

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
May 13, 2026 at 5:00 p.m. in Library - Use Outside Library Entrance

1. **CALL TO ORDER /MISSION STATEMENT** - To challenge students to think critically, communicate effectively, develop values and contribute to society.
2. **PUBLIC HEARING - Budget Amendment**
3. **PUBLIC FORUM** - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board can officially act upon it.
4. **APPROVE AGENDA**
5. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on April 8, 2026
 - b. Minutes from Special Board Meeting on April 28, 2026
 - c. Personnel Changes
 - d. List of Bills
 - e. Financial Reports
6. **COMMUNITY/PROGRAM PRESENTATIONS**
 - a. Emergency Response Team Presentation
 - b. Funds for the Future
7. **ADMINISTRATIVE UPDATES & REPORTS**
 - a. Elementary Update
 - b. Secondary Update
 - c. District Update
 - d. Facilities Update
8. **AGENDA**
 - a. Approve Budget Amendment for FY26
 - b. Approval of Iowa Star Schools 28E Trust
 - Move to approve the amended 28E agreement dated 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.
 - c. Approval of 2026 Graduates
 - d. Approval of ESPSS Payout
 - e. Approval of SBO sharing agreement with Central City for the 26-27 School Year
 - f. Facility Naming Rights Policy 801.5 - 1st Reading
 - g. Approve JA Agreement for 26-27 School Year
 - h. Building Project Funding Options
9. **STUDENT QUESTIONS**
10. **#BUCPR1DE**
11. **ADJOURN**

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

EAST BUCHANAN School District
Fiscal Year July 1, 2025 - June 30, 2026

The EAST BUCHANAN School District will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/13/2026 05:00 PM

Contact: Kory Kelchen

Phone: (319) 935-3660

Meeting Location: East Buchanan CSD - Library/Media Center
414 5th St N
Winthrop IA 50682

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

EXPENDITURES	Total Budget as Certified or Last Amended	Amendment Increase	Total Budget After Current Amendment	Reason
Instruction	5,913,000	0	5,913,000	
Total Support Services	3,718,120	0	3,718,120	
Noninstructional Programs	470,000	30,000	500,000	Increase in food and supply costs.
Total Other Expenditures	1,036,766	0	1,036,766	
Total	11,137,886	30,000	11,167,886	

**East Buchanan Community School District
Regular Board Meeting Minutes – April 8, 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.

FY27 Certified Budget Public Hearing - Motion by Steffens, second by Maas to open the public hearing at 5:00 pm. The proposed FY27 budget was presented by Knipper and the hearing was opened for public comment. There were no comments from the public. Motion by Steffens, second by Tempus to close the public hearing at 5:04 pm.

26-27 School Calendar Public Hearing - Motion by Maas, second by Tempus to open the public hearing at 5:04 pm. Kelchen presented the proposed 26-27 school calendar and the hearing was opened for public comment. Five people commented. Motion by Maas, second by Steffens to close the public hearing at 5:25 pm.

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

Approve Consent Agenda - Motion by Dockstader, second by Steffens to approve the consent agenda. Items included on the consent agenda: minutes from the regular meeting on March 11, 2026; minutes from the special board meeting on March 23, 2026; resignation of Mike Ellis as sound technician; resignation of Jess Flexsenhar as HS girls' assistant basketball coach; hiring of Tim Connolly as assistant softball coach; resignation of Barb Bullerman as speech coach; approval of Jake Van Scoyoc and Mark Crawford as volunteer baseball coaches; expenditures listed; and financial reports.

Administrative Updates and Reports – Reck reported that career day was a success, ISASP testing is finished, teachers have evaluated the pilot programs to determine which literacy program to use, and many events including Camp Wapsie, field trips, community service day, and family fun day have been scheduled. Ludwig reported that the musical went well, a spring pep rally was planned by student council, ISASP testing is complete, and a middle school lock-in was held. Kelchen presented legislative updates and provided board members with the IASB Leadership for Student Learning book.

FY27 Certified Budget - Motion by Dockstader, second by Steffens to approve the FY27 certified budget as presented.

Bus Purchase – Kelchen presented the quotes from School Bus Sales and Hoglund Bus with a recommendation to accept the School Bus Sales quote. Motion by Tempus, second by Maas to approve the purchase of a 2027 Blue Bird bus from School Bus Sales for \$142,516.

26-27 School Calendar – Motion by Steffens, second by Dockstader to approve the 26-27 school calendar as presented.

FY25 Audit Report – Motion by Maas, second by Tempus to approve the FY25 audit report as presented.

26-27 Operational Sharing Plan – Motion by Steffens, second by Maas to approve the 26-27 operational sharing plan as presented.

Set FY26 Budget Amendment Public Hearing – Motion by Dockstader, second by Maas to set FY26 Budget Amendment Public Hearing for May 13, 2026 at 5:00 pm.

District Career and Academic Plan Review - Ludwig presented the District Career and Academic Plan to the board for review.

Student Questions – One student asked about the 4-day week calendar.

BucPr1de – The musical was amazing, great job on getting through ISASP testing, and thank you to staff who commented during the public hearing. Several EB archers participated at state and they thanked the board for allowing them to practice and host tournaments at the school.

Exempt Session - Motion by Dockstader, second by Steffens to enter exempt session for Bargaining Strategy and Negotiations Sessions for Union Employees and Strategy Session for Non-Union Employees per Iowa Codes 20.17(3) and 21.9 at 6:11 pm. Motion by Maas, second by Steffens to exit exempt session at 7:06 pm.

Exempt Session Action - Motion by Dockstader, second by Steffens to approve the 26-27 master contract with a \$350 base increase for certified staff, \$100 base increase for extra-curricular staff, and \$.40 base increase for classified staff. Motion carried with all ayes. Motion by Maas, second by Steffens to approve a 2.5% salary increase for administrators and administrative support staff. Aye: Maas, Sperflage, Steffens, Tempus. Nay: Dockstader.

Adjourn- Motion by Dockstader, second by Steffens to adjourn the meeting at 7:08 pm.

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

**East Buchanan Community School District
Special Board Meeting Minutes – April 28, 2026**

Call to Order- President Andy Sperfslage called the meeting to order at 5:07 pm. The board recited the East Buchanan Mission Statement. Board members present were Tonishia Dockstader, Andy Sperfslage, Heather Steffens, and Troy Tempus. Board member Andrew Maas was absent. Administrative staff attending were Superintendent Kory Kelchen and Business Manager/Board Secretary Teresa Knipper. Several visitors attended the meeting. Motion carried with all ayes unless noted otherwise.

Approve Agenda - Motion by Dockstader, second by Steffens to approve the agenda as presented.

Approve Consent Agenda - Motion by Steffens, second by Tempus to approve the consent agenda which consisted of personnel changes as follows: reduction in force of Charles Heuer, Mindy Jenkins, Talya March, and Lisa Smith as teachers; resignation of Tanner Erickson-Dale as asst boys wrestling coach; resignation of Brenda Schnell as business teacher; hiring of Mike Kerkove for summer mowing; and hiring of McKenzie Knutson, Brianna Krum, Kelli Chettinger, and Dawn Morris for summer custodial.

School Logo Use Request - Motion by Steffens, second by Tempus to approve the request from Jean & Co to use the school logo.

26-27 Staff Computer Purchase – Motion by Dockstader, second by Steffens to approve the staff computer purchase for the 2026-2027 school year as presented.

Out of State Music Trip – Motion by Dockstader, second by Tempus to approve the out of state music trip request as presented with the addition of an extra chaperone as required by board policy.

Denovo/Emergent Building Project Work Session – Representatives from Emergent Architecture and Denovo Construction presented new options for the board to consider.

Adjourn- Motion by Steffens, second by Dockstader to adjourn the meeting at 6:22 pm.

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

Personnel Changes

SB Mtg date	Employee	Type	Position	Notice Date	Effective Date
5/13/2026	Cornell, Brandi	Transfer	Paraeducator	4/29/2026	26-27 School Year
5/13/2026	Dennie, Katelin	Resignation	Paraeducator	5/4/2026	End of 25-26 School Year
5/13/2026	Reck, Brent	Hire	HS Asst Girls BBall	4/28/2026	26-27 Season
5/13/2026	Horn, Sarah	Resignation	Paraeducator	May 2026	End of 25-26 School Year
5/13/2026	Berns, Nellie	Resignation	Food Service	May 2026	End of 25-26 School Year
5/13/2026	Ehlers, Jodi	Hire	Business Teacher	5/8/2026	26-27 School Year

**East Buchanan Community Schools
NEW HIRE RECOMMENDATION**

Recommended Applicant: Jodi Ehlers

Date of Interview: 5/5/26

Date of Job Offer: 5/5/26

Date of Acceptance: 5/8/26

Position: Teacher

Step and Lane: MA, Step 23

Vacated by: Brenda Schnell

Starting date: August 17th, 2026

Reference(s) contacted and brief description of the conversation(s):

Donna Boss, Delaware Co Economic Development

Shared a lot about Jodi's involvement with the community and the work she did to enhance Ed-Co's FBLA and business department's growth.

Elise Bergan, Edgewood Chamber of Commerce

Said we need to look no further for an applicant. She's an amazing coworker who bounces ideas off people and works hard.

Kyle Kuhlert, Dept. Chair of IT, Networking, Cybersecurity at WCC

Said we should hire her as quickly as possible. Said she does a lot of work in the community and connects students to the real world but won't seek the limelight because students should be highlighted.

