

Closed Session

Recommendations:

√ I move that the Board of Education enter closed session as permitted by Iowa Code 21.5 (1) (i) to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session [roll call vote]

[Closed Session]

√ I move that the Board of Education reinstate the rules of order and return to regular session [roll call vote]

DUBUQUE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION
2300 Chaney Road

REGULAR MEETING May 10, 2021

5:00 p.m.

- I. Call to Order & Roll Call
- II. Closed Session (p. 1)
 - A. Iowa Code 21.5(1)(i) – Superintendent Evaluation

5:30 p.m.

- I. Reconvene the Meeting
- II. Pledge of Allegiance
- III. Approve the Agenda (p. 2-4)
- IV. Approve the Minutes of Previous Board Meetings (p. 5)
 - A. Regular Meeting – April 12, 2021 (p. 6-7)
- V. Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds (p. 8)
 - A. Hearing on the Proposed Issuance of Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds
 - B. Resolution Supporting the Proposed Issuance of Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds
 - C. Resolution to Authorize the Sale and Issuance of School Infrastructure Sales, Services and Use Tax Revenue Bonds and Approving the Official Statement (p. 9-15)
- VI. Public Hearing on Proposed Budget Amendment for Fiscal 2020-2021 (p. 16)
 - A. Overview of Budget Estimate
 - B. Receive and File Proof of Publication and Authorize Payment of Publication Costs
 - C. Public Comments
 - D. Adopt Budget Amendment for Fiscal 2020-2021 (p. 17)
- VII. Public Hearing on Sale of 2008 Dodge Pickup with Plow (p. 18)
 - A. Overview of Sale
 - B. Receive and File Proof of Publication and Authorize Payment of Publication Costs (p. 19)
 - C. Public Comments
 - D. Approve Sale of 2008 Dodge Pickup with Plow
- VIII. Visitors and Open Forum (p. 20)
 - A. Nancy Blow – Iowa Assn of School Business Officials (IASBO)
 - B. Malorie Jones
- IX. School Board Recognition Month
- X. Board Salutes
- XI. Consent Agenda (p. 21)
 - A. Treasurer’s Report (p. 22)
 - B. Listing of Accounts Payable (p. 23-30)
 - C. Budget Report (p. 31-39)

- D. Facilities/Support Services Committee
 - 1. Minutes of May 3, 2021 (p. 40-41)
 - 2. Personnel Report (p. 42-49)
 - 3. Professional Service/Purchase Contracts (p.50-55)
 - 4. Special Education Students (p. 56)
 - 5. PMIC/General Education Students (p. 57)
- E. Educational Programs/Policy Committee
 - 1. Minutes of May 4, 2021 (p. 58-59)
 - 2. Policy #8041 – Tax Compliance and Record Retention for Tax-Exempt Governmental Bonds (p. 60-67)
 - 3. Policy #8042 – Bond Disclosure (p. 68-75)
 - 4. Policy #7202 – Animals in the Classroom (p. 76-80)
 - 5. Policy #9011 – Unmanned Aircrafts-Drones (p. 81)
- F. Teacher Quality Committee
 - 1. Minutes of April 14, 2021 (p. 82-83)
- G. Equity Committee
- H. Activities Council
- I. District/School Improvement Leadership Team
 - 1. Minutes of April 28, 2021 (p. 84)
 - 2. Minutes of May 4, 2021 (p. 85)
- XII. Facilities/Support Services Committee Report – K. Parks (p. 86)
 - A. Approve Agreement with Bus Driver and Bus Attendant Employees (p. 87)
 - B. Approve Agreement with Custodial Employees (p. 88)
 - C. Approve Agreement with Food Service Employees (p. 89)
 - D. Approve Agreement with Maintenance Employees (p. 90)
 - E. Approve Agreement with Secretary and Administrative Assistant Employees (p. 91)
 - F. Approve Agreement with Dubuque Education Association (teachers, counselors, nurses) (p. 92)
 - G. Approve Agreement with Truck Driver and Mechanic Employees (p. 93)
 - H. Approve Change Order #1 on the Hempstead High School Intercom Replacement Project (p. 94)
 - I. Approve Resolution Offering Items for Sale by Public Bid and Set Date, Time and Location for Public Hearing (p. 95)
 - J. Approve Non-renewal of Dubuque Soccer Alliance Lease
 - K. Present Certificate of Excellence in Financial Reporting
- XIII. Educational Programs/Policy Committee Report – A. Sainci (p. 96)
 - A. Review and Approve Official Statement on the School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021 (p. 97-133)
- XIV. New Business (p. 134)
 - A. Approve Marshalllese Constitution Day Proclamation (p. 135)
 - B. Consider Board Vacancy Applications and Appoint Board Member to Fulfill Term being Vacated by Mike Donohue (p. 136)
 - C. Consider Further Disciplinary Action (p. 137)
- XV. Board Member or Administrative Issues (non-agenda items)
 - A. 2021 Commencement Ceremonies:
Saturday, May 29 at Dalzell Field
 10:00 a.m. – Senior High School
 3:00 p.m. – Hempstead High School
- XVI. 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 April 12, 2021, as submitted

