

DUBUQUE COMMUNITY SCHOOL DISTRICT

Annual Meeting
December 14, 2020
5:30 p.m.

- I. Call to Order and Roll Call
- II. Pledge of Allegiance
- III. Approve the Agenda (p. 1-3)
- IV. Approve Minutes of Previous Board Meetings (p. 4)
 - A. Regular Board Meeting – November 9, 2020 (p. 5-6)
- V. Public Hearing – Proposed 2021-22 and 2022-23 School Calendars (p. 7)
 - A. Overview of Calendars
 - B. Receive and File Proof of Publication and Authorize Payment of Publication Costs (p. 8)
 - C. Public Comments
 - D. Approve 2021-22 and 2022-23 School Calendars (p. 9-10)
- VI. Board Salutes
- VII. Visitors and Open Forum (p. 11)
- VIII. Consent Agenda (p. 12)
 - A. Treasurer's Report (p. 13)
 - 1. June 30, 2020 Annual Settlement (p. 14-42)
 - B. Listing of Accounts Payable (p. 43-55)
 - C. Budget Report (p. 56-63)
 - D. Facilities/Support Services Committee
 - 1. Minutes of December 7, 2020 (p. 64-66)
 - 2. Personnel Report (p. 67-70)
 - 3. Purchase/Professional Service Contracts (p. 71-79)
 - 4. PMIC/Regular Education Students (p. 80)
 - 5. Special Education Students (p. 81-82)
 - E. Educational Programs/Policy/Strategy Committee
 - 1. Minutes of December 8, 2020 (p. 83-84)
 - 2. #2314 – Handling Grievances and Complaints (p. 85)
 - 3. #3600 – Activities Passes (p. 86)
 - 4. #4314 – Employer-Paid Medical Insurance (p. 87)
 - 5. #4616 – Dishonesty (p. 88-89)
 - 6. #4800 – Memorials for Deceased Staff (p. 90)
 - 2nd Reading:
 - 1. #2101 – Vice-president (p. 91)
 - 2. #2300 – Meetings of the Board (p. 92-93)
 - 3. #2313 – Minutes of Board Meetings (p. 94)
 - 4. #4610 – Notification of Felony Convictions & Founded Complaints (p. 95)
 - 5. #5201 – Prohibition of Gangs [delete] (p. 96)
 - F. Teacher Quality
 - 1. Minutes of November 19, 2020 (p. 97)
 - G. Senior High School Core Planning Group
 - 1. Minutes of November 11, 2020 (p. 98-99)
 - 2. Minutes of December 2, 2020 (p. 100)

- H. Community Educational Equity Advisory Committee
 - 1. Minutes of December 2, 2020 (p. 101-102)
- IX. Facilities/Support Services Committee Report – M. Donohue (p. 103)
 - A. Receive and Approve the Comprehensive Annual Financial Report (p. 104-261)
 - B. Adopt Resolution Naming Hewlett Packard as the Sole-Source Provider for the Purchase of Client Computer Equipment and Peripherals (p. 262)
 - C. Approve Change Order #3 on the Alta Vista Vocational Technology Classroom Addition Project (p. 263)
 - D. Approve Agreement with IIW, PC for the Hempstead High School Intercom Replacement Project (p. 264-272)
- X. Educational Programs/Policy/Strategy Committee Report – L. Wittman (p. 273)
 - A. Approve Physical Education Exemption Request (p. 274-275)
 - B. Approve Teacher/Counselor/Nurse Retirement Application Date Change for 2021
- XI. New Business (p. 276)
 - A. Approve Board Meetings Time and Place
 - B. Name Official Publication
 - C. Name Legal Counsel
 - D. Approve Banks as Depositories of District Funds
 - E. Approve 2020-21 Board Committees (p. 277)
 - F. Consider Further Disciplinary Action (p. 278)
- XII. Nomination and Election of Board President (p. 279)
 - A. Administer Oath of Office
- XIII. Nomination and Election of Board Vice President (p. 280)
 - A. Administer Oath of Office
- XIV. Appointment of Board Secretary (p. 281)
 - A. Administer Oath of Office
- XV. Appointment of Board Treasurer (p. 282)
 - A. Administer Oath of Office
- XVI. Board Member or Administrative Issues (non-agenda items)
- XVII. Adjournment

MISSION

To develop world-class learners and citizens of character in a safe and inclusive learning community.

Agenda

Recommendation:

- ✓ I move that the Board of Education approve the agenda as submitted

Minutes

Recommendation:

✓ I move that the Board of Education approve the minutes of the regular meeting on November 9, 2020, as submitted

DUBUQUE COMMUNITY SCHOOL DISTRICT
Regular Board Meeting
November 9, 2020

President Ryan called the meeting to order at 5:30 p.m. at the Forum with the following members present in person: Prochaska, Ryan, Wittman. Present via Zoom: Bradley, Parks, Sainci. Absent: Donohue. Additional officers of the Board present: Kelleher, Rheingans.

The pledge of allegiance was recited.

Moved (Wittman) and seconded (Prochaska) to approve the agenda as submitted. Motion carried 6-0

Moved (Wittman) and seconded (Prochaska) to approve the minutes of the regular meeting on October 12, and the strategic plan update session on October 26, 2020, as submitted. Motion carried 6-0

Red Carpet Recognition

- Kennedy Principal Nick Hess introduced Kennedy teacher Charlie Schmeichel for recognition as the district's Teacher of the Year.

Board Salutes

- Premier Bank – for its donation of winter outerwear apparel
- Dubuque Senior and Hempstead Cross Country Teams – for their success at the state tournament, including Keelee Leitzen (state champion), Ryan Winger (state runner-up), Connor Kilgore (top 10 finisher), Lillian Schmidt (top 10 finisher)
- Dubuque Walmart Store – for its donation of school supplies
- District Communication Team and Principals – for its Principal Awareness Month campaign to highlight principals and their impact in the district
- Hempstead Volleyball Team – for its appearance at the State Tournament and its outstanding season, as well as to the coaches in volleyball and all sports for their leadership

Moved (Wittman) and seconded (Prochaska) to suspend the rules of order and go into open forum. Motion carried 6-0

Karmella Sellers, Bryant/Kennedy teacher, spoke on behalf of the Educational Justice group and provided the group's recommendations related to equity initiatives in the district.

Haley Lammer-Heindel, Senior High School teacher, shared her concern with the COVID numbers and their impact on schools/staff.

Moved (Wittman) and seconded (Prochaska) to reinstate the rules of order and return to regular session. Motion carried 6-0.

Moved (Prochaska) and seconded (Wittman) to approve those items listed in the consent agenda. Prochaska was auditor for the month. Motion carried 6-0.

Moved (Prochaska) and seconded (Wittman) to approve the donation for an upright console piano and bench to Eisenhower Elementary School. Motion carried 6-0.

Moved (Prochaska) and seconded (Wittman) to approve final acceptance of the Irving Elementary School Storm Water Management Project as all project costs have been paid to McDermott Excavating in accordance with the requirements of Iowa law and as more fully outlined in the submitted authorizing resolution. Motion carried 6-0.

Moved (Prochaska) and seconded (Wittman) to authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$371,520 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for open enrolled out students not included in the district's previous year's certified enrollment count. Motion carried 6-0.

Moved (Prochaska) and seconded (Wittman) to authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$117,842 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for providing an English language learner program for students who have exceeded five years of weighted funding in Fall 2020. Motion carried 6-0.

Moved (Prochaska) and seconded (Wittman) to set the date, time, and place for public hearing on the proposed 2021-22 and 2022-23 school calendars as December 14, 2020, at 5:30 p.m. at the Forum. Motion carried 6-0.

President Ryan declared the meeting adjourned at 6:07 p.m.

Mike Cyze, Secretary Pro-tem
Board of Education

School Calendar Public Hearing

Recommendations:

✓ I move that the Board of Education receive and file proof of publication of Notice of Public Hearing on the proposed 2021-2022 and 2022-2023 school calendars and authorize payment of the legal notice publication costs to the *Telegraph Herald*

Public Comments

✓ I move that the Board of Education approve the 2021-2022 and 2022-2023 school calendars as presented

Dubuque Community School District

Notice of Public Hearing

Notice is hereby given that the Board of Education of the Dubuque Community School District will meet on Monday, December 14, 2020, at 5:30 p.m., at the Forum, 2300 Chaney Road, Dubuque, Iowa, and via Zoom, to hold a public hearing on the 2021-2022 and 2022-2023 school calendars, pursuant to Iowa Code, Section 279.10. The school calendars are available for review by any interested party on the district's web site at www.dbqschools.org. Any interested person may appear at the Public Hearing (or via Zoom) in support of or objection to the school calendars or may file written objection with the Board Secretary prior to the time fixed for the Public Hearing. If you wish to receive the Zoom link, please contact the board secretary at jlucas@dbqschools.org.

This Notice of Public Hearing given and published pursuant to authorization and direction of the Board of Education of the Dubuque Community School District.

By: Joni Lucas, Secretary
Board of Education

PROPOSED

DUBUQUE COMMUNITY SCHOOL DISTRICT

2021-2022 SCHOOL CALENDAR

| JULY | | | | | | | AUGUST | | | | | | | SEPTEMBER | | | | | | |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|
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| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | 29 | 30 | 31 | | | | | 26 | 27 | 28 | 29 | 30 | | |
| OCTOBER | | | | | | | NOVEMBER | | | | | | | DECEMBER | | | | | | |
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| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 31 | | | | | | | 28 | 29 | 30 | | | | | 26 | 27 | 28 | 29 | 30 | 31 | |
| JANUARY | | | | | | | FEBRUARY | | | | | | | MARCH | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 30 | 31 | | | | | | 27 | 28 | | | | | | 27 | 28 | 29 | 30 | 31 | | |
| APRIL | | | | | | | MAY | | | | | | | JUNE | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
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| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 29 | 30 | 31 | | | | | 26 | 27 | 28 | 29 | 30 | | |

AUGUST

13, 16, 17, 18, 19: Professional-Learning Days
 20: Orientation for Grades PreK-5, 6, 9 (scheduled by schools during this timeframe)
 23: First Day of School for Grades K-12
 26: First Day of Preschool
 27: One-Hour Late Start

SEPTEMBER

3, 10, 17, 24: One-Hour Late Start
 6: No School (Labor Day)

OCTOBER

1: No School (Professional-Learning Day)
 8, 15, 22: One-Hour Late Start
 21, 25, 26, 27, 28: Parent-Teacher Conferences (scheduled by schools during this timeframe)
 28-29: No School

NOVEMBER

5, 12, 19: One-Hour Late Start
 16: First Trimester Ends
 24: No School (Half-Day Professional Learning paid for by Teacher Quality Committee)
 25, 26: No School (Thanksgiving)

DECEMBER

3, 10, 17: One-Hour Late Start
 23-31: No School (Winter Break)

JANUARY

7, 14, 21, 28: One-Hour Late Start
 14: First Semester Ends (High School)
 17: No School (Martin Luther King Jr. Day)

FEBRUARY

4: No School (Professional-Learning Day)
 11, 18: One-Hour Late Start
 17, 21, 22, 23, 24: Parent-Teacher Conferences (scheduled by schools during this timeframe)
 24, 25: No School
 25: Second Trimester Ends

MARCH

4, 11, 25: One-Hour Late Start
 14-18: No School (Spring Break)

APRIL

1, 8, 22, 29: One-Hour Late Start
 15: No School

MAY

6, 13, 20, 27: One-Hour Late Start
 20: Last Day for Seniors
 27: Last Scheduled Day of Classes
 28: Graduation at Five Flags Center (Hempstead at 10 a.m., Senior at 3 p.m.)
 30: No School (Memorial Day)
 31: Staff Professional-Learning Day (or following last day of school)
 31: Make-up Day if Needed

JUNE

1: Staff Professional-Learning Day (or following previous Staff Professional-Learning Day)
 1, 2, 3, 6: Make-up Day if Needed
 Additional make-up days will be added to the end of the school year, if necessary.

Professional-Learning Day (No School)
 Student Orientation (Select Grades)
 First/Last Day of School
 First Day of Preschool
 One-Hour Late Start
 Non-school Day
 Make-up Day
 Parent-Teacher Conference Day
 End of Trimester
 End of Semester
 High School Graduation

24 Connect with us any day of the year. Looking for lunch menus? Checking grades in Infinite Campus? Viewing the event calendar? It's just a click away all day, every day at:
 » www.dbqschools.org

24 Let your fingers do the walking... Not near a computer? The answers to two common questions are a phone call away.
 » SCHOOL LUNCH HOTLINE: 563/552-3250
 » WEATHER HOTLINE: 563/552-3035

PROPOSED

DUBUQUE COMMUNITY SCHOOL DISTRICT

2022-2023 SCHOOL CALENDAR

| JULY | | | | | | | AUGUST | | | | | | | SEPTEMBER | | | | | | |
|------|----|----|----|----|----|----|--------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
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| 3 | 4 | 5 | 6 | 7 | 8 | 9 | | 1 | 2 | 3 | 4 | 5 | 6 | | | | 1 | 2 | 3 | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 31 | | | | | | | 28 | 29 | 30 | 31 | | | | 25 | 26 | 27 | 28 | 29 | 30 | |

| OCTOBER | | | | | | | NOVEMBER | | | | | | | DECEMBER | | | | | | |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
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| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 30 | 31 | | | | | | 27 | 28 | 29 | 30 | | | | 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| JANUARY | | | | | | | FEBRUARY | | | | | | | MARCH | | | | | | |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|-------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | 1 | 2 | 3 | 4 | | | | 1 | 2 | 3 | 4 | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 29 | 30 | 31 | | | | | 26 | 27 | 28 | | | | | 26 | 27 | 28 | 29 | 30 | 31 | |

| APRIL | | | | | | | MAY | | | | | | | JUNE | | | | | | |
|-------|----|----|----|----|----|----|-----|----|----|----|----|----|----|------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
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| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 30 | | | | | | | 28 | 29 | 30 | 31 | | | | 25 | 26 | 27 | 28 | 29 | 30 | |

AUGUST

15, 16, 17, 18, 19: Professional-Learning Days
 22: Orientation for Grades PreK-5, 6, 9
 (scheduled by schools during this timeframe)
 23: First Day of School for Grades K-12
 25: First Day of Preschool
 26: One-Hour Late Start

SEPTEMBER

2, 9, 16, 23, 30: One-Hour Late Start
 5: No School (Labor Day)

OCTOBER

7: No School (Professional-Learning Day)
 14, 21: One-Hour Late Start
 20, 24, 25, 26, 27: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 27-28: No School

NOVEMBER

4, 11, 18: One-Hour Late Start
 16: First Trimester Ends
 23: No School (Half-Day Professional Learning
 paid for by Teacher Quality Committee)
 24, 25: No School (Thanksgiving)

DECEMBER

2, 9, 16: One-Hour Late Start
 23-30: No School (Winter Break)

JANUARY

2: No School (Winter Break)
 6, 13, 20, 27: One-Hour Late Start
 13: First Semester Ends (High School)
 16: No School (Martin Luther King Jr. Day)

FEBRUARY

3: No School (Professional-Learning Day)
 10, 17: One-Hour Late Start
 16, 20, 21, 22, 23: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 23, 24: No School
 24: Second Trimester Ends

MARCH

3, 10, 24, 31: One-Hour Late Start
 13-17: No School (Spring Break)

APRIL

7: No School
 14, 21, 28: One-Hour Late Start

MAY

5, 12, 19, 26: One-Hour Late Start
 22: Last Day for Seniors
 27: Graduation at Five Flags Center
 (Senior at 10 a.m., Hempstead at 3 p.m.)
 29: No School (Memorial Day)
 30: Last Scheduled Day of Classes
 31: Staff Professional-Learning Day
 (or following last day of school)
 31: Make-up Day if Needed

JUNE

1: Staff Professional-Learning Day (or following
 previous Staff Professional-Learning Day)
 1, 2, 5, 6: Make-up Day if Needed
 Additional make-up days will be added to
 the end of the school year, if necessary.

Professional-Learning Day (No School)
 Student Orientation (Select Grades)
 First/Last Day of School
 First Day of Preschool
 One-Hour Late Start
 Non-school Day
 Make-up Day
 Parent-Teacher Conference Day
 End of Trimester
 End of Semester
 High School Graduation

24 Connect with us any day of the year. Looking for lunch menus? Checking grades in Infinite Campus? Viewing the event calendar? It's just a click away all day, every day at:
 » www.dbqschools.org

24 Let your fingers do the walking... Not near a computer? The answers to two common questions are a phone call away.
 » SCHOOL LUNCH HOTLINE: 563/552-3250
 » WEATHER HOTLINE: 563/552-3035

Visitors and Open Forum

Recommendations:

✓ I move that the Board of Education suspend the rules of order and go into open forum

Persons wishing to address the Board will do so at this time

✓ I move that the Board of Education reinstate the rules of order and return to regular session

Consent Agenda Items

Recommendation:

✓ I move that the Board of Education approve those items listed in the consent agenda

Following the motion and second to approve the consent agenda, the president will ask if any board members wish to remove any items from the consent agenda. Should a board member wish to remove an item from the consent agenda, that board member should indicate which item or items they wish to have removed. At that time those items are removed from the consent agenda and the president will ask for a vote on the consent agenda. There is no discussion of the items that remain on the consent agenda.

DUBUQUE COMMUNITY SCHOOL DISTRICT
ANNUAL BOARD MEETING
December 14, 2020

Treasurer's Report For All District Funds

Month of November 2020

| | |
|--|-------------------------|
| Cash (per bank statements) and Investments, beginning of month | \$ 64,277,680.92 |
| Bank Account Deposits/Other Credits Total (Receipts) | 60,275,408.22 |
| Bank Account Checks/Other Debits Total (Disbursements) | (60,327,717.04) |
| Cash (per bank statement) and Investments, end of month | <u>\$ 64,225,372.10</u> |

| | End of Month - November 2020 | | |
|--|------------------------------|-------------------------|-------------------------|
| | <u>Bank Balances</u> | <u>Investments</u> | <u>Total</u> |
| <u>Depositories</u> | | | |
| Premier Bank | \$ 14,875,975.34 | \$ - | \$ 14,875,975.34 |
| Dubuque Bank & Trust | - | 1,000,000.00 | 1,000,000.00 |
| Fidelity Bank | - | 22,084,554.26 | 22,084,554.26 |
| Dutrac Community Credit Union - Bond Reserve | - | 2,264,837.50 | 2,264,837.50 |
| Dutrac Community Credit Union | - | 24,000,005.00 | 24,000,005.00 |
| | <u>\$ 14,875,975.34</u> | <u>\$ 49,349,396.76</u> | <u>\$ 64,225,372.10</u> |

| | |
|--|-------------------------|
| <u>Reconciling Items</u> | |
| Deposits In Transit | 60,207.36 |
| Outstanding Checks/ACHs | (3,325,202.73) |
| Reconciled Cash and Investment Balance | <u>\$ 60,960,376.73</u> |

| | |
|--|-------------------------|
| <u>Cash and Investment Balances by Fund</u> | |
| General Fund | \$ 30,406,129.29 |
| Student Activity Fund | 774,598.93 |
| Management Fund | 6,244,274.48 |
| SAVE Fund | 9,996,927.97 |
| PPEL Fund | 5,716,130.36 |
| Debt Service Fund | 5,065,856.71 |
| Nutrition Fund | 1,439,853.16 |
| Clearing Fund | 1,137,098.33 |
| Scholarship Fund | 138,328.94 |
| Agency Fund | 41,178.56 |
| Total Cash and Investment Balance | <u>\$ 60,960,376.73</u> |

At November 30, 2020, there are no interfund loans.

Kevin Kelleher, Treasurer

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
July 20, 2020

Treasurer's Report For All District Funds

Month of June 2020

| | |
|--|--------------------------------|
| Cash (per bank statements) and Investments, beginning of month | \$ 72,137,150.80 |
| Bank Account Deposits/Other Credits Total (Receipts) | 21,252,941.30 |
| Bank Account Checks/Other Debits Total (Disbursements) | <u>(26,292,887.56)</u> |
| Cash (per bank statement) and Investments, end of month | <u><u>\$ 67,097,204.54</u></u> |

End of Month - June 2020

| <u>Depositories</u> | <u>Bank Balances</u> | <u>Investments</u> | <u>Total</u> |
|---|-------------------------|-------------------------|-------------------------|
| Premier Bank | \$ 14,195,842.50 | \$ - | \$ 14,195,842.50 |
| Dubuque Bank & Trust Co | - | 1,000,000.00 | 1,000,000.00 |
| Fidelity Bank | - | 18,757,334.28 | 18,757,334.28 |
| ISJIT | - | 10,001,972.76 | 10,001,972.76 |
| Collins Community Credit Union | - | - | - |
| DuTrac Community Credit Union | - | 20,000,005.00 | 20,000,005.00 |
| Bankers Trust Company NA | - | 1,546,050.00 | 1,546,050.00 |
| Bankers Trust Company NA - Bond Reserve CDs | - | 1,596,000.00 | 1,596,000.00 |
| | <u>\$ 14,195,842.50</u> | <u>\$ 52,901,362.04</u> | <u>\$ 67,097,204.54</u> |

Reconciling Items

| | |
|--|--------------------------------|
| Deposits In Transit | 55,793.38 |
| Outstanding Checks/ACHs | <u>(3,384,843.02)</u> |
| Reconciled Cash and Investment Balance | <u><u>\$ 63,768,154.90</u></u> |

Cash and Investment Balances by Fund

| | |
|-----------------------------------|--------------------------------|
| General Fund | \$ 30,298,868.95 |
| Student Activity Fund | 717,538.43 |
| Management Fund | 7,133,529.82 |
| SAVE Fund | 8,822,529.56 |
| PPEL Fund | 5,587,771.78 |
| Debt Service Fund | 7,710,965.55 |
| Nutrition Fund | 2,185,411.29 |
| Clearing Fund | 1,128,069.09 |
| Scholarship Fund | 146,015.30 |
| Agency Fund | 37,455.13 |
| Total Cash and Investment Balance | <u><u>\$ 63,768,154.90</u></u> |

At June 30, 2020, there are no interfund loans.

Kevin Kelleher, Treasurer

**DUBUQUE COMMUNITY SCHOOL DISTRICT
BANK RECONCILIATION
GENERAL ACCOUNT
6-30-20**

GENERAL FUND

| | | |
|--|----|------------------|
| 6/30/20 balance for Premier Bank account # 90115861 - checking | \$ | 9,096,108.95 |
| 6/30/20 balance for Premier Bank account # 90124331 - checking | \$ | - |
| 6/30/20 balance for Premier Bank account # 90122834 - checking | \$ | - |
| 6/30/20 balance for Premier Bank account # 90124323 - checking | \$ | - |
| 6/30/20 balance for Premier Bank account # 90124349 - checking | \$ | - |
| 6/30/20 balance for Premier Bank account # 90124810 - checking | \$ | 678,105.14 |
| 6/30/20 balance for Premier Bank account # XXXXXX3019 - money market | \$ | 391,090.80 |
| 6/30/20 balance for Premier Bank account # XXXXXX7398 - money market | \$ | 1,126,342.32 |
| 6/30/20 balance for Premier Bank account # XXXXXX3792 - money market | \$ | 493,016.20 |
| 6/30/20 balance for Premier Bank account # XXXXXX3849 - money market | \$ | 361,515.09 |
| 6/30/20 balance for Premier Bank account # XXXXXX5443 - money market | \$ | 2,049,664.00 |
| 6/30/20 balance for DB&T account # 988965902783 - CD | \$ | 1,000,000.00 |
| 6/30/20 balance for Fidelity account # XXX1712 - money market | \$ | 18,757,334.28 |
| 6/30/20 balance for ISJIT account #38225-101 - investmens | \$ | 10,001,972.76 |
| 6/30/20 balance for DuTrac Community CC account - Main Share | \$ | 5.00 |
| 6/30/20 balance for DuTrac Community CC account - Cert. 5 | \$ | 20,000,000.00 |
| | \$ | 63,955,154.54 |
| Add: | | |
| Deposit in transit | \$ | * 55,793.38 |
| NSF checks | \$ | - |
| | \$ | 55,793.38 |
| Less: | | |
| Outstanding checks - Premier Bank | \$ | (1,360,609.49) |
| Outstanding checks - Premier Bank - ACH | \$ | - |
| Outstanding non-checks - Premier Bank | \$ | (1,355,731.43) |
| Outstanding non-checks - Premier Bank - ACH | \$ | (668,502.10) |
| | \$ | (3,384,843.02) |
| 6/30/20 reconciled balance | \$ | 60,626,104.90 |
| | | |
| 6/30/20 Fund # 10 cash balance | | 30,471,445.68 |
| 6/30/20 Fund # 21 cash balance | | 826,216.03 |
| 6/30/20 Fund # 22 cash balance | | 7,133,529.82 |
| 6/30/20 Fund # 33 cash balance | | 8,822,529.56 |
| 6/30/20 Fund # 36 cash balance | | 5,587,771.78 |
| 6/30/20 Fund # 40 cash balance | | 4,568,915.55 |
| 6/30/20 Fund # 61 cash balance | | 1,903,583.44 |
| 6/30/20 Fund # 81 cash balance | | 146,015.30 |
| 6/30/20 Fund # 91 cash balance | | 37,455.13 |
| 6/30/20 Fund # 76 cash balance | | 1,128,642.61 |
| | \$ | 60,626,104.90 |
| | \$ | - |
| 7/1/19 Beginning Cash Balance | \$ | 28,676,690.13 |
| 19/20 Receipts | \$ | 134,389,328.70 |
| 19/20 Expenditures | \$ | (132,128,125.52) |
| 19/20 Transfer from investment account | \$ | - |
| 19/20 Increase/(Decrease) in Intergovernmental Payable Balance | \$ | (466,447.63) |
| 19/20 Increase/(Decrease) in P/R Deductions & Withholdings | \$ | - |
| 19/20 (Increase)/Decrease in Petty Cash Balance | \$ | - |
| 6/30/20 Ending Cash Balance | \$ | 30,471,445.68 |
| 6/30/20 Fund # 76 cash balance | \$ | 1,128,642.61 |
| Total General Fund 6/30/20 cash balance | \$ | 31,600,088.29 |

General Account Bank Recon

8/7/2020

15 10-A



Your Mortgage Expert

Tracy Schaul (NMLS #746726)

Vice President, Mortgage Lending

tschaul@premierbanking.com

563.588.1000

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THE ONE ACCOUNT-XXXXXXXXX5861

Account Summary

| Date | Description | Amount |
|------------|--------------------------|-----------------|
| 06/22/2020 | Beginning Balance | \$14,660,977.97 |
| | 30 Credit(s) This Period | \$2,163,088.60 |
| | 179 Debit(s) This Period | \$7,727,957.62 |
| 06/30/2020 | Ending Balance | \$9,096,108.95 |

Interest Summary

| Description | Amount |
|--------------------------------|-------------|
| Annual Percentage Yield Earned | 0.07% |
| Interest Days | 9 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$265.03 |
| Interest Paid Year-to-Date | \$46,723.79 |

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Deposits

| Date | Description | Amount |
|------------|---|--------------|
| 06/22/2020 | FR LINCOLN / SCHOOL From DDA XXXXXX0011 | \$89.91 |
| 06/22/2020 | FR CENTRL ALT/SCHOOL From DDA XXXXXX0016 | \$395.00 |
| 06/23/2020 | Deposit | \$3,556.40 |
| 06/23/2020 | FR SENIOR / SCHOOL From DDA XXXXXX0031 | \$2,852.38 |
| 06/24/2020 | Incoming Wire Dubuque Community School District/CCCU | \$791,477.55 |
| 06/25/2020 | FR CENTRL KITCH/CAFE From DDA XXXXXX0044 | \$1,500.75 |
| 06/26/2020 | FR HEMPSTEAD/SCHOOL From DDA XXXXXX0030 | \$282.40 |
| 06/26/2020 | FR SENIOR / SCHOOL From DDA XXXXXX0031 | \$33,975.11 |
| 06/26/2020 | FR CENTRL KITCH/CAFE From DDA XXXXXX0044 | \$150.15 |
| 06/29/2020 | Deposit | \$8,035.75 |
| 06/29/2020 | FR TABLEMOUND/SCHOOL From DDA XXXXXX0015 | \$100.00 |
| 06/29/2020 | FR WASHINGTON/SCHOOL From DDA XXXXXX0021 | \$95.00 |
| 06/30/2020 | Deposit | \$89.55 |
| 06/30/2020 | Accr Earning Pymt Added to Account | \$738.35 |

Electronic Credits

| Date | Description | Amount |
|------------|--|----------|
| 06/22/2020 | ACH Deposit MERCHANT BANKCD DEPOSIT | \$169.00 |



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PO Box 420 • Dubuque, IA 52004-0420

Statement Ending 06/30/2020

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BUS ADVAN CHECK-XXXXXXXXX4331 DEBIT CARD

Account Summary

| Date | Description | Amount |
|------------|-------------------------|--------|
| 06/01/2020 | Beginning Balance | \$0.00 |
| | 0 Credit(s) This Period | \$0.00 |
| | 0 Debit(s) This Period | \$0.00 |
| 06/30/2020 | Ending Balance | \$0.00 |

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Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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Statement Ending 06/30/2020

Page 3 of 4



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BUS ADVAN CHECK-XXXXXXXXX2834 *DEBIT CARD*

Account Summary

| Date | Description | Amount |
|------------|-------------------------|--------|
| 06/01/2020 | Beginning Balance | \$0.00 |
| | 0 Credit(s) This Period | \$0.00 |
| | 0 Debit(s) This Period | \$0.00 |
| 06/30/2020 | Ending Balance | \$0.00 |

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Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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BUS ADVAN CHECK-XXXXXXXXX4323 *DEBIT CARD*

Account Summary

| Date | Description | Amount |
|------------|-------------------------|--------|
| 06/01/2020 | Beginning Balance | \$0.00 |
| | 0 Credit(s) This Period | \$0.00 |
| | 0 Debit(s) This Period | \$0.00 |
| 06/30/2020 | Ending Balance | \$0.00 |

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Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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Statement Ending 06/30/2020

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BUS ADVAN CHECK-XXXXXXXXX4349 *DEBIT CARD*

Account Summary

| Date | Description | Amount |
|------------|-------------------------|--------|
| 06/01/2020 | Beginning Balance | \$0.00 |
| | 0 Credit(s) This Period | \$0.00 |
| | 0 Debit(s) This Period | \$0.00 |
| 06/30/2020 | Ending Balance | \$0.00 |

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Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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Statement Ending 06/30/2020

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BUS ADVAN CHECK-XXXXXXXXX4810 ACH

Account Summary

| Date | Description | Amount |
|------------|--------------------------|----------------|
| 06/01/2020 | Beginning Balance | \$0.00 |
| | 44 Credit(s) This Period | \$5,058,578.34 |
| | 68 Debit(s) This Period | \$4,380,473.20 |
| 06/30/2020 | Ending Balance | \$678,105.14 |

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Deposits

| Date | Description | Amount |
|------------|---|------------|
| 06/29/2020 | Incoming Wire UMB BK NA/Paying Agent Debt Service Iowa - L | \$9,603.04 |

Electronic Credits

| Date | Description | Amount |
|------------|--|--------------|
| 06/01/2020 | Internet Trf Deposit IL DEPT OF REVENUE | \$8,269.03 |
| 06/01/2020 | Internet Trf Deposit UMB MONTHLY TRANSFER | \$166,008.26 |
| 06/02/2020 | Internet Trf Deposit WAGEWORKS | \$4,746.60 |
| 06/02/2020 | Internet Trf Deposit WELLMARK | \$615,937.15 |
| 06/03/2020 | ACH Deposit WAGEWORKS FSA RECEIVABLE | \$17,252.87 |
| 06/03/2020 | Internet Trf Deposit CC FEES | \$304.90 |
| 06/03/2020 | Internet Trf Deposit PAY CLEARLY | \$512.50 |
| 06/03/2020 | Internet Trf Deposit ALLIANT | \$6,479.50 |
| 06/03/2020 | Internet Trf Deposit AFLAC | \$6,977.05 |
| 06/03/2020 | Internet Trf Deposit HARTFORD LIFE | \$9,400.44 |
| 06/05/2020 | Internet Trf Deposit IL DEPT OF REVENUE | \$1,198.99 |



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Statement Ending 06/30/2020

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FLEX BUS MMIA-XXXXXXXXX3019 2016 ESCROW

Account Summary

| Date | Description | Amount |
|------------|-------------------------|---------------------|
| 06/01/2020 | Beginning Balance | \$351,686.77 |
| | 2 Credit(s) This Period | \$39,433.82 |
| | 1 Debit(s) This Period | \$29.79 |
| 06/30/2020 | Ending Balance | \$391,090.80 |

Interest Summary

| Description | Amount |
|--------------------------------|----------|
| Annual Percentage Yield Earned | 0.10% |
| Interest Days | 30 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$32.05 |
| Interest Paid Year-to-Date | \$642.89 |

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Deposits

| Date | Description | Amount |
|------------|---------------------------------------|---------|
| 06/30/2020 | Accr Earning Pymt Added to Account | \$32.05 |

Electronic Credits

| Date | Description | Amount |
|------------|--|-------------|
| 06/01/2020 | Internet Trf Deposit MONTHLY TRANSFER | \$39,401.77 |

Electronic Debits

| Date | Description | Amount |
|------------|----------------------------------|---------|
| 06/08/2020 | Internet Trf W/D MAY INTEREST | \$29.79 |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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Statement Ending 06/30/2020

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FLEX BUS MMIA-XXXXXXXXX7398 2017 ESCROW

Account Summary

| Date | Description | Amount |
|------------|-------------------------|----------------|
| 06/01/2020 | Beginning Balance | \$1,030,473.34 |
| | 2 Credit(s) This Period | \$95,956.25 |
| | 1 Debit(s) This Period | \$87.27 |
| 06/30/2020 | Ending Balance | \$1,126,342.32 |

Interest Summary

| Description | Amount |
|--------------------------------|------------|
| Annual Percentage Yield Earned | 0.10% |
| Interest Days | 30 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$92.32 |
| Interest Paid Year-to-Date | \$2,096.68 |

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Deposits

| Date | Description | Amount |
|------------|---------------------------------------|---------|
| 06/30/2020 | Accr Earning Pymt Added to Account | \$92.32 |

Electronic Credits

| Date | Description | Amount |
|------------|--|-------------|
| 06/01/2020 | Internet Trf Deposit MONTHLY TRANSFER | \$95,863.93 |

Electronic Debits

| Date | Description | Amount |
|------------|----------------------------------|---------|
| 06/08/2020 | Internet Trf W/D MAY INTEREST | \$87.27 |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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Statement Ending 06/30/2020

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FLEX BUS MMIA-XXXXXXXXX3792 2018 A ESCROW

Account Summary

| Date | Description | Amount |
|------------|-------------------------|--------------|
| 06/01/2020 | Beginning Balance | \$445,607.50 |
| | 2 Credit(s) This Period | \$47,446.44 |
| | 1 Debit(s) This Period | \$37.74 |
| 06/30/2020 | Ending Balance | \$493,016.20 |

Interest Summary

| Description | Amount |
|--------------------------------|----------|
| Annual Percentage Yield Earned | 0.10% |
| Interest Days | 30 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$40.41 |
| Interest Paid Year-to-Date | \$258.73 |

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Deposits

| Date | Description | Amount |
|------------|---------------------------------------|---------|
| 06/30/2020 | Accr Earning Pymt Added to Account | \$40.41 |

Electronic Credits

| Date | Description | Amount |
|------------|--|-------------|
| 06/01/2020 | Internet Trf Deposit MONTHLY TRANSFER | \$47,406.03 |

Electronic Debits

| Date | Description | Amount |
|------------|----------------------------------|---------|
| 06/08/2020 | Internet Trf W/D MAY INTEREST | \$37.74 |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



Premier BANK

PO Box 420 • Dubuque, IA 52004-0420

Statement Ending 06/30/2020

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FLEX BUS MMIA-XXXXXXXX3849 2018 B ESCROW

Account Summary

| Date | Description | Amount |
|------------|-------------------------|--------------|
| 06/01/2020 | Beginning Balance | \$326,751.56 |
| | 2 Credit(s) This Period | \$34,791.20 |
| | 1 Debit(s) This Period | \$27.67 |
| 06/30/2020 | Ending Balance | \$361,515.09 |

Interest Summary

| Description | Amount |
|--------------------------------|----------|
| Annual Percentage Yield Earned | 0.10% |
| Interest Days | 30 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$29.63 |
| Interest Paid Year-to-Date | \$189.73 |

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Deposits

| Date | Description | Amount |
|------------|---------------------------------------|---------|
| 06/30/2020 | Accr Earning Pymt Added to Account | \$29.63 |

Electronic Credits

| Date | Description | Amount |
|------------|--|-------------|
| 06/01/2020 | Internet Trf Deposit MONTHLY TRANSFER | \$34,761.57 |

Electronic Debits

| Date | Description | Amount |
|------------|----------------------------------|---------|
| 06/08/2020 | Internet Trf W/D MAY INTEREST | \$27.67 |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



Premier
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Statement Ending 06/30/2020

Page 3 of 4



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FLEX BUS MMIA-XXXXXXXXX5443 2019 ESCROW

Account Summary

| Date | Description | Amount |
|------------|-------------------------|----------------|
| 06/01/2020 | Beginning Balance | \$1,708,793.60 |
| | 2 Credit(s) This Period | \$340,942.76 |
| | 1 Debit(s) This Period | \$72.36 |
| 06/30/2020 | Ending Balance | \$2,049,664.00 |

Interest Summary

| Description | Amount |
|--------------------------------|----------|
| Annual Percentage Yield Earned | 0.05% |
| Interest Days | 30 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$84.00 |
| Interest Paid Year-to-Date | \$889.79 |

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Deposits

| Date | Description | Amount |
|------------|---------------------------------------|---------|
| 06/30/2020 | Accr Earning Pymt Added to Account | \$84.00 |

Electronic Credits

| Date | Description | Amount |
|------------|--|--------------|
| 06/01/2020 | Internet Trf Deposit MONTHLY TRANSFER | \$340,858.76 |

Electronic Debits

| Date | Description | Amount |
|------------|----------------------------------|---------|
| 06/08/2020 | Internet Trf W/D MAY INTEREST | \$72.36 |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|--------------------------|-----------------------|--------------------|
| Total Overdraft Fees | \$0.00 | \$0.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |

Certificate of Deposit

Date Opened: 05/22/2012 Term: 60 Months Tax ID: 42-6001531 Number: _____

Dollar Amount of Deposit: One Million Dollars And No Cents Account Number: 988965902783
\$ 1,000,000.00

This Time Deposit is Issued to:

DUBUQUE COMMUNITY SCHOOL DISTRICT
2300 CHANEY RD
DUBUQUE, IA 52001-3095

Issuer: DUBUQUE BANK AND TRUST CO
1398 Central Ave
50 Loras Blvd
Dubuque, IA 52001

Not Negotiable - Not Transferable - Additional terms are below.

By Michelle Hager

Additional Terms and Disclosures

This form contains the terms for your time deposit. It is also the Truth-in-Savings disclosure for those depositors entitled to one. There are additional terms and disclosures on page two of this form, some of which explain or expand on those below. You should keep one copy of this form.

Maturity Date. This account matures 7/1/2023

(See below for renewal information.)

Rate Information. The interest rate for this account is 1.93% with an annual percentage yield of 1.93%. This rate will be paid until the maturity date specified above. Interest begins to accrue on the business day you deposit any noncash item (for example, a check). Interest will be compounded at interest payment if added to CD. Interest will be credited or paid out every 006 Months.

☒ The annual percentage yield assumes that interest remains on deposit until maturity. A withdrawal of interest will reduce earnings.

☐ If you close your account before interest is credited, you will not receive the accrued interest.

The Number of Endorsements needed for withdrawal or any other purpose is: Not Applicable

Minimum Balance Requirement. You must make a minimum deposit to open this account of the amount listed on Time Deposit instructions.

☐ You must maintain this minimum balance on a daily basis to earn the annual percentage yield disclosed.

Withdrawals of Interest. Interest ☐ accrued ☒ credited during a term can be withdrawn: _____

Early Withdrawal Penalty. If we consent to a request for a withdrawal that is otherwise not permitted you may have to pay a penalty. The penalty will be an amount equal to: the penalty information within the Time Deposit Instructions

_____ interest on the amount withdrawn.

Renewal Policy

☐ Single Maturity. If checked, this account will not automatically renew. Interest ☐ will ☐ will not accrue after maturity.

☒ Automatic Renewal. If checked, this account will automatically renew on the maturity date. (see page two for terms) Interest ☒ will ☐ will not accrue after final maturity.

Account Ownership. You have requested and intend the type of account marked below.

- ☐ Individual
☐ Joint Account - With Survivorship and not as tenants in common
☐ Joint Account - No Survivorship (as tenants in common)
☐ Trust: Separate Agreement Dated _____
☐ _____

☐ Revocable Trust or ☐ Pay on Death Designation as defined in this agreement (Beneficiaries' names and addresses)

TIN: 42-6001531

Social Security or Employer's I.D. Number. A correct taxpayer identification number is required for almost every type of account. A certification of this number is also required and is contained on the first copy of this certificate.

Backup Withholding. A certification that you are not subject to backup withholding is necessary for almost all accounts (except for persons who are exempt altogether) - and a certification that the FATCA code (if any) is correct. These certifications are contained on the first copy of this form. Failure to provide these certifications when required will cause us to withhold a percentage of the interest earned (for payments to the IRS). Providing a false certification can result in serious federal penalties.

Endorsements. Sign Only When You Request Withdrawal

X _____

X _____

X _____

Fidelity Bank & Trust
 4250 Asbury Rd.
 Dubuque, IA 52002
 563-557-2300
Public funds Activity Statement

**DUBUQUE COMMUNITY
 SCHOOL DISTRICT**
 2300 CHANEY RD
 DUBUQUE IA 52001-3059

Customer Number: DAA0279
 Account Number: XXXXXXXXXXXXX1712
 Interest Rate: 0.500000 %
 Previous Statement Balance: \$18,757,334.28
 Average Balance: \$18,757,334.28
 Overdraft Limit: \$0.00
 Date Range: 6/1/2020-6/30/2020

| Date | Check # | Tran Code | Description | Amount | Balance |
|------------|---------|-----------|------------------------|------------------|-----------------|
| 06/03/2020 | | 112 | Wire Transfer Fee | (\$25.00) | \$23,749,492.02 |
| 06/03/2020 | | 111 | Wire Transfer Debit | | \$18,749,492.02 |
| | | | | (\$5,000,000.00) | |
| | | | Wire Transfer Debit | | |
| | | | PREMIER BANK | | |
| | | | 073922652 | | |
| | | | 90115861 | | |
| | | | 2625 NW ARTERIAL | | |
| | | | DUBUQUE, IA 52002 | | |
| | | | PREMIER BANK | | |
| | | | 2625 NW ARTERIAL | | |
| | | | DUBUQUE, IA 52002 | | |
| | | | 20200603MMQFMPS9000002 | | |
| | | | 20200603QMGFNP64000839 | | |
| | | | 06031125FT03 | | |
| 06/30/2020 | | 160 | Interest Deposit | \$7,842.26 | \$18,757,334.28 |

This temporary statement from Fidelity Bank & Trust is not a formal statement of your account.
 These items will be reflected again on your regularly scheduled statement.

July 1, 2020

Page: 1



ISJIT Monthly Statement
Dubuque Community School

Activity Summary (38225-101) General Fund

6/1/2020 - 6/30/2020

| Investment Pool Summary | | DVF |
|--------------------------------|--|------------------------|
| Beginning Balance | | \$0.00 |
| Ending Balance | | \$0.00 |
| Average Monthly Rate | | 0.01% |
| Total | | \$0.00 |
| Total Fixed Income | | \$10,001,972.76 |
| Account Total | | \$10,001,972.76 |

Your PMA Portfolio Advisor
Charles Czachor
(630) 657-6423
cczachor@pmanetwork.com

Dubuque Community School
Joni Lucas
2300 Chaney Road
Dubuque, IA 52001



PMA™

PMA Financial Network
2135 CityGate Lane, 7th Floor
Naperville, IL 60563

Direct all inquiries to:

DuTrac Community CU
3465 Asbury Road
P.O. Box 3250
Dubuque, IA 52004-3250

Phone inquiries to: 563-582-1331

DUBUQUE COMMUNITY SCHOOLS
2300 CHANEY RD
DUBUQUE IA 52001-3059

| | | |
|---------------------|------------------|---------|
| ACCOUNT NUMBER | | PAGE |
| 230622 | | 1 |
| 01APR20 | | 30JUN20 |
| SOCIAL SECURITY NO. | FROM | TO |
| | STATEMENT PERIOD | |

ASB E-STMT

DuTrac's privacy notice is available
on our website at
DuTrac.org/privacy-policy or will be
mailed upon request made to DuTrac at
1-800-475-1331.

NOTICE: See reverse side for important information.

| | |
|------------------------|--|
| Main Share Suffix 0 | <p>Your balance at the beginning of the period.....\$ 5.00</p> <p>01APR Dividend through 31MAR2020 0.01 = 5.01</p> <p>ANNUAL PERCENTAGE YIELD EARNED: 0.15% FOR A 91 DAY PERIOD</p> <p>Average Daily Balance: 26.73</p> <p>20MAY Cert. transfer -CERT. 4 20189037.14 = 20189042.15</p> <p>20MAY Withdrawal WIRE OUT INTEREST CD 4 -189037.15 = 20000005.00</p> <p>20MAY Withdrawal -20000000.00 = 5.00</p> <p>Transfer 'STC' 20000000.00 to acct: DUBUQUE-5</p> <p>Your new balance on 30JUN20.....\$ 5.00</p> <p>Dividends Paid To You In 2020 On Suffix 0 \$ 247.20</p> <p>Dividends to be paid on 01JUL20 \$ 0.00</p> |
| Cert. 4 | <p>Matures on 20MAY20 Beginning balance.....\$ 20043495.89</p> <p>01APR Dividend through 31MAR2020 94446.05 = 20137941.94</p> <p>ANNUAL PERCENTAGE YIELD EARNED: 1.90% FOR A 91 DAY PERIOD</p> <p>Average Daily Balance: 20043495.89</p> <p>20MAY Dividend through 19MAY2020 51095.20 = 20189037.14</p> <p>ANNUAL PERCENTAGE YIELD EARNED: 1.91% FOR A 49 DAY PERIOD</p> <p>Average Daily Balance: 20137941.94</p> <p>20MAY Cert. transfer -20189037.14 = 0.00</p> <p>Your new balance on 30JUN20.....\$ 0.00</p> <p>Interest rate: 1.890%</p> <p>Interest Paid To You In 2020 On Cert. 4 \$189037.14</p> |
| Cert. 5 | <p>Matures on 20NOV20 Beginning balance.....\$ 0.00</p> <p>20MAY Deposit 20000000.00 = 20000000.00</p> <p>Transfer 'STC' 20000000.00 from acct: DUBUQUE-0</p> <p>Your new balance on 30JUN20.....\$ 20000000.00</p> <p>Interest rate: 0.600%</p> <p>Interest Paid To You In 2020 On Cert. 5 \$ 0.00</p> |
| Your Financial Summary | <p>Your total Share balances.....\$ 5.00</p> <p>Your total Certificate balances.....\$20,000,000.00</p> |
| YTD Tax Summary | <p>YEAR-TO-DATE INFORMATION FOR TAX PURPOSES:</p> <p>Total non-IRA earnings</p> <p>(May be reported to IRS as interest for this calendar year)..\$189,284.34</p> |

A Home Equity Loan is a great way to pay for home improvement, college expenses, or other purchases. AND the interest can be TAX DEDUCTIBLE! Saving you MORE \$\$!

ASTERISK NEXT TO TRANSACTION DATE INDICATES THE DATE SHOWN IS THE EFFECTIVE DATE AND NOT THE TRANSACTION DATE.

** Continued on page 2. Financial and Tax Summary on last page **

Dubuque Community School District

Account Level Balance Sheet As of 06/30/2020

cal Year: 2019-2020 *CASH*

10

GENERAL FUND

ASSET

| LineDesc | | YTD |
|------------------------------|-------------------------|-------------------|
| 10.0000.0000.000.0000.101000 | CASH IN BANK - CHECKING | (\$18,353,262.78) |
| 10.0000.0000.000.0000.103000 | PETTY CASH | \$975.00 |
| 10.0000.0000.000.4598.105000 | CASH WITH FISCAL AGENT | \$55,793.38 * |
| 10.0000.0000.000.9901.101000 | CASH IN BANK - CHECKING | \$5.00 |
| 10.0000.0000.000.9902.101000 | CASH IN BANK - CHECKING | \$20,000,000.00 |
| 10.0000.0000.000.9903.101000 | CASH IN BANK - CHECKING | \$9,603.04 |
| 10.0000.0000.000.9904.101000 | CASH IN BANK - CHECKING | \$10,001,972.76 |
| 10.0000.0000.000.9907.101000 | CASH IN BANK - CHECKING | \$18,757,334.28 |
| ASSET | | \$30,472,420.68 |

LIABILITY

| LineDesc | | YTD |
|------------------------------|---------------------------|---------------|
| 10.0000.0000.219.3321.410000 | INTERGOVERNMENTAL PAYABLE | (\$51,723.04) |
| LIABILITY | | (\$51,723.04) |

FUND BALANCE

| LineDesc | | YTD |
|------------------------------|--------------------------|-------------------|
| 10.0000.0000.000.0000.759000 | UNASSIGNED FUND BALANCES | (\$28,159,494.46) |
| FUND BALANCE | | (\$28,159,494.46) |

Total Liability & Fund Balance

Total (Income)/Loss

Total Liability and Equity

(\$28,211,217.50)

(\$2,261,203.18)

(\$30,472,420.68)

End of Report

* - AMOUNT PREPAID TO STATE OF IOWA FOR "TAP" PROGRAM

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:
From Check:
From Voucher:

To Date: 6/30/2020
To Check:
To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|-----------------------------------|----------|---------|---------|-------------|--------------------------|------------|-----------|
| 134823 | 08/13/2019 | MCGRATH, CHRISTINE | \$470.35 | 1105 | Printed | Expense | <input type="checkbox"/> | | |
| 134870 | 08/13/2019 | THAT, RATHA | \$235.15 | 1105 | Printed | Expense | <input type="checkbox"/> | | |
| 136144 | 11/12/2019 | CREATE IT! ART STUDIO | \$48.00 | 1350 | Printed | Expense | <input type="checkbox"/> | | |
| 136475 | 12/10/2019 | BASTEWAD, UMAKANT | \$10.20 | 1425 | Printed | Expense | <input type="checkbox"/> | | |
| 136498 | 12/10/2019 | DONOVAN, EMILY | \$13.65 | 1425 | Printed | Expense | <input type="checkbox"/> | | |
| 136709 | 12/18/2019 | STOLTZ, ALAN | \$605.00 | 1454 | Printed | Expense | <input type="checkbox"/> | | |
| 137107 | 01/15/2020 | STOLTZ, ALAN | \$115.00 | 1524 | Printed | Expense | <input type="checkbox"/> | | |
| 137681 | 03/04/2020 | PRINE, STEPHANIE C | \$25.00 | 1653 | Printed | Expense | <input type="checkbox"/> | | |
| 137740 | 03/10/2020 | DEXYP | \$162.20 | 1661 | Printed | Expense | <input type="checkbox"/> | | |
| 137834 | 03/10/2020 | SIMMONS, AMY | \$19.35 | 1661 | Printed | Expense | <input type="checkbox"/> | | |
| 137866 | 03/13/2020 | SOCIAL SECURITY ADMINISTRATION | \$182.68 | 1675 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 137937 | 03/27/2020 | SOCIAL SECURITY ADMINISTRATION | \$185.04 | 1706 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 137992 | 04/09/2020 | SOCIAL SECURITY ADMINISTRATION | \$181.73 | 1758 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138156 | 04/24/2020 | SOCIAL SECURITY ADMINISTRATION | \$181.73 | 1786 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138211 | 05/12/2020 | ENGLAND, DERRICK | \$415.62 | 1828 | Printed | Expense | <input type="checkbox"/> | | |
| 138212 | 05/12/2020 | FEDERONICH, KERRY | \$415.62 | 1828 | Printed | Expense | <input type="checkbox"/> | | |
| 138233 | 05/12/2020 | O'NEILL, KATHY | \$415.62 | 1828 | Printed | Expense | <input type="checkbox"/> | | |
| 138240 | 05/12/2020 | REID, KHARY | \$415.62 | 1828 | Printed | Expense | <input type="checkbox"/> | | |
| 138249 | 05/12/2020 | STANLEY, RICK | \$415.62 | 1828 | Printed | Expense | <input type="checkbox"/> | | |
| 138269 | 05/12/2020 | CROSS, JODI | \$65.85 | 1834 | Printed | Expense | <input type="checkbox"/> | | |
| 138280 | 05/12/2020 | SPARKS, TERESA | \$3.45 | 1834 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

From Check:

From Voucher:

To Date: 6/30/2020

To Check:

To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---------------------------------------|------------|---------|---------|-------------|--------------------------|------------|-----------|
| 138368 | 05/08/2020 | SOCIAL SECURITY ADMINISTRATION | \$181.73 | 1846 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138396 | 05/22/2020 | SOCIAL SECURITY ADMINISTRATION | \$181.73 | 1877 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138411 | 05/27/2020 | KENNEDY PARENT STAFF ASSN | \$4,310.00 | 1884 | Printed | Expense | <input type="checkbox"/> | | |
| 138434 | 06/03/2020 | SAGEVILLE PARENT TEACHER CLUB | \$60.00 | 1918 | Printed | Expense | <input type="checkbox"/> | | |
| 138435 | 06/03/2020 | SAUNDERS, DAWN | \$34.50 | 1918 | Printed | Expense | <input type="checkbox"/> | | |
| 138436 | 06/03/2020 | UNIVERSITY OF NORTHERN IOWA | \$106.14 | 1918 | Printed | Expense | <input type="checkbox"/> | | |
| 138438 | 06/03/2020 | WELTER, CONSTANCE MARIE | \$25.00 | 1918 | Printed | Expense | <input type="checkbox"/> | | |
| 138439 | 06/05/2020 | CARPENTERS LOCAL 678 | \$154.00 | 1933 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138441 | 06/05/2020 | SOCIAL SECURITY ADMINISTRATION | \$181.73 | 1933 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138490 | 06/09/2020 | DUBUQUE AREA LABOR MANAGEMENT COUNCIL | \$2,500.00 | 1934 | Printed | Expense | <input type="checkbox"/> | | |
| 138500 | 06/09/2020 | EMPLOYERS MUTUAL CASUALTY CO | \$1,280.00 | 1934 | Printed | Expense | <input type="checkbox"/> | | |
| 138502 | 06/09/2020 | ERIC MUNSON BASEBALL COMPANY | \$500.00 | 1934 | Printed | Expense | <input type="checkbox"/> | | |
| 138525 | 06/09/2020 | IHRIG, DENISE | \$87.40 | 1934 | Printed | Expense | <input type="checkbox"/> | | |
| 138528 | 06/09/2020 | IOWA STATE DRILL TEAM ASSOCIATION | \$158.00 | 1934 | Printed | Expense | <input type="checkbox"/> | | |
| 138553 | 06/09/2020 | NEWLIN, SARA | \$87.40 | 1934 | Printed | Expense | <input type="checkbox"/> | | |
| 138620 | 06/10/2020 | METRO SPORT LTD | \$57.76 | 1943 | Printed | Expense | <input type="checkbox"/> | | |
| 138644 | 06/17/2020 | CARVER ELEMENTARY PTG | \$3,367.00 | 1953 | Printed | Expense | <input type="checkbox"/> | | |
| 138655 | 06/17/2020 | IOWA SAFE SCHOOLS | \$1,500.00 | 1953 | Printed | Expense | <input type="checkbox"/> | | |
| 138658 | 06/17/2020 | KAY, ERIN | \$20.00 | 1953 | Printed | Expense | <input type="checkbox"/> | | |
| 138664 | 06/17/2020 | NEW TEACHER CENTER | \$5,000.00 | 1953 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

From Check:

From Voucher:

To Date: 6/30/2020

To Check:

To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|--------------------------------------|----------|---------|---------|-------------|--------------------------|------------|-----------|
| 138667 | 06/17/2020 | PAULSEN, JOE | \$10.00 | 1953 | Printed | Expense | <input type="checkbox"/> | | |
| 138677 | 06/17/2020 | STAPLES ADVANTAGE | \$509.66 | 1953 | Printed | Expense | <input type="checkbox"/> | | |
| 138682 | 06/17/2020 | VRBAN FIRE PROTECTION, INC. | \$448.00 | 1953 | Printed | Expense | <input type="checkbox"/> | | |
| 138686 | 06/19/2020 | DUBUQUE COUNTY SHERIFF DEPARTMENT | \$307.65 | 1964 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138689 | 06/19/2020 | SOCIAL SECURITY ADMINISTRATION | \$181.73 | 1964 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138693 | 06/19/2020 | SPLINTER, SANDRA MARIE | \$720.83 | 51 | Printed | Payroll | <input type="checkbox"/> | | |
| 138698 | 06/19/2020 | HOUSELOG, DIANE M | \$527.84 | 51 | Printed | Payroll | <input type="checkbox"/> | | |
| 138699 | 06/19/2020 | HILLERY, RHONDA K | \$523.90 | 51 | Printed | Payroll | <input type="checkbox"/> | | |
| 138701 | 06/24/2020 | ANDERSON, GARY | \$27.25 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138703 | 06/24/2020 | BEHNKE, NICHOLAS | \$93.15 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138705 | 06/24/2020 | BERINGER, JODI | \$67.90 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138708 | 06/24/2020 | DROESSLER, JESSICA | \$29.05 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138710 | 06/24/2020 | DUVE, BRENDA | \$5.25 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138711 | 06/24/2020 | FARNUM, BRIAN | \$55.90 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138712 | 06/24/2020 | FREY CAPACCHIONE, ELAINE | \$16.75 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138713 | 06/24/2020 | FROMMELT, JACKIE | \$30.60 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138715 | 06/24/2020 | GOLOMBESKI, BETHANY | \$100.00 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138716 | 06/24/2020 | GRANT, MICHELE | \$30.30 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138717 | 06/24/2020 | HAAN, KRISTINE | \$42.30 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138718 | 06/24/2020 | HEFEL, LEAH | \$55.20 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138721 | 06/24/2020 | IBARRA, KELLY | \$7.95 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138722 | 06/24/2020 | JORDON, THOMAS | \$62.65 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138723 | 06/24/2020 | KALLAHER, AMY | \$43.25 | 1967 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

To Date: 6/30/2020

From Check:

To Check:

From Voucher:

To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---------------------|----------|---------|---------|---------|--------------------------|------------|-----------|
| 138725 | 06/24/2020 | KLEIN, JEFF | \$97.70 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138726 | 06/24/2020 | KNUTSON, PETER N | \$74.75 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138727 | 06/24/2020 | KRUSER, SHERI | \$11.90 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138728 | 06/24/2020 | LARSEN, JANE | \$42.30 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138729 | 06/24/2020 | LORENCE, TROY | \$95.70 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138730 | 06/24/2020 | MESEROLE, ALANA | \$23.15 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138731 | 06/24/2020 | MEYER, KIM | \$47.00 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138732 | 06/24/2020 | MILLER, BOBBIE | \$12.35 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138733 | 06/24/2020 | MILLIUS, JUDY | \$14.20 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138737 | 06/24/2020 | REDING, LAURA | \$30.05 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138739 | 06/24/2020 | RIEGLER, JULIE | \$30.79 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138742 | 06/24/2020 | SCHMAL, ELIZABETH | \$24.85 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138743 | 06/24/2020 | SCHROEDER, DANIELLE | \$30.15 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138744 | 06/24/2020 | SCHULLER, CORI | \$14.52 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138746 | 06/24/2020 | SHAHRIVAR, MOHAMMAD | \$39.90 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138749 | 06/24/2020 | SLACK, CHRISTINA | \$7.25 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138750 | 06/24/2020 | SPRINGER, JANE | \$72.15 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138751 | 06/24/2020 | STEFFEN, ANGELA | \$86.95 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138752 | 06/24/2020 | SUNLEAF, AMY | \$35.55 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138753 | 06/24/2020 | TAUSEEF, TANIA | \$32.25 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138756 | 06/24/2020 | WEIMERSKIRCH, KATHY | \$4.30 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138757 | 06/24/2020 | WESTMARK, LORI | \$308.00 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138758 | 06/24/2020 | WESTMARK, SUE | \$81.55 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138759 | 06/24/2020 | WILLIAMS, NATHAN | \$19.95 | 1967 | Printed | Expense | <input type="checkbox"/> | | |

Printed: 07/14/2020 4:59:02 PM

Report: rptGLCheckListing

2020.2.09

Page:

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Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

From Check:

From Voucher:

To Date: 6/30/2020

To Check:

To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---|--------------|---------|---------|---------|--------------------------|------------|-----------|
| 138760 | 06/24/2020 | WUERTZER, LAURA | \$29.95 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138761 | 06/24/2020 | ZENTZ, WARREN | \$13.75 | 1967 | Printed | Expense | <input type="checkbox"/> | | |
| 138764 | 06/24/2020 | BARNES, THOMAS D. | \$200.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138765 | 06/24/2020 | BERGFELD, DARRELL E | \$50.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138772 | 06/24/2020 | CMND, LLC | \$125.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138773 | 06/24/2020 | CONLON CONSTRUCTION CO. | \$188,420.15 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138776 | 06/24/2020 | DUFFY, WILLIAM | \$370.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138777 | 06/24/2020 | ENVIRONMENTAL MGMT SERVICES OF IOWA, INC | \$632.99 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138782 | 06/24/2020 | GORRELL, CHRIS | \$50.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138784 | 06/24/2020 | GRAVES SIGNS | \$180.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138793 | 06/24/2020 | LINK, RANDY | \$100.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138794 | 06/24/2020 | MACKENZIE, RIRETT M. | \$16.91 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138796 | 06/24/2020 | MARTIN, ROBERT | \$78.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138797 | 06/24/2020 | MICHELS, LARRY | \$100.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138798 | 06/24/2020 | MILLIMAN INC | \$7,500.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138799 | 06/24/2020 | MMC MECHANICAL CONTRACTORS INC | \$18,748.24 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138801 | 06/24/2020 | MULTIVISTA | \$573.38 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138802 | 06/24/2020 | NIEHAUS, JEFF | \$120.70 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138803 | 06/24/2020 | NORTHEAST IOWA COMM COLLEGE-CALMAR | \$1,690.60 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138805 | 06/24/2020 | PEOPLE ASSOCIATED WITH LINCOLN SCHOOL | \$336.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138808 | 06/24/2020 | PREMIER FURNITURE & EQUIPMENT | \$3,080.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

To Date: 6/30/2020

From Check:

To Check:

From Voucher:

To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---------------------------------|--------------|---------|---------|---------|--------------------------|------------|-----------|
| 138809 | 06/24/2020 | PS3 ENTERPRISES, INC | \$75.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138813 | 06/24/2020 | ROLING, JACOB | \$50.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138814 | 06/24/2020 | RUGGEBERG, STEVE | \$111.04 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138816 | 06/24/2020 | SCHROBILGEN, TERRY | \$266.80 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138819 | 06/24/2020 | STOLTZ, ALAN | \$115.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138821 | 06/24/2020 | TABLE MOUND PARENT TEACHER CLUB | \$10.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138825 | 06/24/2020 | TRI-STATE PORTA POTTY, INC. | \$490.00 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138826 | 06/24/2020 | TRI-STATE SHRED | \$198.20 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138827 | 06/24/2020 | TRICON GENERAL CONSTRUCTION | \$431,407.73 | 1969 | Printed | Expense | <input type="checkbox"/> | | |
| 138833 | 06/26/2020 | BRANDON, ADRIANE | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138834 | 06/26/2020 | BROSNAHAN, MELESIA | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138835 | 06/26/2020 | DEUTSCH, JESSICA | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138836 | 06/26/2020 | DOLAN, MARK | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138838 | 06/26/2020 | GOODENDORF, COURTNEY | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138839 | 06/26/2020 | HEDLEY, CINDY | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138840 | 06/26/2020 | HOHNECKER, JESSICA | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138843 | 06/26/2020 | LUGRAIN, JENNY | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138844 | 06/26/2020 | LUNA, BUFFY | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138845 | 06/26/2020 | MENDEZ, ALLISON | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138846 | 06/26/2020 | PALMER, JASON | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138847 | 06/26/2020 | ROMAN, KRIS | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138848 | 06/26/2020 | RUDEN, JESSICA | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138849 | 06/26/2020 | SORENSEN, GENEVIEVE | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

To Date: 6/30/2020

From Check:

To Check:

From Voucher:

To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|-----------------------------------|------------|---------|---------|-------------|--------------------------|------------|-----------|
| 138851 | 06/26/2020 | VASKE, AMBER | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138852 | 06/26/2020 | WEBER, DAWN | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138853 | 06/26/2020 | WITTER, MEGAN | \$32.00 | 1972 | Printed | Expense | <input type="checkbox"/> | | |
| 138854 | 06/30/2020 | DCSD FOUNDATION | \$145.00 | 1988 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138855 | 06/30/2020 | IOWA DEPT OF REVENUE | \$738.54 | 1988 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138856 | 06/30/2020 | STATE DISBURSEMENT UNIT | \$900.00 | 1988 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138857 | 06/30/2020 | UNITED WAY SERVICES | \$350.00 | 1988 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138858 | 06/30/2020 | WISC SUPPORT COLLECTIONS TRUST | \$1,226.32 | 1988 | Printed | Payroll Ded | <input type="checkbox"/> | | |
| 138859 | 06/30/2020 | PARKIN, CHAD M | \$4,230.82 | 53 | Printed | Payroll | <input type="checkbox"/> | | |
| 138860 | 06/30/2020 | READY, VIVIAN KATHERINE | \$3,509.64 | 53 | Printed | Payroll | <input type="checkbox"/> | | |
| 138861 | 06/30/2020 | RIES, ALICA M | \$3,043.87 | 53 | Printed | Payroll | <input type="checkbox"/> | | |
| 138862 | 06/25/2020 | QUILL CORPORATION | \$374.59 | 1835 | Printed | Expense | <input type="checkbox"/> | | |
| 138863 | 06/25/2020 | VERIZON WIRELESS | \$360.09 | 1918 | Printed | Expense | <input type="checkbox"/> | | |
| 138865 | 06/26/2020 | FAIR, KRIS | \$50.95 | 1990 | Printed | Expense | <input type="checkbox"/> | | |
| 138866 | 06/26/2020 | HARTZELL, ROSE ANN | \$43.71 | 1990 | Printed | Expense | <input type="checkbox"/> | | |
| 138867 | 06/26/2020 | MCGRATH, CHRISTINE | \$15.21 | 1990 | Printed | Expense | <input type="checkbox"/> | | |
| 138869 | 06/26/2020 | WESSELS, LINDA | \$141.30 | 1990 | Printed | Expense | <input type="checkbox"/> | | |
| 138871 | 06/26/2020 | BARNES, THOMAS D. | \$295.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138872 | 06/26/2020 | CDW GOVERNMENT INC | \$5,450.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138874 | 06/26/2020 | CENTURY LINK - PHOENIX | \$9,843.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138875 | 06/26/2020 | CITY OF DUBUQUE - HEALTH SERVICES | \$270.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138876 | 06/26/2020 | DEXYP | \$169.54 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138877 | 06/26/2020 | DUBUQUE SIGN COMPANY | \$28.20 | 1991 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:
From Check:
From Voucher:

To Date: 6/30/2020
To Check:
To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|-------------------------------------|-------------|---------|---------|---------|--------------------------|------------|-----------|
| 138878 | 06/26/2020 | DUFFY, WILLIAM | \$115.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138879 | 06/26/2020 | ENVISION SPORTS DESIGN | \$1,540.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138881 | 06/26/2020 | GEORGE WASHINGTON MIDDLE SCHOOL PTO | \$4,813.25 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138883 | 06/26/2020 | HEARTLAND BUSINESS SYSTEMS | \$165.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138884 | 06/26/2020 | HIGLEY INDUSTRIES, INC. | \$2,218.34 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138885 | 06/26/2020 | HOLLAND, LAWRENCE E. | \$73.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138886 | 06/26/2020 | HOOVER COMMUNITY COUNCIL | \$25.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138891 | 06/26/2020 | KELLY, MITCH | \$797.84 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138893 | 06/26/2020 | KW GRAPHICS | \$478.43 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138894 | 06/26/2020 | MACKENZIE, RIRETT M. | \$43.89 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138895 | 06/26/2020 | MCLANE, DONALD | \$132.48 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138896 | 06/26/2020 | MICHELS, LARRY | \$71.04 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138897 | 06/26/2020 | MURPHY, TERRANCE | \$216.56 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138898 | 06/26/2020 | PREMIER FURNITURE & EQUIPMENT | \$12,454.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138900 | 06/26/2020 | QUADIENT, INC. | \$385.77 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138901 | 06/26/2020 | RICOH USA, INC | \$303.52 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138902 | 06/26/2020 | ROEN, JEFFREY A. | \$100.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138903 | 06/26/2020 | SCHROBILGEN, TERRY | \$211.40 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138904 | 06/26/2020 | SHAFFER, TERRANCE L. | \$65.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138905 | 06/26/2020 | SMITH, JENNIFER | \$576.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138906 | 06/26/2020 | SPAIN, DANIEL | \$78.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138908 | 06/26/2020 | STAPLES ADVANTAGE | \$127.14 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138909 | 06/26/2020 | STOLTZ, ALAN | \$100.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |

Dubuque Community School District

Outstanding Check Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:
From Check:
From Voucher:

To Date: 6/30/2020
To Check:
To Voucher:

Bank: Premier Bank-General Fund

Account: 90115861

| Check Number | Date | Payee | Amount | Voucher | Status | Type | Cleared? | Clear Date | Void Date |
|--------------|------------|---------------------------------------|--------------|---------|---------|---------|--------------------------|------------|-----------|
| 138910 | 06/26/2020 | SU INSURANCE COMPANY | \$327.50 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138913 | 06/26/2020 | UNITED PARCEL SERVICE | \$217.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138915 | 06/26/2020 | WEST MUSIC COMPANY | \$49.98 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138919 | 06/26/2020 | ZOOM VIDEO COMMUNICATIONS, INC. | \$25,998.00 | 1991 | Printed | Expense | <input type="checkbox"/> | | |
| 138926 | 06/29/2020 | BARNES, THOMAS D. | \$65.00 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138927 | 06/29/2020 | COUNSILMAN/HUNSAKER & ASSOCIATES INC | \$1,875.00 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138928 | 06/29/2020 | DUBUQUE SIGN COMPANY | \$480.00 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138929 | 06/29/2020 | GAUVIN-FEUEBACH, ANN | \$12.60 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138930 | 06/29/2020 | KENDALL/HUNT PUBLISHING CO | \$9,475.20 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138931 | 06/29/2020 | MI-T-M EQUIPMENT SALES & SERVICE | \$2,190.00 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138932 | 06/29/2020 | PREMIER FURNITURE & EQUIPMENT | \$14,899.99 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138933 | 06/29/2020 | REINHART FOODSERVICE | \$1,528.32 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138934 | 06/29/2020 | SCHROBILGEN, TERRY | \$73.00 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138935 | 06/29/2020 | THE READING WAREHOUSE, INC. | \$4,798.30 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138936 | 06/29/2020 | TRI-STATE SHRED | \$60.00 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138937 | 06/29/2020 | US CELLULAR | \$18,216.15 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138938 | 06/29/2020 | WESTERN DUBUQUE COMM. SCHOOL DISTRICT | \$12,921.33 | 2002 | Printed | Expense | <input type="checkbox"/> | | |
| 138939 | 06/29/2020 | CENERGISTIC LLC | \$20,233.00 | 2003 | Printed | Expense | <input type="checkbox"/> | | |
| 138940 | 06/29/2020 | HP INC | \$505,720.00 | 2003 | Printed | Expense | <input type="checkbox"/> | | |

Total Checks for Bank: 197 Total Amount: \$1,360,609.49

End of Report

Dubuque Community School District

Outstanding Other Disbursements Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier Bank-General Fund 90115861

From Date:

To Date:

6/30/2020

Bank Account: Premier Bank-General Fund 90115861

| Date | Type | Description | Total | Cleared? | Clear Date |
|-------------------------------|------------------------|------------------------|--------------|--------------------------|----------------|
| 06/05/2020 | Direct Voucher Posting | Direct Voucher Posting | \$1,930.82 | <input type="checkbox"/> | |
| 06/05/2020 | Direct Voucher Posting | Direct Voucher Posting | \$155,276.29 | <input type="checkbox"/> | |
| 06/19/2020 | Direct Voucher Posting | Direct Voucher Posting | \$122,988.85 | <input type="checkbox"/> | |
| 06/19/2020 | Direct Voucher Posting | Direct Voucher Posting | \$22,833.45 | <input type="checkbox"/> | |
| 06/29/2020 | Direct Voucher Posting | Direct Voucher Posting | \$35,211.21 | <input type="checkbox"/> | |
| 06/30/2020 | Direct Voucher Posting | Direct Voucher Posting | -\$1,930.82 | <input type="checkbox"/> | |
| 06/30/2020 | Direct Voucher Posting | Direct Voucher Posting | \$821,274.99 | <input type="checkbox"/> | |
| 06/30/2020 | Direct Voucher Posting | Direct Voucher Posting | \$198,146.64 | <input type="checkbox"/> | |
| Total Disbursements for Bank: | | | 8 | Total Amount: | \$1,355,731.43 |

Total Other Disbursements: 8

Total Amount: \$1,355,731.43

End of Report

Dubuque Community School District

Outstanding Other Disbursements Listing

Fiscal Year: 2019-2020

Criteria:

Bank Account: Premier-ACH Account 90124810

From Date:

To Date: 6/30/2020

Bank Account: Premier-ACH Account 90124810

| Date | Type | Description | Total | Cleared? | Clear Date |
|-------------------------------|-------------------------|---------------------|--------------|--------------------------|--------------|
| 06/29/2020 | Bank Transfer From Bank | PYMT-ALLIANT ENERGY | \$7,521.59 | <input type="checkbox"/> | |
| 06/29/2020 | Bank Transfer From Bank | PYMT-WELLMARK | \$654,003.46 | <input type="checkbox"/> | |
| 06/29/2020 | Bank Transfer From Bank | PYMT-AFLAC | \$6,977.05 | <input type="checkbox"/> | |
| Total Disbursements for Bank: | | | 3 | Total Amount: | \$668,502.10 |
| Total Other Disbursements: | | | 3 | Total Amount: | \$668,502.10 |

End of Report

**DUBUQUE COMMUNITY SCHOOL DISTRICT
ORGANIZATIONAL BOARD MEETING
DECEMBER 14, 2020**

TO THE BOARD OF EDUCATION
DUBUQUE, IOWA

THE FOLLOWING IS A LIST OF ACCOUNTS PAYABLE WHICH WILL BE PRESENTED TO THE BOARD OF EDUCATION FOR APPROVAL PER THE DIRECTION OF THE DECEMBER 14, 2020 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: NOVEMBER 10, 2020 – DECEMBER 14, 2020
SUBMITTED,

RESPECTFULLY

SECRETARY: JONI LUCAS

| BOARD MEMBER SIGNATURE | DATE |
|------------------------|------|
|------------------------|------|

| Fund | | Amount |
|-------------|---------------------------|-----------------|
| 10 | GENERAL FUND | \$10,693,623.08 |
| 21 | STUDENT ACTIVITY FUND | \$65,952.74 |
| 22 | MANAGEMENT LEVY | \$240,844.94 |
| 33 | SAVE TAX | \$380,485.94 |
| 36 | PHYSICAL PLANT/EQUIP LEVY | \$120,075.53 |
| 40 | DEBT CLEARING FUND | \$.00 |
| 61 | SCHOOL NUTRITION FUND | \$328,835.94 |
| 76 | CLEARING FUND | \$224,802.23 |
| 81 | EXPENDABLE TRUST FUND | \$439.00 |
| 91 | AGENCY HOSPITALITY FUND | \$3,587.99 |

GRAND TOTAL: \$12,058,647.39

Dubuque Community School District
Organizational Board Meeting
December 14, 2020

| Vendor Name | Description | Check Total |
|---|-------------------------------------|---------------------|
| Fund: AGENCY/HOSPITALITY FUND | | |
| BUTTS FLORIST AND GREENHOUSE | OTHER GENERAL SUPPLIES | \$131.95 |
| CARTER, JOSEPH E | OTHER GENERAL SUPPLIES | \$40.00 |
| CYZE, MICHAEL T | OTHER GENERAL SUPPLIES | \$50.00 |
| DAVID, JAYNE L | OTHER GENERAL SUPPLIES | \$50.00 |
| DISTRICT 20 SUPPLY CO. | OTHER GENERAL SUPPLIES | \$22.00 |
| HAPPY JOES DELIVERY & CARRYOUT | OTHER GENERAL SUPPLIES | \$664.00 |
| HARRIS N.A. | OTHER GENERAL SUPPLIES | \$1,613.18 |
| KELLEHER, KEVIN J | OTHER GENERAL SUPPLIES | \$50.00 |
| LIME ROCK SPRINGS COMPANY | OTHER GENERAL SUPPLIES | \$88.20 |
| MOHR, ERIN M | OTHER GENERAL SUPPLIES | \$40.00 |
| PFEILER, JEAN M | OTHER GENERAL SUPPLIES | \$50.00 |
| SCHADLE, NANCY B | OTHER GENERAL SUPPLIES | \$87.96 |
| VEACH, KIM A | OTHER GENERAL SUPPLIES | \$40.00 |
| WAL-MART DUBUQUE | OTHER GENERAL SUPPLIES | \$660.70 |
| | Fund Total: | \$3,587.99 |
| Fund: CLEARING FUND | | |
| ALLIANT ENERGY-IP&L | ELECTRICITY | \$7,865.61 |
| BLACK HILLS ENERGY | NATURAL GAS | \$585.25 |
| DELTA DENTAL OF IOWA | OTHER INSURANCE | \$109,312.14 |
| HARRIS N.A. | MISCELLANEOUS REVENUE | \$99.58 |
| HY-VEE, INC. | MISCELLANEOUS REVENUE | \$0.49 |
| MEDICAL ASSOCIATES - I PLAN (EMPLOYEE) | OTHER EMPLOYEE DEDUCTION | \$797.27 |
| MEDICAL ASSOCIATES HMO (EMPLOYEE) | OTHER EMPLOYEE DEDUCTION | \$35,563.84 |
| SELF INSURED SERVICES COMPANY | OTHER INSURANCE | \$14,540.75 |
| WAGeworks | OTHER EMPLOYEE DEDUCTION | \$33,311.79 |
| WELLMARK BLUE CROSS BLUE SHIELD OF IOWA | OTHER EMPLOYEE DEDUCTION | \$22,725.51 |
| | Fund Total: | \$224,802.23 |
| Fund: EXPENDABLE TRUST FUND | | |
| DISTRICT 20 SUPPLY CO. | OTHER GENERAL SUPPLIES | \$439.00 |
| | Fund Total: | \$439.00 |
| Fund: GENERAL FUND | | |
| ABC LEARNING EARLY CHILDHOOD CENTER LLC | PROF-EDUCATIONAL SERVICES | \$7,589.65 |
| ACCESSORIZE ME, LLC | OTHER GENERAL SUPPLIES | \$2,167.50 |
| ACCO BRANDS USA LLC. | OTHER GENERAL SUPPLIES | \$1,473.58 |
| ACCO UNLIMITED CORPORATION | POOL | \$1,605.25 |
| ACME TOOLS | INSTRUCTION SUPPLIES | \$381.10 |
| AFLAC - EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$6,506.78 |
| AHLERS & COONEY, P.C. | LEGAL | \$1,478.30 |
| AIRGAS NATIONAL CARBONATION | INSTRUCTION SUPPLIES | \$237.22 |
| AIRGAS NATIONAL CARBONATION | POOL | \$369.07 |
| AIRGAS USA, LLC | CAPITALIZED FIXED ASSETS | \$44,400.00 |
| AITKEN-SHADLE, GISELLA M | PROF-EDUCATIONAL SERVICES | \$10.00 |

**Dubuque Community School District
Organizational Board Meeting
December 14, 2020**

| Vendor Name | Description | Check Total |
|-------------------------------------|--|--------------|
| ALLIANT ENERGY-IP&L | ELECTRICITY | \$160,165.18 |
| AMAZON.COM CORPORATE CREDIT | COMPUTER HARDWARE | \$4,282.50 |
| AMAZON.COM CORPORATE CREDIT | INSTRUCTION SUPPLIES | \$2,683.85 |
| AMAZON.COM CORPORATE CREDIT | LIBRARY BOOKS | \$19.10 |
| AMAZON.COM CORPORATE CREDIT | MACHINERY/EQUIPMENT | \$1,277.98 |
| AMAZON.COM CORPORATE CREDIT | OTHER GENERAL SUPPLIES | \$982.73 |
| AMAZON.COM CORPORATE CREDIT | TECHNOLOGY SUPPLIES | \$258.94 |
| AMERICAN SOLUTIONS FOR BUSINESS | OFFICE SUPPLIES | \$1,352.60 |
| AMERICAN TREE SERVICE | OTHER PURCH PROF SERVICES | \$14,900.00 |
| ANDERSON, LORI A | IN DISTRICT TRAVEL | \$39.22 |
| BACKES, KYLE J | IN DISTRICT TRAVEL | \$71.99 |
| BECHLER, SARAH | IN DISTRICT TRAVEL | \$35.88 |
| BLACK HILLS ENERGY | NATURAL GAS | \$11,704.79 |
| BLICK ART MATERIALS | INSTRUCTION SUPPLIES | \$225.79 |
| BP CREDIT CARD CENTER | GASOLINE | \$179.18 |
| BREITBACH, ANGELA D | IN DISTRICT TRAVEL | \$2.99 |
| BREITBACH, ANGELA M | IN DISTRICT TRAVEL | \$17.42 |
| BREITBACH, TERRENCE THOMAS | IN DISTRICT TRAVEL | \$111.72 |
| BROKUS, TRICA A | IN DISTRICT TRAVEL | \$5.81 |
| BURNS, MARK R | IN DISTRICT TRAVEL | \$18.98 |
| CALDWELL, ASHLEY A | IN DISTRICT TRAVEL | \$25.13 |
| CALLAHAN, JOSEPH E. | OFFICIAL/REFEREE | \$95.00 |
| CAROLINA BIOLOGICAL SUPPLY COMPANY | INSTRUCTION SUPPLIES | \$17.69 |
| CARRICO AQUATIC RESOURCES, INC. | POOL | \$209.40 |
| CDW GOVERNMENT INC | SOFTWARE LICENSES | \$3,250.00 |
| CDW GOVERNMENT INC | TECHNOLOGY SUPPLIES | \$35,204.70 |
| CENERGISTIC LLC | OTHER PURCH PROF SERVICES | \$23,708.00 |
| CENTURY LINK | TELEPHONE/DATA LINES | \$241.48 |
| CHORISTERS GUILD | SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE | \$40.00 |
| CHRISTIANSON, KARI M | IN DISTRICT TRAVEL | \$2.82 |
| CITY OF DUBUQUE - CITY HALL | OTHER GENERAL SUPPLIES | \$40,302.00 |
| CITY OF DUBUQUE - TREASURERS OFFICE | OTHER PURCH PROF SERVICES | \$40.00 |
| CITY OF DUBUQUE - WATER DEPT | STORM WATER FEE | \$5,552.59 |
| CITY OF DUBUQUE - WATER DEPT | WATER/SEWER | \$12,924.95 |
| CL BENSON COMPANY, INCORPORATED | OTHER GENERAL SUPPLIES | \$21,114.24 |
| COLLECTION SERVICES CENTER-PAYROLL | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$3,258.18 |
| COLTS YOUTH ORGANIZATION | INSTRUCTION SUPPLIES | \$700.00 |
| COMELEC SERVICES, INC. | OTHER GENERAL SUPPLIES | \$126.00 |
| COMPUTER INFORMATION CONCEPTS, INC. | STAFF WORKSHOP/CONFERENCE REG FEES | \$999.00 |
| CONSTELLATION NEWENERGY GAS | NATURAL GAS | \$4,021.75 |
| CORNERSTONE | | |
| CREATIVE ADVENTURE LAB, INC. | INSTRUCTION SUPPLIES | \$250.00 |
| CS TECHNOLOGIES, INC. | TELEPHONE/DATA LINES | \$4,047.50 |
| CULLEN, MOLLY J | IN DISTRICT TRAVEL | \$8.28 |
| DAVIS-ORWOLL, SHIRLEY A | IN DISTRICT TRAVEL | \$82.17 |

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| Vendor Name | Description | Check Total |
|---|--|----------------|
| DCSD DEBIT CARD | CASH IN BANK - CHECKING | \$1,323.00 |
| DCSD FOUNDATION | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$145.00 |
| DEMCO INC | OTHER GENERAL SUPPLIES | \$191.07 |
| DIGMANN, LORAS C. | OFFICIAL/REFEREE | \$47.00 |
| DISCOUNT SCHOOL SUPPLY | OTHER GENERAL SUPPLIES | \$155.79 |
| DOLTER, GREGORY A | IN DISTRICT TRAVEL | \$16.45 |
| DOMTAR | INSTRUCTION SUPPLIES | \$9,660.00 |
| DOMTAR | OTHER GENERAL SUPPLIES | \$17,940.00 |
| DORMAN, ASHLEY K | IN DISTRICT TRAVEL | \$8.28 |
| DROESSLER, JUSTIN | OFFICIAL/REFEREE | \$120.12 |
| DUBUQUE CHILD CARE CENTER | PROF-EDUCATIONAL SERVICES | \$3,887.38 |
| DUBUQUE METRO AREA SOLID WASTE AGENCY | OTHER PURCH PROF SERVICES | \$35.00 |
| DUBUQUE METRO AREA SOLID WASTE AGENCY | REFUSE DISPOSAL | \$173.25 |
| DUBUQUE MULCH COMPANY | OTHER PURCH PROF SERVICES | \$15.00 |
| DUBUQUE POLICE DEPARTMENT | OTHER PURCH PROF SERVICES | \$3,160.00 |
| DUBUQUE POLICE DEPARTMENT | SERVICES PURCHASED FROM ANOTHER GOVERNMENT | \$145,412.00 |
| EDGEWOOD-COLESBURG COMMUNITY SCHOOLS | TUITION/OPEN ENROLL | \$3,606.62 |
| EL KHATIB, JANET M | IN DISTRICT TRAVEL | \$1.90 |
| ENGELKEN, TED J | IN DISTRICT TRAVEL | \$26.28 |
| FARNUM, RANDOLPH L | TEXTBOOK FINES/PENALTIES | \$8.99 |
| FEDERAL TAX WITHHOLDING | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$546,275.85 |
| FERGUS, AMBER M | IN DISTRICT TRAVEL | \$28.29 |
| FICA WITHHOLDING - EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$1,030,620.46 |
| FLEETSOFT, LLC | OTHER PURCH PROF SERVICES | \$818.00 |
| FOLLETT SCHOOL SOLUTIONS, INC. | INSTRUCTION SUPPLIES | \$89.98 |
| FOLLETT SCHOOL SOLUTIONS, INC. | LIBRARY BOOKS | \$82.18 |
| FOUR MOUNDS FOUNDATION | PROF-EDUCATIONAL SERVICES | \$7,000.00 |
| FRANCK, JOANN B | IN DISTRICT TRAVEL | \$19.67 |
| FRIEDERICK, JANET M | IN DISTRICT TRAVEL | \$0.46 |
| FROG HOLLOW - ASBURY | PROF-EDUCATIONAL SERVICES | \$4,442.72 |
| FUERSTE, CAREW, JUERGENS & SUDMEIER, PC | LEGAL | \$5,291.00 |
| GASSMAN, AIMEE L | TEXTBOOKS | \$58.77 |
| GEARY, BRANDIE S | IN DISTRICT TRAVEL | \$66.30 |
| GEHL, JILL F | IN DISTRICT TRAVEL | \$36.34 |
| GELINAS, MICHELLE C | IN DISTRICT TRAVEL | \$44.16 |
| GEORGE, KIRSTIN A | IN DISTRICT TRAVEL | \$4.49 |
| GN RESOUND | INSTRUCTION SUPPLIES | \$104.95 |
| GN RESOUND | TECHNOLOGY SUPPLIES | \$284.95 |
| GOPHER SPORT | INSTRUCTION SUPPLIES | \$103.50 |
| GRANDVIEW PRESCHOOL | PROF-EDUCATIONAL SERVICES | \$7,219.42 |
| GREAT WESTERN SUPPLY CO | OTHER GENERAL SUPPLIES | \$671.37 |
| GUMDROP BOOKS DIVISION CENTRAL PROGRAMS | LIBRARY BOOKS | \$1,015.23 |
| GUNN, CAROL L | IN DISTRICT TRAVEL | \$8.22 |
| GURDAK, TRACY LYNN | IN DISTRICT TRAVEL | \$120.92 |

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| Vendor Name | Description | Check Total |
|--|------------------------------------|-------------|
| HARGRAVE, ADAM SCOTT | OFFICIAL/REFEREE | \$100.00 |
| HARRIS N.A. | BLDG CONSTRUCTION SUPPLY | \$9,666.06 |
| HARRIS N.A. | COMPUTER HARDWARE | \$1,262.12 |
| HARRIS N.A. | FURNITURE/FIXTURES | \$1,100.00 |
| HARRIS N.A. | INSTRUCTION SUPPLIES | \$15,811.94 |
| HARRIS N.A. | LIBRARY BOOKS | \$2,221.77 |
| HARRIS N.A. | MACHINERY/EQUIPMENT | \$2,385.00 |
| HARRIS N.A. | MEMBERSHIP DUES | \$1,357.00 |
| HARRIS N.A. | OFFICE SUPPLIES | \$543.60 |
| HARRIS N.A. | OTHER GENERAL SUPPLIES | \$13,226.73 |
| HARRIS N.A. | OTHER PURCH PROF SERVICES | \$5,289.20 |
| HARRIS N.A. | POOL | \$15.99 |
| HARRIS N.A. | PROFESSIONAL BOOKS | \$103.86 |
| HARRIS N.A. | RENTAL OF EQUIP/VEHICLES | \$1,086.00 |
| HARRIS N.A. | SOFTWARE LICENSES | \$79.00 |
| HARRIS N.A. | STAFF DUES | \$125.00 |
| HARRIS N.A. | STAFF WORKSHOP/CONFERENCE REG FEES | \$3,900.00 |
| HARRIS N.A. | TECH REPAIR CONSUMABLE | \$15,257.44 |
| HARRIS N.A. | TECHNOLOGY SUPPLIES | \$15,347.26 |
| HARRIS N.A. | TEXTBOOKS | (\$251.03) |
| HARRIS N.A. | TRANSPORTATION BATTERIES | \$309.90 |
| HARRIS N.A. | TRANSPORTATION PARTS | \$9,150.42 |
| HARRIS N.A. | TRANSPORTATION SUPPLIES | \$489.12 |
| HARRIS N.A. | VEHICLE REPAIR/MAINT | \$403.89 |
| HARRIS N.A. | WORKBOOKS | (\$758.73) |
| HARTL, JEFF | OFFICIAL/REFEREE | \$95.00 |
| HARWICK, CHAD K | IN DISTRICT TRAVEL | \$39.45 |
| HAYWARD-JONES, BOBBIE JO A | IN DISTRICT TRAVEL | \$1.84 |
| HEITKAMP, MARK | OFFICIAL/REFEREE | \$95.00 |
| HELLING, NANCY A | OTHER GENERAL SUPPLIES | \$14.11 |
| HESS, NICHOLAS D | IN DISTRICT TRAVEL | \$13.23 |
| HIGGINS, MELODY | PROF-EDUCATIONAL SERVICES | \$102.76 |
| HIGLEY INDUSTRIES, INC. | OTHER GENERAL SUPPLIES | \$5,804.16 |
| HILLS & DALES CHILD DEV CENTER | PROF-EDUCATIONAL SERVICES | \$4,627.84 |
| HOLY FAMILY EARLY CHILDHOOD | PROF-EDUCATIONAL SERVICES | \$65,530.14 |
| HORSTMAN, SHIRLEY A | IN DISTRICT TRAVEL | \$9.95 |
| HOUGHTON MIFFLIN HARCOURT PUBLISHING CO. | INSTRUCTION SUPPLIES | \$28.56 |
| HOUGHTON MIFFLIN HARCOURT PUBLISHING CO. | WORKBOOKS | \$678.25 |
| HOWES, BRIAN J | IN DISTRICT TRAVEL | \$15.30 |
| HOWES, KRISTA A | IN DISTRICT TRAVEL | \$65.09 |
| HP INC | COMPUTER HARDWARE | \$2,050.00 |
| HP INC | TECHNOLOGY SUPPLIES | \$2,412.00 |
| HUTTENLOCHER, BROOKE K | IN DISTRICT TRAVEL | \$8.11 |
| HY-VEE, INC. | INSTRUCTION SUPPLIES | \$896.23 |

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| Vendor Name | Description | Check Total |
|--|-------------------------------------|----------------|
| HY-VEE, INC. | OTHER GENERAL SUPPLIES | \$160.74 |
| I-CASE - IA COUNCIL OF ADMIN OF SPEC EDU | STAFF WORKSHOP/CONFERENCE REG FEES | \$125.00 |
| IA PUBLIC EMP RETIREMENT-EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$1,111,644.57 |
| ILLINOIS DEPARTMENT OF REVENUE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$9,743.39 |
| ING - COMMON REMITTER | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$30,440.64 |
| INGRAM LIBRARY SERVICES | LIBRARY BOOKS | \$19.76 |
| IOWA ASSN OF SCHOOL BOARDS | STAFF WORKSHOP/CONFERENCE REG FEES | \$635.00 |
| IOWA COMMUNICATIONS NETWORK | TELEPHONE/DATA LINES | \$1,341.89 |
| IOWA CONSERVATION EDUCATION COALITION | INSTRUCTION SUPPLIES | \$750.00 |
| IOWA DEPARTMENT OF HUMAN SERVICES | INTERGOVERNMENTAL PAYABLE | \$4,134.68 |
| IOWA DEPARTMENT OF NATURAL RESOURCES | OTHER PURCH PROF SERVICES | \$85.00 |
| IOWA DEPT OF REVENUE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$455.26 |
| IOWA HIGH SCHOOL MUSIC ASSOCIATION | OTHER GENERAL SUPPLIES | \$171.00 |
| IOWA STATE TAX WITHHOLDING | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$255,819.00 |
| IOWA VOCATIONAL REHABILITATION SERVICES | CASH WITH FISCAL AGENT | \$11,420.53 |
| IPEVO | TECHNOLOGY SUPPLIES | \$1,285.52 |
| JACKSON, LINDSEY C | IN DISTRICT TRAVEL | \$5.29 |
| JOHANNSEN, MEGAN R. | IN DISTRICT TRAVEL | \$33.52 |
| JOHLL, JEFFREY J | IN DISTRICT TRAVEL | \$22.08 |
| JOHNSON, DANIEL J | IN DISTRICT TRAVEL | \$222.30 |
| JOSTENS INC. | OTHER GENERAL SUPPLIES | \$12,273.20 |
| JUNIOR LIBRARY GUILD | LIBRARY BOOKS | \$1,482.80 |
| JW PEPPER & SON, INC. | INSTRUCTION SUPPLIES | \$59.09 |
| KELLY, JULIE A | IN DISTRICT TRAVEL | \$52.33 |
| KEY WEST EARLY CHILDHOOD CENTER | PROF-EDUCATIONAL SERVICES | \$8,515.21 |
| KING, MICKEY A | IN DISTRICT TRAVEL | \$60.09 |
| KLINEBRIEL, JILL | PROF-EDUCATIONAL SERVICES | \$40.00 |
| KRAUSE, AULANDA L | IN DISTRICT TRAVEL | \$8.17 |
| KREMER, NICOLE M | IN DISTRICT TRAVEL | \$13.51 |
| KRUSER SEPTIC SERVICE, INC. | REPAIR/MAINTENANCE | \$150.00 |
| KUHLE, BRIAN T | IN DISTRICT TRAVEL | \$312.80 |
| KURITA AMERICA INC. | OTHER GENERAL SUPPLIES | \$3,180.56 |
| LANGE, JULIE L | IN DISTRICT TRAVEL | \$37.72 |
| LARSON, AMY J | IN DISTRICT TRAVEL | \$33.52 |
| LIFELINE AMPLIFICATION SYSTEMS | OTHER PURCH PROF SERVICES | \$362.50 |
| LIFELINE AMPLIFICATION SYSTEMS | REPAIR/MAINTENANCE | \$362.50 |
| LINN COUNTY SHERIFF | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$623.26 |
| LITTLE LEAPS LEARNING ACADEMY | PROF-EDUCATIONAL SERVICES | \$4,072.50 |
| LOEWENBERG, VALERIE L | IN DISTRICT TRAVEL | \$50.66 |
| LORAS COLLEGE | OTHER PURCH PROF SERVICES | \$13,702.83 |
| LUDWIG, LAURA M | IN DISTRICT TRAVEL | \$27.26 |
| LUEKEN, LISA E | IN DISTRICT TRAVEL | \$35.19 |
| MACKEDANZ, JAMIE L | IN DISTRICT TRAVEL | \$15.87 |
| MACKENZIE, RIRETT M. | PROF-EDUCATIONAL SERVICES | \$651.51 |
| MADISON NATIONAL LIFE INSURANCE CO. | DISABILITY INSURANCE | (\$1.52) |

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| Vendor Name | Description | Check Total |
|--|-------------------------------------|----------------|
| MADISON NATIONAL LIFE INSURANCE CO. | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$17,230.67 |
| MADISON NATIONAL LIFE INSURANCE CO. | TERM LIFE INSURANCE | \$8.80 |
| MALONEY, JOSEPH M | IN DISTRICT TRAVEL | \$467.71 |
| MANTERNACH, BRAD A | IN DISTRICT TRAVEL | \$119.83 |
| MANTHEY, LAURIE L | IN DISTRICT TRAVEL | \$127.65 |
| MARCHMASTER | INSTRUCTION SUPPLIES | \$9,852.50 |
| MARCHMASTER | OTHER GENERAL SUPPLIES | \$4,258.70 |
| MARITA THEISEN CHILDCARE CENTER | PROF-EDUCATIONAL SERVICES | \$2,221.36 |
| MCGRAW HILL EDUCATION | SOFTWARE LICENSES | \$27.37 |
| MCGRAW HILL EDUCATION | WORKBOOKS | \$1,187.79 |
| MCLANE, DONALD | OFFICIAL/REFEREE | \$72.48 |
| MCPOLAND, ASHLEY M | IN DISTRICT TRAVEL | \$8.51 |
| MCQUILLEN, JANESEA L | IN DISTRICT TRAVEL | \$13.28 |
| MEDICAL ASSOCIATES - I PLAN (EMPLOYEE) | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$188,079.99 |
| MEDICAL ASSOCIATES CLINIC PC | DRUG TESTING | \$366.50 |
| MEDICAL ASSOCIATES CLINIC PC | OTHER PURCH PROF SERVICES | \$715.50 |
| MEDICAL ASSOCIATES HMO (EMPLOYEE) | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$868,840.52 |
| MEDSTOCK | OTHER EQUIPMENT | \$1,060.41 |
| MENARDS INC | INSTRUCTION SUPPLIES | \$452.47 |
| MERCY CHILD DEVELOPMENT CENTER | PROF-EDUCATIONAL SERVICES | \$11,477.03 |
| MIDWEST ALARM SERVICES | BLDG CONSTRUCTION SUPPLY | \$690.00 |
| MIDWEST ALARM SERVICES | OTHER PURCH PROF SERVICES | \$230.00 |
| MIDWEST COMPUTER PRODUCTS INC | TECHNOLOGY SUPPLIES | \$798.00 |
| MINI MASTERPIECES PRESCHOOL INC | PROF-EDUCATIONAL SERVICES | \$4,072.49 |
| MOHR, LINDSEY M | IN DISTRICT TRAVEL | \$39.68 |
| MORLEY, SEAN K | IN DISTRICT TRAVEL | \$3.45 |
| MULGREW OIL COMPANY | DIESEL | \$19,830.45 |
| MULGREW OIL COMPANY | OTHER GENERAL SUPPLIES | \$166.92 |
| NARRATOR TRACKS MUSIC | OTHER PURCH PROF SERVICES | \$299.00 |
| NATIONAL SCIENCE TEACHING ASSOCIATION | STAFF DUES | \$480.00 |
| NCS PEARSON, INC. | TEXTBOOKS | \$904.04 |
| NEUMANN, BECKY E | IN DISTRICT TRAVEL | \$18.42 |
| NEW JERSEY FAMILY SUPPORT PYMT CENTER | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$200.00 |
| NEW TEACHER CENTER | CONTRACTED TRAINING PROVIDER | \$2,500.00 |
| NOAHS ARK PRESCHOOL | PROF-EDUCATIONAL SERVICES | \$3,887.38 |
| NOETHE, HEATHER M | IN DISTRICT TRAVEL | \$1.96 |
| NORTHEAST IOWA COMM COLLEGE-CALMAR | TUITION/COMM. COLLEGE | \$7,276.80 |
| OBERHOFFER, BETH A | IN DISTRICT TRAVEL | \$225.92 |
| OBERHOFFER, LAURA K. | INSTRUCTION SUPPLIES | \$42.07 |
| ODELL, STACIE A | IN DISTRICT TRAVEL | \$7.36 |
| OPEN JAR STUDIOS LLC | INSTRUCTION SUPPLIES | \$1,283.18 |
| ORIENTAL TRADING COMPANY INC | INSTRUCTION SUPPLIES | \$44.35 |
| OUR REDEEMER LUTHERAN PRESCHOOL | PROF-EDUCATIONAL SERVICES | \$6,849.20 |
| OVERHEAD DOOR COMPANY OF DUBUQUE | OTHER PURCH PROF SERVICES | \$123.00 |
| PAYROLL NET - ACH | NET PAYROLL PAYABLE | \$4,922,005.46 |

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| Vendor Name | Description | Check Total |
|--------------------------------------|--|-------------|
| PER MAR SECURITY SERVICES | OTHER PURCH PROF SERVICES | \$64.00 |
| PER MAR SECURITY SERVICES | REPAIR/MAINTENANCE | \$272.75 |
| PETERSON, ANDY E | IN DISTRICT TRAVEL | \$9.78 |
| POMPS TIRE SERVICE | TRANSPORTATION TIRES | \$1,006.28 |
| PORTZEN, STACY L | IN DISTRICT TRAVEL | \$28.06 |
| PREMIER FURNITURE & EQUIPMENT | OTHER GENERAL SUPPLIES | \$566.00 |
| RADIO DUBUQUE, INC. | RENTAL OF EQUIP/VEHICLES | \$1,239.66 |
| REALLY GREAT READING LLC | SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE | \$190.00 |
| REALLY GREAT READING LLC | WORKBOOKS | \$97.44 |
| REPUBLIC SERVICES #897 | REFUSE DISPOSAL | \$3,644.94 |
| RHEINGANS, STANTON L | IN STATE TRAVEL | \$89.36 |
| RICHARDSON, MEGAN M | IN DISTRICT TRAVEL | \$9.32 |
| RICOH USA, INC | OTHER GENERAL SUPPLIES | \$6,587.28 |
| RIVER LIGHTS 2ND EDITION | LIBRARY BOOKS | \$1,827.50 |
| RIVERSIDE TECHNOLOGIES, INC. | TECHNOLOGY SUPPLIES | \$1,500.00 |
| ROSCHEN, TRICIA | IN DISTRICT TRAVEL | \$11.73 |
| SAVVAS LEARNING COMPANY LLC | TEXTBOOKS | \$1,250.30 |
| SCHADLER, CINDY L | IN DISTRICT TRAVEL | \$16.56 |
| SCHMIT, TAYLOR L | IN DISTRICT TRAVEL | \$83.72 |
| SCHOLASTIC INC - BOOK CLUB | INSTRUCTION SUPPLIES | \$117.00 |
| SCHOLASTIC INC - BOOK FAIRS | OTHER GENERAL SUPPLIES | \$4,338.56 |
| SCHOLASTIC INC - CLASSROOM MAGAZINES | INSTRUCTION SUPPLIES | \$1,256.51 |
| SCHOOL HEALTH CORPORATION | OTHER GENERAL SUPPLIES | \$101.28 |
| SCHOOL SPECIALTY, INC | INSTRUCTION SUPPLIES | \$25.88 |
| SCHULZ, BRIAN | OFFICIAL/REFEREE | \$55.00 |
| SELLERS, KARMELLA H. | IN DISTRICT TRAVEL | \$3.91 |
| SERNA, DORA | PROF-EDUCATIONAL SERVICES | \$159.22 |
| SIMONS LAWN CARE & MAINTENANCE | REPAIR/MAINTENANCE | \$1,227.05 |
| SMITH, FRANCES R | IN DISTRICT TRAVEL | \$33.52 |
| SONOVA USA INC | OTHER EQUIPMENT | \$1,486.00 |
| SONOVA USA INC | TECHNOLOGY SUPPLIES | \$19.99 |
| SOUTHWEST BINDING & LAMINATING | OTHER GENERAL SUPPLIES | \$5,347.44 |
| STACHER, DANIELLE M | IN DISTRICT TRAVEL | \$16.45 |
| STAPLES ADVANTAGE | INSTRUCTION SUPPLIES | \$62.83 |
| STAPLES ADVANTAGE | OFFICE SUPPLIES | \$318.72 |
| STAPLES ADVANTAGE | OTHER GENERAL SUPPLIES | \$175.73 |
| STATE DISBURSEMENT UNIT | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$900.00 |
| STEEL MART | INSTRUCTION SUPPLIES | \$118.18 |
| STOLTZ, ALAN | OFFICIAL/REFEREE | \$237.00 |
| STUECK, TAMARA L | IN DISTRICT TRAVEL | \$2.42 |
| SU INSURANCE COMPANY | OTHER GENERAL SUPPLIES | \$41.15 |
| SUBSTANCE ABUSE SERVICES CENTER | OTHER PURCH PROF SERVICES | \$7,500.00 |
| SULLIVAN, CHRISTOPHER M | IN DISTRICT TRAVEL | \$51.92 |
| SUPERIOR WELDING SUPPLY CO | INSTRUCTION SUPPLIES | \$261.65 |
| T-MOBILE USA INC. | PROF-EDUCATIONAL SERVICES | \$3,997.34 |

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| Vendor Name | Description | Check Total |
|---|-------------------------------------|--------------|
| TEACHERS DISCOVERY | INSTRUCTION SUPPLIES | \$21.99 |
| TENNANT SALES AND SERVICE COMPANY | BUILDING REPAIR/MAINT | \$787.80 |
| THE JUSTICE CENTER | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$1,330.42 |
| THE MATH LEARNING CENTER | WORKBOOKS | \$1,686.95 |
| THEN, KELSEY K | IN DISTRICT TRAVEL | \$38.64 |
| THOMA, PAIGE C | IN DISTRICT TRAVEL | \$30.42 |
| TIERNEY BROTHERS, INC. | SOFTWARE LICENSES | \$7,422.60 |
| TIMBERLINE BILLING SERVICE LLC | OTHER TECH SERVICES | \$1,223.52 |
| TIMROON GROUP. LLC | OTHER GENERAL SUPPLIES | \$2,025.00 |
| TRI-STATE SHRED | OTHER PURCH PROF SERVICES | \$45.00 |
| ULINE | OTHER GENERAL SUPPLIES | \$151.80 |
| ULINE - WISCONSIN | INSTRUCTION SUPPLIES | \$83.95 |
| UNITED PARCEL SERVICE | INSTRUCTION SUPPLIES | \$43.57 |
| UNITED PARCEL SERVICE | POSTAGE | \$172.73 |
| UNITED STATES POSTAL SERVICE ANNEX | POSTAGE | \$480.00 |
| UNITED WAY SERVICES | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$288.00 |
| UNIVERSITY OF DUBUQUE CHILDCARE CENTER | PROF-EDUCATIONAL SERVICES | \$5,553.40 |
| US CELLULAR | PROF-EDUCATIONAL SERVICES | \$15,129.45 |
| US CELLULAR | TELEPHONE/DATA LINES | \$852.65 |
| US TOY CO/CONSTRUCTIVE PLAYTHINGS | INSTRUCTION SUPPLIES | \$137.99 |
| VALENTA, DEBRA K | IN DISTRICT TRAVEL | \$25.53 |
| VAN CLEAVE, JILANN M | IN DISTRICT TRAVEL | \$15.30 |
| VERIZON WIRELESS | PROF-EDUCATIONAL SERVICES | \$12,194.46 |
| VERIZON WIRELESS | TELEPHONE/DATA LINES | \$40.01 |
| VOSS PEST CONTROL INC | PEST CONTROL | \$80.00 |
| WAL-MART DUBUQUE | INSTRUCTION SUPPLIES | \$134.86 |
| WAL-MART DUBUQUE | OTHER GENERAL SUPPLIES | \$73.30 |
| WEBER PAPER COMPANY | OTHER GENERAL SUPPLIES | \$97.06 |
| WEBER, ELIZABETH A | IN DISTRICT TRAVEL | \$17.83 |
| WEILAND, KRISTIN L | IN DISTRICT TRAVEL | \$10.41 |
| WELLMARK BLUE CROSS BLUE SHIELD OF IOWA | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$611,119.00 |
| WELTER STORAGE EQUIPMENT CO INC | INSTRUCTION SUPPLIES | \$50.00 |
| WELTER STORAGE EQUIPMENT CO INC | MACHINERY/EQUIPMENT | \$4,370.00 |
| WELTER, KENNETH | OFFICIAL/REFEREE | \$100.06 |
| WEST MUSIC COMPANY | INSTRUCTION SUPPLIES | \$1,955.79 |
| WEST MUSIC COMPANY | OTHER GENERAL SUPPLIES | \$79.95 |
| WEST MUSIC COMPANY | REPAIR/MAINTENANCE | \$410.00 |
| WILGENBUSCH, SUE A | IN DISTRICT TRAVEL | \$89.87 |
| WISC SUPPORT COLLECTIONS TRUST | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$1,383.78 |
| WISKUS, ELIZABETH D | IN DISTRICT TRAVEL | \$6.90 |
| Y CREATIVE-FINLEY-DCY | PROF-EDUCATIONAL SERVICES | \$5,553.40 |
| YOUNG-UNS CHILD CARE CENTER & PRESCHOOL | PROF-EDUCATIONAL SERVICES | \$18,881.56 |
| ZOOM VIDEO COMMUNICATIONS, INC. | OTHER PURCH PROF SERVICES | \$8,045.48 |
| ZUGENBUEHLER, MARC C | IN DISTRICT TRAVEL | \$33.39 |

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| Vendor Name | Description | Check Total |
|---|--|------------------------------------|
| Fund: LOCAL OPTION SALES TAX | | Fund Total: \$10,693,623.08 |
| A-L-L EQUIPMENT COMPANY | MACHINERY/EQUIPMENT | \$3,044.25 |
| AHLERS & COONEY, P.C. | LEGAL | \$390.00 |
| CENTURY LINK - PHOENIX | TELEPHONE/DATA LINES | \$12,044.10 |
| CONLON CONSTRUCTION CO. | CONSTRUCTION SERVICES | \$13,740.80 |
| CS TECHNOLOGIES, INC. | TELEPHONE/DATA LINES | \$1,959.00 |
| FRONTLINE TECHNOLOGIES GROUP LLC | OTHER PURCH PROF SERVICES | \$2,765.58 |
| GREAT WESTERN SUPPLY CO | BLDG CONSTRUCTION SUPPLY | \$2,663.80 |
| HARRIS N.A. | CONSTRUCTION SERVICES | \$1,454.74 |
| HEARTLAND BUSINESS SYSTEMS | OTHER PURCH PROF SERVICES | \$4,290.00 |
| IIW, P.C. | ARCHITECT/CM SERVICE | \$1,110.00 |
| MICROSOFT CORPORATION | SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE | \$535.75 |
| MULTIVISTA | CONSTRUCTION SERVICES | \$1,146.76 |
| NASSCO INC. | OTHER GENERAL SUPPLIES | \$343.62 |
| OPG-3 INC. | SOFTWARE | \$11,100.00 |
| PREMIER FURNITURE & EQUIPMENT | FURNITURE/FIXTURES | \$3,214.00 |
| PREMIER FURNITURE & EQUIPMENT | OFFICE SUPPLIES | \$4,452.00 |
| PS3 ENTERPRISES, INC | CONSTRUCTION SERVICES | \$150.00 |
| SCOTT ELECTRIC | TECHNOLOGY SUPPLIES | \$503.82 |
| STRAKA JOHNSON ARCHITECTS PROF. CORP. | ARCHITECT/CM SERVICE | \$313,455.00 |
| THE WINDOW DRESSER | CONSTRUCTION SERVICES | \$1,010.70 |
| TRI-TECHNICAL SYSTEMS, INC. | OTHER PURCH PROF SERVICES | \$92.00 |
| VAN METER INC. | TECHNOLOGY SUPPLIES | \$739.95 |
| VERIZON WIRELESS | TELEPHONE/DATA LINES | \$280.07 |
| | | Fund Total: \$380,485.94 |
| Fund: MANAGEMENT LEVY | | |
| MEDICAL ASSOCIATES - I PLAN (EMPLOYEE) | MEDICAL INSURANCE | \$1,873.57 |
| MEDICAL ASSOCIATES HMO (EMPLOYEE) | MEDICAL INSURANCE | \$12,694.97 |
| SU INSURANCE COMPANY | OTHER INSURANCE | \$211,417.40 |
| WELLMARK BLUE CROSS BLUE SHIELD OF IOWA | MEDICAL INSURANCE | \$14,859.00 |
| | | Fund Total: \$240,844.94 |
| Fund: PHYSICAL PLANT/EQUIP LEVY | | |
| COMELEC SERVICES, INC. | CAPITALIZED FIXED ASSETS | \$8,218.00 |
| COMELEC SERVICES, INC. | MACHINERY/EQUIPMENT | \$2,176.00 |
| EASTERN IOWA EXCAVATING & CONCRETE LLC | F/A OTHER PROPERTY SERV | \$21,343.09 |
| EASTERN IOWA EXCAVATING & CONCRETE LLC | OTHER PROPERTY SERVICES | \$9,950.00 |
| ENVIRONMENTAL MGMT SERVICES OF IOWA, INC | OTHER PROPERTY SERVICES | \$1,330.21 |
| GIESE SHEET METAL CO INC | OTHER PROPERTY SERVICES | \$4,275.00 |
| HARRIS N.A. | BLDG CONSTRUCTION SUPPLY | \$7,930.95 |
| HARRIS N.A. | MACHINERY/EQUIPMENT | \$3,105.78 |
| IIW, P.C. | ARCHITECT/CM SERVICE | \$8,768.75 |
| KLUESNER CONSTRUCTION INC | F/A OTHER PROPERTY SERV | \$42,000.00 |

Dubuque Community School District
Organizational Board Meeting
December 14, 2020

| Vendor Name | Description | Check Total |
|---|-------------------------------------|---------------------|
| PORTZEN CONSTRUCTION INC. | OTHER PROPERTY SERVICES | \$432.90 |
| RICOH USA, INC | OTHER TECH SERVICES | \$4,811.51 |
| US CELLULAR | MACHINERY/EQUIPMENT | \$541.22 |
| VAN METER INC. | F/A OTHER PROPERTY SERV | (\$49.00) |
| WHKS & CO. | ARCHITECT/CM SERVICE | \$5,241.12 |
| Fund Total: | | \$120,075.53 |
| Fund: SCHOOL NUTRITION FUND | | |
| AFLAC - EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$200.79 |
| ATLANTIC COCA-COLA BOTTLING COMPANY | PURCHASED FOOD | \$1,430.26 |
| BIMBO BAKERIES USA | PURCHASED FOOD | \$2,843.70 |
| CAMPBELL, MARY L | IN DISTRICT TRAVEL | \$2.30 |
| FEDERAL TAX WITHHOLDING | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$9,994.91 |
| FICA WITHHOLDING - EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$27,110.68 |
| HARRIS N.A. | OTHER GENERAL SUPPLIES | \$1,898.42 |
| HARRIS N.A. | PURCHASED FOOD | \$102.01 |
| HARRIS N.A. | REPAIR/MAINTENANCE | \$562.17 |
| IA PUBLIC EMP RETIREMENT-EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$27,853.53 |
| ILLINOIS DEPARTMENT OF REVENUE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$114.63 |
| IOWA FOOD HUB | PURCHASED FOOD | \$1,703.25 |
| IOWA STATE TAX WITHHOLDING | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$4,889.12 |
| LOFFREDO FRESH PRODUCE CO. INC | PURCHASED FOOD | \$3,465.78 |
| MADISON NATIONAL LIFE INSURANCE CO. | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$470.36 |
| MARTIN BROTHERS DISTRIBUTING CO., INC. | COMMODITIES CONSUMED | \$558.00 |
| MARTIN BROTHERS DISTRIBUTING CO., INC. | PURCHASED FOOD | \$7,588.41 |
| MEDICAL ASSOCIATES - I PLAN (EMPLOYEE) | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$9,567.24 |
| MEDICAL ASSOCIATES HMO (EMPLOYEE) | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$11,575.88 |
| NPC INTERNATIONAL INC. | PURCHASED FOOD | \$331.50 |
| PAYROLL NET - ACH | NET PAYROLL PAYABLE | \$133,457.04 |
| PRAIRIE FARMS DAIRY, INC | PURCHASED FOOD | \$17,480.79 |
| REINHART FOODSERVICE | OTHER GENERAL SUPPLIES | \$5,072.28 |
| REINHART FOODSERVICE | PURCHASED FOOD | \$43,243.51 |
| RYAN, CHERI L | IN DISTRICT TRAVEL | \$4.20 |
| WELCHERT, JACQUELINE A | IN DISTRICT TRAVEL | \$1.84 |
| WELLMARK BLUE CROSS BLUE SHIELD OF IOWA | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$17,313.34 |
| Fund Total: | | \$328,835.94 |
| Fund: STUDENT ACTIVITY FUND | | |
| ADVANCE DESIGNS INC | OTHER GENERAL SUPPLIES | \$500.67 |
| ALL AMERICAN SPORTS CORP. | OTHER GENERAL SUPPLIES | \$21.17 |
| ARENSDORF, JACQUELINE R | OTHER GENERAL SUPPLIES | \$333.88 |
| B & W RACING SERVICES, LLC | OTHER GENERAL SUPPLIES | \$18.00 |
| B & W RACING SERVICES, LLC | PROF-EDUCATIONAL SERVICES | \$600.00 |
| BETTENDORF COMMUNITY SCHOOL DISTRICT | STUDENT ENTRY FEES | \$144.00 |
| BP CREDIT CARD CENTER | GASOLINE | \$670.35 |
| BREAST OF FRIENDS | OTHER GENERAL SUPPLIES | \$495.00 |

Dubuque Community School District
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| Vendor Name | Description | Check Total |
|---------------------------------------|-------------------------------------|-------------|
| BSN SPORTS LLC | OTHER GENERAL SUPPLIES | \$798.08 |
| BSN SPORTS, LLC | OTHER GENERAL SUPPLIES | \$497.55 |
| BUSINESS IMPACT GROUP, LLC | OTHER GENERAL SUPPLIES | \$3,362.50 |
| BUTTS FLORIST AND GREENHOUSE | OTHER GENERAL SUPPLIES | \$68.00 |
| CITY OF DUBUQUE - TREASURERS OFFICE | PROF-EDUCATIONAL SERVICES | \$4,219.75 |
| COENEN, SHAWN M. | PROF-EDUCATIONAL SERVICES | \$500.00 |
| COOPER, STEVEN ROSS | PROF-EDUCATIONAL SERVICES | \$120.00 |
| DERBY GRANGE GOLF & RECREATION | OTHER GENERAL SUPPLIES | \$175.00 |
| DISTRICT 20 SUPPLY CO. | OTHER GENERAL SUPPLIES | \$2,499.00 |
| EASTBAY | OTHER GENERAL SUPPLIES | \$2,753.68 |
| EIMERS, WENDELL J | OTHER GENERAL SUPPLIES | \$49.15 |
| ELSMORE SWIM SHOP | OTHER GENERAL SUPPLIES | \$2,990.00 |
| ENGRAVED GIFT COLLECTION, LLC | OTHER GENERAL SUPPLIES | \$417.00 |
| ENVISION SPORTS DESIGN | OTHER GENERAL SUPPLIES | \$693.00 |
| FAREWAY STORES, INC. | OTHER GENERAL SUPPLIES | \$142.52 |
| FEDERAL TAX WITHHOLDING | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$106.07 |
| FICA WITHHOLDING - EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$214.86 |
| HAPPY JOES DELIVERY & CARRYOUT | OTHER GENERAL SUPPLIES | \$120.00 |
| HARRIS N.A. | IN STATE TRAVEL | \$879.90 |
| HARRIS N.A. | OTHER GENERAL SUPPLIES | \$13,950.32 |
| HARRIS N.A. | PROF-EDUCATIONAL SERVICES | \$24.98 |
| HARRIS N.A. | STAFF DUES | \$157.50 |
| HARRIS N.A. | STAFF WORKSHOP/CONFERENCE REG FEES | \$165.00 |
| HARTL, JEFF | PROF-EDUCATIONAL SERVICES | \$100.00 |
| IA PUBLIC EMP RETIREMENT-EMPLOYEE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$215.05 |
| ILLINOIS DEPARTMENT OF REVENUE | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$10.00 |
| IOWA CITY WEST HIGH SCHOOL | STUDENT ENTRY FEES | \$138.00 |
| IOWA GIRLS HIGH SCHOOL ATHLETIC UNION | GATE RECEIPTS | \$2,364.00 |
| IOWA HIGH SCHOOL ATHLETIC ASSOC. | OTHER GENERAL SUPPLIES | \$42.15 |
| IOWA HIGH SCHOOL ATHLETIC ASSOC. | PROF-EDUCATIONAL SERVICES | \$1,000.00 |
| IOWA SPORTS SUPPLY INC. | OTHER GENERAL SUPPLIES | \$2,273.00 |
| IOWA STATE TAX WITHHOLDING | PAYROLL DEDUCTIONS AND WITHHOLDINGS | \$47.63 |
| JMJ SCREEN PRINTING | OTHER GENERAL SUPPLIES | \$1,885.15 |
| LEYTEM, DAIN J | OTHER GENERAL SUPPLIES | \$22.24 |
| LINN-MAR HIGH SCHOOL | STUDENT ENTRY FEES | \$60.00 |
| MENTALLY STRONG CONSULTING | PROF-EDUCATIONAL SERVICES | \$900.00 |
| PAYROLL NET - ACH | NET PAYROLL PAYABLE | \$1,075.21 |
| PLANE ART DESIGNS, INC. | OTHER GENERAL SUPPLIES | \$1,301.50 |
| QUAD CITY TIMES | OTHER GENERAL SUPPLIES | \$1,332.56 |
| RESSLER, MARK W | OTHER GENERAL SUPPLIES | \$67.95 |
| RITE BITE FUNDRAISING | OTHER GENERAL SUPPLIES | \$837.00 |
| ROEN, JEFFREY A. | PROF-EDUCATIONAL SERVICES | \$100.00 |
| ROOS, RENEE S | IN STATE TRAVEL | \$179.20 |
| ROOS, RENEE S | OTHER GENERAL SUPPLIES | \$358.40 |
| SADLER, DENNIS JAMES | PROF-EDUCATIONAL SERVICES | \$100.00 |

