

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
January 14, 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 FORUM** - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board can officially act upon it.
- 3. APPROVE AGENDA**
- 4. APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on December 10, 2025
 - b. Minutes from Work Session on January 5, 2026
 - c. Personnel Changes
https://docs.google.com/spreadsheets/d/1JmAtWeBe41IFIU84hzS2yzW5Ov6Wjnx4B_Gx8nQBJAE/edit?gid=626273134#gid=626273134
 - d. List of Bills
 - e. Financial Reports
- 5. COMMUNITY/PROGRAM PRESENTATIONS**
- 6. ADMINISTRATIVE UPDATES & REPORTS**
 - a. Elementary Update
 - b. Secondary Update
 - c. District Update
 - d. Facilities Update
- 7. AGENDA**
 - a. 2nd Reading Board Policy 501.10 - Chronic Absenteeism and Truancy
 - b. Approval of Gym Floor Refinishing Quotes
 - c. Approval of At-Risk/Dropout MSA Application
 - d. Approval of At-Risk/Dropout Prevention Plan for the 26-27 School Year
 - e. Approval of Certified Early Retirement Policy 407.6
 - f. Approval of Classified Early Retirement Policy 413.2
 - g. Set Public Hearing for Flexibility Fund
- 8. STUDENT QUESTIONS**
- 9. #BUCPR1DE**
- 10. ADJOURN**

East Buchanan Community School District
Annual, Organizational, and Regular Board Meeting Minutes – December 10, 2025

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

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

Approve Consent Agenda - Motion by Steffens, second by Recker to approve the consent agenda. Items included on the consent agenda: minutes from the regular meeting on November 12, 2025; resignation of Craig Hutton as head boys basketball coach; hiring of Lee White as head boys basketball coach; hiring of Ella Cook as cheer sponsor; expenditures listed; and financial reports.

Board Policy Review – Motion by Steffens, second by Maas to approve the second reading of board policy 503.9 as presented.

ESPSS Allocation – Tabled

FY25 Financial Reports – Motion by Steffens, second by Recker to approve the FY25 financial reports as presented.

Official Canvass of Election Results – Results of the election were presented as Tonishia Dockstader for At-Large and Troy Tempus as District 1. Motion by Recker, second by Maas to accept the official canvass of election results. The board thanked Scott Cooksley and Tim Recker for their dedication to the district as school board members.

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

Adjourn - Motion by Recker, second by Maas to adjourn the meeting at 5:10 pm.

Call to Order - The organizational meeting was called to order at 5:11 pm by the board secretary.

Oath of office to elected board members - The board secretary administered the Oath of Office to newly elected board members Tonishia Dockstader and Troy Tempus.

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

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

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

Appoint Board Treasurer - Motion by Steffens, second by Maas to appoint Lyle McIntosh as board treasurer. The board secretary will administer the oath of office.

Appoint Legal Counsel - Motion by Dockstader, second by Steffens to appoint Ahlers & Cooney as legal counsel.

Approve Official Depositories - Motion by Steffens, second by Tempus to approve the superintendent, board president, and board secretary as authorized signers at the official depositories (maximum deposits) of: Citizens State Bank (\$10 million), UMB (\$2 million), and ISJIT (\$10 million).

Name Official Publication - Motion by Steffens, second by Maas to approve Independence Bulletin Journal as official publication for the district.

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

Committee Appointments – Sperflage and Steffens were appointed to the employee handbook committee. Tempus and Maas were appointed to the negotiations committee. Dockstader was appointed to the Buchanan County Conference Board.

Administrative Updates and Reports – Reck reported that family/friends were invited to visit students in the afternoon of November 25th to do activities, the elementary winter concert is December 15th, the TAG plan was approved by the state, 4th grade is ringing the bell for the Salvation Army, and the literacy pilot for 1st semester is being evaluated by the team with a mid-year pilot starting soon. Ludwig reported that an assembly for winter activities was organized by student council, the school building action plan was provided to the board, proposed attendance changes to the student handbook were explained, and an update on cell phone use by students was provided. Kelchen reported that a work session with Denovo and the architect is scheduled for January 5th at 5:00 pm and asked the board if they would be interested in a 4-day school calendar.

Cooperative Sharing Agreement - Motion by Tempus, second by Maas to approve the cooperative sharing agreement with Independence CSD for boys soccer, girls soccer, boys bowling, girls bowling, and robotics as presented.

Board Policy Review – Motion by Maas, second by Steffens to approve the first reading of board policy 501.10 as discussed.

Van Purchase – Motion by Tempus, second by Dockstader to approve the purchase of a 12-passenger van up to \$45,000.

SBRC Application – Motion by Maas, second by Dockstader to approve the SBRC application for modified supplement amount of \$68,282 for open enrollment out. Motion carried with all ayes.

MS/HS Student Handbook Changes – Motion by Maas, second by Steffens to approve the changes to the MS/HS student handbook as presented. Aye: Maas, Sperflage, Steffens, Tempus; Nay: Dockstader.

Student Questions – Students asked about coaches driving bus for activities, who is replacing Mike Kerkove, and about plans for the building project.

BucPr1de – Thanks to Mike Kerkove for his nearly 30 years of service to the district. Kevin Hesner has been painting in the weight room.

Adjourn- Motion by Steffens, second by Maas to adjourn the meeting at 6:25 pm.

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

**East Buchanan Community School District
Special Work Session Minutes – January 5, 2026**

Call to Order - President Andy Sperfslage called the meeting to order at 5:00 pm. The board recited the East Buchanan Mission Statement. Board members present were Tonishia Dockstader, Andrew Maas, Andy Sperfslage, Heather Steffens, and Troy Tempus. Administration attending were Superintendent Kory Kelchen, HS/MS Principal Derick Ludwig, Elementary Principal Nathan Reck, and Business Manager/Board Secretary Teresa Knipper. Maintenance Supervisor Mike Timmer and representatives from Emergent Architecture and Denovo Construction also attended.

Approve Agenda - Motion to approve the agenda was made by Maas, second by Dockstader

Discussion – Representatives from Emergent Architecture and Denovo Construction presented options for the building addition/renovation. The board discussed the options and suggested revisions.

Adjourn – Motion by Dockstader, second by Maas to adjourn the meeting at 6:46 pm.