DUBUQUE COMMUNITY SCHOOL DISTRICT
Regular Board Meeting
April 12, 2021

President Ryan called the meeting to order at 4:30 p.m. at the Forum with the following members present: Bradley, Donohue, Prochaska, Parks, Ryan, Sainci, Wittman. Additional officer of the Board present: Lucas, Rheingans.

Moved (Wittman) and seconded (Parks) to enter closed session as permitted by Iowa Code 21.5(1)(i) to evaluate the professional competency of an individual whose appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session. Upon roll call vote, motion carried 7-0. [Time-4:32 p.m.]

Moved (Wittman) and seconded (Parks) to reinstate the rules of order and return to regular session. Upon roll call vote, motion carried 7-0. [Time-5:27 p.m.]

President Ryan reconvened the meeting at 5:33 p.m. at the Forum with the following members present: Bradley, Donohue, Prochaska, Parks, Ryan, Sainci, Wittman. Additional officers of the Board present: Kelleher, Lucas, Rheingans.

The pledge of allegiance was recited.

Moved (Wittman) and seconded (Prochaska) to approve the agenda as submitted. Motion carried 7-0.

Moved (Wittman) and seconded (Parks) to approve the minutes of the regular meeting on March 8, the work session on March 22, and the special meeting on April 5, 2021, as submitted. Motion carried 7-0.

Board Salutes

- District Assistant Principals in honor of National Assistant Principals Week
- Brad Manternach and students featured in the Dubuque Area K-12 Virtual Art Exhibition
Dubuque Art Museum & DuTrac for sponsorship of the Exhibition
- Project Rooted and Chef Kevin Scharpf for hosting virtual cooking classes at Prescott

Public Hearing-Proposed Budget Estimate for FY 2021-2022

Kevin Kelleher highlighted sections of the Certified Budget Proposal. Moved (Prochaska) and seconded (Wittman) to receive and file proof of publication of Notice of Public Hearing on the Budget Estimate and authorize payment of the legal notice publication costs to the *Telegraph Herald*. Motion carried 7-0.

With no public comments, moved (Prochaska) and seconded (Sainci) to adopt the Budget Estimate for Fiscal 2021-2022 as published. Motion carried 7-0.

Moved (Bradley) and seconded (Sainci) to suspend the rules of order and go into open forum. Motion carried 7-0.

Moved (Bradley) and seconded (Parks) to reinstate the rules of order and return to regular session. Motion carried 7-0.

Moved (Sainci) and seconded (Parks) to approve those items listed in the consent agenda. Prochaska was auditor for the month. The Personnel Report was removed for discussion. Motion carried 7-0.

Rheingans reported that the following administrators are being recommended for appointment: Lisa TeBockhorst will replace Cindy Steffens as Executive Director of Elementary Education; Mark Fassbinder will replace Bill Burkhart as Manager of Buildings and Grounds; Carrie Mauss will replace Joni Lucas as Board Secretary; Greg Lehman will replace Kelly Molony as principal at Jefferson Middle School, and Kathy

McCarthy will replace Claudette Bees as assistant principal at Hempstead High School. Moved (Prochaska) and seconded (Bradley) to approve the Personnel Report as submitted. Motion carried 7-0.

