

EAST BUCHANAN COMMUNITY SCHOOL DISTRICT
AGENDA - Regular School Board Meeting
November 13th, 2024 at 5:00 p.m. in Library - Outside Library Entrance

1. **CALL TO ORDER/MISSION STATEMENT** - To challenge students to think critically, communicate effectively, develop values and contribute to society.
2. **PUBLIC FORUM** - During this time we welcome interested persons who may wish to present comments, suggestions, or concerns in regard to any programs operated by the school district. However, an item must be included on the Agenda before the Board can officially act upon it.
3. **APPROVE AGENDA**
4. **APPROVE CONSENT AGENDA**
 - a. Minutes from Regular Meeting on October 9th, 2024
 - b. Personnel Changes
https://docs.google.com/spreadsheets/d/1JmAtWeBe41FIU84hzS2yzW50v6Wjnx4B_Gx8nQBJAE/edit?gid=626273134#gid=626273134
 - c. List of Bills
 - d. Financial Reports
5. **COMMUNITY/PROGRAM PRESENTATIONS**
 - a. Interior Design FCS Student Presentations
 - b. Denovo Facility Assessment
6. **ADMINISTRATIVE UPDATES & REPORTS**
 - a. Elementary Update
 - b. Secondary Update
 - c. District Update
 - d. Facilities Update
7. **AGENDA**
 - a. Consider River Hills SBRC Request
 - b. Consider Sharing Agreement with Independence CSD
 - Boys Soccer
 - Girls Soccer
 - Boys Bowling
 - c. Financial Presentation
 - Jester Break/Fix Program
 - d. Consider Early Graduation Request
 - e. Consider Early Retirement Policies
 - 407.6 - Certified Personnel
 - 407.7 - 12-month Salaried Personnel
 - 413.2 - Classified Personnel
8. **STUDENT QUESTIONS**
9. **#BUCPR1DE**
10. **ADJOURN**

**East Buchanan Community School District
Regular Board Meeting Minutes – October 9, 2024**

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

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

Approve Consent Agenda - Motion by Cooksley, second by Steffens to approve the consent agenda. Items included on the Consent Agenda: minutes from the regular meeting on September 11, 2024; resignation of Nicole Walztoni as associate, hiring of Craig Hutton as head boys' basketball coach; hiring of Barb Bullerman as speech director; expenditures listed; and financial reports.

Administrative Updates and Reports – Reck presented FAST data compared to goals and that the elementary participated in homecoming week by having dress up days and decorating doors. Dockstader reported that homecoming week went well and explained how concurrent enrollment is used in the district with the concurrent profile from Hawkeye Community College. Kelchen reported preliminary certified enrollment numbers and that the cameras have all been installed with doors to be installed in a few weeks.

Request for Allowable Growth – Motion by Steffens, second by Recker to approve the request for allowable growth and supplemental aid for the negative special education balance of \$96,245.36

Snow Removal Bids – One bid was received. Motion by Recker, second by Steffens to approve the bid from Jeff Childers at a rate of \$90/hour per piece of equipment for snow removal during the 24-25 school year.

JH/HS Student Handbook Amendment – Motion by Maas, second by Recker to approve the addition of the grading scale to the JH/HS student handbook as presented.

Early Graduation Requests – The list of early graduation applicants was provided by the high school principal and guidance counselor. Motion by Cooksley, second by Steffens to approve the early graduation requests as presented.

English Learners Excess Cost - Motion by Steffens, second by Recker to submit a request to the SBRC for a modified supplement amount of \$22,036.50 due to excess costs of providing the EL program in the prior year.

Early Retirement Policies – Kelchen provided the most recent policies and presented options for board members to consider for the next board meeting.

Board Policy Review – Motion by Steffens, second by Cooksley to approve the second reading of board policy 501.15 as presented.

Student Questions - One student asked about the security cameras and if it was required by the state.

BucPr1de – A big crowd was at the homecoming game and shout-out to Nurse Tracy for handing all the health office visits.

Adjourn – Motion by Steffens, second by Cooksley to adjourn the meeting at 5:43 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 a.m. and 4:00 p.m.

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
ACCEELEV	Access Elevator & Lifts Inc	PURCHASED SERVICE	2,615.63
			<u>2,615.63</u>
ADVELIGH	ADVENTURE LIGHTING	ELECTRICAL SUPPLIES	383.81
			<u>383.81</u>
AHLECOON	Ahlers & Cooney, P.C.	Legal Services	182.95
			<u>182.95</u>
ALLIUTIL	ALLIANT ENERGY	GAS/ELECTRIC	9,284.76 1
			<u>9,284.76</u>
BLACKHAWK	BLACK HAWK WAST DISP, INC.	GARBAGE	893.00
			<u>893.00</u>
CAPISANI	CAPITAL SANITARY SUPPLY CO. INC.	B&G SUPPLIES	344.30
			<u>344.30</u>
CDWG	CDW GOVERNMENT, INC	Google User License	3,060.00 *
			<u>3,060.00</u>
CRAEA	CENTRAL RIVERS AEA	Network Services	2,000.00
CRAEA	CENTRAL RIVERS AEA	Network Services	1,000.00 *
CRAEA	CENTRAL RIVERS AEA	MYSTERY SCIENCE	355.74 *
			<u>3,355.74</u>
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	60.31
CITYLAUN	CITY LAUNDERING CO.	TRANSPORTATION PURCHASED SERVICE	60.31
			<u>120.62</u>
CITYWINT	CITY OF WINTHROP	WATER/SEWER	727.35 1
			<u>727.35</u>
CJCOOP	CJ COOPER & ASSOCIATES, INC.	ANNUAL ADMIN FEE	200.00
			<u>200.00</u>
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	27.46
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	474.83
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	108.20
COPYSYST	COPY SYSTEMS INC	COPIER MAINTENANCE	539.30
			<u>1,149.79</u>
DEPTINSP	D.I.A.L. / Elevator Safety Bureau	ELEVATOR PURC SERVICE	165.00
			<u>165.00</u>
DEMCO	DEMCO	LMC SUPPLIES	178.16
			<u>178.16</u>
EBTELEPH	EAST BUCHANAN COOP TELEPHONE	TELEPHONE	2,776.52
			<u>2,776.52</u>
EDGEOIL	Edgewood Oil, Inc.	TRANSPORTATION SUPPLIES	132.00
			<u>132.00</u>

Unposted: Batch Description List of Bills-Nov 2024: Fund Description GENERAL FUND,
MANAGEMENT FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
EMICKRAI	Emick, Kraig	Accompanist for choir concert	130.00
			<u>130.00</u>
INDENAPA	Etten Enterprises LLC	PARTS	77.55
INDENAPA	Etten Enterprises LLC	PARTS	5.99
INDENAPA	Etten Enterprises LLC	PARTS	29.60
INDENAPA	Etten Enterprises LLC	PARTS	46.60
			<u>159.74</u>
FLINSCIE	FLINN SCIENTIFIC	SCIENCE SUPPLIES	28.92
			<u>28.92</u>
HDC	HDC PRINTED PRODUCTS	ACTIVITY FUND CHECKS	532.06
			<u>532.06</u>
HOTLUNCH	HOT LUNCH PROGRAM	PS SNACKS	374.08
			<u>374.08</u>
ICN	IOWA COMMUNICATIONS NETWORK	ICN SERVICES	449.25
			<u>449.25</u>
IXLLEARN	IXL Learning	CLASSROOM SUBSCRIPTION	299.00
			<u>299.00</u>
JWPEPPER	J.W. PEPPER & SON, INC.	Choir music for winter concert	74.19
JWPEPPER	J.W. PEPPER & SON, INC.	MUSIC SUPPLIES	387.46
			<u>461.65</u>
JOHNDEER	JOHN DEERE	B&G SUPPLIES	395.75
JOHNDEER	JOHN DEERE	TRANSPORTATION SUPPLIES	17.98
JOHNDEER	JOHN DEERE	TRANSPORTATION SUPPLIES	29.72
			<u>443.45</u>
KAMINOTABL	Kami Notable	KAMI Renewal	2,210.00
			<u>2,210.00</u>
KAYCHAP	KAY L. CHAPMAN CPA PC	AUDIT FIELDWORK	4,562.21
			<u>4,562.21</u>
KIRBLUKE	Kirby, Luke	SUPPLIES	141.91
			<u>141.91</u>
KONEINC	KONE INC.	Elevator Service Provider	239.25
			<u>239.25</u>
LINDTRIS	Lindsay, Trisha	PHYSICAL	95.00
			<u>95.00</u>
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	1,161.97
LINNCOOP	LINN CO-OPERATIVE OIL CO	GAS/DIESEL	2,443.83
			<u>3,605.80</u>
MAINJACI	Main, Jacqueline	GRAD HR REIMB	500.00
			<u>500.00</u>

Unposted; Batch Description List of Bills-Nov 2024: Fund Description GENERAL FUND,
MANAGEMENT FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
MARTKORI	Martin, Kori	PHYSICAL	156.00
			<u>156.00</u>
MENARDSWLO	MENARDS	IND ARTS SUPPLIES	241.85
MENARDSWLO	MENARDS	IND ARTS SUPPLIES	37.99
			<u>279.84</u>
MULFORD	MULFORD, LESLIE	PHYSICAL	110.00 *
			<u>110.00</u>
NEIBA	N.E.I.B.A.	FESTIVAL REGISTRATION	50.00
			<u>50.00</u>
NEIBINSU	NEIGHBOR INSURANCE	WORK COMP INSURANCE	3,278.00
			<u>3,278.00</u>
NEWSOMATIC	News-O-Matic	NewsOMatic - SS/Sci Lit	1,249.00
			<u>1,249.00</u>
NICKGROC	Nick's Grocery	FCS SUPPLIES	54.64
NICKGROC	Nick's Grocery	FCS SUPPLIES	20.87
NICKGROC	Nick's Grocery	LIFE SKILLS SUPPLIES	26.33
NICKGROC	Nick's Grocery	FCS SUPPLIES	231.84
			<u>333.68</u>
HOGLBUSMN	North Central Intl LLC	BUS PARTS	431.25
			<u>431.25</u>
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	223.02
OELWPUBL	OELWEIN PUBLISHING COMPANY	ADVERTISING	97.50
			<u>320.52</u>
PALMHARD	PALMER HARDWARE	B&G SUPPLIES	51.35
			<u>51.35</u>
PITBOWINC	PITNEY BOWES, INC.	POSTAGE METER LEASE	222.06 *
			<u>222.06</u>
PRESTOX	PRESTO-X	KITCHEN-PEST SERVICE	76.03
			<u>76.03</u>
SCHOOBOOK	SCHOLASTIC BOOK FAIRS -8	BOOK FAIR	1,609.46
			<u>1,609.46</u>
SCHOHEAL	SCHOOL HEALTH CORPORATION	PE SUPPLIES	130.11
			<u>130.11</u>
SHERPUMP	Sherman's Pumpkin Patch	Preschool Field Trip	60.00
			<u>60.00</u>
SNYDTERE	Snyder, Teresa	GRAD HOUR REIMBURSEMENT	500.00
			<u>500.00</u>
SUPEWELD	SUPERIOR WELDING SUPPLY	SUPPLIES	49.21

Unposted: Batch Description List of Bills-Nov 2024: Fund Description GENERAL FUND,
MANAGEMENT FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			49.21
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRE REPAIR	32.24
TNTREPA	TNT REPAIR & RECOVERY LLC	TIRES	240.42
			272.66
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	1,116.00
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	1,674.00
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	1,689.50
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	1,116.00
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	1,674.00
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	558.00
UNIVPEDI	Universal Pediatrics	PURCHASED SERVICE	1,689.50
			9,517.00 *
USCELL	US CELLULAR	DISTRICT CELL PHONE	303.86
			303.86
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	12.33
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	44.70
			57.03
WESTMUSI	WEST MUSIC COMPANY	Recorders for classroom	159.33
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	5.03
WESTMUSI	WEST MUSIC COMPANY	INSTRUCTIONAL SUPPLIES	59.95
WESTMUSI	WEST MUSIC COMPANY	BAND SUPPLIES	17.00
WESTMUSI	WEST MUSIC COMPANY	INSTRUMENT REPAIRS	341.16
WESTMUSI	WEST MUSIC COMPANY	INSTRUMENT REPAIRS	72.50
WESTMUSI	WEST MUSIC COMPANY	BAND INSTRUMENT REPAIR	30.00
WESTMUSI	WEST MUSIC COMPANY	BAND INSTRUMENT REPAIR	94.50
WESTMUSI	WEST MUSIC COMPANY	BAND INSTRUMENT REPAIR	115.50
WESTMUSI	WEST MUSIC COMPANY	BAND INSTRUMENT REPAIR	164.26
			1,059.23
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	30.97
WINTBUIL	WINTHROP BUILDING SUPPLY	SUPPLIES	29.97
WINTBUIL	WINTHROP BUILDING SUPPLY	B&G SUPPLIES	160.27
			221.21
		Batch Total:	60,139.45
		Report Total:	60,139.45

