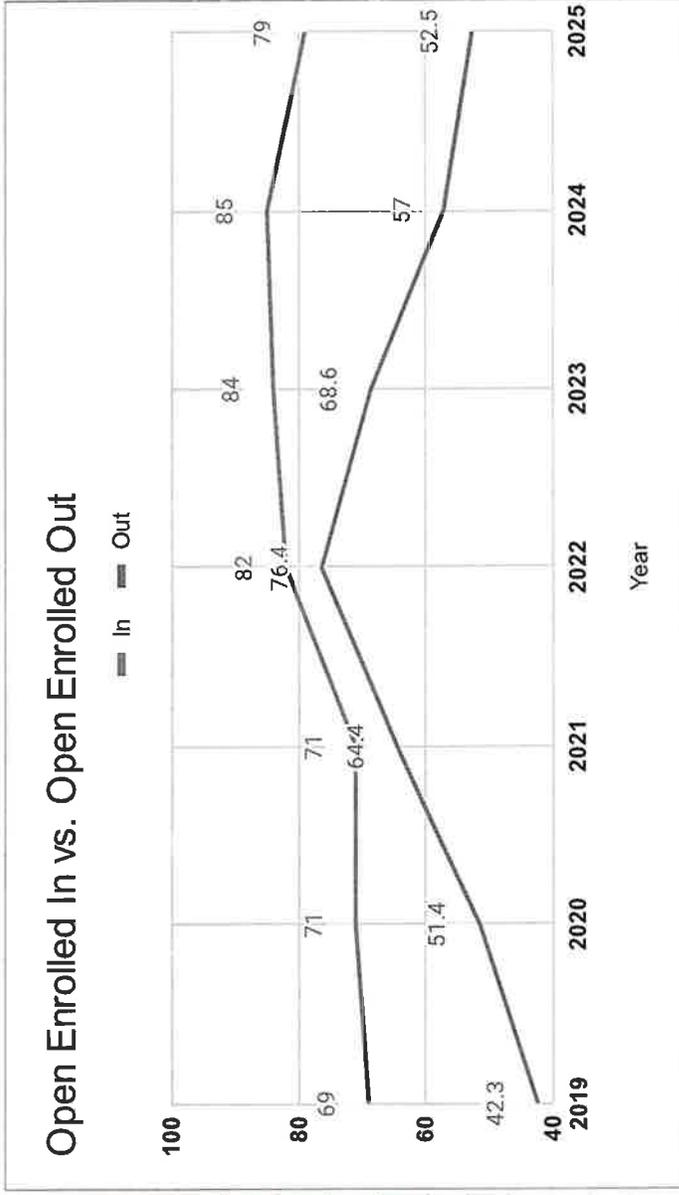
Year	Certified	Served	Change
2025	484.9	506.4	-30.8
2024	509.2	537.2	-10.7
2023	534.5	547.9	4.4
2022	541.9	543.5	-11.6
2021	552.5	555.1	-7.9
2020	553.4	563	-7
2019	552.3	570	-7
2018	558.3	577	-4.1
2017	567.9	581.1	-10.9
2016	582.6	592	43
2015	537.6	549	-15
2014	563	564	

Certified Enrollment vs Served Enrollment



OPEN ENROLLMENT TRENDS

Year	In	Out	Diff
2025	79	52.5	26.5
2024	85	57	28
2023	84	68.6	15.4
2022	82	76.4	5.6
2021	71	64.4	6.6
2020	71	51.4	19.6
2019	69	42.3	26.7



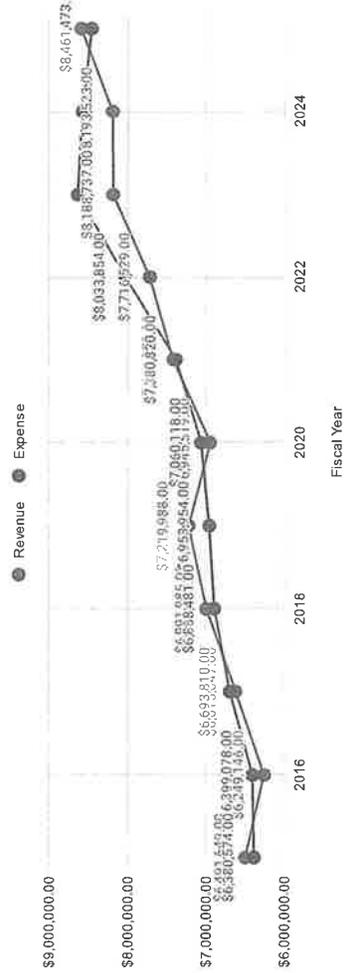
REVENUE VS EXPENSE (General Fund)