Moved (Parks) and seconded (Bradley) to approve the donation from Ethan Manders, Eagle Scout, of three trees to Irving Elementary School. Motion carried 7-0.

Moved (Parks) and seconded (Prochaska) to approve the executed construction contract, bonds and certificate of insurance with Tricon Construction Group for the Senior High School-Phase 2 Additions and Renovations Project in the amount of \$27,492,000.00. Motion carried 7-0.

Moved (Parks) and seconded (Prochaska) to approve the executed construction contract, bonds and certificate of insurance with Lifeline Audio Video Technologies, Inc. for the Senior High School-Phase 2 Auditorium AV Subproject in the amount of \$253,000.00. Motion carried 7-0.

Moved (Parks) and seconded (Wittman) to approve the executed construction contract, bonds and certificate of insurance with Communications Engineering Company (CEC) for the Hempstead High School Intercom Replacement Project in the amount of \$303,904.81. Motion carried 7-0.

Moved (Parks) and seconded (Wittman) to approve the executed construction contract, bonds and certificate of insurance with Drew Cook & Sons Excavating for the Kennedy Elementary School Playground Improvements Project in the amount of \$179,677.40. Motion carried 7-0.

Moved (Parks) and seconded (Wittman) to approve the resolution offering for sale, by public bid, a 2008 Dodge Pickup, 2002 Genie Lift and 2005 Genie Lift and set the date, time and place for possible public hearing as May 10, 2021, at 5:30 p.m. at the Dubuque Community School District. Motion carried 7-0.

Moved (Parks) and seconded (Bradley) to approve the Quarterly Budget Report. Kelleher presented the Quarterly Budget Report. Motion carried 7-0.

Moved (Sainci) and seconded (Prochaska) to excuse seniors from making up canceled school days. Motion carried 7-0.

Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds

Moved (Prochaska) and seconded (Parks) to approve the resolution fixing the date for a public hearing on the proposed issuance of approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds. Upon roll call vote, motion carried 7-0.

Moved (Prochaska) and seconded (Bradley) to take no further disciplinary action related to students #817731 and #816581 at this time. Motion carried 7-0.

Moved (Wittman) and seconded (Parks) to accept the superintendent's recommendation to terminate the employment contract of Korinne Hollis effective June 7, 2021. Motion carried 7-0.

Moved (Prochaska) and seconded (Bradley) to accept the resignation of Mike Donohue effective June 15th and to proceed with the appointment process, including the authorization of the board secretary to post the notice of vacancy and the solicitation for interested individuals to serve. Motion carried 7-0.

President Ryan declared the meeting adjourned at 6:15 p.m.

Joni Lucas, Secretary
Board of Education

Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds

Recommendations:

President will open the public hearing to allow public comments

✓ I move that the Board of Education adopt a resolution supporting the proposed issuance of approximately \$36,000,000 school infrastructure sales, services and use tax revenue bonds [roll call vote]

✓ I move that the Board of Education adopt a resolution to authorize the sale and issuance of school infrastructure sales, services and use tax revenue bonds, series 2021, and approving the official statement [roll call vote]

ITEMS TO INCLUDE ON AGENDA

DUBUQUE COMMUNITY SCHOOL DISTRICT

Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds

- Hearing on the Proposed Issuance of Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds
- Resolution Supporting the Proposed Issuance of Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds
- Resolution to Authorize the Sale and Issuance of School Infrastructure Sales, Services And Use Tax Revenue Bonds and Approving the Official Statement

**NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE CHAPTER 21
AND THE LOCAL RULES OF THE SCHOOL DISTRICT.**

May 10, 2021

The Board of Directors of the Dubuque Community School District, State of Iowa, met in _____ session, in The Forum, 2300 Chaney, Dubuque, Iowa 52001, at 5:30 P.M., on the above date. There were present President _____, in the chair, and the following named Board Members:

Absent: _____

Vacant: _____

* * * * *

The President of the Board of Directors of the Dubuque Community School District (the "School District") announced that this is the time, place and date to hold a hearing on the Proposed Issuance of Approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds. The following persons appeared:

(List the persons who appeared or attach the minutes of the hearing)

The President declared the hearing closed.

