

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
June 10, 2026 at 5:00 p.m. in Library - Use Outside Library Entrance

- 1. CALL TO ORDER /MISSION STATEMENT** - To challenge students to think critically, communicate effectively, develop values and contribute to society.
- 2. PUBLIC FORUM** - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board can officially act upon it.
- 3. APPROVE AGENDA**
- 4. APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on May 13, 2026
 - b. Personnel Changes
 - c. List of Bills
 - d. 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. Approve Sharing Agreements for the 26-27 School Year
 - Superintendent
 - School Business Official
 - Transportation Coordinator
 - Maintenance Director
 - HR Director
 - b. Approve Central Rivers AEA Agreements for the 26-27 School Year
 - c. Approve Opt Out of S.T.O.P. Training for Drivers for the 26-27 School Year
 - d. Approve SU-BreakFix Renewal for the 26-27 School Year
 - e. Approve Temporary/Substitute Pay Rates for the 26-27 School Year
 - f. Approve Safety Equipment Transfer from General Fund to Activity Fund
 - g. Approve Transfer of Class of 2026 Ending Fund Balance
 - h. Approve Transfer of Activity Fund Interest Allocation
 - i. Approve Food Service Bids
 - j. Approve Board Policy 801.5 - Facility Naming Rights - 2nd Reading
 - k. Approve Board Policy 904.2 - Advertising and Promotion - 1st Reading
 - l. Approve Payment of Bills Received through June 30th.
 - m. Approve Fees for 26-27 School Year
 - n. Building Project Funding Options
- 8. STUDENT QUESTIONS**
- 9. #BUCPR1DE**
- 10. ADJOURN**

**East Buchanan Community School District
Regular Board Meeting Minutes – May 13, 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, Andrew Maas, Andy Sperflage, Heather Steffens, and Troy Tempus. Administrative staff attending were Superintendent Kory Kelchen, HS/MS Principal Derick Ludwig, Elementary Principal Nathan Reck, and Business Manager/Board Secretary Teresa Knipper. Several visitors attended the meeting. Motion carried with all ayes unless noted otherwise.

FY26 Budget Amendment Public Hearing - Motion by Maas, second by Steffens to open the public hearing on the FY26 Budget Amendment at 5:00 pm. There were no comments from the public. Motion by Steffens, second by Maas to close the public hearing at 5:03 pm.

Approve Agenda - Motion by Dockstader, second by Maas to approve the agenda as presented, with the removal of item H.

Approve Consent Agenda - Motion by Steffens, second by Tempus to approve the consent agenda. Items approved under the consent agenda: regular board meeting minutes from April 8, 2026; special board meeting minutes from April 28, 2026; resignations of Kevin Hesner (Technology Director), Katelin Dennie (Paraeducator), Sarah Horn (Paraeducator), and Nellie Berns (Kitchen Assistant); hiring of Brent Reck (Assistant HS Girls Basketball Coach) and Jodi Ehlers (Business Teacher); expenditures listed; and financial reports.

Community Presentations – School Nurse Trace Klendworth and teacher Alecia Schoonover presented an overview of the newly organized staff Emergency Response Team, designed to provide immediate medical assistance to students, staff, and visitors. They shared a video documenting the district's third drill conducted to earn the Project ADAM "Heart Safe School" designation. Funds for the Future secretary Christine Dale reported that \$82,530 in scholarships was distributed to 20 graduating EB seniors this year.

Administrative Updates and Reports – Reck presented recent FAST literacy data and noted that staff have selected a new literacy curriculum. He highlighted recent student activities, including the K-12 Community Service Day, ISASP testing incentives (K-2 movie day and grades 3-6 bowling), and the 6th-grade trip to Camp Wapsie. Summer school is scheduled for August with a targeted focus on reading and mathematics. Ludwig expressed appreciation to the PTO for organizing Teacher Appreciation Month events. He noted that the final day for seniors was May 13th, and the district-wide Friends and Family Day is scheduled for May 18th. Staff are currently finalizing the 2026-2027 academic schedule. Kelchen provided an update on legislative property tax relief measures and their direct impact on Statewide Penny for Infrastructure (SAVE) funding, noting the subsequent implications for the upcoming middle school facility project.

FY26 Budget Amendment - Motion by Maas, second by Tempus to approve the FY26 budget amendment as presented.

Iowa Star Schools 28E Trust – Motion by Dockstader, second by Steffens to approve the amended 28E agreement, effective June 1, 2026, subject to any additional edits required by the Iowa Insurance Division in connection with the Trust's certificate of registration application.

2026 Graduates – Motion by Maas, second by Tempus to approve the list of 2026 graduates as presented.

Education Support Personnel Salary Supplement (ESPSS) Payout – Motion by Tempus, second by Dockstader to approve the ESPSS payout as presented.

26-27 School Business Official (SBO) Sharing Agreement – Motion by Steffens, second by Maas to approve the 26-27 SBO sharing agreement with Central City as presented.

Board Policy Review – Motion by Dockstader, second by Steffens to approve the first reading of policy 801.5 Facility Naming Rights as presented.

26-27 Junior Achievement (JA) Agreement – Motion by Steffens, second by Tempus to approve the 26-27 JA agreement as presented.

BucPr1de – Grounds staff are doing a great job, thank you to board members for their service, thank you to Schoonover and Klendworth for organizing the ERT, and boys golf is advancing to districts.
Adjourn- Motion by Steffens, second by Maas to adjourn the meeting at 6:10 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.

List of Bills - School Board Mtg
Unposted; Batch Description List of Bills-May 2026-EXTRA

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ALLEY	Alley, The	BOWLING	462.00 1
			462.00
Batch Total:			462.00
Report Total:			462.00

List of Bills - School Board Mtg
Posted - All; Batch Description Activities - May 2026 - Extra; Processing Month 05/2026

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
RICELAKE	Rice Lake Golf & Country Club	Green Fees - Practice	105.00 2
RICELAKE	Rice Lake Golf & Country Club	Entry Fee	90.00 2
			195.00
SILVSPRIGO	Silver Springs Golf Club	Entry Fee	90.00 2
			90.00
Report Total:			285.00

List of Bills - School Board Mtg
Posted - All; Batch Description Nutrition - May 2026 Extra; Processing Month 05/2026

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
DOLAMARK	Dolan, Mark & Elizabeth	refund on account	6.40 6
			6.40
DRAFMEGAN	Drafahl, Megan	Refund on lunch account	4.25 6
			4.25
EBCSD	EAST BUCHANAN CSD-General	fees	50.00 6
			50.00
SCHNBREN	Schnell, Brenda	paid out account	33.65 6
			33.65
YEARBURT	Yearous, Burt & Barb	Refund on lunch account	36.15 6
			36.15
YEARREX	Yearous, Rex & Bobbie	refund on account	26.40 6
			26.40
Report Total:			156.85

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>	
AMERCHOR	AMERICAN CHORAL DIRECTORS ASSOCIATION	ACDA Membership	125.00	1
			125.00	
CHASCARD	CHASE CARD SERVICES	Conference Hotel	473.76	1
			473.76	
HEARTAEA	HEARTLAND AEA	PROFESSIONAL DEVELOPMENT	83.00	1
			83.00	
USPOSTWI	U.S. POST OFFICE	SHIPPING	27.80	1
			27.80	
UPS	UPS	SHIPPING	9.40	1
			9.40	
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	365.37	1
WALMART	WALMART COMMUNITY BRC	SUPPLIES	21.42	1
WALMART	WALMART COMMUNITY BRC	SUPPLIES	149.37	1
WALMART	WALMART COMMUNITY BRC	SUPPLIES	101.95	1
			638.11	
			Batch Total:	1,357.07
AGVAFS	AgVantage FS	UPKEEP OF GROUNDS	720.00	
AGVAFS	AgVantage FS	GREENHOUSE LP	560.29	
			1,280.29	
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	10,561.89	
			10,561.89	
CASTTHEA	CASTLE THEATRE	FIELD TRIP	249.00	
			249.00	
CDWG	CDW GOVERNMENT, INC	Google License	3,060.00	
			3,060.00	
CENTPOIN	CENTER POINT-URBANA CSD	OPEN ENROLLMENT	1,294.37	
			1,294.37	
CENTCITY	CENTRAL CITY COMM. SCHOOL	OPEN ENROLLMENT OUT	273.62	
			273.62	
CID	Central Iowa Distributing	SUPPLIES	400.00	
CID	Central Iowa Distributing	CUSTODIAL SUPPLIES	707.00	
CID	Central Iowa Distributing	CUSTODIAL SUPPLIES	1,300.00	
CID	Central Iowa Distributing	SUPPLIES	54.00	
			2,461.00	
GRAEA	CENTRAL RIVERS AEA	SPECIAL EDUCATION	16,289.80	1
			16,289.80	
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	63.83	
			63.83	
CITYWINT	CITY OF WINTHROP	WATER/SEWER	758.94	
			758.94	

Vendor ID	Vendor Name	Description	Invoice Amount
CJCOOP	CJ COOPER & ASSOCIATES, INC.	PURCHASED SERVICE	365.90
			365.90
COLLBOARD	CollegeBoard	AP Government Exam	143.00
			143.00
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	5,379.00
			5,379.00
DUNKERTO	DUNKERTON SCHOOL DISTRICT	LMC AGREEMENT/B&G MILEAGE	1,683.54
DUNKERTO	DUNKERTON SCHOOL DISTRICT	MAINTENANCE SHARING AGREEMENT	25,044.16
DUNKERTO	DUNKERTON SCHOOL DISTRICT	OPERATIONAL SHARING	10,017.66
DUNKERTO	DUNKERTON SCHOOL DISTRICT	OPERATIONAL SHARING AGREEMENT	52,343.09
			89,088.45
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,660.97
			2,660.97
EMICKRAI	Emick, Kraig	PURCHASED SERVICE	275.00
			275.00
INDENAPA	Etten Enterprises LLC	PARTS	156.63
INDENAPA	Etten Enterprises LLC	TRANSPORTATION SUPPLIES	59.88
			216.51
FAMIFIRS	Family First Homecare of Iowa	PURCHASED NURSING SERVICES	3,887.10
FAMIFIRS	Family First Homecare of Iowa	PURCHASED NURSING SERVICES	4,511.43
			8,398.53
HEALEQUITY	Health Equity (Admin Fees)	HSA admin fees	33.75 1
HEALEQUITY	Health Equity (Admin Fees)	HSA admin fees	13.50 1
			47.25
HOMEPEST	Hometown Pest Control	PEST CONTROL	52.00
			52.00
HOTLUNCH	HOT LUNCH PROGRAM	CAMP SUPPLIES	24.82
HOTLUNCH	HOT LUNCH PROGRAM	PRESCHOOL SNACKS	202.40
			227.22
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	CONCERT BAND AWARDS	125.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	MIXED CHORUS AWARD	165.00
			290.00
INDECSD	INDEPENDENCE CSD	OPEN ENROLLMENT	146,642.16
			146,642.16
IAAE	IOWA ASSOC. OF AG EDUCATORS	Summer Ag Ed Conference	275.00
IAAE	IOWA ASSOC. OF AG EDUCATORS	REGISTRATION	225.00
			500.00
IOWACHILD	IOWA CHILDREN'S MUSEUM	Field Trip	87.00
			87.00
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	349.25
			349.25

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
KINGCASE	Kingdon, Casey	TRAVEL	133.15
			133.15
KLUESANI	Kluesner Sanitation LLC	GARBAGE SERVICES	785.00
			785.00
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	4,099.27
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,011.60
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,171.98
			7,282.85
MARION	MARION INDEPENDENT CSD	OPEN ENROLLMENT	1,280.29
			1,280.29
MAVEPOWE	Maverick Powersports LLC	REPAIRS	331.65
MAVEPOWE	Maverick Powersports LLC	MOWER TIRE	199.99
			531.64
MENARDSWLO	MENARDS	SIGN POSTS	127.02
MENARDSWLO	MENARDS	SUPPLIES	31.27
			158.29
MSCIND	MSC INDUSTRIAL SUPPLY CO.	SUPPLIES	69.38
			69.38
NELNET	Nelnet Payment Services	JMC FEES	18.40
			18.40
NORTLINN	NORTH-LINN CSD	CONCURRENT ENROLLMENT	655.81
NORTLINN	NORTH-LINN CSD	OPEN ENROLLMENT	29,873.20
			30,529.01
OELWCSD	OELWEIN CSD	OPEN ENROLLMENT OUT	3,935.86
			3,935.86
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	59.01
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	46.03
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	219.49
			324.53
QUAMTRUC	Quam Trucking	LONG JUMP SAND	888.63
			888.63
RELAYHUB	RelayHub, LLC	Medicaid Purchased Service	542.52
			542.52
STARMONT	STARMONT CSD	OPEN ENROLLMENT	21,885.34
			21,885.34
SUPEWELD	SUPERIOR WELDING SUPPLY	SUPPLIES	495.00
			495.00
TEKSUPP	TEKSUPPLY	GREENHOUSE SWITCH	132.82
			132.82
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRE REPAIRS	179.82
			179.82

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
TROTTROP	TROTT TROPHIES	SERVICE AWARDS	119.00
			119.00
UNIVNEBLIN	University of Nebraska-Lincoln	TRAINING	800.00
			800.00
USCELL	US CELLULAR	Cell Phones	169.61
			169.61
VANMETER	VAN METER ELECTRIC SUPPLY CO	SUPPLIES	283.19
VANMETER	VAN METER ELECTRIC SUPPLY CO	SUPPLIES	469.80
VANMETER	VAN METER ELECTRIC SUPPLY CO	SUPPLIES	(27.41)
			725.58
WAPSVALL	WAPSIE VALLEY COMM. SCHOOL	OPEN ENROLLMENT	5,168.78
			5,168.78
WENDQUAR	Wending Quarries	UPKEEP OF GROUNDS	806.64
			806.64
WESTCENT	WEST CENTRAL COMMUNITY SCHOOL	OPEN ENROLLMENT	4,267.62
			4,267.62
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	10.58
			10.58
WINTBUIL	WINTHROP BUILDING SUPPLY	IND ARTS SUPPLIES	97.48
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	8.99
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	166.58
			273.05
YEARBURT	Yearous, Burt & Barb	REFUND FEE	50.00
			50.00
YMCACAMP	YMCA CAMP WAPSIE	CAMP	1,703.65
			1,703.65

Batch Total: 374,282.02

Report Total: 375,639.09

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
APPLCOMP	APPLE, INC	STAFF COMPUTERS	2,970.00
APPLCOMP	APPLE, INC	STAFF COMPUTERS	5,895.00
APPLCOMP	APPLE, INC	STAFF COMPUTERS	44,055.00
APPLCOMP	APPLE, INC	EQUIPMENT	2,470.00
			55,390.00
CDWG	CDW GOVERNMENT, INC	STAFF COMPUTERS	4,113.12
			4,113.12
CID	Central Iowa Distributing	EQUIPMENT	2,108.00
CID	Central Iowa Distributing	EQUIPMENT	775.00
			2,883.00
UMBBANK	UMB Bank, N.A.	FINANCIAL FEES	300.00
			300.00

Batch Total: 62,686.12

Report Total: 62,686.12

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	food purchased	295.75
			295.75
CHASCARD	CHASE CARD SERVICES	food purchased	58.42
			58.42
COUNVIEW	COUNTRY VIEW DAIRY	food purchased	552.00
			552.00
EMSDETER	EMS DETERGENT SERVICES CO.	supplies	19.48
			19.48
MARTBROT	MARTIN BROTHERS	food purchased	522.81
			522.81
NICKGROC	Nick's Grocery	food purchased	100.88
			100.88
PERFFOOD	PERFORMANCE FOODSERVICE	food/supplies purchased	4,151.16
			4,151.16
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	milk purchased	1,880.62
			1,880.62
		Batch Total:	7,581.12
		Report Total:	7,581.12

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BALLHORT	BALL HORTICULTURAL COMPANY	FUNDRAISING SUPPLIES	176.94
			176.94
CHAMRAND	CHAMBERLIN, RANDY	official	160.00
			160.00
EBSCHOOL	East Buchanan School-Nutrition	cups	79.01
EBSCHOOL	East Buchanan School-Nutrition	propel	14.27
			93.28
GIBBJOE	GIBBS, JOE	official	160.00
			160.00
GOEDROBE	GOEDKEN, ROBERT	official	125.00
			125.00
GRETDREW	Grete, Andrew	official	160.00
GRETDREW	Grete, Andrew	official	160.00
			320.00
HAISMICH	Haislet, Michael	official	165.00
			165.00
HAMMEJAME	Hammerand, James	official	150.00
			150.00
HOMEKELB	Homeister, Kelby	Official	160.00
			160.00
IOWAFFA	IOWA FFA ASSOCIATION	CONFERENCE	585.00
			585.00
JESUPCSD	JESUP COMMUNITY SCHOOL DISTRICT	TRACK ENTRY FEE	140.00
			140.00
KLEIDANI	Klein, Daniel	official	150.00
			150.00
LISBON	LISBON COMMUNITY SCHOOL	TRACK ENTRY FEES	100.00
			100.00
BEAULAND	Lucy's Soil Source Inc.	Mums	772.61
			772.61
MAQVALL	MAQUOKETA VALLEY CSD	TRACK ENTRY FEE	50.00
			50.00
MUSITHEA	MUSICAL THEATRE INTERNATIONAL	Musical Materials	738.98
			738.98
NICKGROC	Nick's Grocery	SENIOR BREAKFAST	49.88
			49.88
NORTCEDA	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	TRACK ENTRY FEE	50.00
			50.00
PAYNCOLL	PAYNE, COLLIN	official	160.00