Fiscal Year	Revenue	Expense	Difference	CR LEVY	FY26 - \$300,000
2025	\$8,590,359.00	\$8,461,473.00	\$128,886.00	98.50%	
2024	\$8,193,523.00	\$8,573,603.00	-\$380,080.00	104.64%	\$538,754.00
2023	\$8,188,737.00	\$8,637,267.00	-\$448,530.00	105.48%	\$91,076.00
2022	\$7,716,529.00	\$8,033,854.00	-\$317,325.00	104.11%	
2021	\$7,414,379.00	\$7,380,820.00	\$33,559.00	99.55%	
2020	\$6,945,519.00	\$7,060,118.00	-\$114,599.00	101.65%	
2019	\$7,219,988.00	\$6,953,954.00	\$266,034.00	96.32%	\$162,000.00
2018	\$6,991,985.00	\$6,888,481.00	\$103,504.00	98.52%	
2017	\$6,615,047.00	\$6,693,810.00	-\$78,763.00	101.19%	
2016	\$6,249,146.00	\$6,399,078.00	-\$149,932.00	102.40%	
2015	\$6,491,649.00	\$6,380,574.00	\$111,075.00	98.29%	

W/O Cash Reserve

Fiscal Year	Revenue	Expense	Diff	Diff	Difference
2025	\$8,051,605.00	\$8,461,473.00	-0.63%	-1.24%	-\$409,868.00
2024	\$8,102,447.00	\$8,566,436.00	-1.06%	-0.83%	-\$471,156.00
2023	\$8,188,737.00	\$8,637,267.00	5.77%	6.99%	-\$448,530.00
2022	\$7,716,529.00	\$8,033,854.00	3.92%	8.13%	-\$317,325.00
2021	\$7,414,379.00	\$7,380,820.00	6.32%	4.35%	\$33,559.00
2020	\$6,945,519.00	\$7,060,118.00	-3.95%	1.50%	-\$114,599.00
2019	\$7,219,988.00	\$6,953,954.00	5.40%	0.94%	\$266,034.00
2018	\$6,829,985.00	\$6,888,481.00	3.15%	2.83%	-\$58,496.00
2017	\$6,615,047.00	\$6,693,810.00	5.53%	4.40%	-\$78,763.00
2016	\$6,249,146.00	\$6,399,078.00	-3.68%	0.29%	-\$149,932.00
2015	\$6,491,649.00	\$6,380,574.00			\$111,075.00

Income and Expense



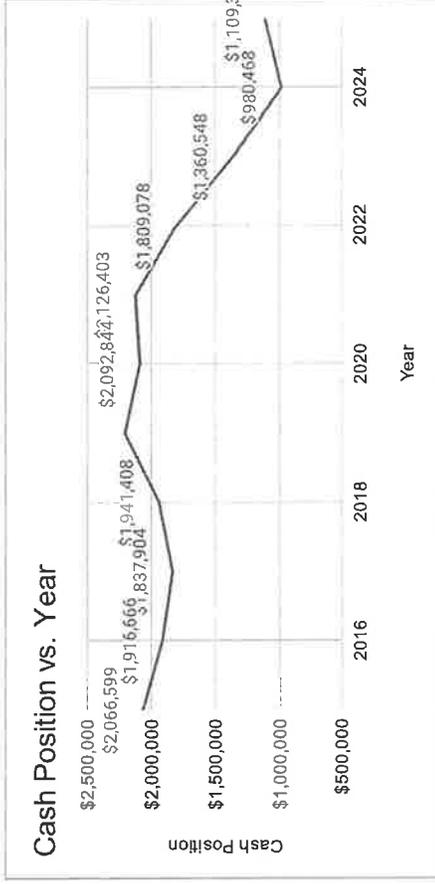
CASH POSITION

Represents cash on hand or cash in bank.

Year	Cash Position
2025	\$1,109,354
2024	\$980,468
2023	\$1,360,548
2022	\$1,809,078
2021	\$2,126,403
2020	\$2,092,844
2019	\$2,207,442
2018	\$1,941,408
2017	\$1,837,904
2016	\$1,916,666
2015	\$2,066,599

** 2 months = \$1,409,340

** 3 months = \$2,114,010



Day's Net Cash Ratio

Formula: Cash & Investments

Average Daily Cash Expenditures

Financial Information and Computation:

Year	Cash & Investments BalSheet C1L1	Total Expenditures ExpGF C8L42	Daily (365) Expenditures	Ratio In Days	Ratio In Months
2024	\$1,528,451	\$8,573,603.00	\$23,489	65.07	2.17
2023	\$2,162,495	\$8,637,267.00	\$23,664	91.38	3.05
2022	\$2,472,133	\$8,033,854.00	\$22,011	112.32	3.74
2021	\$2,950,610	\$7,380,820.00	\$20,221	145.92	4.86
2020	\$2,909,706	\$7,060,118.00	\$19,343	150.43	5.01

Ratio explanation: Number of days the district can carry expenditures without cash infusion.

Purpose: Measures short-term solvency and the ability to cash flow expenditures without receiving additional revenue.

Trend: Down

Target: 90 - 120 days (3 to 4 months)

Need/Co Below target range.