Director _____ introduced the following Resolution and moved its adoption. Director _____ seconded the motion to adopt. The roll was called, and the vote was:

AYES: _____

NAYS: _____

The President declared the Resolution adopted as follows:

**RESOLUTION SUPPORTING THE PROPOSED ISSUANCE OF
APPROXIMATELY \$36,000,000 SCHOOL INFRASTRUCTURE
SALES, SERVICES AND USE TAX REVENUE BONDS**

WHEREAS, the School District receives revenue from the State of Iowa Secure an Advanced Vision for Education Fund ("SAVE Revenue") pursuant to Iowa Code Section 423F.2; and

WHEREAS, pursuant to Iowa Code Chapter 423F and an election duly held in accordance therewith on November 5, 2019 approving a revenue purpose statement (the "Revenue Purpose Statement"), the Board of Directors is currently entitled to spend SAVE Revenue for school infrastructure purposes; and

WHEREAS, the Board of Directors is in need of funds for the following school infrastructure project(s): renovate, remodel, improve, and build additions to Dubuque Senior High School, including costs of issuance and a debt service reserve fund if required by the purchaser; and

WHEREAS, the Board of Directors has deemed it necessary and advisable that the District issue School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in

one or more series over multiple fiscal years pursuant to Iowa Code Section 423F.2 and 423E.5, in the approximate amount of \$36,000,000 for the purpose of providing funds to renovate, remodel, improve, and build additions to Dubuque Senior High School, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District's Revenue Purpose Statement; and

WHEREAS, the Board of Directors has complied with the provisions of Iowa Code Section 423F.4 by providing notice and holding a public hearing on the proposal to issue such Bonds:

NOW, THEREFORE, it is resolved:

1. The Board of Directors supports the proposal to issue approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in one or more series over multiple fiscal years pursuant to Iowa Code Section 423F.2 and 423E.5, for the purpose of providing funds to renovate, remodel, improve, and build additions to Dubuque Senior High School, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District's Revenue Purpose Statement.

2. Eligible electors of the school district have the right to file with the Board Secretary a petition pursuant to Iowa Code Section 423F.4(2)(b), on or before close of business on May 24, 2021, for an election on the proposed bond issuance. The petition must be signed by eligible electors equal in number to not less than one hundred or thirty percent of those voting at the last preceding election of school officials under Iowa Code Section 277.1, whichever is greater.

3. In the event a petition containing the required number of valid signatures is filed with the Secretary of the Board on or before close of business on May 24, 2021, the President shall call a meeting of the Board to consider withdrawing the proposed Bond issuance, or directing that the question of the proposed Bond issuance be submitted to the qualified electors of the School District.

If the Board determines to submit the question to the electors, the proposition to be submitted shall be as follows:

Shall the Board of Directors of the Dubuque Community School District in the Counties of Dubuque and Jackson, State of Iowa, be authorized to issue approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in one or more series over multiple fiscal years pursuant to Iowa Code Section 423F.2 and 423E.5, in the approximate amount of \$36,000,000 for the purpose of providing funds to renovate, remodel, improve, and build additions to Dubuque Senior High School, including costs of issuance and a debt service reserve fund if required by the purchaser; with any bond proceeds remaining after completion of this project used for other

school infrastructure projects as authorized by the School District's
Revenue Purpose Statement?

PASSED AND APPROVED this 10th day of May, 2021.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

The matter of the issuance of approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021 (the "Bonds"), was discussed. It was the consensus that the District should offer the Bonds for sale as described in the following Resolution.

Board Member _____ introduced the following Resolution and moved its adoption. Board Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

The President declared the Resolution adopted.

RESOLUTION TO AUTHORIZE THE SALE AND ISSUANCE
OF SCHOOL INFRASTRUCTURE SALES, SERVICES AND
USE TAX REVENUE BONDS, SERIES 2021, AND APPROVING
THE OFFICIAL STATEMENT

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF DIRECTORS OF THE
DUBUQUE COMMUNITY SCHOOL DISTRICT:

Section 1. That this Board authorizes the sale and issuance in the manner required by law of approximately \$36,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021.