Administrator / Hiring Manager: Derick Ludwig

Date: 5/11/26

Superintendent Approval: _____

Date: _____

This will be on the Board of Education agenda for approval. This employee is approved to start work by virtue of Board Approval and successful background check.

_____ Copy back to hiring manager.

****Attach a copy of the completed application form to this sheet and turn it into the HR Department.**

Successful Background Check Date: _____

Board Approval Date: _____

May 1, 2026

Dear Mr. Kelchen,

I am writing this to inform you of my resignation from my Dishwasher duties here in the school kitchen effective May 22, 2025.

Sincerely

A handwritten signature in cursive script that reads "Nellie Berns". The ink is dark and the handwriting is fluid and legible.

Nellie Berns

**East Buchanan Community Schools
NEW HIRE RECOMMENDATION**

Recommended Applicant: Brent Reck

Date of Interview: 4/27/26

Date of Job Offer: 4/27/26

Date of Acceptance: 4/28/26

Position: HS Assistant Girls Basketball

Step and Lane: Column 3, Step 5

Vacated by: Jess Flexsenhar

Starting date: Winter 2026

Reference(s) contacted and brief description of the conversation(s):

Has coached here in the past.

Administrator / Hiring Manager: Chad Lamker

Date: 5/7/26

Superintendent Approval: _____

Date: _____

This will be on the Board of Education agenda for final approval. This employee is approved to start work by virtue of Board Approval and successful background check.

_____ Copy back to hiring manager.

****Attach a copy of the completed application form to this sheet and turn it into the HR Department.**

Successful Background Check Date: _____

Board Approval Date: _____

May 8, 2026

Dear, Nathan Reck / Kory Kelchen,

Please accept this letter as formal notice of my resignation from my position as a paraprofessional/teacher assistant at East Buchanan Community School District, effective May 22, 2026 or the last day of school if anything would happen to change.

I am grateful for the opportunity to work with the students, staff, and families at East Buchanan Community School District. My time here has allowed me to grow both professionally and personally, and I appreciate the support and experiences I have gained during my employment.

Working with the students has been especially meaningful, and I will always value the relationships and memories built throughout my time at the school.

Thank you again for the opportunity to be part of the team.

Sincerely,
Sarah Horn

A handwritten signature in cursive script that reads "Sarah Horn". The signature is written in black ink and is positioned below the typed name.

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AHLECOON	Ahlers & Cooney, P.C.	Legal Services	114.00
			114.00
ALLACOUN	Allamakee County Extension	FIELD TRIP	60.00
			60.00
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	12,965.62
			12,965.62
AUTOMUFF	AUTO-JET MUFFLER CORP	SUPPLIES	758.44
			758.44
AWMCORP	AWM Corp	PURCHASED SERVICE	875.00
			875.00
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	SUPPLIES	698.27
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	SUPPLIES	36.33
			734.60
CEDAFALL	CEDAR FALLS CSD	TUITION	19,558.76
			19,558.76
CID	Central Iowa Distributing	CUSTODIAL SUPPLIES	502.00
CID	Central Iowa Distributing	SUPPLIES	153.00
CID	Central Iowa Distributing	REPAIRS	238.00
CID	Central Iowa Distributing	REPAIRS	257.00
			1,150.00
CRAEA	CENTRAL RIVERS AEA	CRAEA SERVICE AGREEMENT	17,220.00
CRAEA	CENTRAL RIVERS AEA	SPECIAL EDUCATION	16,289.80
			33,509.80
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	63.83
			63.83
CITYWINT	CITY OF WINTHROP	WATER/SEWER	758.94
			758.94
CJCOOP	CJ COOPER & ASSOCIATES, INC.	PURCHASED SERVICE	435.70
			435.70
DEIKEIMP	Deike Implement Company	TRACTOR PARTS	675.65
			675.65
DHS	DHS CASHIER 1ST FL.	STATE MEDICAID MATCH	1,678.90
			1,678.90
DUNKERTO	DUNKERTON SCHOOL DISTRICT	LMC AGREEMENT	931.32
DUNKERTO	DUNKERTON SCHOOL DISTRICT	B&G MILEAGE	207.70
			1,139.02
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,646.66
			2,646.66
INDENAPA	Etten Enterprises LLC	SUPPLIES	58.49
INDENAPA	Etten Enterprises LLC	PARTS	41.60
INDENAPA	Etten Enterprises LLC	PARTS	122.28

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			222.37
FAMIFIRS	Family First Homecare of Iowa	PURCHASED NURSING SERVICES	3,473.19
			3,473.19
FIVESTAR	Five Star Telecom, Inc	SUPPLIES	150.40
			150.40
FLINSCIE	FLINN SCIENTIFIC	SUPPLIES	976.93
			976.93
HAWKCOMM	HAWKEYE COMMUNITY COLLEGE	Spring Tuition	5,441.75
			5,441.75
HEALEQUITY	Health Equity (Admin Fees)	FSA admin fees	33.75 1
HEALEQUITY	Health Equity (Admin Fees)	HSA admin fees	13.50 1
			47.25
HEARTACRES	Heartland Acres Agribition Center	FIELD TRIP	84.00
			84.00
HOTLUNCH	HOT LUNCH PROGRAM	PK SNACKS	184.84
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	306.95
			491.79
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	Festival Registration	145.00
IHSMA	IA HIGH SCH MUSIC ASSOCIATION	REGISTRATION	120.00
			265.00
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	349.25
			349.25
IOWAPRIS	IOWA PRISON INDUSTRIES	VISITOR PARKING SIGNS	149.40
			149.40
IOWATEST	IOWA TESTING PROGRAMS	ISASP TESTING	1,408.00
			1,408.00
KELCMACY	Kelchen, Macy	CAMP LIFEGUARD	150.00
			150.00
KLUESANI	Kluesner Sanitation LLC	GARBAGE SERVICES	1,305.00
			1,305.00
KONEINC	KONE INC.	Elevator Service Provider	276.84
			276.84
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,753.79
			2,753.79
LYNCROOF	LYNCH ROOFING & SIDING, INC	ROOF REPAIR	769.60
			769.60
MENARDSWLO	MENARDS	SUPPLIES	46.52
MENARDSWLO	MENARDS	SUPPLIES	361.84
			408.36
MOOSEMECH	Moose Mechanical	SUPPLIES	1,491.88

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			1,491.88
MTMDDRIV	MTMD Driving School LLC	DRIVERS ED	800.00
			800.00
OELWPUBL	OELWEIN PUBLISHING COMPANY	MINUTES PUBLICATION	191.17
			191.17
OVERDOOR	Overhead Door Co. of Waterloo, Inc.	DOOR REPAIR PARTS	142.04
			142.04
PITBOWINC	PITNEY BOWES, INC.	POSTAGE METER SUPPLIES	112.87
PITBOWINC	PITNEY BOWES, INC.	POSTAGE METER LEASE	222.06
			334.93
PURCPOWE	PURCHASE POWER	POSTAGE METER REFILL	500.00
			500.00
RELAYHUB	RelayHub, LLC	Medicaid Purchased Service	169.33
			169.33
SCHOBUSS	SCHOOL BUS SALES CO	PARTS/SUPPLIES	8.62
SCHOBUSS	SCHOOL BUS SALES CO	PARTS/SUPPLIES	303.60
			312.22
SUPEWELD	SUPERIOR WELDING SUPPLY	SUPPLIES	347.31
			347.31
TRANEUSINC	Trane US Inc	PARTS	1,540.00
			1,540.00
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	121.72
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	689.64
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	435.70
TRUCKCENTE	Truck Center Companies	PARTS/SUPPLIES	346.15
			1,593.21
USCELL	US CELLULAR	Cell Phones	169.61
			169.61
WAVESHEL	WAVERLY-SHELL ROCK CSD	OPEN ENROLLMENT TUITION	11,103.75
			11,103.75
WEEDSON	WEEDS ON FIRE	WEED CONTROL	543.75
			543.75
WENDQUAR	Wending Quarries	BASEBALL DIRT	789.81
			789.81
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	11.00
WESTMUSI	WEST MUSIC COMPANY	SUPPLIES	12.99
WESTMUSI	WEST MUSIC COMPANY	Repair	241.00
			264.99
WILSREST	WILSON RESTAURANT SUPPLY INC.	EQUIPMENT REPAIR	132.50
			132.50
WINTBUIL	WINTHROP BUILDING SUPPLY	MAINTENANCE SUPPLIES	127.67

List of Bills - School Board Mtg

Unposted: Batch Description List of Bills-May 2026: Fund Description GENERAL FUND

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			127.67
YOUNPLUM	YOUNG PLUMBING & HEATING CO.	HVAC REPAIRS	357.34
YOUNPLUM	YOUNG PLUMBING & HEATING CO.	REPAIRS	327.50
			684.84
		Batch Total:	117,086.85
		Report Total:	117,086.85

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	CAMP SUPPLIES	73.75 1
AMAZON	Amazon	cake pans	62.59 1
AMAZON	Amazon	SUPPLIES	151.64 1
AMAZON	Amazon	SUPPLIES	299.96 1
			<hr/>
			587.94
CHASCARD	CHASE CARD SERVICES	GAS	182.10 1
CHASCARD	CHASE CARD SERVICES	IASBO conference hotel	166.88 1
			<hr/>
			348.98
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	432.90 1
WALMART	WALMART COMMUNITY BRC	NURSE SUPPLIES	7.98 1
WALMART	WALMART COMMUNITY BRC	CAMP SUPPLIES	32.44 1
			<hr/>
			473.32
			<hr/>
			Batch Total: 1,410.24
			Report Total: 1,410.24