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

East Buchanan Community School
01/12/2026 7:52 AM

List of Bills - School Board Mtg
Unposted: Batch Description List of Bills-Jan 2026 TMK: Fund Description GENERAL
FUND, MANAGEMENT FUND

Page: 1
User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ACER	Acer Service Corp	PURCHASED SERVICE	358.48
			358.48
AGVAFS	AgVantage FS	GREENHOUSE LP	582.25
AGVAFS	AgVantage FS	GREENHOUSE LP	582.25
			1,164.50
AHLECOON	Ahlers & Cooney, P.C.	Legal Services	570.00
			570.00
AKADEMOS	Akademos LLC	TEXTBOOKS	262.45
			262.45
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	15,401.57
			15,401.57
AMERUNITED	America United Life	RETIREMENT INCENTIVE	40,677.34 1
			40,677.34
ASCETRUC	Ascendance Truck Centers	BUS REPAIR	3,842.06
			3,842.06
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE SERVICES	893.00
			893.00
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	custodial supplies	84.19
			84.19
CDWG	CDW GOVERNMENT, INC	SOFTWARE LICENSE	2,600.00
			2,600.00
CID	Central Iowa Distributing	custodial supplies	200.00
			200.00
CRAEA	CENTRAL RIVERS AEA	EL Services	4,141.00
CRAEA	CENTRAL RIVERS AEA	SPECIAL EDUCATION	16,289.80 1
			20,430.80
CHILJEFF	Childers, Jeff	SNOW REMOVAL	1,824.98
			1,824.98
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	63.83
			63.83
CITYWINT	CITY OF WINTHROP	WATER/SEWER	758.94
			758.94
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	3,095.20
			3,095.20
DEPTINSP	D.I.A.L. / Elevator Safety Bureau	ELEVATOR PURC SERVICE	300.00
			300.00
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	Bus garage fire ext inspection	573.00
DUBUFIRE	DUBUQUE FIRE EQUIPMENT, INC.	PURCHASED SERVICE	810.00
			1,383.00
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,715.21

Vendor ID	Vendor Name	Description	Invoice Amount
			2,715.21
EMICKRAI	Emick, Kraig	PURCHASED SERVICE	150.00
			150.00
ESCHCLOT	ESCHEN'S CLOTHING	SUPPLIES	52.00
			52.00
INDENAPA	Etten Enterprises LLC	PARTS	60.90
INDENAPA	Etten Enterprises LLC	PARTS	174.14
INDENAPA	Etten Enterprises LLC	PARTS	16.19
INDENAPA	Etten Enterprises LLC	PARTS	20.99
INDENAPA	Etten Enterprises LLC	PARTS	47.48
			319.70
HAUSERSWAT	HAUSERS WATER SYSTEMS INC	BLDG & GROUNDS SUPPLIES	439.55
			439.55
HAWKCOMM	HAWKEYE COMMUNITY COLLEGE	CONCURRENT CLASSES	4,467.06
			4,467.06
HEALEQUITY	Health Equity (Admin Fees)	HSA admin fee	13.50 1
HEALEQUITY	Health Equity (Admin Fees)	FSA admin fee	33.75 1
			47.25
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	279.40
			279.40
INDECSD	INDEPENDENCE CSD	CONCURRENT ENROLLMENT	1,783.72
INDECSD	INDEPENDENCE CSD	OPEN ENROLLMENT	137,206.43
			138,990.15
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	349.25
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	349.25
			698.50
JWPEPPER	J.W. PEPPER & SON, INC.	SUPPLIES	9.95
JWPEPPER	J.W. PEPPER & SON, INC.	Music for Variety show and Large Group	81.99
JWPEPPER	J.W. PEPPER & SON, INC.	Music for Variety show and Large Group	88.00
			179.94
JOHndeere	JOHN DEERE FINANCIAL	SUPPLIES	22.69
JOHndeere	JOHN DEERE FINANCIAL	SUPPLIES	109.48
JOHndeere	JOHN DEERE FINANCIAL	SUPPLIES	140.12
			272.29
LEARAZ	Learning A-Z	SUBSCRIPTION	450.00
			450.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	712.55
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,036.07
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	152.16
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,596.45
			4,497.23
MANCSIGN	MANCHESTER SIGNS	VAN LOGO	57.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			57.00
MARC	MARC	SUPPLIES	152.60
MARC	MARC	custodial supplies	157.04
			309.64
MENARDSWLO	MENARDS	TOOLS/SUPPLIES	154.63
MENARDSWLO	MENARDS	SUPPLIES	290.80
			445.43
NICKGROC	Nick's Grocery	FCS SUPPLIES	5.31
			5.31
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	233.65
			233.65
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	83.59
			83.59
ROGETYLE	Roger Tyler Piano Service	Piano Tuner	450.00
			450.00
SAI	SAI	MEMBERSHIP	615.00
			615.00
SCHLSUE	Schlitter, Susan	Accompanist	275.00
			275.00
SCHNBREN	Schnell, Brenda	PROFESIONAL DEVELOPMENT	310.00
			310.00
SCHOBUSS	SCHOOL BUS SALES CO	PARTS/SUPPLIES	90.54
SCHOBUSS	SCHOOL BUS SALES CO	PARTS/SUPPLIES	394.92
SCHOBUSS	SCHOOL BUS SALES CO	PARTS/SUPPLIES	73.55
			559.01
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	403.42
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	288.66
			692.08
USCELL	US CELLULAR	Cell Phones	223.11
			223.11
VEROANNE	Veronica Anne Photography	PURCHASED SERVICE	233.52
			233.52
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	15.99
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	17.00
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	31.35
WESTMUSI	WEST MUSIC COMPANY	INSTRUMENT REPAIR	158.00
WESTMUSI	WEST MUSIC COMPANY	Repair	143.00
			365.34
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	62.77
			62.77

East Buchanan Community School
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List of Bills - School Board Mtg
Unposted: Batch Description List of Bills-Jan 2026 -PPEL FUND, SAVE

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Invoice Amount

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
COMELEC	COMELEC SERVICES, INC.	RADIO	515.16
			515.16
EMERARCH	Emergent Architecture PLC	ARCHITECT SERVICES	21,750.00
			21,750.00
MOOSEMECH	Moose Mechanical	PURCHASED SERVICE	4,309.00
			4,309.00
			Batch Total: 26,574.16
			Report Total: 26,574.16

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Unposted: Batch Description CrCard-GEN-Jan 2026, CrCard-PPEL-Jan 2026

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	SUPPLIES	79.98 1
AMAZON	Amazon	SUPPLIES	106.92 1
AMAZON	Amazon	SUPPLIES	97.58 1
AMAZON	Amazon	SUPPLIES	52.22 1
AMAZON	Amazon	SUPPLIES	222.28 1
AMAZON	Amazon	WHITEBOARD	35.50 1
AMAZON	Amazon	SUPPLIES	145.49 1
			739.97
CHASCARD	CHASE CARD SERVICES	FUEL	100.87 1
			100.87
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	206.09 1
WALMART	WALMART COMMUNITY BRC	SUPPLIES	17.99 1
			224.08
			Batch Total: 1,064.92
AMAZON	Amazon	EQUIPMENT	449.00 3
			449.00
			Batch Total: 449.00
			Report Total: 1,513.92

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List of Bills - School Board Mtg
Unposted: Batch Description CrCard-Activities-Jan 2026, Jan 2026-Activities