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			160.00
SCHLMARK	SCHLEISMAN, MARK	official	160.00
			160.00
SPEESHOP	SPEEDE SHOP, INC.	Pizza for Senior Breakfast	319.80
			319.80
TRENDYTULI	Trendy Tulip	CLASS OF 2026 SUPPLIES	484.00
			484.00
		Batch Total:	5,270.49
AMAZON	Amazon	buc brew purchases	201.88 2
AMAZON	Amazon	FCCLA SUPPLIES	43.96 2
AMAZON	Amazon	SUPPLIES	25.98 2
AMAZON	Amazon	supplies for FCCLA	195.45 2
AMAZON	Amazon	FCCLA supplies	164.03 2
AMAZON	Amazon	FCCLA supplies	292.64 2
			923.94
CASEYS	Caseys	FCCLA Banquet supper	119.81 2
			119.81
CHASCARD	CHASE CARD SERVICES	PLAQUE ENGRAVING	20.70 2
CHASCARD	CHASE CARD SERVICES	shipping	69.05 2
CHASCARD	CHASE CARD SERVICES	hotels - state golf	1,014.06 2
CHASCARD	CHASE CARD SERVICES	SENIOR MUSIC TRIP	1,165.73 2
			2,269.59
SKINMIX	Skinnymixes.com	FCCLA SUPPLIES	169.80 2
			169.80
WALMART	WALMART COMMUNITY BRC	SUPPLIES	68.62 2
WALMART	WALMART COMMUNITY BRC	EQUIPMENT	139.99 2
WALMART	WALMART COMMUNITY BRC	SUPPLIES	98.33 2
			306.94
		Batch Total:	3,790.08
		Report Total:	9,060.57

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

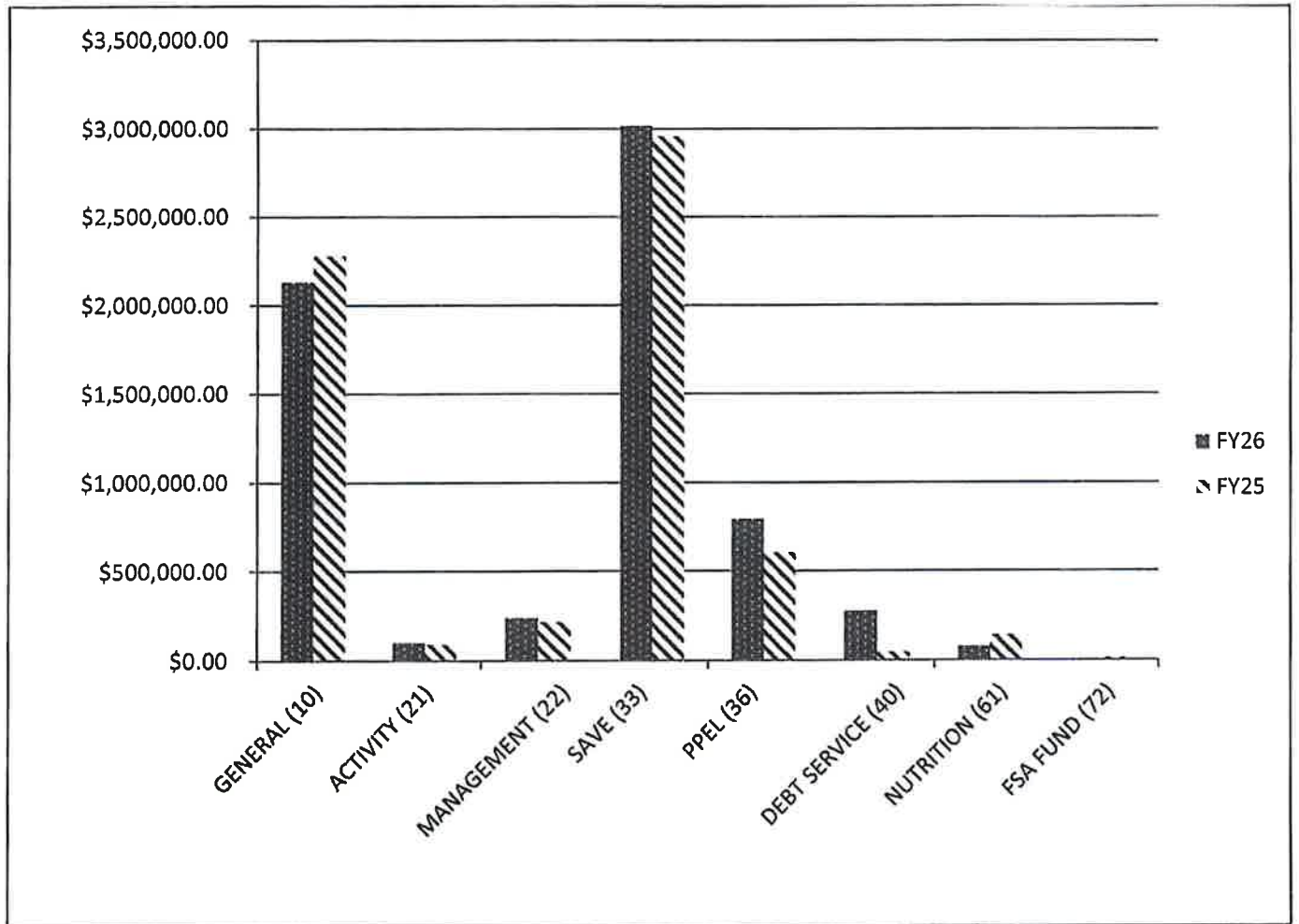
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
10-GENERAL FUND						
Beginning Balance	1,786,108.89	1,513,938.34	881,873.88	927,599.06	1,839,528.27	1,712,317.52
Revenue	351,737.36	207,304.81	636,734.88	1,534,171.27	587,069.86	649,939.79
Expenditures	623,907.91	839,369.27	591,009.70	622,242.06	714,280.61	642,806.16
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 deductions	56,402.12	55,438.07	54,677.94	57,187.03	55,588.06	49,537.51
Employer paid IPERS	33,287.06	30,926.68	36,134.42	41,044.51	41,746.80	40,015.53
Employer paid FICA	27,455.56	25,483.55	29,396.20	33,408.28	33,828.93	32,753.01
	117,144.74	111,848.30	120,208.56	131,639.82	131,163.79	122,306.05
TOTAL	485,355.70	453,325.32	511,176.52	574,889.34	579,700.54	556,733.82

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

	Jan-26	Feb-26	Mar-26	Apr-26	May-26
10-GENERAL FUND					
Beginning Balance	1,719,451.15	1,600,131.60	1,729,864.64	1,603,484.60	2,171,815.02
Revenue	608,407.72	958,188.23	526,472.59	1,234,491.23	599,808.68
Expenditures	727,727.27	828,455.19	652,852.63	666,160.81	640,110.32
Ending Balance	1,600,131.60	1,729,864.64	1,603,484.60	2,171,815.02	2,131,513.38
21-ACTIVITY FUND					
Beginning Balance	110,855.10	104,263.44	98,571.87	110,343.27	106,251.69
Revenue	17,037.64	4,630.99	22,103.16	9,971.57	7,299.49
Expenditures	23,629.30	10,322.56	10,331.76	14,063.15	13,859.74
Ending Balance	104,263.44	98,571.87	110,343.27	106,251.69	99,691.44
22-MANAGEMENT FUND					
Beginning Balance	116,142.07	82,785.43	85,394.81	84,324.74	217,042.12
Revenue	7,320.70	3,636.38	12,368.18	132,717.38	20,691.38
Expenditures	40,677.34	1,027.00	13,438.25	0.00	0.00
Ending Balance	82,785.43	85,394.81	84,324.74	217,042.12	237,733.50
33-SAVE					
Beginning Balance	3,176,679.12	3,239,182.40	3,301,086.67	3,136,788.83	2,982,813.05
Revenue	84,253.28	61,904.27	61,702.16	71,024.22	69,208.52
Expenditures	21,750.00	0.00	226,000.00	225,000.00	36,250.00
Ending Balance	3,239,182.40	3,301,086.67	3,136,788.83	2,982,813.05	3,015,771.57
36-PPEL					
Beginning Balance	564,538.60	567,967.94	560,598.59	650,711.65	780,045.90
Revenue	8,702.50	4,909.64	107,632.38	134,762.30	22,258.70
Expenditures	5,273.16	12,278.99	17,519.32	5,428.05	10,182.32
Ending Balance	567,967.94	560,598.59	650,711.65	780,045.90	792,122.28
40-DEBT SERVICE					
Beginning Balance	100,255.15	103,701.92	104,988.84	337,265.40	263,062.00
Revenue	3,446.77	1,786.92	232,276.56	643,771.60	9,689.15
Expenditures	0.00	500.00	0.00	717,975.00	0.00
Ending Balance	103,701.92	104,988.84	337,265.40	263,062.00	272,751.15
61-NUTRITION FUND					
Beginning Balance	111,910.55	110,865.06	115,549.17	99,427.35	89,589.52
Revenue	50,111.72	54,611.05	59,099.88	58,280.68	51,261.96
Expenditures	51,157.21	49,926.94	75,221.70	68,118.51	64,619.01
Ending Balance	110,865.06	115,549.17	99,427.35	89,589.52	76,232.47
less: Received on Acct	13,772.18	12,120.18	11,095.83	8,739.00	3,498.74
	97,092.88	103,428.99	88,331.52	80,850.52	72,733.73
72-FLEX SPENDING ACCT FUND					
Beginning Balance	9,189.53	10,795.76	12,203.50	10,217.54	11,772.58
Revenue (contributions)	1,914.98	1,914.98	1,914.98	1,914.98	1,984.98
Expenditures (claims)	308.75	507.24	3,900.94	359.94	7,896.04
Ending Balance	10,795.76	12,203.50	10,217.54	11,772.58	5,861.52
EMPLOYER'S PAYROLL EXPENSE:					
Gross Wages-hourly	74,794.95	92,522.00	90,152.07	90,215.02	92,831.45
Gross Wages-contract	338,940.28	336,010.41	327,451.43	326,668.90	332,028.97
	413,735.23	428,532.41	417,603.50	416,883.92	424,860.42
Employer paid deductions	49,119.88	49,619.88	46,793.21	49,082.37	46,750.31
Employer paid IPERS	38,162.59	39,151.03	37,390.92	38,307.45	38,984.62
Employer paid FICA	31,169.96	32,124.85	31,382.98	31,332.29	32,125.12
	118,452.43	120,895.76	115,567.11	118,722.11	117,860.05
TOTAL	532,187.66	549,428.17	533,170.61	535,606.03	542,720.47

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL May 2026

Fund Description	Beginning	Revenues	Expenditures	FY26 Ending	FY25 End Balance	Difference
GENERAL (10)	\$2,171,815.02	\$599,808.68	\$640,110.32	\$2,131,513.38	\$2,277,724.49	(\$146,211.11)
ACTIVITY (21)	\$106,251.69	\$7,299.49	\$13,859.74	\$99,691.44	\$89,399.68	\$10,291.76
MANAGEMENT (22)	\$217,042.12	\$20,691.38	\$0.00	\$237,733.50	\$215,596.71	\$22,136.79
SAVE (33)	\$2,982,813.05	\$69,208.52	\$36,250.00	\$3,015,771.57	\$2,957,551.50	\$58,220.07
PPEL (36)	\$780,045.90	\$22,258.70	\$10,182.32	\$792,122.28	\$603,185.04	\$188,937.24
DEBT SERVICE (40)	\$263,062.00	\$9,689.15	\$0.00	\$272,751.15	\$43,442.37	\$229,308.78
NUTRITION (61)	\$89,589.52	\$29,672.48	\$43,029.53	\$76,232.47	\$139,982.05	(\$63,749.58)
FSA FUND (72)	\$11,772.58	\$1,984.98	\$7,896.04	\$5,861.52	\$11,818.42	(\$5,956.90)
			TOTAL	\$6,631,677.31	\$6,338,700.26	\$292,977.05



**EAST BUCHANAN CSD
TREASURER'S REPORT**

MONTH BY FUND: May-26					
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance
General	10	\$ 2,171,815.02	\$ 599,808.68	\$ 640,110.32	\$ 2,131,513.38
Activity	21	\$ 106,251.69	\$ 7,299.49	\$ 13,859.74	\$ 99,691.44
Management	22	\$ 217,042.12	\$ 20,691.38	\$ -	\$ 237,733.50
SAVE	33	\$ 558,881.57	\$ 62,147.24	\$ 36,250.00	\$ 584,778.81
SAVE	33	\$ 2,423,931.48	\$ 7,061.28	\$ -	\$ 2,430,992.76
PPEL	36	\$ 780,045.90	\$ 22,258.70	\$ 10,182.32	\$ 792,122.28
Debt Service	40	\$ 263,062.00	\$ 9,689.15	\$ -	\$ 272,751.15
Nutrition	61	\$ 89,589.52	\$ 29,672.48	\$ 43,029.53	\$ 76,232.47
Nutrition	61	\$ -	\$ 21,589.48	\$ 21,589.48	\$ -
FSA	72	\$ 11,772.58	\$ 1,984.98	\$ 7,896.04	\$ 5,861.52
		<u>\$ 6,622,391.88</u>	<u>\$ 782,202.86</u>	<u>\$ 772,917.43</u>	<u>\$ 6,631,677.31</u>

BY BANK ACCOUNT

Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance	Outstanding Deposits	Outstanding Checks	Ending Bank Balance	Bank Acct
General	10	\$ 1,786,108.89	\$ 7,894,326.42	\$ 7,548,921.93	\$ 2,131,513.38				
Management	22	\$ 219,118.50	\$ 452,844.34	\$ 434,229.34	\$ 237,733.50				
FSA	72	\$ 13,280.70	\$ 33,169.04	\$ 40,588.22	\$ 5,861.52				
					<u>\$ 2,375,108.40</u>	\$ -	\$ 62,518.14	\$ 2,437,626.54	XX009
Activity	21	\$ 74,058.43	\$ 160,516.67	\$ 134,883.66	\$ 99,691.44				
					<u>\$ 99,691.44</u>	\$ -	\$ 703.00	\$ 100,394.44	XX306
SAVE	33	\$ 2,349,394.86	\$ 281,730.40	\$ 200,132.50	\$ 2,430,992.76				
SAVE	33	\$ 665,612.39	\$ 688,594.33	\$ 769,427.91	\$ 584,778.81				
PPEL	36	\$ 588,169.63	\$ 557,307.94	\$ 353,355.29	\$ 792,122.28				
Debt Service	40	\$ 43,774.02	\$ 843,384.63	\$ 614,407.50	\$ 272,751.15				
					<u>\$ 1,649,652.24</u>	\$ -	\$ 36,250.00	\$ 1,685,902.24	XX900
Debt Service	40	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	UMB
Nutrition	61	\$ 127,773.92	\$ 524,258.76	\$ 575,800.21	\$ 76,232.47		\$ 79.55	\$ 76,312.02	XX603

Certified Budget compared to Actual Revenues/Expenditures

		ALL FUNDS			GENERAL FUND ONLY		
		Certified Budget	YTD as of 05/31/2026	over / (under) budget	Certified Budget	YTD as of 05/31/2026	over / (under) budget
Taxes Levied on Property	1	3,520,480	3,462,706		2,492,761	2,448,075	
Utility Replacement Excise Tax	2	42,094	40,604		29,806	28,706	
Income Surtaxes	3	254,795	215,521		254,795	215,521	
Tuition\Transportation Received	4	725,000	393,798		725,000	393,798	
Earnings on Investments	5	205,000	198,529		60,000	58,350	
Nutrition Program Sales	6	192,000	196,556		-	-	
Student Activities and Sales	7	121,000	113,285		1,000	3,105	
Other Revenues from Local Sources	8	116,500	185,294		66,500	119,775	
Revenue from Intermediary Sources	9	-	-		-	-	
State Foundation Aid	10	4,070,994	3,623,624		4,070,994	3,623,624	
Instructional Support State Aid	11	13,450	-		13,450	-	
Other State Sources	12	749,000	752,565		96,500	159,307	
Two Tier Assessment Limitation Repl	13	41,697	-		31,758	-	
Title 1 Grants	14	60,000	51,867		60,000	51,867	
IDEA and Other Federal Sources	15	390,000	325,553		220,000	193,311	
Total Revenues	16	10,502,010	9,559,901		8,122,564	7,295,440	
General Long-Term Debt Proceeds	17	-	-		-	-	
Transfers In	18	366,270	659,270		-	-	
Proceeds of Fixed Asset Dispositions	19	-	94,988		-	250	
Special Items/Upward Adjustments	20	-	-		-	-	
Total Revenues & Other Sources	21	10,868,280	10,314,159	(554,121)	8,122,564	7,295,690	(826,874)
Beginning Fund Balance	22	5,302,890	5,302,890		1,109,354	1,109,354	
Total Resources	23	16,171,170	15,617,049		9,231,918	8,405,045	
*Instruction	24	5,913,000	4,377,184	(1,535,816)	5,500,000	4,119,967	(1,380,033)
Student Support Services	25	300,000	201,133		300,000	201,133	
Instructional Staff Support Services	26	491,000	409,832		450,000	366,792	
General Administration	27	310,000	206,268		265,000	165,012	
School/Building Administration	28	430,000	377,427		430,000	368,977	
Business & Central Administration	29	150,000	121,408		150,000	121,408	
Plant Operation and Maintenance	30	1,482,000	774,944		650,000	469,007	
Student Transportation	31	555,120	524,894		425,000	313,969	
This row is intentionally left blank	32	-	-		-	-	
*Total Support Services (lines 25-32)	32A	3,718,120	2,615,906	(1,102,214)	2,670,000	2,006,298	(663,702)
*Noninstructional Programs	33	500,000	389,586	(110,414)	-	-	-
Facilities Acquisition and Construction	34	200,000	118,588		-	-	
Debt Service	35	623,846	622,545		-	-	
AEA Support - Direct to AEA	36	212,920	146,608		212,920	146,608	
*Total Other Expenditures (lines 34-36)	36A	1,036,766	887,741	(149,025)	212,920	146,608	(66,312)
Total Expenditures	37	11,167,886	8,270,417		8,382,920	6,272,874	
Transfers Out	38	366,270	659,270		7,000		
Other Uses	39	-	-				
Total Expenditures & Other Uses	40	11,534,156	8,929,687	(2,604,469)	8,389,920	6,272,874	(2,117,046)
Ending Fund Balance	41	4,637,014	6,687,362		841,998	2,132,171	
Total Requirements	42	16,171,170	15,617,049		9,231,918	8,405,045	

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.