Correctiv Need to Decrease General Fund Expenditures

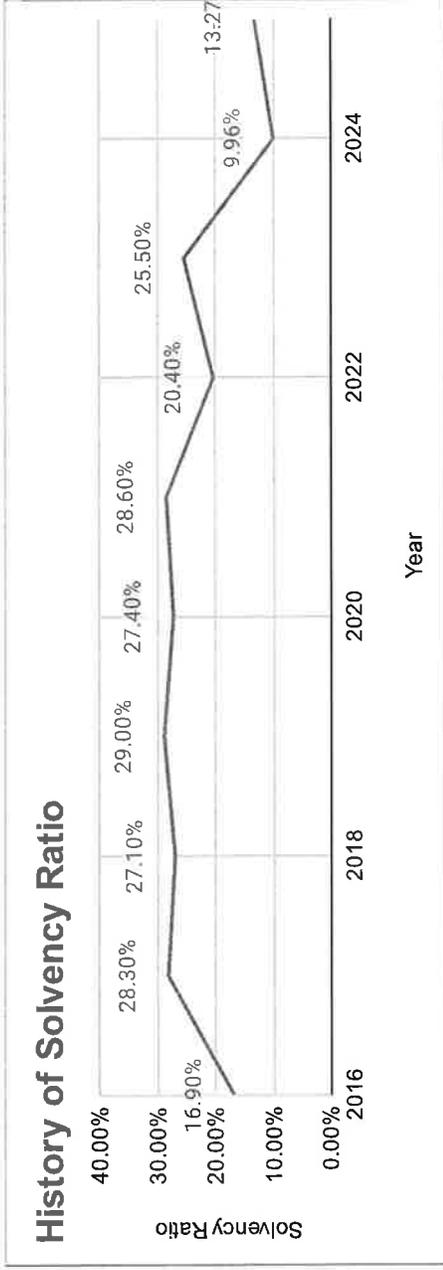
Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Est. FY 2027	Est. FY 2028	Est. FY 2029	Est. FY 2030	Est. FY 2031
Budget Enrollment	558.3	552.3	553.4	552.5	541.9	534.5	509.2	484.9	485	485	485	485
Enrollment Change		-6.00	1.10	-0.80	-10.60	-7.40	-25.30	-24.30				
Supplemental State Aid (Allowable Growth)	2.06%	2.30%	2.40%	2.50%	3.00%	2.50%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%
Dollar Change Cost Per Student	139	158	169	181	222	191	196	161	164	167	170	174
State Cost Per Student Before Equity Legislation	6,875	7,038	7,217	7,408	7,635	7,826	8,022	8,188	8,352	8,519	8,689	8,863
Equity Legislation: Additional Amount to the State Cost Per Pupil==>	5	10	10	5	0	0	5	0	0	0	0	0
Adjusted State Cost Per Pupil Amount==>	6,880	7,048	7,227	7,413	7,635	7,826	8,027	8,188	8,352	8,519	8,689	8,863
Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Est. FY 2027	Est. FY 2028	Est. FY 2029	Est. FY 2030	Est. FY 2031
District Cost Per Student	6,880	7,048	7,227	7,413	7,635	7,826	8,027	8,188	8,352	8,519	8,689	8,863
Regular Program Cost/W/O Budget Guarantee	3,841,104	3,892,610	3,999,422	4,095,683	4,137,407	4,182,997	4,087,348	3,970,361	4,050,720	4,131,715	4,214,165	4,298,555
Budget Guarantee	22,524	0	0	0	0	0	137,479	157,861	0	0	0	0
Regular Program Cost/With Budget Guarantee	3,863,628	3,892,610	3,999,422	4,095,683	4,137,407	4,182,997	4,224,827	4,128,222	4,050,720	4,131,715	4,214,165	4,298,555
Prior Year Regular Program Cost/With Budget Guarantee	3,921,270	3,863,628	3,892,610	3,999,422	4,095,683	4,137,407	4,182,997	4,224,827	4,128,222	4,050,720	4,131,715	4,214,165
"New Money"	-57,642	28,982	106,812	96,261	41,724	45,590	41,830	-96,605	-77,502	80,995	82,450	84,390
Percent New Money	-1.47%	0.75%	2.74%	2.41%	1.02%	1.10%	1.00%	-2.29%	-1.88%	2.00%	2.00%	2.00%

NEW MONEY CALCULATOR WITH CATEGORICALS

SOLVENCY RATIO

Solvency Ratio = Assigned and Unassigned General Fund Balance / Total GF Revenue-AEA Flowthrough

Year	Solvency Ratio
2025	13.27%
2024	9.96%
2023	25.50%
2022	20.40%
2021	28.60%
2020	27.40%
2019	29.00%
2018	27.10%
2017	28.30%
2016	16.90%



Purpose of Solvency Ratio: To measure the district's fund equity position.

Target: IASB recommendation is 7-17%, not to exceed 25%

FY23: 66% of school districts had a Solvency Ratio above 17%

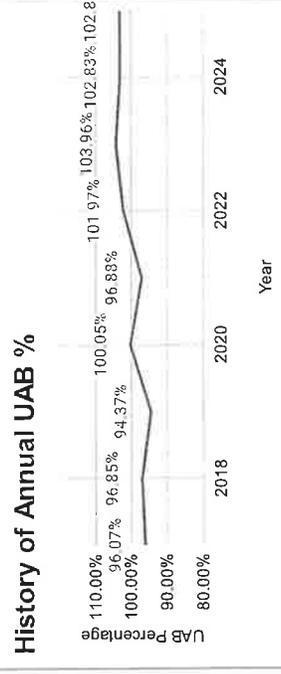
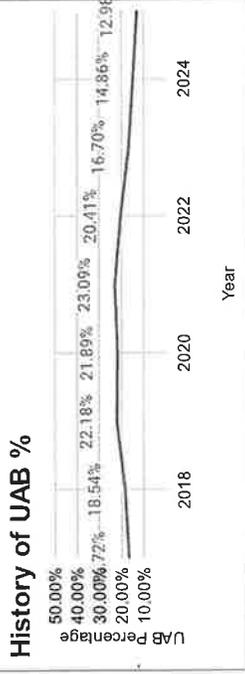
FY23: 39% of school districts had a Solvency Ratio above 25%