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	SUPPLIES	53.00 2 53.00
CASEYS	Caseys	SUPPLIES	94.10 2 94.10
CHASCARD	CHASE CARD SERVICES	ONLINE ORDERING PLATFORM	39.95 2
CHASCARD	CHASE CARD SERVICES	DANCE HOTELS & PARKING	2,251.44 2
CHASCARD	CHASE CARD SERVICES	FBLA SUPPLIES	33.71 2 2,325.10
SKINMIX	Skinnymixes.com	BUC BREW SUPPLIES	55.92 2 55.92
WALMART	WALMART COMMUNITY BRC	SUPPLIES	163.86 2 163.86
			Batch Total: 2,691.98
FOURSEAS	4 SEASONS FUND RAISING	FUNDRAISER SUPPLIES	1,682.60 1,682.60
CENTCOMM	CENTRAL COMMUNITY SCHOOL	ENTRY FEES	100.00 100.00
COTTPHIL	COTTRELL, PHIL	official	150.00 150.00
DIVIETHA	Divis, Ethan	official	160.00 160.00
ELITE	Elite Sports	PRACTICE JERSEYS	880.00 880.00
GENFUND	GENERAL FUND	Officials	1,453.25 1,453.25
HAHNNIKO	Hahn, Nikolas	official	160.00 160.00
HEBDMARK	Hebdon, Mark	Official	310.00 310.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	All State Audition Fee	28.00 28.00
INDECSD	INDEPENDENCE CSD	ENTRY FEES	45.00 45.00
IHSSA	IOWA HIGH SCHOOL SPEECH ASSOCIATION	ENTRY FEE	62.00 62.00
KELLKEAT	Kelly, Keaton	official	185.00 185.00
MARTBROT	MARTIN BROTHERS	SUPPLIES	53.94 53.94

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Unposted: Batch Description CrCard-Activities-Jan 2026, Jan 2026-Activities

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
MINNTEX	MINNTEX CITRUS, INC.	FUNDRAISER SUPPLIES	7,079.55
			7,079.55
MONTCS	MONTICELLO CSD	ENTRY FEES	90.00
			90.00
MTVERNON	MT. VERNON HIGH SCHOOL	ENTRY FEES	175.00
			175.00
NEIBA	N.E.I.B.A.	NEIBA Registration	29.00
			29.00
OSAGE	OSAGE COMMUNITY SCHOOLS	ENTRY FEE	150.00
			150.00
PACKJIM	Packingham, James	official	160.00
			160.00
PATTTOM	Pattison, Tom	official	160.00
			160.00
PROUJIM	PROUTY, JIM	official	100.00
			100.00
RATCROB	RATCHFORD, ROB	official	100.00
			100.00
SCHLMARK	SCHLEISMAN, MARK	official	160.00
			160.00
SHANWRES	SHANNON WRESTLING AND TIMING, LLC	EQUIPMENT RENT	525.00
			525.00
STAMDAVI	STAMY, DAVID	Official	160.00
			160.00
STARLMONT	STARLMONT CSD	ENTRY FEE	120.00
			120.00
STEPDAVI	STEPHAN, DAVID	Official	160.00
			160.00
VINTSCHO	Vinton Shellsburg School	ENTRY FEES	150.00
			150.00
WILLIAMS	WILLIAMSBURG SCHOOL DISTRICT	ENTRY FEE	160.00
			160.00

Batch Total: 14,748.34
Report Total: 17,440.32

East Buchanan Community School
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Unposted; Batch Description CrCard-Nutrition - Jan 2026, Jan 2026-Nutrition

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CHASCARD	CHASE CARD SERVICES	food/supplies	278.26 <u>6</u>
			278.26
		Batch Total:	278.26
BIMBAKE	BIMBO BAKERIES USA	food	1,127.08
			1,127.08
COUNVIEW	COUNTRY VIEW DAIRY	food	834.00
			834.00
EMSDETER	EMS DETERGENT SERVICES CO.	supplies	299.18
			299.18
MARTBROT	MARTIN BROTHERS	food/supplies	3,987.55
			3,987.55
NELNET	Nelnet Payment Services	CC Fees	193.32 <u>6</u>
NELNET	Nelnet Payment Services	CC fees - District Paid	50.05 <u>6</u>
			243.37
NICKGROC	Nick's Grocery	food	48.06
			48.06
PERFFOOD	PERFORMANCE FOODSERVICE	food/supplies	7,293.71
			7,293.71
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Food purchased/Dairy	2,140.67
			2,140.67
		Batch Total:	15,973.62
		Report Total:	16,251.88

East Buchanan Community School
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Posted - All; Batch Description Dec 2025-Activities Extra; Processing Month 12/2025

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<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
COTTPHIL	COTTRELL, PHIL	Official	150.00 2
			150.00
DILADON	DON DILAVRA	Official	165.00 2
			165.00
HILMCURT	Hilmer, Curt	Official	160.00 2
HILMCURT	Hilmer, Curt	Official	250.00 2
			410.00
KELLKEAT	Kelly, Keaton	Official	110.00 2
			110.00
LAKEBRAD	Lake, Brad	Official	250.00 2
			250.00
PACKJIM	Packingham, James	Official	150.00 2
			150.00
SCHOBREN	Schott, Brendan	Official	250.00 2
			250.00

Report Total: 1,485.00

East Buchanan Community School
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Processing Month 12/2025

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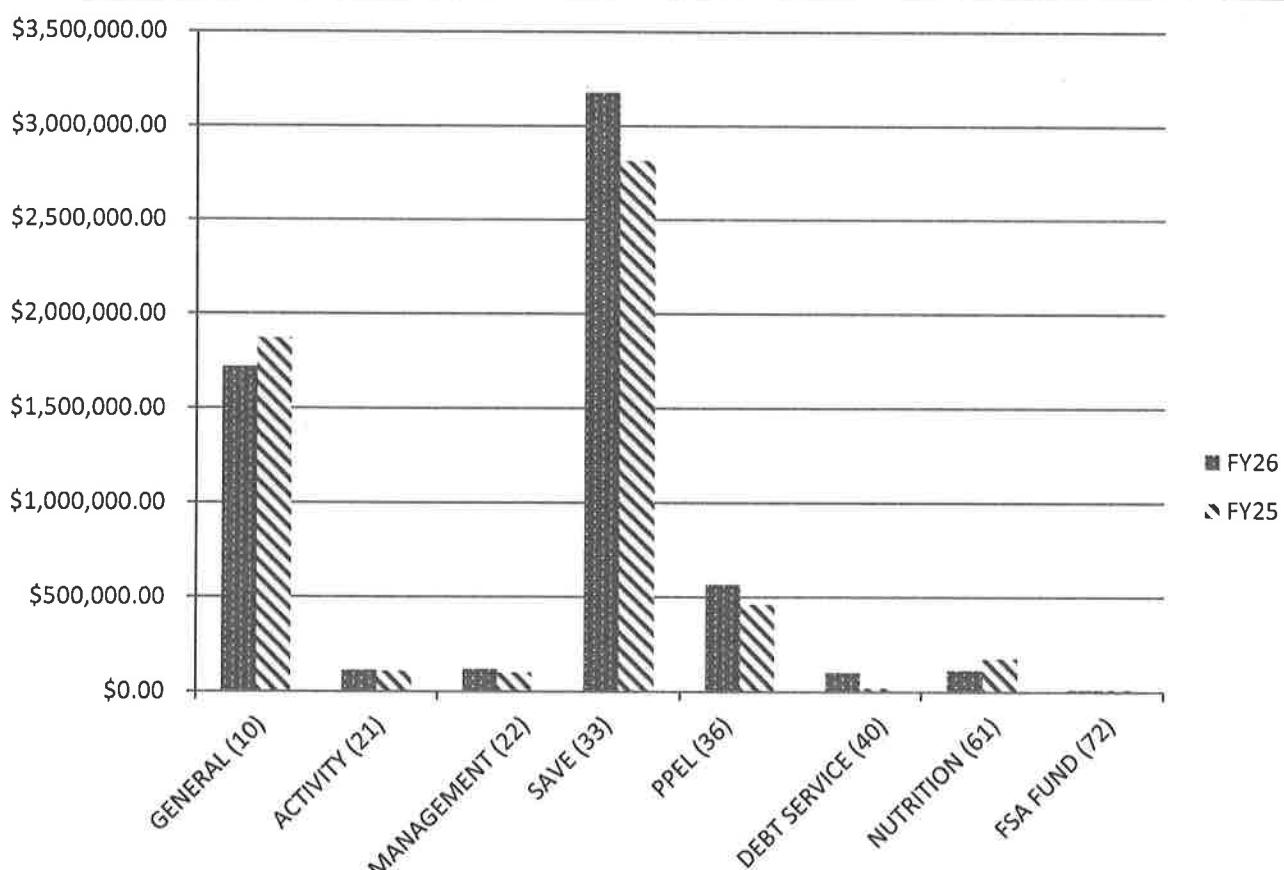
<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CLARTERR	Clark, Terri	GRAD HOUR REIMBURSEMENT	500.00 1 500.00
DUNLMOTO	DUNLAP MOTORS, INC	VAN	43,500.00 3 43,500.00
FRANALYS	Franck, Alyson	GRAD HOUR REIMBURSEMENT	100.00 1 100.00
HOEFADAM	Hoefer, Adam	GRAD HR REIMBURSEMENT	500.00 1 500.00
LENOTIFF	Lenox, Tiffany	GRAD HR REIMBURSEMENT	400.00 1 400.00
SATTDAVI	Sattgast, David	GRAD HOUR REIMBURSEMENT	500.00 1 500.00
WHITLEE	White, Lee	GRAD HOUR REIMBURSEMENT	500.00 1 500.00
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	453.36 1 453.36
Report Total:			46,453.36