Section 2. The Secretary is authorized and directed to proceed on behalf of the School District with the sale and issuance of said Bonds, to select a date for the sale thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the School District, and otherwise to take all action necessary to permit the sale of said Bonds on a basis favorable to the School District and acceptable to this Board.

Section 3. That the preliminary Official Statement in the form presented to this meeting be and the same hereby is approved as to form and deemed final for purposes of Rule 15c2-12 of the Securities and Exchange Commission, subject to such revisions, corrections or modifications as the Superintendent and Secretary, upon the advice of the District's Financial Advisor, shall determine to be appropriate, and is authorized to be distributed in connection with the offering of the Bonds for sale.

PASSED AND APPROVED this 10th day of May, 2021.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

Public Hearing on Budget Amendment for Fiscal 2020-2021

Recommendations:

Mr. Till will review the Amendment of Current Budget

✓ I move that the Board of Education receive and file proof of publication of Notice of Public Hearing on the Budget Amendment and authorize payment of the legal notice publication costs to the *Telegraph Herald*

Public Comments

✓ I move that the Board of Education adopt the Budget Amendment for Fiscal 2020-2021 as published

NOTICE OF PUBLIC HEARING
Dubuque School District
AMENDMENT OF CURRENT BUDGET
FISCAL YEAR 2020/2021

Date of Public Hearing: May 10, 2021

Time of Public Hearing: 5:30 PM

Location of Public Hearing: The Forum, 2300 Chaney Road, Dubuque IA

The Board of Directors will conduct a public hearing at the above-noted time and place for the purpose of amending the current school budget by changing estimates of expenditures in the following areas by the following amounts:

Area	From	To	Reasons
Instruction	94,841,885	94,841,885	
Total Support Services	45,702,000	47,202,000	Bus purchases and additional expenditures
Noninstructional Programs	6,096,800	6,096,800	
Total Other Expenditures	44,535,085	44,535,085	

This change in estimates of expenditures will be financed from increased receipts and balances not budgeted or considered in the current budget. There will be no increase in taxes to be paid in the fiscal year ending June 30, 2021. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed amendment. A detailed statement of additional receipts other than taxes, balances on hand at the close of the preceding fiscal year, and proposed expenditures, both past and anticipated, will be available at the hearing.

Joni Lucas, Secretary
Board of Education

Public Hearing on Sale of District Property

Recommendations:

Overview of Sale

✓ I move that the Board of Education receive and file proof of publication of Notice of Public Hearing on the sale of a district school bus and authorize payment of the legal notice publication costs to the *Telegraph Herald*

Public Comments

✓ I move that the Board of Education approve the sale of a 2008 Dodge Pickup with Plow to Patrick Formby for \$14,232.27

STATE OF IOWA
DUBUQUE COUNTY

SS:

CERTIFICATE OF PUBLICATION

I, Kathy Goetzinger, a Billing Clerk for Woodward Communications, Inc., an Iowa corporation, publisher of the Telegraph Herald, a newspaper of general circulation published in the City of Dubuque, County of Dubuque and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates:

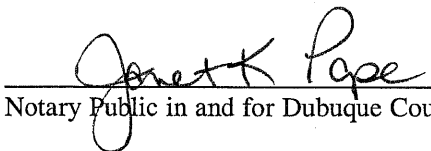
04/27/2021

and for which the charge is 13.08



Subscribed to before me, a Notary Public in and for Dubuque County, Iowa,

this 27th day of April, 2021


Notary Public in and for Dubuque County, Iowa.



Ad text : Dubuque Community School District
Notice of Public Hearing

Notice is hereby given that the Board of Education of the Dubuque Community School District will hold a public hearing on Monday, May 10, 2021, at 5:30 p.m. local time (or as soon thereafter as same shall appear on the agenda) at the Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa 52001-3095 concerning the proposed sale of a 2008 Dodge 2500 Regular Cab Pickup. At the public hearing, any person interested may appear and file objections to the sale or comment in favor thereof. The Board shall hear said objections and any evidence for or against the proposed sale. At the conclusion of the public hearing, the Board shall render its decision with respect to said objections.