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ALLFORK	ALL FOR KIDZ	ASSEMBLY	1,495.00 1
			<hr/>
			1,495.00
YMCACAMP	YMCA CAMP WAPSIE	CAMP	172.85 1
			<hr/>
			172.85
			<hr/>
			Batch Total: 1,667.85
			<hr/>
			Report Total: 1,667.85

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
CEDAFALL	CEDAR FALLS CSD	TUITION	2,850.70
			2,850.70
CID	Central Iowa Distributing	CUSTODIAL SUPPLIES	763.00
			763.00
COMPAIR	Compressed Air & Equipment Inc., Co.	EQUIPMENT	2,172.62
			2,172.62
EMERARCH	Emergent Architecture PLC	PURCHASED SERVICE	36,250.00
			36,250.00
TRANEUSINC	Trane US Inc	PURCHASED SERVICE	4,396.00
			4,396.00
		Batch Total:	46,432.32
		Report Total:	46,432.32

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ALBURNETT	ALBURNETT HIGH SCHOOL	ENTRY FEE	250.00
ALBURNETT	ALBURNETT HIGH SCHOOL	TRACK ENTRY FEE	150.00
			400.00
BELLECSO	Bellevue High School	TRACK ENTRY FEE	240.00
			240.00
CENTCITY	CENTRAL CITY COMM. SCHOOL	ENTRY FEE	200.00
			200.00
CORKTIFF	Corkery, Tiffany	SUPPLIES	8.72
			8.72
EBCSD	EAST BUCHANAN CSD-General	FFA CUSTODIAL	206.62
			206.62
EDCO	EDGEWOOD COLESBURG SCHOOL	ENTRY FEE	200.00
EDCO	EDGEWOOD COLESBURG SCHOOL	TRACK ENTRY FEES	190.00
			390.00
GALLBLAK	GALLERY, BLAKE	Prom Security	180.00
			180.00
HANNSARA	Hannan, Sarah	BANQUET FOOD	167.00
			167.00
HESNKEVI	Hesner, Kevin	GOLF APP REIMBURSEMENT	199.99
			199.99
HOTLUNCH	HOT LUNCH PROGRAM	SUPPLIES	125.53
			125.53
INDECSO	INDEPENDENCE CSD	ENTRY FEE	300.00
			300.00
IHSBCA	IOWA HIGH SCHOOL BASEBALL COACHES ASSOCI	DUES	38.00
			38.00
JOHNDEERE	JOHN DEERE FINANCIAL	SUPPLIES	59.94
			59.94
JOSTENS	JOSTEN'S	CLASS OF 2026 SUPPLIES	1,028.01
JOSTENS	JOSTEN'S	Senior Awards	36.00
			1,064.01
LONEPINE	LONE PINE GOLF COURSE	Entry Fee-Girls Golf	60.00 2
			60.00
MONTCSO	MONTICELLO CSD	TRACK ENTRY FEE	250.00
			250.00
MONTSPOR	MONTICELLO SPORTS	BASEBALL UNIFORMS	1,822.50
MONTSPOR	MONTICELLO SPORTS	BASEBALL PANTS	1,440.00
			3,262.50
NASSPNHS	NASSP/NHS	SUPPLIES	549.99
			549.99

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
NATIFFA	NATIONAL FFA ORGANIZATION	BANQUET SUPPLIES	674.50
			674.50
STARMONT	STARMONT CSD	ENTRY FEE	90.00
			90.00
UNIONCSD	Union Community School District	Entry Fee-Golf	100.00
UNIONCSD	Union Community School District	ENTRY FEE	200.00
			300.00
VERNTRUE	VERN'S TRUE VALUE HARDWARE	EQUIPMENT RENTAL	50.00
			50.00
WDELMS	WEST DELAWARE MIDDLE SCHOOL	ENTRY FEE	100.00
			100.00
WESTMUSI	WEST MUSIC COMPANY	HONOR CHOIR MUSIC	84.00
			84.00
WHITLEE	White, Lee	BANQUET MEAL REIMBURSEMENT	372.30
			372.30
WOODEDGE	Wood Edge Golf Course	Golf-Entry Fee	60.00
			60.00
		Batch Total:	9,433.10
		Report Total:	9,433.10

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	
AMAZON	Amazon	EQUIPMENT	654.90 2
			<u>654.90</u>
CHASCARD	CHASE CARD SERVICES	FFA CONFERENCE HOTELS	3,084.48 2
			<u>3,084.48</u>
ICDA	IOWA CHORAL DIRECTORS ASSOCIATION, INC.	HONOR CHOIR REGISTRATION - refund	(84.00) 2
			<u>(84.00)</u>
SKINMIX	Skinnymixes.com	FCCLA SUPPLIES	219.75 2
			<u>219.75</u>
WALMART	WALMART COMMUNITY BRC	SUPPLIES	182.51 2
			<u>182.51</u>
		Batch Total:	<u>4,057.64</u>
		Report Total:	<u>4,057.64</u>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Bread Products	316.41
			<u>316.41</u>
CHASCARD	CHASE CARD SERVICES	food purchased	226.07
			<u>226.07</u>
COUNVIEW	COUNTRY VIEW DAIRY	Food purchased	252.00
			<u>252.00</u>
EMSDETER	EMS DETERGENT SERVICES CO.	supplies	272.33
			<u>272.33</u>
MARTBROT	MARTIN BROTHERS	food purchased	3,540.56
			<u>3,540.56</u>
PERFFOOD	PERFORMANCE FOODSERVICE	food/supplies	13,119.37
			<u>13,119.37</u>
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	dairy products	2,883.68
			<u>2,883.68</u>
		Batch Total:	<u>20,610.42</u>
		Report Total:	<u>20,610.42</u>

**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

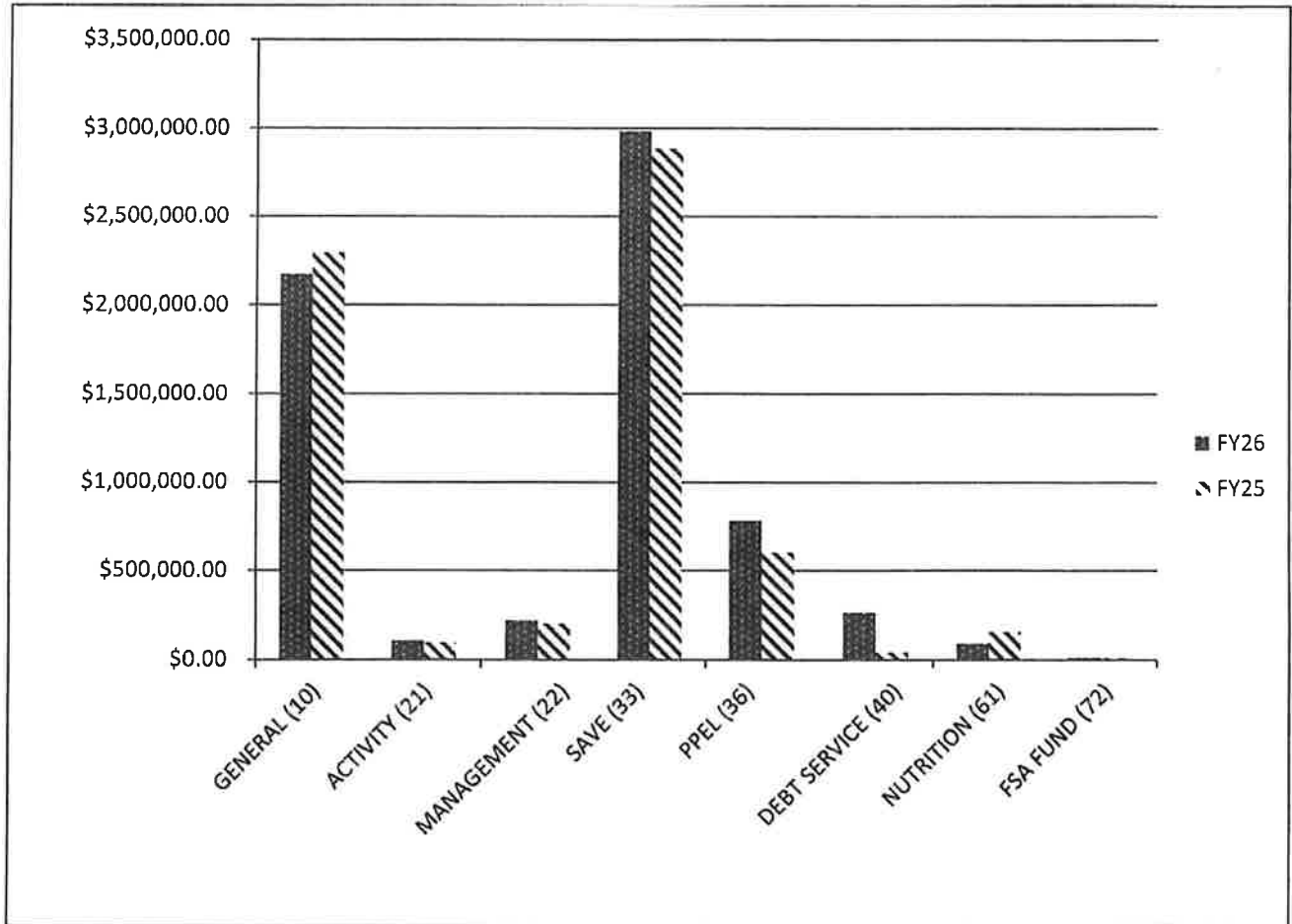
**East Buchanan Community School District
Cash Summary Report**