	May 2026	FY26 YTD	FY25 as of 5/31/2025
BANK BALANCE			
Beginning Balance	\$89,589.52	\$127,773.92	\$191,194.54
Income/ROA	\$29,672.48	\$345,810.22	\$406,284.25
Expenditures/ROA sales	\$43,029.53	\$397,351.67	\$457,496.74
BANK BALANCE	\$76,232.47	\$76,232.47	\$139,982.05
FUND BALANCE			
Beginning Balance	\$146,325.75	\$187,439.54	\$246,332.93
Debits	\$42,539.21	\$396,040.11	\$451,547.97
Credits	\$33,334.67	\$345,721.78	\$398,014.08
FUND BALANCE	\$137,121.21	\$137,121.21	\$192,799.04
RECEIPTS			
Interest	\$269.30	\$4,077.98	\$7,376.69
Student Lunch	\$7,720.80	\$96,980.00	\$105,737.10
Student Breakfast	\$1,542.40	\$15,164.15	\$16,238.75
Alacarte	\$5,552.15	\$67,134.90	\$57,466.20
Adult Lunch	\$340.00	\$4,005.00	\$5,490.20
Adult Breakfast	\$43.75	\$367.50	\$334.40
Other Revenue	\$0.00	\$152.75	\$0.00
Sale of Equip/Materials	\$0.00	\$0.00	\$800.00
Upward Adj Beg Balance	\$0.00	\$0.00	\$0.00
Preschool Snacks	\$491.79	\$2,698.12	\$2,567.62
State Lunch	\$0.00	\$1,248.72	\$1,339.05
State Breakfast	\$0.00	\$306.81	\$348.16
Federal Breakfast	\$2,526.70	\$18,441.50	\$20,348.22
Federal Lunch	\$14,143.33	\$113,800.59	\$118,357.25
Snack Ticket Sales (/ \$7)	\$287.00	\$10,206.00	\$10,441.00
Donations-Meal Debt	\$25.00	\$2,174.41	\$4,225.00
JMC Convenience Fees	\$264.00	\$2,667.00	\$2,809.00
Rebate/Sale of items	\$0.00	\$0.00	\$0.00
<i>Receivables Acct (July/Aug)</i>			
TOTAL INCOME	\$33,206.22	\$339,425.43	\$353,878.64
EXPENDITURES			
Equipment Repairs	\$0.00	\$157.50	\$21.86
Cook-salaries	\$15,848.39	\$130,842.19	\$129,926.18
Benefits	\$5,741.09	\$54,143.22	\$49,467.93
Supplies	\$673.14	\$7,271.16	\$6,605.64
Food	\$19,811.75	\$191,160.87	\$206,859.67
Student Meal Debt	\$0.00	\$2,900.25	\$3,302.02
Convenience Fees	\$336.39	\$3,268.57	\$3,587.76
Other Expenses		\$0.00	\$30.47
Equipment	\$0.00	\$0.00	\$7,361.00
Travel/Trainings	\$0.00	\$0.00	\$250.00
Other Purchased Services	\$0.00	\$0.00	\$0.00
<i>Accounts Payable (July/Aug)</i>			
TOTAL EXPENDITURES	\$42,410.76	\$389,743.76	\$407,412.53

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	20,591.48	0.00	0.00	20,591.48
21 6120 729 910	SPEECH	(16.04)	0.00	0.00	(16.04)
21 6210 729 910	MUSIC CLUB	261.37	0.00	87.50	348.87
21 6220 729 910	PEP BAND	2,788.64	0.00	87.50	2,854.14
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6800 729 920	ATHLETICS	14,145.39	5,012.83	1,042.00	10,174.56
21 6645 729 920	CROSS COUNTRY	846.50	0.00	0.00	846.50
21 6893 729 920	CHEERLEADING	1,314.33	0.00	0.00	1,314.33
21 6694 729 920	DANCE TEAM	1,354.97	0.00	0.00	1,354.97
21 6710 729 920	BOYS' BASKETBALL	779.05	0.00	0.00	779.05
21 6720 729 920	FOOTBALL	1,892.21	0.00	0.00	1,892.21
21 6730 729 920	BASEBALL	4,055.38	1,822.50	0.00	2,232.88
21 6740 729 920	BOYS' TRACK	2,546.87	0.00	0.00	2,546.87
21 6760 729 920	BOYS' GOLF	2,012.76	105.00	0.00	1,907.76
21 6790 729 920	BOYS' WRESTLING	254.82	0.00	0.00	254.82
21 6810 729 920	GIRLS BASKETBALL	2,998.70	0.00	0.00	2,998.70
21 6815 729 920	VOLLEYBALL	1,097.00	0.00	0.00	1,097.00
21 6835 729 920	SOFTBALL	222.30	0.00	0.00	222.30
21 6840 729 920	GIRLS TRACK	1,123.38	0.00	0.00	1,123.38
21 6860 729 920	GIRLS' GOLF	96.93	0.00	0.00	96.93
21 7010 729 950	FBLA	4,058.12	0.00	100.00	4,158.12
21 7011 729 950	HS STUDENT COUNCIL	2,244.66	539.30	0.00	1,705.36
21 7012 729 950	SPANISH CLUB	997.45	0.00	0.00	997.45
21 7013 729 950	NHS	1,179.75	549.99	0.00	629.76
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	3,450.98	536.51	1,238.40	4,152.87
21 7026 729 950	FFA	14,420.74	3,965.60	4,214.00	14,669.14
21 7040 729 950	MS STUDENT COUNCIL	1,220.20	0.00	0.00	1,220.20
21 7081 729 950	CLASS OF 2026	2,225.77	1,064.01	0.00	1,161.76
21 7082 729 950	CLASS OF 2027	2,899.75	180.00	0.00	2,519.75
21 7083 729 950	CLASS OF 2028	723.94	0.00	0.00	723.94
21 8000 729 910	ANNUAL	6,179.57	0.00	140.00	6,319.57
21 8004 729 910	INTEREST	3,186.71	0.00	306.09	3,492.80
Fund Total: 21		106,251.69	13,775.74	7,215.49	99,691.44

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

This Agreement is made and entered into the 1st day of July, 2026 by and between the Dunkerton Community School District (Dunkerton) and the East Buchanan Community School District (East Buchanan):

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

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

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

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

NOW, THEREFORE, Dunkerton's Board of Directors and East Buchanan's Board of Directors agree as follows:

1. **TERM.** The term of this Agreement shall be for the 2026-2027 fiscal year.
2. **SERVICES PROVIDED.** The Maintenance Director shall serve as Maintenance Director for Dunkerton and East Buchanan, devoting fifty percent (50%) of his/her time located at, and performing services for Dunkerton, and fifty percent (50%) of his/her time located at, and performing services for East Buchanan from July 1, 2026 through June 30, 2027. The parties recognize that demands in either district may fluctuate, and agree allowing the Maintenance Director's discretion as to where workdays are served. The Maintenance Director agrees to spend proportionate time in both Districts, based on staff and district needs. The Maintenance Director shall be solely under the direction of Dunkerton when performing services at Dunkerton and shall be solely under the direction of East Buchanan when performing services at East Buchanan. The Maintenance Director services provided will be competent and professional in accordance with the subject to the laws of the State of Iowa.
3. **REIMBURSEMENT,** Dunkerton will hold the individual employment contract for the Maintenance Director, which will employ the Maintenance Director on a full time basis. Dunkerton and East Buchanan will determine the total compensation to the Maintenance Director including but not limited to salary, benefits, withholdings, and a \$4,000 stipend for mileage. For FY27, 50% of said salary/benefits & other costs (such as attendance at conferences and professional dues) will be the rate of reimbursement from East Buchanan to Dunkerton. (Estimated salary/benefits for the 2026-2027 [FY27] year to be \$51,231). Reimbursable costs incurred by the Maintenance Director, and attributable to a single district, will be paid by that district. Other reimbursable costs, which are shared between the districts, such as the costs associated with normal travel expenses, attendance at conferences (for example), shall be prorated according to the ratio between East Buchanan and Dunkerton fiscal years.

4. EMPLOYMENT STATUS OF THE MAINTENANCE DIRECTOR. This is an agreement for contracted services, The Maintenance Director shall be an employee of Dunkerton. Dunkerton will be deemed the “Employer” of the Maintenance Director for proposed rights and obligations under state and federal laws pertaining to employment, including but not limited to, income tax withholding, FICA payments and withholdings, IPERS payments and withholdings, unemployment compensation payments, workers’ compensation payments, group insurance eligibility, and Chapter 279, Code of Iowa,
5. Each District shall cover the Maintenance Director under its liability insurance policy for duties performed for the respective districts. The parties to this Agreement shall protect, defend, hold harmless, and indemnify the other party from and against any and all losses, costs, damages, or expenses, including attorney’s fees and expenses, occasioned by, or arising out of, any accident or other occurrence causing or inflicting injury or damage to any person or property due to the actions or inactions of the Maintenance Director while performing services for the indemnifying party.
6. In case any one or more of the provisions contained in this Agreement shall be declared invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.
7. It is expressly understood and agreed by the parties that nothing contained in the Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the parties. It is specifically agreed that their relationship is and shall remain that of independent parties to a cooperative contractual relationship. In no event shall a party be liable for the debts or obligations of another party.
8. TERMINATION OF AGREEMENT. The term of this Agreement shall be the 2026-2027 fiscal year.
9. PAYMENT SCHEDULE. East Buchanan shall reimburse Dunkerton one payment by Dec 20th of an amount to one half of its 50% proportionate share of the total budgeted cost of the Maintenance Director. A final payment of the other half of Dunkerton’s 50% proportionate share of the employment costs, as billed by Dunkerton, shall be reimbursed by East Buchanan by June 20th. Costs associated with attendance at conferences and professional dues to be billed separately at same intervals.
10. AMENDMENT. This agreement is not subject to amendment except in writing and with the approval of the Board of Directors of both districts.

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

X _____ Date: _____
 Dunkerton Community School District

X _____ Date: _____
 East Buchanan Community School District

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

This Agreement is made and entered into the 1st day of July, 2026 by and between the Dunkerton Community School District (Dunkerton) and the East Buchanan Community School District (East Buchanan):

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

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

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

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

NOW, THEREFORE, Dunkerton's Board of Directors and East Buchanan's Board of Directors agree as follows:

1. **TERM.** The term of this Agreement shall be for the 2026-2027 fiscal year.
2. **SERVICES PROVIDED.** The Superintendent shall serve as Superintendent of Schools for Dunkerton and East Buchanan, devoting fifty percent (50%) of his/her time located at, and performing services for Dunkerton, and fifty percent (50%) of his/her time located at, and performing services for East Buchanan. The parties recognize that demands in either district may fluctuate, and agree allowing the Superintendent's discretion as to where workdays are served. The Superintendent agrees to spend proportionate time in both Districts, based on staff and district needs. The Superintendent shall be solely under the direction of Dunkerton when performing services at Dunkerton and shall be solely under the direction of East Buchanan when performing services at East Buchanan. The Superintendent services provided will be competent and professional in accordance with the subject to the laws of the State of Iowa.
3. **CERTIFICATION.** It is agreed that the Superintendent will be appropriately licensed in the State of Iowa.
4. **REIMBURSEMENT.** Dunkerton will hold the individual employment contract for the Superintendent, which will employ the Superintendent on a full time basis. Dunkerton and East Buchanan will determine the total compensation to the Superintendent (including but not limited to salary, benefits, withholdings, value of available paid time off, and a \$4,000 stipend for mileage) annually 50% of said salary/benefits & other costs (such as attendance at conferences and professional dues) will be the rate of reimbursement from East Buchanan to Dunkerton. (Estimated salary/benefits for the 2026-2027 [FY27] year to be \$106,272) Reimbursable costs incurred by the Superintendent, and attributable to a single district, will be paid by that district. Other reimbursable costs, which are shared between the districts, such as the costs associated with normal travel expenses, attendance at conferences (for example), shall be prorated according to the 50/50 ratio between East Buchanan and Dunkerton fiscal years.

5. EMPLOYMENT STATUS OF THE SUPERINTENDENT. This is an agreement for contracted services, The Superintendent shall be an employee of Dunkerton. Dunkerton will be deemed the "Employer" of the Superintendent for proposed rights and obligations under state and federal laws pertaining to employment, including but not limited to, income tax withholding, FICA payments and withholdings, IPERS payments and withholdings, unemployment compensation payments, workers' compensation payments, group insurance eligibility, and Chapter 279, Code of Iowa,
6. Each District shall cover the Superintendent under its liability insurance policy for duties performed for the respective districts. The parties to this Agreement shall protect, defend, hold harmless, and indemnify the other party from and against any and all losses, costs, damages, or expenses, including attorney's fees and expenses, occasioned by, or arising out of, any accident or other occurrence causing or inflicting injury or damage to any person or property due to the actions or inactions of the Superintendent while performing services for the indemnifying party.
7. In case any one or more of the provisions contained in this Agreement shall be declared invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.
8. It is expressly understood and agreed by the parties that nothing contained in the Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the parties. It is specifically agreed that their relationship is and shall remain that of independent parties to a cooperative contractual relationship. In no event shall a party be liable for the debts or obligations of another party.
9. TERMINATION OF AGREEMENT. The term of this Agreement shall be the 2026-2027 fiscal year.
10. PAYMENT SCHEDULE. East Buchanan shall reimburse Dunkerton one payment by Dec 20th of an amount to one half of its 50% proportionate share of the total budgeted cost of the Superintendent. A final payment of the other half of Dunkerton's 50% proportionate share of the employment costs, as billed by Dunkerton, shall be reimbursed by East Buchanan by June 20th. Costs associated with attendance at conferences and professional dues to be billed separately at same intervals.
11. AMENDMENT. This agreement is not subject to amendment except in writing and with the approval of the Board of Directors of both districts.

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

X _____ Date: _____
 Dunkerton Community School District

X _____ Date: _____
 East Buchanan Community School District

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

This Agreement is made and entered into the 1st day of July, 2025 by and between the Dunkerton Community School District (Dunkerton) and the East Buchanan Community School District (East Buchanan):

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

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

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

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

NOW, THEREFORE, Dunkerton's Board of Directors and East Buchanan's Board of Directors agree as follows:

1. TERM. The term of this Agreement shall be for the 2026-2027 fiscal year.
2. SERVICES PROVIDED. The Human Resources Director shall serve as Human Resources Director for Dunkerton and East Buchanan, devoting eighty percent (80%) of his/her time located at, and performing services for Dunkerton, and twenty percent (20%) of his/her time located at, and performing services for East Buchanan. The parties recognize that demands in either district may fluctuate, and agree allowing discretion as to where workdays are served. The HR Director agrees to spend proportionate time in both Districts, based on staff and district needs. The HR Director shall be solely under the direction of Dunkerton when performing services at Dunkerton and shall be solely under the direction of East Buchanan when performing services at East Buchanan. The HR Director services provided will be competent and professional in accordance with the subject to the laws of the State of Iowa.
3. REIMBURSEMENT, Dunkerton will hold the individual employment contract for the HR Director, which will employ the HR Director on a full time basis. Dunkerton and East Buchanan will determine the total compensation (including but not limited to salary, benefits, withholdings, and value of available paid time off) annually 20% of said salary/benefits & other costs (such as attendance at conferences and professional dues) will be the rate of reimbursement from East Buchanan to Dunkerton. (Estimated salary/benefits for the 2026-2027 [FY27] year to be \$19,755) Reimbursable costs incurred by the HR Director, and attributable to a single district, will be paid by that district. Other reimbursable costs, which are shared between the districts, such as the costs associated with normal travel expenses, attendance at conferences (for example), shall be prorated according to the 80/20 ratio between Dunkerton and East Buchanan. Travel expenses are reimbursable at \$0.72 per mile.

4. EMPLOYMENT STATUS OF THE HR DIRECTOR. This is an agreement for contracted services, The HR Director shall be an employee of Dunkerton. Dunkerton will be deemed the "Employer" of the HR Director for proposed rights and obligations under state and federal laws pertaining to employment, including but not limited to, income tax withholding, FICA payments and withholdings, IPERS payments and withholdings, unemployment compensation payments, workers' compensation payments, group insurance eligibility, and Chapter 279, Code of Iowa,
5. Each District shall cover the HR Director under its liability insurance policy for duties performed for the respective districts. The parties to this Agreement shall protect, defend, hold harmless, and indemnify the other party from and against any and all losses, costs, damages, or expenses, including attorney's fees and expenses, occasioned by, or arising out of, any accident or other occurrence causing or inflicting injury or damage to any person or property due to the actions or inactions of the HR Director while performing services for the indemnifying party.
6. In case any one or more of the provisions contained in this Agreement shall be declared invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.
7. It is expressly understood and agreed by the parties that nothing contained in the Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the parties. It is specifically agreed that their relationship is and shall remain that of independent parties to a cooperative contractual relationship. In no event shall a party be liable for the debts or obligations of another party.
8. TERMINATION OF AGREEMENT. The term of this Agreement shall be the 2026-2027 fiscal year.
9. PAYMENT SCHEDULE. East Buchanan shall reimburse Dunkerton one payment by Dec 20th of an amount to one half of its 20% proportionate share of the total budgeted cost of the HR Director. A final payment of the other half of East Buchanan's 20% proportionate share of the employment costs, as billed by Dunkerton, shall be reimbursed by East Buchanan by June 20th. Costs associated with attendance at conferences and professional dues to be billed separately at same intervals.
10. AMENDMENT. This agreement is not subject to amendment except in writing and with the approval of the Board of Directors of both districts.