By: Joni Lucas, Secretary
Board of Education
1t 4/27

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
REGULAR BOARD MEETING
May 10, 2021

Treasurer's Report For All District Funds

Month of April 2021

Cash (per bank statements) and Investments, beginning of month	\$ 55,272,184.31
Bank Account Deposits/Other Credits Total (Receipts)	47,757,343.84
Bank Account Checks/Other Debits Total (Disbursements)	<u>(30,261,162.70)</u>
Cash (per bank statement) and Investments, end of month	<u><u>\$ 72,768,365.45</u></u>

	End of Month - April 2021		
	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
<u>Depositories</u>			
Premier Bank	\$ 20,203,414.17	\$ -	\$ 20,203,414.17
Dubuque Bank & Trust	-	1,000,000.00	1,000,000.00
Fidelity Bank	-	25,300,108.78	25,300,108.78
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>\$ 20,203,414.17</u>	<u>\$ 52,564,951.28</u>	<u>\$ 72,768,365.45</u>

<u>Reconciling Items</u>	
Deposits In Transit	39,742.49
Outstanding Checks/ACHs	<u>(3,238,649.43)</u>
Reconciled Cash and Investment Balance	<u><u>\$ 69,569,458.51</u></u>

<u>Cash and Investment Balances by Fund</u>	
General Fund	\$ 36,203,045.98
Student Activity Fund	709,700.49
Management Fund	7,156,876.86
SAVE Fund	8,178,389.33
PPEL Fund	7,278,350.47
Debt Service Fund	7,676,800.52
Nutrition Fund	1,220,079.18
Clearing Fund	967,874.52
Scholarship Fund	141,065.96
Agency Fund	37,275.20
Total Cash and Investment Balance	<u><u>\$ 69,569,458.51</u></u>

At April 30, 2021, there are no interfund loans.

Kevin Kelleher, Treasurer

**DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
MAY 10, 2021**

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 MAY 10, 2021 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: APRIL 14, 2021 – APRIL 30, 2021

RESPECTFULLY SUBMITTED,
SECRETARY: JONI LUCAS

BOARD MEMBER SIGNATURE	DATE
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Fund		Amount
10	GENERAL FUND	\$9,008,154.39
21	STUDENT ACTIVITY FUND	\$45,933.83
22	MANAGEMENT LEVY	\$27,443.13
33	SAVE TAX	\$42,787.43
36	PHYSICAL PLANT/EQUIP LEVY	\$25,348.21
40	DEBT CLEARING FUND	\$.00
61	SCHOOL NUTRITION FUND	\$292,471.34
76	CLEARING FUND	\$169,832.58
81	EXPENDABLE TRUST FUND	\$.00
91	AGENCY HOSPITALITY FUND	\$577.34