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

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL

April 2026

Fund Description	Beginning	Revenues	Expenditures	FY26	FY25	Difference
				Ending	End Balance	
GENERAL (10)	\$1,603,484.60	\$1,234,491.23	\$666,160.81	\$2,171,815.02	\$2,292,825.31	(\$121,010.29)
ACTIVITY (21)	\$110,343.27	\$9,971.57	\$14,063.15	\$106,251.69	\$95,463.97	\$10,787.72
MANAGEMENT (22)	\$84,324.74	\$132,717.38	\$0.00	\$217,042.12	\$199,348.01	\$17,694.11
SAVE (33)	\$3,136,788.83	\$71,024.22	\$225,000.00	\$2,982,813.05	\$2,885,404.94	\$97,408.11
PPEL (36)	\$650,711.65	\$134,762.30	\$5,428.05	\$780,045.90	\$600,789.06	\$179,256.84
DEBT SERVICE (40)	\$337,265.40	\$643,771.60	\$717,975.00	\$263,062.00	\$40,773.09	\$222,288.91
NUTRITION (61)	\$99,427.35	\$58,280.68	\$68,118.51	\$89,589.52	\$153,582.20	(\$63,992.68)
FSA FUND (72)	\$10,217.54	\$1,914.98	\$359.94	\$11,772.58	\$10,221.23	\$1,551.35
TOTAL				\$6,622,391.88	\$6,278,407.81	\$343,984.07



**EAST BUCHANAN CSD
TREASURER'S REPORT**

MONTH BY FUND:		Apr-26			
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance
General	10	\$ 1,603,484.60	\$ 1,234,491.23	\$ 666,160.81	\$ 2,171,815.02
Activity	21	\$ 110,343.27	\$ 9,971.57	\$ 14,063.15	\$ 106,251.69
Management	22	\$ 84,324.74	\$ 132,717.38	\$ -	\$ 217,042.12
SAVE	33	\$ 719,691.44	\$ 64,190.13	\$ 225,000.00	\$ 558,881.57
SAVE	33	\$ 2,417,097.39	\$ 6,834.09	\$ -	\$ 2,423,931.48
PPEL	36	\$ 650,711.65	\$ 134,762.30	\$ 5,428.05	\$ 780,045.90
Debt Service	40	\$ 337,265.40	\$ 284,784.10	\$ 358,987.50	\$ 263,062.00
Nutrition	61	\$ 99,427.35	\$ 37,710.25	\$ 47,548.08	\$ 89,589.52
Nutrition	61	\$ -	\$ 20,570.43	\$ 20,570.43	\$ -
FSA	72	\$ 10,217.54	\$ 1,914.98	\$ 359.94	\$ 11,772.58
		<u>\$ 6,032,563.38</u>	<u>\$ 2,286,933.96</u>	<u>\$ 1,697,105.46</u>	<u>\$ 6,622,391.88</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	\$ 7,294,517.74	\$ 6,908,811.61	\$ 2,171,815.02				
Management	22	\$ 219,118.50	\$ 432,152.96	\$ 434,229.34	\$ 217,042.12				
FSA	72	\$ 13,280.70	\$ 31,184.06	\$ 32,692.18	\$ 11,772.58				
					<u>\$ 2,400,629.72</u>	\$ -	\$ 53,364.38	\$ 2,453,994.10	XX009
Activity	21	\$ 74,058.43	\$ 153,217.18	\$ 121,023.92	\$ 106,251.69				
					<u>\$ 106,251.69</u>	\$ -	\$ 1,097.15	\$ 107,348.84	XX306
SAVE	33	\$ 2,349,394.86	\$ 274,669.12	\$ 200,132.50	\$ 2,423,931.48				
					<u>\$ 2,423,931.48</u>	\$ -	\$ -	\$ 2,423,931.48	XX1520
SAVE	33	\$ 665,612.39	\$ 626,447.09	\$ 733,177.91	\$ 558,881.57				
PPEL	36	\$ 588,169.63	\$ 535,049.24	\$ 343,172.97	\$ 780,045.90				
Debt Service	40	\$ 43,774.02	\$ 833,695.48	\$ 614,407.50	\$ 263,062.00				
					<u>\$ 1,601,989.47</u>	\$ -	\$ -	\$ 1,601,989.47	XX900
Debt Service	40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UMB
Nutrition	61	\$ 127,773.92	\$ 472,996.80	\$ 511,181.20	\$ 89,589.52				
					<u>\$ 89,589.52</u>	\$ -	\$ 6.35	\$ 89,595.87	XX603

Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY26 Certified		
		Budget	as of 04/30/2026	over / (under) budget
Taxes Levied on Property	1	\$ 3,520,480.00	\$ 3,308,144.15	
Utility Replacement Excise Tax	2	\$ 42,094.00	\$ 28,386.22	
Income Surtaxes	3	\$ 254,795.00	\$ 215,521.45	
Tuition\Transportation Received	4	\$ 725,000.00	\$ 387,998.46	
Earnings on Investments	5	\$ 205,000.00	\$ 179,017.54	
Nutrition Program Sales	6	\$ 192,000.00	\$ 180,577.78	
Student Activities and Sales	7	\$ 121,000.00	\$ 106,680.11	
Other Revenues from Local Sources	8	\$ 116,500.00	\$ 178,954.85	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,070,994.00	\$ 3,223,507.00	
Instructional Support State Aid	11	\$ 13,450.00	\$ -	
Other State Sources	12	\$ 749,000.00	\$ 676,858.08	
Two Tier Assessment Limitation Repl	13	\$ 41,697.00	\$ -	
Title I Grants	14	\$ 60,000.00	\$ 29,638.04	
IDEA and Other Federal Sources	15	\$ 390,000.00	\$ 288,284.48	
Total Revenues	16	\$ 10,502,010.00	\$ 8,803,568.16	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 366,270.00	\$ 659,270.00	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 94,988.00	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 10,868,280.00	\$ 9,557,826.16	\$ (1,310,453.84)
Beginning Fund Balance	22	\$ 5,302,889.93	\$ 5,302,889.93	
Total Resources	23	\$ 16,171,169.93	\$ 14,860,716.09	
*Instruction	24	\$ 5,913,000.00	\$ 3,938,132.00	\$ (1,974,868.00)
Student Support Services	25	\$ 300,000.00	\$ 177,003.86	
Instructional Staff Support Services	26	\$ 491,000.00	\$ 366,272.48	
General Administration	27	\$ 310,000.00	\$ 197,186.41	
School/Building Administration	28	\$ 430,000.00	\$ 340,495.15	
Business & Central Administration	29	\$ 150,000.00	\$ 110,445.28	
Plant Operation and Maintenance	30	\$ 1,482,000.00	\$ 725,807.12	
Student Transportation	31	\$ 555,120.00	\$ 492,776.80	
This row is intentionally left blank	32	\$ -		
*Total Support Services (lines 25-32)	32A	\$ 3,718,120.00	\$ 2,409,987.10	\$ (1,308,132.90)
*Noninstructional Programs	33	\$ 470,000.00	\$ 347,175.50	\$ (122,824.50)
Facilities Acquisition and Construction	34	\$ 200,000.00	\$ 81,574.94	
Debt Service	35	\$ 623,846.00	\$ 622,545.00	
AEA Support - Direct to AEA	36	\$ 212,920.00	\$ 130,318.40	
*Total Other Expenditures (lines 34-36)	36A	\$ 1,036,766.00	\$ 834,438.34	\$ (202,327.66)
Total Expenditures	37	\$ 11,137,886.00	\$ 7,529,732.94	
Transfers Out	38	\$ 366,270.00	\$ 659,270.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 11,504,156.00	\$ 8,189,002.94	\$ (3,315,153.06)
Ending Fund Balance	41	\$ 4,667,013.93	\$ 6,671,713.15	
Total Requirements	42	\$ 16,171,169.93	\$ 14,860,716.09	

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

Certified Budget compared to Actual Budget - General Fund Only

		Certified Budget	YTD as of 04/30/2026	over / (under) budget
Taxes Levied on Property	1	\$ 2,492,761	\$ 2,338,802	
Utility Replacement Excise Tax	2	\$ 29,806	\$ 20,069	
Income Surtaxes	3	\$ 254,795	\$ 215,521	
Tuition\Transportation Received	4	\$ 725,000	\$ 387,998	
Earnings on Investments	5	\$ 60,000	\$ 51,912	
Nutrition Program Sales	6	\$ -	\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 2,435	
Other Revenues from Local Sources	8	\$ 66,500	\$ 114,706	
Revenue from Intermediary Sources	9		\$ -	
State Foundation Aid	10	\$ 4,070,994	\$ 3,223,507	
Instructional Support State Aid	11	\$ 13,450	\$ -	
Other State Sources	12	\$ 96,500	\$ 144,075	
Two Tier Assessment Limitation Repl	13	\$ 31,758	\$ -	
Title 1 Grants	14	\$ 60,000	\$ 29,638	
IDEA and Other Federal Sources	15	\$ 220,000	\$ 172,712	
Total Revenues	16	\$ 8,122,564	\$ 6,701,377	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ -	\$ -	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 250	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 8,122,564	\$ 6,701,627	\$ (1,420,937)
Beginning Fund Balance	22	\$ 1,109,354	\$ 1,109,354	
Total Resources	23	\$ 9,231,918	\$ 7,810,981	
Instruction	24	\$ 5,500,000	\$ 3,694,691	\$ (1,805,309)
Student Support Services	25	\$ 300,000	\$ 177,004	
Instructional Staff Support Services	26	\$ 450,000	\$ 323,232	
General Administration	27	\$ 265,000	\$ 155,931	
School/Building Administration	28	\$ 430,000	\$ 332,045	
Business & Central Administration	29	\$ 150,000	\$ 110,445	
Plant Operation and Maintenance	30	\$ 650,000	\$ 429,290	
Student Transportation	31	\$ 425,000	\$ 281,852	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,670,000	\$ 1,809,799	\$ (860,201)
Noninstructional Programs	33	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	34	\$ -	\$ -	
Debt Service	35	\$ -	\$ -	
AEA Support - Direct to AEA	36	\$ 212,920	\$ 130,318	
Total Other Expenditures (lines 34-36)	36A	\$ 212,920	\$ 130,318	\$ (82,602)
Total Expenditures	37	\$ 8,382,920	\$ 5,634,808	
Transfers Out	38	\$ 7,000		
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,389,920	\$ 5,634,808	\$ (2,755,112)
Ending Fund Balance	41	\$ 841,998	\$ 2,176,173	
Total Requirements	42	\$ 9,231,918	\$ 7,810,981	