List of Bills-Nov 2024: Fund Description PPEL FUND

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
IHSAA	IA HIGH SCHOOL ATHLETIC ASSOCIATION AED		588.00 *
			<u>588.00</u>
KAYPARK	KAY PARK REC. CORP.	BENCHES	1,612.80
			<u>1,612.80</u>
HOGLBUSMN	North Central Intl LLC	BUS CAMERA	2,307.00
			<u>2,307.00</u>
		Batch Total:	<u>4,507.80</u>
		Report Total:	<u>4,507.80</u>

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
AMAZON	Amazon	Leader In Me Binders for portfolios	424.84 1
AMAZON	Amazon	SUPPLIES	90.00 1
AMAZON	Amazon	Server Rack Hardware / CB Stylus / Wire	129.39 1
AMAZON	Amazon	B&G SUPPLIES	61.56 1
AMAZON	Amazon	Emotional Support Book	47.91 1
AMAZON	Amazon	office/health supplies	121.33 1
AMAZON	Amazon	office/health supplies	52.89 1
AMAZON	Amazon	B&G SUPPLIES	343.90 1
AMAZON	Amazon	Emotional Support Book	34.99 1
AMAZON	Amazon	4 set of 12 1" binders	137.76 1
AMAZON	Amazon	Server Rack Hardware / CB Stylus / Wire	92.85 1
AMAZON	Amazon	ms/hs supplies	36.80 1
AMAZON	Amazon	ms/hs supplies	64.52 1
			1,638.74
BETTWORL	Better World Books	Calculus Text	17.16 1
			17.16
BOOMERANG	Boomerang	Boomerang	(0.01) 1
			(0.01)
CHASCARD	CHASE CARD SERVICES	B&G SUPPLIES	52.08 1
CHASCARD	CHASE CARD SERVICES	GAS	402.47 1
CHASCARD	CHASE CARD SERVICES	AED SUPPLIES	223.00 1
CHASCARD	CHASE CARD SERVICES	B&G SUPPLIES	137.26 1
			814.81
SINGIOWA	SING Iowa Background Checks	BACKGROUND CHECKS	200.00 1
			200.00
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	103.64 1
WALMART	WALMART COMMUNITY BRC	Life skills material for their baking	114.82 1
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	107.78 1
WALMART	WALMART COMMUNITY BRC	FCS SUPPLIES	93.40 1
			419.64
ZOROTOOL	Zoro Tools	B&G SUPPLIES	37.65 1
			37.65
			Batch Total: 3,127.99
			Report Total: 3,127.99

List of Bills - School Board Mtg

Unposted: Batch Description TMK List of bills-Oct 2024-EXTRA

User ID: TMK

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>	
CITIBANK	CITIZEN'S STATE BANK	BOOK FAIR START UP CASH	215.50	1
			<u>215.50</u>	
CLAYCOUN	CLAYTON COUNTY CONSERVATION	field trip	76.00	1
			<u>76.00</u>	
PRACAPPL	Practical Applications Inc	READING RECOVERY PROF DEV	2,480.00	1
			<u>2,480.00</u>	
			Batch Total:	<u>2,771.50</u>
			Report Total:	<u>2,771.50</u>

Activity

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BSNSPORT	BSN SPORTS, LLC	MS Girls BBall Jerseys	2,808.75
			2,808.75
* BUCHCOUN	BUCHANAN COUNTY SHERIFF	Sheriff presence at dance	180.00
			180.00
CHASCARD	CHASE CARD SERVICES	Subscription for fruit sales	39.95
CHASCARD	CHASE CARD SERVICES	FBLA Pumpkin Painting & Bake Sale	88.22
CHASCARD	CHASE CARD SERVICES	FFA pins	56.00
CHASCARD	CHASE CARD SERVICES	FFA Activities	401.45
CHASCARD	CHASE CARD SERVICES	Parking at National Convention	220.00
CHASCARD	CHASE CARD SERVICES	Hotel Room for FFA	3,135.93
CHASCARD	CHASE CARD SERVICES	FFA Activities	282.50
CHASCARD	CHASE CARD SERVICES	IWCOA Membership/Parking Pass	170.00
CHASCARD	CHASE CARD SERVICES	Track Wrestling Weight Management Progra	101.00
			4,495.05
DERLSCAL	DERLEIN SCALE, INC	Testing for wrestling scale	135.00
			135.00
ENTOYEAR	ENTOURAGE YEARBOOKS	1st installment for yearbooks	100.00
			100.00
* GENFUND	GENERAL FUND	Boxes for Volleyball. Luke is making	237.03
* GENFUND	GENERAL FUND	Supplies needed for cookies for MS dance	80.78
			317.81
IHSAA	IA HIGH SCHOOL ATHLETIC ASSOCIATION	Registration fee for the State Conferenc	675.00
			675.00
IOWAFFA	IOWA FFA ASSOCIATION	Dues	1,241.50
			1,241.50
NATIFFA	NATIONAL FFA ORGANIZATION	FFA Convention Registration	1,190.00
			1,190.00
PROMAX	PROMAXIMA MANUFACTURING, LLC	Bar catches/freight	1,430.00
			1,430.00
REP	REP Fitness	Pull Up Bands/Ab Roller/Squat Bar	1,310.86
			1,310.86
TRENDYTULI	Trendy Tulip	Flowers for Court/GM	147.00
			147.00
VSATHLETIC	VS Athletics	Shot Put	92.43
			92.43
WALMART	WALMART COMMUNITY BRC	HOMECOMING SUPPLIES	14.85
WALMART	WALMART COMMUNITY BRC	Hoco Decorations for freshman class	16.24
			31.09
WESTMUSI	WEST MUSIC COMPANY	All-State Music	31.42
			31.42

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
			Batch Total: 14,185.91
			Report Total: 14,185.91

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
BIMBBAKE	BIMBO BAKERIES USA	Food Purchased	661.00
			<u>661.00</u>
DAWNMARI	Dawn Marie, LLC	Pork Burgers purchased for lunches	700.25
			<u>700.25</u>
EMSDETER	EMS DETERGENT SERVICES CO.	Supplies Purchased	14.55
			<u>14.55</u>
MARTBROT	MARTIN BROTHERS	Food purchased	5,024.67
			<u>5,024.67</u>
NICKGROC	Nick's Grocery	Food purchased	130.66
			<u>130.66</u>
PERFFOOD	PERFORMANCE FOODSERVICE	Supplies/Food purchased	16,764.75
			<u>16,764.75</u>
PRAIFARM	PRAIRIE FARMS DAIRY, INC.	Milk/Milk Products	4,260.77
			<u>4,260.77</u>
WALMART	WALMART COMMUNITY BRC	Food/Supplies	202.32
			<u>202.32</u>
		Batch Total:	<u>27,758.97</u>
		Report Total:	<u>27,758.97</u>

Nutrition Invoices Extra Oct 2024

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Invoice Amount</u>
EBSCHOOL	East Buchanan School-Nutrition	Pay off Negative lunch accounts	3,302.02
			3,302.02

Batch Total: 3,302.02

Report Total: 3,302.02

East Buchanan Community School District
Cash Summary Report

	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>FY25YTD</u>	<u>Oct FY24 YTD</u>
10-GENERAL FUND						
Beginning Balance	1,528,451.82	1,163,382.24	751,315.60	834,136.45	1,528,451.82	2,162,495.30
Revenue	471,644.57	147,381.10	636,363.99	1,576,136.61	2,831,526.27	3,308,300.94
Expenditures	836,714.15	559,447.74	553,543.14	650,366.13	2,600,071.16	3,635,653.28
Ending Balance	1,163,382.24	751,315.60	834,136.45	1,759,906.93	1,759,906.93	1,835,142.96
21-ACTIVITY FUND						
Beginning Balance	87,662.12	91,145.23	92,180.73	103,923.09	87,662.12	89,816.84
Revenue	9,059.13	6,913.14	24,641.12	19,158.24	59,771.63	52,341.02
Expenditures	5,576.02	5,877.64	12,898.76	13,793.74	38,146.16	38,093.84
Ending Balance	91,145.23	92,180.73	103,923.09	109,287.59	109,287.59	104,064.02
22-MANAGEMENT FUND						
Beginning Balance	262,581.63	26,426.30	25,838.89	51,392.23	262,581.63	203,146.70
Revenue	3,603.81	418.84	26,659.59	273,383.44	304,065.68	164,619.65
Expenditures	239,759.14	1,006.25	1,106.25	247,938.40	489,810.04	239,087.11
Ending Balance	26,426.30	25,838.89	51,392.23	76,837.27	76,837.27	128,679.24
33-SAVE						
Beginning Balance	2,809,867.27	2,679,488.94	2,756,068.15	2,739,416.44	2,809,867.27	2,794,533.64
Revenue	77,173.16	76,579.21	112,252.32	78,512.30	344,516.99	1,380,034.95
Expenditures	207,551.49	0.00	128,904.03	114,662.94	451,118.46	1,628,552.81
Ending Balance	2,679,488.94	2,756,068.15	2,739,416.44	2,703,265.80	2,703,265.80	2,546,015.78
36-PEEL						
Beginning Balance	314,010.84	267,109.43	245,696.66	265,088.02	314,010.84	459,321.82
Revenue	4,171.97	6,200.76	32,817.75	180,308.12	223,498.60	363,781.01
Expenditures	51,073.38	27,613.53	13,426.39	0.00	92,113.30	255,732.91
Ending Balance	267,109.43	245,696.66	265,088.02	445,396.14	445,396.14	567,369.92
40-DEBT SERVICE						
Beginning Balance	39,869.90	43,511.19	43,184.74	47,553.32	39,869.90	28,354.28
Revenue	210,821.29	173.55	4,368.58	23,709.58	239,073.00	847,786.84
Expenditures	207,180.00	500.00	0.00	57,362.50	265,042.50	675,893.75
Ending Balance	43,511.19	43,184.74	47,553.32	13,900.40	13,900.40	200,247.37
61-NUTRITION FUND						
Beginning Balance	191,194.54	185,377.66	206,597.70	193,866.90	191,194.54	288,880.62
Revenue	7,289.48	33,188.85	104,932.48	73,790.63	219,201.44	125,308.50
Expenditures	13,106.36	11,968.81	117,663.28	75,839.97	218,578.42	173,276.08
Ending Balance	185,377.66	206,597.70	193,866.90	191,817.56	191,817.56	240,913.04
less: Received on Acct	2,957.37	18,950.11	14,870.48	24,083.72		
	182,420.29	187,647.59	178,996.42	167,733.84	191,817.56	
72-FLEX SPENDING ACCT FUND						
Beginning Balance	7,653.24	4,335.85	5,341.29	6,251.77	7,653.24	6,775.52
Revenue (contributions)	2,086.99	2,059.99	2,259.99	2,329.99	8,736.96	9,317.32
Expenditures (claims)	5,404.38	1,054.55	1,349.51	1,925.11	9,733.55	10,784.82
Ending Balance	4,335.85	5,341.29	6,251.77	6,656.65	6,656.65	5,308.02
EMPLOYER'S PAYROLL EXPENSE:						
Gross Wages-hourly	78,507.94	22,492.17	46,672.45	96,966.93	244,639.49	253,294.66
Gross Wages-contract	305,036.73	301,768.96	331,598.48	333,280.97	1,271,685.14	1,306,533.96
	383,544.67	324,261.13	378,270.93	430,247.90	1,516,324.63	1,559,828.62
Employer paid deductions	61,626.73	60,228.03	67,900.51	66,391.12	256,146.39	238,915.25
Employer paid IPERS	31,366.92	29,628.38	34,984.74	39,964.86	135,944.90	142,136.06
Employer paid FICA	28,313.51	23,943.97	28,160.19	32,338.89	112,756.56	114,662.13
	121,307.16	113,800.38	131,045.44	138,694.87	421,307.16	495,713.44
TOTAL	504,851.83	438,061.51	509,316.37	568,942.77	2,021,172.48	2,055,542.06