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

X _____ Date: _____
 Dunkerton Community School District

X _____ Date: _____
 East Buchanan Community School District

2026– 2027 JOINT SHARING AGREEMENT

The Joint Sharing Agreement (the “Agreement”) is between the East Buchanan Community School District, (hereinafter referred to as East Buchanan), and the Dunkerton Community School District, (hereinafter referred to as Dunkerton).

1. **PURPOSE OF THE AGREEMENT:** This agreement is to employ one Director of Transportation for both East Buchanan and Dunkerton.
2. **AUTHORITY:** This agreement is entered into under the authority of the Iowa Code 28E and section 280.15 (2003). This joint undertaking shall be administered by the Superintendents and respective School Board Secretaries (where appropriate) in compliance with Iowa Code 28E (6) and at the direction of the two Boards.
3. **TERM:** This agreement is for the period commencing July 1, 2026, and terminating June 30, 2027 This Agreement can be dissolved by either party in writing by April 30th of the current contracted year and as set forth in paragraph 11.
4. **APPOINTMENT:** The Director of Transportation, pursuant to this Agreement shall be the current Director of Transportation of East Buchanan.
5. **COMPENSATION/EXPENSE REIMBURSEMENT:**
 - a) Dunkerton shall reimburse East Buchanan 40% of the annual salary and benefit package for the Director of Transportation service during each year of the term of this Agreement including salary and benefit package consisting of FICA; IPERS; life, health, disability insurance premiums; physical examination; annuity; professional dues, and a \$3,000 stipend for mileage. The actual final expense incurred in paying the Director of Transportation’s salary and benefit package for each year of this Agreement will be certified by East Buchanan and Dunkerton by June 1, said year. By June 30, same year Dunkerton will pay any amount owed for its share in its 40%.
 - b) East Buchanan will advance all training registration fees and related expenses and other memberships/subscriptions maintained by the Director of Transportation throughout the term of the agreement. East Buchanan will submit a bill to Dunkerton monthly during the term of this Agreement. No later than June 1, of each contract year a final bill for reimbursement of 40% of the cost of these expenditures should be presented to close out the year. Payment by East Buchanan will be due at the end of each month with a final payment of all outstanding certified expenditures by June 30.

c) The parties will share the related expenses of the Director of Transportation pursuant to the terms of this Agreement unless the expenses benefit only one school district, in which case the district reaping the benefit shall pay for the expense. Any expense incurred by one district for which the other district should pay its percentage share shall be certified by June 1, of said year by the paying party and reimbursed by the other party by June 30, of said year.

e) In the event of a disagreement regarding expenses and sharing or apportionment of expenses, the Superintendents and School Business Officers of the two school districts will attempt to resolve the dispute.

6. **DUTIES OF THE DIRECTOR OF TRANSPORTATION:** The Director of Transportation of East Buchanan and Dunkerton shall serve each school district and shall have such powers, duties, responsibilities and obligations in relationship to each district as prescribed by all the accepted job description, local board policies and regulations, and the direction of both Superintendents. A copy of his/her contract is attached. The Director of Transportation shall, at all times, conduct themselves in a professional manner in accordance with established professional standards applicable.
7. **CONTRACTING AND PAYROLL RESPONSIBILITIES:** East Buchanan will be the employer of the Director of Transportation for the purpose of rights and obligations under the Iowa Code and for the purposes of complying with federal and state laws related to employment. East Buchanan will manage payroll, accounting and contractual functions relevant to this position, with the sharing of expenses as hereinbefore set out. East Buchanan agrees that Dunkerton can assist in negotiating terms of employment with the Director of Transportation. However, the final decision regarding terms of employment shall belong to East Buchanan. The salary and benefits costs directly related to sharing the Director of Transportation shall be borne on a 40% / 60% basis and paid in accordance with Paragraph 5 hereof. It is anticipated that the costs of the term of this Agreement shall be approximately those set forth in Appendix A of this Agreement. Unanticipated employment and related costs, or costs exceeding those set forth in Appendix A for fringe benefits, shall be borne on a 40% / 60% basis by the parties, and paid as required by Paragraph 5 hereof.
8. **LIABILITY COVERAGE:** Each district shall cover the Director of Transportation under its liability insurance policy.
9. **EVALUATION AND TERMINATION OF EMPLOYMENT:** East Buchanan and Dunkerton will each provide an annual evaluation of the Director of Transportation. East

Buchanan and Dunkerton will provide input as to the Director of Transportation's performance directly to the Superintendent of the other partnering school district. Only East Buchanan may make the decision to terminate the employment of the Director of Transportation.

10. DISTRICT TIME ALLOCATION: A time allocation of 40% shall be the general understanding of the parties regarding actual time to be allocated through physical presence, phone calls, email, and actual time spent on district related business by the Transportation Director. It is understood by the parties that a certain amount of flexibility needs to be exercised in this regard, and that certain duties will be performed by the Director of Transportation while physically located in the other district.

11. TERMINATION OF JOINT SHARING AGREEMENT: This Agreement may be terminated by mutual consent of the two districts at any time. It may also be terminated by either party upon ninety days written notice to the other party.

IN WITNESS THEREOF, the parties sign this Agreement on the date approved by their respective boards.

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT

BY: _____
BOARD PRESIDENT

DATE: _____

DUNKERTON COMMUNITY SCHOOL DISTRICT

BY: _____
BOARD PRESIDENT

DATE: _____

SHARED PERSONNEL AGREEMENT BETWEEN
EAST BUCHANAN AND CENTRAL CITY SCHOOL DISTRICTS

This Agreement is made and entered into the 1st day of July, 2026 by and between the East Buchanan Community School District (East Buchanan) and the Central City Community School District (Central City):

WHEREAS, East Buchanan and Central City seek a cooperative arrangement to share the services of a School Business Official; and

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

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

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

NOW, THEREFORE, East Buchanan's Board of Directors and Central City's Board of Directors agree as follows:

1. TERM. The term of this Agreement shall be for the 2026-2027 fiscal year.
2. SERVICES PROVIDED. The School Business Official shall serve as School Business Official for East Buchanan and Central City, devoting fifty percent (50%) of his/her time located at, and performing services for East Buchanan, and fifty percent (50%) of his/her time located at, and performing services for Central City. The parties recognize that demands in either district may fluctuate, and agree allowing discretion as to where workdays are served. The School Business Official agrees to spend proportionate time in both Districts, based on staff and district needs. The School Business Official shall be solely under the direction of East Buchanan when performing services at East Buchanan and shall be solely under the direction of Central City when performing services at Central City. The School Business Official services provided will be competent and professional in accordance with the subject to the laws of the State of Iowa.
3. REIMBURSEMENT, East Buchanan will hold the individual employment contract for the School Business Official, which will employ the School Business Official on a full time basis. East Buchanan and Central City will determine the total compensation (including but not limited to salary, benefits, withholdings, and value of available paid time off) annually 50% of said salary/benefits & other costs (such as attendance at conferences and professional dues) will be the rate of reimbursement from Central City to East Buchanan. (Estimated 50% of salary/benefits for the 2026-2027 [FY27] year to be \$60,505) Reimbursable costs incurred by the School Business Official, and attributable to a single district, will be paid by that district. Other reimbursable costs, which are shared between the districts, such as the costs associated with normal travel expenses, attendance at conferences (for example), shall be prorated according to the 50/50 ratio between East Buchanan and Central City fiscal years.
4. EMPLOYMENT STATUS OF THE SCHOOL BUSINESS OFFICIAL. This is an agreement for contracted services, The School Business Official shall be an employee of East Buchanan. East Buchanan will be deemed the "Employer" of the School Business Official for proposed rights and obligations under state and federal laws pertaining to employment, including but not limited to, income tax withholding, FICA payments and withholdings, IPERS payments and withholdings, unemployment compensation payments, workers' compensation payments, group insurance eligibility, and Chapter 279, Code of Iowa,

5. Each District shall cover the School Business Official under its liability insurance policy for duties performed for the respective districts. The parties to this Agreement shall protect, defend, hold harmless, and indemnify the other party from and against any and all losses, costs, damages, or expenses, including attorney's fees and expenses, occasioned by, or arising out of, any accident or other occurrence causing or inflicting injury or damage to any person or property due to the actions or inactions of the School Business Official while performing services for the indemnifying party.
6. At any time the Business Manager's employment with East Buchanan is terminated, Central City shall not be obligated to pay any more than the costs set out in Paragraph 3 above, for the actual days of service performed.
7. In case any one or more of the provisions contained in this Agreement shall be declared invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein shall not in any way be affected or impaired thereby.
8. It is expressly understood and agreed by the parties that nothing contained in the Agreement shall be construed to create a partnership, association, or other affiliation or like relationship between the parties. It is specifically agreed that their relationship is and shall remain that of independent parties to a cooperative contractual relationship. In no event shall a party be liable for the debts or obligations of another party.
9. TERMINATION OF AGREEMENT. The term of this Agreement shall be the 2026-2027 fiscal year.
10. PAYMENT SCHEDULE. Central City shall reimburse East Buchanan one payment by Dec 20th of an amount to one half of its 50% proportionate share of the total budgeted cost of the School Business Official. A final payment of the other half of Central City's 50% proportionate share of the employment costs, as billed by East Buchanan, shall be reimbursed to East Buchanan by June 20th. Costs associated with attendance at conferences and professional dues to be billed separately at same intervals.
11. AMENDMENT. This agreement is not subject to amendment except in writing and with the approval of the Board of Directors of both districts.

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

X _____ Date: _____
 East Buchanan Community School District

X _____ Date: _____
 Central City Community School District



2026-2027 Service Agreement
between
Central Rivers Area Education Agency
and
East Buchanan Community School District

Central Rivers Area Education Agency, hereinafter referred to as CRAEA, and East Buchanan School District hereinafter referred to as the District, hereby enter into an agreement for services between July 1, 2026 to the completion of the project and no later than until June 30, 2027.

Scope of the Work will be as follows:

Content	Fee for Services Selected
Literacy	\$1,000.00
Math	\$0.00
Science	\$1,000.00
Social Emotional Behavioral Health	\$506
Computer Science	\$0.00
Instructional Technology	\$0.00
Diverse Learners	\$0.00
Early Childhood	\$0.00
Leadership and Infrastructure	\$2,000.00
Information Technology	\$0.00
Media	\$8,358
AEA Specific	\$0.00

[Here](#) you can find a direct link to your district service plan, which includes details of the above support, if applicable.

Note: Separate agreement(s) will also be issued for “Contracted” support category services, if applicable. Additionally, any Special Education Enhancements will also be issued for “SE Enhancements” support category services, if applicable.

Roles and Responsibilities:

CRAEA will:

- Assign a qualified Consultant who is licensed and experienced in providing education services in compliance with Iowa state regulations.
- Ensure that the Consultant performs duties as described.
- Provide ongoing support to the Consultant as needed.

The District will:

- Provide the Consultant with access to the necessary materials, information, and personnel required to fulfill the scope of the work.
- Ensure collaboration between the consultant and District staff to support the scope of the work.
- Ensure a minimum of 10 days' notice is provided to the assigned AEA consultant for adequate preparation of content.
- Pay the Agency for the services rendered in accordance with the agreed-upon payment.

The Consultant will:

- The Consultant will maintain regular and transparent communication, updates on progress, and any changes that may impact the scope of the work or delivery of services.
- The Consultant will deliver services with professional integrity and alignment to district goals.

Ongoing Professional Training for the Consultant: 10% of the consultant's time will be dedicated to planning and their own professional learning.

Employment: Any consultant(s) employed pursuant to this Agreement shall be considered the sole employees of CRAEA and shall be governed by the existing personnel policies and practices of CRAEA. CRAEA shall have the sole authority for recruiting, hiring, training, evaluation, disciplining and terminating all such personnel.

Payment Terms: The District agrees to pay a total of **\$12,864.00** for the work outlined above. CRAEA will invoice the District at the end of each fiscal quarter. Should the district request additional support beyond the scope of this project, CRAEA consultants are available at an additional rate of \$940/day, if available.

Term and Termination: This term of this Agreement is from July 1, 2026 through June 30, 2027.

This Agreement may be terminated only as follows:

- Automatically at the end of the current term if the parties have not agreed to extend the contract by February 1 of the current contract year.
- By mutual written agreement executed by both parties.
- In the event of a material breach of this Agreement by either party, provided the non-breaching party provide 30-days written notice to the other party, and the other party has not cured the breach within 30 days of receipt of written notice.



Early Termination: In the event the District chooses to terminate this agreement prior to its completion for any reason other than a material breach by CRAEA, the District agrees to assume full financial responsibility for the total contracted amount. This includes payment for all services rendered up to the date of termination and any remaining balance outlined in the agreement, regardless of whether those services have been completed. The District acknowledges that this provision ensures compensation for CRAEA's allocation of time, resources, and opportunity costs incurred in anticipation of fulfilling the contract in its entirety.

Notices: Any notice required or permitted by this Agreement will be deemed delivered, and thus effective, when personally received, or three days after being placed in the United States Mail, postage prepaid and addressed to the party.

Dispute Resolution: Any disputes arising from or in connection with this Service Agreement will be resolved through mutual discussion and negotiation between the Chief Administrator of CRAEA and the Superintendent of the District. If the Parties through their respective Boards are unable to agree as to the interpretation or operation of this Agreement, a committee made up of two members from each board, the Superintendent of the District, and the Chief Administrator of CRAEA may attempt mediation. If this mediation is not successful, a dispute may be submitted to arbitration. The parties will select a single arbitrator who is willing to serve and who is knowledgeable about Iowa school matters. Each Party will pay its respective costs of arbitration, including half of the arbitrator's fee, and the results shall be binding.

Amendments: The "Scope of the Work" may be adjusted to reflect enrollment served changes and additional support requests by the District. If the changes exceed \$10,000, an amended written agreement should be signed by both parties.

Governing Law: The agreement shall be governed by and construed by the laws of the State of Iowa.

Severability: If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then such provisions shall be modified to the extent necessary to be valid and enforceable, and all other provisions of this Agreement shall remain in full force and effect.

No Waiver: The failure of either of the parties to enforce any right or provision under this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by such party in writing.

Assignment: Neither party may assign any right or obligation under this Agreement, in whole or in part, without the other party's prior express written consent. Subject to the foregoing, this Agreement will be binding upon and will inure to the benefit of the parties and their respective successors and assignees.

Independent Contractors: The relationship between the parties is that of an independent contract. No joint venture, partnership, employment, or agency relationship exists between the parties as a result of this Agreement. Neither party has the authority to create any obligations for the other, or to bind the other to any representation, statement or document.



This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same instrument.

Central Rivers Area Education Agency Board President

Date

East Buchanan Community School District Board President

Date



2026-2027 EL Instructional Services Agreement

between

Central Rivers Area Education Agency

and

East Buchanan CSD

Central Rivers Area Education Agency, hereinafter referred to as Central Rivers AEA, and East Buchanan CSD, hereinafter referred to as the District, hereby enter into a contract for the services of EL Instructional Services, hereinafter referred to as the Services, between August 1, 2026 to June 30, 2027.

CRAEA agrees to provide the following services:

- Provide access to a certified EL teacher for individual and/or small group instruction
- Create a customized learning profile for each student based on their language development level
- Provide ongoing communication about the student's progress
- Provide EL Implementation Support by:
 - Communicating and collaborating with teachers and school leaders around student needs and progress
 - Providing support for teachers based on the specific needs of the student(s)
 - Facilitating introductory professional learning related to the needs of English learners (up to one day included, additional support available for an additional fee)

The District agrees to:

- Provide the student with a quiet, distraction-free space conducive to learning; note that small groups of students in the same English Language (EL) class may require separate spaces to minimize audio feedback and to support interactive engagement.
- Provide adult supervision and technical support for the student during virtual instruction (including support for the preparation of instructional materials, such as copies or manipulatives from the student book)
- Provide each student with a device for use during the virtual learning session
- Be responsible for all technology, upkeep, headphones and other items/costs that may arise (to support virtual services)
- Assign a certified staff member(s) to be the "designated" ELPA21 certified test administrator(s). This certified staff member will take the required ELPA21 trainings and administer the screener and summative assessments.
- Complete the onboarding process for newly enrolled students to ensure timely and appropriate placement in EL classes. This includes screening students with the ELPA21 Dynamic Screener or locating prior ELPA21 results and administering the curriculum placement assessment.
- Engage in ongoing collaboration and communication with CRAEA EL teacher. This includes updating contact information as needed to facilitate communication.
- Provide a 24-hour notice when a student plans to be absent from their virtual EL class (e.g., field trips, alternative schedules due to assemblies/events, planned appointments, etc.)
- Engage in an end-of-year conversation with CRAEA to discuss academic progress of students and determine future needs
- Maintain up-to-date records in the EL District Roster (to ensure teacher collaboration and district communication)
- Students who are on an extended leave for 3 weeks will be removed from the district roster. Upon their return, contact the AEA about getting replaced on the schedule.