East Buchanan Community School District
Cash Summary Report

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

CASH SUMMARY REPORT
EAST BUCHANAN COMMUNITY SCHOOL
December 2025

Fund Description	Beginning	Revenues	Expenditures	FY26		FY25	
				Ending	End Balance	Difference	
GENERAL (10)	\$1,712,317.52	\$649,939.79	\$642,806.16	\$1,719,451.15	\$1,870,883.67	(\$151,432.52)	
ACTIVITY (21)	\$111,498.91	\$11,692.48	\$12,336.29	\$110,855.10	\$106,498.46	\$4,356.64	
MANAGEMENT (22)	\$125,800.06	\$6,601.26	\$16,259.25	\$116,142.07	\$97,052.95	\$19,089.12	
SAVE (33)	\$3,060,992.25	\$123,824.37	\$8,137.50	\$3,176,679.12	\$2,814,164.14	\$362,514.98	
PPEL (36)	\$608,190.71	\$8,082.54	\$51,734.65	\$564,538.60	\$459,283.04	\$105,255.56	
DEBT SERVICE (40)	\$97,474.00	\$11,218.65	\$8,437.50	\$100,255.15	\$17,637.50	\$82,617.65	
NUTRITION (61)	\$99,601.79	\$73,810.57	\$61,501.81	\$111,910.55	\$171,780.06	(\$59,869.51)	
FSA FUND (72)	\$8,042.09	\$1,915.10	\$767.66	\$9,189.53	\$9,289.38	(\$99.85)	
			TOTAL	\$5,909,021.27	\$5,546,589.20	\$362,432.07	



EAST BUCHANAN CSD
TREASURER'S REPORT

MONTH BY FUND:		Dec-25				
		Beginning Fund			Ending Fund	
Fund	#	Balance	+ Revenues	- Expenditures	Balance	
General	10	\$ 1,712,317.52	\$ 649,939.79	\$ 642,806.16	\$ 1,719,451.15	
Activity	21	\$ 111,498.91	\$ 11,692.48	\$ 12,336.29	\$ 110,855.10	
Management	22	\$ 125,800.06	\$ 6,601.26	\$ 16,259.25	\$ 116,142.07	
SAVE	33	\$ 671,992.60	\$ 116,215.57	\$ 8,137.50	\$ 780,070.67	
SAVE	33	\$ 2,388,999.65	\$ 7,608.80	\$ -	\$ 2,396,608.45	
PPEL	36	\$ 608,190.71	\$ 8,082.54	\$ 51,734.65	\$ 564,538.60	
Debt Service	40	\$ 97,474.00	\$ 3,081.15	\$ 300.00	\$ 100,255.15	
Debt Service	40	\$ -	\$ 8,137.50	\$ 8,137.50	\$ -	
Nutrition	61	\$ 99,601.79	\$ 54,939.18	\$ 42,630.42	\$ 111,910.55	
Nutrition	61	\$ -	\$ 18,871.39	\$ 18,871.39	\$ -	
FSA	72	\$ 8,042.09	\$ 1,915.10	\$ 767.66	\$ 9,189.53	
		<u>\$ 5,823,917.33</u>	<u>\$ 887,084.76</u>	<u>\$ 801,980.82</u>	<u>\$ 5,909,021.27</u>	

BY BANK ACCOUNT						
		Beginning Fund			Ending Fund	
Fund	#	Balance	+ Revenues	- Expenditures	Balance	
General	10	\$ 1,786,108.89	\$ 3,966,957.97	\$ 4,033,615.71	\$ 1,719,451.15	
Management	22	\$ 219,118.50	\$ 276,110.32	\$ 379,086.75	\$ 116,142.07	
FSA	72	\$ 13,280.70	\$ 23,524.14	\$ 27,615.31	\$ 9,189.53	
					<u>\$ 1,844,782.75</u>	<u>\$ -</u>
Activity	21	\$ 74,058.43	\$ 99,473.82	\$ 62,677.15	<u>\$ 110,855.10</u>	
					<u>\$ 110,855.10</u>	<u>\$ -</u>
SAVE	33	\$ 2,349,394.86	\$ 247,346.09	\$ 200,132.50	<u>\$ 2,396,608.45</u>	
SAVE	33	\$ 665,612.39	\$ 374,886.19	\$ 260,427.91	<u>\$ 780,070.67</u>	
PPEL	36	\$ 588,169.63	\$ 279,042.42	\$ 302,673.45	<u>\$ 564,538.60</u>	
Debt Service	40	\$ 43,774.02	\$ 311,401.13	\$ 254,920.00	<u>\$ 100,255.15</u>	
					<u>\$ 1,444,864.42</u>	<u>\$ -</u>
Debt Service	40	\$ -	\$ 8,137.50	\$ 8,137.50	\$ -	<u>\$ -</u>
Nutrition	61	\$ 127,773.92	\$ 250,893.47	\$ 266,756.84	\$ 111,910.55	<u>\$ 827.71</u>
					<u>\$ 112,738.26</u>	<u>XX603</u>

Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY26 Certified		
		Budget	as of 12/31/25	over / (under) budget
Taxes Levied on Property	1	\$ 3,520,480.00	\$ 2,025,471.15	
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	\$ 21,605.00	
Earnings on Investments	5	\$ 205,000.00	\$ 109,549.12	
Nutrition Program Sales	6	\$ 192,000.00	\$ 92,474.15	
Student Activities and Sales	7	\$ 121,000.00	\$ 74,119.64	
Other Revenues from Local Sources	8	\$ 116,500.00	\$ 98,660.88	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,070,994.00	\$ 1,623,039.00	
Instructional Support State Aid	11	\$ 13,450.00	\$ -	
Other State Sources	12	\$ 749,000.00	\$ 365,531.53	
Two Tier Assessment Limitation Repl	13	\$ 41,697.00	\$ -	
Title 1 Grants	14	\$ 60,000.00	\$ -	
IDEA and Other Federal Sources	15	\$ 390,000.00	\$ 80,767.99	
Total Revenues	16	\$ 10,502,010.00	\$ 4,671,882.44	
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	\$ 4,881,299.44	\$ (5,986,980.56)
Beginning Fund Balance	22	\$ 5,302,889.93	\$ 5,302,889.93	
Total Resources	23	\$ 16,171,169.93	\$ 10,184,189.37	
*Instruction	24	\$ 5,913,000.00	\$ 1,928,141.16	\$ (3,984,858.84)
Student Support Services	25	\$ 300,000.00	\$ 92,259.93	
Instructional Staff Support Services	26	\$ 491,000.00	\$ 237,019.02	
General Administration	27	\$ 310,000.00	\$ 104,349.01	
School/Building Administration	28	\$ 430,000.00	\$ 201,822.79	
Business & Central Administration	29	\$ 150,000.00	\$ 63,374.06	
Plant Operation and Maintenance	30	\$ 1,482,000.00	\$ 467,740.88	
Student Transportation	31	\$ 555,120.00	\$ 362,660.84	
This row is intentionally left blank	32	\$ -	\$ -	
*Total Support Services (lines 25-32)	32A	\$ 3,718,120.00	\$ 1,529,226.53	\$ (2,188,893.47)
*Noninstructional Programs	33	\$ 470,000.00	\$ 180,293.90	\$ (289,706.10)
Facilities Acquisition and Construction	34	\$ 200,000.00	\$ 56,658.44	
Debt Service	35	\$ 623,846.00	\$ 263,057.50	
AEA Support - Direct to AEA	36	\$ 212,920.00	\$ 65,159.20	
*Total Other Expenditures (lines 34-36)	36A	\$ 1,036,766.00	\$ 384,875.14	\$ (651,890.86)
Total Expenditures	37	\$ 11,137,886.00	\$ 4,022,536.73	
Transfers Out	38	\$ 366,270.00	\$ 208,270.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 11,504,156.00	\$ 4,230,806.73	\$ (7,273,349.27)
Ending Fund Balance	41	\$ 4,667,013.93	\$ 5,953,382.64	
Total Requirements	42	\$ 16,171,169.93	\$ 10,184,189.37	

This report shows the district's progress towards staying on budget according to the certified budget published and approved. The expenditures with * must stay below the budgeted amount to avoid having to revise the budget by May 31st of each fiscal year. Revenues and expenses will continue for the fiscal year until the Certified Annual Report (CAR) is completed in September.

Certified Budget compared to Actual Budget - General Fund Only

		Certified Budget	YTD as of 12/31/25	over / (under) budget
Taxes Levied on Property	1	\$ 2,492,761	\$ 1,431,974	
Utility Replacement Excise Tax	2	\$ 29,806	\$ 14,353	
Income Surtaxes	3	\$ 254,795	\$ 160,362	
Tuition\Transportation Received	4	\$ 725,000	\$ 21,605	
Earnings on Investments	5	\$ 60,000	\$ 31,560	
Nutrition Program Sales	6	\$ -	\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 1,025	
Other Revenues from Local Sources	8	\$ 66,500	\$ 51,267	
Revenue from Intermediary Sources	9		\$ -	
State Foundation Aid	10	\$ 4,070,994	\$ 1,623,039	
Instructional Support State Aid	11	\$ 13,450	\$ -	
Other State Sources	12	\$ 96,500	\$ 77,111	
Two Tier Assessment Limitation Repl	13	\$ 31,758		
Title 1 Grants	14	\$ 60,000	\$ -	
IDEA and Other Federal Sources	15	\$ 220,000	\$ 24,012	
Total Revenues	16	\$ 8,122,564	\$ 3,436,309	
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	\$ 3,436,559	\$ (4,686,005)
Beginning Fund Balance	22	\$ 1,109,354	\$ 1,109,354	
Total Resources	23	\$ 9,231,918	\$ 4,545,913	
 Instruction	 24	 \$ 5,500,000	 \$ 1,746,191	 \$ (3,753,809)
Student Support Services	25	\$ 300,000	\$ 92,260	
Instructional Staff Support Services	26	\$ 450,000	\$ 195,929	
General Administration	27	\$ 265,000	\$ 63,094	
School/Building Administration	28	\$ 430,000	\$ 193,373	
Business & Central Administration	29	\$ 150,000	\$ 63,374	
Plant Operation and Maintenance	30	\$ 650,000	\$ 251,610	
Student Transportation	31	\$ 425,000	\$ 152,678	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,670,000	\$ 1,012,317	\$ (1,657,683)
Noninstructional Programs	33	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	34	\$ -	\$ -	
Debt Service	35	\$ -	\$ -	
AEA Support - Direct to AEA	36	\$ 212,920	\$ 65,159	
Total Other Expenditures (lines 34-36)	36A	\$ 212,920	\$ 65,159	\$ (147,761)
Total Expenditures	37	\$ 8,382,920	\$ 2,823,667	
Transfers Out	38	\$ 7,000		
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,389,920	\$ 2,823,667	\$ (5,566,253)
Ending Fund Balance	41	\$ 841,998	\$ 1,722,246	
Total Requirements	42	\$ 9,231,918	\$ 4,545,913	

<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	155.85	100.00	0.00	55.85
21 6210 729 910	MUSIC CLUB	418.96	0.00	344.50	763.46
21 6220 729 910	PEP BAND	2,299.64	0.00	344.50	2,644.14
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	28,952.58	4,656.00	3,812.00	28,108.58
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	1,538.41	0.00	1,332.00	2,870.41
21 6710 729 920	BOYS' BASKETBALL	1,472.95	352.00	0.00	1,120.95
21 6720 729 920	FOOTBALL	1,392.21	0.00	0.00	1,392.21
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	1,692.29	193.59	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	3,110.77	1,609.94	1,927.00	3,427.83
21 7011 729 950	HS STUDENT COUNCIL	2,918.77	1,041.22	0.00	1,877.55
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	(282.99)	618.60	1,163.87	262.28
21 7026 729 950	FFA	21,105.54	39.95	1,335.00	22,400.59
21 7040 729 950	MS STUDENT COUNCIL	1,120.20	0.00	0.00	1,120.20
21 7081 729 950	CLASS OF 2026	2,225.77	444.00	0.00	1,781.77
21 7082 729 950	CLASS OF 2027	4,092.82	3,264.39	1,020.00	1,848.43
21 7083 729 950	CLASS OF 2028	723.94	0.00	0.00	723.94
21 8000 729 910	ANNUAL	6,109.57	0.00	35.00	6,144.57
21 8004 729 910	INTEREST	1,613.19	0.00	362.01	1,975.20
Fund Total: 21		111,498.91	12,319.69	11,675.88	110,855.10