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Ending Balance</u>
21 0000 729 000	Fund Balance	0.00	0.00	0.00	0.00
21 6111 729 910	DRAMA	18,539.33	3,873.00	0.00	14,666.33
21 6120 729 910	SPEECH	319.85	0.00	0.00	319.85
21 6210 729 910	MUSIC CLUB	3.08	0.00	99.00	102.08
21 6220 729 910	PEP BAND	2,414.13	0.00	0.00	2,414.13
21 8221 729 910	MUSIC TRIP	3,014.15	0.00	0.00	3,014.15
21 6600 729 920	ATHLETICS	20,461.65	7,716.47	6,951.94	19,897.12
21 6645 729 920	CROSS COUNTRY	46.50	0.00	0.00	46.50
21 6693 729 920	CHEERLEADING	2,405.31	0.00	0.00	2,405.31
21 6694 729 920	DANCE TEAM	1,143.32	0.00	831.00	1,974.32
21 6710 729 920	BOYS' BASKETBALL	1,132.12	0.00	0.00	1,132.12
21 6720 729 920	FOOTBALL	2,629.04	869.41	0.00	1,759.63
21 6730 729 920	BASEBALL	1,952.37	487.64	0.00	1,464.73
21 6740 729 920	BOYS' TRACK	102.30	0.00	0.00	102.30
21 6760 729 920	BOYS' GOLF	2,987.22	0.00	0.00	2,987.22
21 6790 729 920	WRESTLING	254.82	0.00	0.00	254.82
21 6810 729 920	GIRLS BASKETBALL	1,377.92	0.00	0.00	1,377.92
21 6815 729 920	VOLLEYBALL	189.03	0.00	645.00	834.03
21 6835 729 920	SOFTBALL	0.00	0.00	0.00	0.00
21 6840 729 920	GIRLS TRACK	318.32	0.00	0.00	318.32
21 6860 729 920	GIRLS' GOLF	98.93	0.00	0.00	98.93
21 7010 729 950	FBLA	6,675.32	0.00	227.00	7,102.32
21 7011 729 950	HS STUDENT COUNCIL	1,395.50	519.27	1,554.00	2,430.23
21 7012 729 950	SPANISH CLUB	997.45	0.00	0.00	997.45
21 7013 729 950	NHS	1,062.24	0.00	0.00	1,062.24
21 7017 729 950	SKILLS USA	69.22	0.00	0.00	69.22
21 7020 729 950	NEWSPAPER	2,236.84	0.00	0.00	2,236.84
21 7021 729 950	ROBOTICS CLUB	905.71	0.00	0.00	905.71
21 7022 729 950	ESPORTS	304.85	0.00	0.00	304.85
21 7026 729 950	FFA	16,919.97	0.00	8,214.00	25,133.97
21 7027 729 950	ART CLUB	0.00	0.00	0.00	0.00
21 7040 729 950	MS STUDENT COUNCIL	310.37	0.00	146.00	456.37
21 7049 729 950	PBIS	280.15	0.00	0.00	280.15
21 7051 729 950	CAMP WAPSIE	26.13	0.00	0.00	26.13
21 7080 729 950	CLASS OF 2025	2,652.98	158.52	0.00	2,494.46
21 7081 729 950	CLASS OF 2026	1,187.10	0.00	0.00	1,187.10
21 7082 729 950	CLASS OF 2027	761.72	66.44	0.00	695.28
21 7083 729 950	CLASS OF 2028	600.00	0.00	0.00	600.00
21 8000 729 910	ANNUAL	6,566.82	0.00	35.00	6,601.82
21 8001 729 910	BUCCANEER CLUB	175.47	0.00	0.00	175.47
21 8004 729 910	INTEREST	1,207.86	0.00	451.31	1,659.17
Fund Total: 21		103,923.09	13,690.75	19,154.25	109,287.59

RECEIPTS

	MONTH	PRIOR RECEIPT	YEAR TO DATE
Student Breakfast	\$2,297.60	\$2,970.60	\$5,268.20
Student Lunch	\$13,375.50	\$27,779.06	\$41,154.56
Adult Breakfast	\$54.40	\$52.80	\$107.20
Adult Lunch	\$722.65	\$717.80	\$1,440.45
Alacarte	\$7,276.35	\$8,301.85	\$15,578.20
Snacks	\$1,329.81	\$3,420.40	\$4,750.21
Federal Breakfast	\$3,604.47	\$0.00	\$3,604.47
Federal Lunch	\$19,600.83	\$0.00	\$19,600.83
State Breakfast	\$0.00	\$0.00	\$0.00
State Lunch	\$0.00	\$0.00	\$0.00
Supply Chain Assistance Funds	\$0.00	\$0.00	\$0.00
Other Revenues/conv fee	\$2,536.00	\$3,497.00	\$6,033.00
Rebate	\$0.00	\$0.00	\$0.00
Interest	\$779.30	\$2,357.92	\$3,137.22
TOTAL INCOME	\$51,576.91	\$49,097.43	\$100,674.34

EXPENDITURES

	MONTH	PRIOR EXPENSE	YEAR TO DATE
Food	\$30,063.17	\$30,120.32	\$60,183.49
Supplies	\$1,177.40	\$1,177.40	\$2,354.80
Shared Contract	\$0.00	\$0.00	\$0.00
Purchased Services	\$0.00	\$0.00	\$0.00
Equipment	\$30.47	\$0.00	\$30.47
Travel/Trainings	\$0.00	\$160.00	\$160.00
Other Purchased Services	\$0.00	\$456.17	\$456.17
Salaries	\$15,149.96	\$14,507.58	\$29,657.54
Benefits	\$5,117.17	\$9,261.27	\$14,378.44
TOTAL EXPENDITURES	\$51,538.17	\$55,682.74	\$107,220.91

BALANCE

	0	PRIOR BALANCE	YEAR TO DATE
Beginning Balance	\$0.00	\$190,514.78	\$190,514.78
Income	\$51,576.91	\$49,097.43	\$100,674.34
Expenditures	\$51,538.17	\$55,682.74	\$107,220.91
FUND BALANCE	\$38.74	\$183,929.47	\$183,968.21

MEALS SERVED

	MONTH	PRIOR BALANCE	YEAR TO DATE
Paid Student Breakfasts	1,280	1,656	2,936
Reduced Student Breakfasts	192	242	434
Free Student Breakfasts	895	1,037	1,932
Second Breakfasts	0	0	0
Adult Breakfasts	34	33	67
Student Guest Breakfasts	0	0	0
Complimentary Breakfasts	0	0	0
TOTAL BREAKFASTS SERVED	2,401	2,968	5,369

Paid Student Lunches	5,369	6,925	12,294
Reduced Student Lunches	718	835	1,553
Free Student Lunches	2,322	2,794	5,116
Second Lunches	1	3	4
Adult Lunches	154	148	302
Student Guest Lunches	0	0	0
Complimentary Lunches	0	0	0
TOTAL LUNCHES SERVED	8,564	10,705	19,269

LUNCH STATUSFREE
148REDUCED
52PAID
370TOTAL
570

2024-2025

East Buchanan

Hot Lunch
Report**DAYS MEALS SERVED**

July	0
August	6
September	20
October	21
November	0
December	0
January	0
February	0
March	0
April	0
May	0
June	0
TOTALS	47

Oct 31, 2024

**EAST BUCHANAN CSD
TREASURER'S REPORT - FY 2025**

MONTH BY FUND:		Oct-24			
Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance
General	10	\$ 834,136.45	\$ 1,576,136.61	\$ 650,366.13	\$ 1,759,906.93
Activity	21	\$ 103,923.09	\$ 19,158.24	\$ 13,793.74	\$ 109,287.59
Management	22	\$ 51,392.23	\$ 273,383.44	\$ 247,938.40	\$ 76,837.27
SAVE	33	\$ 111,948.57	\$ 68,034.88	\$ 114,662.94	\$ 65,320.51
SAVE	33	\$ 2,627,467.87	\$ 10,477.42	\$ -	\$ 2,637,945.29
PPEL	36	\$ 265,088.02	\$ 180,308.12	\$ -	\$ 445,396.14
Debt Service	40	\$ 47,553.32	\$ 23,709.58	\$ 57,362.50	\$ 13,900.40
Debt Service	40	\$ -	\$ -	\$ -	\$ -
Nutrition	61	\$ 193,866.90	\$ 53,234.38	\$ 55,283.72	\$ 191,817.56
Nutrition	61	\$ -	\$ 20,556.25	\$ 20,556.25	\$ -
FSA	72	\$ 6,251.77	\$ 2,329.99	\$ 1,925.11	\$ 6,656.65
Custodial	91	\$ -	\$ -	\$ -	\$ -
		\$ 4,241,628.22	\$ 2,227,328.91	\$ 1,161,888.79	\$ 5,307,068.34