**Dubuque Community School District
Organizational Board Meeting
December 14, 2020**

| Vendor Name | Description | Check Total |
|-------------------------------|---------------------------|------------------------|
| SCHLUETER, MARK | PROF-EDUCATIONAL SERVICES | \$100.00 |
| SWIM SMART | OTHER GENERAL SUPPLIES | \$314.78 |
| THE JOY OF PHOTOGRAPHY | OTHER GENERAL SUPPLIES | \$36.00 |
| TRI-STATE PORTA POTTY, INC. | OTHER GENERAL SUPPLIES | \$490.00 |
| UNION HOERMANN PRESS | OTHER GENERAL SUPPLIES | \$238.00 |
| WAL-MART DUBUQUE | OTHER GENERAL SUPPLIES | \$95.99 |
| WALSWORTH PUBLISHING CO. INC. | OTHER GENERAL SUPPLIES | \$12,306.00 |
| WELTER, KENNETH | PROF-EDUCATIONAL SERVICES | \$100.00 |
| X GRAIN SPORTSWEAR | OTHER GENERAL SUPPLIES | \$176.00 |
| | Fund Total: | \$65,952.74 |
| | Grand Total: | \$12,058,647.39 |

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 11/1/2020

To Date: 11/30/2020

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|------------------------------|--------------------------------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|---------|
| 10.0000.0000.000.0000.000100 | SALARIES | \$83,951,172.59 | \$7,115,129.33 | \$23,914,562.62 | \$60,036,609.97 | \$60,040,114.69 | (\$3,504.72) | 0.00% |
| 10.0000.0000.000.0000.000200 | EMPLOYEE BENEFITS | \$31,861,534.28 | \$2,671,786.41 | \$9,223,940.85 | \$22,637,593.43 | \$22,466,701.37 | \$170,892.06 | 0.54% |
| 10.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$3,268,127.35 | \$292,531.46 | \$2,000,809.25 | \$1,267,318.10 | \$1,919,563.03 | (\$652,244.93) | -19.96% |
| 10.0000.0000.000.0000.000400 | PROPERTY SERVICES | \$438,640.00 | \$31,832.05 | \$146,111.55 | \$292,528.45 | \$259,198.76 | \$33,329.69 | 7.60% |
| 10.0000.0000.000.0000.000500 | OTHER PURCHASED SERVICES | \$2,996,603.99 | \$13,316.96 | \$662,415.80 | \$2,334,188.19 | \$78,117.98 | \$2,256,070.21 | 75.29% |
| 10.0000.0000.000.0000.000600 | SUPPLIES | \$12,106,952.76 | \$337,246.34 | \$2,327,903.69 | \$9,779,049.07 | \$2,372,388.44 | \$7,406,660.63 | 61.18% |
| 10.0000.0000.000.0000.000700 | PROPERTY/EQUIPMENT | \$212,848.90 | \$32,620.70 | \$104,662.60 | \$108,186.30 | \$67,216.03 | \$40,970.27 | 19.25% |
| 10.0000.0000.000.0000.000800 | MISCELLANEOUS | \$50,239.32 | \$1,136.00 | \$36,274.75 | \$13,964.57 | \$1,490.00 | \$12,474.57 | 24.83% |
| 10.0000.0000.000.0000.000900 | FUND TRANSFERS | \$6,372,274.32 | \$453,785.00 | \$2,268,925.00 | \$4,103,349.32 | \$0.00 | \$4,103,349.32 | 64.39% |
| | FUND: GENERAL FUND - 10 | \$141,258,393.51 | \$10,949,384.25 | \$40,685,606.11 | \$100,572,787.40 | \$87,204,790.30 | \$13,367,997.10 | 9.46% |
| 21.0000.0000.000.0000.000100 | SALARIES | \$0.00 | \$2,988.85 | \$14,719.33 | (\$14,719.33) | \$11,013.63 | (\$25,732.96) | 0.00% |
| 21.0000.0000.000.0000.000200 | EMPLOYEE BENEFITS | \$0.00 | \$391.35 | \$1,760.17 | (\$1,760.17) | \$1,293.73 | (\$3,053.90) | 0.00% |
| 21.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$0.00 | \$11,802.48 | \$41,229.17 | (\$41,229.17) | \$13,587.50 | (\$54,816.67) | 0.00% |
| 21.0000.0000.000.0000.000400 | PROPERTY SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 21.0000.0000.000.0000.000500 | OTHER PURCHASED SERVICES | \$0.00 | \$986.91 | \$1,226.86 | (\$1,226.86) | \$250.00 | (\$1,476.86) | 0.00% |
| 21.0000.0000.000.0000.000600 | SUPPLIES | \$1,569,000.00 | \$35,340.20 | \$254,637.14 | \$1,314,362.86 | \$85,069.48 | \$1,229,293.38 | 78.35% |
| 21.0000.0000.000.0000.000700 | PROPERTY/EQUIPMENT | \$0.00 | \$3,791.00 | \$34,130.62 | (\$34,130.62) | \$2,590.00 | (\$36,720.62) | 0.00% |
| 21.0000.0000.000.0000.000800 | MISCELLANEOUS | \$0.00 | \$10,566.50 | \$28,256.12 | (\$28,256.12) | \$930.00 | (\$29,186.12) | 0.00% |
| 21.0000.0000.000.0000.000900 | FUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | FUND: STUDENT ACTIVITY FUND - 21 | \$1,569,000.00 | \$65,867.29 | \$375,959.41 | \$1,193,040.59 | \$114,734.34 | \$1,078,306.25 | 68.73% |
| 22.0000.0000.000.0000.000200 | EMPLOYEE BENEFITS | \$2,078,370.00 | \$30,189.12 | \$1,471,175.55 | \$607,194.45 | \$37,500.00 | \$569,694.45 | 27.41% |
| 22.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 22.0000.0000.000.0000.000500 | OTHER PURCHASED SERVICES | \$1,794,630.00 | \$294.50 | \$1,352,420.93 | \$442,209.07 | \$674,077.50 | (\$231,868.43) | -12.92% |
| | FUND: MANAGEMENT LEVY - 22 | \$3,873,000.00 | \$30,483.62 | \$2,823,596.48 | \$1,049,403.52 | \$711,577.50 | \$337,826.02 | 8.72% |
| 33.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$1,765,000.00 | \$180,577.79 | \$1,355,779.51 | \$409,220.49 | \$1,911,013.72 | (\$1,501,793.23) | -85.09% |
| 33.0000.0000.000.0000.000400 | PROPERTY SERVICES | \$2,500,000.00 | \$203,836.97 | \$989,312.44 | \$1,510,687.56 | \$176,626.84 | \$1,334,060.72 | 53.36% |
| 33.0000.0000.000.0000.000500 | OTHER PURCHASED SERVICES | \$0.00 | \$12,324.17 | \$98,967.17 | (\$98,967.17) | \$71,841.67 | (\$170,808.84) | 0.00% |
| 33.0000.0000.000.0000.000600 | SUPPLIES | \$0.00 | \$1,187.44 | \$277,284.82 | (\$277,284.82) | \$137,893.36 | (\$415,178.18) | 0.00% |
| 33.0000.0000.000.0000.000700 | PROPERTY/EQUIPMENT | \$2,500,000.00 | \$3,044.25 | \$271,679.87 | \$2,228,320.13 | \$25,634.00 | \$2,202,686.13 | 88.11% |
| 33.0000.0000.000.0000.000800 | MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 33.0000.0000.000.0000.000900 | FUND TRANSFERS | \$6,713,005.00 | \$601,426.85 | \$2,739,254.88 | \$3,973,750.12 | \$0.00 | \$3,973,750.12 | 59.19% |
| | FUND: LOCAL OPTION SALES TAX - 33 | \$13,478,005.00 | \$1,002,397.47 | \$5,732,278.69 | \$7,745,726.31 | \$2,323,009.59 | \$5,422,716.72 | 40.23% |
| 36.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$0.00 | \$4,755.48 | \$60,011.23 | (\$60,011.23) | \$105,441.71 | (\$165,452.94) | 0.00% |
| 36.0000.0000.000.0000.000400 | PROPERTY SERVICES | \$3,210,000.00 | \$56,087.50 | \$1,081,943.44 | \$2,128,056.56 | \$159,429.59 | \$1,968,626.97 | 61.33% |
| 36.0000.0000.000.0000.000600 | SUPPLIES | \$200,000.00 | \$7,930.95 | \$61,063.92 | \$138,936.08 | \$1,540.00 | \$137,396.08 | 68.70% |
| 36.0000.0000.000.0000.000700 | PROPERTY/EQUIPMENT | \$1,355,000.00 | \$48,754.94 | \$972,775.90 | \$382,224.10 | \$26,883.83 | \$355,340.27 | 26.22% |
| 36.0000.0000.000.0000.000800 | MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | FUND: PHYSICAL PLANT/EQUIP LEVY - 36 | \$4,765,000.00 | \$117,528.87 | \$2,175,794.49 | \$2,589,205.51 | \$293,295.13 | \$2,295,910.38 | 48.18% |
| 40.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$190,280.00 | \$0.00 | \$265,328.62 | (\$75,048.62) | \$0.00 | (\$75,048.62) | -39.44% |
| 40.0000.0000.000.0000.000800 | MISCELLANEOUS | \$31,155,690.00 | \$0.00 | \$30,760,745.28 | \$394,944.72 | \$392,590.25 | \$2,354.47 | 0.01% |
| 40.0000.0000.000.0000.000900 | FUND TRANSFERS | \$0.00 | \$0.00 | \$2,101,834.81 | (\$2,101,834.81) | \$0.00 | (\$2,101,834.81) | 0.00% |
| | FUND: DEBT SERVICE FUND - 40 | \$31,345,970.00 | \$0.00 | \$33,127,908.71 | (\$1,781,938.71) | \$392,590.25 | (\$2,174,528.96) | -6.94% |
| 61.0000.0000.000.0000.000100 | SALARIES | \$1,917,364.78 | \$180,022.21 | \$615,516.81 | \$1,301,847.97 | \$1,296,088.39 | \$5,759.58 | 0.30% |
| 61.0000.0000.000.0000.000200 | EMPLOYEE BENEFITS | \$763,635.88 | \$69,176.40 | \$300,866.16 | \$462,769.72 | \$484,221.39 | (\$21,451.67) | -2.81% |
| 61.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

From Date: 11/1/2020 To Date: 11/30/2020

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

| Account Number | Description | GL Budget | Range To Date | YTD | Balance | Encumbrance | Budget Balance | % Bud |
|------------------------------|------------------------------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|--------|
| 61.0000.0000.000.0000.000400 | PROPERTY SERVICES | \$0.00 | \$562.17 | \$562.17 | (\$562.17) | \$0.00 | (\$562.17) | 0.00% |
| 61.0000.0000.000.0000.000500 | OTHER PURCHASED SERVICES | \$0.00 | \$26.28 | \$31.29 | (\$31.29) | \$0.00 | (\$31.29) | 0.00% |
| 61.0000.0000.000.0000.000600 | SUPPLIES | \$5,857,800.00 | \$88,626.33 | \$328,367.51 | \$5,529,432.49 | \$527,883.22 | \$5,001,549.27 | 85.38% |
| 61.0000.0000.000.0000.000700 | PROPERTY/EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 61.0000.0000.000.0000.000800 | MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 61.0000.0000.000.0000.000900 | FUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | FUND: SCHOOL NUTRITION FUND - 61 | \$8,538,800.66 | \$338,413.39 | \$1,245,343.94 | \$7,293,456.72 | \$2,308,193.00 | \$4,985,263.72 | 58.38% |
| 76.0000.0000.000.0000.000200 | EMPLOYEE BENEFITS | \$0.00 | \$196,490.44 | \$1,186,792.71 | (\$1,186,792.71) | \$1,075,481.12 | (\$2,262,273.83) | 0.00% |
| 76.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 76.0000.0000.000.0000.000500 | OTHER PURCHASED SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 76.0000.0000.000.0000.000600 | SUPPLIES | \$0.00 | \$6,426.84 | \$42,020.11 | (\$42,020.11) | \$73,829.89 | (\$115,850.00) | 0.00% |
| 76.0000.0000.000.0000.000800 | MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | FUND: CLEARING FUND - 76 | \$0.00 | \$202,917.28 | \$1,228,812.82 | (\$1,228,812.82) | \$1,149,311.01 | (\$2,378,123.83) | 0.00% |
| 81.0000.0000.000.0000.000300 | PURCHASED SERVICES | \$0.00 | \$0.00 | \$9,774.00 | (\$9,774.00) | \$0.00 | (\$9,774.00) | 0.00% |
| 81.0000.0000.000.0000.000600 | SUPPLIES | \$0.00 | \$0.00 | \$619.88 | (\$619.88) | \$439.00 | (\$1,058.88) | 0.00% |
| 81.0000.0000.000.0000.000900 | FUND TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | FUND: EXPENDABLE TRUST FUND - 81 | \$0.00 | \$0.00 | \$10,393.88 | (\$10,393.88) | \$439.00 | (\$10,832.88) | 0.00% |
| 91.0000.0000.000.0000.000600 | SUPPLIES | \$0.00 | \$2,359.09 | \$6,417.18 | (\$6,417.18) | \$3,930.24 | (\$10,347.42) | 0.00% |
| | FUND: AGENCY/HOSPITALITY FUND - 91 | \$0.00 | \$2,359.09 | \$6,417.18 | (\$6,417.18) | \$3,930.24 | (\$10,347.42) | 0.00% |
| Grand Total: | | \$204,828,169.17 | \$12,709,351.26 | \$87,412,111.71 | \$117,416,057.46 | \$94,501,870.36 | \$22,914,187.10 | 11.19% |

End of Report

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:11/1/2020 To Date:11/30/2020

Account Mask: ??????????????????????

Account Type: REVENUE

☒ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

| FUND / OBJECT | Budget | Range To Date | Year To Date | Encumbrance | Budget Balance | Percent Used |
|---|-------------------|------------------|-------------------|-------------|-------------------|--------------|
| 10 - GENERAL FUND | | | | | | |
| 001111 - PROPERTY TAX | (\$34,298,799.00) | (\$1,567,341.66) | (\$14,078,331.87) | \$0.00 | (\$20,220,467.13) | 41.05% |
| 001112 - CASH RESERVE PROPERTY TAX | (\$8,287,213.00) | \$0.00 | (\$8,287,213.00) | \$0.00 | \$0.00 | 100.00% |
| 001113 - BUS PROP TAX CREDIT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001114 - INST SUPPORT PROPERTY TAX | (\$5,491,258.00) | (\$207,036.77) | (\$2,790,020.38) | \$0.00 | (\$2,701,237.62) | 50.81% |
| 001171 - UTILITY REPLACEMENT TAX | (\$1,186,673.00) | (\$364,653.90) | (\$605,077.58) | \$0.00 | (\$581,595.42) | 50.99% |
| 001191 - MOBILE HOME TAX | (\$102,000.00) | (\$7,100.00) | (\$72,753.69) | \$0.00 | (\$29,246.31) | 71.33% |
| 001311 - TUITION/INDIVID/REG ED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001313 - TUITION/INDIVID/DRIVER ED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001314 - TUITION/INDIVID/OUT OF ST | (\$10,000.00) | \$0.00 | (\$3,524.00) | \$0.00 | (\$6,476.00) | 35.24% |
| 001321 - TUITION/LEA'S - REG EDUC | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001322 - TUITION/LEA'S SPEC EDUC | (\$1,000,000.00) | (\$26,738.10) | (\$566,996.75) | \$0.00 | (\$433,003.25) | 56.70% |
| 001323 - TUIT/LEA/OPEN ENR/REG ED | (\$316,362.72) | \$0.00 | (\$77,458.84) | \$0.00 | (\$238,903.88) | 24.48% |
| 001361 - TUITION/SUM SCH/REG ED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001411 - TRANS/FEES/REG ED/PUBLIC | (\$45,000.00) | (\$4,016.36) | (\$19,622.31) | \$0.00 | (\$25,377.69) | 43.61% |
| 001441 - TRANS FEES/PRIVATE | (\$15,000.00) | \$0.00 | (\$6,687.89) | \$0.00 | (\$8,312.11) | 44.59% |
| 001510 - INTEREST | (\$600,000.00) | (\$36,003.83) | (\$43,678.45) | \$0.00 | (\$556,321.55) | 7.28% |
| 001720 - BOOKSTORE & SUPPLY SALES | (\$5,000.00) | (\$18.50) | (\$206.50) | \$0.00 | (\$4,793.50) | 4.13% |
| 001740 - STUDENT FEES REVENUE | (\$123,000.00) | (\$12,608.30) | (\$21,330.89) | \$0.00 | (\$101,669.11) | 17.34% |
| 001748 - STUDENT FEES - CONTEST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001910 - PROPERTY RENTAL | (\$140,000.00) | (\$34,844.66) | (\$76,490.91) | \$0.00 | (\$63,509.09) | 54.64% |
| 001920 - DONATIONS/CONTRIBUTIONS | (\$350,000.00) | (\$9,574.43) | (\$75,172.76) | \$0.00 | (\$274,827.24) | 21.48% |
| 001921 - DRA GRANT | (\$120,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$120,000.00) | 0.00% |
| 001924 - MCELROY GRANT | (\$1,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$1,000.00) | 0.00% |
| 001925 - LOCAL GRANT | (\$50,000.00) | (\$5,415.00) | (\$46,124.81) | \$0.00 | (\$3,875.19) | 92.25% |
| 001942 - TEXTBOOK FEES - PUBLIC | (\$515,000.00) | (\$14,389.65) | (\$438,805.68) | \$0.00 | (\$76,194.32) | 85.20% |
| 001945 - TEXTBOOK FINES/PENALTIES | (\$10,000.00) | (\$338.45) | (\$6,884.21) | \$8.99 | (\$3,124.78) | 68.75% |
| 001954 - LEA/AEA OTHER SERVICES | (\$41,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$41,000.00) | 0.00% |
| 001956 - CURRICULUM COORDINATOR TO AEA | \$0.00 | (\$41,490.00) | (\$41,490.00) | \$0.00 | \$41,490.00 | 0.00% |
| 001958 - MISC REV FROM LEA/AEA | \$0.00 | \$0.00 | (\$87.78) | \$0.00 | \$87.78 | 0.00% |
| 001989 - OTHER REFUND PR YR EXP | (\$5,000.00) | \$0.00 | (\$8,411.00) | \$0.00 | \$3,411.00 | 168.22% |
| 001993 - FUND RAISERS OTHER THAN STUDENT ACTIVITY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001996 - IA SCH MICRO SETTLEMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001999 - MISCELLANEOUS REVENUE | (\$300,000.00) | (\$28,917.57) | (\$178,564.13) | \$0.00 | (\$121,435.87) | 59.52% |

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:11/1/2020 To Date:11/30/2020

Account Mask: ??????????????????????

Account Type: REVENUE

☒ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

| FUND / OBJECT | Budget | Range To Date | Year To Date | Encumbrance | Budget Balance | Percent Used |
|--|-------------------|------------------|-------------------|-------------|-------------------|--------------|
| 003111 - FOUNDATION AID-CURRENT YR | (\$55,704,541.00) | (\$5,570,453.00) | (\$16,711,359.00) | \$0.00 | (\$38,993,182.00) | 30.00% |
| 003113 - SPEC ED DEF/SUP ST AID | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003116 - TEACHER LEADERSHIP STATE AID | (\$3,575,595.00) | (\$357,560.00) | (\$1,072,680.00) | \$0.00 | (\$2,502,915.00) | 30.00% |
| 003117 - 4 YR OLD PRESCHOOL ST AID | (\$2,614,808.00) | (\$260,250.00) | (\$780,750.00) | \$0.00 | (\$1,834,058.00) | 29.86% |
| 003119 - TRANSPORTATION EQUITY AID | \$0.00 | (\$935.00) | (\$2,805.00) | \$0.00 | \$2,805.00 | 0.00% |
| 003121 - FOSTER CARE CLAIM | (\$30,000.00) | \$0.00 | (\$45,865.20) | \$0.00 | \$15,865.20 | 152.88% |
| 003123 - DISTRICT COURT CLAIM | (\$125,000.00) | \$0.00 | (\$136,003.87) | \$0.00 | \$11,003.87 | 108.80% |
| 003202 - MENTORING AND INDUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003204 - SALARY IMPROVEMENT PLAN | (\$6,560,870.00) | (\$656,087.00) | (\$1,968,261.00) | \$0.00 | (\$4,592,609.00) | 30.00% |
| 003205 - CONTRACTS FOR PROF DEV/TECHNICAL ASSISTANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003214 - AEA FLOW THROUGH | (\$5,445,421.00) | (\$453,785.00) | (\$2,268,925.00) | \$0.00 | (\$3,176,496.00) | 41.67% |
| 003216 - EARLY INTERVENTION GRANT | (\$786,570.00) | (\$78,657.00) | (\$235,971.00) | \$0.00 | (\$550,599.00) | 30.00% |
| 003217 - AMBASSADOR TO EDUCATION | \$0.00 | \$0.00 | (\$40,838.26) | \$0.00 | \$40,838.26 | 0.00% |
| 003221 - NON-PUBLIC TRANSPORT AID | (\$375,000.00) | \$0.00 | (\$389,160.34) | \$0.00 | \$14,160.34 | 103.78% |
| 003222 - NON-PUBLIC TEXTBOOK AID | (\$30,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$30,000.00) | 0.00% |
| 003228 - JUVENILE DELINQUENCY GRANT | (\$69,000.00) | \$0.00 | (\$66,500.00) | \$0.00 | (\$2,500.00) | 96.38% |
| 003234 - K-3 INNOVATIVE AT RISK | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003238 - 4 YR OLD AT-RISK GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003261 - VOCATIONAL AID | (\$30,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$30,000.00) | 0.00% |
| 003315 - EMPOWERMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003333 - MODEL CORE CURRICULUM GRT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003342 - SUCCESSFUL PROGRESSION FOR EARLY READERS | (\$95,000.00) | \$0.00 | (\$95,697.00) | \$0.00 | \$697.00 | 100.73% |
| 003373 - PROF DEV MODEL CORE CURR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003374 - TEACHER DEVEL ACADEMIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003376 - ED QUALITY PROF DEVELOP | (\$776,815.00) | (\$77,682.00) | (\$233,046.00) | \$0.00 | (\$543,769.00) | 30.00% |
| 003379 - COMPUTER SCIENCE PD INCENTIVE GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003720 - STATE GRANTS THRU AEA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003751 - IOWA STEM GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 003801 - MILITARY CREDIT | (\$20,000.00) | \$0.00 | (\$17,465.49) | \$0.00 | (\$2,534.51) | 87.33% |
| 003803 - STATE COMM & IND REPLACEMENT | (\$1,774,947.00) | (\$596.81) | (\$663,486.16) | \$0.00 | (\$1,111,460.84) | 37.38% |
| 004051 - EDUCATION STABILIZATION FUND (GEERF FUND) | \$0.00 | \$0.00 | (\$213,538.50) | \$0.00 | \$213,538.50 | 0.00% |
| 004052 - EDUCATION STABILIZATION FUND (ESSER FUND) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004071 - APPRENTICESHIP USA GRANT | (\$10,000.00) | (\$15,199.97) | (\$15,199.97) | \$0.00 | \$5,199.97 | 152.00% |
| 004501 - TITLE I CURRENT FISCAL YR | (\$1,985,497.00) | \$0.00 | (\$776,417.43) | \$0.00 | (\$1,209,079.57) | 39.10% |

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:11/1/2020 To Date:11/30/2020

Account Mask: ??????????????????????

Account Type: REVENUE

☒ Print accounts with zero balance

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| FUND / OBJECT | Budget | Range To Date | Year To Date | Encumbrance | Budget Balance | Percent Used |
|---|--------------------|------------------|-------------------|-------------|-------------------|--------------|
| 004507 - TITLE I SCHOOL IMPROVEMENT GRANTS | \$0.00 | \$0.00 | (\$22,005.24) | \$0.00 | \$22,005.24 | 0.00% |
| 004508 - TITLE I CARRYOVER | (\$60,000.00) | \$0.00 | (\$86,226.14) | \$0.00 | \$26,226.14 | 143.71% |
| 004513 - IDEA SUB GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004516 - UNDESIGNATED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004517 - IDEA SUB GRANT - LETRS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004525 - SPEC ED PART B HIGH COST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004526 - SPECIAL ED - STATE PERSONNEL DEVELOPMENT GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004531 - PERKINS GRANT | (\$122,594.16) | \$0.00 | (\$123,200.26) | \$0.00 | \$606.10 | 100.49% |
| 004565 - HOMELESS YOUTH GRANT | (\$35,000.00) | \$0.00 | (\$18,728.95) | \$0.00 | (\$16,271.05) | 53.51% |
| 004577 - COOPERAT AGREE/SCH HEALTH | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004598 - TAP PROGRAM | (\$90,000.00) | \$0.00 | (\$29,847.62) | \$0.00 | (\$60,152.38) | 33.16% |
| 004634 - MEDICAID DIRECT CARE | (\$3,273,003.00) | (\$17,740.15) | (\$200,042.27) | \$0.00 | (\$3,072,960.73) | 6.11% |
| 004643 - TITLE II-FED TCHR QUALITY | (\$310,000.00) | \$0.00 | (\$112,524.09) | \$0.00 | (\$197,475.91) | 36.30% |
| 004644 - TITLE III | (\$3,000.00) | \$0.00 | (\$2,340.00) | \$0.00 | (\$660.00) | 78.00% |
| 004646 - 21ST CENTURY COM LEARN CT | (\$100,000.00) | \$0.00 | (\$11,696.13) | \$0.00 | (\$88,303.87) | 11.70% |
| 004648 - TITLE VI PART A - NCLB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004654 - ADVANCED PLACEMENT PROG | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004669 - TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT | (\$125,000.00) | \$0.00 | (\$24,912.44) | \$0.00 | (\$100,087.56) | 19.93% |
| 004720 - FEDERAL PASS-THROUGH(AEA) | (\$535,000.00) | \$0.00 | (\$540,580.00) | \$0.00 | \$5,580.00 | 101.04% |
| 004790 - THROUGH ANOTHER AGENCY | \$0.00 | (\$10,000.00) | (\$10,000.00) | \$0.00 | \$10,000.00 | 0.00% |
| 004812 - PYMTS TO ST/LIEU RE TAXES | (\$25,000.00) | \$0.00 | (\$28,235.29) | \$0.00 | \$3,235.29 | 112.94% |
| 005221 - FUND 21 TRANSFER | (\$7,500.00) | \$0.00 | \$0.00 | \$0.00 | (\$7,500.00) | 0.00% |
| 005261 - INTERFUND TRANS FUND 61 | (\$275,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$275,000.00) | 0.00% |
| 005311 - COMP. FOR LOSS OF ASSETS | (\$30,000.00) | \$0.00 | (\$476.00) | \$0.00 | (\$29,524.00) | 1.59% |
| 005314 - SALE OF EQUIPMENT | (\$45,000.00) | (\$9,696.00) | (\$55,886.40) | \$0.00 | \$10,886.40 | 124.19% |
| 005900 - UPWARD ADJ BEG FUND BAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 10 - GENERAL FUND Total: | (\$138,057,466.88) | (\$9,869,129.11) | (\$54,445,603.48) | \$8.99 | (\$83,611,872.39) | 39.44% |
| 21 - STUDENT ACTIVITY FUND | | | | | | |
| 001510 - INTEREST | (\$26,000.00) | (\$81.19) | (\$380.03) | \$0.00 | (\$25,619.97) | 1.46% |
| 001710 - ADMISSIONS | \$0.00 | (\$1,072.25) | (\$57,022.40) | \$0.00 | \$57,022.40 | 0.00% |
| 001711 - TICKET BOOKLETS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001740 - STUDENT FEES REVENUE | (\$275,000.00) | (\$1,948.75) | (\$60,034.62) | \$0.00 | (\$214,965.38) | 21.83% |
| 001791 - STUDENT ACTIVITY FUND RAISERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001920 - DONATIONS/CONTRIBUTIONS | \$0.00 | \$0.00 | (\$1,000.00) | \$0.00 | \$1,000.00 | 0.00% |

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:11/1/2020 To Date:11/30/2020

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Account Type: REVENUE

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| FUND / OBJECT | Budget | Range To Date | Year To Date | Encumbrance | Budget Balance | Percent Used |
|---------------------------------------|-------------------|------------------|------------------|-------------|------------------|--------------|
| 001999 - MISCELLANEOUS REVENUE | (\$1,275,000.00) | (\$23,013.12) | (\$205,905.26) | \$0.00 | (\$1,069,094.74) | 16.15% |
| 005210 - FUND 10 TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005261 - INTERFUND TRANS FUND 61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 21 - STUDENT ACTIVITY FUND Total: | (\$1,576,000.00) | (\$26,115.31) | (\$324,342.31) | \$0.00 | (\$1,251,657.69) | 20.58% |
| 22 - MANAGEMENT LEVY | | | | | | |
| 001111 - PROPERTY TAX | (\$3,414,696.00) | (\$125,322.51) | (\$1,788,941.35) | \$0.00 | (\$1,625,754.65) | 52.39% |
| 001113 - BUS PROP TAX CREDIT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001171 - UTILITY REPLACEMENT TAX | (\$85,304.00) | (\$26,214.47) | (\$43,498.19) | \$0.00 | (\$41,805.81) | 50.99% |
| 001191 - MOBILE HOME TAX | (\$7,000.00) | (\$510.41) | (\$5,232.17) | \$0.00 | (\$1,767.83) | 74.75% |
| 001510 - INTEREST | (\$120,000.00) | (\$8,361.34) | (\$10,217.99) | \$0.00 | (\$109,782.01) | 8.51% |
| 001989 - OTHER REFUND PR YR EXP | (\$10,000.00) | (\$34,574.00) | (\$34,574.00) | \$0.00 | \$24,574.00 | 345.74% |
| 001999 - MISCELLANEOUS REVENUE | (\$6,000.00) | (\$212.00) | (\$3,552.00) | \$0.00 | (\$2,448.00) | 59.20% |
| 003801 - MILITARY CREDIT | (\$1,300.00) | \$0.00 | (\$1,255.58) | \$0.00 | (\$44.42) | 96.58% |
| 003803 - STATE COMM & IND REPLACEMENT | (\$127,323.00) | (\$42.90) | (\$47,069.86) | \$0.00 | (\$80,253.14) | 36.97% |
| 005311 - COMP. FOR LOSS OF ASSETS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 22 - MANAGEMENT LEVY Total: | (\$3,771,623.00) | (\$195,237.63) | (\$1,934,341.14) | \$0.00 | (\$1,837,281.86) | 51.29% |
| 33 - LOCAL OPTION SALES TAX | | | | | | |
| 001510 - INTEREST | (\$75,000.00) | (\$23,636.17) | (\$26,535.33) | \$0.00 | (\$48,464.67) | 35.38% |
| 001920 - DONATIONS/CONTRIBUTIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001989 - OTHER REFUND PR YR EXP | \$0.00 | \$0.00 | (\$44,640.00) | \$0.00 | \$44,640.00 | 0.00% |
| 001999 - MISCELLANEOUS REVENUE | (\$10,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$10,000.00) | 0.00% |
| 003361 - SAVE | (\$11,119,997.00) | (\$1,205,402.65) | (\$4,733,666.96) | \$0.00 | (\$6,386,330.04) | 42.57% |
| 005113 - REVENUE BONDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005120 - PREMIUM ON ISSUANCE-BONDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005240 - FUND 40 TRANSFERS | \$0.00 | \$0.00 | (\$2,101,834.81) | \$0.00 | \$2,101,834.81 | 0.00% |
| 33 - LOCAL OPTION SALES TAX Total: | (\$11,204,997.00) | (\$1,229,038.82) | (\$6,906,677.10) | \$0.00 | (\$4,298,319.90) | 61.64% |
| 36 - PHYSICAL PLANT/EQUIP LEVY | | | | | | |
| 001111 - PROPERTY TAX | (\$4,175,454.00) | (\$160,937.73) | (\$2,168,516.80) | \$0.00 | (\$2,006,937.20) | 51.93% |
| 001113 - BUS PROP TAX CREDIT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001171 - UTILITY REPLACEMENT TAX | (\$93,100.00) | (\$28,608.74) | (\$47,471.05) | \$0.00 | (\$45,628.95) | 50.99% |
| 001191 - MOBILE HOME TAX | (\$15,000.00) | (\$557.03) | (\$5,707.63) | \$0.00 | (\$9,292.37) | 38.05% |
| 001510 - INTEREST | (\$75,000.00) | (\$7,434.46) | (\$9,141.39) | \$0.00 | (\$65,858.61) | 12.19% |
| 001920 - DONATIONS/CONTRIBUTIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001989 - OTHER REFUND PR YR EXP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001999 - MISCELLANEOUS REVENUE | \$0.00 | \$0.00 | (\$11,904.13) | \$0.00 | \$11,904.13 | 0.00% |

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:11/1/2020 To Date:11/30/2020

Account Mask: ??????????????????????

Account Type: REVENUE

☒ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

| FUND / OBJECT | Budget | Range To Date | Year To Date | Encumbrance | Budget Balance | Percent Used |
|--|-------------------|----------------|-------------------|-------------|------------------|--------------|
| 003801 - MILITARY CREDIT | (\$1,400.00) | \$0.00 | (\$1,370.24) | \$0.00 | (\$29.76) | 97.87% |
| 003803 - STATE COMM & IND REPLACEMENT | (\$141,970.00) | (\$46.82) | (\$58,151.75) | \$0.00 | (\$83,818.25) | 40.96% |
| 004662 - IA DEM CONSTRUCTION GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005311 - COMP. FOR LOSS OF ASSETS | \$0.00 | \$0.00 | (\$1,890.08) | \$0.00 | \$1,890.08 | 0.00% |
| 005313 - SALE OF REAL PROPERTY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 36 - PHYSICAL PLANT/EQUIP LEVY Total: | (\$4,501,924.00) | (\$197,584.78) | (\$2,304,153.07) | \$0.00 | (\$2,197,770.93) | 51.18% |
| 40 - DEBT SERVICE FUND | | | | | | |
| 001510 - INTEREST | (\$20,000.00) | (\$188.94) | (\$10,739.09) | \$0.00 | (\$9,260.91) | 53.70% |
| 005112 - REFUNDING BONDS | (\$23,995,000.00) | \$0.00 | (\$24,085,000.00) | \$0.00 | \$90,000.00 | 100.38% |
| 005120 - PREMIUM ON ISSUANCE-BONDS | \$0.00 | \$0.00 | (\$3,647,805.90) | \$0.00 | \$3,647,805.90 | 0.00% |
| 005130 - ACCRUED INTEREST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005233 - INTERFUND TRANSFER | (\$6,713,005.00) | (\$601,426.85) | (\$2,739,254.88) | \$0.00 | (\$3,973,750.12) | 40.81% |
| 40 - DEBT SERVICE FUND Total: | (\$30,728,005.00) | (\$601,615.79) | (\$30,482,799.87) | \$0.00 | (\$245,205.13) | 99.20% |
| 61 - SCHOOL NUTRITION FUND | | | | | | |
| 001510 - INTEREST | (\$40,000.00) | (\$147.55) | (\$798.17) | \$0.00 | (\$39,201.83) | 2.00% |
| 001611 - STUDENT LUNCH SALES | (\$1,500,000.00) | \$0.00 | (\$56,710.95) | \$0.00 | (\$1,443,289.05) | 3.78% |
| 001612 - STUDENT BREAKFAST SALES | (\$25,000.00) | \$0.00 | (\$515.45) | \$0.00 | (\$24,484.55) | 2.06% |
| 001613 - STUDENT MILK SALES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001614 - DAILY SALES - AFTER SCHOOL PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001621 - ALA CARTE SALES | (\$650,000.00) | (\$19,443.45) | (\$74,615.00) | \$0.00 | (\$575,385.00) | 11.48% |
| 001622 - ADULT LUNCH SALES | (\$25,000.00) | (\$3,376.45) | (\$10,610.60) | \$0.00 | (\$14,389.40) | 42.44% |
| 001623 - ADULT BREAKFAST SALES | \$0.00 | (\$40.00) | (\$206.00) | \$0.00 | \$206.00 | 0.00% |
| 001626 - SECOND STUDENT LUNCH SALES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001629 - CREDIT CARD | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001631 - SPEC FUNC/STUDENTS & STAF | \$0.00 | (\$849.14) | (\$2,367.45) | \$0.00 | \$2,367.45 | 0.00% |
| 001651 - SUMMER LUNCH PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001652 - SUMMER BREAKFAST PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001653 - SUMMER MILK PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001655 - SUMMER ALA CARTE SALES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001656 - ADULT SUMMER LUNCH SALES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001657 - SUMMER ADULT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001658 - ADULT SUMMER MILK SALES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001920 - DONATIONS/CONTRIBUTIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001922 - DONATIONS FOR NEGATIVE NUTRITION ACCOUNTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001925 - LOCAL GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:11/1/2020 To Date:11/30/2020

Account Mask: ??????????????????????

Account Type: REVENUE

☒ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

| FUND / OBJECT | Budget | Range To Date | Year To Date | Encumbrance | Budget Balance | Percent Used |
|---|--------------------|-------------------|-------------------|-------------|-------------------|--------------|
| 001930 - GAINS ON THE SALE OF CAPITAL ASSETS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001989 - OTHER REFUND PR YR EXP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 001998 - FOOD REBATES | (\$7,500.00) | (\$135.00) | (\$3,374.25) | \$0.00 | (\$4,125.75) | 44.99% |
| 001999 - MISCELLANEOUS REVENUE | \$0.00 | (\$13.30) | (\$28.30) | \$0.00 | \$28.30 | 0.00% |
| 003251 - STATE AID LUNCH REIMB | (\$30,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$30,000.00) | 0.00% |
| 003252 - STATE AID BREAKFAST REIMB | (\$10,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$10,000.00) | 0.00% |
| 004011 - SCHOOL LUNCH EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004056 - USDA CHILD NUTRITION PROGRAM CARES | \$0.00 | \$0.00 | (\$512,809.25) | \$0.00 | \$512,809.25 | 0.00% |
| 004552 - FEDERAL AID BREAKFAST REIM | (\$570,000.00) | \$0.00 | \$0.00 | \$0.00 | (\$570,000.00) | 0.00% |
| 004553 - FEDERAL AID LUNCH REIMB | (\$3,000,000.00) | (\$215.04) | (\$215.04) | \$0.00 | (\$2,999,784.96) | 0.01% |
| 004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | \$0.00 | (\$277,529.83) | (\$277,529.83) | \$0.00 | \$277,529.83 | 0.00% |
| 004557 - FRUIT/VEGETABLE PROGRAM | \$0.00 | (\$2,994.63) | (\$5,552.81) | \$0.00 | \$5,552.81 | 0.00% |
| 004558 - TEAM NUTRITION GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004672 - USDA FD PROD SAFETY RECAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 004951 - COMMODITIES PROGRAM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005210 - FUND 10 TRANSFERS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005221 - FUND 21 TRANSFER | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 005900 - UPWARD ADJ BEG FUND BAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 61 - SCHOOL NUTRITION FUND Total: | (\$5,857,500.00) | (\$304,744.39) | (\$945,333.10) | \$0.00 | (\$4,912,166.90) | 16.14% |
| 76 - CLEARING FUND | | | | | | |
| 001999 - MISCELLANEOUS REVENUE | \$0.00 | (\$222,696.55) | (\$1,237,268.54) | \$0.00 | \$1,237,268.54 | 0.00% |
| 76 - CLEARING FUND Total: | \$0.00 | (\$222,696.55) | (\$1,237,268.54) | \$0.00 | \$1,237,268.54 | 0.00% |
| 81 - EXPENDABLE TRUST FUND | | | | | | |
| 001510 - INTEREST | \$0.00 | (\$14.15) | (\$62.52) | \$0.00 | \$62.52 | 0.00% |
| 001999 - MISCELLANEOUS REVENUE | \$0.00 | \$0.00 | (\$2,645.00) | \$0.00 | \$2,645.00 | 0.00% |
| 005221 - FUND 21 TRANSFER | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| 81 - EXPENDABLE TRUST FUND Total: | \$0.00 | (\$14.15) | (\$2,707.52) | \$0.00 | \$2,707.52 | 0.00% |
| 91 - AGENCY/HOSPITALITY FUND | | | | | | |
| 001510 - INTEREST | \$0.00 | (\$4.38) | (\$18.33) | \$0.00 | \$18.33 | 0.00% |
| 001999 - MISCELLANEOUS REVENUE | \$0.00 | (\$1,284.44) | (\$10,122.28) | \$0.00 | \$10,122.28 | 0.00% |
| 91 - AGENCY/HOSPITALITY FUND Total: | \$0.00 | (\$1,288.82) | (\$10,140.61) | \$0.00 | \$10,140.61 | 0.00% |
| Grand Total: | (\$195,697,515.88) | (\$12,647,465.35) | (\$98,593,366.74) | \$8.99 | (\$97,104,158.13) | 50.38% |

End of Report

DUBUQUE COMMUNITY SCHOOL DISTRICT
Facilities/Support Services Committee

BOARD COMMITTEE MINUTES

This form is used by all multimember committees established by the Board of Education. Before any meeting is held, be sure you have met the requirements of Chapter 1037 Laws of the 67th G.A., 1978 Session, Official Meetings Open to Public.

- I. Complete the Following Before Starting the Meeting
- A. Date agenda was posted for meeting: December 3, 2020
 - B. Date media were emailed agenda: December 3, 2020
 - C. Media who were emailed an agenda: Telegraph Herald; Des Moines Register; KWWL; KCRG; KGAN; Radio Dubuque; Townsquare Media Group; and Chamber of Commerce.
 - D. Board Committee: **Facilities/Support Services Committee**
 - E. Date and Time of Meeting: December 7, 2020 - 4:00 p.m.
 - F. Place of Meeting: The Forum and via Zoom
 - G. Attach agenda to this form. Verify that a copy of the agenda has been filed with the Secretary of the Board and the Administrator holding the Committee meeting.

If any of the above data does not comply with the open meeting law, do not begin the meeting.

Board Members present: Jim Prochaska, Tami Ryan, Lisa Wittman. Present via Zoom: Nancy Bradley, Mike Donohue, Kate Parks, Anderson Sainci. District representatives present: Stan Rheingans, Kevin Kelleher, Rick Till, Bill Burkhart, Rob Powers, Coby Culbertson.

Mr. Donohue called the meeting to order at 4:00 p.m.

Agenda for December 7, 2020

The agenda was approved as submitted.

Comprehensive Annual Financial Report

Mike Kircher, Kircher & Associates, gave his annual report regarding the district's audit. In their opinion, the financial statements were presented fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with US generally accepted accounting principles. In short, he gave an unmodified (clean) opinion (no substantial findings). Mr. Kelleher thanked Rick Till and Joan Steffen for their hard work in preparing this document. Board 12.14.20

Purchase/Professional Service Contracts

Hewlett Packard – purchase 1,650 HP ProBook G5 Notebooks for students (\$624,937.50) and 400 ProBook G8 Notebooks for faculty (\$226,412.00) for next year due to supply chain delays. Mr. Culbertson compared the state's procurement price with prices from two other vendors besides HP. The district's negotiated cost from HP is by far the best price. The Board will once again be asked to approve a resolution authorizing HP as a single source provider. Board 12.14.20

Hoglund Bus Company – purchase of nine replacement school buses at an estimated cost of \$808,581.00. Board 12.14.20

Loffredo Fresh Produce – primary vendor contract to purchase fresh fruits and vegetables as part of the Fresh Fruit and Vegetable Program at an estimated cost of \$77,579.00. Board 12.14.20

Turpin Dodge – purchase of two 2021 4-wheel drive ¾ ton pickup trucks at a quoted cost of \$60,766.00. Board 12.14.20

Update on Current District Projects

Alta Vista Campus Vocational Technology Building Addition

Construction is wrapping up on this project and the design team, along with Rob Powers and Charlie Clasen, completed our substantial completion inspection last Tuesday. This list of items has been sent to the contractor for them to complete.

The contractor felt the project would be complete about a month early, but staffing issues with Covid and some longer than anticipated lead times has pushed this back closer to the original final completion date of January 5, 2021.

Change Order No 3 contains cost changes for 9 items, with a majority of these being credits back to the contract. The major credits are related to the unused quantity of the unit price for the over excavation for bad soils, as well as the allowance for replacement of some fire alarm devices in the existing school that were not called to be replaced in either project at Alta Vista.

Due to short supply in the production of the fire alarm devices, and the short timeframe to get these existing devices replaced over this past summer, it was decided to hold off on replacing these existing devices at this time, and look at doing this replacement as a separate project at a later date. The fire alarm system is functioning properly with these existing devices, but these devices will need to be replaced with more current devices to match the rest of the building in the near future.

Total change for Change Order No. 3 is a credit of \$32,642.47. The total for all change orders to date is a credit of \$36,390.48. Board 12.14.20

Senior High School Renovation Phase 2

1. Straka Johnson Architects (SJA) continues with Construction Documents for Senior Phase 2.
 - The SJA Consultant Team is working on their various disciplines, including Schuler Shook Theater Planners, Threshold Acoustics (auditorium acoustics and audio/visual designers), Modus Mechanical, Electrical, Plumbing and Technology Engineers, Burrington Group Civil Engineers, and Apex Structural Engineers (Apex was the Structural Engineer for Phase 1 Senior).
 - SJA's inhouse team continues developing the construction documents for all areas of work in the building.
 - SJA will be coordinating with the City of Dubuque and other Authorities-Having-Jurisdiction to affirm design assumptions in the very near future.
2. The Design Team meets regularly with Buildings and Grounds personnel, coordinating numerous details affecting virtually every aspect of the work. Specific topics include ADA measures, fire-proofing requirements, exiting requirements, and temporary Life Safety measures during construction.
3. The Design Team also collaborates with Senior personnel as appropriate for specific/stakeholder group inputs.
4. The Executive Planning Committee continues to meet on a biweekly basis.
5. The Core Planning Group met on December 2, 2020, and plans to meet again on January 13, 2021.
 - The CPG inquired about items that are not included in the Budget (for example, Weight Room Equipment, Auditorium Equipment) that could be fund-raised or otherwise funded outside of the Project Budget.
6. Budget and timeline remain unchanged.
 - An Independent Cost Consultant was engaged to affirm the current Hard Cost Estimate. Only nominal adjustments to the Hard Costs were made, with the Overall Project Budget unchanged at \$33.8M.
 - This includes a number of reroofing areas of the existing building.
 - This also includes an allowance for the West Site Parking Lot, now that the City has affirmed our basic plan.
 - No changes in Timeline – a firm Bid Date will be established based on inputs from Industry Sources (presumably mid-February, possibly February 18, 2021).
 - Project phasing is being developed, in conjunction with an independent consultant.

Hempstead High School Intercom Replacement

Mr. Burkhart recommends that the district enter into agreement with IIW for professional design services for the replacement of the existing intercom/paging system at Hempstead High School, which is the original system when the school was built. It would be installed in the summer of 2021. Board 12.14.20

Central Kitchen Equipment Replacement

Last month the Board approved an agreement with IIW for this project. Currently, the central kitchen has one walk-in oven that is past its design life. The recommendation is to replace one walk-in oven with two walk-in ovens. Plans and specifications would be available January 13, with bids due on January 28, 2021, for completion in the summer.

Kennedy Elementary School Asphalt Replacement

Mr. Burkhart reported that WHKS is the engineer on this project, which is estimated at \$198,000. Plans and specifications would be available January 13, with bids due on January 28, 2021, for completion in the summer.

Cenergistic Update

Mr. Burkhart indicated that Abbi Hamman will be back in the district on December 21, having completed her training in Texas. More information will be available on the energy cost savings to date at that time.

Investment Report

Mr. Kelleher reported that a request for investment quotes was sent to local financial institutions for a \$12 million CD for three months and a \$12 million CD for six months. Three responses were received with DuTrac submitting the highest bid - .40% for the 3-month CD and .45% for 6-month CD.

Other Items

Mr. Kelleher is proposing an agreement with Tyler Technologies to participate in an accounts payable module whereby the district sends a file and a third party pays the vendors via check, credit card, or ACH (which is vendor-selected). The district piloted this program earlier in the year, but dropped the service in March due to unsatisfactory service by the paying agent. Tyler has a new paying agent, Nvoicepay, Inc., which promises to be a better match.

This agreement includes no cost to the district and was approved by Ahlers & Cooney. The district would receive a commission from Nvoicepay depending upon how the vendors wish to be paid. Board 12.14.20

By utilizing this module, there is a cost savings to the district on employee time, purchase of check stock/envelopes/postage/etc. Large payments to vendors will still be paid by district check to avoid risk.

The next meeting was scheduled for January 4, 2021.

The meeting adjourned at 4:56 p.m.

Joni Lucas, Secretary
Board of Education

ITEM I - RESIGNATIONS – Recommended for Approval**A. Teacher**

| Name | Resignation Received | Effective | Date of Hire | School/Position | Reason |
|-------------------|----------------------|-----------|--------------|-------------------------|----------|
| Hannan, Judith | 11/6/20 | 1/15/21 | 8/15/19 | Senior/Multicategorical | Personal |
| McClellan, Rachel | 11/12/20 | 11/24/20 | 8/16/11 | Prescott/Behavior | Personal |
| Patrum, Tracy | 12/7/20 | 6/30/20 | 8/22/07 | Alta Vista/Counselor | Personal |
| Wellik, Tracee | 12/8/20 | 6/30/19 | 8/22/07 | Roosevelt/Language Arts | Personal |

B. Classified

| | | | | | |
|----------------------|----------|----------|----------|---|------------------|
| Bahl, Craig | 11/24/20 | 12/8/20 | 1/19/98 | Sageville/Head Custodian | Other employment |
| Egan, Kris | 12/2/20 | 12/11/20 | 11/13/18 | Washington/MC Paraprofessional | Other employment |
| Flanagan, Olivia | 11/19/20 | 12/3/20 | 8/22/19 | Senior/Security Paraprofessional | Other employment |
| Hammel, LaVon | 11/10/20 | 11/20/20 | 1/3/12 | Jefferson/Food Service Worker | Retirement |
| Hefel, Anne | 11/19/20 | 12/4/20 | 8/14/20 | Carver/MC Paraprofessional | Personal |
| Herring, Alexandra | 12/9/20 | 12/22/20 | 8/14/20 | Eisenhower/PLP Paraprofessional | Education |
| Hudson, William | 11/18/20 | 12/2/20 | 8/12/19 | Alta Vista/Behavior Liaison | Other employment |
| Johnson, Shaquila | 12/8/20 | 12/22/20 | 8/21/18 | Prescott/MC Paraprofessional | Education |
| Mihm, Logan | 12/7/20 | 1/19/21 | 8/14/20 | Prescott/MC Paraprofessional | Education |
| Roundhill, Mackenzie | 11/15/20 | 12/17/20 | 8/22/19 | Carver/ECSE Paraprofessional | Personal |
| Schumacher, Miranda | 11/30/20 | 12/11/20 | 8/24/17 | Alta Vista/Life Skills Paraprofessional | Other employment |
| Welp, Jeffrey | 12/10/20 | 12/10/20 | 8/14/06 | Senior/Custodian | Personal |

ITEM II - RETIREMENT INCENTIVE – Recommended for Approval

| Name | Application Received | Effective | Date of Hire | School | Position |
|----------------------|----------------------|-----------|--------------|----------------|------------------------------|
| Conzett Link, Sandra | 11/12/20 | 3/26/21 | 8/26/97 | Transportation | Bus Attendant |
| Doerr, Julie | 11/19/20 | 6/1/21 | 3/18/91 | Carver | Food Service Worker |
| Eberly, Linda | 11/30/20 | 6/1/21 | 8/17/00 | Irving | Life Skills Paraprofessional |
| Esch, Timothy | 12/7/20 | 6/1/21 | 8/10/87 | Transportation | Bus Driver |
| Harkey, David | 12/4/20/ | 6/4/21 | 6/4/01 | Senior | Head Custodian |
| Hoffman, Connie | 12/2/20 | 6/2/21 | 8/26/87 | Audubon | Multicategorical Teacher |
| Nebel, Nancy | 11/18/20 | 2/19/21 | 5/1/96 | Jefferson | Food Service Worker |
| Ready, Vivian | 12/1/20 | 6/2/21 | 8/18/98 | Kennedy | Multicategorical Teacher |
| Reeves, Elizabeth | 11/5/20 | 6/2/21 | 8/22/90 | Roosevelt | Social Studies Teacher |
| Tracey, Vickie | 11/20/20 | 6/2/21 | 9/23/96 | Roosevelt | Nurse |
| Welter, Judith | 11/23/20 | 3/23/21 | 10/5/88 | Transportation | Bus Attendant |

ITEM III - TERMINATION – Recommended for Approval

| Name | School | Position | Date of Hire | Effective Date | Reason |
|------------------|-----------------|-----------------------|--------------|----------------|---------------------|
| Decker, Shelley | Table Mound | ECSE Paraprofessional | 9/14/20 | 11/13/20 | Probationary period |
| Denlinger, Karen | Central Kitchen | Food Service Worker | 10/12/98 | 11/10/20 | Just cause |

ITEM IV - INITIAL APPOINTMENTS – Recommended for Approval**A. Teachers**

| Name | College | Previous Employment | School/ Assignment | Replacing | Recommended By | Salary | |
|----------------|-----------------------|---------------------|-----------------------------|-----------|------------------|--------|----------|
| | | | | | | Scale | Amount |
| Folliard, Anna | Loras College | N/A | Irving/Cornerstone Behavior | McAuliffe | Meehan/Hawkins | BA-0 | \$19,588 |
| Thomas, Josie | University of Dubuque | N/A | Prescott Multicategorical | May | Sullivan/Hawkins | BA-0 | \$19,979 |

B. Classified

| Name | School | Assignment | Replacing | Recommended By | Salary |
|-------------------|------------|---------------------|-----------|--------------------|--------------|
| Hickson, Courtney | Alta Vista | PT Social Worker | Add'l | Oberhoffer/Hawkins | \$20,611/yr. |
| Johnston, Richard | Lincoln | Food Service Worker | Schmitt | Ament/Hawkins | \$14.59/hr. |
| Konop, Ashley | Alta Vista | MC Paraprofessional | Schulz | Oberhoffer/Hawkins | \$14.40/hr. |

ITEM V - COACHING CONTRACTS – Recommended for Approval

| Name | School | Assignment | Replacing | Recommended By | Salary |
|-------------------|--------|------------------------------|---------------|-----------------|---------|
| Comentino, Parker | Senior | Varsity Asst. Boy's Track | Giesemann | Johnson/Hawkins | \$3,070 |
| Schaber, Scott | Senior | Freshman Boy's Basketball | Steines | Johnson/Hawkins | \$3,070 |
| Stubbs, Madeline | Senior | Varsity Asst. Boy's Swimming | Podczerwinski | Johnson/Hawkins | \$3,070 |

ITEM VI - AMENDED CONTRACTS – Recommended for Approval

| Name | Salary | Increase/ Decrease | New Salary | Reason |
|-----------------------|-------------|--------------------|-------------|----------|
| Allen, Anthony | \$14.60/hr. | ADD \$5.98/hr. | \$20.58/hr. | Transfer |
| Bettcher, Christopher | \$19.79/hr. | ADD \$.51/hr. | \$20.30/hr. | Transfer |
| Meyer, Donald | \$20.35/hr. | LESS \$.51/hr. | \$19.84/hr. | Transfer |
| Pline, Holly | \$14.59/hr. | ADD \$.28/hr. | \$14.87/hr. | Transfer |

ITEM VII - PROJECTS – Recommended for Approval**A. Hourly Projects**

- Professional Learning Supports & Services (School Budget) – Project #3455
Audubon Elementary School
September 15, 2020 – June 6, 2021
10.0418.1200.219.3305.000129 - \$1,000.00
- LEAP (Federal Grant) – Project #3474
Thomas Jefferson Middle School
October 5, 2020 – June 5, 2021
10.0209.1400.110.4646.000109 - \$1,200.00
10.0209.1400.110.4646.000129 - \$2,800.00

| |
|---------------------|
| Richter, Reginald V |
|---------------------|

ITEM VII - PROJECTS – Continued

3. LEAP (Federal Grant) – Project #3475
George Washington Middle School
October 5, 2020 – June 5, 2021
10.0218.1400.110.4646.000129- \$12,180.00

| |
|-----------------------|
| Daughetee, Danielle C |
| Ruhser, Emily E |
| Wersinger, Nicole S |

4. ELL Family Literacy Outreach (Title III) – Project #3500
December 8, 2020 – June 30, 2021
10.9199.1204.410.4644.000109 - \$1,440.00
10.9199.1204.410.4644.000129 - \$9,110.60

| |
|---------------------|
| Cahill, Stephanie R |
| Conatser, Wanda |
| Conway, Todd A |
| Derks, Jennifer D |

| |
|----------------------|
| Freund, Marabeth L |
| Gerardy, Lynn M |
| McAuliff, Charissa S |
| McGill, Ginger L |

| |
|------------------|
| McGrane, Lisa M |
| Odell, Stacie A |
| Portzen, Stacy L |
| Ryan, Hillary D |

5. Middle School Social Studies Book Study (Levy) – Project #3501
November 10, 2020 – June 30, 2021
10.9331.1100.115.1114.000129 – \$2,885.40

| |
|---------------------|
| Heiberger, Joseph R |
| Hilby, Nicole M |
| Kress, Jenny M |

| |
|------------------|
| Krow, Heather M |
| Murphy, Ryan B |
| Reilly, Andrea C |

| |
|------------------------|
| Schroeder, Erin M |
| Tringale, Daniel J |
| Wilgenbusch, Anthony M |

6. SDI Pilot (Grant) – Project #3502
Kennedy Elementary School
December 1, 2020 – June 30, 2021
10.0494.1200.219.4526.000129 - \$2,867.00

| |
|---------------------|
| Culbertson, Jayme L |
| Demkier, Jennifer L |

| |
|------------------|
| Leonard, Sarah A |
| May, Sara B |

| |
|------------------|
| Snitker, Linda M |
| Young, Lisa M |

7. Weather Station (Title IV) – Project #3503
Eleanor Roosevelt Middle School
December 15, 2020 – May 31, 2021
10.0225.1100.110.4669.000129 - \$1,230.00

| |
|--------------------|
| Burke, Elizabeth S |
| Easley, Jamie B |
| Tharp, David J |
| Yager, Stephanie |

8. Social Emotional Learning for Adults (Teacher Quality) – Project #3504
December 15, 2020 – May 15, 2021
10.9199.1100.110.3376.000129 - \$777.00

| |
|----------------|
| Cox, Chelsea B |
| Gehl, Jill F |

ITEM VII - PROJECTS – Continued

9. QBS (School Budget) – Project #3505
 Table Mound Elementary School
 December 15, 2020 – May 28, 2021
 10.0526.1200.219.3305.000109 - \$866.40
 10.0526.1200.219.3305.000129 - \$1,726.98

| |
|--------------------|
| Erickson, Elaine T |
| Feehan, Krystle L |
| Flores, Jennifer L |

| |
|--------------------|
| Foust, Emilie A |
| Meyer, Abbey C |
| Spencer, William R |

| |
|------------------|
| Steger, Kelsey L |
| Wright, Cordae E |

10. After School Tutoring (Title I) – Project #3506
 St. Anthony's School
 December 15, 2020 – June 4, 2021
 10.8126.1500.431.4501.000129 - \$3,750.00