Central Rivers AEA agrees to provide English Learner (EL) instructional services for students identified on the official *EL District Roster*, which will be finalized within 30 days of the effective date of this agreement. CRAEA will make every effort to accommodate additional students who enroll after the date this agreement is signed; however, CRAEA reserves the right to decline new students based on teacher and scheduling availability. New students will be placed on a waiting list until openings become available.

In consideration of the service, the District agrees to the following costing:

- The district will pay an annual membership fee of \$2,305. This fee serves as a retainer (credit), which will be applied to the final bill.
- Instructional time will be billed in 15-minute increments at a rate of \$86 per hour per student.
- EL Implementation Support will be billed weekly at a rate of \$86 per student.
- Student absences without prior 24-hour notice, including no-shows and unplanned illnesses, will be billed at the normal rate.
- Districts will not be billed for student absences in the event of inclement weather, including late starts and early outs, or if classes are canceled due to AEA staff absence.
- Student curriculum-based materials will be billed separately.

The AEA will invoice the District 25% of the annual membership fee of **\$2,305** each quarter: September 30, December 31, March 31, and June 30. Any applicable credit will be applied to the final invoice. Instructional time and implementation support will be invoiced separately, twice per year, in January and June.

By: _____
Central Rivers AEA Board President

Date: _____

By: _____
School Board President or Designee

Date: _____



Special Education Director Contract
between
Central Rivers Area Education Agency
and
East Buchanan

Central Rivers Area Education Agency, hereinafter referred to as the AEA, and East Buchanan, hereinafter referred to as the District, hereby enter into a contract for the services of a Special Education Director, hereinafter referred to as the Director, between August 1, 2026 to June 30, 2027.

The Director will:

- Provide leadership and coordination of special education services of the district
- Consult with teachers, administrators, and the AEA staff regarding best practices in special education for the classroom, building, and district educational programs
- Collaborate with the District and the AEA staff in the design and implementation of IEPs for all entitled students assists in the maintenance, analysis, recommendations and implementation of effective special education practices
- Coordinate with Education Services on the development and implementation of curriculum and instructional practices that fully consider student special education needs
- Assists in the evaluation of needs, arrangements and provision of professional development in the area of special education services
- Assists school administrators in understanding and properly enforcing district policies and regulations related to special education
- Provide ongoing support and training to the District staff related to best practices as well as applicable rules and laws in the area of special education
- Integrate educational theory, research, and expertise into appropriate practices that facilitate positive change and continuous improvement

The District will:

- Cover the Director under their liability insurance policy
- Assist in the evaluation of the Director
- Cover the cost of any district approved membership fees or professional development
- Reimburse the agency for mileage at the agency's mileage rate, if/when services are provided on-site
- Provide planning time in alignment with other employees within the District

In consideration of the assignment of the Director, the District agrees to pay a total of **\$58,596** for **76 days** of service. The AEA will invoice the District 25% of the contract each quarter, with invoicing occurring quarterly.

In accordance with our agreement and Central Rivers AEA benefits, the assigned employee is entitled to three days of sick leave for every 38-day period worked. Note that the full contracted amount remains payable regardless of the utilization of this leave.

This contract may be terminated by either party for the subsequent year through written notice provided to the other party on or before February 1, 2027.

This position is eligible for Operational Sharing. Please indicate below if you would like this FTE to go toward your allocation.

Yes, I would like this to go toward Operational Sharing

No, I would not like this to go toward Operational Sharing

Central Rivers Area Education Agency Board President

Date

East Buchanan School District Board President

Date



2026-2027 Service Agreement
between
Central Rivers Area Education Agency
and
East Buchanan Community School District

Central Rivers Area Education Agency, hereinafter referred to as CRAEA, and East Buchanan School District hereinafter referred to as the District, hereby enter into an agreement for **Special Education Enhancement services** between July 1, 2026 to the completion of the project and no later than until June 30, 2027.

Scope of the Work will be as follows:

Content	Pricing
District Special Education Dashboard Reporting	\$940.00
Special Education Program Review	\$0.00
Special Education Teacher Development & Support	\$0.00
State-Approved Special Education Professional Development	\$0.00

Roles and Responsibilities:

CRAEA will:

- Assign a qualified Consultant who is licensed and experienced in providing education services in compliance with Iowa state regulations.
- Ensure that the Consultant performs duties as described.
- Provide ongoing support to the Consultant as needed.

The District will:

- Provide the Consultant with access to the necessary materials, information, and personnel required to fulfill the scope of the work.
- Ensure collaboration between the consultant and District staff to support the scope of the work.
- Ensure a minimum of 10 days' notice is provided to the assigned AEA consultant for adequate preparation of content.
- Pay the Agency for the services rendered in accordance with the agreed-upon payment.

The Consultant will:

- The Consultant will maintain regular and transparent communication, updates on progress, and any changes that may impact the scope of the work or delivery of services.
- The Consultant will deliver services with professional integrity and alignment to district goals.



Ongoing Professional Training for the Consultant: 10% of the consultant's time will be dedicated to planning and their own professional learning.

Employment: Any consultant(s) employed pursuant to this Agreement shall be considered the sole employees of CRAEA and shall be governed by the existing personnel policies and practices of CRAEA. CRAEA shall have the sole authority for recruiting, hiring, training, evaluation, disciplining and terminating all such personnel.

Payment Terms: The District agrees to pay for the work outlined above. CRAEA will invoice the District at the end of each fiscal quarter. Should the district request additional support beyond the scope of this project, CRAEA consultants are available at an additional rate of \$940/day, if available.

Term and Termination: This term of this Agreement is from July 1, 2026 through June 30, 2027.

This Agreement may be terminated only as follows:

- Automatically at the end of the current term if the parties have not agreed to extend the contract by February 1 of the current contract year.
- By mutual written agreement executed by both parties.
- In the event of a material breach of this Agreement by either party, provided the non-breaching party provide 30-days written notice to the other party, and the other party has not cured the breach within 30 days of receipt of written notice.

Early Termination: In the event the District chooses to terminate this agreement prior to its completion for any reason other than a material breach by CRAEA, the District agrees to assume full financial responsibility for the total contracted amount. This includes payment for all services rendered up to the date of termination and any remaining balance outlined in the agreement, regardless of whether those services have been completed. The District acknowledges that this provision ensures compensation for CRAEA's allocation of time, resources, and opportunity costs incurred in anticipation of fulfilling the contract in its entirety.

Notices: Any notice required or permitted by this Agreement will be deemed delivered, and thus effective, when personally received, or three days after being placed in the United States Mail, postage prepaid and addressed to the party.

Dispute Resolution: Any disputes arising from or in connection with this Service Agreement will be resolved through mutual discussion and negotiation between the Chief Administrator of CRAEA and the Superintendent of the District. If the Parties through their respective Boards are unable to agree as to the interpretation or operation of this Agreement, a committee made up of two members from each board, the Superintendent of the District, and the Chief Administrator of CRAEA may attempt mediation. If this mediation is not successful, a dispute may be submitted to arbitration. The parties will select a single arbitrator who is willing to serve and who is knowledgeable about Iowa school matters. Each Party will pay its respective costs of arbitration, including half of the arbitrator's fee, and the results shall be binding.



Amendments: The “Scope of the Work” may be adjusted to reflect enrollment served changes and additional support requests by the District. If the changes exceed \$10,000, an amended written agreement should be signed by both parties.

Governing Law: The agreement shall be governed by and construed by the laws of the State of Iowa.

Severability: If any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then such provisions shall be modified to the extent necessary to be valid and enforceable, and all other provisions of this Agreement shall remain in full force and effect.

No Waiver: The failure of either of the parties to enforce any right or provision under this Agreement shall not constitute a waiver of such right or provision unless acknowledged and agreed to by such party in writing.

Assignment: Neither party may assign any right or obligation under this Agreement, in whole or in part, without the other party’s prior express written consent. Subject to the foregoing, this Agreement will be binding upon and will inure to the benefit of the parties and their respective successors and assignees.

Independent Contractors: The relationship between the parties is that of an independent contract. No joint venture, partnership, employment, or agency relationship exists between the parties as a result of this Agreement. Neither party has the authority to create any obligations for the other, or to bind the other to any representation, statement or document.

This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same instrument.

Central Rivers Area Education Agency Board President

Date

East Buchanan Community School District Board President

Date



Services Agreement For Technology Services
Between Central Rivers Area Education Agency
And East Buchanan CSD
2026–2027

This Agreement is entered into by and between the **Central Rivers Area Education Agency** (“*CRAEA*”) and the **East Buchanan CSD** (the “*District*”) effective as of July 1, 2026 (the “*Effective Date*”).

Central Rivers Area Education Agency and the District agree as follows:

1. **Scope of Work.** CRAEA will provide to the District the services as set forth in Schedule A (the “*Services*”), which shall be attached hereto and is by this reference incorporated as part of this Agreement.
2. **Payment and Costs.** The District agrees to make payments to CRAEA according to the fee schedule set forth in Schedule B, which shall be attached hereto and is by this reference incorporated as part of this Agreement. The District further agrees to compensate CRAEA for all services and expenses incurred in connection with providing the Services as set forth in Schedule B and elsewhere in this Agreement.
3. **Term and Termination.** CRAEA shall provide the Services beginning on the Effective Date and shall continue providing the Services until June 30, 2027. However, this Agreement shall terminate prior to June 30, 2027 upon the occurrence of any of the following:
 - a. The District breaches any of its obligations under this Agreement. In the event of such breach of performance, CRAEA shall provide written notice to the District specifying the breach and the District shall have thirty (30) days to cure such breach. If the District fails to cure its breach within the thirty (30) day period, this Agreement shall immediately terminate.
 - i. Notwithstanding Section 3.a, if the District’s breach of this Agreement is a failure to timely make a payment pursuant to Schedule B, the District shall have sixty (60) days to cure such breach.
 - b. CRAEA breaches any of its obligations under this Agreement. In the event of such breach of performance, the District shall provide written notice to CRAEA specifying the breach and CRAEA shall have thirty (30) days to cure such breach. If CRAEA fails to cure its breach within the thirty (30) day period, this Agreement shall immediately terminate.
 - c. Either the District or CRAEA provides written notice of termination to the other party. Such notice of termination shall become effective, and this Agreement shall terminate, ninety (90) days after delivery of such notice; provided, however, that if a party has provided a notice of breach under Sections 3.a or 3.b, the terminating party must proceed under the applicable cure provisions of those sections and may not rely on this Section 3.c to shorten or circumvent the applicable cure period.

- d. CRAEA shall be excused from performance hereunder, and District shall not be allowed to levy any damages or penalties, liquidated or otherwise during the time and to the extent that the AEA is prevented from performing in the customary manner by an act of God, fire, flood, war, riot, civil disturbance, state of emergency, terrorism, epidemic, quarantine, strike, lockout, labor dispute, oil or fuel shortage, freight embargo, rationing or unavailability of materials or products, loss of facilities, commandeering of equipment, materials, products, plants, or facilities by the Government, loss or reduction of funding, appropriations, or budget authority, or any other occurrence which is beyond the control of the AEA.

In the event this Agreement terminates prior to June 30, 2027, all rights and obligations of the parties hereunder shall cease as of the date of such termination, except that CRAEA will provide services in connection with migrating the District to a new service provider, and CRAEA shall charge the District at its normal hourly rate for such migration services.

4. **Representations and Warranties.** CRAEA represents and warrants that the Services will be provided in a professional manner, by qualified personnel, consistent with this Agreement. CRAEA shall use commercially reasonable efforts to perform the Services to the District's satisfaction. The District represents and warrants that it will discuss with CRAEA any major purchases of technology hardware and software, as well as equipment and peripherals, such that CRAEA may advise the District as to the compatibility of such hardware, software, equipment, or peripherals. The District represents and warrants that CRAEA will be the sole provider of the Services unless mutually agreed upon by both parties. Both parties represent and warrant that, if any disputes arise regarding this Agreement, the parties shall negotiate in good faith to resolve any disputes or differences. CRAEA makes no other warranties or representations, express or implied, with respect to the services under this agreement. CRAEA expressly disclaims any warranty of merchantability or fitness for a particular purpose.
5. **Limitation of Liability.** Notwithstanding anything else contained in this agreement, CRAEA shall under no circumstances be liable for any failure to perform this Agreement due to delay or failure of contractors, suppliers, or any other third parties for any reason, including without limitation delay or failure of material, equipment, hardware, software, computer systems or carriers, or transportation, and CRAEA shall further not be liable for any failure to perform this Agreement if such failure was not caused by CRAEA; and CRAEA shall under no circumstances be liable for any loss of information or data supplied by the District resulting from the malfunction or shutdown of its computers whether caused by human error, machine breakdown, malfunction, natural disasters, or for any other reason whatsoever.

Cybersecurity. Without limiting the foregoing, CRAEA shall not be liable, under any circumstances, for any cybersecurity incident, event, or breach, including but not limited to unauthorized access to systems or data, data breaches, ransomware attacks, malware or virus infections, phishing or social engineering attacks, denial-of-service attacks, or any other form of cyber intrusion or attack, whether affecting CRAEA, the District, or any third party. The District acknowledges that no system, network, or security measure is completely secure and assumes all risks associated with the use of technology systems and data transmission. Accordingly, in no event shall CRAEA be responsible for any damages, losses, claims, or liabilities arising out of or related to any such cybersecurity incidents, regardless of cause.

Cybersecurity Insurance. The District agrees, at its own expense, to procure and maintain throughout the term of this Agreement adequate cybersecurity (or cyber liability/data breach) insurance coverage, with limits

commercially reasonable for a school district of its size and operations, to cover risks associated with data breaches, cyber incidents, and unauthorized access to or loss of data. Upon reasonable request, the District shall provide proof of such coverage to CRAEA.

6. **Limitation on Remedies.** Neither party will be liable to the other for any consequential, incidental, indirect, special, or punitive damages which may arise out of this Agreement, and in no event will either party be liable to the other for amounts in excess of the amount to be paid pursuant to CRAEA pursuant to Section 2.
7. **Assignment.** The District may not assign or delegate any or all of its rights or its duties under this Agreement without the prior written consent of CRAEA.
8. **Complete Agreement.** This Agreement (together with all attachments hereto) is the complete and exclusive statement of the agreement of the parties with respect to the subject matter hereof and supersedes all prior oral or written proposals or agreements with respect to the subject matter of this Agreement. This Agreement may not be modified except in a writing executed by both parties.
9. **Conflict.** In the event that any term of this Agreement conflicts with any term provided for in the Schedules attached to this Agreement and incorporated herein, the terms of this Agreement shall control and the terms of the Schedules shall be subordinate.
10. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.
11. **Severability.** If any provision of this Agreement is held to be invalid, illegal, or unenforceable by a court of competent jurisdiction, such provision shall be enforced to the maximum extent permissible under applicable law, and the remaining provisions of this Agreement shall remain in full force and effect. To the extent permitted by law, any such invalid, illegal, or unenforceable provision shall be deemed modified so as to be valid and enforceable to the fullest extent permitted while most closely reflecting the original intent of the parties.

By: _____
Central Rivers AEA Board President

Date: _____

By: _____
School Board President or Designee

Date: _____

SCHEDULE A

TECHNOLOGY SERVICES

East Buchanan CSD is agreeing to purchase the services from Central Rivers AEA listed below. The payment of services and the determination of funding sources are the responsibility of the district.

Service	Cost
Pre-paid Bank of 20 Hours for IT Support	
eRate Filing and Consulting Services	
IT Managed Services: On-site School Technology Specialist	
IT Managed Services: School Tech Partnership	\$69,059.50
IT Managed Services: Family Health Insurance Coverage, \$150/month	\$1,800
Networking Support Plus	
Technology Health Check	
Cybersecurity Risk Assessment and Action Planning	
Cybersecurity Risk Assessment, Action Planning, and Implementation Support	
Cynet All-in-One Package: Comprehensive Cybersecurity Platform	
Cynet Cybersecurity Managed Services	
DNS Hosting	\$150.00
KnowBe4	
Druva	
Mosyle	
Securly	
Zoom	
Total Cost for Technology Services	\$71,009.50

SCHEDULE B

TOTAL ANNUAL COST: \$71,009.50

INVOICE SCHEDULE: The AEA will invoice the District 25% of the contract each quarter: September 30, December 31, March 31, and June 30.

OTHER TECHNOLOGY SERVICES AVAILABLE UPON REQUEST

Pre-Paid Bank of 20 Hours | \$4,300

CRAEA will provide technology services on all hardware and software owned by the District upon request for services with the exception of the items noted below. All hardware and software needs to be licensed with vendor support.