FY23: State Average = 23.7

UNSPENT BALANCE RATIO (UAB RATIO)

Unspent Balance Ratio = Unspent Spending Authority / Maximum Budget Authority

Year	UAB %	Max Auth Budget	Unspent Balance
2025	12.98%	\$9,724,031	\$1,262,558
2024	14.86%	\$10,069,520	\$1,495,917
2023	16.70%	\$10,368,846	\$1,731,579
2022	20.41%	\$10,094,202	\$2,060,348
2021	23.09%	\$9,596,368	\$2,215,547
2020	21.89%	\$9,038,232	\$1,978,114
2019	22.18%	\$8,935,948	\$1,981,994
2018	18.54%	\$8,455,844	\$1,567,362
2017	16.72%	\$8,037,298	\$1,343,743



Purpose: Measure the district's unbudgeted spending reserves.

Target: IASB recommendation is 5-15%, not to exceed 25%

FY22: 86% of school districts had a UAB Ratio above 15%

FY22: 48% of school districts had a UAB Ratio above 25%

FY22: State Average = 24.1

Year	Annual UAB%	Total Expenditures	Max Auth Bud - Prior UAB
2025	102.84%	\$8,461,473	\$8,228,114
2024	102.83%	\$8,573,603	\$8,337,941
2023	103.96%	\$8,637,267	\$8,308,498
2022	101.97%	\$8,033,854	\$7,878,655
2021	96.88%	\$7,380,821	\$7,618,254
2020	100.05%	\$7,060,118	\$7,056,238
2019	94.37%	\$6,953,954	\$7,368,586
2018	96.85%	\$6,888,482	\$7,112,356
2017	96.07%	\$6,693,810	\$6,967,555

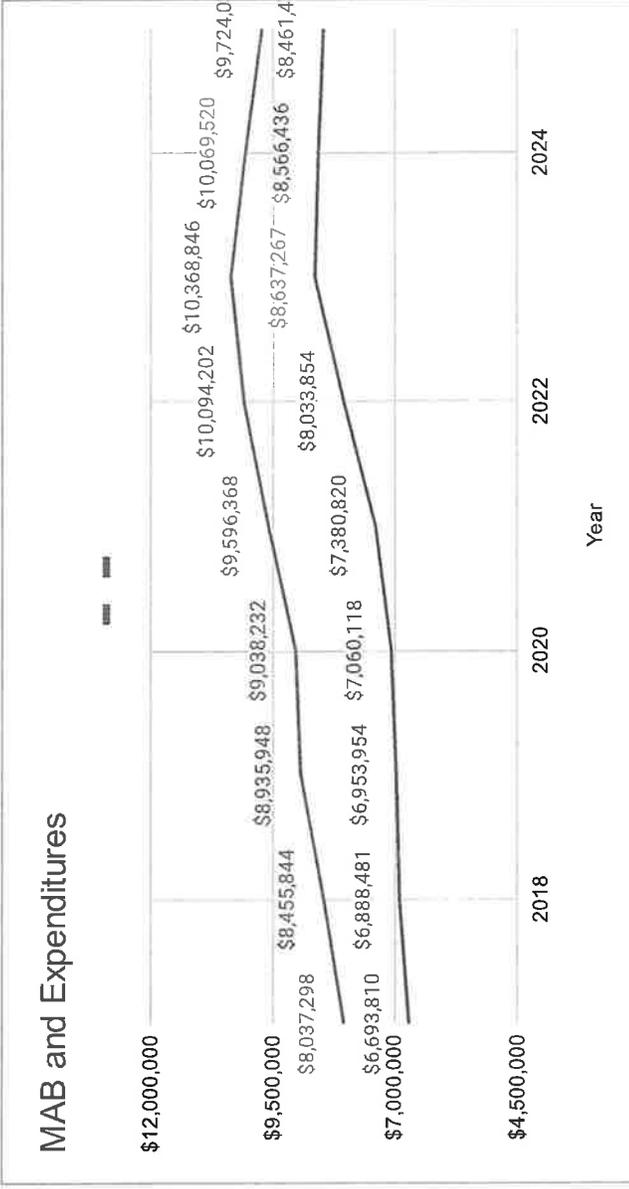
-\$233,359
-\$235,662
-\$328,769
-\$155,199
\$237,433
-\$3,880
\$414,632
\$223,874
\$273,745

XX School Example	
YEAR	SOLVENCY RATIO
FY19	20.60%
FY20	28.30%
FY21	22.30%
FY22	18.00%
FY23	15.00%
FY24	-6.40%