RECEIPTS	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$1,099.15	\$6,842.35	\$7,941.50
Student Lunch	\$8,320.60	\$43,825.59	\$52,146.19
Adult Breakfast	\$33.25	\$138.25	\$171.50
Adult Lunch	\$505.00	\$1,610.00	\$2,115.00
Alacarte	\$4,884.45	\$24,599.45	\$29,483.90
Snacks	\$1,114.05	\$5,068.00	\$6,182.05
Federal Breakfast	\$4,871.56	\$0.00	\$4,871.56
Federal Lunch	\$28,102.65	\$0.00	\$28,102.65
State Breakfast	\$72.83	\$3,441.34	\$3,514.17
State Lunch	\$274.25	\$20,340.22	\$20,614.47
Supply Chain Assistance Fund	\$0.00	\$0.00	\$0.00
Convience fees	\$204.00	\$1,155.00	\$1,359.00
Rebate/sale of items	\$0.00	\$0.00	\$0.00
Interest	\$367.91	\$2,203.65	\$2,571.56
Donations	\$0.00	\$2,021.00	\$2,021.00
TOTAL INCOME	\$49,849.70	\$111,244.85	\$161,094.55

EXPENDITURES	MONTH	PRIOR EXPENSE	YEAR TO DATE	DAYS MEALS SERVED
Food	\$16,353.13	\$71,956.38	\$88,309.51	July 0
Supplies	\$1,089.29	\$1,686.00	\$2,775.29	August 5
Student Meal Debt	\$2,900.25	\$0.00	\$2,900.25	September 20
NelNet	\$361.90	\$1,437.01	\$1,798.91	October 21
Equipment/repairs	\$0.00	\$157.50	\$157.50	November 16
Travel/Trainings	\$0.00	\$0.00	\$0.00	December 13
Purchased Services	\$0.00	\$0.00	\$0.00	January 0
Salaries	\$13,527.01	\$45,768.70	\$59,295.71	February 0
Benefits	\$5,344.38	\$20,224.32	\$25,568.70	March 0
Refund lunch accounts	\$0.00	\$57.45	\$57.45	April 0
TOTAL EXPENDITURES	\$39,575.96	\$141,287.36	\$180,863.32	May 0
				June 0
				TOTALS 70

MEALS SERVED	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	613	3255	3868
Reduced Student Breakfasts	88	528	616
Free Student Breakfasts	446	2383	2829
Second Breakfasts	2	8	10
Adult Breakfast	19	79	98
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFAST SERVED	1168	6253	7421

Paid Student Lunches	3201	14459	17660
Reduced Student Lunches	500	2544	3044
Free Student Lunches	1278	6360	7638
Second Lunches	0	0	0
Adult Lunches	98	314	412
Adult Guest Lunches	3	0	0
Complimentary Lunches	0	0	0
TOTAL LUNCHES SERVED	5080	23685	28765

Lunch Status	Free	Reduced	Paid	Total
	135	50	361	546

2025-2026

East Buchanan
Hot Lunch Report

December
31, 2025

501.10 - **Truancy - Unexcused Absences Chronic Absenteeism and Truancy**

Regular attendance by the students at school is essential for students to obtain the maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary absence. Students will attend school unless excused by the principal of their attendance center.

Truancy is the failure to attend school for the minimum number of days established in the school calendar by the board. Truancy is the act of being absent without a reasonable excuse. Refer to the student handbook for unexcused absence reasons. Truancy will not be tolerated by the board.

Students are subject to disciplinary action for truancy including suspension and expulsion. It is within the discretion of the principal to determine, in light of the circumstances, whether a student may make up work missed because of truancy. Students receiving special education services will not be assigned to in-school suspension unless the goals and objectives of the student's Individualized Education Program are capable of being met.

It is the responsibility of the superintendent, in conjunction with the principal, to develop administrative regulations regarding this policy. The administrative regulations will indicate the disciplinary action to be taken for truancy.

The district believes that traditional, in-person school attendance leads to the greatest learning opportunities for students. Students who are present in school and engaged active learners take greater ownership over their educational outcomes. For this reason, it is the priority of the district to foster regular student attendance throughout the school year and reduce barriers to regular attendance for students in the district.

Chronic absenteeism/absences means any absence from school for more than ten percent of the days in the grading period established by the district.

Truant/truancy means a child of compulsory attendance age who is absent from school for any reason for at least twenty percent of the days in the *grading period established by the district*.

Chronic absenteeism and truancy do not apply to the following students who:

- have completed the requirements for graduation in an accredited school or has obtained a high school equivalency diploma
- are excused for sufficient reason by any court of record or judge;
- are attending religious services or receiving qualifying religious instruction in accordance with relevant laws;

- are unable to attend school due to legitimate medical reasons;
- have an individualized education program than affects the student's attendance;
- have a plan under section 504 of the federal Rehabilitation Act, 29 U.S.C. §794, that affects the child's attendance;
- are attending a private college preparatory school accredited or probationally accredited;
- are excused under *Iowa Code* §299.22;
- are exempt under *Iowa Code* §299.24;
- are a military applicant undergoing military entrance processing;
- are engaged in military service;
- are traveling to attend a funeral; or
- are traveling to attend a wedding.

Evidence may be shown in written or verbal communications with the building level administration. Reasonable travel time will be afforded for engaging in the exceptions listed above. Students are subject to disciplinary action for truancy including suspension and expulsion. It is within the discretion of the principal to determine, in light of the circumstances, whether a student may make up work missed because of truancy. Students receiving special education services will not be assigned to study hall or in-school suspension unless the goals and objectives of the student's Individualized Education Program are capable of being met. When students receiving special education services are assigned to study hall or in-school suspension, their Individualized Education Program (IEP) goals and objectives will be fully supported and met within that setting.

It is the responsibility of the superintendent, in conjunction with the designated school officials, to develop administrative regulations regarding this policy. The administrative regulations will indicate the disciplinary action to be taken for truancy.



Cleaning Solutions Since 1939

Gym Floor *QUOTE* 2026

INVOICE	DATE	SALESMAN
<i>QUOTE</i>	December 17, 2025	TROY SUTTER

Billing Address:

EAST BUCHANAN CSD
PO BOX 40
WINTHROP, IA 50682

Customer PO:

Description: Floors will be prepped and laid with 2 coats of Gym Shoe floor finish

Small Floor: \$3,628.00
Large Floor: \$4,300.00

SBRC Application for At-Risk/Dropout MSA (January 2026)

From School Business Alert: The purpose of the requested MSA is to provide additional resources for the 2026-2027 school year that are necessary to implement the at-risk, dropout prevention, and returning dropout services for identified students that are included in the required local school board's adopted plan ([Iowa Code § 257.38](#)). If a board has not adopted a plan as statutorily required, the district is not eligible to make this request for MSA.