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	20,924.50	751.22	418.20	20,591.48
21 6120 729 910	SPEECH	(16.04)	0.00	0.00	(16.04)
21 6210 729 910	MUSIC CLUB	552.96	291.59	0.00	261.37
21 6220 729 910	PEP BAND	2,766.64	0.00	0.00	2,766.64
21 6221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	21,130.23	7,113.94	129.10	14,145.39
21 6645 729 920	CROSS COUNTRY	846.50	0.00	0.00	846.50
21 6693 729 920	CHEERLEADING	1,314.33	0.00	0.00	1,314.33
21 6694 729 920	DANCE TEAM	1,354.97	0.00	0.00	1,354.97
21 6710 729 920	BOYS' BASKETBALL	623.45	0.00	155.60	779.05
21 6720 729 920	FOOTBALL	1,892.21	0.00	0.00	1,892.21
21 6730 729 920	BASEBALL	2,232.88	0.00	1,822.50	4,055.38
21 6740 729 920	BOYS' TRACK	9.67	0.00	2,536.80	2,546.67
21 6760 729 920	BOYS' GOLF	2,012.76	0.00	0.00	2,012.76
21 6790 729 920	BOYS' WRESTLING	254.82	0.00	0.00	254.82
21 6810 729 920	GIRLS BASKETBALL	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	1,551.38	518.00	90.00	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	0.00	4,058.12
21 7011 729 950	HS STUDENT COUNCIL	2,294.55	149.89	100.00	2,244.66
21 7012 729 950	SPANISH CLUB	997.45	0.00	0.00	997.45
21 7013 729 950	NHS	1,295.74	115.99	0.00	1,179.75
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	2,796.50	419.77	1,074.25	3,450.98
21 7026 729 950	FFA	15,900.97	1,480.23	0.00	14,420.74
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	0.00	0.00	2,225.77
21 7082 729 950	CLASS OF 2027	2,585.18	646.43	781.00	2,899.75
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	0.00	6,179.57
21 8004 729 910	INTEREST	2,878.68	0.00	308.03	3,186.71
Fund Total: 21		<u>110,343.27</u>	<u>11,487.06</u>	<u>7,395.48</u>	<u>106,251.69</u>

	April 2026	FY26 YTD
BANK BALANCE		
Beginning Balance	\$99,427.35	\$127,773.92
Income/ROA	\$37,710.25	\$316,137.74
Expenditures/ROA sales	\$47,548.08	\$354,322.14
BANK BALANCE	\$89,589.52	\$89,589.52
FUND BALANCE		
Beginning Balance	\$154,084.30	\$187,439.54
Debits	\$47,909.55	\$353,500.90
Credits	\$40,151.00	\$312,387.11
FUND BALANCE	\$146,325.75	\$146,325.75
RECEIPTS		
Interest	\$267.58	\$3,808.68
Student Lunch	\$11,062.10	\$89,259.20
Student Breakfast	\$1,984.00	\$13,621.75
Alacarte	\$8,119.80	\$61,582.75
Adult Lunch	\$415.00	\$3,665.00
Adult Breakfast	\$59.50	\$323.75
Other Revenue	\$0.00	\$152.75
Sale of Equip/Materials	\$0.00	\$0.00
Upward Adj Beg Balance	\$0.00	\$0.00
Preschool Snacks	\$0.00	\$2,206.33
State Lunch	\$0.00	\$1,248.72
State Breakfast	\$0.00	\$306.81
Federal Breakfast	\$2,362.40	\$15,914.80
Federal Lunch	\$14,203.65	\$99,657.26
Snack Ticket Sales (/ \$7)	\$882.00	\$9,919.00
Donations-Meal Debt	\$0.00	\$2,149.41
JMC Convenience Fees	\$270.00	\$2,403.00
Rebate/Sale of items	\$0.00	\$0.00
<i>Receivables Acct (July/Aug)</i>		
TOTAL INCOME	\$39,626.03	\$306,219.21
EXPENDITURES		
Equipment Repairs	\$0.00	\$157.50
Cook-salaries	\$14,978.08	\$114,993.80
Benefits	\$5,592.35	\$48,402.13
Supplies	\$787.05	\$6,598.02
Food	\$25,630.74	\$171,349.12
Student Meal Debt	\$0.00	\$2,900.25
Convenience Fees	\$396.36	\$2,932.18
Other Expenses		\$0.00
Equipment	\$0.00	\$0.00
Travel/Trainings	\$0.00	\$0.00
Other Purchased Services	\$0.00	\$0.00
<i>Accounts Payable (July/Aug)</i>		
TOTAL EXPENDITURES	\$47,384.58	\$347,333.00

MOTION TO APPROVE AMENDING THE CURRENT YEAR BUDGET

Policy 703.1 - The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

EAST BUCHANAN School District

Fiscal Year July 1, 2025 - June 30, 2026

The EAST BUCHANAN School District will conduct a public hearing for the purpose of amending the current budget for the fiscal year ending June 30, 2026.

The EAST BUCHANAN will conduct a PUBLIC HEARING for the purpose of amending the current budget for the fiscal year ending June 30, 2026
 Meeting Date: 5/13/2026 Meeting Time: 05:00 PM Meeting Location: East Buchanan CSD - Library/Media Center 414 5th St N Winthrop IA 50682

Contact Name: Kory Kelchen Contact Telephone Number: (319) 935-3660

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

PROPOSED EXPENDITURE SUMMARY

EXPENDITURES	Total Budget as Certified or Last Amended	Amendment Increase	Total Budget After Current Amendment	Reason
Instruction	5,913,000	0	5,913,000	
Total Support Services	3,718,120	0	3,718,120	
Noninstructional Programs	470,000	30,000	500,000	Increase in food and supply costs.
Total Other Expenditures	1,036,766	0	1,036,766	
Total	11,137,886	30,000	11,167,886	

__Adopt and upload documentation to DoMgmt

MOTION TO APPROVE AMENDING THE CURRENT YEAR BUDGET

Policy 703.1 - The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

EAST BUCHANAN School District

Fiscal Year July 1, 2025 - June 30, 2026

The EAST BUCHANAN School District will conduct a public hearing for the purpose of amending the current budget for the fiscal year ending June 30, 2026.

The EAST BUCHANAN will conduct a PUBLIC HEARING for the purpose of amending the current budget for the fiscal year ending June 30, 2026
 Meeting Date: 5/13/2026 Meeting Time: 05:00 PM Meeting Location: East Buchanan CSD - Library/Media Center 414 5th St N Winthrop IA 50682

Contact Name: Kory Kelchen Contact Telephone Number: (319) 935-3660

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

PROPOSED EXPENDITURE SUMMARY

EXPENDITURES	Total Budget as Certified or Last Amended	Amendment Increase	Total Budget After Current Amendment	Reason
Instruction	5,913,000	0	5,913,000	
Total Support Services	3,718,120	0	3,718,120	
Noninstructional Programs	470,000	30,000	500,000	Increase in food and supply costs.
Total Other Expenditures	1,036,766	0	1,036,766	
Total	11,137,886	30,000	11,167,886	

__Adopt and upload documentation to DoMgmt

**FIFTH AMENDED AND RESTATED IOWA STAR
SCHOOLS 28E TRUST**

EFFECTIVE AS OF June 1, 2026

WHEREAS, Iowa Code Chapter 28E enables public agencies to enter into cooperation agreements, to make efficient use of their powers by enabling them to provide joint services with other agencies and to cooperate in other ways of mutual advantage;

WHEREAS, certain Schools have heretofore established the Iowa Star Schools 28E Trust (the "Trust") pursuant to the authority contained in Chapter 28E of the Code of Iowa to exercise all powers granted to Schools by the Code, including the powers contained under Chapter 509A by entering into a Trust Agreement dated on or about July 1, 1998, as amended and restated from time to time (the "Agreement");

WHEREAS, Members have made certain revisions and amendments to the Agreement and have added Schools as additional Members;

WHEREAS, the Trust provides employee benefit programs to its Members through third party provided insurance and/or self-funding;

WHEREAS, all Members now desire to substitute this amended and restated Agreement ("Revised Agreement") to amend and restate the terms and conditions of the Trust;

WHEREAS, each Member which is a party to this Revised Agreement has the power and authority to establish, operate, and participate in a cooperative Plan to provide employee benefits;

WHEREAS, the governing body of each Member which is a party to this Revised Agreement has duly authorized the execution, delivery and performance of this Revised Agreement; and

WHEREAS, each Member that is a party to this Revised Agreement desires to join together with other agencies which are parties for the purpose of providing employee benefits.