B. Stipend

1. Videotape Football (School Athletics)
 Hempstead High School
 August 1 – November 30, 2020
 21.0118.1400.920.6720.000109 - \$2,000.00

ITEM VIII - TRANSFERS – For Information Only

| Name | From | To |
|-----------------------|--|--|
| Allen, Anthony | Alta Vista/Multicategorical Paraprofessional | Alta Vista/Behavior Liaison |
| Bettcher, Christopher | Hempstead/Custodian | Hempstead/Asst. Head Custodian |
| Busack, Randall | Hempstead & Senior/Custodian | Hempstead/Custodian |
| Meyer, Donald | Hempstead/Assistant Head Custodian | Lincoln/Custodian |
| Pline, Holly | Senior/5.75 Food Service Worker | Central Kitchen/7.75 Food Service Worker |

**Dubuque Community School District
Board Meeting
December 14, 2020**

If any board member wishes to see the full contract document prior to approval at the meeting, please let the board secretary know in advance and a copy of the actual contract will be brought to the meeting for review prior to approval.

| Provider | Description | Estimated Cost | Funding | Purchase or Professional Service Contract |
|--|--|-----------------------|--------------------|--|
| Hewlett Packard | Student and faculty devices – HP ProBook x360 G5 EE Notebooks for 6 th and 9 th grade students and HP ProBook 430 G8 Notebooks for faculty | \$851,349.50 | Fund 33 | Purchase |
| Hoglund Bus Company | Replacement school buses – 65 passenger (7), 48 passenger with wheelchair lift (1), 47 passenger (1) | \$808,581.00 | Fund 36 | Purchase |
| Loffredo Fresh Produce | Fresh Fruit and Vegetable Program purchases as part of the USDA Federal Grant | \$77,579.00 | Grant | Purchase |
| Turpin Dodge | 2021 4-wheel drive ¾ ton pickup trucks (2) for the Maintenance Department | \$60,766.00 | Fund 36 | Purchase |
| | | | | |
| Clarke University | Agreement for Clarke's Community Service-Learning Program | --- | --- | Professional |
| Delta Math Solutions | Student Data Privacy Agreement | --- | --- | Professional |
| EDpuzzle, Inc. | Student Data Privacy Agreement | --- | --- | Professional |
| Emmaus Bible College | Cooperative Student Teaching and Other Clinical Practice Agreement | --- | --- | Professional |
| First Supply LLC | Credit Application | --- | --- | Professional |
| GeoGebra | Student Data Privacy Agreement | --- | --- | Professional |
| Heartland Business Systems | Quote #237085 v2 for Annual Support and Maintenance Renewal Coverage for the Mitel phone system | \$22,279.37 | Fund 33 | Professional |
| Instructure, Inc. | Services Order Form for Mastery Connect subscriptions, professional development, licenses, workshops | \$31,756.67 | Fund 10 | Professional |
| Iowa Economic Development Authority | Iowa Nonprofit Recovery Fund Grant Program as part of the Small Business Grant Program | \$10,000.00 | Grant | Professional |
| Mitchell 1 | Order Form for on-line automotive service information for the Transportation Department | \$1,099.00 | Fund 10 | Purchase |
| NWEA Northwest Evaluation Association | Sales Order for MAP Growth K-12 | \$480.00 | Fund 10 | Purchase |
| Really Great Reading | Student Data Privacy Agreement | --- | --- | Professional |
| Tyler Technologies, Inc. | Amendment to Agreement dated July 15, 2013, for five additional GO-9 devices for District vehicles | \$680.00 | Fund 10 | Purchase |
| Tyler Technologies, Inc. and Nvoicepay, Inc. | Payment Services Agreement to participate in an accounts payable module | --- | --- | Professional |
| Zoom Video Communications, Inc. | Amendment for additional Education Annual licenses <i>Previously signed on November 18, 2020</i> Mutually-Agreed Termination of Business Associate Agreement to remove a HIPAA compliant feature on our account preventing us from using certain options | \$7,739.73 --- | ESSER Funds --- | Purchase Professional |

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

- ☒ Purchase Contract (new) for \$50,000 or more (purchase of goods or materials) **Provider:** Hewlett Packard
- ☐ Professional Service Contract (new) for \$50,000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

Purchase of 1,650 HP ProBook x360 G5 EE Notebooks for 6th and 9th grade students (\$624,937.50)
Purchase of 400 HP ProBook 430 G8 Notebooks for Faculty (\$226,412.00)

Estimated Cost:

\$851,349.50

Effective Date:

2021-2022 School Year

Source of Funding:

- ☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education
- ☒ Other Secure an Advanced Vision for Education

Budget Code:

33.XXXX.2239.000.0000.000655 and 33.9199.2589.000.0000.000655

Recommended by:

Coby Culbertson, Chief Technology Officer
Principal or Program/Grant Coordinator

Date: December 2, 2020

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

| | |
|-----------------------------|--|
| <u>12/07/2020</u> | Facilities/Support Services Committee Review/Approval Date |
| <u> / / </u> | Board Approval Date |
| <u> / / </u> | Approval Forwarded to District Administrator Overseeing Contract |
| Requisition # <u> </u> | Date <u> / / </u> |
| <u> / / </u> | Completed copy to Joni Lucas for Official Board Book |

Initial Device Allocation for Students and Staff for 2021-2022 School Year



| Onboarding of 6th Grade Student Device Allocation | | | | | | |
|--|--------|---|-------------|---------------------------------------|------------------|----------------------------|
| QTY | Vendor | Description | Part Number | Intended Use | Unit Cost | TOTAL |
| 800 | HP | HP Probook x360 11 G5 EE (Configurable Unit 33225005 / Reference Model: 32693010) | 7CB77AV | Incoming 2021-2022 9th Grade Students | \$ 342.75 | \$ 274,200.00 |
| 800 | RTI | Professional Services Asset tagging, Engraving/Etching, Imaging, and Green Delivery | 2GB94AA | Incoming 2021-2022 9th Grade Students | \$ 12.00 | \$ 9,600.00 |
| 800 | RTI | 13" Vertical Vault Carrying Case w/ Embroidered DCSD Logo | A985495 | Incoming 2021-2022 9th Grade Students | \$ 24.00 | \$ 19,200.00 |
| | | | | | Sub-Total | \$ 303,000.00 |
| NOTE: Current 2020-2021 5th grade enrollment figure according to 2020-2021 Certified Enrollment is 744 students | | | | | | |
| | | | | | | TOTAL \$ 303,000.00 |

| Onboarding of 9th Grade Student Device Allocation | | | | | | |
|--|--------|---|-------------|---------------------------------------|------------------|----------------------------|
| QTY | Vendor | Description | Part Number | Intended Use | Unit Cost | TOTAL |
| 850 | HP | HP Probook x360 11 G5 EE (Configurable Unit 33225005 / Reference Model: 32693010) | 7CB77AV | Incoming 2021-2022 9th Grade Students | \$ 342.75 | \$ 291,337.50 |
| 850 | RTI | Professional Services Asset tagging, Engraving/Etching, Imaging, and Green Delivery | 2GB94AA | Incoming 2021-2022 9th Grade Students | \$ 12.00 | \$ 10,200.00 |
| 850 | RTI | 13" Vertical Vault Carrying Case w/ Embroidered DCSD Logo | A985495 | Incoming 2021-2022 9th Grade Students | \$ 24.00 | \$ 20,400.00 |
| | | | | | Sub-Total | \$ 321,937.50 |
| NOTE: Current 2020-2021 8th grade enrollment figure according to 2020-2021 Certified Enrollment is 841 students | | | | | | |
| | | | | | | TOTAL \$ 321,937.50 |

| Faculty Laptop Equipment Lifecycle Refresh | | | | | | |
|--|--------|---|-------------|--|------------------|----------------------------|
| QTY | Vendor | Description | Part Number | Intended Use | Unit Cost | TOTAL |
| 400 | HP | HP ProBook 430 G8 Series (Configurable Unit 33343896 / Reference Model: 33324852) | 2V654AV | 3rd Wave of Device Replacement for Faculty | \$ 554.03 | \$ 221,612.00 |
| 400 | RTI | Professional Services Asset tagging, Engraving/Etching, Imaging, and Green Delivery | 2GB94AA | 3rd Wave of Device Replacement for Faculty | \$ 12.00 | \$ 4,800.00 |
| | | | | | Sub-Total | \$ 226,412.00 |
| | | | | | | TOTAL \$ 226,412.00 |

GRAND TOTAL \$ 851,349.50

| HP ProBook x360 11 G5 EE Unit Comparables | Unit Price | NET Savings |
|--|------------|----------------------|
| NASPO ValuePoint Cooperative Purchasing Organization (Western States Contracting Alliance (WSCA) NASPO program - State of Iowa | \$ 639.25 | \$ 296.50 |
| | | \$ 489,225.00 |
| GovConnection Public Sector Purchasing Contract | \$ 531.95 | \$ 189.20 |
| | | \$ 312,180.00 |
| CDWG AEA Purchasing Contract | \$ 446.22 | \$ 103.47 |
| | | \$ 170,725.50 |

| HP ProBook 430 G8 Unit Comparables | Unit Price | NET Savings |
|--|-------------|----------------------|
| NASPO ValuePoint Cooperative Purchasing Organization (Western States Contracting Alliance (WSCA) NASPO program - State of Iowa | \$ 1,081.13 | \$ 527.10 |
| | | \$ 210,840.00 |
| GovConnection Public Sector Purchasing Contract | \$ 715.02 | \$ 160.99 |
| | | \$ 64,396.00 |
| CDWG AEA Purchasing Contract | \$ 680.93 | \$ 126.90 |
| | | \$ 50,760.00 |

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

☒ Purchase Contract (new) for \$50,000 or more
(purchase of goods or materials)

Provider: Hoglund Bus Company

☐ Professional Service Contract (new) for \$50,000 or more
(professional services from an independent contractor)

Provider: _____

Brief Description of Contract:

Purchase of Nine Replacement School Buses - See attached sheet for detailed information

Estimated Cost:

\$808,581.00 Net District Cost - additional discount of \$200.00 per trade-in if de-lettered/cleaned

Effective Date:

Delivery scheduled for late spring/early summer 2021

Source of Funding:

☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education
☒ Other Physical Plant and Equipment Levy

Budget Code:

36.9199.2711.000.0000.000732

Recommended by:

Ernie Bolibaugh, Manager of Transportation
Principal or Program/Grant Coordinator

Date: November 25, 2020

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

12/07/2020

Facilities/Support Services Committee Review/Approval Date

 / /

Board Approval Date

 / /

Approval Forwarded to District Administrator Overseeing Contract

RPO #

Date / /

 / /

Completed copy to Joni Lucas for Official Board Book

**Dubuque Community School District
School Bus Bids**

November 25, 2020

Five (5) Conventional 65 Passenger Body with Diesel Engine, Allison Transmission

Two (2) Conventional 65 Passenger Body with Gasoline Engine, Allison Transmission

One (1) Flat Floor 48 Passenger Body with Wheelchair Lift, Air Conditioning, Gasoline Engine, Allison Transmission

One (1) Conventional 47 Passenger Body with Air Conditioning, Gasoline Engine, Allison Transmission

| Integrated Units Bidder | Unit Price | Total Price | 9 Units Trade-in Per Schedule | Net District Cost |
|---|-------------------|--------------------|---|------------------------------|
| Hoglund Bus Company-Marshalltown, Iowa | | | | |
| Conventional 65 Passenger Body (5 each) with Diesel Engine, Allison Transmission | \$ 94,227.00 | \$471,135.00 | Additional \$200.00 per trade-in if de-lettered and cleaned | |
| Conventional 65 Passenger Body (2 each) with Gasoline Engine, Allison Transmission | \$ 92,899.00 | \$185,798.00 | | |
| Flat Floor 48 Passenger Body (1 each) with Wheelchair Lift, Air Conditioning, Gasoline Engine, Allison Transmission | \$103,899.00 | \$103,899.00 | | |
| Conventional 47 Passenger Body (1 each) with Air Conditioning, Gasoline Engine, Allison Transmission | \$ 95,349.00 | \$ 95,349.00 | | |
| TOTAL – Nine (9) Buses | | <hr/> \$856,181.00 | \$47,600.00 | \$808,581.00 |
| Freightliner Truck Center-Elk Run Heights, Iowa | | | | |
| Conventional 65 Passenger Body (5 each) with Diesel Engine, Allison Transmission | \$ 99,141.00 | \$495,705.00 | | |
| Conventional 65 Passenger Body (2 each) with Gasoline Engine, Allison Transmission | No bid | | | |
| Flat Floor 48 Passenger Body (1 each) with Wheelchair Lift, Air Conditioning, Gasoline Engine, Allison Transmission | No bid | | | |
| Conventional 47 Passenger Body (1 each) with Air Conditioning, Gasoline Engine, Allison Transmission | No bid | | | |
| TOTAL – Nine (9) Buses | | <hr/> \$495,705.00 | \$15,000.00 | \$480,705.00 |

Recommendation: Award the purchase order to Hoglund Bus Company of Marshalltown, Iowa at a net District cost of \$808,581.00.

Nine (9) units budgeted to the FY 2020-21 Physical Plant and Equipment Levy Fund.

District reserves the right to retain ownership of units offered for trade if needed to increase fleet size for the 2021-22 school year.

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

☒ Purchase Contract (new) for \$50,000 or more
(purchase of goods or materials)

Provider: Loffredo Fresh Produce Co., Inc.

☐ Professional Service Contract (new) for \$50,000 or more
(professional services from an independent contractor)

Provider: _____

Brief Description of Contract:

Primary Vendor Contract to purchase fresh fruits and vegetables as part of the Fresh Fruit and Vegetable Program

Estimated Cost:

\$77,579.00

Effective Date:

2020-21 School Year

Source of Funding:

☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education
☒ Other Food and Nutrition Department, Fresh Fruit and Vegetable Program

Budget Code:

61.9334.3110.000.4557.000631

Recommended by:

Joann Franck, Food and Nutrition Department Manager
Principal or Program/Grant Coordinator

Date: November 12, 2020

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

12/07/2020

Facilities/Support Services Committee Review/Approval Date

 / /

Board Approval Date

 / /

Approval Forwarded to District Administrator Overseeing Contract

RPO #

Date / /

 / /

Completed copy to Joni Lucas for Official Board Book

**Dubuque Community School District
Fresh Fruit & Vegetable Program Bid for 2020-2021
Consent for Awarding of the Primary Vendor Contract**

Background:

The Fresh Fruit & Vegetable Program (FFVP) is a USDA Federal Grant for schools to provide children with free fresh fruits and vegetables during the school day. The goal of the program is to introduce students to new fruits and vegetables and create a healthier environment. Dubuque Community School District (DCSD) was awarded five grants for school year 2020-2021 to the following Elementary Schools: Audubon, Fulton, Lincoln, Marshall and Prescott. The five grants totaled in the amount of \$77,579 to be spent for fresh fruit and vegetables served to students.

Sealed bids for the Fresh Fruit and Vegetable Program were released on October 6, 2020 to the following vendors; Loffredo Fresh Produce Co., Martin Bros. Distributing Co., Hy-Vee South Locust Street, and Hy-Vee Asbury Plaza. Loffredo Fresh Produce Co., Inc. was the only bid returned to DCSD as of October 30, 2020. The following criteria were based on RFP requirements on the Timeliness of the RFP, Service Characteristics, Experience and Qualifications, Completeness of Product List, and Competitive Pricing.

The average cost for single serve vegetables and fruit is .54 cents. They have over 85 fresh produce items that will be served throughout the school year. Food & Nutrition Services requests that Loffredo Fresh Produce Co., Inc. be awarded as the Primary Vendor Contract based on the terms of the RFP. The department would like to continue to use Hy-Vee to provide specialty products for the fruit and vegetable program.

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

- ☒ Purchase Contract (new) for \$50,000 or more (purchase of goods or materials) **Provider:** Turpin Dodge
- ☐ Professional Service Contract (new) for \$50,000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

2021 4-Wheel Drive 3/4 Ton Pickup Trucks (2)

Estimated Cost:

\$60,766.00

Effective Date:

December 14, 2020

Source of Funding:

- ☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education
- ☒ Other Physical Plant and Equipment Levy

Budget Code:

36.9199.2711.000.9651.000732

Recommended by:

Bill Burkhardt, Manager of Buildings and Grounds
Principal or Program/Grant Coordinator

Date: November 24, 2020

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

12/07/2020

Facilities/Support Services Committee Review/Approval Date

 / /

Board Approval Date

 / /

Approval Forwarded to District Administrator Overseeing Contract

Requisition #

Date / /

 / /

Completed copy to Joni Lucas for Official Board Book

Dubuque Community School District
Bid Tabulation Sheet

Two (2) 2021 4 WD ¾ ton pickup trucks

| Bidders | Bid Price for Two |
|------------------------|-------------------|
| Turpin Dodge Ram 2500 | \$60,766.00 |
| McGrath Silverado 2500 | \$64,480.00 |
| Finnin Ford F 250 | \$78,280.00 |

Recommendation: Buildings and Grounds recommends awarding the purchase order to Turpin Dodge at a total cost \$60,766.00 to be paid with 2020-2021 funds.

Total Cost: \$60,766.00

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DUBUQUE COMMUNITY SCHOOL DISTRICT
Educational Programs/Policy Committee

BOARD COMMITTEE MINUTES

This form is used by all multimember committees established by the Board of Education. Before any meeting is held, be sure you have met the requirements of Chapter 1037 Laws of the 67th G.A., 1978 Session, Official Meetings Open to Public.

- I. Complete the Following Before Starting the Meeting
- A. Date agenda was posted for meeting: December 4, 2020
 - B. Date media was emailed agenda: December 4, 2020
 - C. Board Committee: **Educational Programs/Policy Committee**
 - D. Date and Time of Meeting: **December 8, 2020, at 4:00 p.m.**
 - E. Place of Meeting: The Forum and via Zoom
 - F. Attach agenda to this form. Verify that a copy of the agenda has been filed with the Secretary of the Board and the Administrator holding the Committee meeting.

If any of the above data does not comply with the open meeting law, do not begin the meeting.

Board members present: Lisa Wittman, Jim Prochaska, Tami Ryan. Board members present via Zoom: Nancy Bradley, Kate Parks, Anderson Sainci, Mike Donohue. District representatives present: Stan Rheingans, Mike Cyze, Amy Hawkins, Mark Burns, Julie Lange, Kirstin George.

Lisa Wittman called the meeting to order at 4:02 p.m.

The agenda was approved as submitted.

Mastery Connect

Julie Lange presented Mastery Connect, a PK-12 initiative that integrates into Canvas (for grades 6-12), but can also be a standalone product in grades PK-5. It features an assessment portal where all common assessments will be uploaded into a more engaging format rather than paper/pencil. Students will take assessments in that portal where they will be graded and will flow into Infinite Campus into the student's gradebook. Currently, teachers hand score the tests and hand enter the results into Infinite Campus so this initiative will be entirely automated. If approved, a pilot will begin this spring.

Advanced Placement Testing

Kirstin George presented comparative test data between 2019-20 and 2020-21 on the number of students taking AP tests. Currently, 960 AP exams are scheduled to be taken. Students can cancel the test at any time at no charge. Per the Strategic Plan, schools are working hard to encourage all students to try AP courses. Senior High School has an Academic Task Force that focuses on eliminating barriers to help students be successful at the next level. At Hempstead High School content area teachers are building community with students to encourage AP courses. Demographic data was requested. This item will be on the January agenda for follow-up.

Physical Education Exemption

This is an annual approval by the board. It offers physical education courses that meet five days per week for one semester each school year. This would increase the total time a student will spend in a fitness class by 25%. Once approved, the superintendent will submit this request through the Consolidated Accountability and Support Application (CASA) to the Department of Education. Board 12.14.20

School Calendar Process

Superintendent Rheingans once again shared the proposed 2021-22 and 2022-23 calendars, which mirror the last two years' school calendars. The proposed calendars were sent to families and available on our web site where stakeholders were encouraged to provide input. 147 people responded. 67 mentioned spring break, with a majority of those 67 suggesting shortening the school year by eliminating the spring break, which is a very small percentage of the entire parent population. Many feel that staff and students need a break in March so the spring break will remain on the calendars. Board 12.14.20

Return to Learn Update

Superintendent Rheingans reported that the district held a week of online learning following the Thanksgiving break in an attempt to minimize COVID spread. It was a great opportunity to experience what fully online learning would be like. It went very well, but is a solid reminder that in-person education is very hard to replicate and is very much the preferred learning method. He gets many questions wondering if the district will do the same after the winter holiday break. Right now, the county positivity rate percentage would not warrant this change. He also clarified that the vaccine will not be required as a condition of employment with the district.

Policy #4308 – Retirement Benefit

Amy Hawkins is requesting that, for this year only, the Board changes the retirement due date for teachers/counselors/nurses from January 15 to February 15 so an informed decision can be made as it relates to COVID and the vaccine – Board 12.14.20

Policy #2314 – Handling Grievances and Complaints

Revised – Board 12.14.20

Policy #3503 – Superintendent Evaluation

After discussion, it was suggested to add a mid-year formative assessment to the administrative guidelines. It will be brought back to committee next month.

Policy #3600 – Activities Passes

Revised – Board 12.14.20

Policy #4314 – Employer-Paid Medical Insurance

Reviewed – Board 12.14.20

Policy #4616 - Dishonesty

Revised – Board 12.14.20

Policy #4800 – Memorials for Deceased Staff

Reviewed – Board 12.14.20

The next meeting was scheduled for January 5, 2021.

The meeting adjourned at 5:19 p.m.

Joni Lucas, Secretary
Board of Education

Handling Grievances and Complaints

Personnel Grievances

Grievances from personnel regarding violations, misinterpretations, or misapplications of specific provisions of negotiated master agreements will be processed according to the grievance procedures set forth in the agreements between the Board of ~~Directors~~ **Education** and the employee bargaining representatives.

Personnel Complaints

Communications and complaints from personnel shall first be brought to the attention of the Superintendent of Schools before being brought before the Board of ~~Directors~~ **Education**. Any employee or group of employees may, at any time, appeal a decision of the Superintendent to the Board.

Personnel desiring to address the Board on any matter shall direct their communication to the Superintendent of Schools and not to the individual members of the Board except that copies of any communication to the Superintendent may be sent to all members.

Complaints against any employee which arise from within the membership of the Board, or which come to the attention of the Board, except through the Superintendent, shall be referred to the Superintendent of Schools for decision. In case either the employee or the complainant is not satisfied with the decision of the Superintendent, appeal may be taken to the Board.

Citizens' Complaints about Personnel

Whenever a citizen is aggrieved ~~at~~ **by an** the action of any employee, such citizen may give information to the employee's immediate supervisor. In the event that the matter is not satisfactorily resolved, the appeal process will follow this order:

1. Other supervisory or administrative personnel in the line of responsibility
2. The Superintendent of Schools
3. The Board of ~~Directors~~ **Education**

No appeal will be heard by the Board of ~~Directors~~ **Education** and no charges against the employees will be investigated or acted upon by the Board unless submitted in writing, signed by the party bringing the charge, and presented to the Board through the Superintendent of Schools.

Adopted: May 8, 1967
Reviewed: March 9, 2015
Revised: December 14, 2020

Activities Passes

To encourage the interest of all members of the District Leadership Team in the total activity program of the Dubuque Community School District, activity passes shall be issued to all members of the District Leadership Team and their spouse *or significant other*.

Adopted: April 10, 1967
Reviewed: October 21, 2010
Reviewed: June 8, 2015
Revised: December 14, 2020

Employer-Paid Medical Insurance

Employees meeting certain criteria are eligible to participate in the District's group medical insurance plan. The District's portion of the cost of such coverage may be paid at various levels up to 100%. The election to participate in the plan shall be submitted annually using the employee web portal.

Adopted: September 19, 2005
Revised: November 8, 2010
Revised: June 8, 2015
Reviewed: December 14, 2020

Dishonesty

Employees of the District serve in a position of public trust, are compensated with public funds, and are entrusted with public property. Employee actions and behavior must be honest and above reproach at all times. This work rule requires complete honesty in the discharge of an employee's duties, and unless otherwise prohibited by law, it applies to all conduct whether the employee is on duty or off duty.

The conduct which is prohibited by this work rule includes, but is not limited to, the following:

1. Making statements to representatives of the District which the employee knows or has reason to believe are untrue, inaccurate, or incomplete.
2. Stealing cash, funds, or property of any kind belonging to the District, belonging to a fellow employee, or belonging to other persons who are on District property.
3. Failing to report or to transfer to the District any funds or property belonging to the District.
4. Unauthorized use, possession or removal of vehicles, property or equipment belonging to the District, belonging to a fellow employee, or belonging to other persons who are on District property.
5. Falsification of employment applications or any District records, including but not limited to, work records and time records. Time record violations include, but are not limited to, claiming time for work which was not performed by the employee and reporting/signing another employee in or out.
6. Performing official duties in an unauthorized manner.
7. **Knowingly** charging items for personal use to a District credit card or account, or making unauthorized withdrawals from a District account using a debit card.
8. Misuse or unauthorized use of accounts or allowance (clothing, mileage, meals, etc.)
9. Converting surplus District property to personal use without authorization, or declaring property to be surplus or junk and then converting it to personal use.
10. Making improper claims for overtime when no overtime was worked, or working slowly to create the need for overtime work.
11. Using sick leave, or any other leave of absence, for any purpose which is not authorized.

Employees who violate this policy are subject to disciplinary action, including termination.

Adopted: January 12, 2015
Revised: December 14, 2020

Chapter 4: PERSONNEL
Section 8: COMMUNITY RELATIONS

Memorials for Deceased Staff

Recognizing that the loss of a member of the school community is deeply felt, schools will support staff, students and families who feel the loss, and will assist with connections to appropriate community resources.

The Board of Education authorizes the Board Secretary to issue a memorial in the amount of twenty-five dollars (\$25.00) to the families of deceased staff members who are currently on contract with the District at the time of their death.

Adopted: March 14, 2005
Reviewed: October 21, 2010
Reviewed: June 8, 2015
Reviewed: December 14, 2020

Vice President

The Vice President shall serve in the absence of the President and shall perform such other duties as may be assigned by the President or by the Board of Education.

The Vice President of the Board will be elected by a majority vote at the organizational meeting *in odd-numbered years and the annual meeting in even-numbered years* ~~each year~~ to serve a one-year term of office. Members may be elected to successive terms.

The Vice President will take an active role in Board decisions by discussing and voting on matters before the Board in the same manner as other Board members. The Vice President will accept control of the meeting from the President when the President wishes to make or second a motion.

If the Board President is unable or unwilling to carry out the duties required, it is the responsibility of the Vice President of the Board to carry out those duties. If the President is unable or unwilling to complete the term of office, the Vice President will serve as President for the balance of the President's term of office, and a new Vice President will be elected.

Adopted: May 8, 1967
Reviewed: November 4, 2013
Revised: May 14, 2018
Revised: December 14, 2020

Meetings of the Board

All meetings of the Board of Education shall be public meetings and shall be open to the public at all times, with exception of closed sessions as described in Iowa Code.

Advance public notice of the time, date, and place of each meeting, and the tentative agenda shall be given at least 24 hours prior to the meeting, ***posted at the administration building (the Forum) and on the District's web site (www.dbqschools.org)***. When it is necessary to hold an emergency meeting without notice, the nature of the emergency shall be stated in the minutes.

Regular Meetings

Regular meetings of the Board shall be held at the Forum, 2300 Chaney Road, on the second Monday of each month at 5:30 p.m., with the exception of election years (odd numbered years) in November, when the Board meeting shall be held on the first Monday following the election.

Organizational Meetings

At the organizational meeting of the Board, held at the first regular meeting after the canvass of votes of the November election (***in odd numbered years***), the Board shall be called to order by the Secretary acting as temporary chairperson.

The first order of business shall be to administer the oath of office to any new members. The Board ~~shall then elect from its membership a President and a Vice President~~ ***are each elected to a one-year term at the organizational meeting in odd-numbered years.***

Annual Meetings

Although there is an annual meeting every year, there is a requirement to elect the Board President and Vice President to a one-year term in even numbered years. That election is accomplished in the organizational meeting in odd numbered years, following the canvass of the school board election. The annual meeting in the even numbered years, when there is no school board election, should be essentially one-year after the organizational meeting following the election in the odd numbered years, in order to meet the requirements of a one-year term for board officers.

At a regular or special meeting held after August 31, but before the organizational meeting ***in odd numbered years***, the Board shall examine the books of the Treasurer for the year ending on the 30th day of June preceding, and transact such other business as may properly come

before it. The Treasurer shall furnish the Board with a statement from each depository showing the balance.

Special Meetings

Special meetings of the Board may be called at any time by the President or by the Secretary of the Board, or as determined by the Superintendent in conjunction with the Board President.

Written notice, stating the time and place of any special meeting and the purpose for which it is called, shall be made available to each member. No business other than that stated in the notice shall be transacted at such meeting.

Electronic Meetings

The Board may conduct a meeting by electronic means such as a telephone conference call only “in circumstances where such a meeting in person is impossible or impractical.” Public access to the conversation must be provided “to the extent reasonably possible.” Public notice must be given for the electronic meeting and minutes kept, which include the reason for not holding a meeting in person.

Closed Meetings

The Board may hold a closed meeting only by affirmative public vote of either two-thirds of the members of the body or all of the members present at the meeting. The Board may hold a closed meeting for any of the reasons listed in Chapter 21.5 of the Iowa Code.

The reason for the closed meeting shall be entered in the minutes, but the statement of such reason need not state the name of any individual or the details of the matter discussed. No formal action of any kind may be taken in a closed meeting.

Strategic Plan Update Meetings

Strategic Plan update sessions shall be held on the fourth Monday in October, February and May at 5:30 p.m. at the Forum.

Work Sessions

Work sessions may be held by the Board as a committee-of-the-whole or by any of the standing committees to investigate and study matters of Board concern.

Adopted: May 8, 1989
Revised: May 11, 2015
Revised: October 8, 2018
Revised: December 14, 2020

Minutes of Board Meetings

A complete and accurate set of minutes of each regular and special board meeting shall be kept to comply with all legal requirements. Minutes shall be kept in ~~an official record book specified for that purpose and shall be kept on file~~ ***digital format*** as the official record of legislation of the district and shall be open to public inspection.

Examination of ~~the official record book~~ ***documents*** by any citizen or group of citizens must be made at the Forum and under the jurisdiction of the Secretary of the Board.

Minutes of all of the meetings of the Board of ~~Directors~~ ***Education*** shall be kept showing the time, date, and place, members present, and action taken at each meeting.

Minutes leading to a closed meeting shall include the vote of each member on the question of holding the closed meeting and the reason for the closed meeting, but the statement of such reason need not state in the minutes the name of any individual or the details of the matter discussed in the closed meeting.

A copy of the exact proceedings as indicated by the minutes shall be sent to each member of the Board of ~~Directors~~ before the next regularly scheduled meeting.

The Secretary of the Board of ~~Directors~~ ***Education*** will furnish a copy of the proceedings within two weeks of adjournment of the meeting to the school district's official newspaper for publication.

Adopted: December 11, 1967
Reviewed: September 29, 2010
Reviewed: March 9, 2015
Revised: December 14, 2020

Notification of Felony Convictions and Founded Complaints

Employees of the District must notify the office of Human Resource Services of any felony convictions or founded complaints of child abuse. Notification to Human Resource Services must occur within five (5) business days of notification to the employee. Employees whose duties require possession of a Commercial Driver's License must also report conviction of traffic-related misdemeanors.

Current employees must comply with this policy by reporting convictions and founded complaints of child abuse. ~~that occurred within five years of the date this policy was adopted.~~ Information related to reportable convictions and founded complaints shall be treated and maintained as part of the employee's personnel file ***and are subject to disciplinary action up to and including termination.***

Employees who do not notify the District as required under this policy are subject to disciplinary action up to and including termination.

Adopted: September 13, 2004
Revised: June 8, 2009
Reviewed: January 12, 2015
Revised: December 14, 2020

Prohibition of Gangs and Gang Activities

The Board of Education finds that gangs cause violent, destructive and substantially disruptive behavior that interferes with the school, school activities, and is detrimental to the staff and proper operation of the educational system. Consequently, the Board desires to keep district schools, its students and personnel free from the violent, destructive, seriously disruptive behavior and resulting harmful effects of gangs or gang related activities.

The Board further believes that gangs and gang activities are most successfully dealt with on a community-wide basis. The school district affirms its intention to work cooperatively with law enforcement and all appropriate community agencies to address and prevent gang related activities.

The administration is directed to establish administrative procedures and regulations to implement this policy on a consistent, district-wide basis.

The district will facilitate in-service training for staff, students and parents on gang behavior and characteristics. It is the policy of the district to provide a broad range of school organizations and activities as alternatives to gang type groups.

Adopted: March 14, 1994
Revised: December 13, 2010
Reviewed: September 14, 2015



Dubuque Community School District

Teacher Quality Committee

November 19, 2020

3:45 p.m.

MINUTES

- ✧ **Building TQ Requests**-Prescott had a request to purchase two professional books for a PLC. This was approved.
- ✧ **2021-2022 and 2022-2023 School Calendar**-The committee will request TQ time be added to the calendar the next two years. For both years, 3 hours will be utilized for PLC work and personal empowerment on the day before Thanksgiving. Planning for the 2021-2022 TQ day will start in January. It was suggested that Mimi be invited to the meeting to assist the committee on the planning.
- ✧ **Update on Personal Empowerment**-The first 3 groups have completed personal empowerment training. The groups were asked for very specific feedback so areas of growth and improvement could be determined by the training team.
- ✧ **Future Meeting Dates**
 - January 13
 - February 10
 - March 10
 - April 14
 - May 12

**Senior High School – Phase 2 Renovation
Core Planning Group (CPG) No. 5:**

November 11, 2020

DCSD - Stan Rheingans, Kevin Kelleher, Bill Burkhart, Charlie Clasen, Rob Powers
DCSD Board – Tami Ryan, Jim Prochaska
Senior – Dr. Dan Johnson
SJA – Ken Johnson, Greg Lewis

1. Agenda was approved as submitted
2. Brief review of the Construction Documents to Date
 - a. Code Plans
 - b. Floor Plans
 - c. Elevations
 - d. Sections
 - e. Details
3. Process reviews
 - a. International Building Code reviews – pending, with the City of Dubuque Building Services
 - b. DRT (Design Review Team) – City of Dubuque engineering departments consortium
 - i. Pre-application meeting was held on October 22, 2020
 - c. Zoning Advisory Commission
 - i. Approval was granted for a waiver requesting no landscaped buffers (perimeter) or islands (interior) in the West parking lot!
4. User Groups updates
 - a. Stakeholders are being engaged as appropriate to the design process, including the PLP/Special Education stakeholders, music and theater stakeholders, visual arts stakeholders
 - b. Following today's meeting, SJA will meet with Brent Cook and Dr. Johnson to review the layouts and accoutrements of the Performance PE/Weight Room, Wrestling Room, and Health Club Fitness, specifically
5. Budget
 - a. There have been no adjustments to the Project Budget;
 - b. Project phasing is yet to be determined, with no presumed effect on Budget
6. Timeline
 - a. There have been no adjustments to the Project Timeline;
 - b. Project phasing is yet to be determined
7. Other Items
 - a. The CPG requested that SJA and the planning team consider any 'misses' from Phase 1, to be good stewards in Phase 2.
 - b. Phasing Plans are forthcoming; it may be possible to review the first iteration at the December 2, 2020 CPG meeting.
8. Future Meeting Schedule
 - a. Executive Committee (Generally 2-week intervals at 9:00 am):
 - i. November 18, 2020 – 9am to 11am
 - ii. December 16, 2020 – 9am to 11am
 - iii. December 30, 2020 – 9am to 11am
 1. When Executive Committee meeting dates coincide with CPG meeting dates, the default will be to supplant those meetings with CPG meetings (for example, December 2, 2020)

- b. Core Planning Group (Generally 3-week intervals):
 - i. December 2, 2020 – 9am to 11am – Keystone 1ABC
 - ii. December 23, 2020 – 9am to 11am – Keystone 1ABC
 - 1. As the Holidays approach, there may be some adjustments in the actual meeting dates/times; updates will be shared as soon as practicable
- c. Facilities / Support Services Review (Generally 1st Monday of month):
 - i. December 7, 2020
- d. Other Meetings
 - i. Stakeholder recap meetings – as appropriate
 - ii. Mechanical, Electrical, Plumbing and Technology Consultants, Theater Planners, Acoustic Designers – as appropriate
 - iii. Buildings and Grounds – regular weekly meetings

These meeting notes are intended to accurately reflect the matters discussed, information shared, and decisions reached. Please contact me for any errors or omissions.

Ken Johnson, AIA, Straka Johnson Architects, PC

Senior High School – Phase 2 Renovation
CORE PLANNING GROUP – Meeting 6

December 2, 2020

9:00 am

Keystone 1ABC

Participants: Stan Rheingans, Kevin Kelleher, Dan Johnson, Charlie Clasen, Rob Powers, Mark Burns, Jim Prochaska, Tami Ryan, Ken Johnson, Greg Lewis

Discussion Topics:**1. Construction Documents**

- a. Brief Overview of overall floor plans, highlighting specific areas as appropriate
- b. Document set is approaching 300 pages (36"x48" sheets), along with a complete specification book of several hundred pages (8.5"x11" sheets) and a comprehensive Detail Book
- c. The Board members asked for a compilation of items that may be fund-raised outside of the Project Budget, including Auditorium Rigging and Equipment, Performance Physical Education/Weight Room Equipment, and others
 - i. There are several groups (Foundation, Friends of Hedemann Lamb Auditorium, Athletic Boosters) that are already requesting a list of potential fund-raising opportunities

2. Budget Discussion

- a. Budget remains unchanged at \$33.858M, based on inputs from an independent cost consultant.
 - i. Budget now includes \$400K for reroofing various areas of the existing building not originally planned for.
 - ii. Budget now includes a specific \$500K allotment for West Parking Lot site work, including several feet of fill and parking for 100 vehicles (vs. the existing 42 vehicles).
- b. Adjustments were made to the Owner Contingency, to cover the additions above, but currently stands at 4.5%, which is typical for this point in the project.

3. Schedule

- a. Timeline remains unchanged. The actual Document Date (mid-January, 2021) and Bid Date (mid-February, 2021) are yet to be finalized.

4. Future Meetings

- a. Executive Committee, December 16, 2020 (typically every 2 weeks)
- b. Facilities / Support Services Review, December 7, 2020 (once a month)
- c. Core Planning Group, January 13, 2021 (typically every 3 weeks)
 - i. The CPG meeting for December 23, 2020 was cancelled
 - ii. The CPG may meet again on February 3, 2021 – or perhaps wait until after bids are received.
 - iii. The CPG's involvement during construction is uncertain.

These meeting notes are intended to accurately reflect the matters discussed, information shared, and decisions reached. Please contact me for any errors or omissions.

Ken Johnson, AIA, Straka Johnson Architects, PC

DUBUQUE COMMUNITY SCHOOL DISTRICT
Community Educational Equity Advisory Committee
Zoom Meeting
12/2/2020

Members present via Zoom: Taj Suleyman, Gisella Aitken-Shadle, Anthony Allen, Kristina Castaneda, Richard Fullmer, Dawnelle Gordon, Lynn Sutton, Sarah Petersen, Angela Brandel, Clara Lopez Ortiz, Billy Dieujuste, Heather Satterly, Sharana Baker, Stan Samson, Anderson Sainci, and Mike Donohue. Excused members: Klanea Evans, Collins Eboh and Ronesha McCellan.

Mr. Suleyman called the meeting to order at 4:00 p.m.

Welcome

Mr. Suleyman started the meeting with a brief welcome and introduction about the committee. Superintendent Rheingans began with an opening statement as he recognized Taj for the startup of the committee and thanked everyone for attending and for their continued support, as well as their input and insights in regards to the committee and equity plans within the district. Mr. Rheingans also addressed COVID concerns and updates.

Taj introduced new members and what sub-committees they will be serving on based on the sub-committees they were interested in. He also explained the expectations of the sub-committees. Each member gave a brief introduction and approved the sub-committee they are serving. Ms. Watkins made changes to those that wanted to switch sub-committees.

Bylaws

There were no questions about bylaws.

Equity Plans for the District

Mr. Suleyman shared a story about a family in our district. This is a single parent household. The mother does not feel supported. Taj has been working with the family (and the schools her children attend) to provide a better support system and to better serve this family using micro level equity practices that we will continue to incorporate as we are navigating macro level work on this committee.

Membership Work Station (One Note)

Mr. Suleyman explained that monthly meetings will work on an A and B rotation. 'A' meetings will focus on general updates and equity plans. 'B' meetings will focus on members collaborating in their sub-committees through breakout sessions.

CEEAC Membership Work Station (OneNote for ACTIVE members)

Taj will send a new edit link to the active members only. The public will be able to access the OneNote with a view only link if they are interested in seeing the work that is being done. He explained how the OneNote will be utilized as a working station for active members to add any documents and resources that can be used. Taj shared his screen to show a preview of what the OneNote looks like, how it is organized, and what documents/resources are currently in the OneNote to build on.

Position Assignments

Mr. Suleyman will send a follow-up email with details about appointing the chair positions and the responsibilities of these roles for the committee.

Ms. Watkins will create doodle poll for available times and days for January's meeting.

CEEAC members Heather Satterly and Sarah Petersen both praised the district and gave recognition to the district for putting the committee together.

Mr. Suleyman ended the meeting with a closing statement in regards to equity within our district:

How can we better serve our families?

What supports can we provide?

He recognized attendees for participating and being a part of this important conversation.

The meeting adjourned at 5:30 p.m.

Angela Watkins, Administrative Assistant

Facilities/Support Services

Recommendations:

✓ I move that the Board of Education receive and approve the June 30, 2020, Comprehensive Annual Financial Report

✓ I move that the Board of Education adopt the following resolution:

Resolved, that the Board of Education of the Dubuque Community School District, approve Hewlett Packard as the sole-source provider for the purchase of client computer equipment and peripherals to be reviewed on an annual basis

✓ I move that the Board of Education approve Change Order #3 to Conlon Construction Company on the Alta Vista Vocational Technology Classroom Addition Project in the decreased amount of \$32,642.47

✓ I move that the Board of Education approve the Agreement with IIW, PC for the Hempstead High School Intercom Replacement Project in the amount of \$42,600.00

Jim Kircher & Associates, P.C.
Certified Public Accountants

*815 Century Drive
Dubuque, Iowa 52002*

December 14, 2020

To the Board of Education
Dubuque Community School District
Dubuque, Iowa 52001

We have audited the financial statements of the governmental activities, the business- type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dubuque Community School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Dubuque Community School District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by Dubuque Community School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the estimated useful lives of capital assets is based on guidance from GASB 34 and management's judgment of an asset's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 14, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's

auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Education and management of Dubuque Community School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

JIM KIRCHER & ASSOCIATES, P.C.



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
DUBUQUE COMMUNITY SCHOOL DISTRICT
Dubuque, Iowa**

For the Fiscal Year Ended June 30, 2020

2300 Chaney Road, Dubuque, Iowa 52001

In the Counties of Dubuque and Jackson, State of Iowa

COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
DUBUQUE COMMUNITY SCHOOL DISTRICT
Dubuque, Iowa

For the Fiscal Year Ended June 30, 2020

OFFICIAL ISSUING REPORT
Kevin Kelleher
Chief Financial Officer

OFFICE ISSUING REPORT
Business Office

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INTRODUCTORY SECTION



OUR MISSION is to develop world-class learners and citizens of character in a safe and inclusive learning community.

OUR VISION is to unfold the potential of every student by empowering the teacher/student relationship through:

- > Promoting the roles and responsibilities we all have in the 21st century learning process
 - > Removing barriers
 - > Creating an environment where character and citizenship count
 - > Leveraging content knowledge to become critical thinkers and problems solvers
 - > Providing multiple pathways to unlocking student potential
-

THE BOARD OF EDUCATION VALUES

- > Essential skills of digital-age literacy, inventive thinking, effective communication, and high productivity
- > Innovative programming options
- > Extra-curricular activities and character development
- > Building leadership capacity for all employees
- > Community engagement and multiple ways of communication
- > Being transparent, ethical, equitable, and using resources wisely



December 14, 2020

Ms. Tamara L. Ryan, President
Members of the Board of Education, and
Residents of the Dubuque Community School District

We are pleased to submit the Comprehensive Annual Financial Report of the Dubuque Community School District (District) for the fiscal year ended June 30, 2020. This report has been prepared to conform to guidelines recommended by the Association of School Business Officials International. The responsibility for the accuracy and completeness of the presentation, including all disclosures, rests with the officials of the District's Business Office management staff. We believe the data is accurately presented, in all material respects; that the data is presented to fairly set forth the financial position and results of operations of the District, as measured by the financial activity of the various funds; and that all necessary disclosures have been included in order to enable the reader to gain the maximum understanding of the District's financial affairs.

Jim Kircher and Associates, P.C., have issued an unmodified ("clean") opinion on the District's basic financial statements for the year ended June 30, 2020. The Independent Auditor's Report is located at the front of the financial section of this report.

The Comprehensive Annual Financial Report (CAFR) is divided into four sections: introductory, financial, statistical, and single audit compliance. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal District officials, consultants and advisors, and a Certificate of Excellence in Financial Reporting from the Association of School Business Officials International. The financial section includes the Independent Auditor's Report, the Management's Discussion and Analysis, the basic financial statements, notes to the financial statements and required supplementary information. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The District was required to have a single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States and Local Governments and Nonprofit Organizations*. Information related to this single audit, including a schedule of expenditures of federal awards, summary schedule of prior audit findings, the independent auditor's report on internal control over financial reporting and on compliance and other matters, independent auditor's report on compliance with requirements for each major program and on internal control over compliance, and a schedule of findings and questioned costs are included in the single audit compliance section of this report.

Reporting Entity and its Services

The Dubuque Community School District is a political subdivision of the State of Iowa and operates public schools for children in grades pre-school through twelve.

The District was organized in 1856. The District is supported financially by legislatively appropriated state aid, property taxes, local option sales and services tax, state and federal grants for special projects and local revenue received in the form of tuition and other miscellaneous income items. The District is governed by a seven-member board of education. Effective with the September 2009 election, school board members are elected to four-year terms and elections are held only in odd-numbered years. All board members are elected at large.

The District provides a full range of educational services for residents of the Dubuque Community School District appropriate to students in early childhood and grades kindergarten through twelve. These services include basic, regular and enriched academic education, special education for identified children with qualifying special needs, vocational education and many individualized programs such as specialized instruction for students at-risk and students whose primary language is not English. The official enrollment of the District as of October 2019 (the official count date) was 10,489 students. This District is the ninth largest of Iowa's 327 public school systems. According to the Iowa Department of Education, projected enrollments decline slightly over the next few years. The District operates two regular high schools, three middle schools, and thirteen elementary schools.

The financial statements include all funds, agencies, boards, and commissions. The District has also considered all actual and potential component units for which it is financially accountable and all other organizations where the nature of significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading. The criteria considered in determining financial accountability of any entity to the District include appointing a voting majority of an organization's governing body, and (1) the ability of the District to impose its will on that organization; and/or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the District. The Dubuque Community School District has no component units that meet the Governmental Accounting Standards Board criteria.

Accounting System

In developing and evaluating the accounting system of the District, much consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the internal accounting controls of the District adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Relevant Financial Policies

The Dubuque Community School District operates under the laws as defined in Code of Iowa and policies as determined by the local Board of Education. A comprehensive accounting system is promulgated by the Iowa Department of Education including account numbers for revenues and expenditures by function and object. The District additionally tracks revenues by source of funds and expenditures by location, curricular program and funding source. Annual budgets are provided to the Department of Management and annual financial reports are provided to the Iowa Department of Education in their prescribed formats. Periodic financial reports are submitted to the Iowa Department of Education or other granting agencies for many federal and state grants.

The District takes its fiduciary responsibility to our students, parents and taxpayers very seriously. It has adopted policies defining the budget process, purchasing, insurance and cash management. It has also adopted a strategic plan which includes a ten-year facilities plan, a District technology plan and has three financial benchmarks that are used to measure the financial strength of the District's General Fund. These three benchmarks are Cash Balance, Solvency Ratio, and Unspent Balance (which is another term for Spending Authority). The District had the following goals for these three benchmarks:

1. Cash Balance – Three months' worth of cash expenditures
2. Solvency Ratio – Range of 5% to 15%
3. Unspent Balance – One month's worth of cash expenditures

For FY 2019-20, listed below are the District's benchmarks and actual amounts:

| | <u>Benchmark</u> | <u>Actual</u> |
|-----------------|------------------|---------------|
| Cash Balance | \$33,816,161 | \$31,601,063 |
| Solvency Ratio | 5% - 15% | 13.0% |
| Unspent Balance | \$11,057,879 | \$10,464,284 |

The District did not meet the Cash Balance nor the Unspent Balance benchmarks and met the Solvency Ratio benchmark. There was an increase in Cash Balance but a decrease in Solvency Ratio and Unspent Balance for the year ended June 30, 2020. The District is expecting decreases in Cash Balance, Solvency Ratio and Unspent Balance in the 2020-21 fiscal year and will need to monitor the financial benchmarks throughout the year to see what level of budget reduction plans for the 2021-22 fiscal year are needed.

Budgeting

The District's Board of Education annually adopts and certifies a budget following a public hearing and approves the related appropriations for the general, special revenue, debt service, capital projects and enterprise funds in accordance with provisions outlined in the statutes of the State of Iowa. The budgets and financial statements for the governmental fund types are prepared on a modified accrual basis and the budget and financial statements for the proprietary funds are prepared on the accrual basis. A schedule comparing the original and amended budget to actual revenues and expenditures/expenses is included as required supplementary information.

For management control, the line-item budgets are reviewed for variances. However, since a budget is a plan, overage or underage on a line-item basis is allowed if sufficient funds are available on a major program basis. Iowa law requires the formal and legal budgetary control for the certified budget to be based upon four major classes of expenditures known as functional areas, not by fund or fund type. These four functional areas are instruction, support services, non-instructional programs, and other expenditures.

Major Initiatives and Achievements

In September of 2002, local voters approved a one-cent local option sales and services tax for school infrastructure. With that sales tax funding, the District was able to develop a plan for the future. Beginning in February 2003, a group of citizens made up a public planning task force. Working with the School Board, they began to develop a plan on choosing locations for a new middle school, replacement downtown elementary school and a new west-end elementary school. The next step was to design a new middle school, a replacement downtown elementary school, a west-end elementary school, as well as certain essential repairs and renovations to one of the existing high school buildings. Plans for construction were approved and bids taken for each project. Construction was completed in August 2005 on the new 206,000 square foot Eleanor Roosevelt Middle School. The new 66,000 square foot Prescott Elementary School has been completed and opened in August of 2006. The new 66,000 square foot George Washington Carver Elementary School was completed and opened in August of 2007. Also, extensive remodeling and additional classrooms were done at Stephen Hempstead High School during this period. The District issued revenue bonds in October 2004, January 2005, January 2006, and January 2007 to finance the new construction, with sales tax revenues paying off the bonds. These bonds were either paid off or refinanced through three new issuances in December 2009 and February 2010 at a lower interest rate.

The State of Iowa subsequently enacted legislation that extended the statewide sales tax to 2029. Because of this extension, the District has developed a long-term facilities plan and a long-term technology plan to strategically use these additional funds to complement the District Strategic Plan. In the spring of 2019, the State of Iowa enacted legislation again and renewed the statewide sales tax to January 1, 2051. The District will continue to use the long-term facilities plan and long-term technology plan to strategically use these additional funds.

In FY 2013-14, the District completed a large facility project and started two large facility projects. They included an approximately \$10,100,000 stadium renovation project at Senior High School that was completed in the summer of 2013 and an approximately \$33,000,000 multi-year remodel/addition project at Hempstead High School, and an approximately \$6,600,000 remodel/addition multi-year project at Kennedy Elementary School. The Kennedy Elementary School project was completed during FY 2014-15 while the Hempstead High School project was completed in FY 2015-16. In FY 2014-15, the District conducted a study and began architectural drawings on a major remodel/addition project budgeted at Senior High School. The Senior High School project was completed during FY 2019-20 at a cost of approximately \$29,500,000. In FY 2016-17, the District began a study on how to replace the aging District swimming pool. Construction was completed during FY 2019-20 at a cost of approximately \$9,600,000. Additionally, the District began construction in FY 2017-18 on an addition to the building on the Alta Vista Campus. The project was completed in FY 2019-20 at a cost of approximately \$6,600,000. All of these projects have been funded with sales tax revenue and sales tax revenue bonds. The District issued \$10,000,000 bonds in April 2012, \$10,000,000 in April 2013, \$13,033,000 in March 2014, \$15,960,000 in January 2015, \$10,000,000 in December of 2016, and \$10,000,000 in December of 2017. The District issued \$9,455,000 in October of 2018. These funds were used to complete the Senior project and pay for the expenses of the Alta Vista Campus addition.

In FY 2019-20, the District began work on two additional projects. A study was completed and construction began on a vocational technology addition to the Alta Vista Campus. The estimated cost of this project is approximately \$1,700,000. Also, the District began the study on another major remodel/addition project at Senior High School (Phase II). This project is to remodel areas that were not touched in the first project as well as to add needed educational spaces that do not currently exist or need to be moved to improve educational programs. Recent budget estimates have projected the cost to be approximately \$33,900,000. The Senior High School (Phase II) project will be funded in two separate sales of sales tax revenue bonds. In July of 2020, the District sold \$24,085,000 to refinance the 2014 and 2015 bonds, which will substantially reduce future year interest costs, and to generate approximately \$2,100,000 to pay for the architects on the Senior High School (Phase II) project. Additional costs of the project will be funded by future sales tax revenue and sales of sales tax revenue bonds.

Economic Condition and Outlook

The City of Dubuque's location in the tri-state area of Iowa, Illinois, and Wisconsin provides the area with a regional economic importance. The city has been endorsed as an All-American City in 2007, 2012, 2013, 2017, and 2019. The regional tax base is steady; the property tax base of the Dubuque Community School District itself is below the state average. The per pupil property tax valuation ranks 217 out of 327 school districts in the state. The strong regional retail market continues to provide wealth to the community. The strong regional market is illustrated by various convention and tourism activities.

The State of Iowa's school funding formula projects a controlled budget based on October's enrollment for the current budget year multiplied by a legislatively approved cost per pupil for the subsequent budget year. The per pupil allowable cost for FY 2019-20 was \$6,880. The State Supplemental Aid rate for FY 2020-21 is at 2.30% which equates to a per pupil amount of \$7,048.

In light of these circumstances, the District must continue to operate in the most efficient manner possible during FY 2020-21 to help ensure adequate funding for staff, services, and supplies.

Independent Audit

The accounting firm of Jim Kircher & Associates, P.C., was selected to perform the annual audit in accordance with Chapter 11 of the Code of Iowa. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Compliance Supplement. The auditor's report on the basic financial statements, combining and individual fund statements, and other schedules is included in the financial section of this report. The auditors have issued an unmodified "clean" opinion on the Dubuque Community School District's financial statements for the year ended June 30, 2020. The Independent Auditor's Report is located in the financial section of this report.

Certificate of Achievement for Excellence in Financial Reporting

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence to the District for their Comprehensive Annual Financial Report. This Certificate is a prestigious national award, recognizing conformance with the highest standards for preparation of government financial reports. In order to be awarded this certificate, the District must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both U.S. generally accepted accounting principles and applicable legal requirements.

This certificate is valid for a period of one year only. The Dubuque Community School District has received these awards for the eleven previous fiscal years' Comprehensive Annual Financial Report. We believe our current report conforms to these requirements and we are submitting it to ASBO International to determine its eligibility for a certificate from this organization. The District had not applied for the Certificate in any years prior to 2009.

Other Matters

Also included in this report is a statistical section, including additional financial data, that will give the reader a better understanding of the school system. This section has been updated in conformity with the reporting requirements of GASB 44. This section provides information categorized as follows:

1. Financial trend schedules.
2. Revenue capacity schedules.
3. Debt capacity schedules.
4. Demographic and economic information schedules.
5. Operating information schedules.
6. Continuing disclosure information.

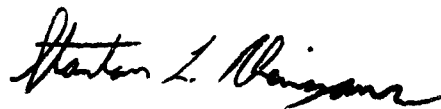
We wish to take this opportunity to thank the Business Department staff, in particular, Rick Till and Joan Steffen, that assisted in obtaining and organizing data, the independent auditing firm of Jim Kircher & Associates, P.C., the Dubuque County Auditor and Treasurer Offices and the city and county officials who provided much needed information. Without all of the above groups' efforts, the report could not have been completed.

In summary, the objective of the Comprehensive Annual Financial Report is to provide the general public and other users of the District's financial information a better understanding of the operating activities and financial condition of the District.