GRAND TOTAL: \$9,612,548.25

Dubuque Community School District
Regular Board Meeting
May 10, 2021

Vendor Name	Description	Check Total
Fund: AGENCY/HOSPITALITY FUND		
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$405.65
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$19.48
LIME ROCK SPRINGS COMPANY	OTHER GENERAL SUPPLIES	\$152.21
	Fund Total:	\$577.34
Fund: CLEARING FUND		
ALLIANT ENERGY-IP&L	ELECTRICITY	\$2,498.04
BLACK HILLS ENERGY	NATURAL GAS	\$441.44
DELTA DENTAL OF IOWA	OTHER INSURANCE	\$83,199.11
HARRIS N.A.	MISCELLANEOUS REVENUE	(\$3,970.78)
HY-VEE, INC.	MISCELLANEOUS REVENUE	\$0.49
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$187.36
MEDICAL ASSOCIATES HMO (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$32,075.68
SELF INSURED SERVICES COMPANY	OTHER INSURANCE	\$21,588.48
WAGeworks	OTHER EMPLOYEE DEDUCTION	\$15,858.07
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	OTHER EMPLOYEE DEDUCTION	\$17,954.69
	Fund Total:	\$169,832.58
Fund: GENERAL FUND		
ACADEMIC THERAPY PUBLICATIONS	INSTRUCTION SUPPLIES	\$82.50
ACCESSORIZE ME, LLC	OTHER GENERAL SUPPLIES	\$207.00
ACCO UNLIMITED CORPORATION	POOL	\$105.53
AFLAC - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,355.00
AIRGAS NATIONAL CARBONATION	INSTRUCTION SUPPLIES	\$257.83
ALLIANT ENERGY-IP&L	ELECTRICITY	\$52,689.52
AMAZON.COM CORPORATE CREDIT	INSTRUCTION SUPPLIES	\$1,455.58
AMAZON.COM CORPORATE CREDIT	LIBRARY BOOKS	\$34.18
AMAZON.COM CORPORATE CREDIT	MACHINERY/EQUIPMENT	\$1,713.95
AMAZON.COM CORPORATE CREDIT	OTHER GENERAL SUPPLIES	\$105.85
AMAZON.COM CORPORATE CREDIT	TECHNOLOGY SUPPLIES	\$14.98
BERG, KEVIN	OFFICIAL/REFEREE	\$115.00
BFI WASTE SERVICES, LLC	REFUSE DISPOSAL	\$877.69
BLACK HILLS ENERGY	NATURAL GAS	\$8,828.54
BRIMEYER, JESSICA L	OTHER GENERAL SUPPLIES	\$21.98
BRODART COMPANY SUPPLIES DIVISION	OTHER GENERAL SUPPLIES	\$135.26
CDW GOVERNMENT INC	TECHNOLOGY SUPPLIES	\$73.29
CITY OF DUBUQUE - PARKING DIVISION	OTHER GENERAL SUPPLIES	\$106.00
CITY OF DUBUQUE - TREASURERS OFFICE	INSTITUTION DUES	\$162.00
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	\$16,677.35
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,727.64
COMELEC SERVICES, INC.	MACHINERY/EQUIPMENT	\$1,956.00
COMELEC SERVICES, INC.	OTHER GENERAL SUPPLIES	\$80.00
CONSTELLATION NEWENERGY GAS	NATURAL GAS	\$75,110.82
CORNERSTONE		

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Vendor Name	Description	Check Total
COPYWORKS	OTHER GENERAL SUPPLIES	\$14.40
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$4,040.00
DATA VIZION	TECHNOLOGY SUPPLIES	\$436.08
DCSD DEBIT CARD	CASH IN BANK - CHECKING	\$1,913.00
DCSD FOUNDATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$25.00
DELUXE BUSINESS CHECKS & SOLUTIONS	OTHER GENERAL SUPPLIES	\$64.31
DEMCO INC	OTHER GENERAL SUPPLIES	\$132.31
DEMMER OIL COMPANY	DIESEL	\$14,382.31
DEMMER, LISA M	IN STATE TRAVEL	\$67.76
DUBUQUE COUNTY SHERIFF DEPARTMENT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,301.29
DUBUQUE METRO AREA SOLID WASTE AGENCY	REFUSE DISPOSAL	\$375.30
ENVISION SPORTS DESIGN	OTHER GENERAL SUPPLIES	\$945.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$489,477.87
FEDEX	OTHER GENERAL SUPPLIES	\$582.37
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$901,710.84
FISCHER, TERRY	OFFICIAL/REFEREE	\$403.00
FLAGHOUSE INC	INSTRUCTION SUPPLIES	\$149.00
FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY BOOKS	\$35.35
FUERSTE, CAREW, JUERGENS & SUDMEIER, PC	LEGAL	\$1,313.50
GOPHER SPORT	OTHER GENERAL SUPPLIES	\$2,559.70
GOUSKOS, NICK	OFFICIAL/REFEREE	\$391.92
GYNZY INC	SOFTWARE LICENSES	\$746.25
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$15,613.26
HARRIS N.A.	INSTRUCTION SUPPLIES	\$13,627.78
HARRIS N.A.	LIBRARY BOOKS	\$2,016.48
HARRIS N.A.	MACHINERY/EQUIPMENT	\$1,304.00
HARRIS N.A.	NONPRINT MEDIA	\$65.00
HARRIS N.A.	OFFICE SUPPLIES	\$437.41
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$19,212.66
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$1,996.36
HARRIS N.A.	PERIODICALS	\$36.65
HARRIS N.A.	POOL	\$154.40
HARRIS N.A.	POSTAGE	\$263.55
HARRIS N.A.	PROF-EDUCATIONAL SERVICES	\$35.00
HARRIS N.A.	PROFESSIONAL BOOKS	\$502.30
HARRIS N.A.	RENTAL OF EQUIP/VEHICLES	\$961.00
HARRIS N.A.	REPAIR/MAINTENANCE	\$180.72
HARRIS N.A.	SOFTWARE	\$300.00
HARRIS N.A.	STAFF DUES	\$550.00
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	\$1,238.56
HARRIS N.A.	STUDENT/STAFF ADMISSIONS	\$36.24
HARRIS N.A.	TECH REPAIR CONSUMABLE	\$30,413.29
HARRIS N.A.	TECHNOLOGY SUPPLIES	\$2,455.58
HARRIS N.A.	TRANSPORTATION LUBRICANTS	\$423.34
HARRIS N.A.	TRANSPORTATION PARTS	\$9,528.67