Technology services, which purchased hours may be used for, include:

- Installation of new equipment
- Routine maintenance
- General troubleshooting

*Hardware Requirements: All Windows computers must run Windows 10 (or newer) and all Apple computers must run MacOS 12 (or newer). iPads must run iPadOS 17 (or newer). All devices must use a mobile device management system. All Chromebooks must have chrome management installed and be fully supported. Wireless access points, switches, and firewalls must have licenses, support, and warranty. Windows servers must support and run Server 2022 (or newer). We do not support Linux devices or servers. There is a 15-minute minimum for all virtual services and a two-hour minimum for on-site services.

eRate Filing and Consulting Services | Based on Student Enrollment

CRAEA will provide comprehensive start-to-finish E-Rate process management. This service includes:

- Strategy & Planning including Entity Management
- Category 1 and 2 applications
- Form 470 (Including RFP's)
- Form 471
- Form 486
- Respond to Program Integrity Assurance (PIA) Requests
- Category 2 Budget Management
- Contract Management
- Records Retention & Management

Additional costs beyond the standard service agreement:

- Special Construction CAT1 - Hourly @ \$140 hr.
 - Category 2 Funding Requests in excess of 5 - Hourly @ \$140 hr.
 - New Building Construction Planning / Entity Creation - Hourly @ \$140 hr.
 - Appeals / Filing errors that predate the contract - Hourly @ \$140 hr.
 - Work requested beyond the expiration (non-renewal) of a MSA - Hourly @ \$140 hr.
-

IT Managed Services: On-site School Technology Specialist | Based on Number of Days of Service

CRAEA will provide on-site technology services from July 1, 2026 through June 30, 2027. Normal business hours are Monday through Friday, 7:30am until 4pm, but can be adjusted if both CRAEA and District agree to the adjusted working hours. If support is needed outside of normal business hours, coverage can be requested with reasonable advance notice, but not guaranteed. CRAEA can provide a list of all observed holidays not considered working hours. During instances of inclement weather, the school tech will follow District closure notifications. In accordance with our agreement and Central Rivers AEA benefits, the assigned employee is entitled to three days of sick leave for every 38-day period worked. Note that the full contracted amount remains payable regardless of the utilization of this leave. During instances of extended leave that exceed the employee's entitled sick leave, CRAEA will provide on-site or remote support as needed. The assigned employee is also entitled to up to five days of professional leave for training throughout the course of the year. CRAEA will provide the following services:

- Provide on-site support, as needed.
- Develop and execute long- and short-term technology plans.
- Provide Tier II technical support and troubleshooting for hardware and software issues.
- Support and maintain internet services.
- Design, plan, and implement network infrastructure.
- Conduct network audits and performance tuning.
- Perform cybersecurity assessments and recommend best practices and standards.
- Administer the Google Workspace domain
- Manage hardware and software licenses, including support services.
- Oversee the management of firewalls, switches, access points (APs), and uninterruptible power supplies.
- Handle server management, including DHCP and DNS configuration.
- Monitor and log network performance and activity.
- Perform other duties as agreed upon by CRAEA and the district

Service involving hardware or software that is no longer supported by the vendor, specialized tech systems (HVAC, digital PBX, leased printers, door access, cameras, bell systems, clock systems), or which is not under contracted support by a qualified third-party is considered outside the scope of covered services. Device repairs will be completed by either a contracted vendor or the CRAEA repair shop as an additional fee for service, or at the discretion of the assigned school technology specialist. CRAEA will be consulted prior to network infrastructure changes and purchases, and will consult with the District prior to implementing technology changes and/or additions.

IT Managed Services: School Tech Partnership | Based on School Tech Specialist Assigned to the District

CRAEA will provide on-site technology services from July 1, 2026 through June 30, 2027. Normal business hours are Monday through Friday, 7:30am until 4pm, but can be adjusted if both CRAEA and District agree to the adjusted working hours. If support is needed outside of normal business hours, coverage can be requested with reasonable advance notice, but not guaranteed. CRAEA can provide a list of all observed holidays not considered working hours. During instances of inclement weather, the school tech will follow District closure notifications. In accordance with our agreement and Central Rivers AEA benefits, the assigned employee is entitled to three days of sick leave for every 38-day period worked. Note that the full contracted amount remains payable regardless of the utilization of this leave. During instances of extended leave that exceed the employee's entitled sick leave, CRAEA will provide on-site or remote support as needed. CRAEA will provide the following services:

- On-site support, as needed.
- Develop and execute long- and short-term technology plans.
- Provide Tier II technical support and troubleshooting for hardware and software issues.
- Support and maintain internet services.

- Design, plan, and implement network infrastructure.
- Conduct network audits and performance tuning.
- Perform cybersecurity assessments and recommend best practices and standards.
- Administer the Google Workspace domain
- Manage hardware and software licenses, including support services.
- Oversee the management of firewalls, switches, access points (APs), and uninterruptible power supplies.
- Handle server management, including DHCP and DNS configuration.
- Monitor and log network performance and activity.
- Perform other duties as agreed upon by CRAEA and the district

Service involving hardware or software that is no longer supported by the vendor, specialized tech systems (HVAC, digital PBX, leased printers, door access, cameras, bell systems, clock systems), or which is not under contracted support by a qualified third-party is considered outside the scope of covered services. Device repairs will be completed by either a contracted vendor or the CRAEA repair shop as an additional fee for service, or at the discretion of the assigned school technology specialist. CRAEA will be consulted prior to network infrastructure changes and purchases, and will consult with the District prior to implementing technology changes and/or additions.

Networking Support Plus | \$12,400

CRAEA will provide IT-managed network support services. These services include monitoring network performance, ensuring data security, managing network resources, and troubleshooting issues. Comprehensive networking management includes:

- Management of Firewall, Switches, APs and UPS(s)
 - Management of Servers, DHCP, DNS
 - Web Filtering
 - Network Monitoring and Logging
-

Technology Health Check | \$940

CRAEA will provide a technology health check. The audit process includes an on-premise inspection of the district's technology infrastructure, including the Data Network, Information Systems, Data Privacy & Security, Client Devices, Data Center, and E-Rate Program. The technology audit focuses on technology infrastructure, procedures, and policies.

Cybersecurity Risk Assessment & Action Planning | \$1,720

CRAEA will provide a comprehensive cybersecurity risk assessment that identifies vulnerabilities and provides a clear, prioritized plan to reduce risk across the district.

- Review of district systems, practices, and safeguards
 - Identification of cybersecurity risks and gaps
 - A practical, prioritized cybersecurity action plan
 - A leadership-level review of findings with district IT staff, administrators, and board members
-

Cybersecurity Risk Assessment, Action Planning, & Implementation Support | \$6,020

CRAEA will provide a cybersecurity service that combines risk assessment and planning with implementation support and guided consultation. This service includes a bank of 20 hours to include activities such as:

- Review of district systems, practices, and safeguards
- Identification of cybersecurity risks and gaps

- A practical, prioritized cybersecurity action plan
 - A leadership-level review of findings with district IT staff and administrators
 - Dedicated cybersecurity leadership to guide and support implementation
 - Support with policies, procedures, and technical safeguards
 - Ongoing check-ins and progress monitoring
-

Cynet All-in-One Package: Comprehensive Cybersecurity Platform | \$60 per device/year + \$645 Implementation Fee

Cynet is a unified protection for all environments with automated prevention, detection, and response, all through a single dashboard.

- Endpoints: protects computers and servers from malware, ransomware, and advanced threats
 - Email: stops phishing, account takeovers, and misconfigurations to secure communications
 - Cloud Apps: finds, prioritizes, and fixes external risks
 - Third-Party Systems: detects threats in Active Directory and firewalls
 - Users: blocks compromised accounts and insider threats
 - Networks: prevents lateral movement and blocks malicious connections
 - Automation: accelerates response with automated investigation and remediation
 - Dark Web Monitoring: real-time dark web intelligence which alerts on exposed credentials
 - Built-In 24/7/365 Support: expert human oversight that monitors, investigates, and responds
 - Centralized Log Management: aggregates and prioritizes log data to quickly uncover hidden threats
-

Cynet Cybersecurity Managed Service | Tiered Pricing based on Student Enrollment

This managed service provides unified protection for all environments with automated prevention, detection, and response, all through a single dashboard.

- Management of the Cynet AIO Platform
- Monthly meetings to review alerts and reports
- Proactive threat notification and remediation assistance

Tiered Pricing: 0-999 Students: \$2,150; 1,000-2999 Students: \$4,300; 3000-4999 Students: \$8,600

DNS Hosting: Service that manages your domain's DNS records to reliably direct users and devices to the correct servers and online services. Cost is \$150 per domain.

KnowBe4: Security awareness and phishing prevention platform that helps schools reduce cyber risk by training staff and students to recognize and respond to online threats. Cost is \$7.00 per license + one-time implementation fee for new districts.

Druva: Cloud-based data protection platform that securely backs up, protects, and helps recover data

Mosyle: Device Management System for iPads and MacBooks.

Securly: Student safety and web filtering platform that helps schools protect students online by filtering content, monitoring activity, and providing alerts to support digital safety.

Zoom: Zoom School subscription functions as a communication platform delivering synchronous interaction, Zoom Phone, and integrated classroom tools.

Department S.T.O.P Training Requirement: The district's administration is authorized to **opt out** of the Department's S.T.O.P.[new school bus driver or annual school bus driver] training for new and returning drivers for the 2025-26 school year.

Motion by _____ to approve the decision to not require S.T.O.P. training for the district's school bus drivers for the 2026-27 school year. Seconded by _____; Ayes: _____, Nays: _____ The motion _____ by a vote of _____.



SU Insurance Company



Quote: TW30213-3

2026 RENEWAL PROPOSAL

May 4, 2026

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
414 5TH STREET NORTH
WINTHROP, IA 50682

Description	SU Annual Total Cost
CURRENT ANNUAL PREMIUM	\$53,753
NO EQUIPMENT CHANGES PER DISTRICT	
2026-2027 RENEWAL PREMIUM	\$53,753



SU Insurance Company

Equipment Maintenance Insurance

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT

TW30213-3

ENROLLMENT 535

Classroom Equipment		QTY
A10	X	Driving Simulators
A20	X	Electrical & Electronic Auto Shop Equipment
A30	X	Electrical & Electronic Fitness Equipment
A40	X	Electrical & Electronic Laboratory Equipment
A50	X	Electrical & Electronic Sewing Equipment
A60	X	Electrical & Electronic Shop Equipment
A70	X	Electrical & Electronic Wood Shop Equipment
A80	X	Electronic Audio Visual Equipment <i>(i.e., DVRs, projection devices, VR Technology)</i>
A802	X	Electronic Whiteboards
A90	X	Electronic Band Equipment
A100	X	Electronic Photo Shop Equipment
A120	X	ICN Equipment
A790	X	Student Response Systems

Communications Equipment		QTY
A180	X	Audio / Visual Systems
A390	X	Overhead Paging / Intercom Systems / Clock Systems
A400	X	Radios
A650	X	Telephone System PBX
A660	X	Telephones, VMS PBX
A661	X	Telephone System VOIP

Computer Equipment		QTY	
A130	X	Controllers	
A168	X	Computer Communications <i>(i.e., modems, switches, routers, wireless access points)</i>	
A160	X	Desktop Computers	
A140	X	File Servers	
LPTP	X	Laptops # of	715
TBLT	X	Tablets # of	18
A170	X	Printers	
A150	X	Scanners	

Security Equipment		QTY
A230	X	Card Access Systems
A240	X	CCTV Systems
A200	X	Electronics on Interior Gates / Interior/Exterior Doors
A210	X	Electronic Library Security System
A220	X	Fire Alarms
A280	X	Metal Detectors
A260	X	Police Alarms
A840	X	Safes, Chests, Vault Doors

Mail Equipment		QTY
A780	X	Inserters, Labelers, Openers, Stackers
A770	X	Mail Machines / Scales (not system)

Facilities Equipment		QTY
A850	X	Auditorium <i>(i.e., stage motors, lighting/audio boards, microphones, speakers)</i>
A730	X	Auto Light Sensors
A880	X	Buildings/Grounds <i>(i.e. lawn mowers, leaf blowers, weed wackers, pole saw, power tools)</i>
A310	X	Clothes Washers and Dryers
A810	X	Concession Stand Equipment & Vending Machines
A320	X	Electrical & Electronic Food Preparation Equipment
A330	X	Electrical & Electronic Housekeeping Equipment
A340	X	Electrical & Electronic Pool Equipment / Whirlpool
		Environmental Controls (See Itemized) CMI
		Handicap Lifts (See Itemized)
A360	X	Indoor Electronic Sign / Scoreboard
A680	X	Kilns
A860		Manlifts # of (not itemized)
A380	X	Motors for Bleachers, Basketball Hoops
A350	X	Outdoor Electronic Sign / Scoreboard
A760	X	Pitching Machines
		Riding Mowers (See Itemized)
A750	X	Sports Time / Measure / Record System
A890		Walk-In Coolers/Freezers (See Itemized)
A740	X	Water Drinking Fountains** <i>** (refrigerant & connected plumbing excluded)</i>

Office Equipment		QTY
A410	X	Binders
A420	X	Burstors
A430	X	CAD / CAM Systems
A450	X	Purchase Card Readers
A460	X	Cash Registers
A470	X	Check Signers
A490	X	Coin Sorters / Packagers
A500	X	Copiers (See Itemized)
A510	X	Currency Counters
A620	X	Dictation Equipment
A830	X	Electrical & Electronic Office Equipment <i>(i.e. calculators, typewriters, staplers, hole punches)</i>
A530	X	Electrical & Electronic Print / Press Equipment <i>(non-production)</i>
A540	X	Electric Rotary Files
A560	X	Embossers
A570	X	Facsimile Machines
A580	X	Folders
A590	X	ID Card Systems
A600	X	Laminators
A610	X	Microfilmers, Microfilm Reader / Printers
A630	X	Retail Scanners
A640	X	Shredders
A820	X	Time & Attendance Systems
A670	X	Uninterrupted Power Supply / Transient Voltage Protection Systems (up to 40 KVA)

75 TOTAL CATEGORIES

PAY RATES - TEMPORARY/SUBSTITUTES

Dept	Pay Code ID	Pay Code Description	25-26	26-27	Regular EE base
Food Service	KITCHSUB	Sub Asst Cook/Dishwasher	\$14.50	\$14.50	
Food Service		Asst Cook - long-term sub (+holidays)	\$16.05	\$16.05	regular base + paid holidays
Instructional	SUBASSOC	Sub Associate	\$14.50	\$14.50	
Instructional		Associate - long-term sub (+holidays)	\$15.95	\$15.95	regular base + paid holidays
Instructional	SUBPERIOD	Sub Teach-Period (MS & HS)	\$24.00	\$24.00	determined during negotiations
Instructional		Sub Teach-Period (Elem)	\$16.00	\$16.00	determined during negotiations
Instructional	SUBTEACH	Sub Teacher - Full day	\$145.00	\$145.00	
Instructional		Sub Teacher Incentive - \$100/for every 10 days	no	no	
Instructional		Sub Teacher - 1/2 day	\$72.50	\$72.50	calculated
Instructional	SUBTEACH3	Sub Teacher - 5 days+	197.81 +	197.81 +	calculated rate of base salary for position
Instructional	SUMMER	Summer School Teacher / hour	\$40.00	\$40.00	effective
Maintenance	CUSTSUB	Sub Custodian	\$15.00	\$15.00	
Maintenance		Summer Custodian - adult	\$16.60	\$16.60	regular base - 0 holidays
Maintenance		Summer Custodian - student/recent grad	\$12.50	\$12.50	effective
Maintenance	MOW	Mowing	\$14.00	\$14.00	effective
Maintenance	MOW	Mowing by Kerkoove after hours	\$14.00	\$14.00	effective
Office	SUBSECY	Sub Secretary	\$14.50	\$14.50	effective
Office		Board Treasurer	\$900/yr	\$900/yr	
Transportation	ACTDRIVE	Activity Driving	\$18.00	\$18.00	
Transportation	ACTDRIVE	Activity Driving - regular bus route driver - school days	route pay 1st 1.5 hours + 18/hour after	route pay 1st 1.5 hours + 18/hour after	route pay for 1st hour + _____ / hour while at destination
Transportation	ACTDRIVE	Activity Driving - sub bus route driver (non-coach/spons)	\$18.00	\$18.00	hourly rate
Transportation	ACTDRIVE	Activity Driving - non-school days	\$18.00	\$18.00	hourly rate
Transportation	ACTDRIVE	Field Trip Driving - bus	\$18.00	\$18.00	hourly rate
Transportation	ACTDRIVE	Bus Driving by coach	\$150 round trip	\$150 round trip	\$75.00 each direction = \$150 round trip; no hourly pay received for rest of time OR do a stipend
Transportation	ACTDRIVE	Van Driving by coach in columns 4 & 5 of supplemental salary schedule	\$50 round trip	\$50 round trip	\$25.00 each direction = \$50 round trip; no hourly pay received for rest of time because already paid as a coach
Transportation	BUSWASH	Bus Wash	\$13.00	\$13.00	hourly rate
Transportation		Bus Driver Base	\$2,241.00	\$2,241.00	calculated on Bus Driver Pay sheet
Transportation	SUBBUS	Sub Bus	\$50.00	\$50.00	per route
Transportation	SUBBUS3	LT Sub Bus Driver (base x 9 mos. / 2 routes/day / route days)	\$60.03	\$60.03	***calculated
Transportation	SPEDEVAN1	Van Driver - 1st hour (minimum)	\$22.00	\$22.00	
Transportation	SPEDEVAN2	Van Driver - after 1st hour	\$15 + 10 longevity (if route)	\$15 + 10 longevity (if route)	

NAMING RIGHTS

The East Buchanan District Board of Education will review all requests to honor individuals or groups by naming facilities in their honor.

Groups or persons desiring to name a facility or area in honor of any individual or group should make a written request to the Superintendent and include appropriate research and justification detailing the special significance and outstanding contributions of the person or group proposed to be honored by the naming. Requests will normally be considered only where the proposed name has special significance and the person or group has made an outstanding contribution to the school or community. Any individual person whose name is recommended can be living or deceased. Consideration of requests will be tempered by a concern regarding proliferation of names and commercialization of facilities.

When it is proposed that a school building or a portion of a building or facility be named after an individual or group, the Board will appoint a committee that may include, not limited to, the superintendent as chairperson, the principal of a school serving the same level, athletic director, a board member, teacher, and booster club president. Following a review of submitted documents, the committee will make a recommendation to the Board regarding approval or denial of the requested naming.