Very truly yours,

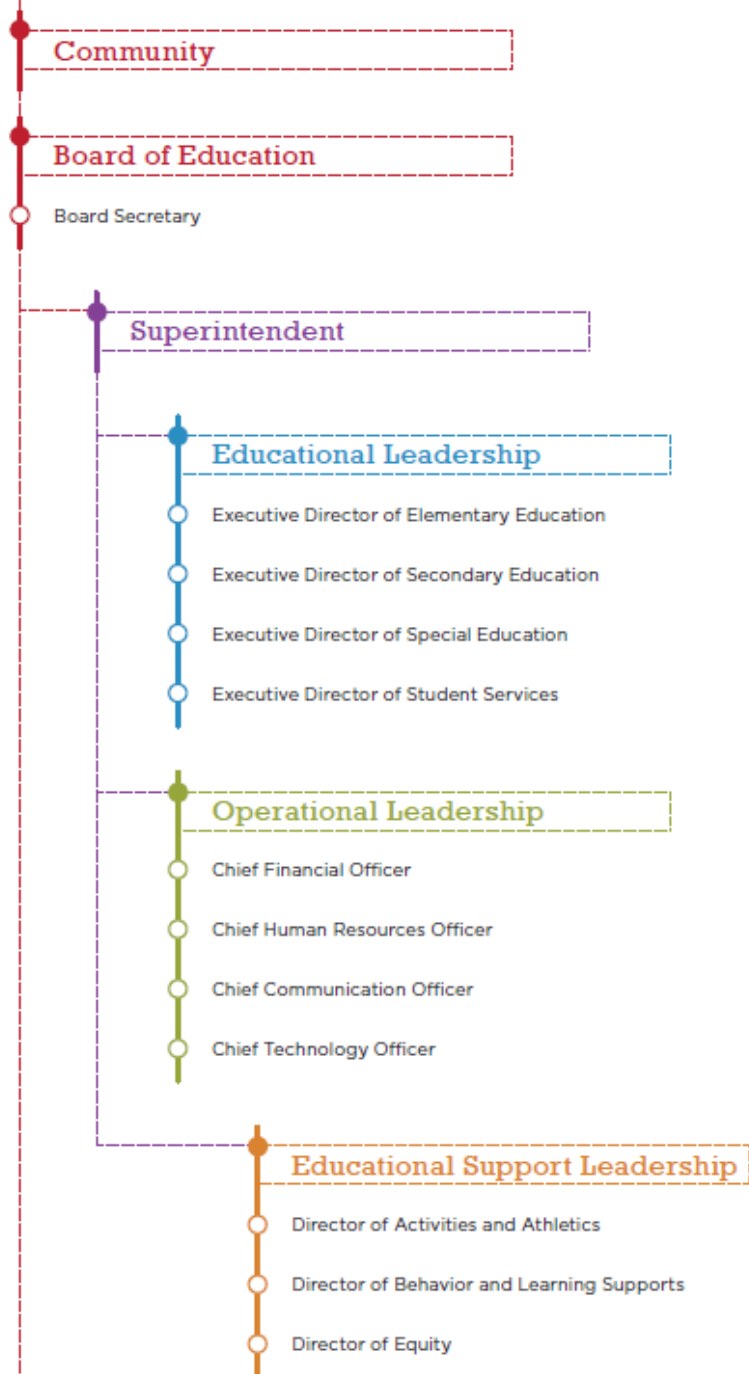


Kevin Kelleher
Chief Financial Officer



Stan Rheingans
Superintendent of Schools

ORGANIZATIONAL CHART



JULY 15, 2019

Dubuque Community School District

Board of Education

Year Ended June 30, 2020

Term Expires:

| | | |
|-----------------|----------------|---------------|
| Tami Ryan | President | December 2023 |
| Jim Prochaska | Vice President | December 2021 |
| Nancy Bradley | Board Member | December 2021 |
| Anderson Sainci | Board Member | December 2021 |
| Mike Donohue | Board Member | December 2023 |
| Kate Parks | Board Member | December 2023 |
| Lisa Wittman | Board Member | December 2023 |

Dubuque Community School District

School District Administration

Year Ended June 30, 2020

| | |
|-----------------|-------------------------------|
| Stan Rheingans | Superintendent of Schools |
| Kevin Kelleher | Chief Financial Officer |
| Amy Hawkins | Chief Human Resources Officer |
| Coby Culbertson | Chief Technology Officer |
| Michael Cyze | Chief Communication Officer |

Executive Directors

| | |
|------------------|--|
| Mark Burns | Executive Director of Secondary Education |
| Cindy Steffens | Executive Director of Elementary Education |
| Brenda Duvel | Executive Director of Special Education |
| Shirley Horstman | Executive Director of Student Services |

Business Office

| | |
|------------------|--|
| Rick Till | Director of Finance |
| Amy VanderMeulen | Manager of Payroll and Benefits |
| Bill Burkhart | Manager of Buildings and Grounds |
| Charlie Clasen | Assistant Manager of Buildings and Grounds |
| Ernie Bolibaugh | Manager of Transportation |
| Sue Shaul | Assistant Manager of Transportation |
| Joann Franck | Manager of Food Services |
| Jackie Ament | Assistant Manager of Food Services |

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2020

Certified Public Accountants

Jim Kircher & Associates, P.C.
815 Century Drive
Dubuque, IA 52002

Bond Counsel

Ahlers & Cooney, PC
100 Court Avenue, Suite 600
Des Moines, IA 50309

General Counsel

Fuerste, Carew, Juergens & Sudmeier, P.C.
200 Security Building
151 West 8th Street
Dubuque, IA 52001

Insurance Consultants

The Friedman Group, Inc.
909 Main Street
Dubuque, IA 52001

Financial Advisors

Piper Sandler
3900 Ingersoll Avenue, Suite 110
Des Moines, IA 50312

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2020

Official Depositories

Premier Bank
2625 NW Arterial
Dubuque, IA 52002

Midwest One
895 Main St.
Dubuque, IA 52001

Dubuque Bank & Trust
1398 Central
Dubuque, IA 52001

US Bank
270 W 7th St.
Dubuque, IA 52001

UMB
453 7th Street
Des Moines, IA 50309

Fidelity Bank & Trust
4250 Asbury Road
Dubuque, IA 52002

Collins Community Credit Union
1150 42nd Street NE
Cedar Rapids, IA 52410

Iowa Schools Joint Investment Trust
6000 Grand Avenue
Des Moines, IA 50312

Dupaco Community Credit Union
3299 Hillcrest Road
Dubuque, IA 52001

DuTrac Community Credit Union
3465 Asbury Road
Dubuque, IA 52002



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Dubuque Community School District

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2019.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



Claire Hertz, SFO
President

David J. Lewis
Executive Director

FINANCIAL SECTION

Telephone 563/556-3392

FAX 563/556-3443

Jim Kircher & Associates, P.C.
Certified Public Accountants

815 Century Drive
Dubuque, Iowa 52002

Independent Auditor's Report

To the Board of Education of
Dubuque Community School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dubuque Community School District, Dubuque, Iowa, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks and material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dubuque Community School District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of a Matter

As discussed in Note 14 to the financial statements, Dubuque Community School District adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the District's Proportionate Share of Net Pension Liability, the Schedule of District Contributions, and the Schedule of Changes in the District's Total OPEB Liability, Related Ratios and Notes on pages 21 through 35 and 79 through 85 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dubuque Community School District's basic financial statements. We previously audited, in accordance with the standards referred to in the second paragraph of this report, the financial statements for the nine years ended June 30, 2019 (which are not presented herein) and expressed unmodified opinions on those financial statements. The combining nonmajor fund financial statements and other schedules, listed in the table of contents as other supplementary information, and the accompanying Schedule of Expenditures of Federal Awards required by Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2020 on our consideration of Dubuque Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dubuque Community School District's internal control over financial reporting and compliance.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 14, 2020

Dubuque Community School District (the “District”) provides this Management’s Discussion and Analysis of its financial statements. The narrative overview and analysis focuses on the financial activities for the fiscal year ended June 30, 2020. Please read this information in conjunction with the District’s financial statements, which immediately follow this section.

2020 FINANCIAL HIGHLIGHTS

- The District implemented Governmental Accounting Standards Board Statement (GASBS) No. 84, Fiduciary Activities, during FY 2019-20. The beginning net position for fiduciary (custodial) funds was restated by \$32,858 to retroactively report fiduciary funds in accordance with the GASBS.
- Funding levels for Iowa K-12 school districts depend principally on two factors: first, changes in enrollment and second, changes in *per pupil district cost*. Of these two factors, changes in *per pupil district cost* normally have the larger impact on District funding. *Per pupil district cost* is an amount annually set by state government. This amount has historically been determined by applying a percentage increase to the prior year’s amount. The percentage increase was 2.06% for FY 2019-20, 1.00% for FY 2018-19, 1.11% for FY 2017-18 and 2.25% for FY 2016-17. This percentage amount has a substantial impact on district-funding levels and has been very low in recent years.
- The District’s enrollment had been declining slightly in recent years. However, from October 2018 to 2019, there was an increase of 59 students. The Iowa Department of Education projects slightly declining enrollment over the next several years.
- General fund revenues increased by \$0.9 million (0.7%) in FY 2019-20. Major components of this change include a \$1.2 million increase in state aid, a \$0.5 million increase from real estate taxes and a \$0.8 million decrease in miscellaneous income.
- General fund expenditures increased by \$1.2 million (0.9%) in this fiscal year. Salaries and benefits comprise 85.5% of general fund expenditures for FY 2019-20 as compared to 82.9% of general fund expenditures for FY 2018-19. The reason for this year’s increase in percentage of salaries and benefits is directly related to the COVID-19 pandemic. In mid-March of 2020, the school year was brought to an abrupt halt and the District closed all of the school buildings and no longer had in-person instruction which decreased the amount of expenses for things like supplies, services and utilities. The District decided to continue to pay salaries and benefits for all staff through the end of their contract. This created a shift of a larger portion of expenses going towards salaries and benefits as compared to a normal fiscal year.
- General fund net change in fund balance decreased by \$0.1 million, cash/investments increased by \$2.0 million, and estimated unspent balance decreased by \$1.1 million.

2020 FINANCIAL HIGHLIGHTS, continued

- The District monitors the three primary school district general fund financial indicators of cash/investments, solvency ratio, and unspent balance. These indicators are measured at year-end and compared to prior-years' results, state standards, and other districts' results. For FY 2019-20 results please refer to Page 7, Introductory Section, Relevant Financial Policies.
- The District's total net position decreased by \$3.3 million (3.8%) this fiscal year due to the District received a \$1,000,000 donation in FY 2018-19 for the construction of the District aquatic center. Also, a decline in interest rates reduced the amount of interest income the District received. Finally, the COVID-19 pandemic and closing of our schools in mid-March led to a substantial reduction in nutrition services revenue.
- The COVID-19 pandemic had a definite negative impact on the District's finances for FY 2019-20. It led to a decline in some revenues and created new types of expenditures like personal protective equipment or PPE.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information as follows:

Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the District's financial activities.

The Government-wide Financial Statements consist of a Statement of Net Position and a Statement of Activities. These provide information about the activities of the District as a whole and present an overall view of the District's finances.

The Fund Financial Statements tell how governmental services and business-type activities were financed in the short term as well as what remains for future spending. Fund financial statements report the District's operations in more detail than the government-wide financial statements by providing information about the most significant funds. The remaining financial statements provide information about activities for which the District acts solely as an agent or custodian for the benefit of those outside of the District.

Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.

Required Supplementary Information further explains and supports the financial statements with a comparison of the District's budget for the year, the District's proportionate share of the net pension liability and related contributions, as well as presenting the Schedule of Changes in the District's Total OPEB Liability, Related Ratios and Notes.

USING THIS ANNUAL REPORT, continued

Supplementary Information provides detailed information about the nonmajor governmental funds. In addition, the Schedule of Expenditures of Federal Awards provides details of various federal programs benefiting the District.

REPORTING THE DISTRICT'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

The government-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide financial statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are an indicator of whether financial position is improving or deteriorating. To assess the District's overall health, additional non-financial factors such as changes in the District's property-tax base and the condition of school buildings and other facilities need to be considered.

In the government-wide financial statements, the District's activities are divided into two categories:

- *Governmental activities:* Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property tax and state aid finance most of these activities.
- *Business-type activities:* The District charges fees to help cover the costs of certain services it provides. The District's school nutrition program is included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

Some funds are required by state law and by bond covenants. The District establishes other funds to control and manage money for particular purposes, such as accounting for student activity funds or to show that it is properly using certain revenues such as federal grants.

REPORTING THE DISTRICT'S FINANCIAL ACTIVITIES, continued

The District has three kinds of funds:

1) *Governmental funds*: Most of the District's basic services are included in governmental funds which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more, or fewer, financial resources that can be spent in the near future to finance the District's programs.

The District's governmental funds include the general fund, special revenue funds, debt service fund, and capital projects funds.

The required financial statements for governmental funds include a balance sheet and a statement of revenues, expenditures and changes in fund balances.

2) *Proprietary funds*: Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide statements. The District's enterprise fund, one type of proprietary fund, is the same as its business-type activities but provides more detail and additional information, such as cash flows. The District currently has one enterprise fund, the school nutrition fund.

The required financial statements for proprietary funds include a statement of net position, a statement of revenues, expenses and changes in fund net position and a statement of cash flows.

3) *Fiduciary funds*: The District is the trustee, or fiduciary, for assets that belong to others. These funds include private-purpose trust and custodial funds as follows:

- Private-purpose trust fund – The District accounts for outside donations for scholarships for individual students in this fund.
- Custodial funds – These are funds through which the District administers and accounts for certain revenue collected for employee related expenditures.

The District is responsible for ensuring the assets reported in the fiduciary funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operations.

The required financial statements for fiduciary funds include a statement of fiduciary net position and a statement of changes in fiduciary net position.

Reconciliations between the government-wide financial statements and the governmental fund financial statements follow the governmental fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure A-1 below provides a summary of the District's net position at June 30, 2020, compared to June 30, 2019.

**Figure A-1:
Condensed Statement of Net Position
June 30,**

| | Governmental Activities | | Business-type Activities | | Total District | | Total Percent -age Change 2019-20 |
|----------------------------------|------------------------------------|----------------------|-------------------------------------|--------------------|---------------------------|----------------------|--|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | |
| Current and other assets | \$124,285,725 | \$127,675,816 | \$2,162,433 | \$2,468,362 | \$126,448,158 | \$130,144,178 | (2.8%) |
| Capital assets | 167,086,349 | 166,587,153 | 327,476 | 228,218 | 167,413,825 | 166,815,371 | 0.4% |
| Total assets | \$291,372,074 | \$294,262,969 | \$2,489,909 | \$2,696,580 | \$293,861,983 | \$296,959,549 | (1.0%) |
| Deferred outflows of resources | \$ 21,330,151 | \$ 25,315,218 | \$ 560,853 | \$ 610,563 | \$ 21,891,004 | \$ 25,925,781 | (15.6%) |
| Current liabilities | \$ 19,366,860 | \$ 19,735,256 | \$ 26,457 | \$ 70,235 | \$ 19,393,317 | \$ 19,805,491 | (2.1%) |
| Long-term liabilities | 135,484,133 | 144,370,183 | 1,863,683 | 1,950,118 | 137,347,816 | 146,320,301 | (6.1%) |
| Total liabilities | \$154,850,993 | \$164,105,439 | \$1,890,140 | \$2,020,353 | \$156,741,133 | \$166,125,792 | (5.6%) |
| Deferred inflows of resources | \$ 74,337,778 | \$ 68,945,343 | \$ 637,881 | \$ 451,586 | \$ 74,975,659 | \$ 69,396,929 | 8.0% |
| Net position: | | | | | | | |
| Net investment in capital assets | \$103,938,349 | \$100,266,840 | \$ 327,476 | \$ 228,218 | \$104,265,825 | \$100,495,058 | 3.8% |
| Restricted | 31,116,377 | 35,704,352 | 0 | 0 | 31,116,377 | 35,704,352 | (12.8%) |
| Unrestricted | (51,541,272) | (49,443,787) | 195,265 | 606,986 | (51,346,007) | (48,836,801) | 5.1% |
| Total net position | \$ 83,513,454 | \$ 86,527,405 | \$ 522,741 | \$ 835,204 | \$ 84,036,195 | \$ 87,362,609 | (3.8%) |

The District's total net position decreased 3.8%, or \$3,326,414, from the prior year. The largest portion of the District's net position is invested in capital assets (e.g., land, infrastructure, intangibles, buildings and equipment), less the related debt. The debt related to the investment in capital assets is liquidated with resources other than capital assets. See the "2020 FINANCIAL HIGHLIGHTS" section for the reasons for the decline.

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Restricted net position represents resources subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. The District's restricted net position decreased \$4,587,975 or 12.8%, over the prior year. This decrease comes from a decline in the capital projects balance.

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements – decreased \$2,509,206 or 5.1%. This reduction in unrestricted net position was primarily a result of changes in the District's pension related deferred outflows recorded in the current year.

(continued on the next page)

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Figure A-2 shows the change in net position for the year ended June 30, 2020, compared to the year ended June 30, 2019.

Figure A-2:
Changes in Net Position

| | Governmental Activities | | Business-type Activities | | Total School District | | Total Percentage Change 2019-20 |
|--|----------------------------|-----------------------|-----------------------------|--------------------|--------------------------|-----------------------|--|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | |
| Revenues: | | | | | | | |
| Program revenues: | | | | | | | |
| Charges for services | \$ 3,155,202 | \$ 3,952,936 | \$1,611,820 | \$2,223,522 | \$ 4,767,022 | \$ 6,176,458 | (22.8%) |
| Operating grants, contributions, and restricted interest | 23,707,633 | 24,333,425 | 3,261,079 | 3,417,676 | 26,968,712 | 27,751,101 | (2.8%) |
| Capital grants, contributions, and restricted interest | 0 | 1,000,000 | 0 | 0 | 0 | 1,000,000 | (100.0%) |
| General revenues: | | | | | | | |
| Property taxes and other taxes | 66,183,867 | 65,134,639 | 0 | 0 | 66,183,867 | 65,134,639 | 1.6% |
| Unrestricted state grants | 57,325,777 | 56,228,199 | 0 | 0 | 57,325,777 | 56,228,199 | 2.0% |
| Unrestricted investment earnings | 877,209 | 1,533,873 | 45,165 | 56,712 | 922,374 | 1,590,585 | (42.0%) |
| Miscellaneous | 1,135,823 | 755,328 | 0 | 0 | 1,135,823 | 755,328 | 50.4% |
| Total revenues | \$152,385,511 | \$152,938,400 | \$4,918,064 | \$5,697,910 | \$157,303,575 | \$158,636,310 | (0.8%) |
| Expenses: | | | | | | | |
| Instruction | \$ 95,059,857 | \$ 95,586,540 | \$ 0 | \$ 0 | \$ 95,059,857 | \$ 95,586,540 | (0.6%) |
| Student services and instructional staff services | 14,202,936 | 13,193,166 | 0 | 0 | 14,202,936 | 13,193,166 | 7.7% |
| Administrative services | 16,240,347 | 15,205,104 | 0 | 0 | 16,240,347 | 15,205,104 | 6.8% |
| Operation & maintenance of plant services | 11,760,883 | 13,400,061 | 0 | 0 | 11,760,883 | 13,400,061 | (12.2%) |
| Transportation services | 5,318,515 | 5,378,821 | 0 | 0 | 5,318,515 | 5,378,821 | (1.1%) |
| Non-instructional | 79,056 | 183,930 | 4,948,700 | 5,036,945 | 5,027,756 | 5,220,875 | (3.7%) |
| Other | 13,019,695 | 12,629,597 | 0 | 0 | 13,019,695 | 12,629,597 | 3.1% |
| Total expenses | \$155,681,289 | \$155,577,219 | \$4,948,700 | \$5,036,945 | \$160,629,989 | \$160,614,164 | 0.0% |
| Change in net position before transfers | (3,295,778) | (2,638,819) | (30,636) | 660,965 | (3,326,414) | (1,977,854) | 68.2% |
| Transfers | 281,827 | 280,129 | (281,827) | (280,129) | 0 | 0 | 0.0% |
| Change in net position | \$ (3,013,951) | \$ (2,358,690) | \$ (312,463) | \$ 380,836 | \$ (3,326,414) | \$ (1,977,854) | 68.2% |
| Beginning net position | 86,527,405 | 88,886,095 | 835,204 | 454,368 | 87,362,609 | 89,340,463 | (2.2%) |
| Ending net position | \$ 83,513,454 | \$ 86,527,405 | \$ 522,741 | \$ 835,204 | \$ 84,036,195 | \$ 87,362,609 | (3.8%) |

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

In FY 2019-20, general revenues property taxes and other taxes and unrestricted state grants accounted for 80.9% of governmental activities revenue while program charges for service and operating grants, contributions, and restricted interest accounted for 99.1% of business-type activities revenue. The District's total revenues were approximately \$157.6 million, of which approximately \$152.7 million was for governmental activities and approximately \$4.9 million was for business-type activities.

As shown in Figure A-2, the District as a whole experienced an 0.8% decrease in revenues and a 0.0% increase in expenses. Operating grants and contributions decreased approximately \$0.8 million, unrestricted state grants increased approximately \$1.1 million, property tax increased approximately \$1.0 million, and others increased \$0.4 million. The increase in expenses is mainly related to changes in assumptions and changes in projected and actual earnings on IPERS investments.

Governmental Activities

Revenues for governmental activities were \$152,667,338 and expenses were \$155,681,289 for the year ended June 30, 2020.

The following table presents the total and net cost of the District's major governmental activities: instruction, support services, non-instructional programs, and other expenses.

Figure A-3:
Total and Net Cost of Governmental Activities
Years Ended June 30,

| | Total Cost of Services | | Percentage Change | Net Cost of Services | | Percentage Change |
|-----------------------|-----------------------------------|----------------------|------------------------------|---------------------------------|----------------------|------------------------------|
| | 2020 | 2019 | 2019-20 | 2020 | 2019 | 2019-20 |
| Instruction | \$ 95,059,857 | \$ 95,586,540 | (0.6%) | \$ 75,998,466 | \$ 75,190,904 | 1.1% |
| Support services: | | | | | | |
| Student services | | | | | | |
| and instructional | | | | | | |
| staff services | 14,202,936 | 13,193,166 | 7.7% | 12,103,292 | 10,947,453 | 10.6% |
| Administrative | | | | | | |
| services | 16,240,347 | 15,205,104 | 6.8% | 16,239,413 | 15,205,104 | 6.8% |
| Operation & | | | | | | |
| maintenance of | | | | | | |
| plant services | 11,760,883 | 13,400,061 | (12.2%) | 11,746,151 | 13,400,061 | (12.3%) |
| Transportation | | | | | | |
| services | 5,318,515 | 5,378,821 | (1.1%) | 4,872,094 | 4,932,156 | (1.2%) |
| Non-instructional | 79,056 | 183,930 | (57.0%) | 79,056 | 183,930 | (57.0%) |
| Other | 13,019,695 | 12,629,597 | 3.1% | 7,779,982 | 6,431,250 | 21.0% |
| Total expenses | \$155,681,289 | \$155,577,219 | 0.1% | \$128,818,454 | \$126,290,858 | 2.0% |

Governmental Activities, continued

For the year ended June 30, 2020:

- The cost financed by users of the District's programs was \$3,155,202.
- Federal and state governments subsidized certain programs with grants and contributions totaling \$23,707,633.
- The net cost of governmental activities was financed with \$66,183,867 of property and other taxes and \$57,325,777 of unrestricted state grants.

Business-Type Activities

District maintains only one activity within the business-type activities classification, and this is its school nutrition fund. School nutrition fund revenues decreased by \$779,846 over the prior year which represents a 13.7% decrease. The school nutrition fund revenues decreased this year mainly due to the COVID-19 pandemic and closing of our schools in mid-March.

INDIVIDUAL FUND ANALYSIS

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The financial performance of the District as a whole is reflected in its government funds, as well. As the District completed the year, its governmental funds reported combined fund balance of \$47,982,503, below last year's ending fund balance of \$53,044,638. The primary reason for the decrease in combined fund balance at the end of the FY 2019-20 is because of a decrease in the fund balance in the Statewide Sales, Services and Use Tax of the Capital Projects group of funds.

Governmental Fund Highlights

- The District's general fund cash/investment balance increased in FY 2019-20. The District's fund balance and unspent balance decreased in the FY 2019-20. At June 30, 2020, the estimated unspent balance was \$10,464,284.
- Salaries and benefits comprise about 85.5% of the general fund expenditures. These expenditures increased \$4,412,471 due primarily to the negotiated settlements with the District's seven different bargaining units and because the District added additional space to provide instructional services that had been contracted out to a provider prior to FY 2019-20. This change in instructional services created a net savings to the District.

Governmental Fund Highlights, continued

- The physical plant and equipment levy (PPEL) fund balance increased by \$695,795 in FY 2019-20. The main reason for this increase was because five of the nine school buses that were ordered in FY 2019-20 were not delivered until after the end of the fiscal year. Those funds were expended in FY 2020-21 when the buses finally arrived. The District carefully monitors this fund to ensure balances are carried over from year-to-year in order to meet possible unexpected emergency costs and also to take advantage of property acquisition opportunities.
- Within the statewide sales, services, and use tax fund, revenues are generated by two main sources. They are the issuance of sales tax revenue bonds and sales taxes generated by statewide retail purchases. The statewide sales tax is now called Secure an Advanced Vision for Education (SAVE), formerly the Local Option Sales Tax (LOST). With regards to SAVE, the legislature recently passed legislation which extended the sunset date through January 1, 2051. For FY 2019-20, the District received \$10,810,216 in sales tax revenue and did not issue any revenue bonds in this fund. The statewide sales, services and use tax fund balance decreased by \$4,831,105. This balance decreased due to the costs to complete the District aquatic center and addition on the Alta Vista Campus.
- The debt service fund balance decreased by \$1,024,931 in FY 2019-20. The District refinanced our 2012 and 2013 bonds during the year. The District was able to save approximately \$0.3 million of future interest costs.

Proprietary Fund Highlights

As stated previously, the school nutrition fund is the only proprietary fund maintained by the District. The nutrition fund change in net position decreased in FY 2019-20. The decrease was caused by the fact that the breakfast and lunch program was shut down in mid-March due to the COVID-19 pandemic. This led to a substantial decrease in revenue while the District continued to pay staff to the end of the normal school year.

BUDGETARY HIGHLIGHTS

The District maintains two types of budgets. The first is the *certified budget* which must meet certain state publication and monitoring requirements and is filed in April for the following year. The second is a management budget (sometimes called *line-item* budget) which is used by District administration to control and monitor expenditures. The *certified budget* needs to be tabulated in the following four functional areas: instruction, total support services, non-instructional programs, and total other expenditures. The District amended its original budget in FY 2019-20 for an increase in expenditures from \$163,169,013 to \$178,669,013 to reflect an increase in expenses due to the refinancing of 2012 and 2013 bonds which were paid off by the refinancing.

BUDGETARY HIGHLIGHTS, continued

A schedule showing the original and amended budget amounts compared to the District's actual financial activity is provided in this report as required supplementary information.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the District had invested \$167.4 million, net of accumulated depreciation, in a broad range of capital assets, including land, buildings, athletic facilities, computers, infrastructure equipment, and transportation equipment. The year-end balance is a 0.4% increase over the prior year. More detailed information about the District's capital assets is presented in its Note 4 to the Financial Statements. Depreciation expense for the year was \$7,513,804.

The original cost of the District's capital assets was approximately \$258.8 million. Governmental funds account for approximately \$257.4 million, with the remainder of approximately \$1.4 million accounted for in the Enterprise, School Nutrition Fund.

The District is collecting over \$10 million annually in sales tax revenue so it is anticipated capital assets will continue to increase over the course of sales tax collection.

Figure A-4
Capital Assets, Net of Depreciation
June 30, 2020

| | Governmental Activities | | Business-type Activities | | Total School District | | Total Percentage Change 2019-20 |
|-------------------------------|------------------------------------|----------------------|-------------------------------------|------------------|----------------------------------|----------------------|--|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | |
| Land | \$ 7,479,048 | \$ 7,479,048 | \$ 0 | \$ 0 | \$ 7,479,048 | \$ 7,479,048 | 0.0% |
| Construction in progress | 1,212,532 | 12,397,039 | 0 | 0 | 1,212,532 | 12,397,039 | (90.2%) |
| Buildings and improvements | 143,000,373 | 129,954,028 | 0 | 0 | 143,000,373 | 129,954,028 | 10.0% |
| Land improvements | 9,851,703 | 10,542,222 | 0 | 0 | 9,851,703 | 10,542,222 | (6.6%) |
| Furniture and equipment | 5,542,693 | 6,214,816 | 327,476 | 228,218 | 5,870,169 | 6,443,034 | (8.9%) |
| Total | \$167,086,349 | \$166,587,153 | \$327,476 | \$228,218 | \$167,413,825 | \$166,815,371 | 0.4% |

Capital Assets, continued

The District currently has a bus replacement plan whereby it normally purchases six to ten school buses each year. The Board's intent is to retain only school buses that are ten years old or newer.

The District completed work on the \$9.6 million District aquatic center and the \$6.6 million addition at the Alta Vista Campus.

The District started construction on an estimated \$1.7 million vocational technology addition to the Alta Vista Campus and started design on a second remodel/addition project at Dubuque Senior High School (Phase II) with an estimated cost of \$33.9 million.

Long-term Debt

At June 30, 2020, the District had \$63,148,000 in revenue bond debt outstanding. This represents a decrease of approximately 8.4% from the prior year and results from bond principal paid during the year. The majority of the outstanding debt is secured by a first lien against sales tax collections. See Note 5 to the Financial Statements for additional information.

In December 2019, the District issued \$9,058,000 of School Infrastructure Sales, Services and Use Tax Revenue Bonds to refinance the 2012 and 2013 series revenue bonds. This refinancing will save the District approximately \$300,000 in net interest over the life of the bonds.

Figure A-5
Outstanding Long-term Bond Obligations
June 30, 2020

| | Total District | | Total Change |
|---------------|-----------------------|--------------|---------------------|
| | 2020 | 2019 | 2019-20 |
| Revenue bonds | \$63,148,000 | \$68,914,000 | \$(5,766,000) |

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of several existing circumstances that could significantly affect its future financial health:

- The level of *unspent balance* decreased in FY 2019-20 and is projected to decrease in FY 2020-21. The main reason for this is the continued low percentages of State Supplemental Aid. The District will need to monitor expenditures and how they affect future years' unspent balance. The long-term budget planning for the District has become more difficult in recent years. In the past, the State legislature was legally required to set the State Supplemental Aid rate approximately sixteen months in advance of the start of the fiscal year. They had a difficult time meeting that requirement in recent years so in the spring of 2017, the State legislature changed the law to be four months before the start of the fiscal year. This reduced period makes it extremely difficult for districts to make long-term budget plans. The State legislature in 2017 also significantly changed the rules involving collective bargaining as a way to help districts budget more effectively. The results of this change have given the District some flexibility but are not sufficient to offset the repeated years of low State Supplemental Aid. Additions to *unspent balance* are controlled by the State of Iowa. The District continues to apply to the State School Budget Review Committee for *modified supplemental amount* (a direct addition to *unspent balance*) whenever possible. District administration will continue to work with the State of Iowa Department of Education to ascertain when requests for *modified supplemental amount* are appropriate.
- The Instructional Support Levy (ISL) is used to support a variety of education programs including the following:
 - ◆ Full-day, every day kindergarten in every elementary school.
 - ◆ Grades K-3 class-size reduction.
 - ◆ Upgrading outdated equipment in classrooms, science and industrial technology labs, print centers, and the transportation department.
 - ◆ Restoration of site-based funding that was discontinued in prior years.
- District employees are covered by the Iowa Public Employees Retirement System (IPERS). This system has experienced recent-year increases in its unfunded actuarial liability resulting in a change to both employer and employee contribution rates. Wage levels will likely rise due to inflation and negotiated settlements. The IPERS' rate for the upcoming fiscal years is scheduled to remain unchanged.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE, continued

- The District created a 10-Year Facility Plan in FY 2012-13. The plan shows the upcoming 10 years of projects that are scheduled to be completed at each District location along with the source of funding used to pay for the project. The plan is updated, reviewed, and approved annually by the Board of Education. The plan allows for flexibility if circumstances change and an unexpected project needs to be accelerated or added. The plan includes a future project priorities list, which now can be funded because of passage, in spring 2019, of legislation extending the sunset of the SAVE funding through January 1, 2051; in combination with local District taxpayers passing the District's Revenue Purpose Statement in November 2019. The Revenue Purpose Statement received an 83% yes vote which shows strong community support of how the District has spent the SAVE funds in the past as well as how the funds will be spent in the future.
- In July 2020, the District issued \$24,085,000 of School Infrastructure Sales, Services and Use Tax Revenue Bonds to refinance the 2014 and 2015 series revenue bonds. This refinancing will save the District approximately \$3.1 million in net interest over the life of the bonds and provide approximately \$2.0 million in cash to pay for the architect fees for the remodel/addition (Phase II) project at Dubuque Senior High School.
- Iowa school district funding faces many challenges in future years. Approximately \$85.7 million of District revenues (primarily state aid) come from sources that are funded by state income, sales, and use taxes. The state of the economy impacts Iowa general fund revenues. These revenues ultimately support state school aid. Recently, the Iowa Revenue Estimating Committee (REC) has projected a small increase in state revenues for the 2020-21 fiscal year. This continues to be a concern to the legislature about the State's ability to meet the current year budget expenditures. How that concern will be reflected in school funding is yet to be determined.
- The COVID-19 pandemic has affected the District in many ways including from an instructional standpoint and from a financial standpoint. FY 2020-21 has started off with new methods of instruction by either being fully online or by attending classes on alternate days. There are additional costs for both of these methods. For online only students, the District had to provide computer devices as well as connectivity (hot spots) for those who needed it. For the remainder of the students who are attending classes on alternate days, the District had to provide computer devices for all the secondary level and a majority of the elementary level, masks to be worn daily, cleaning supplies to sanitize on a daily basis, personal protective equipment for staff, and substitute costs for those who miss work due to testing positive. We are still operating within the pandemic so it is impossible to determine the total financial impact. Adding the pandemic to the day-to-day struggle of budgeting during continued low funding from the state has put the District in a challenging financial position. The District will need to adopt a plan to reduce costs over the next few years to remain financially sound.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Kevin Kelleher, Chief Financial Officer, Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa 52001.

Basic Financial Statements

Dubuque Community School District
Statement of Net Position
June 30, 2020

| | Governmental Activities | Business-type Activities | Total |
|---|------------------------------------|-------------------------------------|-----------------------------|
| Assets: | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 61,693,452 | \$1,903,703 | \$ 63,597,155 |
| Receivables: | | | |
| Property tax: | | | |
| Delinquent | 1,157,288 | 0 | 1,157,288 |
| Succeeding year | 57,032,497 | 0 | 57,032,497 |
| Accounts | 52,527 | 0 | 52,527 |
| Interest | 24,836 | 0 | 24,836 |
| Due from other governments | 3,973,326 | 122,443 | 4,095,769 |
| Inventories | 341,799 | 136,287 | 478,086 |
| Security deposit | 10,000 | 0 | 10,000 |
| Total current assets | <u>\$124,285,725</u> | <u>\$2,162,433</u> | <u>\$126,448,158</u> |
| Non-current assets: | | | |
| Capital assets not being depreciated | \$ 8,691,580 | \$ 0 | \$ 8,691,580 |
| Capital assets net of accumulated depreciation/amortization | 158,394,769 | 327,476 | 158,722,245 |
| Total non-current assets | <u>\$167,086,349</u> | <u>\$ 327,476</u> | <u>\$167,413,825</u> |
| Total assets | <u>\$291,372,074</u> | <u>\$2,489,909</u> | <u>\$293,861,983</u> |
| Deferred Outflows of Resources: | | | |
| Pension related deferred outflows | \$ 17,221,826 | \$ 428,599 | \$ 17,650,425 |
| OPEB related deferred outflows | 4,108,325 | 132,254 | 4,240,579 |
| Total deferred outflows of resources | <u>\$ 21,330,151</u> | <u>\$ 560,853</u> | <u>\$ 21,891,004</u> |
| Liabilities: | | | |
| Current liabilities: | | | |
| Accounts payable | \$ 2,969,804 | \$ 3,312 | \$ 2,973,116 |
| Salaries and benefits payable | 13,785,065 | 23,145 | 13,808,210 |
| Early retirement payable | 252,910 | 0 | 252,910 |
| Due to other governments | 109,780 | 0 | 109,780 |
| Unearned revenue | 1,355,901 | 0 | 1,355,901 |
| Security deposit payable | 10,000 | 0 | 10,000 |
| Accrued interest payable | 883,400 | 0 | 883,400 |
| Long-term liabilities: | | | |
| Portion due within one year: | | | |
| Revenue bonds | 5,084,000 | 0 | 5,084,000 |
| Compensated absences | 783,506 | 0 | 783,506 |
| Portion due after one year: | | | |
| Revenue bonds | 58,064,000 | 0 | 58,064,000 |
| Net pension liability | 59,510,658 | 1,476,031 | 60,986,689 |
| Net OPEB liability | 12,041,969 | 387,652 | 12,429,621 |
| Total liabilities | <u>\$154,850,993</u> | <u>\$1,890,140</u> | <u>\$156,741,133</u> |
| Deferred Inflows of Resources: | | | |
| Succeeding year property tax | \$ 57,032,497 | \$ 0 | \$ 57,032,497 |
| Pension related deferred inflows | 12,661,962 | 319,398 | 12,981,360 |
| OPEB related deferred inflows | 3,856,054 | 124,133 | 3,980,187 |
| Other | 787,265 | 194,350 | 981,615 |
| Total deferred inflows of resources | <u>\$ 74,337,778</u> | <u>\$ 637,881</u> | <u>\$ 74,975,659</u> |
| Net position: | | | |
| Net investment in capital assets | \$103,938,349 | \$ 327,476 | \$104,265,825 |
| Restricted for: | | | |
| Categorical funding | 1,259,028 | 0 | 1,259,028 |
| Student activities | 810,964 | 0 | 810,964 |
| Management levy | 6,908,479 | 0 | 6,908,479 |
| Physical plant and equipment levy | 5,260,071 | 0 | 5,260,071 |
| Capital projects | 9,157,193 | 0 | 9,157,193 |
| Debt service | 7,720,642 | 0 | 7,720,642 |
| Unrestricted | (51,541,272) | 195,265 | (51,346,007) |
| Total net position | <u>\$ 83,513,454</u> | <u>\$ 522,741</u> | <u>\$ 84,036,195</u> |

See notes to financial statements.

Dubuque Community School District
Statement of Activities
Year Ended June 30, 2020

| | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | |
|--|----------------------|------------------------|--|--|---------------------------------|------------------------|
| | Expenses | Charges for Service | Operating Grants, Contributions, and Restricted Interest | Governmental Activities | Business- type Activities | Total |
| Functions/Programs | | | | | | |
| Governmental activities: | | | | | | |
| Instruction: | | | | | | |
| Regular instruction | \$ 53,707,102 | \$1,095,102 | \$ 7,961,547 | \$ (44,650,453) | \$ 0 | \$ (44,650,453) |
| Special instruction | 27,603,430 | 858,831 | 7,655,832 | (19,088,767) | 0 | (19,088,767) |
| Other instruction | 13,749,325 | 1,144,008 | 346,071 | (12,259,246) | 0 | (12,259,246) |
| | <u>\$ 95,059,857</u> | <u>\$3,097,941</u> | <u>\$15,963,450</u> | <u>\$ (75,998,466)</u> | <u>\$ 0</u> | <u>\$ (75,998,466)</u> |
| Support services: | | | | | | |
| Student services | \$ 8,097,633 | \$ 0 | \$ 440,636 | \$ (7,656,997) | \$ 0 | \$ (7,656,997) |
| Instructional staff services | 6,105,303 | 0 | 1,659,008 | (4,446,295) | 0 | (4,446,295) |
| Administration Services | 16,240,347 | 0 | 934 | (16,239,413) | 0 | (16,239,413) |
| Operation & maintenance of plant services | 11,760,883 | 0 | 14,732 | (11,746,151) | 0 | (11,746,151) |
| Transportation services | 5,318,515 | 57,261 | 389,160 | (4,872,094) | 0 | (4,872,094) |
| | <u>\$ 47,522,681</u> | <u>\$ 57,261</u> | <u>\$ 2,504,470</u> | <u>\$ (44,960,950)</u> | <u>\$ 0</u> | <u>\$ (44,960,950)</u> |
| Non-instructional programs | \$ 79,056 | \$ 0 | \$ 0 | \$ (79,056) | \$ 0 | \$ (79,056) |
| Other expenditures: | | | | | | |
| Facilities acquisition | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| AEA flowthrough | 5,239,713 | 0 | 5,239,713 | 0 | 0 | 0 |
| Interest and other charges | 1,866,379 | 0 | 0 | (1,866,379) | 0 | (1,866,379) |
| Depreciation and other expenses (unallocated)* | 5,913,603 | 0 | 0 | (5,913,603) | 0 | (5,913,603) |
| | <u>\$ 13,019,695</u> | <u>\$ 0</u> | <u>\$ 5,239,713</u> | <u>\$ (7,779,982)</u> | <u>\$ 0</u> | <u>\$ (7,779,982)</u> |
| Total governmental activities | \$155,681,289 | \$3,155,202 | \$23,707,633 | \$(128,818,454) | \$ 0 | \$(128,818,454) |
| Business-type activities: | | | | | | |
| Non-instructional programs: | | | | | | |
| Nutrition services | \$ 4,948,700 | \$1,611,820 | \$ 3,261,079 | \$ 0 | \$ (75,801) | \$ (75,801) |
| Total | <u>\$160,629,989</u> | <u>\$4,767,022</u> | <u>\$26,968,712</u> | <u>\$(128,818,454)</u> | <u>\$ (75,801)</u> | <u>\$(128,894,255)</u> |
| General Revenues: | | | | | | |
| Property tax levied for: | | | | | | |
| General purposes | | | | \$ 51,271,578 | \$ 0 | \$ 51,271,578 |
| Capital outlay | | | | 4,102,073 | 0 | 4,102,073 |
| Local option sales tax | | | | 10,810,216 | 0 | 10,810,216 |
| Unrestricted state grants | | | | 57,325,777 | 0 | 57,325,777 |
| Unrestricted investment earnings | | | | 877,209 | 45,165 | 922,374 |
| Miscellaneous | | | | 1,135,823 | 0 | 1,135,823 |
| Total general revenues | | | | <u>\$125,522,676</u> | <u>\$ 45,165</u> | <u>\$ 125,567,841</u> |
| Transfers | | | | 281,827 | (281,827) | 0 |
| Total general revenues and transfers | | | | <u>\$125,804,503</u> | <u>\$(236,662)</u> | <u>\$ 125,567,841</u> |
| Change in net position | | | | \$ (3,013,951) | \$(312,463) | \$ (3,326,414) |
| Net position beginning of year | | | | 86,527,405 | 835,204 | 87,362,609 |
| Net position end of year | | | | <u>\$ 83,513,454</u> | <u>\$ 522,741</u> | <u>\$ 84,036,195</u> |

* This amount excludes the depreciation that is included in the direct expense of the various programs.
See notes to financial statements.

Dubuque Community School District
Balance Sheet
Governmental Funds
June 30, 2020

| | General | Capital Projects | Nonmajor | Total |
|--|---------------------|---------------------|---------------------|----------------------|
| Assets | | | | |
| Cash and pooled investment | \$31,601,063 | \$14,410,302 | \$15,682,087 | \$ 61,693,452 |
| Receivables: | | | | |
| Property tax: | | | | |
| Delinquent | 991,786 | 94,386 | 71,116 | 1,157,288 |
| Succeeding year | 49,263,943 | 4,268,554 | 3,500,000 | 57,032,497 |
| Accounts | 52,527 | 0 | 0 | 52,527 |
| Interest | 13,151 | 2,009 | 9,676 | 24,836 |
| Due from other governments | 3,062,944 | 910,382 | 0 | 3,973,326 |
| Inventories | 341,799 | 0 | 0 | 341,799 |
| Security deposit | 10,000 | 0 | 0 | 10,000 |
| Total assets | <u>\$85,337,213</u> | <u>\$19,685,633</u> | <u>\$19,262,879</u> | <u>\$124,285,725</u> |
| Liabilities, Deferred Inflows of Resources and Fund Balance | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 2,000,791 | \$ 942,386 | \$ 26,627 | \$ 2,969,804 |
| Salaries and benefits payable | 13,785,065 | 0 | 0 | 13,785,065 |
| Early retirement payable | 0 | 0 | 252,910 | 252,910 |
| Due to other governments | 109,780 | 0 | 0 | 109,780 |
| Unearned revenue | 1,355,901 | 0 | 0 | 1,355,901 |
| Security deposit payable | 10,000 | 0 | 0 | 10,000 |
| Total liabilities | <u>\$17,261,537</u> | <u>\$ 942,386</u> | <u>\$ 279,537</u> | <u>\$ 18,483,460</u> |
| Deferred inflows of resources: | | | | |
| Unavailable revenues: | | | | |
| Succeeding year property tax | \$49,263,943 | \$ 4,268,554 | \$ 3,500,000 | \$ 57,032,497 |
| Other | 686,579 | 57,429 | 43,257 | 787,265 |
| Total deferred inflows of resources | <u>\$49,950,522</u> | <u>\$ 4,325,983</u> | <u>\$ 3,543,257</u> | <u>\$ 57,819,762</u> |
| Fund balances: | | | | |
| Non-spendable: | | | | |
| Inventory | \$ 341,799 | \$ 0 | \$ 0 | \$ 341,799 |
| Restricted for: | | | | |
| Categorical funding | 1,259,028 | 0 | 0 | 1,259,028 |
| Debt service | 0 | 0 | 7,720,642 | 7,720,642 |
| Management levy purposes | 0 | 0 | 6,908,479 | 6,908,479 |
| Student activities | 0 | 0 | 810,964 | 810,964 |
| School infrastructure | 0 | 9,157,193 | 0 | 9,157,193 |
| Physical plant and equipment levy | 0 | 5,260,071 | 0 | 5,260,071 |
| Unassigned | 16,524,327 | 0 | 0 | 16,524,327 |
| Total fund balances | <u>\$18,125,154</u> | <u>\$14,417,264</u> | <u>\$15,440,085</u> | <u>\$ 47,982,503</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$85,337,213</u> | <u>\$19,685,633</u> | <u>\$19,262,879</u> | <u>\$124,285,725</u> |

See notes to financial statements.

Dubuque Community School District
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
Year Ended June 30, 2020

Total fund balances of governmental funds (page 39) **\$ 47,982,503**

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. 167,086,349

Accrued interest payable on long-term liabilities is not due and payable in the current period and, therefore, is not reported as a liability in the governmental funds. (883,400)

Pension and OPEB related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:

| | | |
|--------------------------------|---------------------|-----------|
| Deferred outflows of resources | \$ 21,330,151 | |
| Deferred inflows of resources | <u>(16,518,016)</u> | |
| | | 4,812,135 |

Long-term liabilities, including bonds payable, compensated absences, and other post-employment benefits payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

| | | |
|----------------------|---------------------|----------------------|
| Compensated absences | \$ (783,506) | |
| Bonds payable | (63,148,000) | |
| Net OPEB liability | (12,041,969) | |
| Pension liability | <u>(59,510,658)</u> | |
| | | <u>(135,484,133)</u> |

Net position of governmental activities (page 37) **\$ 83,513,454**

See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2020

| | General | Capital Projects | Nonmajor | Total |
|---|---------------|---------------------|----------------|-----------------|
| Revenues: | | | | |
| Local sources: | | | | |
| Local tax | \$ 47,796,932 | \$ 4,102,073 | \$ 3,474,646 | \$ 55,373,651 |
| Tuition | 1,240,198 | 0 | 0 | 1,240,198 |
| Other | 2,541,472 | 366,139 | 1,239,245 | 4,146,856 |
| State sources | 74,621,679 | 10,931,054 | 100,373 | 85,653,106 |
| Federal sources | 5,971,700 | 0 | 0 | 5,971,700 |
| Total revenues | \$132,171,981 | \$15,399,266 | \$ 4,814,264 | \$152,385,511 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular instruction | \$ 49,156,603 | \$ 2,258,903 | \$ 951,712 | \$ 52,367,218 |
| Special instruction | 25,638,122 | 0 | 0 | 25,638,122 |
| Other instruction | 12,489,876 | 0 | 1,216,707 | 13,706,583 |
| | \$ 87,284,601 | \$ 2,258,903 | \$ 2,168,419 | \$ 91,711,923 |
| Support services: | | | | |
| Student services | \$ 7,637,000 | \$ 0 | \$ 100,274 | \$ 7,737,274 |
| Instructional staff services | 5,886,229 | 0 | 101,953 | 5,988,182 |
| Administration services | 12,773,603 | 1,999,341 | 356,330 | 15,129,274 |
| Operation and maintenance of plant services | 10,043,115 | 59,725 | 1,638,375 | 11,741,215 |
| Transportation services | 3,789,743 | 653,714 | 217,663 | 4,661,120 |
| | \$ 40,129,690 | \$ 2,712,780 | \$ 2,414,595 | \$ 45,257,065 |
| Non-instructional programs | \$ 276 | \$ 6,226 | \$ 29,496 | \$ 35,998 |
| Other expenditures: | | | | |
| Facilities acquisition | \$ 0 | \$ 8,035,520 | \$ 0 | \$ 8,035,520 |
| Debt service: | | | | |
| Principal | 0 | 0 | 14,824,000 | 14,824,000 |
| Interest and other charges | 0 | 13,866 | 1,974,462 | 1,988,328 |
| AEA flowthrough | 5,239,713 | 0 | 0 | 5,239,713 |
| | \$ 5,239,713 | \$ 8,049,386 | \$ 16,798,462 | \$ 30,087,561 |
| Total expenditures | \$132,654,280 | \$13,027,295 | \$ 21,410,972 | \$167,092,547 |
| Excess (deficiency) of revenues over (under) expenditures | \$ (482,299) | \$ 2,371,971 | \$(16,596,708) | \$ (14,707,036) |
| Other financing sources (uses): | | | | |
| Revenue bonds issued | \$ 0 | \$ 0 | \$ 9,058,000 | \$ 9,058,000 |
| Compensation for loss of capital assets | 3,545 | 149,038 | 0 | 152,583 |
| Sales of property and equipment | 152,491 | 0 | 0 | 152,491 |
| Transfers in | 293,139 | 0 | 6,696,581 | 6,989,720 |
| Transfers out | (40,262) | (6,656,319) | (11,312) | (6,707,893) |
| Total other financing sources (uses): | \$ 408,913 | \$ (6,507,281) | \$ 15,743,269 | \$ 9,644,901 |
| Change in fund balances | \$ (73,386) | \$ (4,135,310) | \$ (853,439) | \$ (5,062,135) |
| Fund balances beginning of year | 18,198,540 | 18,552,574 | 16,293,524 | 53,044,638 |
| Fund balances end of year | \$ 18,125,154 | \$14,417,264 | \$ 15,440,085 | \$ 47,982,503 |

See notes to financial statements.

Dubuque Community School District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
to the Statement of Activities
Year Ended June 30, 2020

Net change in fund balances – total governmental funds (page 41) \$ (5,062,135)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are reported in the Statement of Net Position and are allocated over their estimated useful lives as depreciation expense in the Statement of Activities. Capital outlay expenditures exceeded depreciation expense in the current year as follows:

| | | |
|---------------------------------|--------------------|---------|
| Expenditures for capital assets | \$ 8,060,080 | |
| Depreciation expense | <u>(7,474,220)</u> | |
| | | 585,860 |

Proceeds from the sale of property and equipment are reported in the governmental funds, however, in the Statement of Activities, it is netted against the book value of the assets being deleted and only the gain portion is recognized.

Book value of assets retired this year. (86,664)

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Current year repayments exceeded issues, as

| | | |
|--------|-------------------|-----------|
| Issued | \$ (9,058,000) | |
| Repaid | <u>14,824,000</u> | |
| | | 5,766,000 |

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the governmental funds when due. In the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due.

121,949

The current year District employer share of IPERS contributions are reported as expenditures in the governmental funds, but are reported as a deferred outflow of resources in the Statement of Net Position.

7,571,188

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

| | | |
|----------------------|---------------------|---------------------|
| Compensated absences | \$ (122,379) | |
| OPEB expense | (871,742) | |
| Pension expense | <u>(10,916,028)</u> | |
| | | <u>(11,910,149)</u> |

Change in net position of governmental activities (page 38) \$ (3,013,951)

See notes to financial statements.

Dubuque Community School District
Statement of Net Position
Proprietary Fund
June 30, 2020

| | <u>School Nutrition</u> |
|---|-----------------------------|
| Assets: | |
| Current assets: | |
| Cash | \$1,903,703 |
| Due from other governments | 122,443 |
| Inventories | <u>136,287</u> |
| Total current assets | \$2,162,433 |
| Non-current assets: | |
| Capital assets, net of accumulated depreciation | <u>327,476</u> |
| Total assets | <u>\$2,489,909</u> |
| Deferred Outflows of Resources: | |
| Pension related deferred outflows | \$ 428,599 |
| OPEB related deferred outflows | <u>132,254</u> |
| Total deferred outflows of resources | <u>\$ 560,853</u> |
| Liabilities: | |
| Current liabilities: | |
| Accounts payable | \$ 3,312 |
| Salaries and benefits payable | 23,145 |
| Long-term liabilities: | |
| Net pension liability | 1,476,031 |
| Net OPEB liability | <u>387,652</u> |
| Total liabilities | <u>\$1,890,140</u> |
| Deferred Inflows of Resources: | |
| Pension related deferred inflows | \$ 319,398 |
| OPEB related deferred inflows | 124,133 |
| Other | <u>194,350</u> |
| Total deferred inflows of resources | <u>\$ 637,881</u> |
| Net Position: | |
| Investment in capital assets | \$ 327,476 |
| Unrestricted | <u>195,265</u> |
| Total net position | <u>\$ 522,741</u> |

See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
Year Ended June 30, 2020

| | <u>School Nutrition</u> |
|--------------------------------|-----------------------------|
| Operating revenue: | |
| Local sources: | |
| Charges for service | \$ 1,558,507 |
| Other | <u>53,313</u> |
| Total operating revenue | \$ 1,611,820 |
| Operating expenses: | |
| Non-instructional programs: | |
| Food service operations: | |
| Salaries | \$ 1,977,702 |
| Benefits | 856,647 |
| Purchased services | 380 |
| Supplies | 2,064,022 |
| Depreciation | 39,584 |
| Loss on disposal of assets | <u>10,365</u> |
| Total operating expenses | <u>\$ 4,948,700</u> |
| Operating loss | <u>\$(3,336,880)</u> |
| Non-operating revenue: | |
| State sources | \$ 42,038 |
| Federal sources | 3,219,041 |
| Interest on investments | <u>45,165</u> |
| Total non-operating revenue | <u>\$ 3,306,244</u> |
| Net income before transfers | \$ (30,636) |
| Transfers in | 0 |
| Transfers out | <u>(281,827)</u> |
| Change in net position | \$ (312,463) |
| Net position beginning of year | <u>835,204</u> |
| Net position end of year | <u><u>\$ 522,741</u></u> |

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2020

| | <u>School Nutrition</u> |
|---|-----------------------------|
| Cash flows from operating activities: | |
| Cash received from sale of lunches and breakfasts | \$ 1,597,763 |
| Cash received from miscellaneous operating activities | 96,576 |
| Cash payments to employees for services | (2,767,974) |
| Cash payments to suppliers for goods or services | <u>(1,748,900)</u> |
| Net cash used in operating activities | <u>\$(2,822,535)</u> |
| Cash flows from non-capital financing activities: | |
| State grants received | \$ 56,320 |
| Federal grants received | 2,725,116 |
| Transfers from other funds | 0 |
| Transfers to other funds | <u>(281,827)</u> |
| Net cash provided by non-capital financing activities | <u>\$ 2,499,609</u> |
| Cash flows from capital and related financing activities: | |
| Acquisition of capital assets | \$ (149,207) |
| Cash flows from investing activities: | |
| Interest on investments | <u>45,165</u> |
| Net increase in cash and cash equivalents | \$ (426,968) |
| Cash and cash equivalents at beginning of year | <u>2,330,671</u> |
| Cash and cash equivalents at end of year | <u>\$ 1,903,703</u> |

(continued)

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows (continued)
Proprietary Fund
Year Ended June 30, 2020

| | <u>School Nutrition</u> |
|---|-----------------------------|
| Reconciliation of operating loss to net cash used in operating activities: | |
| Operating loss | \$(3,336,880) |
| Adjustments to reconcile operating loss to net cash used in operation activities: | |
| Commodities used | 371,482 |
| Depreciation | 39,584 |
| Loss on disposal of assets | 10,365 |
| Decrease in other receivables | 0 |
| Increase in inventories | (12,878) |
| Decrease in accounts payable | (43,102) |
| Decrease in salaries and benefits payable | (676) |
| Decrease in net pension liability | (126,038) |
| Decrease in deferred outflows of resources | 49,710 |
| Increase in deferred inflows of resources | 186,295 |
| Increase in net OPEB liability | <u>39,603</u> |
| Net cash used in operating activities | <u><u>\$(2,822,535)</u></u> |

Non-cash investing, capital, and financial activities:

During the year ended June 30, 2020, the District received \$371,482 of Federal commodities.

See notes to financial statements.

Dubuque Community School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

| | <u>Private Purpose Trust</u> | |
|------------------------------------|--------------------------------------|------------------|
| | <u>Scholarship</u> | <u>Custodial</u> |
| Assets | | |
| Cash | <u>\$146,015</u> | <u>\$37,455</u> |
| Total assets | \$146,015 | \$37,455 |
| Net position | | |
| Restricted for scholarships | \$146,015 | \$ 0 |
| Restricted for other organizations | <u>0</u> | <u>37,455</u> |
| Total net position | <u>\$146,015</u> | <u>\$37,455</u> |

See notes to financial statements.

Dubuque Community School District
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2020

| | <u>Private Purpose Trust</u> | |
|---|--------------------------------------|------------------------|
| | <u>Scholarship</u> | <u>Custodial</u> |
| Additions: | | |
| Local sources: | | |
| Gifts and contributions | \$ 4,495 | \$26,034 |
| Interest income | 2,614 | 0 |
| Total additions | <u>\$ 7,109</u> | <u>\$26,034</u> |
| Deductions: | | |
| Scholarships awarded | \$ 15,690 | \$ 0 |
| Administrative | 0 | 21,437 |
| Total deductions | <u>\$ 15,690</u> | <u>\$21,437</u> |
| Change in net position | \$ (8,581) | \$ 4,597 |
| Net position beginning of year, as restated | <u>154,596</u> | <u>32,858</u> |
| Net position end of year | <u><u>\$146,015</u></u> | <u><u>\$37,455</u></u> |

See notes to financial statements.

Note 1: Summary of Significant Accounting Policies

Dubuque Community School District is a political subdivision of the State of Iowa and operates public schools for children in grades pre-kindergarten through twelve. Additionally, the District either operates or sponsors various adult education programs. These courses include remedial education as well as vocational and recreational courses. The geographic area served includes the City of Dubuque, Iowa, portions of Dubuque County and Jackson County, Iowa. The District is governed by a Board of Education whose members are elected on a non-partisan basis.

The District's financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

A. Reporting Entity

For financial reporting purposes, Dubuque Community School District has included all funds, organizations, agencies, boards, commissions and authorities. The District has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the District. The Dubuque Community School District has no component units that meet the Governmental Accounting Standards Board criteria.

Jointly Governed Organizations – The District participates in a jointly governed organization that provides services to the District but does not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. The District is a member of the City of Dubuque and Dubuque Assessor's Conference Board.

B. Basis of Presentation

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the District. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by tax and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for service.

Note 1: Summary of Significant Accounting Policies: (continued)

B. Basis of Presentation: (continued)

The Statement of Net Position presents the District's nonfiduciary assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances for bonds, notes, and other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Enabling legislation did not result in any restricted net position.

Unrestricted net position consists of net position not meeting the definition of the preceding categories. Unrestricted net position often has constraints on resources that are imposed by management, which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions, and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements - Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds. Combining schedules are also included for the Capital Projects Fund accounts.

The District reports the following major governmental funds:

The General Fund is the general operating fund of the District. All general tax revenues and other revenues that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, including instructional, support and other costs.

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities.

Note 1: Summary of Significant Accounting Policies: (continued)

B. Basis of Presentation: (continued)

The other governmental funds of the District are considered nonmajor and are as follows:

The Debt Service Fund is utilized to account for the payment of interest and principal on the District's general long-term debt.

The Special Revenue Funds account for and reports the proceeds to specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The District reports the following major proprietary fund:

The District's proprietary fund is the Enterprise, School Nutrition Fund. This fund is used to account for the food service operations of the District.

The District also reports fiduciary funds which focus on net position and changes in net position.

The District's fiduciary funds include the following:

The Private-Purpose Trust Fund is used to account for assets held by the District under trust agreements which require income earned to be used to benefit individuals through scholarship awards.

The Custodial Fund is used to account for assets held by the District as an agent for individuals, private organizations, and other governments.

C. Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Note 1: Summary of Significant Accounting Policies: (continued)

C. Measurement Focus and Basis of Accounting: (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty (60) days after year end.

Property tax, intergovernmental revenues (shared revenues, grants, and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments, and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, and then general revenues.

When an expenditure is incurred in governmental funds, which can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the expenditure toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned fund balances.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's Enterprise Fund is charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Note 1: Summary of Significant Accounting Policies: (continued)

C. Measurement Focus and Basis of Accounting: (continued)

The District maintains its financial records on the cash basis. The financial statements of the District are prepared by making memorandum adjusting entries to the cash basis financial records.

D. Assets, Liabilities, Deferred Inflows of Resources and Fund Equity

The following accounting policies are followed in preparing the financial statements:

Cash, Pooled Investments, and Cash Equivalents – The cash balances of most District funds are pooled and invested. Investments are stated at fair value.

For purposes of the statement of cash flows, all short-term cash investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

Property Tax Receivable – Property tax in the governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the Board of Education. Delinquent property tax receivable represents unpaid taxes for the current and prior years. The succeeding year property tax receivable represents taxes certified by the Board of Education to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the District is required to certify its budget in April of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is deferred in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds become due and collectible in September and March of the fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2018, assessed property valuations; is for the tax accrual period July 1, 2019, through June 30, 2020, and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2019.

Due from Other Governments – Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants, and reimbursements from other governments.

Note 1: Summary of Significant Accounting Policies: (continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Fund Equity: (continued)

Inventories – Inventories are valued at cost using the first-in, first-out method for purchased items and government commodities. The costs of governmental fund and proprietary fund inventories are recorded as expenses when consumed rather than when purchased or received.

Capital Assets – Capital assets, which include property, furniture, equipment, and intangibles are reported in the applicable governmental or business-type activities columns in the government-wide Statement of Net Position. Capital assets are recorded at historical cost. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized. District machinery and equipment with a cost of more than \$5,000 will be capitalized. The Nutrition Fund equipment is capitalized with a cost of more than \$500.

Property, furniture, equipment, and intangibles are depreciated using the straight-line method of depreciation over the following estimated useful lives:

| | |
|-------------------------------------|------------|
| Buildings | 50 years |
| Improvements to buildings and sites | 20 years |
| Furniture and equipment | 5-12 years |
| Intangibles | 3-5 years |

Deferred Outflows of Resources – Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense, the unamortized portion of the net difference between projected and actual earnings on pension plan investments and contributions from the District after the measurement date but before the end of the District's reporting period.

Salaries and Benefits Payable - Payroll and related expenditures for teachers with annual contracts corresponding to the current school year, which are payable in July and August, have been accrued as liabilities.

Advances from Grantors – Grant proceeds which have been received by the District but will be spent in a succeeding fiscal year.

Note 1: Summary of Significant Accounting Policies: (continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Fund Equity: (continued)

Compensated Absences – District employees accumulate a limited amount of earned but unused vacation for subsequent use or for payment upon termination, death, or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2020. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

Long-Term Liabilities – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities column in the Statement of Net Position.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to/deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

Total OPEB Liability – For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information has been determined based on the District's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund and the Enterprise, School Nutrition Fund.

Deferred Inflows of Resources – Deferred inflows of resources represent an acquisition of net position applicable to a future year(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of unspent grant proceeds as well as property tax receivable and other receivables not collected within sixty (60) days after year end.

Note 1: Summary of Significant Accounting Policies: (continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Fund Equity: (continued)

Deferred inflows of resources in the Statement of Net Position consists of succeeding year property tax receivable that will not be recognized as revenue until the year for which it is levied and the unamortized portion of the net difference between projected and actual earnings on pension plan investments.