NOW, THEREFORE, in consideration of the mutual advantage to be derived from entering into this Revised Agreement and in consideration of the execution of this Revised Agreement by participating agencies, each of the parties does hereby agree as follows:

**ARTICLE I
DEFINITIONS**

The following definitions shall apply to the provisions of this Revised Agreement:

- (a) "Board of Trustees" shall mean the Board of Trustees as more fully described in Article VII of this Revised Agreement.
- (b) "Buy-In Amount" shall mean a new Member charge established by the Board of Trustees for a new School to join the Trust.

- (c) “Bylaws” shall mean those rules and regulations that address the governance and management of the Trust as adopted and amended from time to time by the Board of Trustees.
- (d) “Contribution” shall mean any assessment, charge, Buy-In Amount or other consideration imposed or collected by the Trust with respect to a Plan on or from the Member participating in such Plan. All Periodic Contributions shall be determined and set by the Board of Trustees based on factors adopted from time to time by the Board of Trustees. Contributions may be determined and set with respect to all Members participating in the Plan, any Member or otherwise. It is anticipated that periodic Contributions assessed in any Plan Year shall be sufficient to cover all Plan costs and expenses for such Plan Year, and an adequate reserve fund as determined by the Plan’s actuaries and approved by the Board of Trustees for any contingent expenses.
- (e) “Coverage Terms” shall mean those provisions and conditions that define the coverage to be provided to each Member’s employees and dependents in a Plan. The Coverage Terms may be modified or altered from time to time with respect to all Members by a majority vote of the Members of the Board of Trustees at a meeting at which a quorum is present.
- (f) “Noncompliance” means any failure to comply with the terms of this Revised Agreement, the Bylaws, Coverage Terms or any rules and regulations that may be adopted by the Board of Trustees.
- (g) “Member” shall mean any School which has duly executed this Revised Agreement according to the procedures contained herein and otherwise complied with all of the provisions hereof and which thereafter is entitled to all the rights and benefits conferred and subject to all the conditions and obligations imposed herein or in the Bylaws or any rules and regulations which may be adopted by the Board of Trustees. To qualify as a Member, a School must be exempt from federal taxation as a political subdivision of the State of Iowa or by performing an essential government function pursuant to Internal Revenue Code § 115(1).
- (h) “Plan” shall mean any plan of employee benefits adopted from time to time by the Board of Trustees, including any self-funded health insurance plan.
- (i) “Schools” shall mean any public school district or area education agency enabled to enter into agreements under Iowa Code Chapter 28E.
- (j) “Vesting Period” shall mean the minimum participation period that must be completed by any new School joining the Trust prior to being eligible to participate in any distribution of the Trust reserves. The Vesting Period for a new School joining the Trust shall be established by the Board of Trustees.

ARTICLE II
ASSOCIATION NAME

The full legal name of the entity established by this Revised Agreement shall be the Iowa Star Schools 28E Trust.

**ARTICLE III
LOCATION**

The principal office of the Trust shall be the address of the School represented by the Chairperson of the Board.

**ARTICLE IV
LEGAL STATUS**

- (a) The Trust shall be a voluntary joint undertaking of units of government in joint and cooperative action with private agencies, as authorized by Iowa Code Chapter 28E.
- (b) This Revised Agreement shall not establish a separate legal entity, but only creates a self-insurance program funded by a common pool of funds, managed by a common governing board of representatives from each Member.
- (c) Any other provision of this Agreement notwithstanding, it is jointly and severally agreed that each Member will remain fully liable and responsible to its own employees and their dependents with respect to any claims, demand, right or cause of action now in existence or hereafter accruing with respect to any such employee or dependent and will remain the legal entity against whom any action at law or in equity may be filed by an individual employee or dependent except for any claim for benefits under any self-funded Plan which is the responsibility of the Trust.

**ARTICLE V
PURPOSE**

The purpose of the Trust is to provide health and any other employee welfare benefits selected by the Members to the employees of the Members and their dependents pursuant to such terms and conditions as agreed to by the Members from time to time.

**ARTICLE VI
DURATION**

This Trust became effective on July 1, 1998. Its duration shall continue from year to year thereafter until terminated by a majority vote of the Board of Trustees.

**ARTICLE VII
GOVERNANCE AND THE BOARD OF TRUSTEES**

- (a) The Board of Trustees shall be the governing body of the Trust and shall possess all of the power and authority to operate the Trust for the purpose for which the Trust was established, including, but not limited to, the following:
 - (i) The power and authority to adopt or amend any Bylaws, rules and regulations that it deems appropriate, to adopt or amend any Plan, to establish specific procedures pursuant to which a Member may elect to participate in a Plan, to impose any additional qualifications for membership or to require any

Contributions, Buy-In Amount and Vesting Period with respect to any Member.

- (ii) The power and authority to declare and pay as it deems appropriate nonliquidating distributions to the Members participating in a Plan out of funds of such Plan in a fair and equitable manner which is lawful; provided, however, no distributions of any self-funded Plan funds shall be made to Members except upon termination of the Plan and then only in accordance with 191 IAC § 35.20.
 - (iii) The power and authority to terminate and wind up the affairs of a Plan, including the power and authority to make, as it deems appropriate, liquidating distributions out of the funds of any Plan to the Members participating in such Plan at its termination in a fair and equitable manner which is lawful.
 - (iv) The power and authority to establish any committees it deems necessary and appropriate, and to delegate specific powers of the Board of Trustees to such Committees, the members of which may, but are not required to, be Members of the Board of Trustees.
- (b) The Board of Trustees shall consist of the superintendents from each Member (or another authorized representative with binding authority for such Member). Members of the Board of Trustees may be removed and replaced by the represented Member at any time and in any manner deemed appropriate by such Member.
 - (c) The Board of Trustees may elect from the Members of the Board of Trustees such officers as may be permitted or requested pursuant to the Bylaws. Each such officer shall serve in accordance with the Bylaws.
 - (d) The Board of Trustees shall take action by a majority vote of its Members at a meeting which a quorum is present, which shall be binding on all Members, unless a supermajority vote is required by this Revised Agreement.

ARTICLE VIII PARTICIPATION IN THE TRUST

- (a) Any School desiring to join the Trust shall:
 - (i) elect to join the Trust and evidence such election by execution of such documentation as may be required by the Board of Trustees; and
 - (ii) buy into the Trust according to the Bylaws and the current terms and conditions for new Members established by the Board of Trustees.

Upon full compliance with the foregoing requirements for membership, a School may join in the Trust upon a majority vote of the Management Committee, a two-thirds vote of the Members of the Board of Trustees at a meeting at which a quorum is present and upon such other terms as determined appropriate by the Board of Trustees.

- (b) Each Member shall participate in the Trust until such Member:
 - (i) terminates participation in accordance with Article XII; or

- (ii) is expelled in accordance with Article XI.

ARTICLE IX FUNDING OF THE TRUST

- (a) Each Member shall fund the Trust at Contribution rates established by the Board of Trustees on an annual basis; provided, however, that the Board of Trustees may increase or decrease the Contribution rates during a Plan year as it deems necessary. Any increase during the Plan Year must be paid by the Member and no Member may increase employee premium contributions mid-year. Further, the Board of Trustees shall have the right to retroactively assess a Contribution from Members after the completion of a Plan year to the extent necessary to ensure that the Trust has adequate funds to pay all costs and expenses incurred in such Plan Year and to maintain a sufficient and adequate level of reserves. Contributions must be paid timely. Monthly contributions assessed by the Trust reflecting the Member's Plan premiums shall be paid no later than the first day of each calendar month. Any additional Contributions assessed must be paid within ten (10) days of the assessment or if such assessments are deficit assessments within the timeframe required by the Iowa Insurance Commissioner. To the extent a Member is in default of its Contribution requirements and the default is not cured within ten (10) days (or in the case of deficit assessments the timeframe required by the Iowa Insurance Commissioner), the Trust may notify the Iowa Insurance Commissioner that the Member has defaulted on its Contribution requirements. Nothing herein shall prevent the Trust from notifying the Iowa Insurance Commissioner earlier of any Member default or concern regarding a potential Member default.
- (b) Any Member leaving the Trust shall forfeit 100% of their prior Contributions to the Trust and may be required to pay an additional assessment as determined by the Board of Trustees to fund the withdrawing Member's proportionate share of the remaining costs and expenses of the Trust for the Plan Year.
- (c) Any School that is permitted to become a Member of the Trust will be required to buy into the Trust according to the Bylaws and current terms and conditions of the Board of Trustees. The buy-in rate shall be determined by the Board of Trustees.
- (d) The Trust shall establish a separate bank account to fund benefits and expenses for any Plans that are self-funded to ensure adequate reserves are maintained in accordance with 191 IAC § 35.20. The Plan will retain the services of an actuary to determine the monthly premiums to be charged for self-funded Plan benefits. Premiums will be funded solely through Member contributions or through a combination of Member and employee contributions. Employee premium contributions may not be changed by Members mid-year (except for changes that correspond to an employee's mid-year enrollment change) and must comply with Iowa Code 509A.3. Premiums will be deposited into the self-funded Plan account to be used exclusively for the payment of the Plan expenses. Any self-funded Plan will maintain adequate reserves as determined by the Plan's actuary and approved by the Board of Trustees and in accordance with 191 IAC § 35.20(3)(d). The Board of Trustees may assess Members additional Contributions to fund the Plan's reserves.