#	Description	Amount
1	District cost per pupil	\$7,988
2	Certified enrollment (October 1, current school year) Certified enrollment was found and certified on 10/15/2025 11:38:56 AM.	484.9
3	Maximum modified supplemental amount possible (0.033 x line 1 x line 2)	\$127,822
4	Previous FY Carry-forward from CAR Project 1116 Carry-forward: \$0 Project 1119 Carry-forward: \$0	\$0
5	Requested modified supplemental amount Enter an amount equal to, or less than (Ln3 - Ln4): \$127,822	127,822
	<i>"Requested MSA and required match (and the associated spending authority) is solely for the purpose of implementing the district's board-adopted At-Risk/Dropout program."</i>	
6	Required local match (Total Project Cost(Line 5 / 0.75) X 0.25)	\$42,607

The amount is calculated based on the finalized Fall Certified Enrollment numbers. There will be no increase in taxes and we do not receive more money from the state.

Motion to approve the request to the SBRC for the MSA in the amount of \$127,822 for the 2026-2027 At-Risk/Dropout Plan.

Motion by: _____

Second by: _____

Submit to IDOE: _____

East Buchanan Community School District

At-Risk / Dropout Prevention Program Plan

MSA Criteria:

Iowa Code section 257.39 Definition of Potential and Returning Dropouts: "Returning dropouts" are resident pupils who have been enrolled in a public or nonpublic school in any of grades seven through twelve who withdrew from school for a reason other than transfer to another school or school district and who subsequently enrolled in a public school in the district. "Potential dropouts" are resident pupils who are enrolled in a public or nonpublic school who demonstrate poor school adjustment as indicated by two or more of the following by means of a student support team:

- High Rate of Absenteeism - Greater than 20%
- Limited or no extracurricular participation or lack of identification with school including, but not limited to, expressed feelings of not belonging.
- Poor grades including, but not limited to, failing in one or more school subjects or grade levels.
- Low achievement scores in reading or mathematics which reflects achievement at two years or more below grade level.

MSA Budget 2025-2026

Counseling Intervention (\$83,460)

Service Description: MSA criteria are used to target a smaller population of students in each building (K-12) for targeted intervention. Targeted intervention might be done by group or by individual sessions. The purpose is to engage or re-engage potential or returning dropouts and our at-risk identified populations in each building. Counselors may purchase training materials related to trauma informed practices, SEL strategies, etc.

At-Risk Coordinator (\$82,469)

Service Description: The East Buchanan Community School District employs an at-risk coordinator to support at-risk students by addressing social, emotional, and behavioral needs that impact academic success. The coordinator provides individualized, school-based interventions, including counseling, crisis support, and guidance for students and families. Services include assisting students in developing coping skills, promoting positive social-emotional growth, and assisting with academic work. The coordinator collaborates closely with the Student Support Team, teachers, administrators, and families to identify students at risk, monitor progress, and implement interventions that support academic achievement and overall well-being. By addressing barriers outside the classroom, the at-risk coordinator helps ensure that all students have equitable access to educational opportunities and are prepared to succeed academically, socially, and emotionally.

Edgenuity Online Learning Curriculum (\$4,500)

Edgenuity is an online learning platform utilized by the East Buchanan Community School District to support at-risk students in recovering credits, addressing learning gaps, and accessing alternative educational pathways. The platform offers a flexible, self-paced curriculum that allows students to complete coursework in core subjects, electives, and credit recovery programs. With interactive lessons, assessments, and progress monitoring tools, Edgenuity enables teachers and student support staff to tailor instruction to each student's individual needs. This personalized approach helps students stay on track for graduation, reinforces essential skills, and provides opportunities to explore courses beyond the traditional classroom setting.

High School Summer School Teacher (\$3,500)

The high school summer teacher serves as a vital lifeline for students facing significant barriers to graduation. This educator delivers intensive, personalized instruction focused on credit recovery and essential skill development to close academic gaps. Beyond just remediation, they cultivate a supportive, mentor-like environment designed to restore student confidence and re-engage them with the school system, ensuring vulnerable learners remain on the path to a diploma rather than falling through the cracks.

407.6 - Certified EE Early Retirement

The East Buchanan Community School District Retirement Program as described in this document has been approved by the District Board of Education to be effective starting with the 2024-2025 fiscal year. As approved, it applies only to Certified Employees. This Retirement Program does not vest rights in any District employee whether or not the employee is currently eligible for the Program.

Purpose

The Board of Education of the East Buchanan Community School District has deemed it appropriate to provide a retirement incentive to certified employees of extended tenure who opt to retire from the District pursuant to the terms of this Retirement Program.

The purpose of this program is to provide the District's employees with the option and opportunity for retirement from their employment with the District. This Retirement Program is designed to show the District's appreciation for the services an employee has rendered to the District, to aid the employee in their transition from public service to retirement, and to save District funds through a reduction in staff and/or replacement savings.

EMPLOYEE REQUIREMENTS

A. **Determining Eligibility** - Employees must meet the following criteria to be eligible to participate in the retirement program:

1. in applying this provision, an employee will be at least the age of fifty-five (55) on or before June 30 of the current year;
2. wish to retire voluntarily from service in the East Buchanan Community School District at the end of the current contract;
3. has been actively employed during the school year in which one requests retirement benefits;
4. has completed a minimum of Twelve (12) years continuous service to the East Buchanan Community School District and is currently employed at the time the voluntary retirement request is made. A leave of absence may interrupt continuous service without affecting the continuous years of service rule. Professional and military leave will qualify toward continuous service;
5. is not receiving payments from the district's long-term disability insurance program; and
6. has not been discharged for cause or notified that their contract is under consideration of termination or reduction.

B. **Qualifying for Program** - An eligible employee qualifies for this program upon completion of the following requirements:

1. Application for participation in the Early Retirement Program must be made in writing, presented with a resignation of the employee's position beginning January 1st and no later than January 31st of the current contract year. The Board of Education reserves

the right to waive strict compliance with the early retirement program application process, and the deadline.

1. the Board's acceptance of the written resignation. The resignation will not be binding unless the employee is eligible and appropriately qualifies under the program and the Board accepts the employee's written resignation. The Board's acceptance of the written resignation will be considered final action and shall mean that the employee's application is accepted and the employee's contract and employment duties will end on the last day of the current fiscal year.

In all cases, completion of the above requirements is realized by receipt or certification by the Board Secretary.

PROGRAM CALCULATION

Each participating employee may receive two incentives as an early separation of a payment into a Health Reimbursement Arrangement as determined by the board. It will deposit as a non-elective employer contribution directly into the early retiree's account established by the district beginning in October 2024. Any benefit paid will be subject to deductions required by federal or state law. The amount is based on:

- 1) percentage of base salary at 1.0 FTE of the specific employee for the current school year
- 2) a payout based upon the five-year average of employee FTE (Max 1.0 FTE) and the five-year average of remaining sick days at the end of the school year.