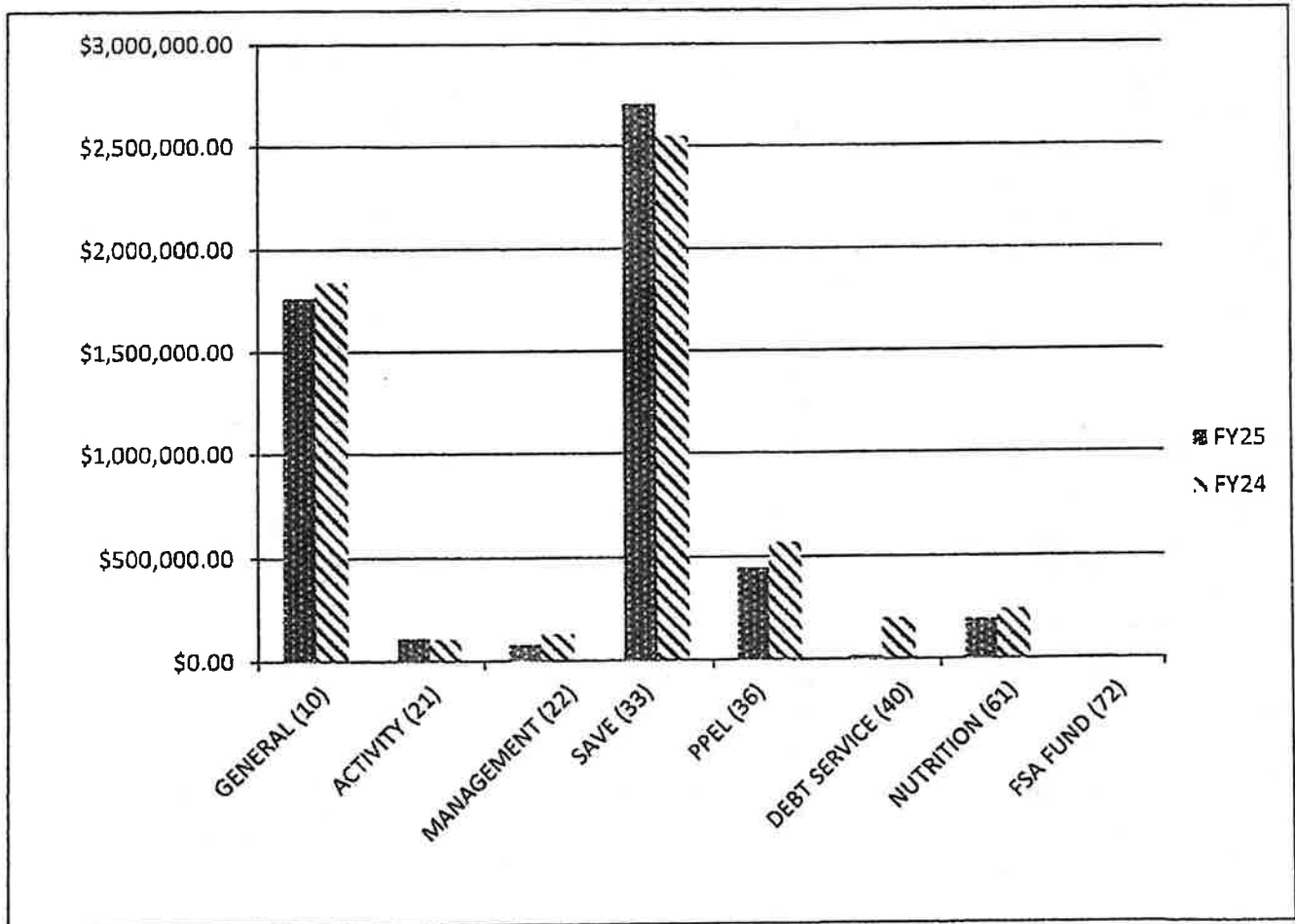
BY BANK ACCOUNT

Fund	#	Beginning Fund Balance	+ Revenues	- Expenditures	Ending Fund Balance	Outstanding Deposits	Outstanding Checks	Ending Bank Balance	Bank Acct
General	10	\$ 2,162,495.30	\$ 11,818,706.86	\$ 12,221,295.23	\$ 1,759,906.93				
Management	22	\$ 203,146.70	\$ 538,814.58	\$ 765,124.01	\$ 76,837.27				
FSA	72	\$ 6,775.52	\$ 39,751.84	\$ 39,870.71	\$ 6,656.65				
					\$ 1,843,400.85	\$ -	\$ 3,189.68	\$ 1,846,590.53	XX009
Activity	21	\$ 89,816.84	\$ 230,147.82	\$ 210,577.07	\$ 109,287.59				
Custodial	91	\$ -	\$ -	\$ -	\$ -				
					\$ 109,287.59	\$ -	\$ 5,018.93	\$ 114,306.52	XX306
SAVE	33	\$ 2,783,364.55	\$ 925,987.19	\$ 1,071,406.45	\$ 2,637,945.29	\$ -	\$ -	\$ 2,637,945.29	XX1520
SAVE	33	\$ 11,169.09	\$ 1,543,655.63	\$ 1,489,504.21	\$ 65,320.51				
PPEL	36	\$ 459,321.82	\$ 909,459.41	\$ 923,385.09	\$ 445,396.14				
Debt Service	40	\$ 28,354.28	\$ 861,354.87	\$ 875,808.75	\$ 13,900.40				
					\$ 524,617.05			\$ 524,617.05	XX900
Debt Service	40	\$ -	\$ 1,107,573.75	\$ 1,107,573.75	\$ -	\$ -	\$ -	\$ -	UMB
Nutrition	61	\$ 288,880.62	\$ 901,565.76	\$ 998,628.82	\$ 191,817.56	\$ 16.74	\$ -	\$ 191,800.82	XX603

Prepared by: Teresa Knipper

CASH SUMMARY REPORT EAST BUCHANAN COMMUNITY SCHOOL October 2024

Fund Description	Beginning	Revenues	Expenditures	FY25 Ending	FY24 End Balance	Difference
GENERAL (10)	\$834,136.45	\$1,576,136.61	\$650,366.13	\$1,759,906.93	\$1,835,142.96	(\$75,236.03)
ACTIVITY (21)	\$103,923.09	\$19,158.24	\$13,793.74	\$109,287.59	\$104,064.02	\$5,223.57
MANAGEMENT (22)	\$51,392.23	\$273,383.44	\$247,938.40	\$76,837.27	\$128,679.24	(\$51,841.97)
SAVE (33)	\$2,739,416.44	\$78,512.30	\$114,662.94	\$2,703,265.80	\$2,546,015.78	\$157,250.02
PPEL (36)	\$265,088.02	\$180,308.12	\$0.00	\$445,396.14	\$567,369.92	(\$121,973.78)
DEBT SERVICE (40)	\$47,553.32	\$23,709.58	\$57,362.50	\$13,900.40	\$200,247.37	(\$186,346.97)
NUTRITION (61)	\$193,866.90	\$73,790.63	\$75,839.97	\$191,817.56	\$240,913.04	(\$49,095.48)
FSA FUND (72)	\$6,251.77	\$2,329.99	\$1,925.11	\$6,656.65	\$5,308.02	\$1,348.63
TOTAL				\$3,307,068.34	\$5,627,740.35	(\$320,672.01)



Certified Budget compared to Actual Revenues/Expenditures - All Funds

		FY25 Certified		
		Budget	as of 10/31/2024	over / (under) budget
Taxes Levied on Property	1	\$ 3,409,879.00	\$ 1,724,300.35	
Utility Replacement Excise Tax	2	\$ 43,480.00	\$ 12,705.39	
Income Surtaxes	3	\$ 241,064.00	\$ -	
Tuition/Transportation Received	4	\$ 720,000.00	\$ 12,040.00	
Earnings on Investments	5	\$ 136,000.00	\$ 76,519.05	
Nutrition Program Sales	6	\$ 192,000.00	\$ 6,898.51	
Student Activities and Sales	7	\$ 113,000.00	\$ 28,423.54	
Other Revenues from Local Sources	8	\$ 135,000.00	\$ 59,095.81	
Revenue from Intermediary Sources	9	\$ -	\$ -	
State Foundation Aid	10	\$ 4,239,711.00	\$ 877,572.80	
Instructional Support State Aid	11	\$ 14,153.00	\$ -	
Other State Sources	12	\$ 872,700.00	\$ 199,572.50	
Two Tier Assessment Limitation Repl	13	\$ -	\$ -	
Title I Grants	14	\$ 70,000.00	\$ -	
IDEA and Other Federal Sources	15	\$ 470,000.00	\$ 23,468.47	
Total Revenues	16	\$ 10,656,987.00	\$ 3,020,596.42	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ 560,313.00	\$ 207,180.00	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ 1,000.00	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 11,217,300.00	\$ 3,228,776.42	\$ (7,988,523.58)
Beginning Fund Balance	22	\$ 4,813,192.36	\$ 4,813,192.36	
Total Resources	23	\$ 16,030,492.36	\$ 8,041,968.78	
*Instruction	24	\$ 5,890,300.00	\$ 1,026,651.23	\$ (4,863,648.77)
Student Support Services	25	\$ 300,000.00	\$ 40,811.69	
Instructional Staff Support Services	26	\$ 659,700.00	\$ 142,772.35	
General Administration	27	\$ 351,500.00	\$ 153,934.22	
School/Building Administration	28	\$ 450,000.00	\$ 109,628.81	
Business & Central Administration	29	\$ 145,000.00	\$ 43,760.15	
Plant Operation and Maintenance	30	\$ 900,000.00	\$ 493,055.75	
Student Transportation	31	\$ 652,500.00	\$ 106,466.74	
This row is intentionally left blank	32	\$ -	\$ -	
*Total Support Services (lines 25-32)	32A	\$ 3,458,700.00	\$ 1,090,429.71	\$ (2,368,270.29)
*Noninstructional Programs	33	\$ 425,000.00	\$ 112,475.97	\$ (312,524.03)
Facilities Acquisition and Construction	34	\$ 1,428,000.00	\$ -	
Debt Service	35	\$ 633,638.00	\$ 265,042.50	
AEA Support - Direct to AEA	36	\$ 307,916.00	\$ 46,851.80	
*Total Other Expenditures (lines 34-36)	36A	\$ 2,369,554.00	\$ 311,894.30	\$ (2,057,659.70)
Total Expenditures	37	\$ 12,143,554.00	\$ 2,541,451.21	
Transfers Out	38	\$ 560,313.00	\$ 207,180.00	
Other Uses	39	\$ -	\$ -	
Total Expenditures & Other Uses	40	\$ 12,703,867.00	\$ 2,748,631.21	\$ (9,955,235.79)
Ending Fund Balance	41	\$ 3,326,625.36	\$ 5,293,337.57	
Total Requirements	42	\$ 16,030,492.36	\$ 8,041,968.78	

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	as of 10/31/2024	over / (under) budget
Taxes Levied on Property	1	\$ 2,597,103	\$ 1,313,297	
Utility Replacement Excise Tax	2	\$ 33,116	\$ 9,677	
Income Surtaxes	3	\$ 241,064	\$ -	
Tuition\Transportation Received	4	\$ 720,000	\$ 12,040	
Earnings on Investments	5	\$ 50,000	\$ 20,982	
Nutrition Program Sales	6		\$ -	
Student Activities and Sales	7	\$ 1,000	\$ 280	
Other Revenues from Local Sources	8	\$ 100,000	\$ 32,167	
Revenue from Intermediary Sources	9			
State Foundation Aid	10	\$ 4,239,711	\$ 877,573	
Instructional Support State Aid	11	\$ 14,153		
Other State Sources	12	\$ 170,000	\$ 16,210	
Two Tier Assessment Limitation Repl	13			
Title I Grants	14	\$ 70,000		
IDEA and Other Federal Sources	15	\$ 300,000	\$ 263	
Total Revenues	16	\$ 8,536,147	\$ 2,282,489	
General Long-Term Debt Proceeds	17	\$ -	\$ -	
Transfers In	18	\$ -	\$ -	
Proceeds of Fixed Asset Dispositions	19	\$ -	\$ -	
Special Items/Upward Adjustments	20	\$ -	\$ -	
Total Revenues & Other Sources	21	\$ 8,536,147	\$ 2,282,489	\$ (6,253,658)
Beginning Fund Balance	22	\$ 980,469	\$ 980,469	
Total Resources	23	\$ 9,516,616	\$ 3,262,957	
<i>Instruction</i>	24	\$ 5,500,000	\$ 872,801	\$ (4,627,199)
Student Support Services	25	\$ 300,000	\$ 40,812	
Instructional Staff Support Services	26	\$ 625,000	\$ 110,991	
General Administration	27	\$ 324,000	\$ 44,286	
School/Building Administration	28	\$ 450,000	\$ 101,479	
Business & Central Administration	29	\$ 145,000	\$ 43,760	
Plant Operation and Maintenance	30	\$ 670,000	\$ 159,435	
Student Transportation	31	\$ 430,000	\$ 82,635	
This row is intentionally left blank	32			
Total Support Services (lines 25-32)	32A	\$ 2,944,000	\$ 583,397	\$ (2,360,603)
<i>Noninstructional Programs</i>	33	\$ -	\$ -	\$ -
Facilities Acquisition and Construction	34	\$ -	\$ -	
Debt Service	35	\$ -	\$ -	
AEA Support - Direct to AEA	36	\$ 307,916	\$ 46,852	
Total Other Expenditures (lines 34-36)	36A	\$ 307,916	\$ 46,852	\$ (261,064)
Total Expenditures	37	\$ 8,751,916	\$ 1,503,050	
Transfers Out	38	\$ 7,000	\$ -	
Other Uses	39			
Total Expenditures & Other Uses	40	\$ 8,758,916	\$ 1,503,050	\$ (7,255,866)
Ending Fund Balance	41	\$ 757,700	\$ 1,759,907	
Total Requirements	42	\$ 9,516,616	\$ 3,262,957	

RIVER HILLS CONSORTIUM SBRC ADMINISTRATIVE COST REQUEST

Per Denelle Gonnerman (Cedar Falls CSD CFO/Board Secretary): Districts have the opportunity to request special education administrative expenses for the next school year. The amount is determined by taking the total administrative salary with FICA/IPERS divided by the total number of students enrolled in the River Hills program as of October 31, 2024 times the number of students from your school district attending the River Hills program.

The district is applying for special education administrative costs for the 2025-2026 school year. Special education administrative cost requests are required to be made a year in advance. Because we need to apply in advance, we use the actual administrative salary with FICA/IPERS for the current school year to determine your request amount. Requests to the SBRC for administrative special education costs must be done annually.

“I move that the Board of Directors of the East Buchanan Community School District approve the application to the School Budget Review Committee in the amount of \$4,459.17 for special education administrative costs associated with the River Hills Consortium program for the 2025-2026 school year.”