- (e) The Trust will purchase aggregate excess loss coverage for any self-funded Plan to limit the Trust's total claim liability for the Plan year to not more than 125 percent of the level of claims liability as projected by an independent actuary or insurance company in accordance with 191 IAC § 35.20(3)(g). The Board of Trustees may also elect to purchase specific excess loss coverage.
- (f) The Trust will (i) file quarterly financial statements with the Iowa Insurance Commissioner within sixty (60) days of the end of each quarter. The financial statements shall be prepared by the Trust's retained accounting firm and shall be verified by the Trust's Chairperson and Vice Chairperson.
- (g) Notwithstanding anything to the contrary in this Revised Agreement, the following terms apply to any self-funded Plan in accordance with 191 IAC § 35.20(2)(b):
 - (i) If the self-funded Plan is in a deficit position, a Member cannot terminate its participation in the Plan without the prior written consent of the Iowa Insurance Commissioner.
 - (ii) If a Member in the self-funded Plan terminates its participation, the terminating Member shall be assessed its proportionate share of the self-funded Plan's deficit, if any, in the amount determined by the Board of Trustees.
 - (iii) Deficit assessments shall be mandatory for all Members participating in a self-funded Plan in a timeframe acceptable to the Iowa Insurance Commissioner.
 - (iv) No Member shall have any individual interest in the accumulated surplus of any self-funded Plan.
 - (v) Upon termination of a self-funded Plan, surplus remaining after the payment of all liabilities shall be distributed proportionately to Members that were active members of the self-funded Plan on the termination date.

ARTICLE X RESPONSIBILITIES OF THE MEMBERS

Each Member shall be responsible for the following:

- (a) Each Member hereby agrees to appropriate each year or otherwise, through its power under applicable enabling law or otherwise, a sum of money sufficient to pay all amounts due to the Trust for each Plan in which such Member participates.
- (b) Each Member hereby agrees to comply with this Revised Agreement, the Coverage Terms, any Plan document adopted by the Board of Trustees for any self-funded Plan, and any Bylaws and resolutions which from time to time may be adopted by the Board of Trustees and which are applicable to the Plan in which such Member participates.
- (c) Each Member hereby agrees to waive any claim it may have against any other Member and against the Trust based on the insolvency of the Trust or any Plan; provided,

however, such waiver shall not include the waiver of any claim which the Members of the Trust may have with respect to any Member's nonpayment of its Contributions.

- (d) Each Member shall determine its employee eligibility criteria for a Plan in a manner that complies with any parameters established by the Board of Trustees and in a manner which is not discriminatory under Internal Revenue Code § 105(h). Employee participation in the Plan shall be optional. Each Member shall comply with Iowa Code 509A.13 and allow its eligible employees who retire prior to age 65 to continue participation in the Plan at the employee's expense until the employee attains age 65. The definition of a qualifying dependent or spouse shall be in accordance with the applicable Plan definitions. If a Member offers coverage under a Plan to an individual who does not qualify under the Member's eligibility criteria and does not meet the Plan's definition of a dependent or spouse or the Member's eligibility criteria does not conform to the Plan's parameters, the Member may be required to reimburse the Trust for claims paid by the Plan for the ineligible individual.
- (e) Each Member acknowledges any self-funded Plan providing health insurance is a group health plan subject to the federal privacy regulations promulgated under the Health Insurance Portability and Accountability Act of 1996, as subsequently amended ("HIPAA Regulations"). Each Member agrees it will not inappropriately access any protected health information of any of its employees participating in the Plan or any of their covered dependents. Each Member agrees to comply with the HIPAA regulations to the extent the Regulations are applicable to the Member.

ARTICLE XI NONCOMPLIANCE AND EXPULSION

- (a) Upon Noncompliance by any Member, the Trust shall have the power and authority to do any one or any combination of the following:
 - (i) Expel the Member from membership, thereby excluding such Member from any indemnification and financial protection provided in connection with a Plan, subject to the applicable notice and procedural requirements as adopted by the Coverage Terms or any Bylaws, rules and regulations adopted by the Board of Trustees.
 - (ii) Offset amounts which the Member owes to the Trust with respect to a Plan, against any amounts due from the Trust to or payable on behalf of the Member with respect to a Plan, based on any distributions which may be declared from time to time by the Board of Trustees.
 - (iii) Impose any reasonable penalties, but only to the extent that any financial penalty imposed approximates the actual monetary loss suffered by the Trust as a result of the Noncompliance by the Member within the Plan in which the Member participates.
 - (iv) Take any other action available to the Trust at law or in equity.

- (h) Expulsion from membership shall not relieve the expelled Member of the obligation to pay Contributions relating to any Plan Year in which such Member participated in the Trust or any Plan.
- (c) No expelled Member shall have any entitlement to or receive any portion of any reserve funds.

**ARTICLE XII
PLAN YEAR; TERMINATION**

- (a) The Plan year shall annually run from July 1st to June 30th each year (the “Plan Year”), or such other period as determined by the Board of Trustees.
- (b) The Trust cannot be terminated during the term of the Trust except by written agreement of all the Members.
- (c) An individual Member may only withdraw from the Trust at the end of a Plan Year by providing the Board of Trustees with: (i) a certified copy of the resolution of the governing board of such Member authorizing withdrawal from the Trust at the end of such Plan Year; and (ii) written notice of its intention to withdraw, each of which must be received by the Board of Trustees no later than 30 days after such Member has been advised of the renewal rates for the upcoming Plan Year. Failure to timely notify the Board of Trustees as provided herein shall require such Member to participate in the Trust for the next Plan Year.
- (d) Termination of membership shall not relieve the withdrawing Member of the obligation to pay Contributions relating to any Plan Year in which such Member participated in the Trust or any Plan.
- (e) No withdrawing Member shall have any entitlement to or receive any portion of any reserve funds.
- (f) In accordance with Article IX(f), no Member may terminate its participation in a self-funded Plan in a deficit position without the prior written consent of the Iowa Insurance Commissioner and upon such termination shall be assessed its portion of the deficit.

**ARTICLE XIII
AMENDMENTS**

This Revised Agreement may be amended by the affirmative vote of two-thirds of the Members of the Board of Trustees present at a meeting of the Board of Trustees called for the purpose of, among other things, considering such amendment. Any amendment must be presented to the Iowa Insurance Commissioner thirty (30) days prior to the proposed effective date in accordance with 191 IAC § 35.20(c)(2).

**ARTICLE XIV
CONTRACTS**

- (a) The Trust may enter into contracts with such other entities as it deems necessary or convenient to administer the Plans and to provide benefits thereunder.
- (b) Contracts executed by an officer authorized, in accordance with the Bylaws, to execute the same shall be binding upon the Members.

**ARTICLE XV
PROHIBITION AGAINST ASSIGNMENT**

No Member may assign any right, claim or interest it may have under the terms of this Revised Agreement, or any Coverage Term, and no creditor, assignee or third party beneficiary of any Member shall have any right, claim, or title to any part, share, interest, funds or assets of the Trust, except as specifically may be agreed to by the Trust.

**ARTICLE XVI
INVALIDITY**

Should any term, condition or provision of this Revised Agreement, the Coverage Terms or any Bylaws, rules and regulations adopted by the Board of Trustees be determined by a court of competent jurisdiction to be invalid under any law of the State of Iowa or otherwise be rendered unenforceable or ineffectual, the validity of the remaining terms, conditions, and provisions of this Revised Agreement, the Coverage Terms, or any Bylaws, rules and regulations adopted by the Board of Trustees shall not be affected thereby.

**ARTICLE XVII
FINAL DISTRIBUTION**

The balance of the Trust shall be distributed upon termination of the Trust as follows:

The Trust shall be terminated when all claims and expenses have been paid, settled or disposed of and upon final distribution of the trust balance. The Members shall be required to divide the Trust balance and distribute the same to the Members on the basis of the current number of employees and dependents enrolled. Notwithstanding the foregoing, no Member shall be entitled to receive any portion of the Trust balance unless such Member has completed payment of its Buy-In Amount and fulfilled the Vesting Period for such Member prior to the date of distribution.

**ARTICLE XVIII
BINDING PROVISIONS**

The terms of this Trust are contractual, binding and for valid consideration between the Members and the Trustees and shall further bind any successors or assigns of said parties.

**ARTICLE XIX
REPRESENTATIONS**

Each Member agrees that the Agreement and all amendments thereto including this Revised Agreement have been further established under the provisions of Section 28E.12 of the Code of Iowa.

EACH UNDERSIGNED REPRESENTATIVE OF A MEMBER REPRESENTS THAT HE OR SHE HAS BEEN AUTHORIZED IN ACCORDANCE WITH STATE LAW TO SIGN THIS REVISED AGREEMENT AND BIND THE SCHOOL REPRESENTED. THIS REVISED AGREEMENT MAY BE EXECUTED IN SEVERAL COUNTERPARTS, AND ANY EXECUTED COPY THEREOF SHALL HAVE THE SAME FORCE AND EFFECT AS IF AN ORIGINAL.

[SIGNATURE PAGES TO FOLLOW]

IN WITNESS WHEREOF, the School Districted listed below has approved this Fifth Amended & Restated Iowa Star Schools 28E Trust Agreement on the date and year listed below and has elected to become a Member in the Iowa Star School 28E Trust as evidenced by the signatures of its President and Secretary:

NAME OF SCHOOL/MEMBER

By: _____
President, Board of Directors

By: _____
Secretary, Board of Directors

Date

EAST BUCHANAN COMMUNITY SCHOOLS

ADMINISTRATION

Kory Kelchen
Superintendent
Derick Ludwig
Secondary Principal
Nathan Reck
Elementary Principal
Teresa Knipper
Board Secretary/Business Manager



414 5TH STREET NORTH
WINTHROP, IOWA 50682

PHONE: (319) 935-3660

FAX: (319) 935-4575

<http://www.eastbuchananschools.com>

@EB_Bucs #BucPrIde



BOARD OF EDUCATION

Andy Sperflage
President
Heather Steffens
Vice President
Tonishia Dockstader
Andrew Maas
Troy Tempus

May 6, 2026

Class of 2026

The Seniors listed below have applied for graduation. They will graduate on May 17, 2026, if they have earned the required credits, reached the necessary 54 credits and their request is approved by the East Buchanan School Board.