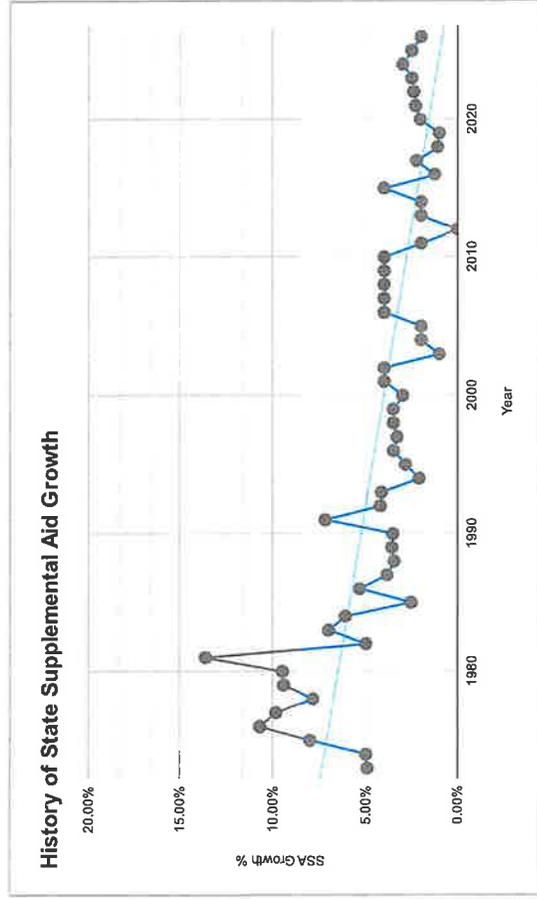
Max Authorized Budget vs Expenditures

Maximum amount authorized to spend vs actual expenditures.

Year	MAB	Expenditures
2025	\$9,724,031	\$8,461,473
2024	\$10,069,520	\$8,566,436
2023	\$10,368,846	\$8,637,267
2022	\$10,094,202	\$8,033,854
2021	\$9,596,368	\$7,380,820
2020	\$9,038,232	\$7,060,118
2019	\$8,935,948	\$6,953,954
2018	\$8,455,844	\$6,888,481
2017	\$8,037,298	\$6,693,810

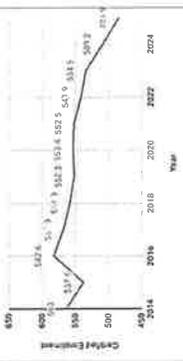


Year	Growth %
2026	2.00%
2025	2.50%
2024	3.00%
2023	2.50%
2022	2.40%
2021	2.30%
2020	2.06%
2019	1.00%
2018	1.10%
2017	2.25%
2016	1.25%
2015	4.00%
2014	2.00%
2013	2.00%
2012	0.00%
2011	2.00%
2010	4.00%
2009	4.00%
2008	4.00%
2007	4.00%
2006	4.00%
2005	2.00%
2004	2.00%
2003	1.00%
2002	4.00%
2001	4.00%
2000	3.00%
1999	3.50%
1998	3.50%
1997	3.30%
1996	3.50%
1995	2.85%
1994	2.10%
1993	4.14%
1992	4.21%
1991	7.18%
1990	3.53%
1989	3.59%
1988	3.47%
1987	3.84%
1986	5.33%
1985	2.54%
1984	6.10%
1983	7.00%
1982	5.00%
1981	13.59%
1980	9.48%
1979	9.42%
1978	7.84%
1977	9.83%
1976	10.70%
1975	8.00%
1974	5.00%
1973	4.93%

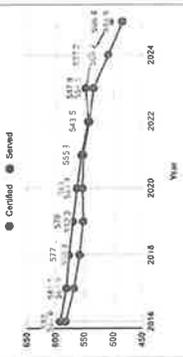


Levy Components	2019	2020	2021	2022	2023	2024	2025	2026
Total Levy	\$14.16	\$14.04	\$13.86	\$13.55	\$13.51	\$13.79	\$13.80	\$13.98
CDC Levy	\$9.45	\$8.97	\$8.82	\$8.79	\$8.32	\$8.23	\$8.10	\$8.60
ISL	\$0.77	\$0.72	\$0.64	\$0.67	\$0.67	\$0.32	\$0.26	\$0.12
Ed. Improvement*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.37	\$2.15	\$1.18
Total Gen. Fund	\$10.22	\$9.69	\$9.46	\$9.46	\$8.99	\$8.91	\$10.51	\$9.90
Management	\$0.59	\$0.57	\$0.47	\$0.23	\$0.52	\$1.33	\$1.40	\$1.67
PERL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg. PPEL	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33	\$0.33
Voter PPEL	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34	\$1.34
Debt	\$1.68	\$2.11	\$2.26	\$2.19	\$2.32	\$1.87	\$0.22	\$0.74
Total non-G.F.	\$3.94	\$4.35	\$4.40	\$4.09	\$4.51	\$4.88	\$3.29	\$4.08

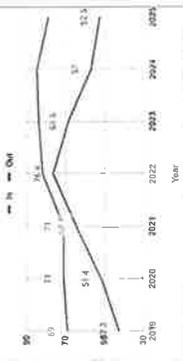
Certified Enrollment vs. Year



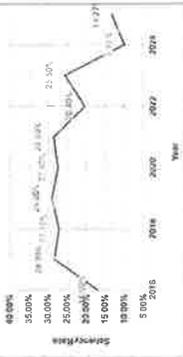
Certified Enrollment vs Served Enrollment