Motion:

Second:

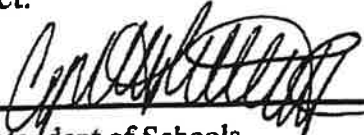
Email minutes to consortium: _____

Cooperative Sharing Agreement 2024-2025


SCHOOL DISTRICT: East Buchanan Community School District

East Buchanan Community School District, hereafter referred to as the "home district", agrees to share **boys soccer, girls soccer and boys bowling** with the Independence Community School District during the 2024-25 school year. As part of this agreement, the following understandings are accepted:

1. All expenses for coaching and for transportation to away meets will be the responsibility of the Independence Community School District.
2. Transportation to Independence for practice or meets is the responsibility of the participant or home district.
3. The home district agrees to pay \$75.00 to the Independence Community School District for each **soccer** participant from its district.
4. The home district agrees to pay \$150.00 to the Independence Community School District for each **bowling** participant from its district.
5. All participants will be in good standing and meet eligibility requirements as stipulated in the policies of the home district governing extracurricular activities. Any disciplinary action resulting from violations of good conduct will be administered in accordance with the policies of the home district.
6. All participation awards (letters, certificates, etc.) will be the responsibility of the home district.
7. Personal equipment will be the responsibility of the individual athlete. All other supplies and equipment will be provided by the Independence Community School District.



Superintendent of Schools -- Independence Community School District



President, Board of Education -- Independence Community School District

Superintendent of Schools -- East Buchanan Community School District

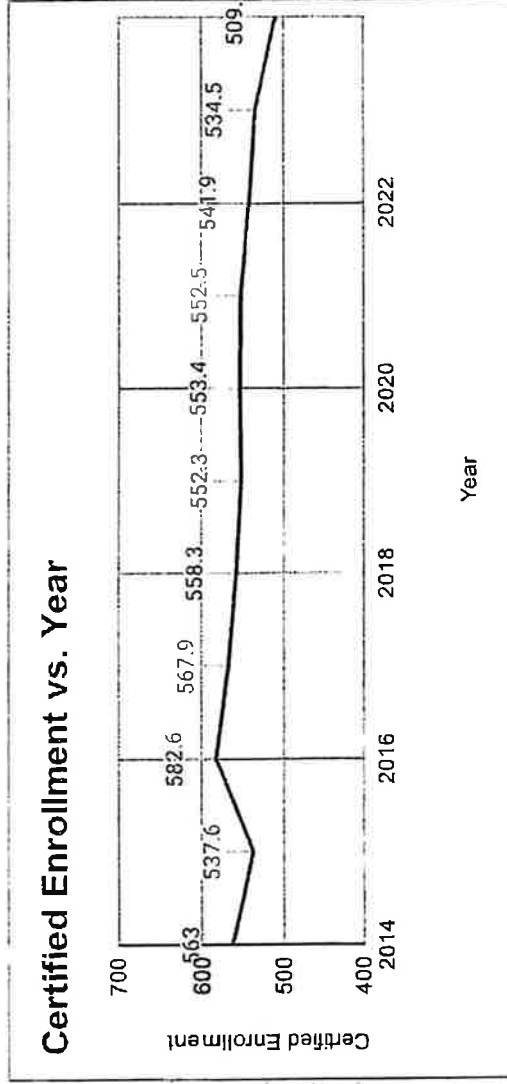
President, Board of Education -- East Buchanan Community School District

Date _____

CERTIFIED ENROLLMENT

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

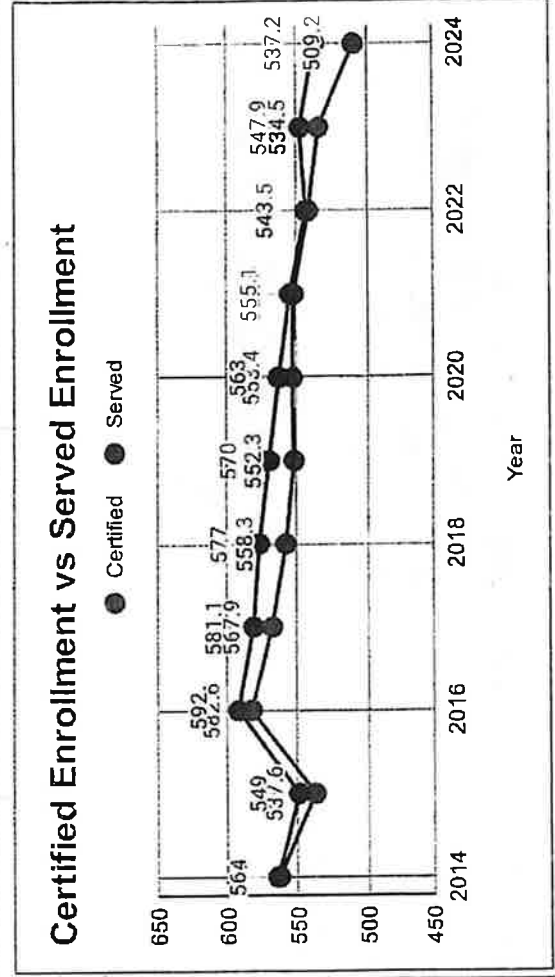
Year	Certified
2024	509.2
2023	534.5
2022	541.9
2021	552.5
2020	553.4
2019	552.3
2018	558.3
2017	567.9
2016	582.6
2015	537.6
2014	563



CERTIFIED VS SERVED ENROLLMENT

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

Year	Certified	Served
2024	509.2	537.2
2023	534.5	547.9
2022	541.9	543.5
2021	552.5	555.1
2020	553.4	563
2019	552.3	570
2018	558.3	577
2017	567.9	581.1
2016	582.6	592
2015	537.6	549
2014	563	564



CERTIFIED ENROLLMENT	2024 CE	2023 CE	2023 CE	Difference
Resident S's Attending	452.2	463.1	463.1	-10.9
Res S's Open Enrolled OUT	57	70.6	70.6	-13.6
CPI Dual Enrolled	0	0.75	0.75	-0.75
Certified Enrollment	509.2	534.45	534.45	-25.25
Open Enroll IN	85	84	84	1
Served Enrollment	537.2	547.85	547.85	-10.65

2024 Residents S's

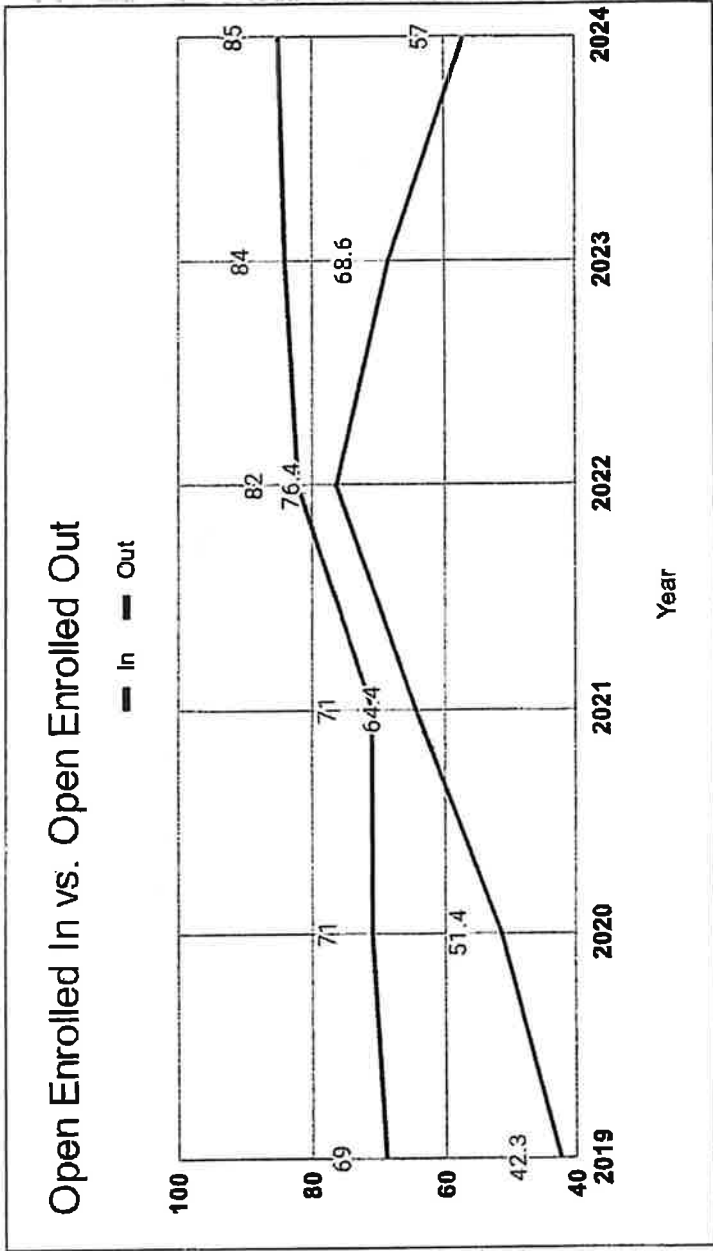
KG 1	2	3	4	5	6	7	8	9	10	11	12	Total	
34	41	31	31	36	29	29	37	27	48	33	33	44	453
-2	-1	-2	0	-1	0	1	-1	-2	-1	1	-2	-1	

2023 Resident S's

KG 1	2	3	4	5	6	7	8	9	10	11	12	Total	
42	33	31	37	29	28	38	29	49	32	35	45	36	464

OPEN ENROLLMENT TRENDS

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



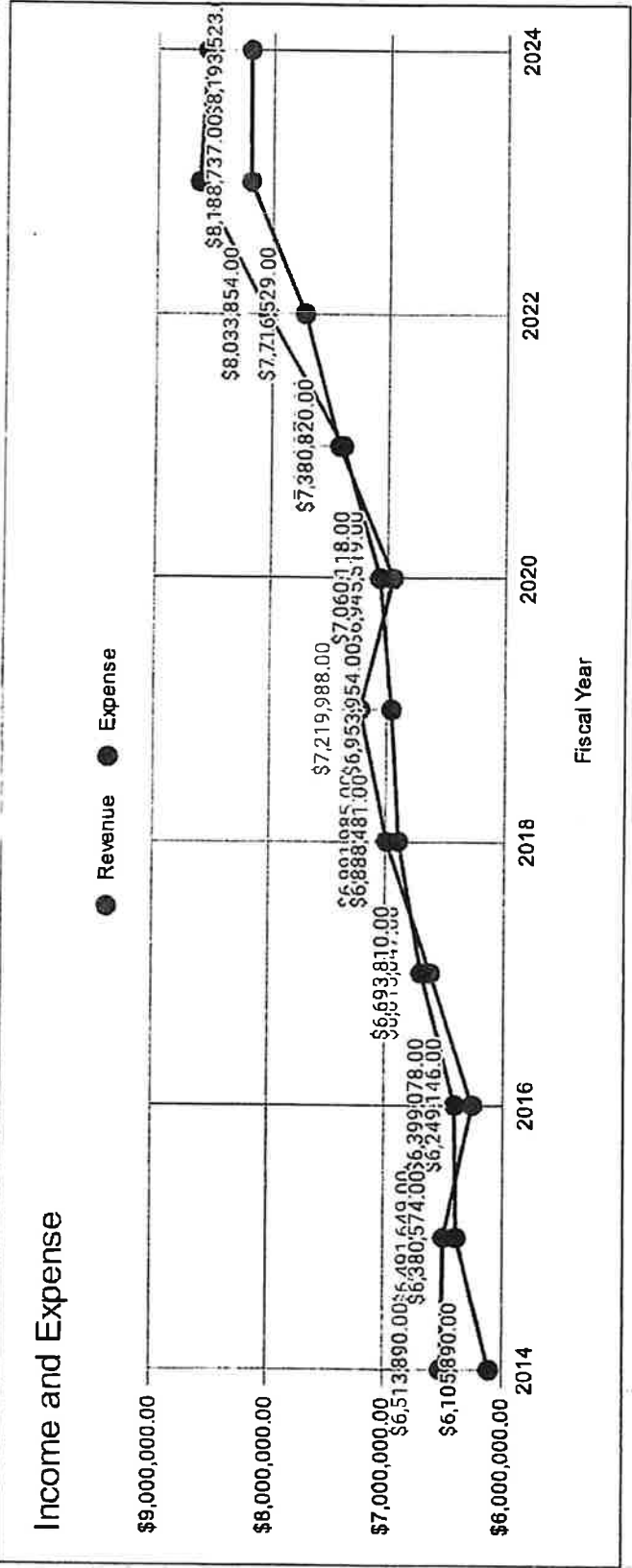
REVENUE VS EXPENSE (General Fund)