Payout

40% of current base salary + \$100 per remaining sick days based on calculations

When any employee retires after Twelve (12) or more years of continuous employment with the East Buchanan Community School District and has accumulated sick leave up to a maximum of 120 days sick leave, a retirement stipend shall be paid based upon the following schedule.

The benefit amount for all employees will be determined in the same manner based upon the five-year average of employee FTE and the five-year average of remaining sick days at the end of each fiscal year:

1. The retirement applicant will be paid one hundred dollars (\$100.00) for each eligible sick day times their average FTE (maximum 1.0 FTE).
2. Each retirement applicant will have their FTE determined by averaging the FTE for the previous four (4) contract years and their FTE during the school year in which they request retirement.
3. Each retirement applicant will have their number of eligible sick days determined by averaging the remaining sick days on May 30th for the previous four (4) contract years and their remaining sick days on May 30th during the school year in which they request retirement.

HEALTH INSURANCE

The employee may elect to continue to participate in the District's health insurance plan until he or she reaches the age at which they become eligible to receive Medicare as long as they pay the monthly premiums and are permitted to continue coverage by the insurer. To continue health insurance coverage, the employee shall pay the monthly premium amount to the District's Business Office on a date mutually agreed upon prior to the date the District's premium payment is made to the insurance carrier.

Nothing herein shall limit the District's ability to change the terms of its existing health insurance plan. This plan in no way guarantees that an employee will be provided any certain level of benefits or premiums during the time of the employee's participation in the plan.

EMPLOYEE RIGHTS

In the event this Retirement Program is altered or discontinued, persons who retired from employment with the District under its provisions will continue to receive the benefits in effect and authorized by the Board of Education at the time the employee's letter of resignation was accepted.

The adoption of this Retirement Program shall not vest any rights in any employee whether or not the employee is currently eligible for retirement. The Board of Education shall have the complete discretion to review, amend or repeal this policy at any time, when, in the judgment of the Board of Education, the district no longer realizes economic benefits from this policy or otherwise determines that the policy is not in the best interests of the district. Furthermore, the district shall not be obligated to provide any of the benefits to any employee after the date of such amendment or repeal, except to those employees whose retirement pursuant to this policy has commenced prior to the amendment or repeal.

STATUS OF PARTICIPANTS

An employee who elects to participate in the District's Retirement Program will become a retired employee and will be entitled to all rights and privileges of retired employees under applicable law and the policies of the East Buchanan Community School District Board of Education.

However, Early Separation Plan participants shall not be eligible to be rehired in any capacity with the East Buchanan Community School District; nor shall the East Buchanan Community School District be required to consider an application for employment from an Early Separation Plan participant; provided however, that, at the sole discretion of the Board of Directors, the District may employ Early Separation Plan participants as temporary substitute employees or as coaches and/or sponsors of extracurricular activities.

Each employee who elects to participate in the District's Early Separation Plan must specifically agree to hold the District harmless and indemnify it if the participant attempts to submit an application for employment or otherwise attempts to be reemployed with the District. The participant is not precluded in any way from accepting employment with an employer other than the District after fulfilling the terms of the employee's 2023-2024 contract with the District.

In the event the employee who elects to participate in the District's Retirement Program has previously signed a contract for the next school year, said contract will be null and void.

TAXABILITY OF RETIREMENT BENEFITS

Retirement benefits that are solely payment for health care benefits are generally considered to be not taxable income to the employee. Cash payments are generally considered taxable income to the employee. But when an employee has the option to choose between cash or a lump sum payment in addition to or in lieu of health care benefits, all of the benefits are likely to be treated as taxable income. So, retirees receiving health care benefits may have to pay income tax on the value of those benefits. However, the District is not providing tax advice, and the employee must consult the employee's own tax advisor for the actual taxability of retirement benefits.

POLICY CONTINUATION

The Board of Education shall review the Retirement Policy on an annual basis to assess the needs of the district regarding personnel considerations and budget issues prior to the December board meeting of each school year. A decision on whether to offer the Retirement – Certified Personnel Policy for the current school year shall be made at that time.

Date Adopted: December 13, 2000

Last Reviewed: July 12, 2023

Updated: November 2024

413.2 - Classified EE Early Retirement

Classified employees who will complete their current contract with the board may apply for retirement. No classified employee will be required to retire at a specific age.

Application for retirement will be considered when the classified employee states in writing to the superintendent, no later than the date set by the board for the return of the employee's contract to the board, if applicable, the employee's intent to retire. The letter must state the employee's desire to retire and be witnessed by another party other than the principal or the superintendent.

Board action to approve a classified employee's application for retirement shall be final and such action constitutes termination of the employee's contract for the next school year.

Classified employees and their spouse and dependents who have group insurance coverage through the school district may be allowed to continue coverage in the school district's group health insurance program, at their own expense, by meeting requirements of the insurer.

Classified employees who retire under this policy may qualify for retirement benefits through the Iowa Public Employees Retirement System (IPERS).

A. Determining Eligibility:

Employees must meet the following criteria to be eligible to participate in the retirement program:

1. in applying this provision, an employee will be at least the age of fifty-five (55) on or before June 30, 2024;
2. wish to retire voluntarily from service in the East Buchanan Community School District;
3. has been actively employed during the school year in which one requests retirement benefits;
4. has completed a minimum of Twelve (12) years continuous service to the East Buchanan Community School District and is currently employed at the time the voluntary retirement request is made. A leave of absence may interrupt continuous service without affecting the continuous years of service rule. Professional and military leave will qualify toward continuous service;

When a classified employee* retires after Twelve (12) or more years of continuous employment with the East Buchanan Community School District and has accumulated sick leave up to a maximum of 120 days sick leave, a retirement stipend shall be paid based upon the following schedule. The retiring employee's retirement benefit check will be paid out on July 20th of the retiring year.

1. The retirement applicant will be paid one hundred dollars (\$100.00) for each eligible sick day times their average FTE (maximum 1.0 FTE).
2. Each retirement applicant will have their FTE determined by averaging the FTE for the previous four (4) contract years and their FTE during the school year in which they request retirement.

3. Each retirement applicant will have their number of eligible sick days determined by averaging the remaining sick days on May 30th for the previous four (4) contract years and their remaining sick days on May 30th during the school year in which they request retirement.

The early retirement program is not available to any employee who has received notification of possible contract termination or who has been discharged, with the Board of Education the final determiner of that status.

Classified employees must submit a written application to the Superintendent of Schools at least sixty (60) days prior to their retirement date.

* An employee in a classified position must have been employed during the entire school year – from the first student day of school to the last student day of school between July 1st and June 30th to be credited with one year of employment.

Legal Reference: 29 U.S.C. Sect. 621 *et seq.* (2012)

Iowa Code §§ 91A.2, .3, .5; 97B; 216; 279.19A, .46 (2013).

1978 Op. Att'y Gen. 247

1974 Op. Att'y Gen. 11, 322.

Cross Reference: 412 Classified Employee Compensation and Benefits

413 Classified Employee Termination of Employment

Approved: July 16, 2001

Reviewed: November 9, 2016; November 14, 2018; December 11, 2019; November 11, 2020; December 8, 2021; December 14, 2022 (revised); July 12, 2023; November 2024