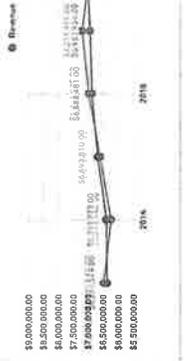
OE In vs. Out



History of Solvency Ratio



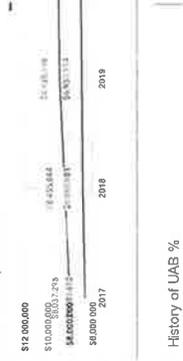
Income and Expense



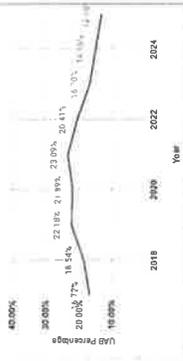
Cash Position by Year



MAB and Expenditures



History of UAB %



History of Annual UAB %



Application and Agreement to Join the
Iowa Local Government Risk Pool Agreement

This Application and Agreement entered into this ___ day of _____, 20__ by and between the Iowa Local Government Risk Pool Commission (the "Commission"), and the School Corporation executing this Application and Agreement (the "Public Agency"), a school corporation organized under the laws of the State of Iowa, is for the purpose of providing a means by which the Public Agency can join the Iowa Local Government Risk Pool Agreement (as amended from time to time, the "Agreement") entered into as of the 20th day of August, 2019 by and between the Clarion-Goldfield-Dows Community School District, the Union Community School District and the Prairie Valley Community School District [the "Organizing Public Agencies" and, along with the other Iowa school corporations, cities, counties and other political subdivisions of the State of Iowa (including the Public Agency) that have joined or will join the Agreement (the "Public Agencies"), hereinafter and in the Agreement collectively referred to as the "Participating Public Agencies"].

By joining the Agreement the Public Agency and the other Participating Public Agencies may exercise powers, privileges, or authority, and make use of benefits jointly to which each of the Participating Public Agencies separately is entitled under state and federal legislative acts.

This Application and Agreement amends the Agreement to add the Public Agency as a party and shall be effective upon its execution and filing with the Secretary of State of the State of Iowa.

The Commission was created pursuant to the Agreement for the purpose of establishing one or more local government risk pools to help the Participating Public Agencies mitigate budget risks associated with winter heating and other natural gas consumption, to enter into contractual arrangements with private parties to access natural gas for the benefit of the Participating Public Agencies, to establish premiums to be paid by the Participating Public Agencies, to pool their risks and stabilize gas prices annually and to facilitate the purchase by and delivery to the Participating Public Agencies of natural gas periodically.

The Public Agency agrees to be bound by the terms and conditions of the Agreement and such rules and regulations as may from time to time be adopted by the Board of Commissioners of the Commission.

The Public Agency may choose to be involved in or take advantage of any local government risk pool, program or activity of the Commission for any fiscal year and failure to be involved in or take advantage thereof for any fiscal year shall not constitute a withdrawal by the Public Agency from the Agreement.

There are specific provisions relating to withdrawal from the Agreement set forth therein, and the Public Agency agrees to make payment of all amounts due for its contracts, and all contracts and obligations of the Public Agency shall survive any withdrawal by the Public Agency from the Agreement.

IN WITNESS WHEREOF, the parties hereto do execute this Application and Agreement as of the day and year first above written.

IOWA LOCAL GOVERNMENT
RISK POOL COMMISSION

East Buchanan Community School District

By _____
Chairperson, Board of Commissioners

By _____
President, Board of Directors

By _____
Secretary, Board of Commissioners

By _____
Secretary, Board of Directors

BOARD RESOLUTION TO JOIN IOWA LOCAL GOVERNMENT RISK POOL

RESOLUTION NO. _____

Resolution approving the participation by the School District in a joint agreement establishing local government risk pools

WHEREAS, the Board of Directors (the “Board”) of the East Buchanan Community School District in the County (Counties) of Buchanan, State of Iowa (the “School District”) is required by Section 274.3 of the Code of Iowa, as amended, to operate, control and supervise all public schools within the boundaries of the School District and is authorized to exercise any broad and implied power not inconsistent with the laws of the State of Iowa and administrative rules adopted by state agencies pursuant thereto, related to the operation, control and supervision of those public schools; and

WHEREAS, pursuant to Section 670.7, subsection 1 of the Code of Iowa, as amended, the School District may join and pay funds into a local government risk pool to protect the School District against any and all liability, loss of property, or any other risks associated with the operation of the School District and the costs of local government risk pools shall be included in the School District’s management levy as provided in Section 296.7 of the Code of Iowa, as amended, or, if the School District has not certified a management levy, the costs shall be paid from the School District’s general fund; and

WHEREAS, pursuant to Section 296.7 of the Code of Iowa, as amended, the School District may enter into agreements obligating the School District to make payments beyond its current budget year to establish and maintain local government risk pools to protect the School District from tort liability, loss of property, environmental hazards or any other risk associated with the operation of the School District; and

WHEREAS, the School District is authorized pursuant to Chapter 28E of the Code of Iowa, as amended, to enter into joint agreements with other public agencies and with private agencies (both as defined therein) for the joint exercise of powers, privileges and authorities exercised or capable of being exercised by the School District; and