Fiscal Year	Revenue	Expense	Difference
2024	\$8,193,523.00	\$8,573,603.00	-\$380,080.00
2023	\$8,188,737.00	\$8,637,267.00	-\$448,530.00
2022	\$7,716,529.00	\$8,033,854.00	-\$317,325.00
2021	\$7,414,379.00	\$7,380,820.00	\$33,559.00
2020	\$6,945,519.00	\$7,060,118.00	-\$114,599.00
2019	\$7,219,988.00	\$6,953,954.00	\$266,034.00
2018	\$6,991,985.00	\$6,888,481.00	\$103,504.00
2017	\$6,615,047.00	\$6,693,810.00	-\$78,763.00
2016	\$6,249,146.00	\$6,399,078.00	-\$149,932.00
2015	\$6,491,649.00	\$6,380,574.00	\$111,075.00
2014	\$6,513,890.00	\$6,105,890.00	\$408,000.00

*25CR Levy: \$538,754

*CR Levy: \$91,076

*CR Levy: \$162,000

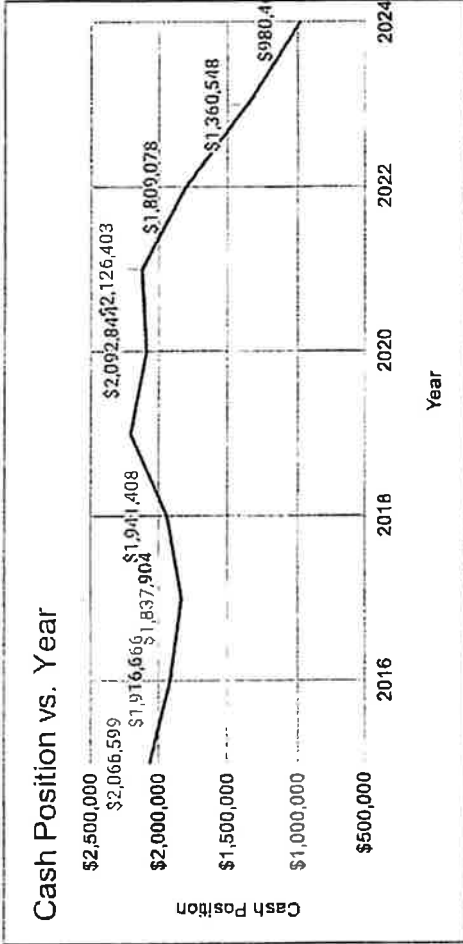


CASH POSITION

Represents cash on hand or cash in bank.

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

** 2 months = \$1,409,340
 ** 3 months = \$2,114,010



Day's Net Cash Ratio

Formula: Cash & Investments

Average Daily Cash Expenditures

Financial Information and Computation:

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

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

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

Trend: Down

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

Need/Co Below target range.

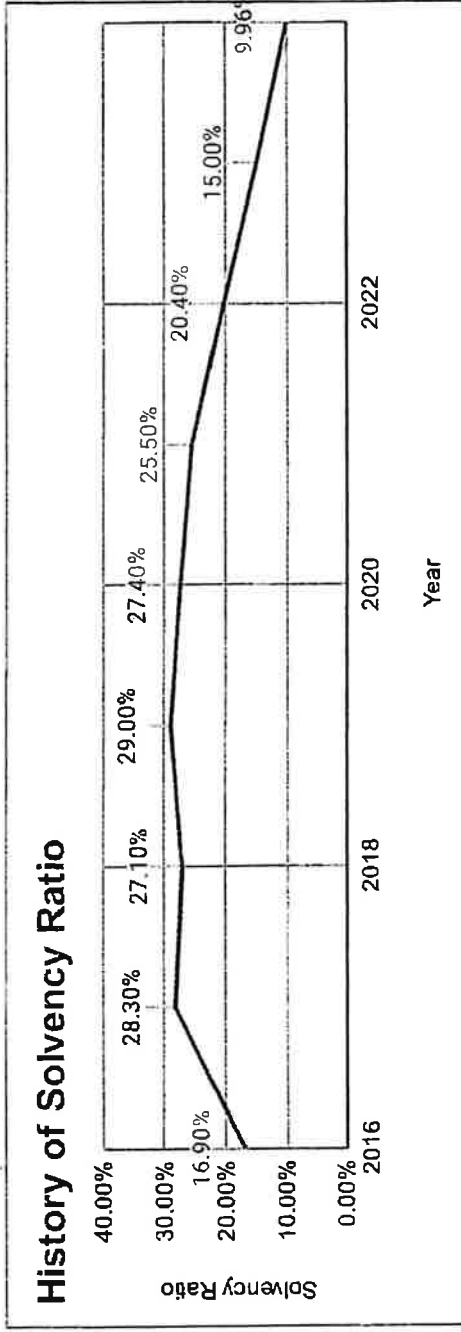
Corrective Need to Decrease Genral Fund Expenditures

	FY 24 Expend	FY24 %	FY 23 Expend	FY23 %	FY 22 Expend	FY22 %	FY 21 Expend	FY21 %	FY 20 Expend	FY20 %	\$ chng from 20-24	% Change
Salaries/Benefits	\$6,402,367.40	74.68%	\$6,335,471.90	73.35%	\$6,121,135.40	76.19%	\$5,685,681.30	77.03%	\$5,403,690.20	76.54%	\$998,677.20	15.60%
Purchased Services	\$1,463,416.23	17.07%	\$1,323,687.58	15.33%	\$1,104,644.73	13.75%	\$960,874.61	13.02%	\$992,889.88	14.06%	\$470,526.35	32.15%
Supplies	\$410,386.06	4.78%	\$479,664.00	5.55%	\$453,834.23	5.65%	\$395,924.63	5.36%	\$340,962.48	4.83%	\$69,423.58	16.92%
Equipment	\$8,930.27	0.10%	\$34,871.85	0.40%	\$32,447.98	0.40%	\$58,629.89	0.79%	\$32,443.70	0.46%	-\$23,513.43	-263.30%
Other	\$286,087.30	3.34%	\$461,227.72	5.34%	\$319,376.02	3.98%	\$279,710.00	3.79%	\$289,781.80	4.10%	-\$3,694.50	-1.29%
Misc	\$2,416.00	0.03%	\$2,344.00	0.03%	\$2,416.00	0.03%			\$950.00	0.00%	\$2,066.00	85.51%
		% Chng		% Chng		% Chng		% Chng		% Chng		
TOTAL EXP	\$8,573,603.26	-0.74%	\$8,637,267.05	6.99%	\$8,033,854.36	8.13%	\$7,380,820.43	4.35%	\$7,060,118.06			
TOTAL REV	\$8,193,523.00	0.06%	\$8,188,737.00	5.77%	\$7,716,529.00	3.92%	\$7,414,379.00	6.32%	\$6,945,519.00			

SOLVENCY RATIO

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

Year	Solvency Ratio
2024	9.96%
2023	15.00%
2022	20.40%
2021	25.50%
2020	27.40%
2019	29.00%
2018	27.10%
2017	28.30%
2016	16.90%



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

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

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

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

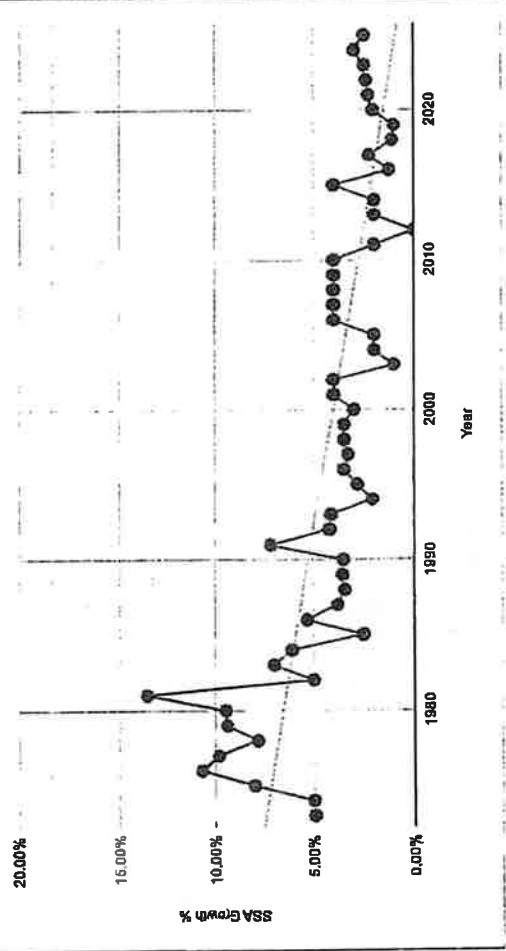
FY23: State Average = 23.7

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Est. FY 2026**	Est. FY 2027**	Est. FY 2028**	Est. FY 2029**
Budget Enrollment	558.3	552.3	553.4	552.5	541.8	534.5	509.2	509	509	509
Supplemental State Aid (Allowable Growth)	2.06%	2.30%	2.40%	2.50%	3.00%	2.60%	2.00%	2.00%	2.00%	2.00%
Dollar Changes Cost Per Student	139	158	169	181	222	191	157	160	169	166
State Cost Per Student Before Equity Legislation	6,875	7,038	7,217	7,408	7,635	7,826	7,983	8,143	8,306	8,472
Equity Legislation: Additional Amount to the State Cost Per Pupil=>	5	10	10	5	0	0	0	0	0	0
Adjusted State Cost Per Pupil Amount=>	6,880	7,048	7,227	7,413	7,635	7,826	7,983	8,143	8,306	8,472

Area	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Est. FY 2026**	Est. FY 2027**	Est. FY 2028**	Est. FY 2029**
District Cost Per Student	6,880	7,048	7,227	7,413	7,635	7,826	7,983	8,143	8,306	8,472
Regular Program Cost/W/O Budget Guarantee	3,841,104	3,892,610	3,999,422	4,095,083	4,137,407	4,182,997	4,084,944	4,144,787	4,227,754	4,312,248
Budget Guarantee	22,524	0	0	0	0	0	159,883	0	0	0
Regular Program Cost/With Budget Guarantee	3,803,628	3,892,610	3,999,422	4,095,083	4,137,407	4,182,997	4,224,827	4,144,787	4,227,754	4,312,248
Prior Year Regular Program Cost/With Budget Guarantee	3,821,270	3,863,628	3,892,610	3,999,422	4,095,683	4,137,407	4,182,997	4,224,827	4,144,787	4,227,754
"New Money"	-57,642	28,982	106,812	96,261	41,724	45,990	41,830	-80,040	82,967	84,494
Percent New Money	-1.47%	0.75%	2.74%	2.41%	1.02%	1.10%	1.00%	-1.89%	2.00%	2.00%

Year	Growth %
2024	2.50%
2025	3.00%
2023	2.50%
2022	2.40%
2021	2.30%
2020	2.08%
2019	1.00%
2018	1.10%
2017	2.25%
2016	1.25%
2015	4.00%
2014	2.00%
2013	2.00%
2012	0.00%
2011	2.00%
2010	4.00%
2009	4.00%
2008	4.00%
2007	4.00%
2006	4.00%
2005	2.00%
2004	2.00%
2003	1.00%
2002	4.00%
2001	4.00%
2000	3.00%
1999	3.50%
1998	3.50%
1997	3.30%
1996	3.50%
1995	2.85%
1994	2.10%
1993	4.14%
1992	4.21%
1991	7.18%
1990	3.59%
1989	3.59%
1988	3.47%
1987	3.84%
1986	5.33%
1985	2.54%
1984	6.10%
1983	7.00%
1982	6.00%
1981	13.59%
1980	9.48%
1979	9.42%
1978	7.84%
1977	9.83%
1976	10.70%
1975	8.00%
1974	5.00%
1973	4.83%

History of State Supplemental Aid Growth



UNSPENT BALANCE RATIO (UAB RATIO)