The group or persons making the request will be expected to provide appropriate recognition such as a plaque, portrait, or marker for the facility.

If the naming of a facility or a portion of a facility is a condition of a gift to the District and the Board believes the size of the gift warrants such action, the Board may waive any or all requirements of this policy and approve the name designated by the donor.

The Board reserves the right of final approval for the name of any and all facilities.

904.2 - ADVERTISING AND PROMOTION

The use of students, the school district name, or its buildings and sites for advertising and promoting products and/or services of entities and organizations operating for a profit is not allowed except with prior board approval, **or approval from the superintendent**. Nonprofit entities and organizations may be allowed to use students, the school district name, or its buildings and sites if the purpose is educationally related and prior approval has been obtained from the board.

7m-Copy of Fee Schedule

	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	
Milk/Snack Tickets-20 punch (K-5)	\$7.00	\$7.00	\$7.00	\$10.00	based on milk bid
Extra milk	\$0.35	\$0.35	\$0.40	\$0.75	based on milk bid
Breakfast (PK-5)	\$1.50	\$1.75	\$1.75	\$2.00	The board sets the price for breakfast.
Breakfast (6-12)	\$1.50	\$1.75	\$1.75	\$2.00	Average cost of breakfast is \$1.32
Breakfast (Adult)	\$1.60	\$1.75	\$1.75	\$2.00	
The student lunch prices are set by the district.					
Adult lunch prices are set by the state.					
Lunch (PK-6)	\$2.35	\$2.40	\$2.50	\$3.00	The district usually uses the Paid Lunch Equity (PLE) Tool. Per the January 2024 nutrition review - suggest having lunch prices the same PK-12.
Lunch (7-12)	\$2.45	\$2.50	\$2.60	\$3.00	Average cost of lunch is \$2.13
Lunch (Adult)	\$4.85	\$4.85	\$5.00	\$5.15	Set by state - must be \$_____ or higher but may not be decreased
Textbook Rental Fee (K-4)	\$45.00	\$45.00	\$45.00	\$50.00	+ 5 yr olds counted as K
Textbook Rental Fee (5-12)	\$65.00	\$65.00	\$65.00	\$70.00	
Preschool - 4 year old - 1/2 day	Free	Free	Free	Free	Statewide Voluntary Preschool Program
Preschool - 4 year old - 4 full days	\$210.00	\$215.00	\$215.00	\$215.00	/month
Preschool - 4 year old - 3 full days	\$190.00	\$195.00	\$195.00	\$195.00	/month
Preschool - 4 year old - 2 full days	\$170.00	\$175.00	\$175.00	\$175.00	/month
Preschool - 5 year old	Free	pay K-4 fee above	pay K-4 fee above	pay K-4 fee above	counted as kindergarten enrollment
Student Pass - Year	\$50.00	\$50.00	\$50.00	\$50.00	
Student - Varsity	\$5.00	\$5.00	\$6.00	\$6.00	set by conference
Student - JV	\$2.00	\$5.00	\$6.00	\$6.00	
Student - MS	\$0.00	\$0.00	\$0.00	\$0.00	
Adult Pass - Year	\$80.00	\$80.00	\$100.00	\$100.00	
Adult - Varsity	\$5.00	\$5.00	\$7.00	\$7.00	set by conference
Adult - JV	\$4.00	\$4.00	\$7.00	\$7.00	
Adult -MS	\$3.00	\$3.00	\$3.00	\$3.00	
Family Pass - Year	\$180.00	\$200.00	\$200.00	\$200.00	
JMC Convenience Fee		\$3.00	\$3.00	\$4 or \$5	per transaction

THE SUMMARY BELOW IS NOT MEANT TO TAKE THE PLACE OF A MORE IN-DEPTH CONVERSATION SURROUNDING THE DISTRICT'S FINANCING SCENARIO. IT IS MEANT TO PROVIDE A FRAMEWORK FOR THE SUMMARY OF AVAILABLE RESOURCES THAT COULD BE COMMITTED TO CAPITAL IMPROVEMENTS WITHIN A MULTI-SOURCE FINANCING SCENARIO.

Summary of Scenario

This funding scenario assumes:

- \$8.3 million total project budget in 2027
- Sales Tax borrowing in 2027 (23 year borrowing in this scenario)
 - Public hearing process is required to borrow against Sales Tax (assume public hearing in 2026)
- No additional GO or PPEL borrowing
- PPEL/SAVE cash contribution

Funding Component Summary (Project Funds)*

Funding Component	Total Project Funds
General Obligation Bonds (voted bonds)	0
PPEL Capital Loan Notes (voter PPEL)	0
Sales Tax Revenue Bonds (state penny)	5,555,315
Investments (construction fund interest @ 3%)	174,140
Cash Contribution from PPEL/SAVE	2,570,545
Total	8,300,000

Note: Project Funds are shown in future values and will need to factor in inflation expectations. For example, \$8.3 million of projects in 2027, might only represent \$8 million of projects in today's dollars.

Project Timing, Financing Impact, Key Assumptions*

Funding Component	Project Finance Scenario
Timing of Project	Summer of 2027 – Fall of 2028
General Obligation Bonds (voted bonds)	No borrowing impact
PPEL Capital Loan Notes (voter PPEL)	No borrowing impact
Sales Tax Revenue Bonds (state penny)	Increase total ann. debt payments by \$290K through 2029 and then drop to total annual payments of \$430,000 and extend through 2050
Investments	Invested funds at 3.00%
Interest Rates Assumptions	Approx. current market rates throughout financing model
Taxable Valuation Assumptions (Levy)	Growth at 3.00% throughout

*As with any financing scenario, figures are subject to change based on variations within the input assumptions as noted, which could result in significant variances in debt payments, project funds, and ultimately change the timing of projects. Because of the compound effect of the various assumptions in the financing model, this model could result in more long-term variance in terms in project funds available.

Financial Disclosures

Piper Sandler is providing the information contained in this communication for discussion purposes only, and it is not intended to be and should not be construed as "advice" within the meaning of Section 15B of the Securities and Exchange Act of 1934. Nothing contained herein is intended to and should be construed to give rise to a municipal advisory, financial advisory or fiduciary relationship. In conveying this information, and unless circumstances otherwise indicate, Piper Sandler is presumptively acting as an underwriter or placement agent, in which Piper Sandler's primary role is to purchase securities for resale to investors or arrange for the placement of securities in an arm's-length commercial transaction between the Client and Piper Sandler. As underwriter or placement agent, Piper Sandler has financial and other interests that differ from those of the Client.

Exhibit A – Capital Expenditure Program

When considering borrowing from Sales Tax and/or Voter PPEL revenues, the District must consider future expenditures paid from those revenues. The most common expenses are routine maintenance, technology, bus purchases, software, etc. plus annual pay-as-you-go projects from cash. The administration team needs to consider an appropriate budget for these expenditures, we are currently using a “base case” starting point and allocating approximately \$425,000 of yearly ongoing expenses and zero pay-as-you-go projects that may come up each year (with annual inflation adjustments at 2.0%). As with assumptions for the borrowing capacities, assumptions for the capital expenditure program will result in variances in cashflow. See the table on the prior page for assumptions related to the capital expenditure program.

Fiscal Year	(1) Revenues		(2) Existing Debt		(3) PPEL/SAVE Surplus		(4) Yearly Expenses		(5) Pay-Go Expenses		(6) Cash Contribution		(7) New PPEL Payment		(8) New SAVE Payment		(9) Budgeted Obligations		(10) Estimated Surplus		Cumulative Surplus
	PPEL/SAVE	Other	PPEL/SAVE	Other	PPEL/SAVE	Other	Expenses	Expenses	Contribution	Payment	Payment	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	
6/30/25	1,116,858	0	206,275	0	910,583	0	425,000	0	0	2,570,545	0	0	0	0	0	425,000	0	425,000	485,583	4,150,769	
6/30/26	1,086,180	0	207,285	0	878,895	0	433,500	0	0	0	0	0	0	0	291,836	3,295,880	0	3,295,880	-2,416,985	1,733,783	
6/30/27	1,096,252	0	198,190	0	898,062	0	442,170	0	0	0	0	0	0	0	270,036	712,206	0	712,206	165,866	1,919,640	
6/30/28	1,106,179	0	204,200	0	901,979	0	451,013	0	0	0	0	0	0	0	444,036	865,049	0	865,049	6,930	1,926,570	
6/30/29	1,095,983	0	0	0	1,095,983	0	460,334	0	0	0	0	0	0	0	426,036	866,069	0	866,069	209,914	2,136,484	
6/30/30	1,105,096	0	0	0	1,105,096	0	469,234	0	0	0	0	0	0	0	428,436	897,670	0	897,670	2,343,910	2,343,910	
6/30/31	1,134,966	0	0	0	1,134,966	0	478,619	0	0	0	0	0	0	0	430,436	909,055	0	909,055	2,569,821	2,569,821	
6/30/32	1,165,649	0	0	0	1,165,649	0	488,191	0	0	0	0	0	0	0	427,036	915,227	0	915,227	2,820,243	2,820,243	
6/30/33	1,197,166	0	0	0	1,197,166	0	497,955	0	0	0	0	0	0	0	428,436	926,391	0	926,391	3,091,018	3,091,018	
6/30/34	1,229,541	0	0	0	1,229,541	0	507,914	0	0	0	0	0	0	0	429,436	937,350	0	937,350	3,383,209	3,383,209	
6/30/35	1,262,796	0	0	0	1,262,796	0	518,073	0	0	0	0	0	0	0	430,036	948,108	0	948,108	3,697,998	3,697,998	
6/30/36	1,296,958	0	0	0	1,296,958	0	529,434	0	0	0	0	0	0	0	430,236	958,670	0	958,670	4,036,185	4,036,185	
6/30/37	1,332,049	0	0	0	1,332,049	0	539,003	0	0	0	0	0	0	0	430,036	969,038	0	969,038	4,369,196	4,369,196	
6/30/38	1,368,096	0	0	0	1,368,096	0	549,783	0	0	0	0	0	0	0	429,436	979,218	0	979,218	4,788,074	4,788,074	
6/30/39	1,405,125	0	0	0	1,405,125	0	560,778	0	0	0	0	0	0	0	428,436	989,214	0	989,214	5,203,985	5,203,985	
6/30/40	1,443,164	0	0	0	1,443,164	0	571,994	0	0	0	0	0	0	0	426,893	998,887	0	998,887	5,648,262	5,648,262	
6/30/41	1,482,240	0	0	0	1,482,240	0	583,434	0	0	0	0	0	0	0	429,710	1,013,143	0	1,013,143	6,117,359	6,117,359	
6/30/42	1,522,381	0	0	0	1,522,381	0	595,103	0	0	0	0	0	0	0	426,659	1,021,761	0	1,021,761	6,617,978	6,617,978	
6/30/43	1,563,617	0	0	0	1,563,617	0	607,005	0	0	0	0	0	0	0	427,899	1,034,903	0	1,034,903	7,146,692	7,146,692	
6/30/44	1,605,978	0	0	0	1,605,978	0	619,145	0	0	0	0	0	0	0	427,270	1,047,270	0	1,047,270	7,705,400	7,705,400	
6/30/45	1,649,495	0	0	0	1,649,495	0	631,528	0	0	0	0	0	0	0	427,235	1,059,763	0	1,059,763	8,296,133	8,296,133	
6/30/46	1,694,201	0	0	0	1,694,201	0	644,158	0	0	0	0	0	0	0	425,190	1,069,348	0	1,069,348	8,920,986	8,920,986	
6/30/47	1,740,127	0	0	0	1,740,127	0	657,041	0	0	0	0	0	0	0	426,968	1,084,029	0	1,084,029	9,577,084	9,577,084	
6/30/48	1,787,307	0	0	0	1,787,307	0	670,182	0	0	0	0	0	0	0	-29,643	1,094,540	0	1,094,540	10,723,852	10,723,852	
6/30/49	1,835,777	0	0	0	1,835,777	0	683,586	0	0	0	0	0	0	0	0	683,586	0	683,586	11,152,191	11,152,191	
6/30/50	1,885,572	0	0	0	1,885,572	0	697,258	0	0	0	0	0	0	0	0	697,258	0	697,258	11,864,357	11,864,357	
6/30/51	1,936,727	0	0	0	1,936,727	0	711,203	0	0	0	0	0	0	0	711,203	0	711,203	12,225,527	12,225,527		
6/30/52	1,964,927	0	0	0	1,964,927	0	725,427	0	0	0	0	0	0	0	739,935	0	739,935	12,540,021	12,540,021		
6/30/53	1,993,958	0	0	0	1,993,958	0	739,935	0	0	0	0	0	0	0	754,734	0	754,734	12,847,858	12,847,858		
6/30/54	2,023,846	0	0	0	2,023,846	0	754,734	0	0	0	0	0	0	0	769,829	0	769,829	13,097,302	13,097,302		
6/30/55	2,054,615	0	0	0	2,054,615	0	769,829	0	0	0	0	0	0	0	785,225	0	785,225	13,312,527	13,312,527		
6/30/56	2,086,293	0	0	0	2,086,293	0	785,225	0	0	0	0	0	0	0	800,930	0	800,930	13,513,457	13,513,457		
6/30/57	2,118,907	0	0	0	2,118,907	0	800,930	0	0	0	0	0	0	0	816,948	0	816,948	13,700,405	13,700,405		
6/30/58	2,152,485	0	0	0	2,152,485	0	816,948	0	0	0	0	0	0	0	833,287	0	833,287	13,873,692	13,873,692		
6/30/59	2,187,056	0	0	0	2,187,056	0	833,287	0	0	0	0	0	0	0	849,853	0	849,853	14,033,545	14,033,545		
6/30/60	2,222,649	0	0	0	2,222,649	0	849,853	0	0	0	0	0	0	0	866,952	0	866,952	14,180,497	14,180,497		
6/30/61	2,259,295	0	0	0	2,259,295	0	866,952	0	0	0	0	0	0	0	884,291	0	884,291	14,314,788	14,314,788		
6/30/62	2,297,026	0	0	0	2,297,026	0	884,291	0	0	0	0	0	0	0	901,977	0	901,977	14,436,765	14,436,765		
6/30/63	2,335,875	0	0	0	2,335,875	0	901,977	0	0	0	0	0	0	0	920,017	0	920,017	14,546,782	14,546,782		
6/30/64	2,375,875	0	0	0	2,375,875	0	920,017	0	0	0	0	0	0	0	938,417	0	938,417	14,645,199	14,645,199		
6/30/65	2,417,060	0	0	0	2,417,060	0	938,417	0	0	0	0	0	0	0	957,185	0	957,185	14,732,384	14,732,384		
6/30/66	2,459,466	0	0	0	2,459,466	0	957,185	0	0	0	0	0	0	0	976,329	0	976,329	14,808,713	14,808,713		
6/30/67	2,503,129	0	0	0	2,503,129	0	976,329	0	0	0	0	0	0	0	995,855	0	995,855	14,874,568	14,874,568		
6/30/68	2,548,088	0	0	0	2,548,088	0	995,855	0	0	0	0	0	0	0	1,015,773	0	1,015,773	14,930,341	14,930,341		
6/30/69	2,594,381	0	0	0	2,594,381	0	1,015,773	0	0	0	0	0	0	0	1,036,088	0	1,036,088	15,000,429	15,000,429		
6/30/70	2,642,049	0	0	0	2,642,049	0	1,036,088	0	0	0	0	0	0	0	1,056,524	0	1,056,524	15,077,953	15,077,953		
6/30/71	2,691,608	0	0	0	2,691,608	0	1,056,524	0	0	0	0	0	0	0	1,077,091	0	1,077,091	15,161,044	15,161,044		
Totals:	81,382,459	0	815,950	0	80,566,509	0	31,590,490	0	0	2,570,545	0	0	0	0	9,112,951	43,273,966	0	43,273,966	37,294,524	37,294,524	

Total FY2026 PPEL Revenues = \$425,432
 Total FY2026 SAVE Revenues = \$691,426
 Total 06/30/2025 PPEL Balance = \$586,698
 Total 06/30/2025 SAVE Balance = \$3,078,488

THE SUMMARY BELOW IS NOT MEANT TO TAKE THE PLACE OF A MORE IN-DEPTH CONVERSATION SURROUNDING THE DISTRICT'S FINANCING SCENARIO. IT IS MEANT TO PROVIDE A FRAMEWORK FOR THE SUMMARY OF AVAILABLE RESOURCES THAT COULD BE COMMITTED TO CAPITAL IMPROVEMENTS WITHIN A MULTI-SOURCE FINANCING SCENARIO.

Summary of Scenario

This funding scenario assumes:

- \$8.3 million total project budget in 2027
- GO Bond referendum at November 2026 election date
 - 1 ballot question for the project (requires 60% approval)
- Sales Tax borrowing in 2027 (15 year borrowing in this scenario)
 - Public hearing process is required to borrow against Sales Tax (assume public hearing in 2026)
- No additional PPEL borrowing
- No PPEL/SAVE cash contribution

Funding Component Summary (Project Funds)*

Funding Component	Total Project Funds
General Obligation Bonds (voted bonds)	5,946,093
PPEL Capital Loan Notes (voter PPEL)	0
Sales Tax Revenue Bonds (state penny)	2,180,158
Investments (construction fund interest @ 3%)	174,225
Cash Contribution from PPEL/SAVE	0
Total	8,300,476

Note: Project Funds are shown in future values and will need to factor in inflation expectations. For example, \$8.3 million of projects in 2027, might only represent \$8 million of projects in today's dollars.