WHEREAS, because of the fluctuation of the costs of natural gas and variability of the quantities of natural gas used by the School District caused by changes in winter weather conditions, it is in the best interests of the School District to enter into a joint agreement with other public agencies, in substantially the form as has been presented to and considered by the Board (the “Iowa Local Government Risk Pool Agreement” or the “Agreement”) providing for the forming and creation of the Iowa Local Government Risk Pool Commission (the “Commission”) for the purpose of establishing one or more local government risk pools (together, the “Local Government Risk Pools”) to help the participating public agencies mitigate budget risks associated with winter heating and other natural gas consumption, to enter into contractual arrangements with private parties to access natural gas for the benefit of the participating public agencies, to establish premiums to be paid by the participating public agencies, to pool their risks and stabilize gas prices annually and to facilitate the purchase by and delivery to the participating public agencies of natural gas periodically;

BOARD RESOLUTION TO JOIN IOWA LOCAL GOVERNMENT RISK POOL

NOW, THEREFORE, It Is Hereby Resolved by the Board of Directors of the School District, as follows:

Section 1. The participation by the School District in the Iowa Local Government Risk Pool Agreement and the Local Government Risk Pools established in accordance therewith are hereby approved.

Section 2. The Iowa Local Government Risk Pool Agreement is hereby approved, and the President and Board Secretary are hereby authorized and directed to accept and execute the same and any related documents for and on behalf of the School District.

Section 3. The Board shall determine from time to time which, if any, of the Local Government Risk Pools established by the Commission are appropriate for the School District to participate in and shall enter into such related documents and agreements as may be necessary in connection therewith and the President and Board Secretary are hereby authorized and directed to execute the same for and on behalf of the School District.

Section 4. To the extent that the School District incurs obligations to pay premiums or other costs in connection with such Local Government Risk Pools, the Board agrees to include in its annual budget sufficient funds to pay such obligations each fiscal year from its management levy and/or general fund levy.

Section 5. The President and the Board Secretary (or their acting designees) are hereby authorized to execute and deliver any and all agreements, documents and instruments required in connection with the Agreement and to carry out the purposes set forth in this resolution.

Section 6. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved the ____ day of _____, 20__.

President, Board of Directors

Attest:

Secretary, Board of Directors

**SUGGESTED TEXT TO INCLUDE IN BOARD MINUTES RE
RESOLUTION TO JOIN IOWA LOCAL GOVERNMENT RISK POOL**

The Board took up and considered matters relating to participating in a joint agreement relating to the establishment of a local government risk pool.

After due consideration and discussion, Director _____ introduced the resolution below and moved that the resolution be adopted, seconded by Director _____. After due consideration, the President put the question on the motion and the roll being called, the following named Directors voted:

Ayes: _____

Nays: _____

Whereupon, the President declared the resolution duly adopted, as follows:

[include final approved resolution language]



Local Government Risk Pool

Iowa Local Government Risk Pool Commission
1201 63rd Street
Des Moines, IA 50311
Phone: 1(515) 251-5970

Iowa Local Government Risk Pool Commission Program Participation Agreement

THIS PARTICIPATION AGREEMENT is entered into by and between Iowa Local Government Risk Pool Commission ("28E"), 1201 63rd Street, Des Moines, Iowa, 50311, and EAST BUCHANAN CSD ("District"), effective as of the 1st day of July, 2026.

WHEREAS, 28E has established a local government risk pool program called Education Energy Group Pool (the "Program") to pool risks and stabilize gas prices for public entities in conjunction with Education Energy Group LLC to administer the Program in accordance with this agreement ("Program Administrator"), and other service providers including but not limited to WoodRiver Energy LLC as a Certified Natural Gas Provider ("CNGP") and Iowa School Finance Information Services, Inc., an Iowa corporation (hereinafter collectively referred to as "Service Provider(s)"); and

WHEREAS, District is a member of the 28E pursuant to the Iowa Local Government Risk Pool Agreement (the "28E Agreement"), and has a need for such Program in connection with stabilization of natural gas costs within its budget;

NOW, THEREFORE, in consideration of mutual promises and warranties contained in this Agreement, the parties hereby agree to the following:

1) Services. District agrees to pay a premium to 28E for participation in Program for Enrolled Meters listed in Exhibit A of this Agreement, under the terms outlined herein. 28E agrees to meet natural gas requirements for Enrollment Meters listed in Exhibit A of this Agreement, under the terms outlined herein. District shall take title, possession, and control of gas delivered to each enrolled meter under the Program at the point of delivery.

2) Term. The term of this Agreement shall commence on the effective date listed above and shall be in effect until June 30, 2027.

3) Total Premium. The Total Premium shall be set as the sum of all District Enrolled Meters and is set forth in Exhibit B of this Agreement. Exceptions are also noted in Exhibit B of this Agreement. Premiums and any Premium Amendments shall be due and payable, within 30 days of receipt of invoice by the District to the 28E. Late charges may be assessed on Premiums not paid timely.

4) Limitation of Liability & Indemnification.

(a) District and 28E will fully indemnify and hold harmless one another and each of their respective officers, directors, agents, and employees, from and against all claims, actions, proceedings, or settlements based upon, arising out of, or sustained in connection with, any other program or service offered by District or 28E unrelated to this Agreement.