Unspent Balance Ratio = Unspent Spending Authority / Maximum Budget Authority

Year	UAB %	Max Auth Budget	Unspent Balance
2024	14.88%	\$10,072,149	\$1,498,546
2023	16.70%	\$10,368,846	\$1,731,579
2022	20.41%	\$10,094,202	\$2,060,348
2021	23.09%	\$9,596,368	\$2,215,547
2020	21.89%	\$9,038,232	\$1,978,114
2019	22.18%	\$8,935,948	\$1,981,994
2018	18.54%	\$8,455,844	\$1,567,362
2017	16.72%	\$8,037,298	\$1,343,743

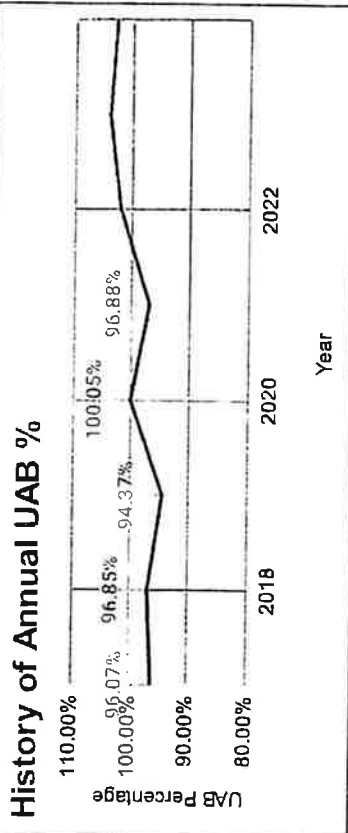
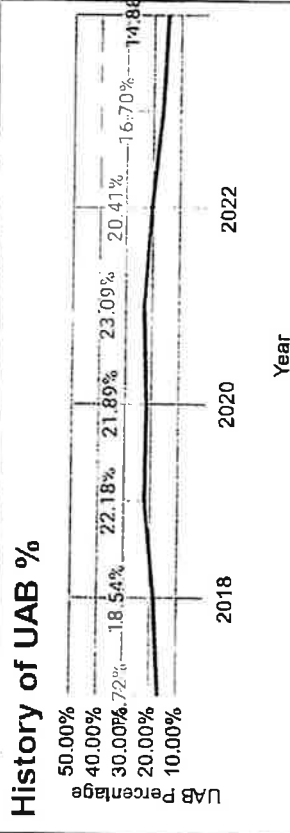
Purpose: Measure the district's unbudgeted spending reserves.

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

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

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

FY22: State Average = 24.1



-\$233,033
-\$328,769
-\$155,199
\$237,433
-\$3,880
\$414,632
\$223,874
\$273,745

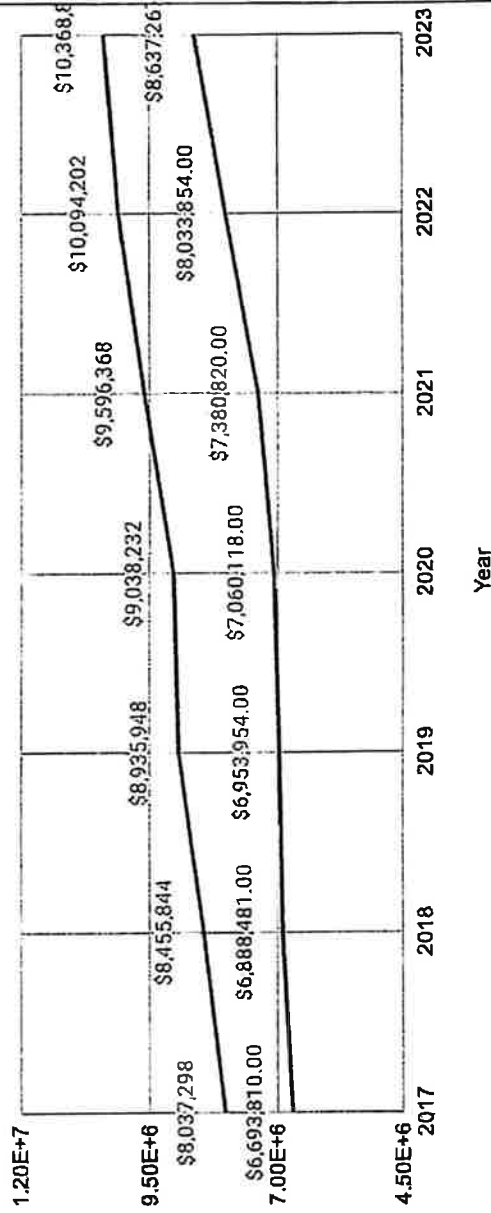
Year	Annual UAB%	Total Expenditures	Max Auth Bud - Prior UAB
2024	102.79%	\$8,573,603	\$8,340,570
2023	103.96%	\$8,637,267	\$8,308,498
2022	101.97%	\$8,033,854	\$7,878,655
2021	96.88%	\$7,380,821	\$7,618,254
2020	100.05%	\$7,060,118	\$7,056,238
2019	94.37%	\$6,953,954	\$7,368,586
2018	96.85%	\$6,888,482	\$7,112,356
2017	96.07%	\$6,693,810	\$6,967,555

Max Authorized Budget vs Expenditures

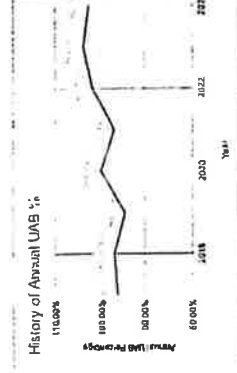
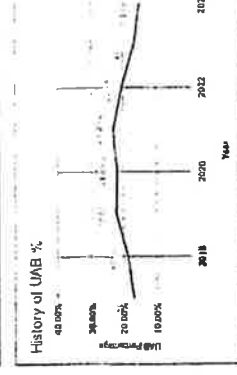
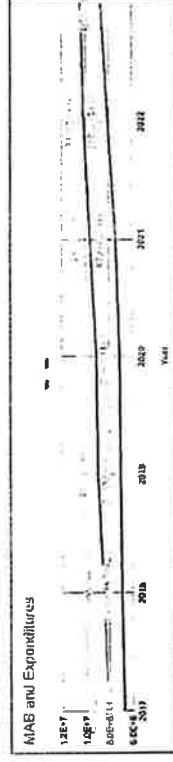
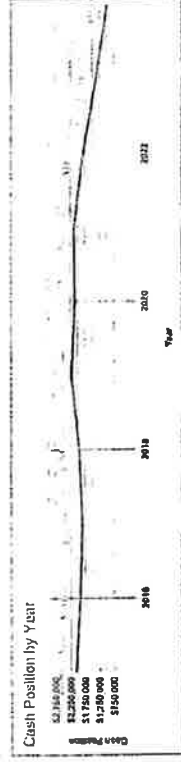
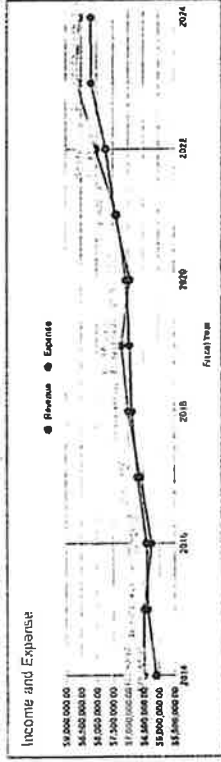
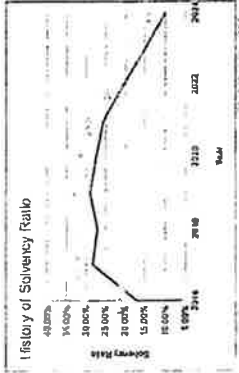
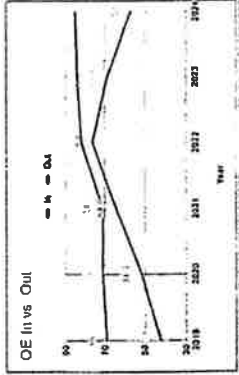
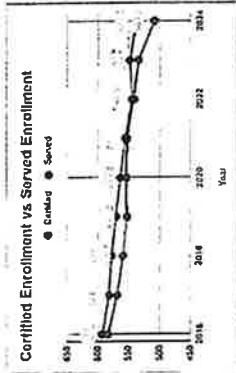
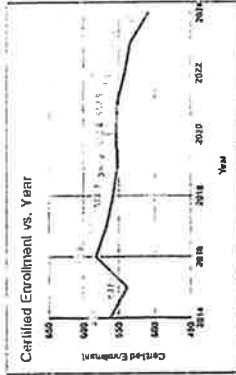
Maximum amount authorized to spend vs actual expenditures.

Year	MAB	Expenditures
2024	\$10,072,149	\$8,573,603.00
2023	\$10,368,846	\$8,637,267.00
2022	\$10,094,202	\$8,033,854.00
2021	\$9,596,368	\$7,380,820.00
2020	\$9,038,232	\$7,060,118.00
2019	\$8,935,948	\$6,953,954.00
2018	\$8,455,844	\$6,888,481.00
2017	\$8,037,298	\$6,693,810.00

MAB and Expenditures



Position/Program	Difference from FY24
Superintendent	-\$110,000
Sped Teacher Reduction	-\$60,000
AEA Surplus	-\$24,000
Additional TSS	-\$75,000
TOTAL:	-\$269,000



Optional Equipment Categories*

*Any equipment over \$15,000 must be listed under itemized equipment on Attachment B

- Laptops (See Attachment A)
- Tablets (See Attachment A)
- Walk-In Coolers/Freezers (See Attachment B)
- Manlifts (See Attachment B)
- Copiers (See Attachment C)
- Environmental Controls (See Attachment D)
- Optional Equipment (Attachment E)

Included Equipment Categories

Classroom

- Driving Simulators
- Electrical/Electronic Auto Shop Equipment
- Electrical/Electronic Fitness Equipment
- Electrical/Electronic Lab Equipment
- Electrical/Electronic Sewing Equipment
- Electrical/Electronic Shop Equipment
- Electrical/Electronic Wood Shop Equipment
- Audio/Visual (i.e., VCRs, disc players, projection devices)
- Electronic Whiteboards
- Electronic Band Equipment
- Electronic Photo Shop Equipment
- iCN Equipment
- Student Response Systems

Communications

- Audio/Visual Systems
- Overhead Paging/Intercom, Clock Systems
- Radios
- Telephone System PBX
- Telephones, VMS PBX
- Telephone System VOIP

Technology

- Controllers
- Computer Communications (modems, switches, routers, wireless access points)
- Desktop Computers
- File Servers
- Printers
- Scanners

Security

- Card Access Systems
- CCTV Systems
- Electronics on Interior Gates & Interior/Exterior Doors
- Electronic Library Security System
- Fire Alarms
- Metal Detectors
- Police Alarms
- Safes, Chests, Vault Doors

Mail

- Inserters, Labelers, Openers, Stackers
- Mail Machines/Scales (not system)

Facilities

- Auditorium (i.e., stage motors, lighting/audio boards, microphones, speakers)
 - Auto Light Sensors
 - Buildings/Grounds (i.e. lawn mowers, leaf blowers, weed whackers, pole saw, power tools)
 - Clothes Washers and Dryers
 - Concession Stand Equipment & Vending Machines
 - Electrical & Electronic Food Preparation Equipment
 - Electrical & Electronic Housekeeping Equipment
 - Electrical & Electronic Pool Equipment/Whirlpool
 - Indoor Electronic Sign/Scoreboard
 - Kilns
 - Motors for Bleachers, Basketball Hoops
 - Outdoor Electronic Sign/Scoreboard
 - Pitching Machines
 - Sports Time/Measure/Record System
 - Water Drinking Fountains**
- **refrigerant & connected plumbing excluded

Office

- Binders
- Bursters
- CAD/CAM Systems
- Card Readers
- Cash Registers
- Check Signers
- Coin Sorters/Packagers
- Currency Counters
- Dictation Equipment
- Electrical/Electronic Office Equipment (i.e. calculators, typewriters, staplers, hole punchers)
- Electrical/Electronic Print & Press Equipment (non-production)
- Electric Rotary Files
- Embossers
- Facsimile Machines
- Folders
- ID Card Systems
- Laminators
- Microfilmers, Microfilm Reader/Printers
- Retail Scanners
- Shredders
- Time & Attendance Systems
- Uninterrupted Power Supply/Transient Voltage Protection Systems (up to 40 KVA)



K-12 SUIC Equipment Maintenance Program

Free up general fund dollars with SU Insurance Company!