Project Timing, Financing Impact, Key Assumptions*

Funding Component	Project Finance Scenario
Timing of Project	Summer of 2027 – Fall of 2028
General Obligation Bonds (voted bonds)	\$2.45 debt levy from FY2028-FY2047
PPEL Capital Loan Notes (voter PPEL)	No borrowing impact
Sales Tax Revenue Bonds (state penny)	Increase total ann. debt payments by \$135K through 2029 and then drop to total annual payments of \$235,000 and extend through 2042
Investments	Invested funds at 3.00%
Interest Rates Assumptions	Approx. current market rates throughout financing model
Taxable Valuation Assumptions (Levy)	Growth at 3.00% throughout

*As with any financing scenario, figures are subject to change based on variations within the input assumptions as noted, which could result in significant variances in debt payments, project funds, and ultimately change the timing of projects. Because of the compound effect of the various assumptions in the financing model, this model could result in more long-term variance in terms in project funds available.

Financial Disclosures

Piper Sandler is providing the information contained in this communication for discussion purposes only, and it is not intended to be and should not be construed as "advice" within the meaning of Section 15B of the Securities and Exchange Act of 1934. Nothing contained herein is intended to and should be construed to give rise to a municipal advisory, financial advisory or fiduciary relationship. In conveying this information, and unless circumstances otherwise indicate, Piper Sandler is presumptively acting as an underwriter or placement agent, in which Piper Sandler's primary role is to purchase securities for resale to investors or arrange for the placement of securities in an arm's-length commercial transaction between the Client and Piper Sandler. As underwriter or placement agent, Piper Sandler has financial and other interests that differ from those of the Client.

Exhibit A – Capital Expenditure Program

When considering borrowing from Sales Tax and/or Voter PPEL revenues, the District must consider future expenditures paid from those revenues. The most common expenses are routine maintenance, technology, bus purchases, software, etc. plus annual pay-as-you-go projects from cash. The administration team needs to consider an appropriate budget for these expenditures, we are currently using a "base case" starting point and allocating approximately \$425,000 of yearly ongoing expenses and zero pay-as-you-go projects that may come up each year (with annual inflation adjustments at 2.0%). As with assumptions for the borrowing capacities, assumptions for the capital expenditure program will result in variances in cashflow. See the table on the prior page for assumptions related to the capital expenditure program.

Column	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Table 1. Allocation of Available Surplus / PPEL & Sales Tax										
Fiscal Year	Revenues PPEL/SAVE	Existing Debt PPEL/SAVE	Surplus PPEL/SAVE = (2)-(3)	Yearly Expenses	Pay-Go Expenses	Cash Contribution	New PPEL Payment	New SAVE Payment	Budgeted Obligations = SUM(5)-(9)	Estimated Surplus = (4)-(10)	Cumulative Surplus
6/30/25	1,116,858	206,275	910,583	425,000	0	0	0	0	425,000	485,583	4,150,769
6/30/26	1,086,180	207,285	878,895	433,500	0	0	0	135,910	569,410	309,485	4,460,254
6/30/27	1,096,252	198,190	898,062	442,170	0	0	0	114,110	556,280	341,782	4,802,035
6/30/28	1,106,179	204,200	901,979	451,013	0	0	0	243,110	694,123	207,856	5,009,891
6/30/29	1,095,983	0	1,095,983	460,034	0	0	0	226,910	686,944	409,039	5,418,930
6/30/30	1,105,096	0	1,105,096	469,234	0	0	0	231,110	700,344	404,752	5,823,682
6/30/31	1,134,966	0	1,134,966	478,619	0	0	0	229,910	708,529	426,437	6,250,119
6/30/32	1,165,649	0	1,165,649	488,191	0	0	0	228,510	716,701	448,947	6,699,067
6/30/33	1,197,166	0	1,197,166	497,955	0	0	0	228,910	724,865	472,301	7,171,367
6/30/34	1,229,541	0	1,229,541	507,914	0	0	0	230,110	738,024	491,516	7,662,884
6/30/35	1,262,796	0	1,262,796	518,073	0	0	0	230,510	745,983	516,814	8,179,697
6/30/36	1,296,958	0	1,296,958	528,434	0	0	0	230,510	756,944	538,013	8,717,711
6/30/37	1,332,049	0	1,332,049	539,003	0	0	0	229,710	766,713	565,336	9,283,047
6/30/38	1,368,096	0	1,368,096	549,783	0	0	0	229,710	779,493	589,603	9,871,650
6/30/39	1,405,125	0	1,405,125	560,778	0	0	0	226,310	797,088	618,037	10,489,687
6/30/40	1,443,164	0	1,443,164	571,984	0	0	0	-15,398	556,597	886,568	11,376,255
6/30/41	1,482,240	0	1,482,240	583,434	0	0	0	0	583,434	898,806	12,275,060
6/30/42	1,522,381	0	1,522,381	595,103	0	0	0	0	595,103	927,278	13,202,339
6/30/43	1,563,617	0	1,563,617	607,005	0	0	0	0	607,005	956,612	14,158,951
6/30/44	1,605,978	0	1,605,978	619,145	0	0	0	0	619,145	986,833	15,145,784
6/30/45	1,649,495	0	1,649,495	631,528	0	0	0	0	631,528	1,017,968	16,163,752
6/30/46	1,694,201	0	1,694,201	644,158	0	0	0	0	644,158	1,050,043	17,213,794
6/30/47	1,740,127	0	1,740,127	657,041	0	0	0	0	657,041	1,083,085	18,296,880
6/30/48	1,787,307	0	1,787,307	670,182	0	0	0	0	670,182	1,117,125	19,414,005
6/30/49	1,835,777	0	1,835,777	683,586	0	0	0	0	683,586	1,152,191	20,566,196
6/30/50	1,885,572	0	1,885,572	697,258	0	0	0	0	697,258	1,188,311	21,754,510
6/30/51	1,936,727	0	1,936,727	711,203	0	0	0	0	711,203	1,225,522	22,980,032
6/30/52	1,964,927	0	1,964,927	725,427	0	0	0	0	725,427	1,239,501	24,219,533
6/30/53	1,993,958	0	1,993,958	739,935	0	0	0	0	739,935	1,254,023	25,473,558
6/30/54	2,023,846	0	2,023,846	754,734	0	0	0	0	754,734	1,289,112	26,742,669
6/30/55	2,054,615	0	2,054,615	769,829	0	0	0	0	769,829	1,284,735	28,027,456
6/30/56	2,086,293	0	2,086,293	785,225	0	0	0	0	785,225	1,301,048	29,328,524
6/30/57	2,118,907	0	2,118,907	800,930	0	0	0	0	800,930	1,317,917	30,646,501
6/30/58	2,152,485	0	2,152,485	816,948	0	0	0	0	816,948	1,335,517	31,982,038
6/30/59	2,187,056	0	2,187,056	833,287	0	0	0	0	833,287	1,353,788	33,335,808
6/30/60	2,222,649	0	2,222,649	849,953	0	0	0	0	849,953	1,372,696	34,708,502
6/30/61	2,259,295	0	2,259,295	866,952	0	0	0	0	866,952	1,392,343	36,100,845
6/30/62	2,297,026	0	2,297,026	884,291	0	0	0	0	884,291	1,412,735	37,513,580
6/30/63	2,335,875	0	2,335,875	901,977	0	0	0	0	901,977	1,433,988	38,947,478
6/30/64	2,375,875	0	2,375,875	920,017	0	0	0	0	920,017	1,455,588	40,403,336
6/30/65	2,417,060	0	2,417,060	938,417	0	0	0	0	938,417	1,478,543	41,881,979
6/30/66	2,459,466	0	2,459,466	957,185	0	0	0	0	957,185	1,502,880	43,384,260
6/30/67	2,503,129	0	2,503,129	976,329	0	0	0	0	976,329	1,526,300	44,911,060
6/30/68	2,548,088	0	2,548,088	995,855	0	0	0	0	995,855	1,552,233	46,463,283
6/30/69	2,594,381	0	2,594,381	1,015,773	0	0	0	0	1,015,773	1,578,509	48,041,902
6/30/70	2,642,049	0	2,642,049	1,036,088	0	0	0	0	1,036,088	1,605,961	49,647,863
Totals:	81,382,459	815,950	80,566,509	31,590,490	0	0	0	2,993,343	34,583,832	45,981,677	

Total FY2026 PPEL Revenues = \$425,432
 Total FY2026 SAVE Revenues = \$691,426

Total 06/30/2025 PPEL Balance = \$586,698
 Total 06/30/2025 SAVE Balance = \$3,078,488

THE SUMMARY BELOW IS NOT MEANT TO TAKE THE PLACE OF A MORE IN-DEPTH CONVERSATION SURROUNDING THE DISTRICT'S FINANCING SCENARIO. IT IS MEANT TO PROVIDE A FRAMEWORK FOR THE SUMMARY OF AVAILABLE RESOURCES THAT COULD BE COMMITTED TO CAPITAL IMPROVEMENTS WITHIN A MULTI-SOURCE FINANCING SCENARIO.

Summary of Scenario

This funding scenario assumes:

- \$8.3 million total project budget in 2027
- GO Bond referendum at November 2026 election date
 - 1 ballot question for the project (requires 60% approval)
- No additional SAVE or PPEL borrowing
- PPEL/SAVE cash contribution

Funding Component Summary (Project Funds)*

Funding Component	Total Project Funds
General Obligation Bonds (voted bonds)	7,561,455
PPEL Capital Loan Notes (voter PPEL)	0
Sales Tax Revenue Bonds (state penny)	0
Investments (construction fund interest @ 3%)	67,692
Cash Contribution from PPEL/SAVE	670,853
Total	8,300,000

Note: Project Funds are shown in future values and will need to factor in inflation expectations. For example, \$8.3 million of projects in 2027, might only represent \$8 million of projects in today's dollars.

Project Timing, Financing Impact, Key Assumptions*

Funding Component	Project Finance Scenario
Timing of Project	Summer of 2027 – Fall of 2028
General Obligation Bonds (voted bonds)	\$2.70 debt levy from FY2028-FY2048
PPEL Capital Loan Notes (voter PPEL)	No borrowing impact
Sales Tax Revenue Bonds (state penny)	No additional borrowing impact
Investments	Invested funds at 3.00%
Interest Rates Assumptions	Approx. current market rates throughout financing model
Taxable Valuation Assumptions (Levy)	Growth at 3.00% throughout

*As with any financing scenario, figures are subject to change based on variations within the input assumptions as noted, which could result in significant variances in debt payments, project funds, and ultimately change the timing of projects. Because of the compound effect of the various assumptions in the financing model, this model could result in more long-term variance in terms in project funds available.

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Exhibit A – Capital Expenditure Program

When considering borrowing from Sales Tax and/or Voter PPEL revenues, the District must consider future expenditures paid from those revenues. The most common expenses are routine maintenance, technology, bus purchases, software, etc. plus annual pay-as-you-go projects from cash. The administration team needs to consider an appropriate budget for these expenditures, we are currently using a "base case" starting point and allocating approximately \$425,000 of yearly ongoing expenses and zero pay-as-you-go projects that may come up each year (with annual inflation adjustments at 2.0%). As with assumptions for the borrowing capacities, assumptions for the capital expenditure program will result in variances in cashflow. See the table on the prior page for assumptions related to the capital expenditure program.

Column	Table 1: Allocation of Available Surplus / PPEL & Sales Tax			Table 2: Summary			Table 3: Summary			Cumulative Surplus	
	(1) Revenues PPEL/SAVE	(2) Existing Debt PPEL/SAVE	(3) Surplus PPEL/SAVE = (2)-(1)	(4) Yearly Expenses	(5) Pay-Go Expenses	(6) Cash Contribution	(7) New PPEL Payment	(8) New SAVE Payment	(9) Budgeted Obligations = SUM(5)-(8)		(10) Estimated Surplus = (4)-(10)
6/30/25	1,116,858	206,275	910,583	425,000	0	0	0	0	425,000	485,583	4,150,769
6/30/26	1,086,180	207,285	878,895	433,500	0	0	0	0	1,104,353	-225,458	3,925,311
6/30/27	1,096,252	198,180	898,062	442,170	0	0	0	0	442,170	455,892	4,381,202
6/30/28	1,106,178	204,200	901,979	451,013	0	670,853	0	0	451,013	450,886	4,832,168
6/30/29	1,095,983	0	1,095,983	460,034	0	0	0	0	460,034	635,949	5,468,117
6/30/30	1,105,096	0	1,105,096	469,234	0	0	0	0	469,234	635,862	6,103,979
6/30/31	1,134,966	0	1,134,966	478,619	0	0	0	0	478,619	656,347	6,760,326
6/30/32	1,165,649	0	1,165,649	488,191	0	0	0	0	488,191	677,457	7,437,783
6/30/33	1,197,166	0	1,197,166	497,955	0	0	0	0	497,955	699,211	8,136,994
6/30/34	1,229,541	0	1,229,541	507,914	0	0	0	0	507,914	721,626	8,868,620
6/30/35	1,262,796	0	1,262,796	518,073	0	0	0	0	518,073	744,724	9,603,344
6/30/36	1,296,958	0	1,296,958	528,434	0	0	0	0	528,434	768,523	10,371,868
6/30/37	1,332,049	0	1,332,049	539,003	0	0	0	0	539,003	793,046	11,164,914
6/30/38	1,368,096	0	1,368,096	549,783	0	0	0	0	549,783	818,313	11,983,227
6/30/39	1,405,125	0	1,405,125	560,778	0	0	0	0	560,778	844,347	12,827,574
6/30/40	1,443,164	0	1,443,164	571,994	0	0	0	0	571,994	871,170	13,698,744
6/30/41	1,482,240	0	1,482,240	583,434	0	0	0	0	583,434	898,806	14,597,550
6/30/42	1,522,381	0	1,522,381	595,103	0	0	0	0	595,103	927,278	15,524,828
6/30/43	1,563,617	0	1,563,617	607,005	0	0	0	0	607,005	956,612	16,481,440
6/30/44	1,605,978	0	1,605,978	619,145	0	0	0	0	619,145	986,833	17,468,273
6/30/45	1,649,495	0	1,649,495	631,528	0	0	0	0	631,528	1,017,968	18,486,241
6/30/46	1,694,201	0	1,694,201	644,158	0	0	0	0	644,158	1,050,043	19,536,284
6/30/47	1,740,127	0	1,740,127	657,041	0	0	0	0	657,041	1,083,085	20,619,369
6/30/48	1,787,307	0	1,787,307	670,182	0	0	0	0	670,182	1,117,125	21,736,494
6/30/49	1,835,777	0	1,835,777	683,586	0	0	0	0	683,586	1,152,191	22,888,686
6/30/50	1,885,572	0	1,885,572	697,258	0	0	0	0	697,258	1,188,314	24,077,000
6/30/51	1,936,727	0	1,936,727	711,203	0	0	0	0	711,203	1,225,524	25,302,524
6/30/52	1,984,927	0	1,984,927	725,427	0	0	0	0	725,427	1,269,507	26,542,024
6/30/53	1,993,958	0	1,993,958	739,935	0	0	0	0	739,935	1,284,023	27,796,047
6/30/54	2,023,846	0	2,023,846	754,734	0	0	0	0	754,734	1,269,111	29,065,159
6/30/55	2,054,615	0	2,054,615	769,829	0	0	0	0	769,829	1,284,768	30,349,945
6/30/56	2,086,293	0	2,086,293	785,225	0	0	0	0	785,225	1,301,063	31,651,013
6/30/57	2,118,907	0	2,118,907	800,930	0	0	0	0	800,930	1,317,977	32,968,990
6/30/58	2,152,485	0	2,152,485	816,948	0	0	0	0	816,948	1,335,577	34,304,527
6/30/59	2,187,056	0	2,187,056	833,287	0	0	0	0	833,287	1,353,718	35,658,295
6/30/60	2,222,649	0	2,222,649	849,953	0	0	0	0	849,953	1,372,616	37,030,991
6/30/61	2,259,295	0	2,259,295	866,952	0	0	0	0	866,952	1,392,313	38,423,334
6/30/62	2,297,026	0	2,297,026	884,291	0	0	0	0	884,291	1,412,785	39,836,069
6/30/63	2,335,875	0	2,335,875	901,977	0	0	0	0	901,977	1,433,998	41,269,968
6/30/64	2,375,875	0	2,375,875	920,017	0	0	0	0	920,017	1,455,858	42,725,826
6/30/65	2,417,060	0	2,417,060	938,417	0	0	0	0	938,417	1,478,743	44,204,468
6/30/66	2,458,466	0	2,458,466	957,185	0	0	0	0	957,185	1,502,800	45,706,749
6/30/67	2,503,129	0	2,503,129	976,329	0	0	0	0	976,329	1,526,900	47,233,549
6/30/68	2,548,088	0	2,548,088	995,855	0	0	0	0	995,855	1,552,233	48,785,782
6/30/69	2,594,381	0	2,594,381	1,015,773	0	0	0	0	1,015,773	1,578,508	50,364,391
6/30/70	2,642,049	0	2,642,049	1,036,088	0	0	0	0	1,036,088	1,605,951	51,970,352
6/30/71	2,691,188	0	2,691,188	1,056,811	0	0	0	0	1,056,811	1,634,586	53,604,938
Totals:	81,382,459	815,950	80,566,509	31,590,490	0	670,853	0	0	32,261,343	48,301,166	

Total FY2026 PPEL Revenues = \$425,432
 Total FY2026 SAVE Revenues = \$691,426

Total 06/30/2025 PPEL Balance = \$586,698
 Total 06/30/2025 SAVE Balance = \$3,078,488