(b) Force Majeure – District shall fully indemnify 28E and Service Providers for acts of God, strikes, lock outs, pipeline explosions, pipeline maintenance, pipeline disturbances or other industrial disturbances, including those involving or affecting Service Providers producing or transporting gas on behalf of 28E.



Local Government Risk Pool

Iowa Local Government Risk Pool Commission
1201 63rd Street
Des Moines, IA 50311
Phone: 1(515) 251-5970

5) 28E as Agent. Pursuant to the 28E Agreement, 28E has authority to enter into contracts and agreements to carry out the purposes of the 28E Agreement, including agreements with the Service Providers. District hereby assigns and grants 28E the right and discretion to contract with the Service Providers to administer and operate the Program, by and on behalf of the District, throughout the Term of this Agreement. The parties acknowledge that the 28E shall have no authority to undertake action on behalf of District that is beyond the scope of the authorization stated in the 28E Agreement and this Agreement. In no event shall 28E, in its capacity as agent or otherwise, take title to any gas purchased by and delivered to the District. Program Administrator has read and acknowledges the agency agreed to in this Agreement.

6) Assignment. The 28E may assign this Agreement to a designated Service Provider, upon notice to the District. Other assignments of this Agreement shall only be by mutual consent of the parties.

7) Severability. If any provision of this Agreement is held to be unenforceable, in whole or in part, such holding will not affect the validity of the other provisions of this Agreement.

8) Choice of Law. This Agreement will be governed and interpreted in accordance with the laws of the State of Iowa. The parties agree to venue and jurisdiction in the state court located in Polk County, Iowa.

9) Entire Agreement. This Agreement constitutes the complete and entire statement of all terms, conditions and representations of the Agreement between 28E and District with respect to its subject matter.

10) Modification, Waiver. No modification of or amendment to this Agreement, nor any waiver of any rights under this Agreement, will be effective unless in writing signed by the parties via an amendment to this Agreement. Waiver by a Party of any breach of any provision of this Agreement will not operate as a waiver of any other subsequent breach.

IN WITNESS THEREOF, the parties hereto have caused this instrument to be executed by their officers designated below.

Iowa Local Government Risk Pool (28E)

East Buchanan CSD

Signature

Signature

Title

Title

Date

Date

Read and acknowledge:
Education Energy Group LLC "Program Administrator"

Athena Simpson, WoodRiver Energy
Date: 7/1/25



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**Iowa Local Government Risk Pool
 Program Participation Agreement
 Exhibit A: Enrolled Meters**

Entity Name: East Buchanan CSD
 Entity Billing Address: 414 5th St N, Winthrop, IA
 Primary Contact Name: Kory Kelchen
 Primary Contact Email Address: kkelchen@east-buc.k12.ia.us
 Primary Contact Phone: 319-935-3767

District shall enroll the following meters in the Program for the term of this Agreement (“Enrolled Meters”):

Facility Name	Facility Physical Address	Utility Account Number	Utility Meter Number	Utility/LDC	Material Changes Anticipated (Yes or No)
Bus Barn	2131 Roberts Ave, Winthrop	7713751000	450003455	Alliant	
Each Buchanan CSD	414 5th St N, Winthrop	9111721000	1343339	Alliant	
Bus Barn	554 W Monroe St, Winthrop	9973580000	454038976	Alliant	



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**Iowa Local Government Risk Pool
 Program Participation Agreement
 Exhibit B: Premiums**

Entity Name: East Buchanan CSD

Total Premium(s). Total Premium(s) shall be the complete and total amounts owed by the District to the 28E for participation in Program for the Enrolled Meters for the Term of this Agreement, with the Exceptions defined below. 28E agrees to meet natural gas requirements for Enrolled Meters for the Term of this Agreement, with the Exceptions defined below. District recognizes it is paying a premium for this transfer of risk and resulting budget certainty. The Total Premium also includes amounts needed to pay the administrative and other expenditures of the 28E.

Exception. Total Premium is set based upon current equipment and historical consumption for each Enrolled Meter. A Material Change may result from facility capital investment or changes in property and equipment ("Material Change(s)"). District shall inform 28E of any Material Change anticipated in advance or immediately upon occurrence, to equipment or gas consumption or facilities for each Enrolled Meters during the Term of this Agreement. In the event the Material Change anticipates gas consumption to decrease, 28E may refund a portion of the Premium. In the event the Material Change anticipates gas consumption to increase, 28E may assess additional Premium. In the event a Material Change occurs, regardless of notification to the 28E by the District, the 28E may adjust the Premium to either refund a portion of the Premium to the District or assess additional Premium from the District ("Premium Adjustment" or "Amendment"). Premium Adjustments shall be due and payable by the District to 28E within 30 days of notification.

Premiums for Enrolled Meters ("Total Premiums"): \$63,757.33 July 1, 2026 – June 30, 2027.

Facility Name	Facility Physical Address	Total Premium 2026/2027
Bus Barn	2131 Roberts Ave, Winthrop	\$ 2,455.71
Each Buchanan CSD	414 5th St N, Winthrop	\$ 58,992.13
Bus Barn	554 W Monroe St, Winthrop	\$ 2,309.48