Fund Balance – In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, or state or federal laws, or imposed by law through constitutional provisions or enabling legislation.

Unassigned – All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the District's policy is to pay the expenditure from restricted fund balance and then from the unassigned fund balance.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information.

F. Subsequent Events

Management has evaluated for subsequent events through December 14, 2020, the date the financial statements were available to be issued. Based on that evaluation, there is one material subsequent event – See Note 12.

Note 2: Cash and Pooled Investments

The District's deposits in banks at June 30, 2020, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds. The first \$250,000 in credit unions is covered by federal depository insurance and amounts over \$250,000 have a standby letter of credit that is pledged at the Federal Home Loan Bank (FHLB).

As of June 30, 2020, the book balance of the District's petty cash totaled \$12,470 and the cash deposit balances totaled \$42,768,155.

The District chooses to disclose its investments by specifically identifying each. The fair value of investments is based on quoted market prices and are not rated. As of June 30, 2020, the District had investments as follows:

| <u>Investment</u> | <u>Type</u> | <u>Issue Date</u> | <u>Term</u> | <u>Maturity Date</u> | <u>Fair Value</u> |
|-------------------------------|------------------------|-------------------|-------------|----------------------|---------------------|
| DuTrac Community Credit Union | Certificate of Deposit | 05/20/20 | 6 months | 11/20/20 | \$20,000,000 |
| Dubuque Bank & Trust | Certificate of Deposit | 05/22/12 | 134 months | 07/01/23 | <u>1,000,000</u> |
| | | | | | <u>\$21,000,000</u> |

Interest Rate Risk: The District's investment policy limits the investments of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the District.

Credit Risk: The District is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Education; prime eligible bankers acceptances; certain high-rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district. The District has no investment policies that would further limit its investment choices.

Concentration of Credit Risk: The District's general investment policy is to apply the prudent-person rule: In making investments, the District will exercise the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

Note 2: Cash and Pooled Investments: (continued)

Custodial Credit Risk: For deposits and investments, this is the risk that, in the event of bank failure, the District's deposits may not be returned to it. Chapter 12C of the Code of Iowa requires all District deposits in banks to be entirely covered by federal depository insurance or by the State Sinking Fund. As of June 30, 2019, the District had no deposits or investments subject to custodial credit risk.

The following is a reconciliation of cash and investments as shown on the financial statements:

| | |
|-----------------------------|---------------------|
| Petty cash | \$ 12,470 |
| Cash deposits | 42,768,155 |
| Investments | <u>21,000,000</u> |
| | <u>\$63,780,625</u> |
| Governmental activities | \$61,693,452 |
| Business-type activities | 1,903,703 |
| Fiduciary funds: | |
| Private Purpose Trust | 146,015 |
| Custodial | <u>37,455</u> |
| | <u>\$63,780,625</u> |

Note 3: Inter-fund Transfers

The detail of inter-fund transfers for the year ended June 30, 2020, is as follows:

| Transfer to | Transfer from | Amount |
|-----------------------------------|-----------------------------------|--------------------|
| General | Special Revenue: Student Activity | \$ 11,312 |
| Debt Service | Capital Projects | 6,656,319 |
| General | Proprietary | 281,827 |
| Special Revenue: Student Activity | General | <u>40,262</u> |
| Total | | <u>\$6,989,720</u> |

Transfers generally move revenue from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources.

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2020, is as follows:

| | Balance Beginning of Year | Increases / Reclassi- fications | (Decreases) | Balance End of Year |
|--|---------------------------------|---------------------------------------|----------------|------------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 7,479,048 | \$ 0 | \$ 0 | \$ 7,479,048 |
| Construction in progress | 12,397,039 | 1,162,884 | (12,347,391) | 1,212,532 |
| Total capital assets not being depreciated | \$ 19,876,087 | \$ 1,162,884 | \$(12,347,391) | \$ 8,691,580 |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | \$187,911,839 | \$17,882,614 | \$ 0 | \$205,794,453 |
| Land improvements | 19,337,964 | 110,733 | (14,853) | 19,433,844 |
| Furniture and equipment | 23,277,404 | 1,251,241 | (1,096,197) | 23,432,448 |
| Total capital assets being depreciated | \$230,527,207 | \$19,244,588 | \$ (1,111,050) | \$248,660,745 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | \$ 57,957,811 | \$ 4,836,269 | \$ 0 | \$ 62,794,080 |
| Land improvements | 8,795,742 | 786,399 | 0 | 9,582,141 |
| Furniture and equipment | 17,062,588 | 1,851,552 | (1,024,385) | 17,889,755 |
| Total accumulated depreciation | \$ 83,816,141 | \$ 7,474,220 | \$ (1,024,385) | \$ 90,265,976 |
| Total capital assets being depreciated, net | \$146,711,066 | \$11,770,368 | \$ (86,665) | \$158,394,769 |
| Governmental activities capital assets, net | \$166,587,153 | \$12,933,252 | \$(12,434,056) | \$167,086,349 |
| Business-type Activities: | | | | |
| Furniture and equipment | \$ 1,355,949 | \$ 195,560 | \$ (120,397) | \$ 1,431,112 |
| Less accumulated depreciation | 1,127,731 | 39,584 | (63,679) | 1,103,636 |
| Business-type activities capital assets, net | \$ 228,218 | \$ 155,976 | \$ (56,718) | \$ 327,476 |

Note 4: Capital Assets: (continued)

Depreciation expense was charged by the District as follows:

Governmental activities:

Instruction:

| | |
|---------|-----------|
| Regular | \$ 68,574 |
| Special | 8,789 |
| Other | 75,190 |

Support services:

| | |
|------------------------------------|---------|
| Student services | 3,156 |
| Instructional staff | 16,985 |
| Administration | 568,440 |
| Operation and maintenance of plant | 28,044 |
| Transportation | 789,316 |
| Non-instructional programs | 2,123 |

\$1,560,617

Unallocated depreciation

5,913,603

Total governmental activities depreciation expense

\$7,474,220

Business-type activities:

Food services:

| | |
|----------------------|------------------|
| Regular depreciation | <u>\$ 39,584</u> |
|----------------------|------------------|

Note 5: Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2020, are summarized as follows:

| | Balance Beginning of Year | Additions | Reductions | Balance End of Year | Due Within One Year |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|---------------------------|
| Governmental activities: | | | | | |
| Revenue bonds | \$ 68,914,000 | \$ 9,058,000 | \$14,824,000 | \$ 63,148,000 | \$5,084,000 |
| Compensated absences | 661,127 | 783,506 | 661,127 | 783,506 | 783,506 |
| Net pension liability | 64,864,544 | 59,510,658 | 64,864,544 | 59,510,658 | 0 |
| Net OPEB liability | 9,930,512 | 6,170,557 | 4,059,100 | 12,041,969 | 0 |
| | <u>\$144,370,183</u> | <u>\$75,522,721</u> | <u>\$84,408,771</u> | <u>\$135,484,133</u> | <u>\$5,867,506</u> |
| Business type activities: | | | | | |
| Net pension liability | \$ 1,602,069 | \$ 1,476,031 | \$ 1,602,069 | \$ 1,476,031 | \$ 0 |
| Net OPEB liability | 348,049 | 198,641 | 159,038 | 387,652 | 0 |
| | <u>\$ 1,950,118</u> | <u>\$ 1,674,672</u> | <u>\$ 1,761,107</u> | <u>\$ 1,863,683</u> | <u>\$ 0</u> |

Note 5: Long-term Liabilities: (continued)Revenue Bonds Payable

Summary of debt service requirements to maturity on the outstanding bonded indebtedness and loans as of June 30, 2020, is as follows:

| Summary – Debt Service Requirements to Maturity | | | |
|--|---------------------|---------------------|---------------------|
| Year Ending June 30 | Principal | Interest | Total |
| 2021 | \$ 5,084,000 | \$ 1,704,715 | \$ 6,788,715 |
| 2022 | 5,093,000 | 1,580,397 | 6,673,397 |
| 2023 | 5,215,000 | 1,454,549 | 6,669,549 |
| 2024 | 4,689,000 | 1,329,963 | 6,018,963 |
| 2025 | 5,521,000 | 1,200,550 | 6,721,550 |
| 2026-2030 | 37,546,000 | 3,632,637 | 41,178,637 |
| | <u>\$63,148,000</u> | <u>\$10,902,811</u> | <u>\$74,050,811</u> |

Details of the District's June 30, 2020, school infrastructure sales, services and use tax revenue refunding bond indebtedness are as follows:

| Series 2014 Bonds | | | | |
|-------------------------------------|----------------------|--------------------|--------------------|---------------------|
| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
| 2021 | 3.15% | \$1,100,000 | \$ 294,525 | \$ 1,394,525 |
| 2022 | 3.15% | 1,100,000 | 259,875 | 1,359,875 |
| 2023 | 3.15% | 1,100,000 | 225,225 | 1,325,225 |
| 2024 | 3.15% | 1,100,000 | 190,575 | 1,290,575 |
| 2025 | 3.15% | 1,100,000 | 155,925 | 1,255,925 |
| 2026-2030 | 3.15% | 4,400,000 | 277,200 | 4,677,200 |
| | | <u>\$9,900,000</u> | <u>\$1,403,325</u> | <u>\$11,303,325</u> |

Note 5: Long-term Liabilities: (continued)**Series 2015 Bonds**

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------------------|----------------------|---------------------|--------------------|---------------------|
| 2021 | 3.25% | \$ 0 | \$ 580,250 | \$ 580,250 |
| 2022 | 3.25% | 0 | 580,250 | 580,250 |
| 2023 | 3.25% | 0 | 580,250 | 580,250 |
| 2024 | 3.25% | 0 | 580,250 | 580,250 |
| 2025 | 3.25% | 0 | 580,250 | 580,250 |
| 2026-2030 | 3.25%-4.00% | 15,960,000 | 2,497,400 | 18,457,400 |
| | | <u>\$15,960,000</u> | <u>\$5,398,650</u> | <u>\$21,358,650</u> |

Series 2016 Bonds

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------------------|----------------------|--------------------|--------------------|---------------------|
| 2021 | 2.17% | \$ 285,000 | \$ 209,025 | \$ 494,025 |
| 2022 | 2.17% | 325,000 | 202,407 | 527,407 |
| 2023 | 2.17% | 365,000 | 194,920 | 559,920 |
| 2024 | 2.17% | 1,340,000 | 176,421 | 1,516,421 |
| 2025 | 2.17% | 1,770,000 | 142,678 | 1,912,678 |
| 2026-2030 | 2.17% | 5,690,000 | 188,139 | 5,878,139 |
| | | <u>\$9,775,000</u> | <u>\$1,113,590</u> | <u>\$10,888,590</u> |

Series 2017 Bonds

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------------------|----------------------|--------------------|------------------|--------------------|
| 2021 | 2.25% | \$1,025,000 | \$190,969 | \$1,215,969 |
| 2022 | 2.25% | 1,045,000 | 167,681 | 1,212,681 |
| 2023 | 2.25% | 1,070,000 | 143,888 | 1,213,888 |
| 2024 | 2.25% | 1,095,000 | 119,531 | 1,214,531 |
| 2025 | 2.25% | 1,130,000 | 94,500 | 1,224,500 |
| 2026-2030 | 2.25% | 3,635,000 | 124,593 | 3,759,593 |
| | | <u>\$9,000,000</u> | <u>\$841,162</u> | <u>\$9,841,162</u> |

Note 5: Long-term Liabilities: (continued)**Series 2018A Bonds**

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------------------|----------------------|--------------------|------------------|--------------------|
| 2021 | 2.95% | \$ 412,515 | \$154,838 | \$ 567,353 |
| 2022 | 2.95% | 412,515 | 142,669 | 555,184 |
| 2023 | 2.95% | 424,053 | 130,329 | 554,382 |
| 2024 | 2.95% | 637,522 | 114,671 | 752,193 |
| 2025 | 2.95% | 484,632 | 98,119 | 582,751 |
| 2026-2030 | 2.95% | 3,083,763 | 261,808 | 3,345,571 |
| | | <u>\$5,455,000</u> | <u>\$902,434</u> | <u>\$6,357,434</u> |

Series 2018B Bonds

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------------------|----------------------|--------------------|------------------|--------------------|
| 2021 | 2.95% | \$ 302,485 | \$113,538 | \$ 416,023 |
| 2022 | 2.95% | 302,485 | 104,615 | 407,100 |
| 2023 | 2.95% | 310,947 | 95,567 | 406,514 |
| 2024 | 2.95% | 467,478 | 84,085 | 551,563 |
| 2025 | 2.95% | 355,368 | 71,948 | 427,316 |
| 2026-2030 | 2.95% | 2,261,237 | 191,977 | 2,453,214 |
| | | <u>\$4,000,000</u> | <u>\$661,730</u> | <u>\$4,661,730</u> |

Series 2019 Bonds

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------------------|----------------------|--------------------|------------------|--------------------|
| 2021 | 2.00% | \$1,959,000 | \$161,570 | \$2,120,570 |
| 2022 | 2.00% | 1,908,000 | 122,900 | 2,030,900 |
| 2023 | 2.00% | 1,945,000 | 84,370 | 2,029,370 |
| 2024 | 2.00% | 49,000 | 64,430 | 113,430 |
| 2025 | 2.00% | 681,000 | 57,130 | 738,130 |
| 2026-2030 | 2.00% | 2,516,000 | 91,520 | 2,607,520 |
| | | <u>\$9,058,000</u> | <u>\$581,920</u> | <u>\$9,639,920</u> |

Note 5: Long-term Liabilities: (continued)

The District has pledged future statewide sales, services and use tax revenues to repay the \$63,148,000 of bonds issued in March 2014, January 2015, December 2016, December 2017, October 2018 and December 2019.

In March 2014, the District issued \$13,033,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2014 for the purpose of providing funds for renovations, improvements, and additions to Hempstead High School and Kennedy Elementary School.

In January 2015, the District issued \$15,960,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2015 for the purpose of providing funds for renovations, improvements, and additions to Hempstead High School, renovations to Senior High School and/or other school infrastructure projects as authorized by the electors.

In December 2016, the District issued \$10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2016 for the purpose of providing funds for renovations, improvements, and additions to Hempstead High School, renovations to Senior High School and/or other school infrastructure projects as authorized by the electors.

In December 2017, the District issued \$10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2017, for the purpose of providing funds for renovations and improvements to Senior High School as authorized by the electors.

In October 2018, the District issued \$9,455,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2018A and 2018B, for the purpose of providing funds for renovations and improvements to Senior High School and improvements to the Alta Vista Campus.

In December 2019, the District issued \$9,058,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, Series 2019, for the purpose of refunding the May 2012 and June 2013 School Infrastructure Sales, Services and Use Tax Revenue Bonds in order to realize debt service savings due to lower interest rates payable on the refunding bonds.

The bonds are payable solely from the proceeds of the statewide sales, services and use tax revenues received by the District and are payable through 2030. The bonds are not a general obligation of the District. However, the debt is subject to the constitutional debt limitation of the District. Annual principal and interest payments on the bonds are expected to require a large percentage of the statewide sales, services and use tax revenues. The total principal and interest remaining to be paid on the notes is \$74,050,811.

Note 5: Long-term Liabilities: (continued)

The resolution providing for the issuance of the statewide sales, services and use tax revenue bonds includes the following provisions:

- a) \$1,596,000 of the proceeds from the issuance of the revenue bonds shall be deposited to a reserve account to be used solely for the purpose of paying principal and interest on the bonds if insufficient money is available in the sinking account. The balance of the proceeds shall be deposited to the project account.
- b) All proceeds from the statewide sales, services and use tax shall be placed in a revenue account.
- c) Monies in the revenue account shall be disbursed to make deposits into a sinking account to pay the principal and interest requirements of the revenue bonds for the fiscal year.
- d) Any monies remaining in the revenue account after the required transfer to the sinking account may be transferred to the project account to be used for any lawful purpose.

The District complied with all revenue-bond provisions during the year ended June 30, 2020.

During the year ended June 30, 2020, the District made interest payments totaling \$1,915,181.

Note 6: Pension Plan and Retirement Benefits

Plan Description – IPERS membership is mandatory for employees of the District, except for those covered by another retirement system. Employees of the District are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by the Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at PO Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Note 6: Pension Plan and Retirement Benefits: (continued)

Pension Benefits – A Regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier based on years of service.
- The member's highest five-year average salary, except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll based on the Actuarial Amortization Method adopted by the Investment Board.

Note 6: Pension Plan and Retirement Benefits: (continued)

In FY 2019-20, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the District contributed 9.44% of covered payroll, for a total rate of 15.73%.

The District's contributions to IPERS for the year ended June 30, 2020, totaled \$7,882,061.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2020, the District reported a liability of \$60,986,689 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2019, the District's proportion was 1.046163%, which was a decrease of 0.004484% over its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$11,173,006. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| Differences between expected and actual experience | \$ 169,072 | \$ 2,192,764 |
| Changes of assumptions | 6,532,546 | 0 |
| Net difference between projected and actual earnings on IPERS' investments | 2,883,016 | 9,755,483 |
| Changes in proportion and differences between District contributions and the District's proportionate share of contributions | 183,730 | 1,033,113 |
| District contributions subsequent to the measurement date | <u>7,882,061</u> | <u>0</u> |
| Total | <u>\$17,650,425</u> | <u>\$12,981,360</u> |

Note 6: Pension Plan and Retirement Benefits: (continued)

\$7,882,061 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending June 30, | Amount |
|---------------------------------|-----------------------------|
| 2021 | \$ 987,060 |
| 2022 | (1,811,921) |
| 2023 | (1,116,461) |
| 2024 | (1,123,426) |
| 2025 | <u>(148,248)</u> |
| Total | <u><u>\$(3,212,996)</u></u> |

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

| | |
|--|---|
| Rate of inflation (effective June 30, 2017) | 2.60% per annum. |
| Rates of salary increase (effective June 30, 2017) | 3.25 to 16.25% average, including inflation. Rates vary by membership group. |
| Long-term investment rate of return (effective June 30, 2017) | 7.00% compounded annually, net of investment expense, including inflation. |
| Wage growth (effective June 30, 2017) | 3.25% per annum, based on 2.60% inflation and 0.65% real wage inflation. |

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2019 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

Note 6: Pension Plan and Retirement Benefits: (continued)

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class | Asset Allocation | Long-Term Expected Real Rate of Return |
|--------------------------|-------------------------|---|
| Domestic equity | 22.0% | 5.60% |
| International equity | 15.0 | 6.08 |
| Global smart beta equity | 3.0 | 5.82 |
| Core plus fixed income | 27.0 | 1.71 |
| Public credit | 3.5 | 3.32 |
| Public real assets | 7.0 | 2.81 |
| Cash | 1.0 | (0.21) |
| Private equity | 11.0 | 10.13 |
| Private real assets | 7.5 | 4.76 |
| Private credit | <u>3.0</u> | 3.01 |
| Total | <u>100.0%</u> | |

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1% lower (6.00%) or 1% higher (8.00%) than the current rate

Note 6: Pension Plan and Retirement Benefits: (continued)

| | 1% Decrease (6.00%) | Discount Rate (7.00%) | 1% Increase (8.00%) |
|--|--------------------------------|--------------------------------------|--------------------------------|
| District's proportionate share of the net pension liability | \$108,292,673 | \$60,986,689 | \$21,306,950 |

IPERS' Fiduciary Net Position – Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to IPERS – At June 30, 2020, the District reported payables to IPERS of \$0 for legally required District contributions and \$0 for legally required employee contributions withheld from employee wages which had not yet been remitted to IPERS.

Voluntary Early Retirement Plan - The District offers voluntary early retirement plans to its certified, administrative, and classified employees. Eligible employees must be at least age fifty-five, must have completed either fifteen or twenty years of service, depending on the employee's classification, and the last five years must be consecutive or employed for thirty years, of which the last one year shall be consecutive full-time. Employees must complete an application which is required to be approved by the Board of Education.

The early retirement incentive for each eligible employee is up to 50% of the employee's base salary calculated by using different methods depending on the type of employee.

The cost of early retirements expected to be liquidated currently, are recorded as a liability of the special revenue – management levy fund. At June 30, 2020, the District has obligations to twenty-two (22) participants with a total accrued liability of \$252,910. These early retirement benefits will be paid July 1, 2020.

Early retirement benefits paid during the year ended June 30, 2020, totaled \$1,180,664.

Note 7: Other Post-employment Benefits (OPEB)

Plan Description – The District administers a single-employer benefit plan which provides medical and prescription drug benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

OPEB Benefits – Individuals who are employed by the District and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical and prescription drug benefits as active employees, which results in an implicit rate subsidy and an OPEB liability.

Note 7: Other Post-employment Benefits (OPEB): (continued)

Retired participants must be age 55 or older at retirement. At June 30, 2020, the following employees were covered by the benefit terms:

| | |
|--|--------------|
| Inactive employees or beneficiaries currently receiving benefit payments | 70 |
| Active employees | <u>1,437</u> |
| Total | <u>1,507</u> |

Total OPEB Liability – The District’s total OPEB liability of \$12,429,621 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

| | |
|---|--|
| Rate of inflation (effective June 30, 2020) | 2.60% per annum. |
| Rates of salary increase (effective June 30, 2020) | 3.25%-16.25% average depending upon years of service, including inflation. |
| Discount rate (effective June 30, 2020) | 3.50% compounded annually, including inflation. |
| Healthcare cost trend rate (effective June 30, 2020) | (1.80%) initial rate. Medical inflation was based on the “Getzen” model published by the Society of Actuaries for purposes of evaluating long-term medical trend. Under the Patient Protection and Affordable Care Act of 2010, a federal excise tax will apply for high-cost health plans beginning in 2020. A margin to reflect the impact of the excise tax in future years is reflected in the assumed trend. The following tables show the trend rates used in this valuation. |

| Annual Medical Trend | |
|----------------------|-------------|
| Year | Rate Pre-65 |
| 2019 | (1.80)% |
| 2020 | 6.40 |
| 2021 | 5.70 |
| 2022 | 5.00 |
| 2023 | 4.90 |
| 2024 | 4.80 |
| 2025 | 4.70 |
| 2030 | 4.70 |
| 2040 | 5.40 |
| 2050 | 5.10 |
| 2060 | 4.80 |
| 2070 | 4.20 |
| Ultimate (2074) | 3.90 |

Note 7: Other Post-employment Benefits (OPEB): (continued)

Discount Rate – The discount rate used to measure the total OPEB liability was 3.50% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the SOA RPH-2019 total dataset mortality table fully generational using Scale MP-2019. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience studies with dates corresponding to those listed above.

Changes in the Total OPEB Liability

| | <u>Total OPEB Liability</u> |
|--|--|
| Total OPEB liability beginning of year | <u>\$10,278,561</u> |
| Changes for the year: | |
| Service cost | 770,622 |
| Interest | 411,593 |
| Effect on plan changes | 519,357 |
| Effect of assumptions, changes or inputs | 4,667,626 |
| Changes in assumptions | (3,382,798) |
| Benefit payments | <u>(835,340)</u> |
| Net changes | <u>2,151,060</u> |
| Total OPEB liability end of year | <u><u>\$12,429,621</u></u> |

Changes of assumptions reflect a change in the discount rate from 3.58% in FY 2018-19 to 3.87% in FY 2019-20.

Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.50%) or 1% higher (4.50%) than the current discount rate.

| | <u>1% Decrease (2.50%)</u> | <u>Discount Rate (3.50%)</u> | <u>1% Increase (4.50%)</u> |
|----------------------|---|---|---|
| Total OPEB liability | \$13,342,654 | \$12,429,621 | \$11,566,142 |

Note 7: Other Post-employment Benefits (OPEB): (continued)

Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates
 – The following presents the total OPEB liability of the District as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (-2.80%) or 1% higher (-0.80%) than the current healthcare cost trend rates.

| | 1% Decrease (-2.80%) | Healthcare Cost Trend Rate (-1.80%) | 1% Increase (-0.80%) |
|----------------------|-------------------------------------|--|-------------------------------------|
| Total OPEB liability | \$11,303,501 | \$12,429,621 | \$13,766,434 |

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2020, the District recognized OPEB expense of \$1,703,956. At June 30, 2020, the District reported deferred outflows of resources related to OPEB from the following resources:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|--|--|---|
| Differences between expected and actual experience | \$ 0 | \$4,240,579 |
| Changes in assumptions | <u>3,980,157</u> | <u>0</u> |
| Total | <u>\$3,980,187</u> | <u>\$4,240,579</u> |

The amount reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense as follows:

| Year ending June 30, | Amount |
|---------------------------------|------------------|
| 2021 | \$ 2,384 |
| 2022 | 2,384 |
| 2023 | 2,384 |
| 2024 | 2,384 |
| 2025 | 2,384 |
| Thereafter * | <u>248,472</u> |
| | <u>\$260,392</u> |

* Note that additional future deferred inflows and outflows of resources may impact these numbers.

Note 8: Risk Management

Dubuque Community School District is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The District assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have not been any significant changes in insurance coverage from coverage in the prior year.

Note 9: Area Education Agency

The District is required by the Code of Iowa to budget for its share of special education support, media and educational services provided through the area education agency. The District's actual amount for this purpose totaled \$5,239,713 for the year ended June 30, 2020, and is recorded in the general fund by making a memorandum adjusting entry to the financial statements.

Note 10: Tax Abatements

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

Tax Abatements of Other Entity

Other entities within the District provide tax abatements for urban renewal and economic development projects pursuant to Chapters 15 and 403 of the Code of Iowa. Additionally, the City of Dubuque offered an urban revitalization tax abatement program pursuant to Chapter 404 of the Code of Iowa. With prior approval by the governing body, this program provides for an exemption of taxes based on a percentage of the actual value added by improvements.

Property tax revenues of the District were reduced by the following amounts for the year ended June 30, 2020, under agreements entered into by the following entity:

| Entity | Tax Abatement Program | Amount of Tax Abated |
|-----------------|---|----------------------|
| City of Dubuque | Urban renewal and economic development projects | \$1,031,290 |
| Dubuque County | Urban renewal and economic development projects | 5,643 |

Note 10: Tax Abatements: (continued)

The State of Iowa reimburses the district an amount equivalent to the increment of valuation on which property tax is divided times \$5.40 per \$1,000 of taxable valuation. For the year ended June 30, 2020, this reimbursement amounted to \$450,975.

Note 11: Construction Commitments

On March 9, 2020, the District signed a \$2,000,000 contract for architect services for Senior Phase II at Dubuque Senior High School. As of June 30, 2020, no change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2020, \$148,010 had been paid on the contract.

On March 9, 2020, the District signed an \$1,486,000 contract for the Alta Vista Campus Vocational Technology Classroom Addition. As of June 30, 2020, no change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2020, \$413,618 had been paid on the contract.

On February 10, 2020, the District signed a \$281,000 contract for the Hempstead Kitchen Serving Equipment Replacement. As of June 30, 2020, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund and nutrition fund. As of June 30, 2020, \$0 had been paid on the contract.

Note 12: Subsequent Event

In July 2020, the District issued \$24,085,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, for the purpose of providing funds to refund outstanding sales tax indebtedness dated March 31, 2014 and January 12, 2015, including costs of issuance and a debt service reserve fund. Any bond proceeds remaining after refunding will be used to pay the costs of providing funds for preliminary design work for renovation projects at Dubuque Senior High School (Phase II).

Note 13: Categorical Funding

In accordance with Iowa Administrative Code Section 98.1, categorical funding is financial support from the state and federal governments targeted for particular categories of students, special programs, or special purposes. This support is in addition to school district or area education agency general purpose revenue, for purposes beyond the basic educational program and most often has restrictions on its use. Any portion of categorical funding provided by the state that is not expended by the end of the fiscal year must be carried forward as a restricted fund balance.

Note 13: Categorical Funding: (continued)

The following is a schedule of the categorical funding restricted in the General Fund at June 30, 2020.

| Program | Amount |
|--|--------------------|
| Professional development | \$ 685,068 |
| Four-year-old preschool state aid | 211,147 |
| Successful progression for early readers | 139,550 |
| Professional development for model core curriculum | 134,293 |
| Textbook aid for non-public students | 46,387 |
| Talented and gifted | 40,727 |
| Market factor incentives | <u>1,856</u> |
| Total | <u>\$1,259,028</u> |

Note 14: Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities, was implemented during FY 2019-20. The new requirements change the definition of fiduciary activity and establish new financial reporting requirements for state and local governments which report fiduciary activity. Beginning net position for fiduciary funds was restated to retroactively report the change in net position, as follows:

| | <u>Fiduciary Activities</u> |
|--|--|
| Net position June 30, 2019, as previously reported | \$ 0 |
| Change to implement GASBS No. 84 | <u>32,858</u> |
| Net position July 1, 2019, as restated | <u>\$32,858</u> |

Note 15: New Governmental Accounting Standards Board (GASB) Statements

The District implemented the following statements:

- The GASB issued Statement 84, *Fiduciary Activities* in January 2017. This Statement establishes standards of accounting and financial reporting for fiduciary activities. The requirements of this Statement are effective for periods beginning after December 15, 2018. See Note 14, Accounting Change/Restatement.

Note 15: New Governmental Accounting Standards Board (GASB) Statements: (continued)

The Governmental Accounting Standards Board (GASB) has issued statements not yet implemented by the District. The statements which might impact the District, are as follows:

- The GASB issued Statement 87, *Leases* in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for periods beginning after June 15, 2021, and all reporting periods thereafter.
- The GASB issued Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* in June 2018. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for periods beginning after December 15, 2020.
- The GASB issued Statement 90, *Majority Equity Interests – an Amendment of GASB Statements 14 and 61* in August 2018. This Statement modifies previous guidance for reporting government's majority equity interest in a legally separate organization. This Statement also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit. The requirements of this Statement are effective for periods beginning after December 15, 2019.
- The GASB issued Statement No. 91, *Conduit Debt Obligations*, in May 2019. This Statement establishes a single method of reporting conduit debt obligations by issuers to eliminate diversity in practice. The requirements of this Statement are effective for periods beginning after December 15, 2021.

The District's management has not yet determined the effect these Statements will have on the District's financial statements.

Required Supplementary Information

| | Actual Amounts | | | Budgeted Amounts | | |
|---|--------------------|------------------|----------------|------------------|----------------|--------------------------|
| | Governmental Funds | Proprietary Fund | Total | Original | Amended | Final to Actual Variance |
| Revenues: | | | | | | |
| Local sources | \$ 60,760,705 | \$1,656,985 | \$ 62,417,690 | \$ 64,048,533 | \$ 64,048,533 | \$(1,630,843) |
| State sources | 85,653,106 | 42,038 | 85,695,144 | 86,790,773 | 86,790,773 | (1,095,629) |
| Federal sources | 5,971,700 | 3,219,041 | 9,190,741 | 10,498,000 | 10,498,000 | (1,307,259) |
| Total revenues | \$152,385,511 | \$4,918,064 | \$157,303,575 | \$161,337,306 | \$161,337,306 | \$(4,033,731) |
| Expenditures: | | | | | | |
| Instruction | \$ 91,711,923 | \$ 0 | \$ 91,711,923 | \$ 96,748,345 | \$ 94,248,345 | \$ 2,536,422 |
| Support services | 45,257,065 | 0 | 45,257,065 | 41,980,000 | 46,980,000 | 1,722,935 |
| Non-instructional programs | 35,998 | 4,948,700 | 4,984,698 | 5,741,900 | 5,741,900 | 757,202 |
| Other expenditures | 30,087,561 | 0 | 30,087,561 | 18,698,768 | 31,698,768 | 1,611,207 |
| Total expenditures | \$167,092,547 | \$4,948,700 | \$172,041,247 | \$163,169,013 | \$178,669,013 | \$ 6,627,766 |
| Excess (deficiency) of revenues over expenditures | \$ (14,707,036) | \$ (30,636) | \$(14,737,672) | \$ (1,831,707) | \$(17,331,707) | \$ 2,594,035 |
| Other financing sources, net | 9,644,901 | (281,827) | 9,363,074 | 70,000 | 70,000 | 9,293,074 |
| Excess (deficiency) of revenues and other financing sources over expenditures | \$ (5,062,135) | \$ (312,463) | \$ (5,374,598) | \$ (1,761,707) | \$(17,261,707) | \$11,887,109 |
| Balances beginning of year | 53,044,638 | 835,204 | 53,879,842 | 47,968,171 | 47,968,171 | 5,911,671 |
| Balances end of year | \$ 47,982,503 | \$ 522,741 | \$ 48,505,244 | \$ 46,206,464 | \$ 30,706,464 | \$17,798,780 |

See accompanying independent auditor's report.

This budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standard Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the general fund and each major special revenue fund.

In accordance with the Code of Iowa, the Board of Education annually adopts a budget following required public notice and hearing for all funds except private purpose trust and custodial funds. The budget may be amended during the year utilizing similar statutorily prescribed procedures. The District's budget is prepared on the GAAP basis.

Formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functions, not by fund. These four functions are instruction, support services, non-instructional programs, and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated function level, not by fund. The Code of Iowa also provides that District expenditures in the general fund may not exceed the amount authorized by the school finance formula. During the year, the District adopted one budget amendment, increasing budgeted expenditures by \$15,500,000.

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| District's proportion of the net pension liability | 1.046163% | 1.050647% | 1.048999% | 1.075217% | 1.093194% | 1.044018% |
| District's proportionate share of the net pension liability | \$60,986,689 | \$66,466,613 | \$69,251,718 | \$67,053,235 | \$54,347,570 | \$42,252,286 |
| District's covered-employee payroll | \$83,496,410 | \$80,151,805 | \$78,941,118 | \$77,602,466 | \$76,461,891 | \$75,363,092 |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 73.04% | 82.93% | 87.73% | 86.41% | 71.08% | 56.06% |
| Plan fiduciary net position as a percentage of the total pension liability | 85.45% | 83.62% | 82.21% | 81.82% | 85.19% | 87.61% |

* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding year.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See accompanying independent auditor's report.

| | 2020 | 2019 | 2018 | 2017 |
|--|--------------|--------------|--------------|--------------|
| Statutorily required contribution | \$ 7,882,061 | \$7,566,330 | \$ 7,049,442 | \$ 6,929,900 |
| Contributions in relation to the statutorily required contribution | (7,882,061) | (7,566,330) | (7,049,442) | (6,929,900) |
| Contribution deficiency (excess) | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| District's covered-employee payroll | \$83,496,410 | \$80,151,805 | \$78,941,118 | \$77,602,466 |
| Contributions as a percentage of covered-employee payroll | 9.44% | 9.44% | 8.93% | 8.93% |

See accompanying independent auditor's report.

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ 6,830,726 | \$ 6,729,926 | \$ 6,225,569 | \$ 5,734,626 | \$ 5,218,342 | \$ 4,466,474 |
| (6,830,726) | (6,729,926) | (6,225,569) | (5,734,626) | (5,218,342) | (4,466,474) |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| \$76,461,891 | \$75,363,092 | \$69,715,216 | \$66,143,315 | \$64,684,349 | \$64,287,186 |
| 8.93% | 8.93% | 8.93% | 8.67% | 8.07% | 6.95% |

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

| | 2020 | 2019 | 2018 |
|--|---------------------|---------------------|---------------------|
| Service cost | \$ 770,622 | \$ 850,081 | \$ 920,864 |
| Interest cost | 411,593 | 387,720 | 317,249 |
| Effect on plan changes | 519,357 | 0 | 0 |
| Effect of assumptions, changes or inputs | 4,667,626 | 0 | 0 |
| Changes in assumptions | (3,382,798) | (545,824) | (654,577) |
| Benefit payments | (835,340) | (780,136) | (849,000) |
| Net change in total OPEB liability | \$ 2,151,060 | (88,159) | (265,464) |
| Total OPEB liability beginning of year | \$10,278,561 | 10,366,720 | 10,632,184 |
| Total OPEB liability end of year | <u>\$12,429,621</u> | <u>\$10,278,561</u> | <u>\$10,366,720</u> |
| Covered employee payroll | \$83,496,410 | \$80,151,805 | \$78,941,118 |
| Total OPEB liability as a percentage of covered-employee payroll | 14.89% | 12.82% | 13.13% |

Notes to Schedule of Changes in the District's Total OPEB Liability and Related Ratios

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

| | |
|--------------------------|-------|
| Year ended June 30, 2020 | 3.50% |
| Year ended June 30, 2019 | 3.87% |
| Year ended June 30, 2018 | 3.58% |
| Year ended June 30, 2017 | 2.85% |

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See accompanying independent auditor's report.

Other Supplementary Information

Nonmajor Governmental Funds

The other governmental funds of the district are considered nonmajor and are as follows:

The special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service. A brief description of each of the District's nonmajor governmental funds follows:

| | |
|------------------|--|
| Management | Accounts for resources accumulated and payments made for property insurance, fidelity bonds, worker compensation, liability premiums, unemployment insurance claims and early retirement incentives. |
| Student Activity | Accounts for funds raised by student groups. Under state law the Board retains responsibility for the Student Activity Fund's ultimate disposition. |
| Debt Service | This fund accounts for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. |

| | Special Revenue | | | |
|---|----------------------------|-----------------------------|-------------------------|---------------------|
| | Management Levy | Student Activity | Debt Service | Total |
| Assets | | | | |
| Cash | \$ 7,133,530 | \$837,591 | \$7,710,966 | \$15,682,087 |
| Receivables: | | | | |
| Property tax: | | | | |
| Delinquent | 71,116 | 0 | 0 | 71,116 |
| Succeeding year | 3,500,000 | 0 | 0 | 3,500,000 |
| Interest | 0 | 0 | 9,676 | 9,676 |
| Total assets | \$10,704,646 | \$837,591 | \$7,720,642 | \$19,262,879 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 0 | \$ 26,627 | \$ 0 | \$ 26,627 |
| Early retirement payable | 252,910 | 0 | 0 | 252,910 |
| Total liabilities | \$ 252,910 | \$ 26,627 | \$ 0 | \$ 279,537 |
| Deferred inflows of resources: | | | | |
| Unavailable revenues: | | | | |
| Succeeding year property tax | \$ 3,500,000 | \$ 0 | \$ 0 | \$ 3,500,000 |
| Other | 43,257 | 0 | 0 | 43,257 |
| Total deferred inflows of resources | \$ 3,543,257 | \$ 0 | \$ 0 | \$ 3,543,257 |
| Fund balances: | | | | |
| Restricted for: | | | | |
| Debt service | \$ 0 | \$ 0 | \$7,720,642 | \$ 7,720,642 |
| Management levy purposes | 6,908,479 | 0 | 0 | 6,908,479 |
| Student activities | 0 | 810,964 | 0 | 810,964 |
| Total fund balances | \$ 6,908,479 | \$810,964 | \$7,720,642 | \$15,440,085 |
| Total liabilities, deferred inflows of resources and fund balances | \$10,704,646 | \$837,591 | \$7,720,642 | \$19,262,879 |

See accompanying independent auditor's report.

| Special Revenue | | | | |
|---|----------------------------|-----------------------------|---------------------|----------------|
| | Management Levy | Student Activity | Debt Service | Total |
| Revenues: | | | | |
| Local sources: | | | | |
| Local tax | \$3,474,646 | \$ 0 | \$ 0 | \$ 3,474,646 |
| Other | 116,011 | 1,064,022 | 59,212 | 1,239,245 |
| State sources | 100,373 | 0 | 0 | 100,373 |
| Total revenues | \$3,691,030 | \$1,064,022 | \$ 59,212 | \$ 4,814,264 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular instruction | \$ 951,712 | \$ 0 | \$ 0 | \$ 951,712 |
| Other instruction | 52,511 | 1,164,196 | 0 | 1,216,707 |
| | \$1,004,223 | \$1,164,196 | \$ 0 | \$ 2,168,419 |
| Support services: | | | | |
| Student services | \$ 100,274 | \$ 0 | \$ 0 | \$ 100,274 |
| Instructional staff services | 101,953 | 0 | 0 | 101,953 |
| Administration services | 352,161 | 4,169 | 0 | 356,330 |
| Operation and maintenance of plant services | 1,635,938 | 2,437 | 0 | 1,638,375 |
| Transportation services | 199,197 | 18,466 | 0 | 217,663 |
| | \$2,389,523 | \$ 25,072 | \$ 0 | \$ 2,414,595 |
| Non-instructional programs | \$ 29,496 | \$ 0 | \$ 0 | \$ 29,496 |
| Other expenditures: | | | | |
| Debt service: | | | | |
| Principal | \$ 0 | \$ 0 | \$ 14,824,000 | \$ 14,824,000 |
| Interest and other charges | 0 | 0 | 1,974,462 | 1,974,462 |
| | \$ 0 | \$ 0 | \$ 16,798,462 | \$ 16,798,462 |
| Total expenditures | \$3,423,242 | \$1,189,268 | \$ 16,798,462 | \$ 21,410,972 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 267,788 | \$ (125,246) | \$(16,739,250) | \$(16,596,708) |
| Other financing sources (uses): | | | | |
| Revenue bonds issued | \$ 0 | \$ 0 | \$ 9,058,000 | \$ 9,058,000 |
| Transfers in | 0 | 40,262 | 6,656,319 | 6,696,581 |
| Transfers out | 0 | (11,312) | 0 | (11,312) |
| Total other financing sources (uses): | \$ 0 | \$ 28,950 | \$ 15,714,319 | \$ 15,743,269 |
| Net change in fund balances | \$ 267,788 | \$ (96,296) | \$ (1,024,931) | \$ (853,439) |
| Fund balances beginning of year | 6,640,691 | 907,260 | 8,745,573 | 16,293,524 |
| Fund balances end of year | \$6,908,479 | \$ 810,964 | \$ 7,720,642 | \$ 15,440,085 |

See accompanying independent auditor's report.

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities and other capital assets.

Statewide Sales,
Services, and Use Tax

Statewide sales and services tax moneys received for school infrastructure purposes shall be utilized solely for school infrastructure needs or school district property tax relief. These activities include the construction, reconstruction, repair, demolition work, purchasing, or remodeling of schoolhouses, stadiums, gyms, field houses, and bus garages and the procurement of schoolhouse construction sites and making of site improvements and those activities for which revenues under Iowa Code Section 298.3 or Section 300.2 may be spent. Additionally, "school infrastructure" includes the payment or retirement of outstanding bonds previously issued for school infrastructure purposes, and the payment or retirement of bonds issued under Iowa Code Section 423E.5.

Physical Plant and
Equipment Levy Fund

Accounts for resources accumulated and payments made for the purchase and improvement of grounds; purchase of buildings; major repairs, remodeling, reconstructing, improving or expanding the schools or buildings; expenditures for energy conservation; and for equipment purchases. The purchase of transportation vehicles qualifies under the law.

| | Capital Projects | | |
|---|--|--|---------------------|
| | Statewide Sales, Services, and Use Tax | Physical Plant and Equipment Levy | Total |
| Assets | | | |
| Cash and pooled investments | \$8,822,530 | \$5,587,772 | \$14,410,302 |
| Receivables: | | | |
| Property tax: | | | |
| Delinquent | 0 | 94,386 | 94,386 |
| Succeeding year | 0 | 4,268,554 | 4,268,554 |
| Interest | 2,009 | 0 | 2,009 |
| Due from other governments | 910,382 | 0 | 910,382 |
| Total assets | \$9,734,921 | \$9,950,712 | \$19,685,633 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 577,728 | \$ 364,658 | \$ 942,386 |
| Total liabilities | \$ 577,728 | \$ 364,658 | \$ 942,386 |
| Deferred inflows of resources: | | | |
| Unavailable revenues: | | | |
| Succeeding year property tax | \$ 0 | \$4,268,554 | \$ 4,268,554 |
| Other | 0 | 57,429 | 57,429 |
| Total deferred inflows of resources | \$ 0 | \$4,325,983 | \$ 4,325,983 |
| Fund balances: | | | |
| Restricted for: | | | |
| School infrastructure | \$9,157,193 | \$ 0 | \$ 9,157,193 |
| Physical plant and equipment levy | 0 | 5,260,071 | 5,260,071 |
| Total fund balances | \$9,157,193 | \$5,260,071 | \$14,417,264 |
| Total liabilities, deferred inflows of resources and fund balances | \$9,734,921 | \$9,950,712 | \$19,685,633 |

See accompanying independent auditor's report.

| Capital Projects | | | |
|---|---|--|----------------|
| | Statewide Sales, Services, and Use Tax | Physical Plant and Equipment Levy | Total |
| Revenues: | | | |
| Local sources: | | | |
| Local tax | \$ 0 | \$4,102,073 | \$ 4,102,073 |
| Other | 265,884 | 100,255 | 366,139 |
| State sources | 10,810,216 | 120,838 | 10,931,054 |
| Total revenues | \$11,076,100 | \$4,323,166 | \$15,399,266 |
| Expenditures: | | | |
| Current: | | | |
| Instruction: | | | |
| Regular instruction | \$ 2,185,102 | \$ 73,801 | \$ 2,258,903 |
| | \$ 2,185,102 | \$ 73,801 | \$ 2,258,903 |
| Support services: | | | |
| Administration services | \$ 1,896,467 | \$ 102,874 | \$ 1,999,341 |
| Operation and maintenance of plant services | 34,165 | 25,560 | 59,725 |
| Transportation services | 0 | 653,714 | 653,714 |
| | \$ 1,930,632 | \$ 782,148 | \$ 2,712,780 |
| Non-instructional programs | \$ 0 | \$ 6,226 | \$ 6,226 |
| Other expenditures: | | | |
| Facilities acquisition | \$ 5,121,286 | \$2,914,234 | \$ 8,035,520 |
| Debt service: | | | |
| Interest and other charges | 13,866 | 0 | 13,866 |
| | \$ 5,135,152 | \$2,914,234 | \$ 8,049,386 |
| Total expenditures | \$ 9,250,886 | \$3,776,409 | \$13,027,295 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 1,825,214 | \$ 546,757 | \$ 2,371,971 |
| Other financing sources (uses): | | | |
| Compensation for loss of capital assets | \$ 0 | \$ 149,038 | \$ 149,038 |
| Transfers out | (6,656,319) | 0 | (6,656,319) |
| Total other financing sources (uses) | \$ (6,656,319) | \$ 149,038 | \$ (6,507,281) |
| Change in fund balances | \$ (4,831,105) | \$ 695,795 | \$ (4,135,310) |
| Fund balances beginning of year | 13,988,298 | 4,564,276 | 18,552,574 |
| Fund balances end of year | \$ 9,157,193 | \$5,260,071 | \$14,417,264 |

See accompanying independent auditor's report.

| | Balance June 30, 2019 | Revenues | Expenditures | Balance June 30, 2020 |
|-----------------------------|----------------------------------|---------------------------|---------------------------|----------------------------------|
| Senior High Schools: | | | | |
| Alternative Learning Center | \$ 3,112 | \$ 522 | \$ 434 | \$ 3,200 |
| Stephen Hempstead | 370,506 | 348,503 | 371,555 | 347,454 |
| Dubuque Senior | 339,858 | 335,511 | 363,873 | 311,496 |
| Total Senior High Schools | <u>\$713,476</u> | <u>\$ 684,536</u> | <u>\$ 735,862</u> | <u>\$662,150</u> |
| Middle Schools: | | | | |
| Jefferson | \$ 29,436 | \$ 6,411 | \$ 10,683 | \$ 25,164 |
| Washington | 60,860 | 11,722 | 29,136 | 43,446 |
| Roosevelt | 52,782 | 18,783 | 34,489 | 37,076 |
| Total Middle Schools | <u>\$143,078</u> | <u>\$ 36,916</u> | <u>\$ 74,308</u> | <u>\$105,686</u> |
| Elementary Schools: | | | | |
| Audubon | \$ 1,175 | \$ 22 | \$ 0 | \$ 1,197 |
| Bryant | 4,281 | 2,515 | 0 | 6,796 |
| Eisenhower | 1,514 | 27 | 0 | 1,541 |
| Carver | 1,744 | 32 | 0 | 1,776 |
| Fulton | 3,775 | 65 | 1,373 | 2,467 |
| Hoover | 4,962 | 440 | 1,146 | 4,256 |
| Irving | 10,884 | 3,114 | 1,749 | 12,249 |
| Kennedy | 391 | 7 | 0 | 398 |
| Lincoln | 476 | 8 | 336 | 148 |
| Marshall | 8,334 | 324 | 1,791 | 6,867 |
| Prescott | 535 | 10 | 0 | 545 |
| Sageville | 430 | 8 | 0 | 438 |
| Table Mound | 5,007 | 91 | 0 | 5,098 |
| Total Elementary Schools | <u>\$ 43,508</u> | <u>\$ 6,663</u> | <u>\$ 6,395</u> | <u>\$ 43,776</u> |
| Athletic reserve | \$ (10,223) | \$ 333,892 | \$ 341,627 | \$ (17,958) |
| District instrumental music | 17,421 | 42,223 | 42,334 | 17,310 |
| | <u>\$ 7,198</u> | <u>\$ 376,115</u> | <u>\$ 383,961</u> | <u>\$ (648)</u> |
| Grand Total | <u><u>\$907,260</u></u> | <u><u>\$1,104,230</u></u> | <u><u>\$1,200,526</u></u> | <u><u>\$810,964</u></u> |

See accompanying independent auditor's report.

| Private Purpose Trust | | | | | | |
|-----------------------------------|-------------------------------------|--|-----------------------------------|-------------------|-----------------|------------------|
| Trust | Scholarships | | | | | |
| Prescott Elementary | Dubuque Senior High School | Stephen Hempstead High School | Alternative Learning Center | District -wide | Total | |
| Additions: | | | | | | |
| Local sources: | | | | | | |
| Other local sources | \$ 0 | \$ 3,995 | \$ 500 | \$ 0 | \$ 0 | \$ 4,495 |
| Interest on investments | <u>262</u> | <u>1,543</u> | <u>420</u> | <u>12</u> | <u>376</u> | <u>2,613</u> |
| Total revenues | <u>\$ 262</u> | <u>\$ 5,538</u> | <u>\$ 920</u> | <u>\$ 12</u> | <u>\$ 376</u> | <u>\$ 7,108</u> |
| Deductions: | | | | | | |
| Instruction: | | | | | | |
| Regular instruction: | | | | | | |
| Other | <u>\$ 3,837</u> | <u>\$ 7,552</u> | <u>\$ 4,300</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 15,689</u> |
| Change in net position | \$(3,575) | \$ (2,014) | \$ (3,380) | \$ 12 | \$ 376 | \$ (8,581) |
| Net position beginning of year | <u>16,577</u> | <u>90,102</u> | <u>26,619</u> | <u>680</u> | <u>20,618</u> | <u>154,596</u> |
| Net position end of year | <u>\$13,002</u> | <u>\$88,088</u> | <u>\$23,239</u> | <u>\$692</u> | <u>\$20,994</u> | <u>\$146,015</u> |

See accompanying independent auditor's report.

| | Modified Accrual Basis | | | |
|---|------------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Revenues: | | | | |
| Local sources: | | | | |
| Local tax | \$ 55,373,651 | \$ 54,352,620 | \$ 52,088,173 | \$ 51,125,151 |
| Tuition | 1,240,198 | 1,533,639 | 1,866,027 | 2,132,767 |
| Other | 4,146,856 | 6,065,453 | 5,154,425 | 4,476,876 |
| State sources | 85,653,106 | 84,382,026 | 84,703,581 | 84,387,919 |
| Federal sources | 5,971,700 | 6,604,662 | 6,582,364 | 6,150,614 |
| Total revenues | <u>\$152,385,511</u> | <u>\$152,938,400</u> | <u>\$150,394,570</u> | <u>\$148,273,327</u> |
| Expenditures: | | | | |
| Instruction: | | | | |
| Regular instruction | \$ 52,367,218 | \$ 50,567,509 | \$ 48,443,163 | \$ 47,725,537 |
| Special instruction | 25,638,122 | 26,999,668 | 26,461,319 | 26,117,978 |
| Other instruction | 13,706,583 | 14,182,943 | 13,913,191 | 14,179,608 |
| Support services: | | | | |
| Student services | 7,737,274 | 6,994,644 | 6,972,980 | 7,226,953 |
| Instructional staff services | 5,988,182 | 5,501,039 | 5,549,043 | 5,336,682 |
| Administration services | 15,129,274 | 14,199,393 | 14,885,160 | 13,458,720 |
| Operation and maintenance of plant services | 11,741,215 | 13,021,257 | 12,229,402 | 11,659,699 |
| Transportation services | 4,661,120 | 5,304,242 | 5,325,698 | 5,140,676 |
| Non-instructional programs | 35,998 | 170,694 | 259,611 | 178,401 |
| Other expenditures: | | | | |
| Facilities acquisition | 8,035,520 | 14,015,993 | 15,970,203 | 16,114,278 |
| Debt service: | | | | |
| Principal | 14,824,000 | 3,079,000 | 1,975,000 | 1,960,000 |
| Interest and fiscal charges | 1,988,328 | 1,728,006 | 1,625,072 | 1,403,369 |
| AEA flowthrough | 5,239,713 | 5,198,347 | 5,191,338 | 5,014,640 |
| Total expenditures | <u>\$167,092,547</u> | <u>\$160,962,735</u> | <u>\$158,801,180</u> | <u>\$155,516,541</u> |

See accompanying independent auditor's report.

| Modified Accrual Basis | | | | | |
|------------------------|---------------|---------------|---------------|---------------|---------------|
| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| \$ 45,751,376 | \$ 44,918,498 | \$ 45,256,554 | \$ 57,952,211 | \$ 59,573,803 | \$ 56,970,220 |
| 2,409,264 | 2,571,634 | 2,076,227 | 2,364,636 | 2,264,001 | 2,146,825 |
| 4,269,622 | 4,461,057 | 4,403,650 | 4,149,932 | 3,237,573 | 3,523,606 |
| 82,675,004 | 81,462,443 | 74,879,014 | 62,706,583 | 62,040,783 | 60,409,551 |
| 6,607,619 | 6,277,627 | 6,323,012 | 6,852,735 | 7,729,416 | 9,393,044 |
| \$141,712,885 | \$139,691,259 | \$132,938,457 | \$134,026,097 | \$134,845,576 | \$132,443,246 |
| | | | | | |
| \$ 49,481,686 | \$ 48,744,947 | \$ 45,838,993 | \$ 41,180,652 | \$ 40,768,416 | \$ 39,582,892 |
| 25,495,256 | 26,651,874 | 24,813,653 | 23,533,298 | 22,492,388 | 21,727,446 |
| 13,854,651 | 13,763,166 | 13,169,530 | 13,080,400 | 12,840,284 | 12,144,120 |
| | | | | | |
| 6,519,760 | 6,655,077 | 6,305,561 | 5,492,706 | 5,252,695 | 5,034,660 |
| 6,100,106 | 5,788,283 | 5,750,601 | 4,602,493 | 3,984,983 | 3,566,495 |
| 14,124,857 | 13,506,629 | 12,725,816 | 12,389,626 | 12,341,464 | 12,875,379 |
| | | | | | |
| 11,607,416 | 10,785,417 | 9,599,256 | 9,057,962 | 8,702,928 | 8,406,122 |
| 4,471,942 | 4,724,879 | 5,612,731 | 4,277,877 | 4,120,582 | 4,003,962 |
| 152,701 | 188,357 | 156,327 | 364,825 | 135,718 | 155,648 |
| | | | | | |
| 5,336,369 | 14,428,903 | 25,750,982 | 14,520,178 | 4,919,944 | 1,471,553 |
| | | | | | |
| 1,390,000 | 1,130,000 | 4,850,000 | 7,600,000 | 7,200,000 | 8,710,000 |
| 1,330,143 | 974,063 | 471,005 | 507,785 | 556,069 | 524,654 |
| 4,981,385 | 4,928,817 | 4,723,656 | 4,515,012 | 4,496,822 | 4,922,517 |
| \$144,846,272 | \$152,270,412 | \$159,768,111 | \$141,122,814 | \$127,812,293 | \$123,125,448 |

STATISTICAL SECTION

Dubuque Community School District
Statistical Section (unaudited)
Narrative Explanations

The statistical section of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Tables

Financial Trends

1-9

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

10-13

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Debt Capacity

14-17

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

18-19

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

20-22

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Table 1

Dubuque Community School District
Net Position by Components
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--|----------------------|----------------------|---------------------|---------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Governmental activities: | | | | |
| Net investment in capital assets | \$103,938,349 | \$100,266,840 | \$96,224,508 | \$95,329,568 |
| Restricted | 31,116,377 | 35,704,352 | 34,215,991 | 32,225,976 |
| Unrestricted | (51,541,272) | (49,443,787) | (41,554,404) | (43,153,002) |
| Total governmental activities net position | \$ 83,513,454 | \$ 86,527,405 | \$88,886,095 | \$84,402,542 |
| Business-type activities: | | | | |
| Net investment in capital assets | \$ 327,476 | \$ 228,218 | \$ 125,918 | \$ 150,046 |
| Unrestricted | 195,265 | 606,986 | 328,450 | (370,410) |
| Total business-type activities net position | \$ 522,741 | \$ 835,204 | \$ 454,368 | \$ (220,364) |
| Primary government: | | | | |
| Net investment in capital assets | \$104,265,825 | \$100,495,058 | \$96,350,426 | \$95,479,614 |
| Restricted | 31,116,377 | 35,704,352 | 34,215,991 | 32,225,976 |
| Unrestricted | (51,346,007) | (48,836,801) | (41,225,954) | (43,523,412) |
| Total primary government net position | \$ 84,036,195 | \$ 87,362,609 | \$89,340,463 | \$84,182,178 |

Source: District Financial Records

Table 1

Dubuque Community School District
Net Position by Components
Last Ten Fiscal Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| \$94,302,695 | \$88,077,969 | \$ 93,556,198 | \$ 80,199,696 | \$ 72,432,082 | \$ 72,646,181 |
| 32,970,043 | 32,900,265 | 22,585,523 | 29,345,373 | 25,752,325 | 18,245,575 |
| (49,108,783) | (42,281,836) | 13,235,693 | 20,945,199 | 22,014,328 | 13,348,662 |
| <u>\$78,163,955</u> | <u>\$78,696,398</u> | <u>\$129,377,414</u> | <u>\$130,490,268</u> | <u>\$120,198,735</u> | <u>\$104,240,418</u> |
| \$ 164,626 | \$ 180,689 | \$ 226,852 | \$ 294,532 | \$ 280,661 | \$ 311,734 |
| (463,766) | (558,454) | 572,735 | 545,461 | 851,251 | 934,055 |
| <u>\$ (299,140)</u> | <u>\$ (377,765)</u> | <u>\$ 799,587</u> | <u>\$ 839,993</u> | <u>\$ 1,131,912</u> | <u>\$ 1,245,789</u> |
| \$94,467,321 | \$88,258,658 | \$ 93,783,050 | \$ 80,494,228 | \$ 72,712,743 | \$ 72,957,915 |
| 32,970,043 | 32,900,265 | 22,585,523 | 29,345,373 | 25,752,325 | 18,245,575 |
| (49,572,549) | (42,840,290) | 13,808,428 | 21,490,660 | 22,865,579 | 14,282,717 |
| <u>\$77,864,815</u> | <u>\$78,318,633</u> | <u>\$130,177,001</u> | <u>\$131,330,261</u> | <u>\$121,330,647</u> | <u>\$105,486,207</u> |

Table 2

Dubuque Community School District
Expenses, Program Revenues, and Net (Expense) Revenue
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Expenses: | | | | |
| Governmental activities: | | | | |
| Instruction | \$ 95,059,857 | \$ 95,586,540 | \$ 88,850,485 | \$ 88,116,297 |
| Student services | 8,097,633 | 7,364,383 | 7,291,748 | 7,180,650 |
| Instructional staff services | 6,105,303 | 5,828,783 | 5,553,503 | 5,088,966 |
| Administration services | 16,240,347 | 15,205,104 | 15,207,607 | 12,460,130 |
| Operation and maintenance of plant services | 11,760,883 | 13,400,061 | 12,136,150 | 11,783,955 |
| Transportation services | 5,318,515 | 5,378,821 | 4,724,735 | 5,054,682 |
| Non-instructional programs | 79,056 | 183,930 | 83,212 | 204,787 |
| AEA flowthrough | 5,239,713 | 5,198,347 | 5,191,338 | 5,014,640 |
| Interest on long-term debt | 1,793,232 | 1,823,974 | 1,611,048 | 1,420,306 |
| Bond costs | 73,147 | 56,982 | 94,184 | 90,678 |
| Other post-employment benefits | 0 | 0 | 0 | 853,806 |
| Depreciation (unallocated) | 5,913,603 | 5,550,294 | 4,880,966 | 4,765,843 |
| Total governmental activities expenses | \$155,681,289 | \$155,577,219 | \$145,624,976 | \$142,034,740 |
| Business-type activities: | | | | |
| Nutrition services | \$ 4,948,700 | \$ 5,036,945 | \$ 4,784,514 | \$ 5,503,873 |
| Total business-type activities expenses | \$ 4,948,700 | \$ 5,036,945 | \$ 4,784,514 | \$ 5,503,873 |
| Total primary government expenses | \$160,629,989 | \$160,614,164 | \$150,409,490 | \$147,538,613 |

Source: District Financial Records

(Continued on the following page.)