Class of 2026 graduating seniors:

1. Tucker Berns
2. Austin Bowman
3. Iverson Carnicle
4. Joshua Cook
5. Abigayle Dawes
6. Zachary Devlin
7. Kate Dolan
8. Adrie Dudley
9. Elsie Flexsenhar
10. James Graham
11. Brooklyn Graham
12. Carslyn Griswold
13. Blaine Guerin
14. Kaeden Hepke
15. Harmony Hoveland
16. Sammi Isham
17. Macy Kelchen
18. Levi King
19. Parker Kress
20. Kaitlyn Krum
21. Blake Lindsay
22. Trevor Lindsay
23. Mae McCardle
24. Alexandar Mesinovic
25. Ella Noesen
26. Kreighton Peck
27. Alexis Sattgast
28. Ava Shannon
29. Jake Sherman
30. Beyonce Speed
31. Tayla Stiefel
32. Cody Trautwein
33. Dawson Williams
34. Kaylor Wilson
35. Landen Wilson
36. Jacob Yearous
37. Thomas Yearous

FY26 Education Support Personal Supplement Salary (ESPSS) Payout

For 25-26, the district received \$14,831 for ESPSS. The board needs to determine how these funds will be dispersed. The amount is based on hourly staff position types, number of hourly staff, and average hourly wage that was reported via a data collection form.

For 24-25, the district received \$15,595. The amount was distributed to all hourly staff for hours worked from August 23, 2024 to May 23, 2025 (first and last days of school) in their regular position. The hours did not include holidays, paid time off, overtime, or additional hours worked in a different position. The group included all paraprofessionals, custodians, secretaries, van drivers, bus drivers, hot lunch personnel. The average payout was \$362.

Recommendation for 25-26 is to distribute funds to school-year, hourly employees employed under the master contract in June if they sign and return their employment notification letters by the due date. The number of hours is based on actual hours worked in their regular position from the first to the last day of school. The group would include paraprofessionals, secretaries, hot lunch personnel, and school-year custodians. Year-round custodians did not experience a loss in hours like school-year custodians do. Van drivers would not be included because they are based on student need. Bus drivers are not hourly employees and did not see a change in pay due to the reduced number of student days like the school-year employees do because of how their route pay is calculated.

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 will include 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.



**2026-2027 PROGRAM YEAR – MEMORANDUM OF AGREEMENT
EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AND JUNIOR ACHIEVEMENT OF EASTERN IOWA**

WHEREAS, the East Buchanan Community School District hereinafter referred to as **DISTRICT**, and Junior Achievement of Eastern Iowa, hereinafter referred to as **JUNIOR ACHIEVEMENT**, desire to enter into an Agreement for the purpose of preparing students for what's next by **building financial capability, work and career readiness**, and an **entrepreneurial mindset** through **real-world learning experiences**.

NOW THEREFORE IS AGREED:

Responsibilities of **JUNIOR ACHIEVEMENT**:

1. Will provide all program materials, student guides, teacher manuals, volunteer manuals, test-generating software and other software licensing, shipping charges, program insurance, staff time for recruitment, placement, training and oversight of volunteers and instructors, as well as other materials fees based on program(s) selection for paid programming. Materials will be ordered and delivered directly to facility prior to the start of the Junior Achievement class.
 - a. Classroom materials will be ordered and delivered directly to each participating classroom prior to the start of the Junior Achievement class. If program materials are lost once proof of delivery to school, the DISTRICT is responsible for the additional cost of replacement materials.
 - b. Materials for programs and experiences that are included for the DISTRICT at no additional per/student cost will be the responsibility of the DISTRICT. JUNIOR ACHIEVEMENT will provide digital files to the DISTRICT prior to the start of the experience for production.
2. Will partner to prospect, recruit, train, schedule and place each volunteer as well as facilitate evaluation tools and recognition of each volunteer. Junior Achievement will serve as a liaison between the volunteer and instructor if any concerns arise during the Junior Achievement partnership.
 - a. In the case of experiential programs with a simulation, the DISTRICT will be primarily responsible for recruiting volunteers to support simulations. Junior Achievement will work in collaboration with the DISTRICT to fill any gaps.
3. Will compile any program evaluation data and report impact and outcomes to Partnership Coordinator no later than August 15, 2027.
4. Will partner with the DISTRICT to recognize volunteers throughout the year.
5. Will compile a DISTRICT volunteer engagement report inclusive of volunteer hours. This will be submitted to DISTRICT's Partnership Coordinator by August 15, 2026.
6. Will be available to present partnership overview, including volunteer, evaluation, and impact details to DISTRICT at an agreed upon date each year.
7. Will provide an itemized cost statement of services based on current year's certified enrollment to DISTRICT's Partnership Coordinator no later than January 31, 2027 for agreed upon 2026-2027 program services.
8. With the partnership of at least one full grade upon request, Junior Achievement will provide at no cost to the DISTRICT:
 - a. All fees (excluding transportation to and from event) associated with facilitating select experiential learning programs and student events, i.e. JA Career Fairs, JA Career Speaker Series, JA Career Inspire, & JA Stock Market Challenge.

Responsibilities of **DISTRICT**:

1. Will identify a partnership coordinator who will be the primary contact for the JUNIOR ACHIEVEMENT partnership.
 - a. Partnership coordinator will connect JUNIOR ACHIEVEMENT staff to the DISTRICT personnel responsible for delivering Junior Achievement programming.
 - b. Partnership coordinator will identify and connect JUNIOR ACHIEVEMENT staff to the volunteer liaisons for the DISTRICT.
 - c. Partnership coordinator will identify and connect JUNIOR ACHIEVEMENT staff to the marketing/communications coordinator for the DISTRICT.
2. Will list JUNIOR ACHIEVEMENT as partner on DISTRICT's website and include volunteer opportunities in newsletters and/or digital backpacks.
3. Will provide a list of participating classes to JUNIOR ACHIEVEMENT by **September 1, 2026** for the 2026-2027 school year. All lists will be by school, grade, time period (if applicable), teacher's name and email and number of students.
4. Will partner with JUNIOR ACHIEVEMENT to provide a grade-level training to all instructors during the program year. All training will be facilitated prior to the Junior Achievement partnership experience. A training date will be determined before **July 31, 2026**. Junior Achievement education staff will provide the training at a date and time coordinated by the DISTRICT; preferably in person, or it could be virtually.
5. Will facilitate a pre-program as well as a post-program evaluation instrument for each participating student in the Junior Achievement program. Specific evaluations will be sent to instructors based on program selection.
6. Will ensure that for any culminating student experience (e.g. simulations, experiential learning event, 3DE off-site visits, Career Inspire), an appropriate chaperone: student ratio is met.
7. The DISTRICT may select from the following classroom programs to implement as part of the MOA:

Work and Career Readiness Pathway	Assigned Grade	Financial Literacy Pathway	Assigned Grade	Entrepreneurship Pathway	Assigned Grade
JA Our Community®		JA More Than Money®	5	JA Our Families®	1
JA Our Friends		JA Our City®		JA Our Region®	4
JA Our Nation®		JA Ourselves®	K		
JA Our Neighbors					
JA It's My Future®		JA Economics for Success®	6	JA Business Quest	
JA It's My Job®				JA Company Program Pop Up®	
JA Tools for Success®		JA Tools for Success®		JA Tools for Success®	
JA Career Success®		JA Economics®		JA Company Program®	
JA Connect		JA Personal Finance®		JA Be Entrepreneurial®	
		JA Take Stock in Your Future®		JA Launch Lesson	

† - No Cost

8. The DISTRICT may select from the following experiential learning programs and student events to implement as part of the MOA:

Work and Career Readiness Pathway	Assigned Grade	Financial Literacy Pathway	Assigned Grade	Entrepreneurship Pathway	Assigned Grade
JA BizTown® - MOBILE*					
Career Exploration Fair †		JA Finance Park-Entry® - MOBILE*			
JA Career Fairs †		JA Finance Park-Advanced® - MOBILE*			
JA Career Inspire® †	8	JA Stock Market Challenge†	HS		
JA Dream Accelerator®					
JA Essential Skills for Work®					
JA Essential Work Skills Credential®					

† - No Cost

*JA BizTown®- Mobile and JA Finance Park®- Mobile will be available at a first come, first served basis.

DISTRICT will pay JUNIOR ACHIEVEMENT \$14.50 per student participating in the Junior Achievement programming noted above for the 2026-2027 program year.

This Agreement shall be effective July 1, 2026, through June 30, 2027, inclusive of school year and summer programming.

This Agreement may be amended at any time during its term by mutual consent of the parties. Any such amendment shall be in writing and signed by authorized representatives of both parties.

East Buchanan Community School District
Superintendent

Date

East Buchanan Community School District
School Board President

Date

JUNIOR ACHIEVEMENT OF EASTERN IOWA
Area President

Date

JUNIOR ACHIEVEMENT OF EASTERN IOWA
Regional Executive Board Chairperson

Date

Required:

Partnership Coordinator's Name

Telephone Number

Partnership Coordinator's E-mail Address