Key Benefits

Working in conjunction with your local insurance agent & Jester Insurance, the SU Insurance Company's Equipment Maintenance Program can help your district **free up general fund dollars!!**

Risk management

The program includes comprehensive equipment risk management services that enable flexibility to repair and/or replace equipment, track warranties, and plan for end-of-life options.

Reimbursement

The program will reimburse the district for your employees' time, parts, and mailing costs when repairing covered equipment.

Cost transfer

Using the Equipment Maintenance Insurance Policy, schools can move approved equipment repair cost from the general fund to the management fund.

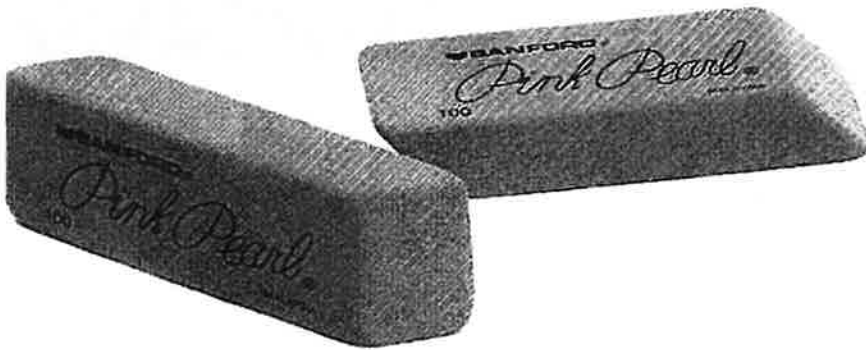
The equipment maintenance management innovators!



What's being said...

"Although this is only our 2nd year working with SU, we have found that they provide our District with great customer service and are very responsive to any questions or issues that we may have. SU supports their customers with training and availability and they strive to look for more opportunities for equipment coverage. We feel that this program will help our District Finances."

Current Iowa school district client



www.jesterinsurance.com



SU GROUP LLC • EST 1982

Equipment covered*

Classroom/Shop Equipment

- Audio Visual Equipment
(e.g. VCRs, disc players, projection devices)
- Band Equipment
- Auto Shop Equipment
- Driving Simulators
- Electronic Whiteboards
- Fitness Equipment
- ICN Including Satellite Dishes
- Laboratory Equipment
- Photo Shop Equipment
- Sewing Equipment
- Shop Equipment
- Student Response Systems
- Wood Shop Equipment

Communications Equipment

- Audio/Visual Systems
- Clock Systems
- Overhead Paging/Intercom Systems
- Radios
- Telephone Systems PBX
- Telephones, VMS PBX
- Telephone Systems VOIP

Computer Equipment

- Controllers
- Computer Communications
(e.g. modems, switches, routers, wireless access points)
- Desktop Computers
- File Servers
- Laptops
- Laptops 1:1 Mobile
- Printers
- Tablets
- Tablets 1:1 Mobile
- Scanners

Facilities Equipment

- Auditorium
(e.g. stage motors, lighting/audio boards, microphones, speakers)
- Auto Light Sensors
- Buildings/Grounds
(e.g. lawn mowers, leaf blowers, weed wackers, pole saws, power tools)
- Clothes Washers and Dryers
- Concession Stand Equipment
- Food Preparation Equipment
- Housekeeping Equipment
- Pool/Whirlpool Equipment
- Indoor Electronic Signs/Scoreboards
- Kilns
- Manlifts
- Motors for Bleachers, Basketball Hoops
- Outdoor Electronic Signs/Scoreboards
- Pitching Machines
- Sports Time/Measure/Record System
- Vending Machines
- Water Drinking Fountains
(refrigerant & connected plumbing excluded)

Security Equipment

- Card Access Systems
- CCTV Systems
- Electronic Library Security System
- Exterior/Interior Doors & Gates
- Fire Alarms
- Metal Detectors
- Police Alarms
- Safes, Chests, Vault Doors

Office Equipment

- Binders
- Bursters
- CAD/CAM Systems
- Card Readers
- Cash Registers
- Check Signers
- Coin Sorters/Packagers
- Copiers
- Currency Counters
- Dictation Equipment
- Electric Rotary Files
- Electronic Calculators, Typewriters, Staplers, Hole Punchers
- Embossers
- Print/Press Equipment *(non-production)*
- Facsimile Machines
- Folders
- ID Card Systems
- Inserters, Labelers, Openers, Stackers
- Laminators
- Mail Machines/Scales *(not system)*
- Microfilming equipment
- Retail Scanners
- Shredders
- Time & Attendance Systems
- Transient Voltage Protection
- Uninterrupted Power Supply

**This list is only a sample, your coverage plan may include additional equipment!*



Jester Insurance Services
303 Watson Powell Jr Way # 300
Des Moines, IA 50309

Phone: (515) 243-2707
Email: info@jesterinsurance.com
www.jesterinsurance.com



For an application, call OR email Jester Insurance Services!

EAST BUCHANAN COMMUNITY SCHOOLS

ADMINISTRATION

Kory Kelchen
Superintendent
Eric Dockstader
Secondary Principal
Nathan Reck
Elementary Principal
Teresa Knipper
Board Secretary/Business Manager



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BOARD OF EDUCATION

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May 18, 2025

Early Graduation Applicants

The student listed below has requested to be moved into the class of 2025. If approved, she will be moved into the class of 2025 for the second semester. She will graduate a full year early, ending in 3 years at East Buchanan. She will graduate on May 18, 2025, at the end of semester 2 if she has earned the required credits, reached the necessary 55 credits.

Kalli Sherman

Thank you,

Kelly Henderson, Counselor
Eric Dockstader, MS/HS Principal

413.2 - Classified EE Retirement

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

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

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

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

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

A. Determining Eligibility:

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

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

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

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

The early retirement program is not available to any employee who has received notification of possible contract termination or who has been discharged, with the Board of Education the final determiner of that status. Classified employees must submit a written application to the Superintendent of Schools at least sixty (60) days prior to their retirement date.

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

Legal Reference: 29 U.S.C. Sect. 621 *et seq.* (2012)
Iowa Code §§ 91A.2, .3, .5; 97B; 216; 279.19A, .46 (2013).
1978 Op. Atty Gen. 247
1974 Op. Atty Gen. 11, 322.

Cross Reference: 412 Classified Employee Compensation and Benefits
413 Classified Employee Termination of Employment

Approved: July 16, 2001

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

RETIREMENT – 12-MONTH SALARIED PERSONNEL

The East Buchanan Community School District Retirement Program as described in this document has been approved by the District Board of Education to be effective for the 2023-2024 fiscal year. As approved, it applies only to 12-month Salaried Employees. This Retirement Program does not vest rights in any District employee whether or not the employee is currently eligible for the Program.

Purpose

The Board of Education of the East Buchanan Community School District has deemed it appropriate to provide a retirement incentive to 12-month salaried employees of extended tenure who opt to retire from the District pursuant to the terms of this Retirement Program.

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

EMPLOYEE REQUIREMENTS

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

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

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

- ~~1. submission of a written application by the employee to participate in this program 30 days prior to their last work day addressed to the Board Secretary;~~
- ~~2. submission of a written resignation to the Board of Education on the same day as the submission of the written application to participate in the program; and~~
3. Application for participation in the Early Retirement Program must be made in writing, presented with a resignation of the employee's position beginning January 1st and no later than January 31st of the current contract year. The Board of Education reserves the right to waive strict compliance with the early retirement program application process, and the deadline.
4. the Board's acceptance of the written resignation. The resignation will not be binding unless the employee is eligible and appropriately qualifies under the program and the Board accepts the employee's written resignation. The Board's acceptance of the written resignation will be considered final action and shall mean that the employee's application is accepted and the employee's contract and employment duties will end on the last day of the current fiscal year.

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

RETIREMENT – 12-MONTH SALARIED PERSONNEL

PROGRAM CALCULATION

Each participating employee may receive two incentives as an early separation of a payment into a Health Reimbursement Arrangement (HRA). It will deposit as a non-elective employer contribution directly into the early retiree's account established by the district within 60 days of their last work day. Any benefit paid will be subject to deductions required by federal or state law. The amount is based on:

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

Rule Payouts (OPTION 1)

IPERS Rule of <88 - 0% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 88 – 40% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 90 – 30% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 92 – 20% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 94 – 10% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 96+ - 0% of their current salary + \$100 per remaining sick days based on calculations

Rule Payouts (OPTION 2)

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

Rule Payouts (OPTION 3)

\$25,000 per FTE + \$100 per remaining sick days based on calculations

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

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

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

HEALTH INSURANCE

RETIREMENT – 12-MONTH SALARIED PERSONNEL

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

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

EMPLOYEE RIGHTS

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

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

STATUS OF PARTICIPANTS

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

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

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

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

TAXABILITY OF RETIREMENT BENEFITS

Retirement benefits that are solely payment for health care benefits are generally considered to be not taxable income to the employee. Cash payments are generally considered taxable income to the employee. But when an employee has the option to choose between cash or a lump sum payment in addition to or in lieu of health care benefits, all of the benefits

RETIREMENT – 12-MONTH SALARIED PERSONNEL

are likely to be treated as taxable income. So, retirees receiving health care benefits may have to pay income tax on the value of those benefits. However, the District is not providing tax advice, and the employee must consult the employee's own tax advisor for the actual taxability of retirement benefits.

POLICY CONTINUATION

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

Date Adopted: July 12, 2023

407.6 Certified EE Retirement

The East Buchanan Community School District Retirement Program as described in this document has been approved by the District Board of Education to be effective starting with the 2023-2024 fiscal year. As approved, it applies only to Certified Employees. This Retirement Program does not vest rights in any District employee whether or not the employee is currently eligible for the Program.

Purpose

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

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

EMPLOYEE REQUIREMENTS

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

1. in applying this provision, an employee will be at least the age of fifty-five (55) on or before June 30, 2024;
2. wish to retire voluntarily from service in the East Buchanan Community School District at the end of the current contract;
3. has been actively employed during the school year in which one requests retirement benefits;
4. has completed a minimum of Twelve (12) years continuous service to the East Buchanan Community School District and is currently employed at the time the voluntary retirement request is made. A leave of absence may interrupt continuous service without affecting the continuous years of service rule. Professional and military leave will qualify toward continuous service;
5. is not receiving payments from the district's long-term disability insurance program; and
6. has not been discharged for cause or notified that their contract is under consideration of termination or reduction.

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

- ~~1. submission of a written application by the employee to participate in this program 30 days prior to their last work day addressed to the Board Secretary;~~
- ~~2. submission of a written resignation to the Board of Education on the same day as the submission of the written application to participate in the program; and~~
3. Application for participation in the Early Retirement Program must be made in writing, presented with a resignation of the employee's position beginning January 1st and no later than January 31st of the current contract year. The Board of Education reserves the right to waive strict compliance with the early retirement program application process, and the deadline.
4. the Board's acceptance of the written resignation. The resignation will not be binding unless the employee is eligible and appropriately qualifies under the program and the Board accepts the employee's written resignation. The Board's acceptance of the written resignation will be considered final action and shall mean that the employee's application is accepted and the employee's contract and employment duties will end on the last day of the current fiscal year.

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

PROGRAM CALCULATION

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

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

Rule Payouts (OPTION 1)

IPERS Rule of <88 - 0% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 88 – 40% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 90 – 30% of their current salary + \$100 per remaining sick days based on calculations
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IPERS Rule of 94 – 10% of their current salary + \$100 per remaining sick days based on calculations
IPERS Rule of 96+ - 0% of their current salary + \$100 per remaining sick days based on calculations

Rule Payouts (OPTION 2)

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

Rule Payouts (OPTION 3)

\$25,000 per 1 FTE + \$100 per remaining sick days based on calculations

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

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

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

HEALTH INSURANCE

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

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

EMPLOYEE RIGHTS

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

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

STATUS OF PARTICIPANTS

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

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

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

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

TAXABILITY OF RETIREMENT BENEFITS

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

POLICY CONTINUATION

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

Date Adopted: December 13, 2000

Last Reviewed: July 12, 2023