Table 2

Dubuque Community School District
Expenses, Program Revenues, and Net (Expense) Revenue
Last Ten Fiscal Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 87,389,442 | \$ 87,066,710 | \$ 83,984,002 | \$ 77,755,484 | \$ 76,200,554 | \$ 73,398,582 |
| 6,382,523 | 6,457,946 | 6,306,779 | 5,505,944 | 5,262,498 | 4,916,281 |
| 6,176,257 | 5,650,117 | 5,750,601 | 4,602,597 | 3,988,500 | 3,582,091 |
| 14,132,095 | 13,683,311 | 13,236,921 | 12,281,517 | 11,285,684 | 12,704,945 |
| 11,698,648 | 10,753,161 | 9,684,699 | 9,102,217 | 8,800,056 | 8,123,156 |
| 4,841,702 | 4,906,348 | 4,981,110 | 4,420,179 | 4,040,587 | 3,511,033 |
| 160,756 | 184,930 | 159,179 | 364,825 | 134,228 | 157,526 |
| 4,981,385 | 4,928,817 | 4,723,656 | 4,515,012 | 4,496,822 | 4,922,517 |
| 1,329,248 | 1,148,530 | 406,017 | 344,756 | 317,750 | 487,800 |
| 7,750 | 293,111 | 116,998 | 166,710 | 143,819 | 1,000 |
| 1,073,418 | 1,142,693 | 911,203 | 777,152 | 1,432,116 | 1,380,724 |
| 4,234,139 | 3,900,066 | 3,938,398 | 4,243,202 | 3,110,181 | 2,259,167 |
| \$142,407,363 | \$140,115,740 | \$134,199,563 | \$124,079,595 | \$119,212,795 | \$115,444,822 |
| \$ 5,267,411 | \$ 4,988,071 | \$ 4,983,100 | \$ 5,014,578 | \$ 4,829,167 | \$ 4,609,057 |
| \$ 5,267,411 | \$ 4,988,071 | \$ 4,983,100 | \$ 5,014,578 | \$ 4,829,167 | \$ 4,609,057 |
| \$147,674,774 | \$145,103,811 | \$139,182,663 | \$129,094,173 | \$124,041,962 | \$120,053,879 |

Table 2

Dubuque Community School District
Expenses, Program Revenues, and Net (Expense) Revenue
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|---|------------------------|------------------------|------------------------|------------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Program revenues: | | | | |
| Governmental activities: | | | | |
| Charges for services: | | | | |
| Instruction | \$ 3,097,941 | \$ 3,880,261 | \$ 4,244,528 | \$ 4,859,461 |
| Support services | 57,261 | 72,675 | 75,696 | 64,598 |
| Operating grants and contributions | 23,707,633 | 24,333,425 | 24,295,563 | 23,956,058 |
| Capital grants and contributions | 0 | 1,000,000 | 0 | 0 |
| Total governmental activities program revenues | \$ 26,862,835 | \$ 29,286,361 | \$ 28,615,787 | \$ 28,880,117 |
| Business-type activities: | | | | |
| Charges for services: | | | | |
| Nutrition services | \$ 1,611,820 | \$ 2,223,522 | \$ 2,330,063 | \$ 2,278,192 |
| Operating grants and contributions | 3,261,079 | 3,417,676 | 3,403,623 | 3,295,236 |
| Total business-type program revenues | \$ 4,872,899 | \$ 5,641,198 | \$ 5,733,686 | \$ 5,573,428 |
| Total primary government program revenues | \$ 31,735,734 | \$ 34,927,559 | \$ 34,349,473 | \$ 34,453,545 |
| Net (expense) revenue: | | | | |
| Governmental activities | \$(128,818,454) | \$(126,290,858) | \$(117,009,189) | \$(113,154,623) |
| Business-type activities | (75,801) | 604,253 | 949,172 | 69,555 |
| Total primary government net expense | \$(128,894,255) | \$(125,686,605) | \$(116,060,017) | \$(113,085,068) |

Source: District Financial Records

Table 2

Dubuque Community School District
Expenses, Program Revenues, and Net (Expense) Revenue
Last Ten Fiscal Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------|-----------------|-----------------|----------------|----------------|----------------|
| \$ 4,920,920 | \$ 5,037,413 | \$ 4,465,125 | \$ 4,900,867 | \$ 4,441,216 | \$ 4,481,908 |
| 50,840 | 54,977 | 50,924 | 38,310 | 39,417 | 35,099 |
| 23,910,881 | 23,329,640 | 19,919,287 | 19,679,045 | 20,298,874 | 22,162,557 |
| 0 | 0 | 0 | 0 | 0 | 61,864 |
| \$ 28,882,641 | \$ 28,422,030 | \$ 24,435,336 | \$ 24,618,222 | \$ 24,779,507 | \$ 26,741,428 |
| \$ 2,311,069 | \$ 2,472,084 | \$ 2,421,620 | \$ 2,403,562 | \$ 2,471,310 | \$ 2,505,477 |
| 3,191,161 | 2,758,432 | 2,667,519 | 2,590,171 | 2,517,574 | 2,362,623 |
| \$ 5,502,230 | \$ 5,230,516 | \$ 5,089,139 | \$ 4,993,733 | \$ 4,988,884 | \$ 4,868,100 |
| \$ 34,384,871 | \$ 33,652,546 | \$ 29,524,475 | \$ 29,611,955 | \$ 29,768,391 | \$ 31,609,528 |
| \$(113,524,722) | \$(111,693,710) | \$(109,764,227) | \$(99,461,373) | \$(94,433,288) | \$(88,703,394) |
| 234,819 | 242,445 | 106,039 | (20,845) | 159,717 | 259,043 |
| \$(113,289,903) | \$(111,451,265) | \$(109,658,188) | \$(99,482,218) | \$(94,273,571) | \$(88,444,351) |

Table 3

Dubuque Community School District
General Revenues and Total Change in Net Position
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|---|------------------------|------------------------|------------------------|------------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Net (expenses) revenue: | | | | |
| Governmental activities | \$(128,818,454) | \$(126,290,858) | \$(117,009,189) | \$(113,154,623) |
| Business-type activities | (75,801) | 604,253 | 949,172 | 69,555 |
| Total primary government net expense | \$(128,894,255) | \$(125,686,605) | \$(116,060,017) | \$(113,085,068) |
| General revenues and other changes in net position: | | | | |
| Governmental activities: | | | | |
| Property tax levied for general purposes | \$ 51,271,578 | \$ 50,309,151 | \$ 48,216,727 | \$ 47,334,594 |
| Property tax levied for capital outlay | 4,102,073 | 4,047,719 | 3,871,447 | 3,790,557 |
| Local option sales tax | 10,810,216 | 10,777,769 | 9,831,721 | 10,138,685 |
| Unrestricted state grants | 57,325,777 | 56,228,199 | 57,579,981 | 56,993,386 |
| Investment earnings | 877,209 | 1,533,873 | 757,317 | 380,625 |
| Miscellaneous | 1,135,823 | 755,328 | 1,521,590 | 755,363 |
| Transfers | 281,827 | 280,129 | 280,464 | 0 |
| Total governmental activities | \$ 125,804,503 | \$ 123,932,168 | \$ 122,059,247 | \$ 119,393,210 |
| Business-type activities: | | | | |
| Investment earnings | \$ 45,165 | \$ 56,712 | \$ 25,880 | \$ 9,221 |
| Transfers | (281,827) | (280,129) | (280,464) | 0 |
| Total business-type activities | \$ (236,662) | \$ (223,417) | \$ (254,584) | \$ 9,221 |
| Change in net position: | | | | |
| Governmental activities | \$ (3,013,951) | \$ (2,358,690) | \$ 5,050,058 | \$ 6,238,587 |
| Business-type activities | (312,463) | 380,836 | 694,588 | 78,776 |
| Total primary government | \$ (3,326,414) | \$ (1,977,854) | \$ 5,744,646 | \$ 6,317,363 |

Source: District Financial Records

Table 3

Dubuque Community School District
General Revenues and Total Change in Net Position
Last Ten Fiscal Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------|-----------------|-----------------|----------------|----------------|----------------|
| \$(113,524,722) | \$(111,693,710) | \$(109,764,227) | \$(99,461,373) | \$(94,430,288) | \$(88,703,394) |
| 234,819 | 242,445 | 106,039 | (20,845) | 159,717 | 259,043 |
| \$(113,289,903) | \$(111,451,265) | \$(109,658,188) | \$(99,482,218) | \$(94,270,571) | \$(88,444,351) |
| | | | | | |
| \$ 42,164,620 | \$ 41,351,887 | \$ 41,857,102 | \$ 42,464,403 | \$ 45,002,685 | \$ 43,385,106 |
| 3,586,757 | 4,346,610 | 3,399,452 | 3,297,757 | 3,135,590 | 3,006,514 |
| 10,149,186 | 10,038,752 | 8,974,360 | 12,190,050 | 11,435,526 | 10,578,600 |
| 55,500,389 | 54,664,713 | 52,932,505 | 50,568,860 | 49,804,874 | 47,873,056 |
| 304,274 | 155,764 | 139,790 | 369,289 | 455,973 | 539,547 |
| 1,125,018 | 711,503 | 1,199,912 | 595,896 | 281,764 | 318,999 |
| 162,035 | 163,677 | 148,252 | 266,651 | 275,196 | 287,054 |
| \$ 112,992,279 | \$ 111,432,906 | \$ 108,651,373 | \$ 109,752,906 | \$ 110,391,608 | \$ 105,988,876 |
| | | | | | |
| \$ 5,841 | \$ 2,256 | \$ 1,807 | \$ 2,582 | \$ 6,034 | \$ 13,222 |
| (162,035) | (163,677) | (148,252) | (273,656) | (279,628) | (287,054) |
| \$ (156,194) | \$ (161,421) | \$ (146,445) | \$ (271,074) | \$ (273,594) | \$ (273,832) |
| | | | | | |
| \$ (532,443) | \$ (260,804) | \$ (1,112,854) | \$ 10,291,533 | \$ 15,958,320 | \$ 17,285,482 |
| 78,625 | 81,024 | (40,406) | (291,919) | (113,877) | (14,789) |
| \$ (453,818) | \$ (179,780) | \$ (1,153,260) | \$ 9,999,614 | \$ 15,844,443 | \$ 17,270,693 |

Table 4

**Dubuque Community School District
Fund Balances, Governmental Funds
Last Ten Years**

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| | 2020 | 2019 | 2018 | 2017 |
| General Fund: | | | | |
| Nonspendable | \$ 341,799 | \$ 372,545 | \$ 350,242 | \$ 430,051 |
| Restricted | 1,259,028 | 858,254 | 1,020,411 | 836,941 |
| Unassigned | 16,524,327 | 16,967,741 | 16,611,997 | 14,961,447 |
| Total General Fund | \$18,125,154 | \$18,198,540 | \$17,982,650 | \$16,228,439 |
| All other governmental funds: | | | | |
| Restricted | \$29,857,349 | \$34,846,098 | \$33,195,580 | \$31,389,035 |
| Total all other governmental funds | \$29,857,349 | \$34,846,098 | \$33,195,580 | \$31,389,035 |
| Total all governmental funds | \$47,982,503 | \$53,044,638 | \$51,178,230 | \$47,617,474 |

Source: *District Financial Records*

Table 4

Dubuque Community School District
Fund Balances, Governmental Funds
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ 410,272 | \$ 444,900 | \$ 534,198 | \$ 551,464 | \$ 626,239 | \$ 644,808 |
| 1,045,379 | 1,324,944 | 1,377,816 | 1,463,431 | 1,398,368 | 1,894,368 |
| 10,999,777 | 12,813,922 | 20,055,617 | 26,768,208 | 26,932,135 | 16,911,942 |
| \$12,455,428 | \$14,583,766 | \$21,967,631 | \$28,783,103 | \$28,956,742 | \$19,451,118 |
| | | | | | |
| \$31,924,664 | \$32,233,090 | \$21,207,707 | \$27,881,942 | \$24,353,957 | \$16,354,207 |
| \$31,924,664 | \$32,233,090 | \$21,207,707 | \$27,881,942 | \$24,353,957 | \$16,354,207 |
| | | | | | |
| \$44,380,092 | \$46,816,856 | \$43,175,338 | \$56,665,045 | \$53,310,699 | \$35,805,325 |

Table 5

Dubuque Community School District
Governmental Funds Revenue
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Local sources: | | | | |
| Local tax | \$ 55,373,651 | \$ 54,352,620 | \$ 52,088,173 | \$ 51,125,151 |
| Tuition | 1,240,198 | 1,533,639 | 1,866,027 | 2,132,767 |
| Other | 4,146,856 | 6,065,453 | 5,154,425 | 4,476,876 |
| Total local sources | \$ 60,760,705 | \$ 61,951,712 | \$ 59,108,625 | \$ 57,734,794 |
| State sources: | | | | |
| State sources | \$ 85,653,106 | \$ 84,382,026 | \$ 84,703,581 | \$ 84,387,919 |
| Total state sources | \$ 85,653,106 | \$ 84,382,026 | \$ 84,703,581 | \$ 84,387,919 |
| Federal sources: | | | | |
| Federal sources | \$ 5,971,700 | \$ 6,604,662 | \$ 6,582,364 | \$ 6,150,614 |
| Total federal sources | \$ 5,971,700 | \$ 6,604,662 | \$ 6,582,364 | \$ 6,150,614 |
| Total governmental funds revenue | \$152,385,511 | \$152,938,400 | \$150,394,570 | \$148,273,327 |

Source: District Financial Records

Table 5

Dubuque Community School District
Governmental Funds Revenue
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 45,751,376 | \$ 44,918,498 | \$ 45,256,554 | \$ 57,952,211 | \$ 59,573,803 | \$ 56,970,220 |
| 2,409,264 | 2,571,634 | 2,076,227 | 2,364,636 | 2,264,001 | 2,146,825 |
| 4,269,622 | 4,461,057 | 4,403,650 | 4,149,932 | 3,237,573 | 3,523,607 |
| \$ 52,430,262 | \$ 51,951,189 | \$ 51,736,431 | \$ 64,466,779 | \$ 65,075,377 | \$ 62,640,652 |
| \$ 82,675,004 | \$ 81,462,443 | \$ 74,879,014 | \$ 62,706,583 | \$ 62,040,783 | \$ 60,409,551 |
| \$ 82,675,004 | \$ 81,462,443 | \$ 74,879,014 | \$ 62,706,583 | \$ 62,040,783 | \$ 60,409,551 |
| \$ 6,607,619 | \$ 6,277,627 | \$ 6,323,012 | \$ 6,852,735 | \$ 7,729,416 | \$ 9,393,044 |
| \$ 6,607,619 | \$ 6,277,627 | \$ 6,323,012 | \$ 6,852,735 | \$ 7,729,416 | \$ 9,393,044 |
| \$141,712,885 | \$139,691,259 | \$132,938,457 | \$134,026,097 | \$134,845,576 | \$132,443,247 |

Table 6

Dubuque Community School District
Revenue by Source – General Fund
Last Ten Fiscal Years

| | Fiscal Year | | | | |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 | 2016 |
| Local sources | | | | | |
| Taxes | \$ 47,796,932 | \$ 47,302,973 | \$ 45,213,543 | \$ 45,333,577 | \$ 40,664,356 |
| Tuition | 1,240,198 | 1,533,639 | 1,866,027 | 2,132,767 | 2,409,264 |
| Transportation | 57,261 | 72,675 | 75,696 | 64,598 | 50,840 |
| Interest | 407,398 | 652,739 | 361,468 | 153,319 | 122,836 |
| Student activities | 114,035 | 133,653 | 137,769 | 140,750 | 160,673 |
| Other local revenues | 1,962,778 | 1,686,111 | 1,923,734 | 1,714,932 | 1,474,762 |
| Subtotal local revenue | \$ 51,578,602 | \$ 51,381,790 | \$ 49,578,237 | \$ 49,539,943 | \$ 44,882,731 |
| State sources | | | | | |
| State foundation aid | \$ 54,456,408 | \$ 53,636,551 | \$ 55,028,233 | \$ 54,250,621 | \$ 53,060,023 |
| AEA flowthrough | 5,239,713 | 5,198,347 | 5,191,338 | 5,014,640 | 4,981,385 |
| Other state revenue | 14,925,558 | 14,555,228 | 14,425,372 | 14,781,660 | 14,286,858 |
| Subtotal state revenue | \$ 74,621,679 | \$ 73,390,126 | \$ 74,644,943 | \$ 74,046,921 | \$ 72,328,266 |
| Federal sources | | | | | |
| Title I | \$ 2,102,475 | \$ 1,936,675 | \$ 2,235,477 | \$ 1,940,671 | \$ 2,113,675 |
| Other federal revenue | 3,869,225 | 4,667,987 | 4,346,887 | 4,209,943 | 4,493,944 |
| Subtotal federal revenue | \$ 5,971,700 | \$ 6,604,662 | \$ 6,582,364 | \$ 6,150,614 | \$ 6,607,619 |
| Other sources | \$ 449,175 | \$ 367,000 | \$ 402,070 | \$ 119,789 | \$ 221,127 |
| Total revenue | \$132,621,156 | \$131,743,578 | \$131,207,614 | \$129,857,267 | \$124,039,743 |

Source: *District Financial Records*

Table 6

Dubuque Community School District
Revenue by Source – General Fund
Last Ten Fiscal Years

| 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|---------------|---------------|---------------|---------------|
| \$ 36,607,011 | \$ 35,856,044 | \$ 37,460,938 | \$ 43,252,276 | \$ 41,381,061 |
| 2,571,634 | 2,076,227 | 2,364,636 | 2,264,001 | 2,146,825 |
| 54,977 | 50,924 | 38,311 | 39,418 | 35,099 |
| 65,090 | 71,643 | 79,149 | 154,800 | 212,981 |
| 162,048 | 158,018 | 153,964 | 307,725 | 321,686 |
| 1,475,115 | 2,236,384 | 1,591,477 | 889,746 | 904,610 |
| \$ 40,935,875 | \$ 40,449,240 | \$ 41,688,475 | \$ 46,907,966 | \$ 45,002,262 |
| \$ 52,004,458 | \$ 49,048,080 | \$ 48,166,131 | \$ 47,711,831 | \$ 44,937,511 |
| 4,928,817 | 4,723,656 | 4,515,012 | 4,496,822 | 4,922,517 |
| 14,326,090 | 12,127,823 | 10,020,866 | 9,829,379 | 10,546,522 |
| \$ 71,259,365 | \$ 65,899,559 | \$ 62,702,009 | \$ 62,038,032 | \$ 60,406,550 |
| \$ 1,651,588 | \$ 1,597,490 | \$ 1,806,912 | \$ 1,613,871 | \$ 1,667,226 |
| 4,626,039 | 4,725,522 | 5,045,823 | 6,115,545 | 7,663,954 |
| \$ 6,277,627 | \$ 6,323,012 | \$ 6,852,735 | \$ 7,729,416 | \$ 9,331,180 |
| \$ 260,191 | \$ 360,473 | \$ 470,082 | \$ 498,391 | \$ 611,753 |
| \$118,733,058 | \$113,032,284 | \$111,713,301 | \$117,173,805 | \$115,351,745 |

Table 7

Dubuque Community School District
Governmental Funds Expenditures and Debt Service Ratio
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Instruction | \$ 91,711,923 | \$ 91,750,120 | \$ 88,817,673 | \$ 88,023,123 |
| Student services | 7,737,274 | 6,994,644 | 6,972,980 | 7,226,953 |
| Instructional staff services | 5,988,182 | 5,501,039 | 5,549,043 | 5,336,682 |
| Administration services | 15,129,274 | 14,199,393 | 14,885,160 | 13,458,720 |
| Operation and maintenance of plant services | 11,741,215 | 13,021,257 | 12,229,402 | 11,659,699 |
| Transportation services | 4,661,120 | 5,304,242 | 5,325,698 | 5,140,676 |
| Non-instructional services | 35,998 | 170,694 | 259,611 | 178,401 |
| Facilities acquisition | 8,035,520 | 14,015,993 | 15,970,203 | 16,114,278 |
| Debt service: | | | | |
| Principal | 14,824,000 | 3,079,000 | 1,975,000 | 1,960,000 |
| Interest | 1,915,181 | 1,671,024 | 1,530,888 | 1,312,691 |
| AEA flowthrough | 5,239,713 | 5,198,347 | 5,191,338 | 5,014,640 |
| Other | 73,147 | 56,982 | 94,184 | 90,678 |
| Total expenditures | \$167,092,547 | \$160,962,735 | \$158,801,180 | \$155,516,541 |
| Debt service as a percentage of noncapital expenditures | 10.53% | 3.25% | 2.48% | 2.38% |

Source: District Financial Records

Notes: The District refinanced a portion of its bonds payable in fiscal year 2020. Details of the District's outstanding debt can be found in Note 5 in the Notes to the Financial Statements.

Table 7

Dubuque Community School District
Governmental Funds Expenditures and Debt Service Ratio
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 88,831,593 | \$ 89,159,987 | \$ 83,822,176 | \$ 77,794,350 | \$ 76,101,088 | \$ 73,454,458 |
| 6,519,760 | 6,655,077 | 6,305,561 | 5,492,706 | 5,252,695 | 5,034,660 |
| 6,100,106 | 5,788,283 | 5,750,601 | 4,602,493 | 3,984,983 | 3,566,495 |
| 14,124,857 | 13,506,629 | 12,725,816 | 12,389,626 | 12,341,464 | 12,875,379 |
| 11,607,416 | 10,785,417 | 9,599,256 | 9,057,962 | 8,702,928 | 8,406,122 |
| 4,471,942 | 4,724,879 | 5,612,731 | 4,277,877 | 4,120,582 | 4,003,962 |
| 152,701 | 188,357 | 156,327 | 364,825 | 135,718 | 155,648 |
| 5,336,369 | 14,428,903 | 25,750,982 | 14,520,178 | 4,919,944 | 1,471,553 |
| 1,390,000 | 1,130,000 | 4,850,000 | 7,600,000 | 7,200,000 | 8,710,000 |
| 1,322,393 | 680,952 | 354,007 | 341,075 | 412,250 | 523,617 |
| 4,981,385 | 4,928,817 | 4,723,656 | 4,515,012 | 4,496,822 | 4,922,517 |
| 7,750 | 293,111 | 116,998 | 166,710 | 143,819 | 1,037 |
| \$144,846,272 | \$152,270,412 | \$159,768,111 | \$141,122,814 | \$127,812,293 | \$123,125,448 |
| 1.96% | 1.32% | 3.93% | 6.35% | 6.31% | 7.72% |

Table 8

Dubuque Community School District
Expenditures by Function - General Fund
Last Ten Years

(modified basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Instruction: | | | | |
| Regular | \$ 49,156,603 | \$ 48,586,467 | \$ 47,394,418 | \$ 47,071,849 |
| Special | 25,638,122 | 26,999,668 | 26,366,029 | 26,076,191 |
| Other | 12,489,876 | 12,586,655 | 12,264,057 | 12,387,033 |
| Total Instruction | \$ 87,284,601 | \$ 88,172,790 | \$ 86,024,504 | \$ 85,535,073 |
| Student Support Services: | | | | |
| Attendance and social work | \$ 2,392,011 | \$ 1,597,542 | \$ 1,616,276 | \$ 1,059,087 |
| Guidance services | 3,049,108 | 2,930,829 | 3,069,799 | 3,040,103 |
| Health and psychological services | 1,788,407 | 1,725,519 | 1,647,508 | 1,622,658 |
| Speech, pathology, & audiology | 407,474 | 407,033 | 426,901 | 374,330 |
| Total Student Support Services | \$ 7,637,000 | \$ 6,660,923 | \$ 6,760,484 | \$ 6,096,178 |
| Staff Instruction Services: | | | | |
| Improvement of instruction | \$ 2,516,369 | \$ 2,653,567 | \$ 2,423,340 | \$ 2,057,115 |
| Library media | 2,509,752 | 2,498,818 | 2,482,720 | 2,474,035 |
| Instruction-related technology | 753,813 | 157,632 | 354,778 | 540,594 |
| Academic student assessment | 106,295 | 111,492 | 144,584 | 134,524 |
| Total Staff Instruction Services | \$ 5,886,229 | \$ 5,421,509 | \$ 5,405,422 | \$ 5,206,268 |
| General Administration Services: | | | | |
| Board of education | \$ 224,837 | \$ 135,914 | \$ 111,427 | \$ 94,074 |
| Executive administration | 1,046,246 | 1,098,407 | 1,083,368 | 1,282,543 |
| Special area administration | 302,704 | 12,614 | 13,672 | 13,882 |
| Total General Administration Services | \$ 1,573,787 | \$ 1,246,935 | \$ 1,208,467 | \$ 1,390,499 |
| School Administration Services | \$ 7,187,392 | \$ 7,008,307 | \$ 7,083,244 | \$ 6,484,836 |
| Business & Central Services: | | | | |
| Business administration fiscal | \$ 1,707,825 | \$ 1,470,996 | \$ 1,593,762 | \$ 1,261,532 |
| Printing, publishing, & duplicating | 234,637 | 223,214 | 197,596 | 230,742 |
| Public information | 426,243 | 426,723 | 412,648 | 250,486 |
| Personnel | 291,892 | 327,625 | 337,491 | 246,033 |
| Administrative technology | 1,351,827 | 1,402,748 | 1,307,922 | 1,235,336 |
| Total Business & Central Services | \$ 4,012,424 | \$ 3,851,306 | \$ 3,849,419 | \$ 3,224,129 |
| Operation and Maintenance of Plant | \$ 10,043,115 | \$ 9,997,497 | \$ 9,772,332 | \$ 9,224,569 |
| Student Transportation | \$ 3,789,743 | \$ 3,885,032 | \$ 4,054,393 | \$ 3,879,542 |
| Community Service Operations | \$ 276 | \$ 4,347 | \$ 52,515 | \$ 28,522 |
| Funds Transfer | \$ 40,262 | \$ 80,695 | \$ 51,285 | \$ 0 |
| AEA Flowthrough | \$ 5,239,713 | \$ 5,198,347 | \$ 5,191,338 | \$ 5,014,640 |
| Total expenditures | \$132,694,542 | \$131,527,688 | \$129,453,403 | \$126,084,256 |
| Percentage Increase (Decrease) | 0.89% | 1.60% | 2.67% | (0.07%) |

Source: District Financial Records

Table 8

Dubuque Community School District
Expenditures by Function – General Fund
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 47,284,121 | \$ 46,700,801 | \$ 43,124,337 | \$ 40,706,822 | \$ 39,611,990 | \$ 38,569,286 |
| 25,286,808 | 26,048,304 | 24,657,319 | 23,348,053 | 22,048,080 | 21,514,318 |
| 12,185,972 | 12,131,570 | 11,673,565 | 10,997,304 | 11,261,238 | 10,389,358 |
| \$ 84,756,901 | \$ 84,880,675 | \$ 79,455,221 | \$ 75,052,179 | \$ 72,921,308 | \$ 70,472,962 |
| \$ 1,184,388 | \$ 950,365 | \$ 692,378 | \$ 375,815 | \$ 257,588 | \$ 245,310 |
| 2,915,391 | 3,090,367 | 3,087,135 | 2,781,619 | 2,700,544 | 2,588,620 |
| 1,689,280 | 1,961,395 | 1,876,211 | 1,911,961 | 1,836,573 | 1,854,693 |
| 417,725 | 442,247 | 428,960 | 379,621 | 369,530 | 258,457 |
| \$ 6,206,784 | \$ 6,444,374 | \$ 6,084,684 | \$ 5,449,016 | \$ 5,164,235 | \$ 4,947,080 |
| \$ 2,831,815 | \$ 2,597,937 | \$ 2,201,148 | \$ 2,066,467 | \$ 1,596,748 | \$ 1,564,958 |
| 2,542,262 | 2,487,240 | 2,261,003 | 2,097,142 | 2,069,525 | 1,930,039 |
| 496,451 | 452,258 | 1,208,510 | 341,021 | 214,859 | 3,713 |
| 163,181 | 148,019 | 0 | 0 | 0 | 0 |
| \$ 6,033,709 | \$ 5,685,454 | \$ 5,670,661 | \$ 4,504,630 | \$ 3,881,132 | \$ 3,498,710 |
| \$ 138,292 | \$ 104,151 | \$ 118,695 | \$ 92,664 | \$ 183,228 | \$ 123,341 |
| 1,525,643 | 1,450,997 | 1,482,745 | 1,387,549 | 1,177,114 | 1,069,273 |
| 179,445 | 172,077 | 192,153 | 180,334 | 173,551 | 311,894 |
| \$ 1,843,380 | \$ 1,727,225 | \$ 1,793,593 | \$ 1,660,547 | \$ 1,533,893 | \$ 1,504,508 |
| \$ 6,457,432 | \$ 6,268,992 | \$ 6,223,048 | \$ 5,864,477 | \$ 5,634,449 | \$ 5,416,059 |
| \$ 1,256,942 | \$ 1,245,087 | \$ 1,358,567 | \$ 1,201,038 | \$ 1,180,505 | \$ 1,188,291 |
| 193,677 | 210,811 | 235,921 | 186,296 | 229,022 | 371,377 |
| 245,308 | 223,791 | 105,486 | 60,315 | 126,079 | 110,362 |
| 209,778 | 219,258 | 217,727 | 195,659 | 219,393 | 217,204 |
| 1,281,806 | 1,249,120 | 1,238,257 | 1,174,492 | 975,394 | 1,128,712 |
| \$ 3,187,511 | \$ 3,148,067 | \$ 3,155,958 | \$ 2,817,800 | \$ 2,730,393 | \$ 3,015,946 |
| \$ 9,011,252 | \$ 9,319,185 | \$ 8,962,416 | \$ 8,325,758 | \$ 8,072,928 | \$ 7,650,801 |
| \$ 3,674,856 | \$ 3,714,134 | \$ 3,778,519 | \$ 3,425,265 | \$ 3,171,242 | \$ 3,171,723 |
| \$ 14,871 | \$ 0 | \$ 0 | \$ 265,000 | \$ 54,900 | \$ 91,329 |
| \$ 0 | \$ 0 | \$ 0 | \$ 7,256 | \$ 6,877 | \$ 1,851 |
| \$ 4,981,385 | \$ 4,928,817 | \$ 4,723,656 | \$ 4,515,012 | \$ 4,496,822 | \$ 4,922,517 |
| \$126,168,081 | \$126,116,923 | \$119,847,756 | \$111,886,940 | \$107,668,179 | \$104,693,486 |
| 0.04% | 5.23% | 7.12% | 3.92% | 2.84% | (1.08%) |

Table 9

Dubuque Community School District
Other Financing Sources and Uses and Net Change in Fund Balances
Governmental Funds
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--|-----------------------|---------------------|---------------------|---------------------|
| | 2020 | 2019 | 2018 | 2017 |
| Excess of revenues over (under) expenditures | \$(14,707,036) | \$(8,024,335) | \$ (8,406,610) | \$ (7,243,214) |
| Other financing sources (uses): | | | | |
| Sales of property and equipment | \$ 152,491 | \$ 43,249 | \$ 40,507 | \$ 81,522 |
| Compensation for loss of capital assets | 152,583 | 112,365 | 1,646,395 | 399,074 |
| Transfers in | 6,989,720 | 6,305,477 | 4,996,692 | 3,400,806 |
| Transfers out | (6,707,893) | (6,025,348) | (4,716,228) | (3,400,806) |
| Revenue bonds net proceeds | 9,058,000 | 9,455,000 | 10,000,000 | 10,000,000 |
| Total other financing sources (uses) | \$ 9,644,901 | \$ 9,890,743 | \$11,967,366 | \$10,480,596 |
| Net change in fund balance | \$ (5,062,135) | \$ 1,866,408 | \$ 3,560,756 | \$ 3,237,382 |

Source: *District Financial Records*

Table 9

Dubuque Community School District
Other Financing Sources and Uses and Net Change in Fund Balances
Governmental Funds
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|----------------|----------------|---------------|--------------|--------------|
| \$(3,133,387) | \$(12,579,153) | \$(26,829,654) | \$(7,096,717) | \$ 7,033,283 | \$ 9,317,799 |
| \$ 24,410 | \$ 96,994 | \$ 158,695 | \$ 106,031 | \$ 146,553 | \$ 800,677 |
| 510,178 | 0 | 0 | 0 | 0 | 0 |
| 3,426,383 | 4,217,872 | 3,908,856 | 8,469,539 | 9,250,938 | 9,234,683 |
| (3,264,348) | (4,054,195) | (3,760,604) | (8,195,883) | (8,975,742) | (8,947,627) |
| 0 | 15,960,000 | 13,033,000 | 10,071,376 | 10,050,343 | 0 |
| \$ 696,623 | \$ 16,220,671 | \$ 13,339,947 | \$10,451,063 | \$10,472,092 | \$ 1,087,733 |
| \$(2,436,764) | \$ 3,641,518 | \$(13,489,707) | \$ 3,354,346 | \$17,505,375 | \$10,405,532 |

Table 10

Dubuque Community School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

(Unaudited)

| Tax Levy Year | Fiscal Year | Actual Value | | | | Less Exemptions | Total Taxable Value | Total Direct Rate (*) |
|---------------------|----------------|-------------------------|------------------------|-------------------|-------------------|--------------------|------------------------|-----------------------------|
| | | Residential Property | Commercial Property | Other Property | Total Property | | | |
| 2018 | 2019-20 | \$4,429,200,081 | \$1,179,411,746 | \$1,121,751,649 | \$6,730,363,476 | \$2,590,619,406 | \$4,139,744,070 | \$14.71233 |
| 2017 | 2018-19 | \$4,374,776,193 | \$1,169,574,170 | \$1,007,910,822 | \$6,552,261,185 | \$2,515,162,641 | \$4,037,098,544 | \$14.59791 |
| 2016 | 2017-18 | \$4,008,284,570 | \$1,162,444,135 | \$ 958,528,757 | \$6,129,257,462 | \$2,261,395,606 | \$3,867,861,856 | \$14.95665 |
| 2015 | 2016-17 | \$3,950,604,087 | \$1,161,442,205 | \$ 919,917,882 | \$6,031,964,174 | \$2,246,002,419 | \$3,785,961,755 | \$14.97697 |
| 2014 | 2015-16 | \$3,807,421,089 | \$1,220,579,172 | \$ 679,703,672 | \$5,707,703,933 | \$2,116,246,808 | \$3,591,457,125 | \$14.05629 |
| 2013 | 2014-15 | \$3,735,243,695 | \$1,223,371,310 | \$ 635,758,386 | \$5,594,373,391 | \$2,024,655,305 | \$3,569,718,086 | \$13.99630 |
| 2012 | 2013-14 | \$3,636,383,604 | \$1,108,148,171 | \$ 556,660,706 | \$5,301,192,481 | \$1,901,700,042 | \$3,399,492,439 | \$14.60281 |
| 2011 | 2012-13 | \$3,584,139,640 | \$1,107,954,369 | \$ 545,384,690 | \$5,237,478,699 | \$1,941,516,491 | \$3,295,962,208 | \$15.40388 |
| 2010 | 2011-12 | \$3,460,202,341 | \$1,083,065,132 | \$ 507,827,323 | \$5,051,094,796 | \$1,915,108,686 | \$3,135,986,110 | \$16.87685 |
| 2009 | 2010-11 | \$3,400,988,084 | \$1,066,381,565 | \$ 466,520,254 | \$4,933,889,903 | \$1,931,149,023 | \$3,002,740,880 | \$16.88349 |

Sources: Dubuque County Auditor's Office and Jackson County Auditor's Office

Notes: Property is assessed on a calendar year basis. The assessments finalized as of January 1 of each year are applied to the following fiscal year.

* Per \$ 1,000 of taxable value.

Table 11

**Dubuque Community School District
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years**

(rate per \$ 1,000 of assessed value)
(Unaudited)

| | | Fiscal Year | District Direct Rates | | | | Overlapping Rates | | | | |
|-----|------|----------------|-----------------------|---------------------|------------------------|------------|-------------------|----------------------|--|--------------------|-------------------|
| | | | General Purposes | Capital Purposes | Management Purposes | Total | County | Community College | Board of Education and Independents | City of Dubuque | City of Asbury |
| 120 | 2018 | 2020 | \$12.77354 | \$1.00000 | \$0.93879 | \$14.71233 | \$5.94098 | \$1.03168 | \$0.68587 | \$10.33144 | \$10.00788 |
| | 2017 | 2019 | \$12.77715 | \$1.00000 | \$0.82076 | \$14.59791 | \$5.97760 | \$1.09993 | \$0.65448 | \$10.58844 | \$10.00070 |
| | 2016 | 2018 | \$13.07590 | \$1.00000 | \$0.88075 | \$14.95665 | \$6.34143 | \$1.09993 | \$0.67396 | \$10.89220 | \$10.75365 |
| | 2015 | 2017 | \$13.37828 | \$1.00000 | \$0.59869 | \$14.97697 | \$6.29673 | \$0.93757 | \$0.70443 | \$11.16739 | \$10.50000 |
| | 2014 | 2016 | \$12.58536 | \$1.00000 | \$0.47093 | \$14.05629 | \$6.38779 | \$0.91036 | \$0.66641 | \$11.02588 | \$10.30963 |
| | 2013 | 2015 | \$11.48470 | \$1.00000 | \$1.51160 | \$13.99630 | \$6.43124 | \$0.90807 | \$0.67315 | \$11.02588 | \$10.30200 |
| | 2012 | 2014 | \$11.62865 | \$1.00000 | \$1.97416 | \$14.60281 | \$6.43124 | \$0.90455 | \$0.77468 | \$11.02586 | \$10.29932 |
| | 2011 | 2013 | \$12.70671 | \$1.00000 | \$1.69717 | \$15.40388 | \$6.43124 | \$0.98407 | \$0.80305 | \$10.78477 | \$10.28790 |
| | 2010 | 2012 | \$15.25931 | \$1.00000 | \$0.61754 | \$16.87685 | \$6.49167 | \$1.07379 | \$0.68380 | \$10.45111 | \$10.30123 |
| | 2009 | 2011 | \$15.14980 | \$1.00000 | \$0.73369 | \$16.88349 | \$6.50193 | \$1.03532 | \$0.61503 | \$10.02741 | \$10.30237 |

Sources: Dubuque County Auditor and Iowa Department of Management

Table 12

Dubuque Community School District
Principal Property Taxpayers
Current Year and Nine Years Ago

Current Year and Nine Years Ago
(Amounts expressed in thousands)
(Unaudited)

| Taxpayer | 2020 (1) | | | 2011 (2) | | |
|--------------------------------|------------------|------|-----------------------------------|------------------|------|-----------------------------------|
| | Taxable Value | Rank | Percentage of Total Taxable Value | Taxable Value | Rank | Percentage of Total Taxable Value |
| Peninsula Gaming Company LLC | \$ 57,401 | 1 | 1.39% | \$ 56,784 | 1 | 1.70% |
| Kennedy Mall | 35,064 | 2 | 0.85% | 31,133 | 2 | 0.93% |
| Deere & Co. | 32,748 | 3 | 0.79% | | | |
| Progressive Processing LLC | 22,842 | 4 | 0.55% | | | |
| Walter Development | 22,649 | 5 | 0.55% | | | |
| GRTD Investments LLC | 20,451 | 6 | 0.49% | | | |
| MAR Holdings LLC | 19,209 | 7 | 0.46% | | | |
| Nordstrom, Inc. | 13,320 | 8 | 0.32% | 16,884 | 5 | 0.50% |
| Flexsteel Industries, Inc. | 13,313 | 9 | 0.32% | | | |
| Century Link, Inc. | 12,565 | 10 | 0.30% | | | |
| Medical Associates Realty | | | | 19,157 | 3 | 0.57% |
| Otto A LLC | | | | 17,500 | 4 | 0.52% |
| McGraw Hill | | | | 14,440 | 6 | 0.43% |
| Platinum Holdings | | | | 11,179 | 7 | 0.33% |
| Minglewood Limited Partnership | | | | 9,948 | 8 | 0.30% |
| Asbury Dubuque | | | | 9,925 | 9 | 0.30% |
| Lexington Dubuque LLC | | | | 9,844 | 10 | 0.29% |
| Total | <u>\$249,562</u> | | <u>6.02%</u> | <u>\$196,794</u> | | <u>5.87%</u> |

Sources: *Dubuque County Auditor's Office and City of Dubuque's Comprehensive Annual Financial Report*
Dubuque County Auditor's Office (1) and City of Dubuque CAFR (2)

Table 13

**Dubuque Community School District
Property Tax Levies and Collections
Last Ten Fiscal Years**

(Unaudited)

| Collection Fiscal Year Ending | Levy Fiscal Year Ending | Total Tax Levy | Collected in Fiscal Year | | Collections in Subsequent Years | Total Collections to Date | |
|--|----------------------------------|-------------------|--------------------------|-----------------------|--|---------------------------|-----------------------|
| | | | Amount | Percentage of Levy | | Total Amount Collected | Percentage of Levy |
| 2019-2020 | 2018 | \$55,795,594 | \$54,993,286 | 98.56% | \$380,365 | \$55,373,651 | 99.24% |
| 2018-2019 | 2017 | \$54,245,229 | \$54,335,402 | 100.17% | \$ 17,218 | \$54,352,620 | 100.20% |
| 2017-2018 | 2016 | \$52,034,296 | \$52,063,281 | 100.06% | \$ 24,892 | \$52,088,173 | 100.10% |
| 2016-2017 | 2015 | \$51,092,912 | \$51,087,769 | 99.99% | \$ 37,382 | \$51,125,151 | 100.06% |
| 2015-2016 | 2014 | \$45,756,263 | \$45,727,904 | 99.94% | \$ 23,473 | \$45,751,377 | 99.99% |
| 2014-2015 | 2013 | \$45,011,938 | \$44,895,410 | 99.74% | \$ 23,088 | \$44,918,498 | 99.79% |
| 2013-2014 | 2012 | \$45,250,137 | \$45,235,328 | 99.97% | \$ 21,226 | \$45,256,554 | 100.01% |
| 2012-2013 | 2011 | \$45,730,866 | \$45,741,269 | 100.02% | \$ 20,891 | \$45,762,160 | 100.07% |
| 2011-2012 | 2010 | \$48,128,348 | \$48,116,040 | 99.97% | \$ 22,237 | \$48,138,277 | 100.02% |
| 2010-2011 | 2009 | \$46,298,936 | \$46,256,166 | 99.91% | \$ 31,049 | \$46,287,215 | 99.97% |

Sources: *Dubuque County Auditor's Office and District Records*

Table 14

Dubuque Community School District
Outstanding Debt by Type
Last Ten Fiscal Years

(Unaudited)

| Fiscal Year | Governmental Activities | | | | Business-type Activities | | Total Primary Government | Percentage of Personal Income (a) | Per Capita (a) |
|----------------|------------------------------|------------------|--------------------------------|-------------------------------|-----------------------------|--------------|-----------------------------|---|-------------------|
| | ISCAP Warrants Payable | Notes Payable | General Obligation Bonds | Sales Tax Revenue Bonds | | | | | |
| 2020 | \$ 0 | \$ 0 | \$ 0 | \$63,148,000 | \$ 0 | \$63,148,000 | 1.3283% | \$652 | |
| 2019 | \$ 0 | \$ 0 | \$ 0 | \$68,914,000 | \$ 0 | \$68,914,000 | 1.5441% | \$710 | |
| 2018 | \$ 0 | \$ 0 | \$ 0 | \$62,538,000 | \$ 0 | \$62,538,000 | 1.4305% | \$645 | |
| 2017 | \$ 0 | \$ 0 | \$ 0 | \$54,513,000 | \$ 0 | \$54,513,000 | 1.2757% | \$561 | |
| 2016 | \$ 0 | \$ 0 | \$ 0 | \$46,473,000 | \$ 0 | \$46,473,000 | 1.1171% | \$482 | |
| 2015 | \$ 0 | \$ 0 | \$ 0 | \$47,863,000 | \$ 0 | \$47,863,000 | 1.2131% | \$500 | |
| 2014 | \$ 0 | \$ 0 | \$ 0 | \$33,033,000 | \$ 0 | \$33,033,000 | 0.8604% | \$347 | |
| 2013 | \$ 0 | \$ 0 | \$ 0 | \$24,850,000 | \$ 0 | \$24,850,000 | 0.6752% | \$263 | |
| 2012 | \$ 0 | \$ 0 | \$ 0 | \$22,450,000 | \$ 0 | \$22,450,000 | 0.6507% | \$239 | |
| 2011 | \$ 0 | \$ 0 | \$ 0 | \$19,650,000 | \$ 0 | \$19,650,000 | 0.5925% | \$211 | |

Source: District Financial Records

Details of the District's outstanding debt can be found in Note 5 in the Notes to the Financial Statements.

(a) See Table 18 for personal income and population data. These ratios are calculated using that data.

Table 15

Dubuque Community School District
Direct and Overlapping Governmental Activities Debt
As of June 30, 2020

(Unaudited)

| Governmental Unit | Debt Outstanding | Estimated Percentage Applicable (a) | Estimated Share of Direct and Overlapping Debt |
|--|-------------------------|--|---|
| City of Asbury | \$ 7,709,000 | 100.00% | \$ 7,709,000 |
| City of Dubuque (b) | 108,395,164 | 100.00% | 108,395,164 |
| Dubuque County | 28,530,561 | 75.84% | 21,637,577 |
| Northeast Iowa Community College | 31,355,000 | 75.93% | <u>23,807,852</u> |
| Subtotal, overlapping debt | | | \$161,549,593 |
| District direct debt | | | <u>63,148,000</u> |
| Total direct and overlapping debt | | | <u>\$224,697,593</u> |

Sources: *City of Asbury, City of Dubuque, County Auditor, and Northeast Iowa Community College*

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

- (a): The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the District's boundaries and dividing it by each unit's total taxable value.
- (b): June 30, 2019, debt outstanding of \$108,395,164 was used since the June 30, 2020, debt outstanding was not available as of publication.

Table 16

Dubuque Community School District
Legal Debt Margin Information
Last Ten Years

(Unaudited)

| | Fiscal Year | | | |
|---|--------------------|---------------|---------------|---------------|
| | 2020 | 2019 | 2018 | 2017 |
| Debt Limit | \$351,679,012 | \$327,613,059 | \$306,462,873 | \$301,598,209 |
| Gross debt applicable to limit | \$ 63,148,000 | \$ 68,914,000 | \$ 62,538,000 | \$ 54,513,000 |
| Reserves for payments on debt | (7,720,642) | (8,745,573) | (7,356,814) | (6,172,660) |
| Total net debt applicable to limit | \$ 55,427,358 | \$ 60,168,427 | \$ 55,181,186 | \$ 48,340,340 |
| Legal debt margin | \$296,251,654 | \$267,444,632 | \$251,281,687 | \$253,257,869 |
| Total net debt applicable to the limit as a percentage of debt limit | 15.8% | 18.4% | 18.0% | 16.0% |

Sources: District Financial Records and Dubuque County Auditor

Notes:

- (a) Actual assessed value includes Tax Increment Financing
(b) Code of Iowa Section 296.1

Legal Debt Margin Calculation for Fiscal Year 2020

| | |
|---------------------------------------|-----------------------|
| Actual assessed value (a) | \$7,033,580,241 |
| Debt limit (5% of assessed value) (b) | 351,679,012 |
| Debt applicable to limit | 55,427,358 |
| Legal debt margin | <u>\$ 296,251,654</u> |

Table 16

Dubuque Community School District
Legal Debt Margin Information
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$285,385,197 | \$279,718,670 | \$265,059,624 | \$261,873,935 | \$252,554,740 | \$246,694,495 |
| \$ 46,473,000 | \$ 47,863,000 | \$ 33,033,000 | \$ 24,850,000 | \$ 22,450,000 | \$ 19,650,000 |
| (6,030,627) | (5,453,733) | (3,187,807) | (7,004,837) | (6,911,747) | (5,704,327) |
| \$ 40,442,373 | \$ 42,409,267 | \$ 29,845,193 | \$ 17,845,163 | \$ 15,538,253 | \$ 13,945,673 |
| <u>\$244,942,824</u> | <u>\$237,309,403</u> | <u>\$235,214,431</u> | <u>\$244,028,772</u> | <u>\$237,016,487</u> | <u>\$232,748,822</u> |
| 14.2% | 15.2% | 11.3% | 6.8% | 6.2% | 5.7% |

| | | | | | Estimated Debt Service and Coverage on the Bonds (without Revenue Growth) | | | Estimated Debt Service and Coverage on the Bonds (with Revenue Growth) | | |
|----------------|-----------------------------|--------------|-------------|----------|--|-------------------|----------|---|-------------------|----------|
| Fiscal Year | Actual Sales Tax Revenue | Debt Service | | Coverage | Estimated Collection | Debt Service | | Estimated Collection | Debt Service | |
| | | Principal | Interest | | | Combined P & I | Coverage | | Combined P & I | Coverage |
| 2011 | \$10,578,600 | \$8,710,000 | \$ 523,617 | 1.15 | | | | | | |
| 2012 | \$11,435,526 | \$7,200,000 | \$ 412,250 | 1.50 | | | | | | |
| 2013 | \$12,190,050 | \$7,600,000 | \$ 341,075 | 1.54 | | | | | | |
| 2014 | \$ 8,974,360 | \$4,850,000 | \$ 354,007 | 1.72 | | | | | | |
| 2015 | \$10,038,752 | \$1,130,000 | \$ 680,953 | 5.54 | | | | | | |
| 2016 | \$10,149,186 | \$1,390,000 | \$1,322,393 | 3.74 | | | | | | |
| 2017 | \$10,138,685 | \$1,960,000 | \$1,312,691 | 3.10 | | | | | | |
| 2018 | \$ 9,831,721 | \$1,975,000 | \$1,530,888 | 2.80 | | | | | | |
| 2019 | \$10,777,769 | \$3,079,000 | \$1,671,024 | 2.27 | | | | | | |
| 2020 | \$10,810,216 | \$4,149,000 | \$1,809,240 | 1.81 | | | | | | |
| 2021 | | | | | \$10,545,409 | \$7,935,655 | 1.33 | \$10,545,409 | \$7,935,655 | 1.33 |
| 2022 | | | | | \$10,749,204 | \$8,242,451 | 1.30 | \$10,833,820 | \$8,242,451 | 1.31 |
| 2023 | | | | | \$10,688,291 | \$7,628,223 | 1.40 | \$10,880,636 | \$7,628,223 | 1.43 |
| 2024 | | | | | \$10,688,291 | \$8,373,230 | 1.28 | \$10,989,442 | \$8,373,230 | 1.31 |
| 2025 | | | | | \$10,688,291 | \$8,442,196 | 1.27 | \$11,099,336 | \$8,442,196 | 1.31 |
| 2026 | | | | | \$10,688,291 | \$8,456,790 | 1.26 | \$11,210,330 | \$8,456,790 | 1.33 |
| 2027 | | | | | \$10,688,291 | \$8,562,243 | 1.25 | \$11,322,433 | \$8,562,243 | 1.32 |
| 2028 | | | | | \$10,688,291 | \$5,035,988 | 2.12 | \$11,435,657 | \$5,035,988 | 2.27 |
| 2029 | | | | | \$10,688,291 | \$4,672,378 | 2.29 | \$11,550,014 | \$4,672,378 | 2.47 |
| 2030 | | | | | \$10,688,291 | \$4,436,098 | 2.41 | \$11,665,514 | \$4,436,098 | 2.63 |
| 2031 | | | | | \$10,688,291 | \$3,656,488 | 2.92 | \$11,782,169 | \$3,656,488 | 3.22 |
| 2032 | | | | | \$10,688,291 | \$3,664,088 | 2.92 | \$11,899,991 | \$3,664,088 | 3.25 |
| 2033 | | | | | \$10,688,291 | \$3,667,738 | 2.91 | \$12,018,991 | \$3,667,738 | 3.28 |
| 2034 | | | | | \$10,688,291 | \$3,668,038 | 2.91 | \$12,139,181 | \$3,668,038 | 3.31 |
| 2035 | | | | | \$10,688,291 | \$1,401,600 | 7.63 | \$12,260,573 | \$1,401,600 | 8.75 |
| 2036 | | | | | \$10,688,291 | \$1,403,600 | 7.61 | \$12,383,178 | \$1,403,600 | 8.82 |
| 2037 | | | | | \$10,688,291 | \$1,399,000 | 7.64 | \$12,507,010 | \$1,399,000 | 8.94 |
| 2038 | | | | | \$10,688,291 | \$1,403,000 | 7.62 | \$12,632,080 | \$1,403,000 | 9.00 |
| 2039 | | | | | \$10,688,291 | \$1,400,200 | 7.63 | \$12,758,401 | \$1,400,200 | 9.11 |
| 2040 | | | | | \$10,688,291 | \$1,400,800 | 7.63 | \$12,885,985 | \$1,400,800 | 9.20 |
| 2041 | | | | | \$10,688,291 | \$1,399,600 | 7.64 | \$13,014,845 | \$1,399,600 | 9.30 |
| 2042 | | | | | \$10,688,291 | \$1,401,600 | 7.63 | \$13,144,993 | \$1,401,600 | 9.38 |
| 2043 | | | | | \$10,688,291 | \$1,401,600 | 7.63 | \$13,276,443 | \$1,401,600 | 9.47 |
| 2044 | | | | | \$10,688,291 | \$1,289,600 | 8.29 | \$13,409,208 | \$1,289,600 | 10.40 |
| 2045 | | | | | \$10,688,291 | 0 | | \$13,543,300 | 0 | |
| 2046 | | | | | \$10,688,291 | 0 | | \$13,678,733 | 0 | |

Note: The revenue growth assumes a 2% increase with no changes to enrollment.

Table 18

**Dubuque Community School District
Demographic and Economic Statistics
Last Ten Fiscal Years**

(Unaudited)

| Calendar Year | Population (1) | Personal Income (1) | Per Capita Personal Income (1) | Unemployment Rate (2) | Certified Enrollment (3) |
|--------------------------|-----------------------|--------------------------------|---|----------------------------------|-------------------------------------|
| 2020 | 96,854 | \$4,754,031,000 | \$49,085 | 5.1% | 10,489.0 |
| 2019 | 97,041 | \$4,462,884,000 | \$45,990 | 2.3% | 10,429.8 |
| 2018 | 97,003 | \$4,371,731,000 | \$45,068 | 2.7% | 10,506.8 |
| 2017 | 97,125 | \$4,273,236,000 | \$43,997 | 3.3% | 10,555.8 |
| 2016 | 96,370 | \$4,159,988,000 | \$43,167 | 3.6% | 10,587.9 |
| 2015 | 95,697 | \$3,945,492,000 | \$41,229 | 3.8% | 10,633.7 |
| 2014 | 95,097 | \$3,839,185,000 | \$40,371 | 4.3% | 10,578.6 |
| 2013 | 94,648 | \$3,680,443,000 | \$38,886 | 4.6% | 10,513.3 |
| 2012 | 93,888 | \$3,450,110,000 | \$36,747 | 4.7% | 10,469.8 |
| 2011 | 93,072 | \$3,316,659,000 | \$35,635 | 5.3% | 10,517.4 |

Sources:

- (1) *Bureau of Economic Analysis - Note that the information for Dubuque schools is not available. Information is based on the Dubuque Metropolitan Areas*
- (2) *Iowa Workforce Development*
- (3) *District Certified Enrollment Records*

Table 19

Dubuque Community School District
Principal Employers
Current Year and Nine Years Ago

(Unaudited)

| Taxpayer | 2020 (1) | | | 2011 (2) | | |
|--------------------------------------|----------------|------|--------------------------------|----------------|------|--------------------------------|
| | # of Employees | Rank | Percentage of Total Employment | # of Employees | Rank | Percentage of Total Employment |
| John Deere | 2,600 | 1 | 5.35% | 2,065 | 1 | 3.80% |
| Dubuque Community Schools | 1,957 | 2 | 4.03% | 1,946 | 2 | 3.58% |
| Mercy Medical Center | 1,410 | 3 | 2.90% | 1,324 | 3 | 2.44% |
| Medical Associates Clinic, P.C. | 1,061 | 4 | 2.18% | 999 | 5 | 1.84% |
| Unity Point Health - Finley Hospital | 975 | 5 | 2.01% | 920 | 6 | 1.69% |
| City of Dubuque | 737 | 6 | 1.52% | 686 | 7 | 1.26% |
| Sedgwick | 725 | 7 | 1.49% | | | |
| Cottingham and Butler | 715 | 8 | 1.47% | | | |
| Heartland Financial | 600 | 9 | 1.23% | | | |
| Medline Industries, Inc. | 500 | 10 | 1.03% | | | |
| IBM (3) | | | | 1,300 | 4 | 2.39% |
| Holy Family Catholic Schools | | | | 575 | 8 | 1.06% |
| Dubuque Racing Association | | | | 550 | 9 | 1.01% |
| Eagle Window & Door | | | | 550 | 9 | 1.01% |
| Prudential Retirement | | | | 413 | 10 | 0.76% |
| Total | <u>11,280</u> | | <u>23.21%</u> | <u>11,328</u> | | <u>20.84%</u> |

Sources:

(1) Greater Dubuque Development Corp.

(2) Information provided from the City of Dubuque Comprehensive Annual Financial Report

(3) Anticipated employment. Actual number not available at this time.

Table 20

Dubuque Community School District
Full-time Equivalent District Employees by Type
Last Ten Years

(Unaudited)

| | Fiscal Year | | | |
|--|--------------------|-----------------|-----------------|-----------------|
| | 2020 | 2019 | 2018 | 2017 |
| Supervisory: | | | | |
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate superintendent | --- | -- | -- | -- |
| Principals | 18.00 | 18.00 | 18.00 | 18.00 |
| Assistant principals | 14.00 | 14.00 | 13.00 | 13.00 |
| All other administrators | 10.00 | 9.00 | 8.00 | 8.00 |
| Total supervisory | 43.00 | 42.00 | 40.00 | 40.00 |
| Instruction: | | | | |
| Teachers - regular program | 666.23 | 644.50 | 641.85 | 622.38 |
| Teachers - special education program | 224.00 | 213.00 | 208.60 | 195.60 |
| Paraeducators - regular program | 92.32 | 89.79 | 87.61 | 86.34 |
| Paraeducators - special education program | 312.13 | 298.67 | 285.85 | 282.74 |
| Total instruction | 1,294.68 | 1,245.96 | 1,223.91 | 1,187.06 |
| Student services: | | | | |
| Guidance counselors | 34.00 | 33.00 | 33.00 | 33.00 |
| Nurses | 13.00 | 14.00 | 14.00 | 14.00 |
| Media specialists | 25.00 | 25.00 | 25.00 | 24.88 |
| Other student services staff | 49.66 | 41.02 | 39.00 | 29.00 |
| Total student services | 121.66 | 113.02 | 111.00 | 100.88 |
| Support and administration: | | | | |
| Clerical/secretarial | 79.00 | 79.00 | 79.00 | 77.00 |
| Custodial and maintenance | 107.00 | 103.00 | 102.00 | 101.00 |
| Food service | 81.14 | 79.48 | 79.58 | 79.51 |
| Bus drivers, attendants, truckers, mechanics | 78.22 | 82.26 | 81.60 | 75.57 |
| Other support services staff | 12.00 | 12.00 | 13.00 | 13.00 |
| Total support and administration | 357.36 | 355.74 | 355.18 | 346.08 |
| District Totals | 1,816.70 | 1,756.72 | 1,730.09 | 1,674.02 |

Source: *District Payroll Records*

In 2014, mechanics were included with bus drivers, attendants and truckers not custodial and maintenance.

Table 20

Dubuque Community School District
Full-time Equivalent District Employees by Type
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------|----------|----------|----------|----------|----------|
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.50 |
| 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 12.00 |
| 9.00 | 9.00 | 9.00 | 9.00 | 6.00 | 7.50 |
| 42.00 | 42.00 | 42.00 | 42.00 | 39.00 | 40.00 |
| 640.22 | 659.61 | 629.95 | 623.14 | 604.40 | 590.53 |
| 196.60 | 194.50 | 173.83 | 163.11 | 153.00 | 159.77 |
| 86.35 | 88.50 | 78.26 | 84.34 | 82.23 | 75.57 |
| 268.68 | 263.70 | 258.81 | 250.77 | 259.71 | 244.01 |
| 1,191.85 | 1,206.31 | 1,140.85 | 1,121.36 | 1,099.34 | 1,069.88 |
| 33.00 | 33.00 | 31.00 | 30.00 | 30.00 | 31.00 |
| 15.60 | 15.60 | 16.60 | 17.20 | 16.20 | 18.20 |
| 26.00 | 26.00 | 24.50 | 24.00 | 18.50 | 19.90 |
| 25.00 | 25.00 | 20.00 | 14.00 | 12.00 | 9.00 |
| 99.60 | 99.60 | 92.10 | 85.20 | 76.70 | 78.10 |
| 81.00 | 80.00 | 77.75 | 76.75 | 77.75 | 79.00 |
| 99.00 | 101.00 | 99.00 | 98.00 | 98.00 | 103.00 |
| 79.03 | 80.95 | 81.95 | 82.64 | 80.48 | 78.39 |
| 77.23 | 76.25 | 78.38 | 76.30 | 68.95 | 61.66 |
| 13.00 | 14.00 | 14.00 | 14.00 | 11.50 | 12.50 |
| 349.26 | 352.20 | 351.09 | 347.69 | 336.68 | 334.55 |
| 1,682.71 | 1,700.11 | 1,626.03 | 1,596.25 | 1,551.72 | 1,522.53 |

Table 21

**Dubuque Community School District
Operating Statistics
Last Ten Fiscal Years**

(Unaudited)

| Fiscal Year | Enrollment | General Fund Expenditures | Cost Per Pupil | Percentage Change | Total Governmental Activities Expenses | Cost Per Pupil | Percentage Change | FTE Teaching Staff | Pupil-Teacher Ratio | % of Students Receiving Free or Reduced-Priced Meals |
|-------------|------------|---------------------------|----------------|-------------------|--|----------------|-------------------|--------------------|---------------------|--|
| 2020 | 10,489 | \$132,694,542 | \$12,651 | 0.32% | \$155,681,289 | \$14,842 | (0.50%) | 890.23 | 11.78 | 43.40% |
| 2019 | 10,430 | \$131,527,688 | \$12,611 | 2.35% | \$155,577,219 | \$14,916 | 7.62% | 857.50 | 12.16 | 42.84% |
| 2018 | 10,507 | \$129,453,403 | \$12,321 | 3.16% | \$145,624,976 | \$13,860 | 3.01% | 850.45 | 12.35 | 38.64% |
| 2017 | 10,556 | \$126,084,256 | \$11,944 | 0.23% | \$142,034,740 | \$13,455 | 0.04% | 817.98 | 12.90 | 39.13% |
| 2016 | 10,588 | \$126,168,081 | \$11,916 | 0.47% | \$142,407,363 | \$13,450 | 2.08% | 836.82 | 12.65 | 39.53% |
| 2015 | 10,634 | \$126,116,923 | \$11,860 | 4.69% | \$140,115,740 | \$13,176 | 2.19% | 854.11 | 12.45 | 39.36% |
| 2014 | 10,579 | \$119,847,755 | \$11,329 | 6.45% | \$136,390,090 | \$12,893 | 9.24% | 803.78 | 13.16 | 39.27% |
| 2013 | 10,513 | \$111,886,940 | \$10,643 | 3.50% | \$124,079,595 | \$11,802 | 3.65% | 786.25 | 13.37 | 39.00% |
| 2012 | 10,470 | \$107,668,179 | \$10,283 | 3.29% | \$119,212,795 | \$11,386 | 3.73% | 757.40 | 13.82 | 37.60% |
| 2011 | 10,517 | \$104,693,486 | \$ 9,955 | 0.62% | \$115,444,822 | \$10,977 | 0.40% | 750.30 | 14.02 | 37.50% |

Source: District Financial Records, District Payroll Records, and the Iowa Department of Education

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--------------------|--------------------|--------|--------|--------|
| | 2020 | 2019 | 2018 | 2017 |
| Elementary: | | | | |
| Audubon (1973) | | | | |
| Square feet | 37,992 | 37,992 | 37,992 | 37,992 |
| Capacity | 336 | 336 | 336 | 336 |
| Enrollment | 230 | 222 | 256 | 264 |
| Bryant (1940) | | | | |
| Square feet | 30,724 | 30,724 | 30,724 | 30,724 |
| Capacity | 263 | 263 | 263 | 263 |
| Enrollment | 313 | 293 | 290 | 333 |
| Carver (2007) | | | | |
| Square feet | 69,902 | 69,902 | 69,902 | 69,902 |
| Capacity | 574 | 574 | 574 | 574 |
| Enrollment | 534 | 541 | 570 | 528 |
| Eisenhower (1970) | | | | |
| Square feet | 63,455 | 63,455 | 63,455 | 63,455 |
| Capacity | 460 | 460 | 460 | 460 |
| Enrollment | 531 | 539 | 531 | 532 |
| Fulton (1939) | | | | |
| Square feet | 35,098 | 35,098 | 35,098 | 35,098 |
| Capacity | 264 | 264 | 264 | 264 |
| Enrollment | 284 | 294 | 314 | 359 |
| Hoover (1970) | | | | |
| Square feet | 28,663 | 28,663 | 28,663 | 28,663 |
| Capacity | 231 | 231 | 231 | 231 |
| Enrollment | 378 | 347 | 339 | 345 |

Source: *District Records*

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------|--------|--------|--------|--------|--------|
| 37,992 | 37,992 | 37,992 | 37,992 | 37,992 | 37,992 |
| 336 | 336 | 336 | 336 | 336 | 336 |
| 289 | 314 | 290 | 259 | 290 | 259 |
| 30,724 | 30,724 | 30,724 | 30,724 | 30,724 | 30,724 |
| 263 | 263 | 263 | 263 | 263 | 263 |
| 311 | 263 | 266 | 284 | 303 | 316 |
| 69,902 | 69,902 | 69,902 | 66,202 | 66,202 | 66,202 |
| 574 | 574 | 574 | 524 | 524 | 524 |
| 550 | 586 | 587 | 575 | 580 | 562 |
| 63,455 | 63,455 | 63,455 | 63,455 | 63,455 | 63,455 |
| 460 | 460 | 460 | 460 | 460 | 460 |
| 523 | 532 | 547 | 525 | 523 | 547 |
| 35,098 | 35,098 | 35,098 | 35,098 | 35,098 | 35,098 |
| 264 | 264 | 264 | 264 | 264 | 264 |
| 292 | 284 | 287 | 283 | 285 | 274 |
| 28,663 | 28,663 | 28,663 | 28,663 | 28,663 | 28,663 |
| 231 | 231 | 231 | 231 | 231 | 231 |
| 330 | 324 | 317 | 282 | 246 | 258 |

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--|-------------|--------|--------|--------|
| | 2020 | 2019 | 2018 | 2017 |
| Elementary: | | | | |
| Irving (1951) | | | | |
| Square feet | 79,064 | 79,064 | 79,064 | 79,064 |
| Capacity | 492 | 492 | 492 | 492 |
| Enrollment | 454 | 470 | 507 | 462 |
| Kennedy (1965) | | | | |
| Square feet | 69,353 | 69,353 | 69,353 | 69,353 |
| Capacity | 691 | 691 | 691 | 691 |
| Enrollment | 580 | 583 | 597 | 597 |
| Lincoln (1940) | | | | |
| Square feet | 37,692 | 37,692 | 37,692 | 37,692 |
| Capacity | 296 | 296 | 296 | 296 |
| Enrollment | 268 | 214 | 276 | 265 |
| Marshall (1939) | | | | |
| Square feet | 33,956 | 33,956 | 33,956 | 33,956 |
| Capacity | 248 | 248 | 248 | 248 |
| Enrollment | 304 | 305 | 317 | 335 |
| Prescott (Demolished and Rebuilt 2006) | | | | |
| Square feet | 65,836 | 65,836 | 65,836 | 65,836 |
| Capacity | 375 | 375 | 375 | 375 |
| Enrollment | 289 | 319 | 295 | 277 |
| Sageville (1956) | | | | |
| Square feet | 42,237 | 42,237 | 42,237 | 42,237 |
| Capacity | 299 | 299 | 299 | 299 |
| Enrollment | 276 | 290 | 293 | 287 |
| Table Mound (1960) | | | | |
| Square feet | 51,758 | 51,758 | 51,758 | 51,758 |
| Capacity | 370 | 370 | 370 | 370 |
| Enrollment | 391 | 396 | 414 | 393 |

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------|--------|--------|--------|--------|--------|
| 79,064 | 79,064 | 79,064 | 79,064 | 79,064 | 79,064 |
| 492 | 492 | 492 | 492 | 492 | 492 |
| 515 | 532 | 562 | 537 | 540 | 525 |
| 69,353 | 69,353 | 52,953 | 52,953 | 52,953 | 52,953 |
| 691 | 691 | 491 | 491 | 491 | 491 |
| 603 | 592 | 560 | 537 | 542 | 511 |
| 37,692 | 37,692 | 37,692 | 37,692 | 37,692 | 37,692 |
| 296 | 296 | 296 | 296 | 296 | 296 |
| 267 | 273 | 290 | 314 | 292 | 286 |
| 33,956 | 33,956 | 33,956 | 33,956 | 33,956 | 33,956 |
| 248 | 248 | 248 | 248 | 248 | 248 |
| 309 | 301 | 319 | 308 | 279 | 249 |
| 65,836 | 65,836 | 65,836 | 65,836 | 65,836 | 65,836 |
| 375 | 375 | 375 | 375 | 375 | 375 |
| 273 | 270 | 281 | 302 | 287 | 298 |
| 42,237 | 42,237 | 42,237 | 42,237 | 41,612 | 41,612 |
| 299 | 299 | 299 | 299 | 299 | 299 |
| 298 | 284 | 282 | 281 | 280 | 278 |
| 51,758 | 51,758 | 51,758 | 51,758 | 51,758 | 51,758 |
| 370 | 370 | 370 | 370 | 370 | 370 |
| 420 | 442 | 467 | 446 | 410 | 422 |

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--|-------------|---------|---------|---------|
| | 2020 | 2019 | 2018 | 2017 |
| Middle Schools: | | | | |
| Jefferson (1922) | | | | |
| Square feet | 89,948 | 89,948 | 89,948 | 89,948 |
| Capacity | 620 | 620 | 620 | 620 |
| Enrollment | 569 | 586 | 530 | 567 |
| Roosevelt (2005) | | | | |
| Square feet | 206,000 | 206,000 | 206,000 | 206,000 |
| Capacity | 1,050 | 1,050 | 1,050 | 1,050 |
| Enrollment | 1,163 | 1,145 | 1,096 | 1,130 |
| Washington (1920) | | | | |
| Square feet | 98,330 | 98,330 | 98,330 | 98,330 |
| Capacity | 657 | 657 | 657 | 657 |
| Enrollment | 693 | 645 | 648 | 683 |
| High Schools: | | | | |
| Alta Vista Campus (1963) | | | | |
| Square feet | 52,763 | 27,177 | 27,177 | 27,177 |
| Capacity | 320 | 150 | 150 | 150 |
| Enrollment (included in other schools) | 0 | 0 | 0 | 0 |
| Hempstead (1970) | | | | |
| Square feet | 372,955 | 342,000 | 342,000 | 342,000 |
| Capacity | 2,532 | 2,532 | 2,532 | 2,532 |
| Enrollment | 1,715 | 1,725 | 1,712 | 1,645 |
| Senior (1920) | | | | |
| Square feet | 348,455 | 348,455 | 356,628 | 286,611 |
| Capacity | 2,282 | 2,282 | 2,282 | 1,657 |
| Enrollment | 1,549 | 1,545 | 1,588 | 1,626 |

Note: The Alta Vista Campus is an alternative learning program for grades 8-12. It was a preschool from 2005-2006 through the 2010-2011 school year.

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------|---------|---------|---------|---------|---------|
| 89,948 | 89,948 | 89,948 | 89,948 | 89,948 | 89,948 |
| 620 | 620 | 620 | 620 | 620 | 620 |
| 552 | 594 | 569 | 594 | 567 | 583 |
| 206,000 | 206,000 | 206,000 | 206,000 | 206,000 | 206,000 |
| 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| 1,161 | 1,157 | 1,106 | 1,132 | 1,127 | 1,162 |
| 98,330 | 98,330 | 98,330 | 92,830 | 92,830 | 92,830 |
| 657 | 657 | 657 | 657 | 657 | 657 |
| 684 | 681 | 668 | 672 | 671 | 637 |
| 27,177 | 27,177 | 27,177 | 26,427 | 26,427 | 26,427 |
| 150 | 150 | 150 | 150 | 150 | 68 |
| 0 | 0 | 0 | 0 | 0 | 51 |
| 342,000 | 261,268 | 261,268 | 261,268 | 261,268 | 261,268 |
| 2,532 | 1,657 | 1,657 | 1,657 | 1,657 | 1,657 |
| 1,643 | 1,653 | 1,643 | 1,614 | 1,681 | 1,756 |
| 286,611 | 286,611 | 286,611 | 286,611 | 286,611 | 286,611 |
| 1,657 | 1,657 | 1,657 | 1,657 | 1,657 | 1,657 |
| 1,624 | 1,618 | 1,635 | 1,618 | 1,593 | 1,542 |

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

| | Fiscal Year | | | |
|--|--------------------|--------|--------|--------|
| | 2020 | 2019 | 2018 | 2017 |
| Other District Facilities: | | | | |
| Forum (1979) | | | | |
| Square feet | 24,959 | 24,959 | 24,959 | 24,959 |
| Warehouse/Central Kitchen (1981) | | | | |
| Square feet | 33,000 | 33,000 | 33,000 | 33,000 |
| Bus Garage (1985) | | | | |
| Square feet | 11,020 | 11,020 | 11,020 | 11,020 |
| Buildings and Grounds (1985) | | | | |
| Square feet | 13,680 | 13,680 | 13,680 | 13,680 |
| Buildings and Grounds Warehouse (1985) | | | | |
| Square feet | 5,000 | 5,000 | 5,000 | 5,000 |
| Buildings and Grounds Storage (2015) | | | | |
| Square feet | 4,200 | 4,200 | 4,200 | 4,200 |

Table 22

**Dubuque Community School District
School Building Information
Last Ten Years**

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------|--------|--------|--------|--------|--------|
| 24,959 | 24,959 | 24,959 | 24,959 | 24,959 | 24,959 |
| 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| 11,020 | 11,020 | 11,020 | 11,020 | 11,020 | 11,020 |
| 13,680 | 13,680 | 13,680 | 13,680 | 13,680 | 13,680 |
| 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4,200 | --- | --- | --- | --- | --- |

Table 23

**Dubuque Community School District
Certified Staff Salaries
Last Ten Fiscal Years**

(Unaudited)

| School Year | Minimum | Maximum | Average |
|--------------------|----------------|----------------|----------------|
| 2019 - 2020 | \$33,087 | \$74,325 | \$46,405 |
| 2018 - 2019 | \$30,271 | \$73,533 | \$46,614 |
| 2017 - 2018 | \$30,221 | \$73,425 | \$46,559 |
| 2016 - 2017 | \$29,906 | \$72,738 | \$46,295 |
| 2015 - 2016 | \$29,906 | \$72,738 | \$46,060 |
| 2014 - 2015 | \$29,117 | \$71,161 | \$44,438 |
| 2013 - 2014 | \$28,192 | \$69,020 | \$43,335 |
| 2012 - 2013 | \$27,865 | \$60,468 | \$42,785 |
| 2011 - 2012 | \$27,645 | \$59,990 | \$43,122 |
| 2010 - 2011 | \$27,645 | \$59,990 | \$42,888 |

Source: *District Payroll Records*

Note: Salaries do not include Teacher Salary Supplement for any year.

COMPLIANCE SECTION

Dubuque Community School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

| Grantor/Program | CFDA Number | Grant Number | Expenditures |
|---|----------------|-----------------|--------------------|
| Indirect: | | | |
| U.S. Department of Agriculture: | | | |
| Iowa Department of Education: | | | |
| Child Nutrition Cluster Programs: | | | |
| School Breakfast Program | 10.553 | FY20 | \$ 394,802 |
| National School Lunch Program (Includes After-school Snack Program) | 10.555 | FY20 | 2,154,385 * |
| USDA Child Nutrition Program CARES Grants to States | 10.555 | FY20 | 616,675 |
| Summer Food Service Program for Children | 10.559 | FY20 | 17,475 |
| | | | <u>\$3,183,337</u> |
| Fresh Fruit and Vegetable Program | 10.582 | FY20 | <u>\$ 53,180</u> |
| U.S. Department of Education: | | | |
| Iowa Department of Education: | | | |
| Apprenticeship USA Grants | 17.285 | FY20 | <u>\$ 6,501</u> |
| Title I Grants to LEA | 84.010 | FY20 | <u>\$2,080,470</u> |
| Vocational Education – Basic Grants to States | 84.048 | FY20 | <u>\$ 123,200</u> |
| Rehabilitation Services – Vocational Rehabilitation Grants to States | 84.126 | FY20 | <u>\$ 98,584</u> |
| Education for Homeless Children and Youth | 84.196 | FY20 | <u>\$ 36,943</u> |
| Twenty-first Century Community Learning Centers | 84.287 | FY20 | <u>\$ 67,013</u> |
| Special Education – State Personnel Development Grants | 84.323 | FY20 | <u>\$ 4,530</u> |
| Improving Teacher Quality Grants | 84.367 | FY20 | <u>\$ 296,482</u> |
| Title I School Improvement Grants | 84.377 | FY20 | <u>\$ 22,005</u> |
| Student Support and Academic Enrichment Program | 84.424 | FY20 | <u>\$ 95,981</u> |
| Education Stabilization Fund: | | | |
| Governor's Emergency Education Relief Fund | 84.425 | FY20 | <u>\$ 83,289</u> |
| Elementary and Secondary School Emergency Relief Fund | 84.425 | FY20 | <u>\$ 96,409</u> |
| Keystone Area Education Agency: | | | |
| Special Education – Grants to States | 84.027 | FY20 | <u>\$ 541,103</u> |
| English Language Acquisition Grants | 84.365 | FY20 | <u>\$ 11,579</u> |
| Total | | | <u>\$6,800,606</u> |

* Includes \$371,482 of non-cash awards

See Notes to Schedule of Expenditures of Federal Awards

Dubuque Community School District

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Dubuque Community School District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Dubuque Community School District, it is not intended to and does not present the financial position, changes in financial position or cash flows of Dubuque Community School District.

Note 2: Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Dubuque Community School District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Dubuque Community School District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

| <u>Findings</u> | <u>Status</u> | <u>Corrective Action Plan or Other Explanation</u> |
|---|----------------------|---|
| Reportable Conditions in Internal Control | | |
| None | | |
| Reportable Conditions in Administering Federal Awards | | |
| None | | |
| Other Findings Related to Required Statutory Reporting | | |
| None | | |

Telephone 563/556-3392
FAX 563/556-3443

Jim Kircher & Associates, P.C.
Certified Public Accountants

815 Century Drive
Dubuque, Iowa 52002

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Education of
Dubuque Community School District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dubuque Community School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Dubuque Community School District's basic financial statements, and have issued our report thereon dated December 14, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dubuque Community School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dubuque Community School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Dubuque Community School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dubuque Community School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the District's operations for the year ended June 30, 2020 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 14, 2020

Telephone 563/556-3392

FAX 563/556-3443

Jim Kircher & Associates, P.C.
Certified Public Accountants

815 Century Drive
Dubuque, Iowa 52002

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE

To the Board of Education of
Dubuque Community School District:

Report on Compliance for Each Major Federal Program

We have audited the Dubuque Community School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dubuque Community School District's major federal programs for the year ended June 30, 2020. Dubuque Community School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Dubuque Community School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dubuque Community School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Dubuque Community School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Dubuque Community School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of Dubuque Community School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dubuque Community School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dubuque Community School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 14, 2020

Part I: Summary of the Independent Auditor's Results

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) No significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were disclosed by the audit of the financial statements.
- (e) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit did not disclose any audit findings which were required to be reported in accordance with the Uniform Guidance Section 200.516.
- (g) Major programs were as follows:
 - Child Nutrition Cluster
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) Dubuque Community School District did qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part III: Findings and Questioned Costs for Federal Awards:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over major programs that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part IV: Other Findings Related to Statutory Reporting:

- IV-A-20 Certified Budget - Expenditures for the year ended June 30, 2020 did not exceed the amounts budgeted.
- IV-B-20 Questionable Expenditures - No expenditures we believe that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.
- IV-C-20 Travel Expense - No expenditures of District money for travel expenses of spouses of District officials or employees were noted. No travel advances to District officials or employees were noted.
- IV-D-20 Business Transactions - No business transactions between the District and District officials or employees were noted.
- IV-E-20 Restricted Donor Activity – No transactions were noted between the District, District officials or District employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.
- IV-F-20 Bond Coverage - Surety bond coverage of District officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
- IV-G-20 Board Minutes - We noted no transaction requiring Board approval which had not been approved by the Board.
- IV-H-20 Certified Enrollment – 5.00 variances in the basic enrollment data certified by the Iowa Department of Education were noted.

Recommendation – A system should be developed to reconcile the enrollment data collected by the District before submission to the Iowa Department of Education.

Response – The District has a process used to clean data before it is uploaded. District employees are responsible for reviewing the data before it is uploaded and certified to the Iowa Department of Education. Considering the volume of records submitted, this process provides the District with a very accurate count.

- IV-I-20 Supplementary Weighting – a .036 variance regarding supplementary weighting certified to the Iowa Department of Education was noted.

Recommendation – A procedure should be put in place to reconcile data collected by the District before submission to the Iowa Department of Education

Part IV: Other Findings Related to Statutory Reporting: (continued)

Response – The District has a process used to clean data before it is uploaded. District employees are responsible for reviewing the data before it is uploaded and certified to the Iowa Department of Education. Considering the volume of records submitted, this process provides the District with a very accurate count.

IV-J-20 Deposits and Investments - No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the District's investment policy were noted.

IV-K-20 Certified Annual Report - The Certified Annual Report was certified timely to the Iowa Department of Education.

IV-L-20 Categorical Funding - No instances were noted of categorical funding being used to supplant rather than supplement other funds.

IV-M-20 Statewide Sales, Services and Use Tax - No instances of noncompliance with the use of the statewide sales, services and use tax revenue provisions of Chapter 423F.3 of the Code of Iowa were noted.

Pursuant to Chapter 423F.5 of the Code of Iowa, the annual audit is required to include certain reporting elements related to the statewide sales, services and use tax revenue. Districts are required to include these reporting elements in the Certified Annual Report (CAR) submitted to the Iowa Department of Education. For the year ended June 30, 2020 the District reported the following information regarding the statewide sales, services and use tax revenue in the District's CAR:

| | | | |
|---------------------------------------|------------------|--|---------------------|
| Beginning balance | | | \$13,988,298 |
| Revenues/transfers in: | | | |
| Statewide sales, services and use tax | \$10,810,216 | | |
| Investment income | 202,897 | | |
| Other local revenue | <u>62,986</u> | | \$11,076,099 |
| Expenditures/transfers out: | | | |
| School infrastructure: | | | |
| Construction | \$ 5,121,286 | | |
| Equipment | 1,565,534 | | |
| Other | 2,564,066 | | |
| Transfers to other funds | <u>6,656,318</u> | | \$15,907,204 |
| Ending balance | | | <u>\$ 9,157,193</u> |

Part IV: Other Findings Related to Statutory Reporting: (continued)

For the year ended June 30, 2020, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

IV-N-20 Revenue Bonds - The District has established the reserve account required by the revenue bond resolution. In addition, the required monthly transfers from the revenue account to the sinking account were made by the District.



HP Inc.
www.hp.com

Dec 1st, 2020

Coby Culbertson
Chief Technology Officer
Dubuque Community School District
2300 Chaney Rd.
Dubuque, IA 52001

Dear Coby Culbertson:

HP/DCSD (Dubuque Community School District) have entered into a single, sole source arrangement for the delivery of end-user devices and peripherals. Due to this commitment, all approved pricing is offered at the lowest available price (per quantity, configs, timeframe, etc.), directly from HP and that pricing is exclusive to DCSD and cannot be accessed or offered by any other authorized HP partner, and they are unable to offer pricing for an identical unit at a lower cost.

Also- all 3rd party services provided by Riverside Technologies, Inc. (RTI) are backed by HP directly, as we have validated their methods, and approved them as the only partner in the area who has their services directly attached to HP for pricing and order placements. This allows for a seamless process to the end-user.

Please call or email with any questions.

Sincerely,

Aaron

Aaron J. Bennis
Territory Manager
Personal and Printing Solutions
515-777-0212
Aaron.bennis@hp.com

**AIA**[®]**Document G701™ – 2017****Change Order**

PROJECT: (Name and address)
 Alta Vista Vocational Technology
 Classroom Addition
 IIW Project # 19060

CONTRACT INFORMATION:
 Contract For: General Construction
 Date: 11/15/2020

CHANGE ORDER INFORMATION:
 Change Order Number: 003
 Date: September 23, 2020

OWNER: (Name and address)
 Dubuque Community School District
 2300 Chaney Rd., Dubuque, IA

ARCHITECT: (Name and address)
 IIW, P.C.
 4155 Pennsylvania Ave., Dubuque, IA

CONTRACTOR: (Name and address)
 Conlon Construction Co.
 1100 Rockdale Rd., Dubuque, IA

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

See attached documentation.

| | |
|--|-----------------|
| The original Contract Sum was | \$ 1,486,000.00 |
| The net change by previously authorized Change Orders | \$ -3,748.01 |
| The Contract Sum prior to this Change Order was | \$ 1,482,251.99 |
| The Contract Sum will be decreased by this Change Order in the amount of | \$ 32,642.47 |
| The new Contract Sum including this Change Order will be | \$ 1,449,609.52 |

The Contract Time will be unchanged by Zero (0) days.

The new date of Substantial Completion will be January 5, 2021

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

IIW, P.C.
ARCHITECT

SIGNATURE

Michael A. Ruden, AIA
PRINTED NAME AND TITLE
 11/30/2020

DATE

Conlon Construction
CONTRACTOR (Firm name)

SIGNATURE

MARK WILBERS PM
PRINTED NAME AND TITLE
 11-30-20

DATE

Dubuque Community School District
OWNER (Firm name)

SIGNATURE

Tamara L. Ryan, President
PRINTED NAME AND TITLE
 December 14, 2020

DATE

December 2, 2020

Bill Burkhardt, Manager of Buildings & Grounds
Dubuque Community Schools
2300 Chaney Road
Dubuque, IA 52001-3095

Re: Proposal for Professional Services
Hempstead High School Intercom Replacement
IIW Project No.: 20177

ARCHITECTURE
CIVIL ENGINEERING
CONSTRUCTION SERVICES
ENVIRONMENTAL ENGINEERING
LAND SURVEYING
MUNICIPAL ENGINEERING
STRUCTURAL ENGINEERING
TRANSPORTATION ENGINEERING

Dear Bill:

IIW, P.C. is pleased to provide this proposal for professional design services for the replacement of the existing intercom/paging system at Hempstead High School, located at 3715 Pennsylvania Avenue, Dubuque, Iowa. IIW has teamed with Modus Engineers for the electrical and telecommunication design.

PROJECT DESCRIPTION

- This project consists of replacing the existing intercom system throughout the entire facility with a new system based on the Rauland Critical Communications System.
- The system will have new cable for common paging circuits with the exception of areas as directed by the district maintenance staff.
- The system will utilize some existing speakers as directed by the district maintenance staff.
- The system installed in the classrooms will utilize the existing data cabling as directed by the district maintenance staff. Where existing data cables aren't available, new data cabling will be installed.

The project scope will be based on the preliminary plans provided to IIW, see Attachment "A". In addition to this scope on this attachment, the existing speakers in the Library will be replaced as well as additional speakers will be provided to serve the courtyard. The existing wall mounted speakers along the upper gym hallway will be changed to ceiling speakers.

It is anticipated this project would begin near the end of the 2020-21 school year and be completed by the beginning of the 2021-22 school year.

SCOPE OF SERVICES

The following list of services will be provided by or under the direct personal supervision of an Architect and/or Engineer licensed to practice in the State of Iowa.

A. Design Phase

1. Attend an initial meeting to develop a clear understanding of the project and identify schedule milestones.
2. Visit the existing project areas to verify existing conditions.
3. Prepare detailed final plans and specifications for construction of the project. These items would include demolition and new construction plans, reference information, details, and technical provisions necessary to illustrate and define the scope of work to be performed by the Contractor on the project. These documents will consist of Electrical and Telecommunication design.
4. Meet with the Dubuque Community Schools representatives to review final detailed drawings and specifications prior to issuing documents for bid.
5. Prepare (3) three original signed hardcopy drawings and specifications for bidding and construction documents.
6. Provide non-editable electronic files of construction documents (dwf or pdf) to local printer for printing and distribution for bidding.

B. Bidding and Negotiations

1. Issue Construction Documents for public bidding the first week of January 2021.
2. Assist Client with required legal publications.
3. Assist Client with conducting a pre-bid meeting on-site. Address bidder questions and issue addenda as required.
4. Assist Client with receipt of bids, evaluate bids and provide recommendation for acceptance.
5. Assist Client with conducting a public hearing.
6. Develop Client/Contractor Agreement upon Client awarding project to contractor.

C. Construction Phase – Summer 2021

1. Provide general administration of the construction contract by consulting with the Client (Dubuque Community Schools) and acting as the Client's representative.
2. Make visits to the site at various stages of construction to observe the progress and quality of the Contractor's executed Work. These visits are limited to spot checking and general observation and are not intended to be detailed inspections that extend to every aspect of the Contractor's Work. Information obtained during these visits will enable IIW to determine if the Work is proceeding in accordance with the Contract Documents. IIW will keep the Client informed of the progress of the Work.
3. Respond to Requests for Information and issue clarifications and interpretations of the Contract Documents as necessary to enable the completion of the Contractor's Work.
4. Recommend Change Orders to the Client as appropriate and prepare Change Orders as required.
5. Review construction submittals such as shop drawings and samples which the Contractor is required by the Contract Documents to submit. Review and subsequent approval is only for conformance to the design intent of the Contract Documents and does not extend to the means, methods, techniques and procedures of construction.
6. Review Payment Requests submitted by the Contractor and make recommendations based upon the Architect's knowledge of the progression of the Work.
7. Receive, review, and transmit to the Client the Completion Documents required by the Contract Documents including but not limited to operating instructions, warranties, schedules, shop drawings, samples, and annotated record documents.
8. Conduct a Substantial Completion review, including a visit to the sites all within the same day, and issue a Certificate of Substantial Completion to the Client and the Contractor.

The Construction Phase will conclude upon written recommendation by the Architect for final payment to the Contractors.

CLIENT'S RESPONSIBILITIES

The Client shall do the following in a timely manner so as not to delay the services of Architect/Engineer:

1. Designate a person to act as Client's representative with respect to the services to be rendered under this agreement. Such person shall have complete authority to transmit instructions, receive information, interpret, and define Client's policies and decisions with respect to Architect's services for the project.
2. Provide all criteria and full information as to the Client's requirements for the project, including design objectives and constraints, performance requirements and any budgetary limitations, and furnish copies of all design and construction standards which the Client will require to be included.
3. Assist the Architect by placing at the Architect's disposal all available information pertinent to the project including previous reports and any other data relative to design or construction of the project. It is anticipated hard copy drawings are available for use for all of the buildings identified in this project scope.

4. Furnish to Architect, as required for performance of Architect's Scope of Services (except to the extent provided otherwise under basic services), all of which Architect may use and rely upon in performing services under this agreement, the following:
 - a. Arrange for access to and make all provisions for the Architect to enter upon public and private property as required for the Architect to perform his services under this agreement.
 - b. Examine all studies, reports, sketches, drawings, specifications, proposals, and other documents presented by the Architect, obtain advice of an attorney, insurance counselor, and other consultants as the Client deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of the Architect.
 - c. Give prompt written notice to Architect whenever the Client observes or otherwise becomes aware of any development that affects the scope or timing of Architect's services.
 - d. Furnish or direct Architect to provide extra services or other services as required.
 - e. Testing and removal of any hazardous materials present in the project area.
 - f. All associated printing costs for distribution of final plans and specification documents for bidding.

ADDITIONAL SERVICES

The following services are for informational purposes only. If authorized in writing by the Client, IIW shall furnish or obtain from others additional services of the types listed below.

1. Services related to coordination with State or local historical societies or regulatory agencies for approval of proposed construction.
2. Services resulting from Client directed changes in the scope, extent, or character of the portions of the project designed or specified by Architect or its design requirements.
3. Services required as a result of Client's providing incomplete or incorrect project information to the Architect.

COMPENSATION

IIW proposes to complete the Scope of Services in Sections A through C as outlined below:

Fixed fee of **\$42,600.00** (forty-two thousand six hundred dollars and zero cents).

Reimbursable expenses will be limited to project related postage and mileage for Modus Engineers to visit the project site for survey work and meetings, as well as any additional requested inspection during construction. Printing of construction documents will be paid directly by the Client.

GENERAL TERMS AND CONDITIONS

The attached General Terms and Conditions are a part of this Proposal. This proposal is valid for 60 days from the date it was issued. If the services and fees defined in this proposal are acceptable, please return one signed copy to our office. If you have any questions, or require further assistance, please feel free to contact me at m.fassbinder@iiwengr.com or our office at (563) 556-2464. Thank you for allowing IIW, P.C. to submit this Proposal for professional design services.

Sincerely,
IIW, P.C.



Mark R. Fassbinder- AIA, LEED AP BD+C
Project Manager



Michael A. Ruden, AIA, NCARB, LEED AP
Chief Operations Officer & Architect

I hereby accept this Proposal and General Terms and Conditions and authorize this work.

FOR: **Dubuque Community School District**

Authorized Signature

Tamara Ryan, President
Typed or Printed Name

December 14, 2020
Date

Attachments: Attachment A, and General Terms and Conditions

IIW, P.C.



THE FOLLOWING GENERAL TERMS AND CONDITIONS SHALL APPLY TO THE ATTACHED AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN IIW, P.C., HEREIN REFERRED TO AS THE CONSULTANT, AND THE CLIENT IDENTIFIED IN THE ATTACHED AGREEMENT.

General Terms and Conditions

The Client shall provide all criteria and full information with regard to his or her requirements for the Project, and shall designate a person to act with authority on his or her behalf with respect to all aspects of the Project. This shall include, but not be limited to, review and approval of design issues in the schematic design phase, design development phase, and contract documents phase. These approvals shall include an authorization to proceed to the next phase.

Services beyond those outlined in the proposal may be required or be required as a result of unforeseen circumstances. The Consultant under terms mutually agreed upon by the Client and the Consultant may provide these services.

For the scope of services agreed upon, the Client agrees to pay the Consultant the compensation as stated. Invoices for the Consultant's services shall be submitted, at the Consultant's option, either upon completion of any phase of service or on a monthly basis. Invoices shall be payable when rendered and shall be considered past due if not paid within 30 days after the invoice date. A service charge will be charged at the rate of 1.5% (18% true annual rate) per month or the maximum allowed by law on the then outstanding balance of Past Due accounts. In the event any portion of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

The Consultant shall secure and endeavor to maintain professional liability insurance, commercial general liability insurance, and automobile liability insurance to protect the Consultant from claims for negligence, bodily injury, death, or property damage which may arise out of the performance of the Consultant's services under this Agreement, and from claims under the Worker's Compensation Acts. The Consultant shall, if requested in writing, issue a certificate confirming such insurance to the Client.

The Client and the Consultant each agree to indemnify and hold the other harmless, and their respective officers, employees, agents, and representatives, from and against any and all claims, damages, losses and expenses (including reasonable attorney's fees) to the extent such claims, losses, damages, or expenses are caused by the indemnifying party's negligent acts, errors, or omissions. In the event claims, losses, damages or expenses are caused by the joint or concurrent negligence of Client and Consultant, they shall be borne by each party in proportion to its negligence.

In recognition of the relative risks, rewards and benefits of the Project to both the Client and the Consultant, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by the law, the Consultant's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses rising out of this Agreement, from any cause or causes, shall not exceed the amount of the Consultant's fee or other amount agreed upon. Such causes include, but are not limited to, the Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

Neither party shall be deemed in default of this Agreement to the extent that any delay or failure in the performance of its obligations results from any cause beyond its reasonable control and without its negligence.

The Client and Consultant agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement to mediation in accordance with the Construction Industry Mediation Rules of the American Arbitration Association effective as of the date of this agreement.

All documents including calculations, computer files, drawings, and specifications prepared by the Consultant pursuant to this Agreement are instruments of professional service intended for the one time use in construction of this project. They are and shall remain the property of the Consultant. Any re-use without written approval or adaptation by the Consultant shall be at the Client's sole risk and the Client agrees to indemnify and hold the Consultant harmless from all claims, damages, and expenses, including attorney's fees, arising out of such reuse of documents by the Client and by others acting through the Client.

Copies of documents that may be relied upon by the Client are limited to the printed copies (also known as hard copies) that are signed or sealed by the Consultant. Files in electronic media format or text, data, graphic, or of other types that are furnished by the Consultant to the Client are only for convenience of the Client. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in

electronic media format, the Consultant makes no representations as to long-term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by the Consultant at the beginning of this project.

The delivery of electronic information to Contractors is for the benefit of the Client for whom the design services have been performed. Nothing in the transfer should be construed to provide any right of the Contractor to rely on the information provided or that the use of the electronic information implies the review and approval by the Design Professional of the information. Electronic information is drawings, data, modeled data, or computational models. It is our professional opinion that this electronic information provides design information current as of the date of its release. Any use of this information is at the sole risk and liability of the user who is also responsible for updating the information to reflect any changes in the design following the preparation date of this information. The transfer of electronic information is subject to the approval of the Design Professional. Depending upon the type of information requested, and the format, a fee may be required for acquisition of the data, payable to the Design Professional. Contractors are required to submit a request in writing to the Design Professional indicating the type and format of the information requested. The Design Professional will make a reasonable effort to determine whether or not the information can be provided as requested, and the fee for providing the information.

If this Agreement provides for any construction phase services by the Consultant, it is understood that the Contractor, not the Consultant, its agents, employees, or sub-consultants, is responsible for the construction of the project, and that the Consultant is not responsible for the acts or omissions of any contractor, subcontractor, or material supplier; for safety precautions, programs, or enforcement; or for construction means, methods, techniques, sequences, and procedures employed by the Contractor.

When included in the Consultant's scope of services, opinions of probable construction cost are prepared on the basis of the Consultant's experience and qualifications and represent the Consultant's judgment as a professional generally familiar with the industry. However, since the Consultant has no control over the cost of labor, materials, equipment, or services furnished by others; over contractor's methods of determining prices, or over competitive bidding or market conditions, the Consultant cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from the Consultant's opinions of probable construction cost.

The Client and the Consultant each binds himself or herself, partners, successors, executors, administrators, assigns, and legal representative to the other party of this Agreement and to the partners, successors, executors, administrators, assigns, and legal representative of such other party in respect to all covenants, agreements, and obligations of this Agreement.

Neither the Client nor the Consultant shall assign, sublet or transfer any rights under or interest in (including but without limitations, monies that may be due or monies that are due) this Agreement, without the written consent of the other, except as stated in the paragraph above, and except to the extent that the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assigner from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent the Consultant from employing such independent consultants, associates, and sub-contractors, as he or she may deem appropriate to assist in the performance of services hereunder.

It is acknowledged by both parties that the Consultant's scope of services does not include any services related to the presence at the site of asbestos, PCB's, petroleum, hazardous waste, or radioactive materials. The Client acknowledges that the Consultant is performing professional services for the Client and the Consultant is not and shall not be required to become an "arranger", "operator", "generator", or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA).

The Client may terminate this Agreement with seven days (7) prior written notice to the Consultant for convenience or cause. The Consultant may terminate this Agreement for cause with seven (7) days prior written notice to the Client. The Client is obligated to pay for all services rendered up to the date the Consultant receives the written notice of intent to terminate. Failure of the Client to make payments when due shall be cause for suspension of services or ultimately termination, unless and until the Consultant has been paid in all full amounts due for services, expenses, and other related charges.

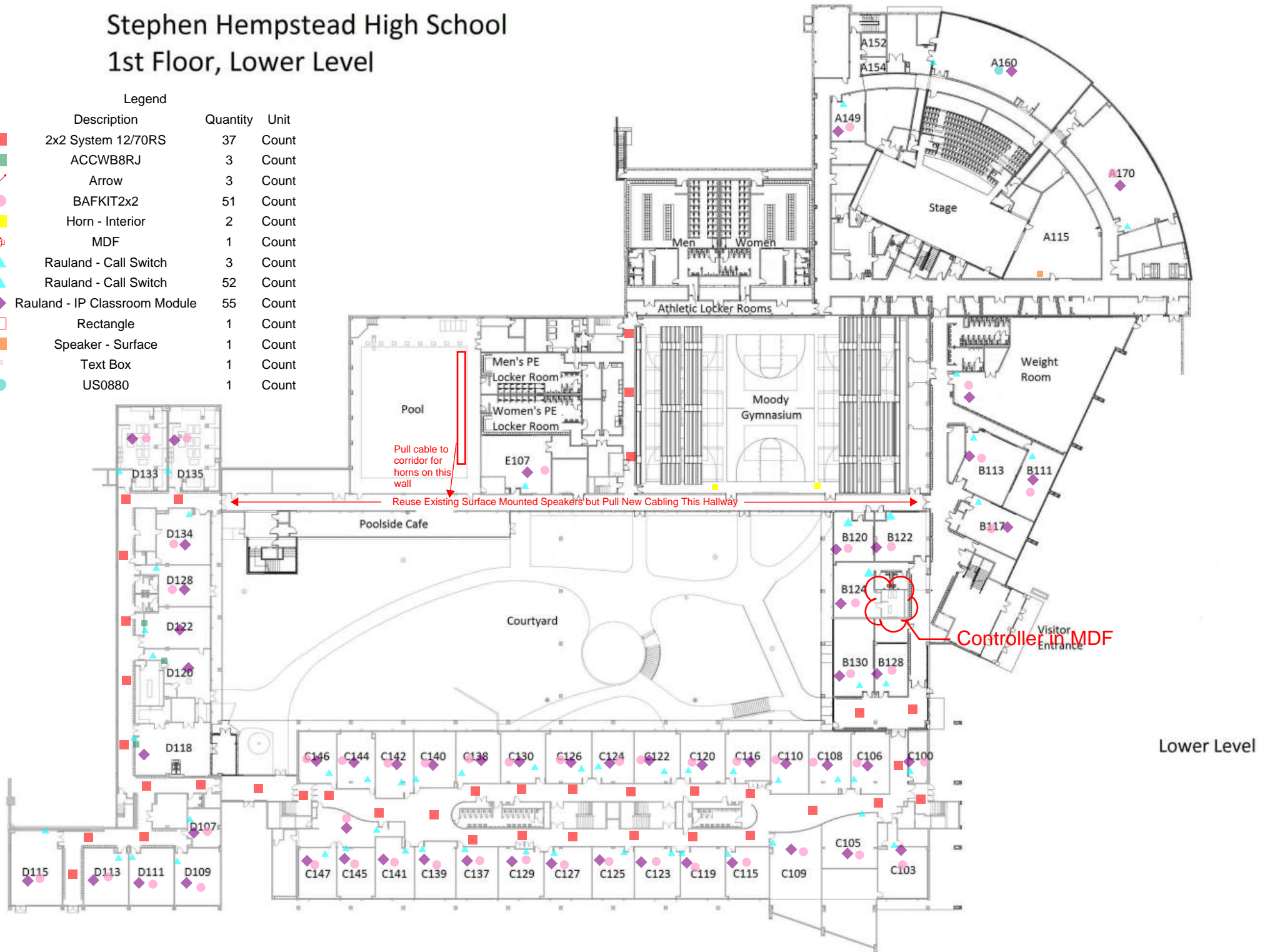
This Agreement supersedes all terms and conditions contained on a purchase order typically procuring products. It is understood by both parties upon execution of this agreement that if a purchase order is issued, it is for accounting purposes only. Purchase order terms and conditions are void and are not a part of our agreement.

Stephen Hempstead High School

1st Floor, Lower Level

Legend

| Description | Quantity | Unit |
|-------------------------------|----------|-------|
| 2x2 System 12/70RS | 37 | Count |
| ACCWB8RJ | 3 | Count |
| Arrow | 3 | Count |
| BAFKIT2x2 | 51 | Count |
| Horn - Interior | 2 | Count |
| MDF | 1 | Count |
| Rauland - Call Switch | 3 | Count |
| Rauland - Call Switch | 52 | Count |
| Rauland - IP Classroom Module | 55 | Count |
| Rectangle | 1 | Count |
| Speaker - Surface | 1 | Count |
| Text Box | 1 | Count |
| US0880 | 1 | Count |

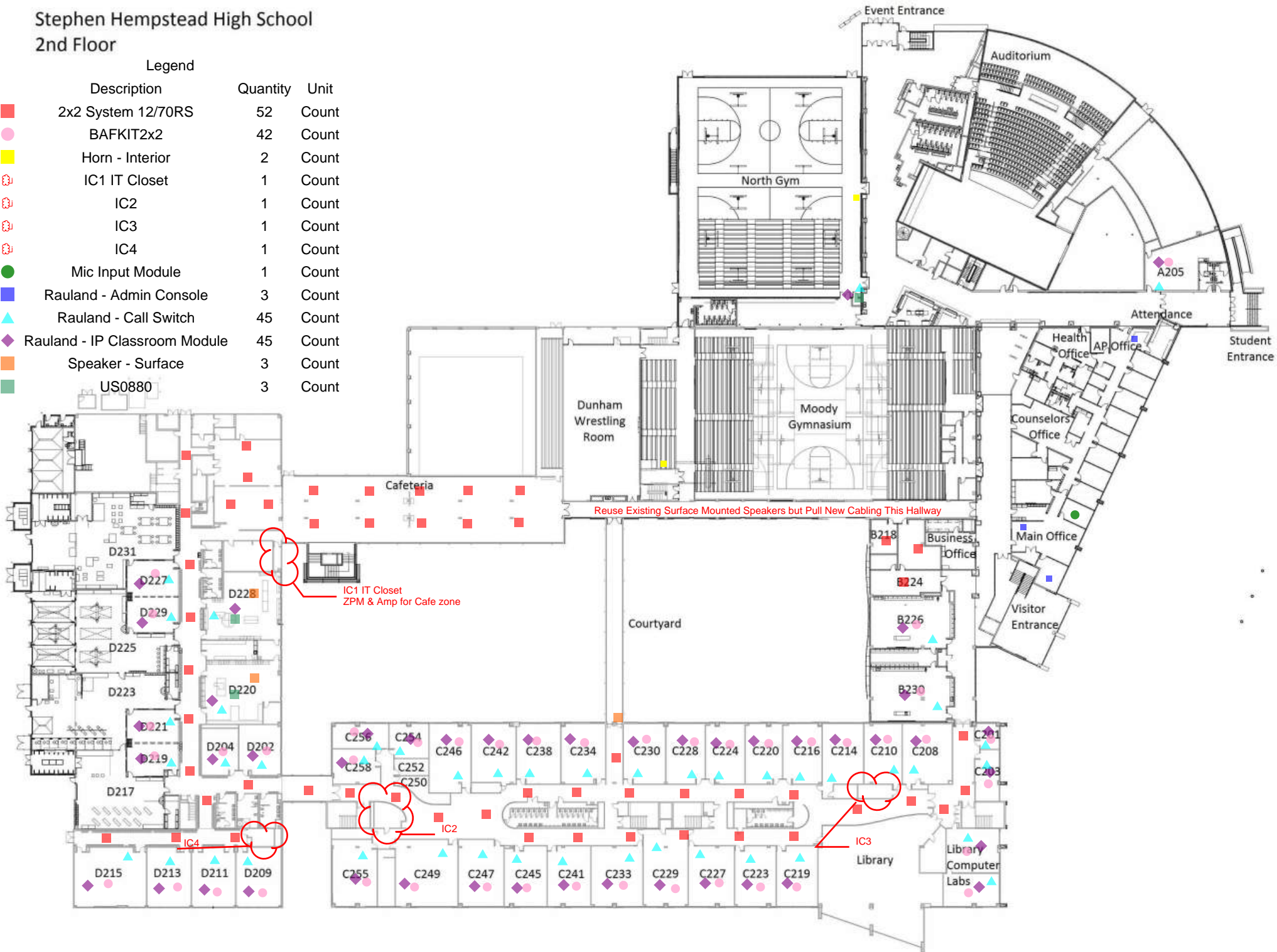


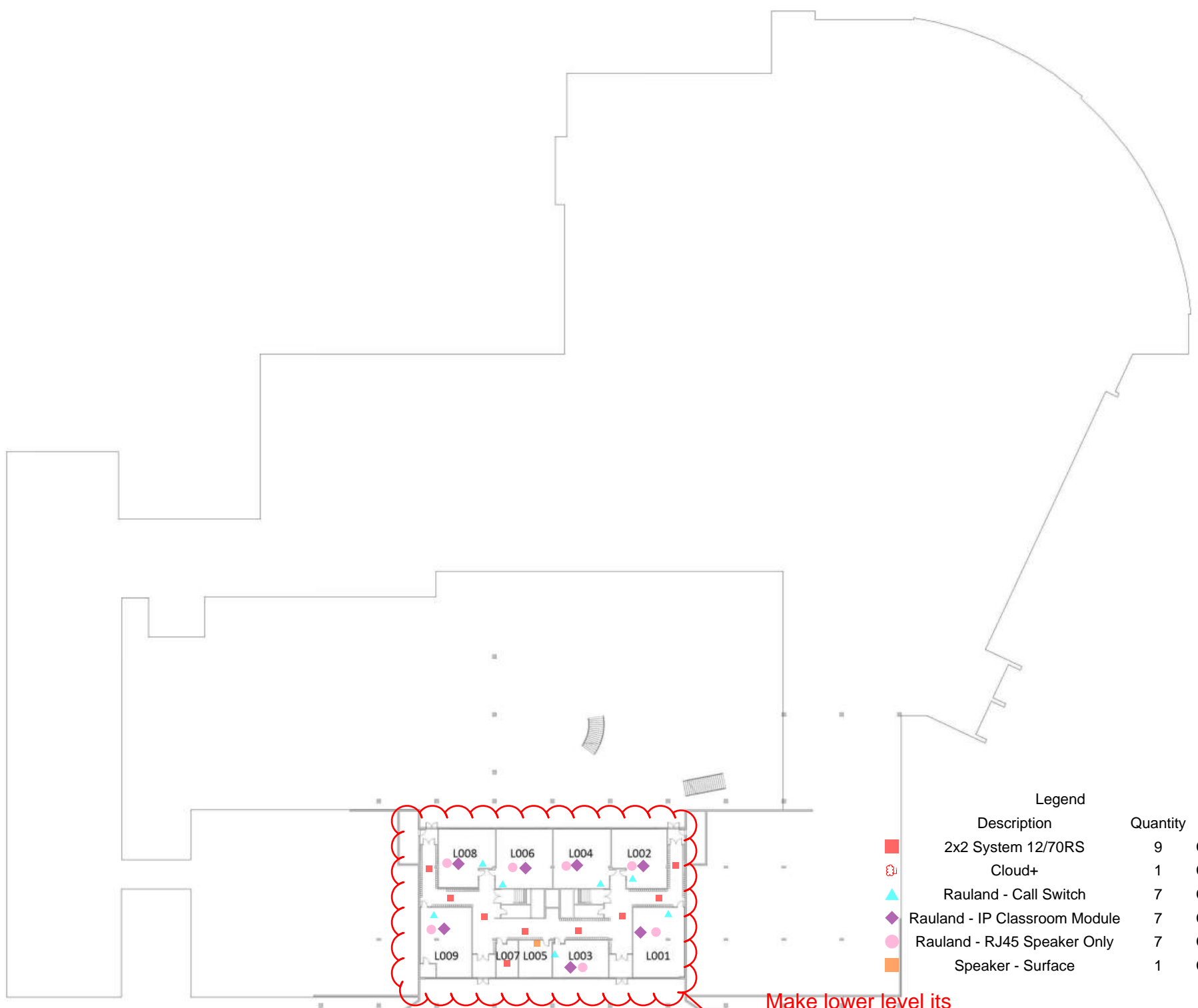
Lower Level

Stephen Hempstead High School 2nd Floor

Legend

| Description | Quantity | Unit |
|-------------------------------|----------|-------|
| 2x2 System 12/70RS | 52 | Count |
| BAFKIT2x2 | 42 | Count |
| Horn - Interior | 2 | Count |
| IC1 IT Closet | 1 | Count |
| IC2 | 1 | Count |
| IC3 | 1 | Count |
| IC4 | 1 | Count |
| Mic Input Module | 1 | Count |
| Rauland - Admin Console | 3 | Count |
| Rauland - Call Switch | 45 | Count |
| Rauland - IP Classroom Module | 45 | Count |
| Speaker - Surface | 3 | Count |
| US0880 | 3 | Count |





Make lower level its
own zone. ZPM &
Amp in L005

| Legend | | | |
|-------------------------------|----------|-------|--|
| Description | Quantity | Unit | |
| 2x2 System 12/70RS | 9 | Count | |
| Cloud+ | 1 | Count | |
| Rauland - Call Switch | 7 | Count | |
| Rauland - IP Classroom Module | 7 | Count | |
| Rauland - RJ45 Speaker Only | 7 | Count | |
| Speaker - Surface | 1 | Count | |

Educational Programs

Recommendations:

✓ I move that the Board of Education approve the annual Physical Education Exemption Request

✓ I move that the Board of Education approve the teacher/counselor/nurse retirement application deadline from January 15, 2021 to February 15, 2021 for this year only

**Dubuque Community School District
Education Standards Exemption Application 2020/21
Offer and Teach Physical Education (Grades 9 through 12)
Status as of 12/14/20 – State Reviewed -**

- 1. Upload of board minutes where exemption was approved.**
 - Board Minutes were emailed by Joni
- 2. Is this a new exemption or a renewal?**
 - Renewal of Existing Exemption
- 3. What is the district/school's objective in asking for an exemption from this requirement?**
 - The Dubuque Community School District requests that Dubuque Senior High School and Dubuque Hempstead High School offer physical education courses that meet five days per week for one semester each school year. This would increase the total time a student will spend in a fitness class by 25%.
- 4. What is the district/school's plan to help students achieve during the time this exemption is in place?**
 - During the exempted semester, students will have the ability to take additional courses that expand the Iowa Core; digital and financial literacy. The district has also added two elective health courses using the national health standards.
- 5. How will the district/school demonstrate the students' achievement will not be lessened by the granting of the exemption?**
 - Students will increase time in a fitness class by 25%. It will increase daily contact with a certified physical education instructor needed to increase student fitness levels. It will allow students to develop more realistic and effective fitness lifestyles and create individual fitness plans with their physical education teachers during the semester enrolled.
- 6. How will the district/school personnel, time, and facilities be used to facilitate the implementation of this exemption?**
 - Teachers will teach 6 periods a day seeing each student 5 days a week. This will help teachers build relationships and increase fitness levels for each of their students. Facility schedules are organized to allow each class of students to rotate between gym space, the weight room, and workout rooms at the high schools.

- 7. What is the estimated cost associated with granting this exemption versus not granting the exemption?**
- DCSD currently employs 5 full time physical education teachers in each high school. Prior to the exemption, physical education teachers met with students 2 days per week for the entire school year. Each high school had 5.5 physical education teachers. The cost would be additional staff of .5 per school if we did not have the exemption.
- 8. How will the district/school revise plans based on the outcome of this school year if the exemption is granted?**
- Each year the district collects fitness data in the areas of cardiovascular endurance, flexibility, muscular strength and muscular endurance. This data, along with our heart rate monitor logs, allows teachers to compare the two and work to develop lesson plans to increase student fitness through a variety of activities.
- 9. Is your school calendar on semesters or trimesters?**
- Semesters
- 10. In one semester, how many minutes of Physical Education will each student engage in?**
- 90 days in the semester and 45-minute classes = 4050 minutes of activity for the semester.

New Business

Recommendations:

✓ I move that the Board of Education establish the regular meeting of the Board of Education for the second Monday of each month at 5:30 p.m. at the Forum, and strategic plan meetings the fourth Monday in October, February and May at 5:30 p.m. at the Forum

✓ I move that the Board of Education name the *Telegraph Herald* as the official publication of record

✓ I move that the Board of Education name Fuerste, Carew, Juergens and Sudmeier, P.C. as the official legal counsel of record

✓ I move that the Board of Education approve the following banks as depositories for district funds not to exceed \$50 million each: Collins Community Credit Union, Dubuque Bank & Trust, Dupaco Community Credit Union, DuTrac Community Credit Union, Fidelity Bank & Trust, ISJIT, MidWestOne Bank, Premier Bank, U.S. Bank, and UMB Bank

✓ I move that the Board of Education approve the 2020-21 board committees as submitted

✓ I move that the Board of Education take no further disciplinary action related to student #810421 at this time

**2020-2021
DUBUQUE COMMUNITY SCHOOL DISTRICT
SCHOOL BOARD COMMITTEES**

| COMMITTEES | SERVICE AREAS | ADMINISTRATORS | DIRECTORS |
|--|---|-----------------------|--|
| EDUCATIONAL PROGRAMS/POLICY (INCLUDING COMMUNITY RELATIONS) | Curriculum & Instruction Staff Development Technology/Assessment School Based Decision Making School Initiatives/Studies Open Enrollment Appeals Extra-Curricular Activities Wellness Administrative Regulations Board Policies Cultural Engagement Legal Matters Partnerships/Foundation Publications/Telecommunications | Stan Rheingans | Anderson Sainci, Chair Nancy Bradley Lisa Wittman Tami Ryan |
| FACILITIES/ SUPPORT SERVICES (FINANCE/HR) | Accounts Receivable/Payable Payroll/Benefits Budget Employee matters requiring Board approval Food Services Transportation Facility Planning & Operations Safety & Security Long-term Planning Long-term Financing | Kevin Kelleher | Kate Parks, Chair Mike Donohue Jim Prochaska |
| ACTIVITIES (Ad Hoc) | Athletics Fine Arts Activities | Joe Maloney | Lisa Wittman Mike Donohue Anderson Sainci |

City/County Conference Board – Lisa Wittman, Jim Prochaska
District School Improvement Leadership Team (D/SILT) – Nancy Bradley
Community Educational Equity Advisory Committee – Mike Donohue, Anderson Sainci
IASB Legislative Delegate – Nancy Bradley
Senior High School Core Planning Group – Tami Ryan, Jim Prochaska

Please see the following regarding an assault on staff at Roosevelt.
This student has a Behavior Intervention Plan in her IEP, and we decided to use a trauma-informed care and her BIP versus suspending her.

On Monday, November 9, 2020, Roosevelt administration was advised that a student was being confined in the School Within a School classroom but they did not need administrative support. The student continued to escalate and administration was called. The responding administrator discovered that the student had thrown items around the room, knocked items off desks, climbed to the top of a tall wardrobe cabinet, and kicked staff. The student continued to throw multiple items at staff and kick staff, and the administrator made the decision that the student needed to go to the reboot room where there were no items to throw at staff and the student could be by herself and not assault staff. Two staff used the reverse transport to move the student to the other room. While transporting her, she kicked staff. While in the room and trying to keep her in the room so we could shut the door, she punched two staff members with closed fist multiple times in the back and shoulder. Staff continued the confinement until she was safe and ready to return to the classroom.

Mark Lawler
Roosevelt Middle School

Board President

Members may nominate a member for the office of President. A member should know beforehand if the person he or she wishes to nominate is both eligible and willing to serve.

- A person can nominate himself or herself.
- A nomination does not need a second.
- A member can be nominated for more than one office.
- The presiding officer can continue presiding, even if he or she is one of the nominees for the office.
- A member can rise and decline the nomination during the nominating process.

If there is only one nomination:

✓ I move that the Board of Education close the nominations and cast a unanimous ballot of _____ as President

If more than one nomination:

The presiding officer states that _____ and _____ have been nominated for the office of President. Is there any discussion?

All those who wish to cast a vote for _____, please signify by raising your hand; all those who wish to cast a vote for _____, please signify by raising your hand. (Secret ballot is not allowed.)

✓ I move that the Board of Education elect _____ as President

Board Secretary administers the oath of office to the newly elected President.

Board Vice President

Members may nominate a member for the office of Vice President. A member should know beforehand if the person he or she wishes to nominate is both eligible and willing to serve.

- A person can nominate himself or herself.
- A nomination does not need a second.
- A member can be nominated for more than one office.
- The presiding officer can continue presiding, even if he or she is one of the nominees for the office.
- A member can rise and decline the nomination during the nominating process.

If there is only one nomination:

✓ I move that the Board of Education close the nominations and cast a unanimous ballot of _____ as Vice President

If more than one nomination:

The presiding officer states that _____ and _____ have been nominated for the office of Vice President. Is there any discussion?

All those who wish to cast a vote for _____, please signify by raising your hand; all those who wish to cast a vote for _____, please signify by raising your hand. (Secret ballot is not allowed.)

✓ I move that the Board of Education elect _____ as Vice President

Board Secretary or presiding officer administers the oath of office to the newly elected Vice President.

Board Secretary

Recommendation:

✓ I move that the Board of Education appoint Joni Lucas as Secretary

Board President administers the oath of office to Secretary Lucas.

Board Treasurer

Recommendation:

✓ I move that the Board of Education appoint Kevin Kelleher as Treasurer

Board President administers the oath of office to Treasurer Kelleher.