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Vendor Name	Description	Check Total
HARRIS N.A.	TRANSPORTATION SUPPLIES	\$551.79
HARRIS N.A.	VEHICLE REPAIR/MAINT	\$684.98
HEINEMANN	INSTRUCTION SUPPLIES	\$145.00
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$3.21
HERBST UPHOLSTERY & AUTO FINISHING LTD	OTHER GENERAL SUPPLIES	\$10.00
HIGLEY INDUSTRIES, INC.	OTHER GENERAL SUPPLIES	\$2,956.30
HIRSCHY, SEAN	OFFICIAL/REFEREE	\$220.00
HOELSCHER, THOMAS	OFFICIAL/REFEREE	\$210.00
HP INC	TECHNOLOGY SUPPLIES	\$420.00
HY-VEE, INC.	INSTRUCTION SUPPLIES	\$433.32
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$224.35
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$979,844.35
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$8,631.71
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$29,879.53
INGRAM LIBRARY SERVICES	LIBRARY BOOKS	\$18.40
IOWA DIVISION OF LABOR-ELEVATOR SAFETY	OTHER PURCH PROF SERVICES	\$4,285.00
IOWA HIGH SCHOOL MUSIC ASSOCIATION	STUDENT ENTRY FEES	\$375.00
IOWA SAFE SCHOOLS	STAFF WORKSHOP/CONFERENCE REG FEES	\$780.00
IOWA SAFE SCHOOLS	STUDENT ENTRY FEES	\$425.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$216,699.05
IOWA STATE UNIV EXTENSION & OUTREACH	OTHER GENERAL SUPPLIES	\$20.00
IOWA STATE UNIVERSITY	STAFF WORKSHOP/CONFERENCE REG FEES	\$400.00
JOHN DEERE FINANCIAL	OTHER GENERAL SUPPLIES	\$53.98
JOHNSON, JENNIFER	CONTRACTED TRAINING PROVIDER	\$800.00
JOSTENS INC.	OTHER GENERAL SUPPLIES	\$13,753.50
JUNIOR LIBRARY GUILD	LIBRARY BOOKS	\$727.14
JW PEPPER & SON, INC.	INSTRUCTION SUPPLIES	\$331.29
KELEHER, AZIZA K	INSTRUCTION SUPPLIES	\$5.98
KEPPLE, MATTHEW	OFFICIAL/REFEREE	\$210.00
LANGUAGE TESTING INTERNATIONAL	OTHER PURCH PROF SERVICES	\$1,295.00
LINN COUNTY SHERIFF	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$372.79
LISTON, CHARLES B.	OFFICIAL/REFEREE	\$444.40
LORAS COLLEGE	OTHER PURCH PROF SERVICES	\$13,702.83
MADISON NATIONAL LIFE INSURANCE CO.	DISABILITY INSURANCE	(\$1.51)
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$17,028.92
MADISON NATIONAL LIFE INSURANCE CO.	TERM LIFE INSURANCE	\$8.80
MAIL SERVICES UNLIMITED	POSTAGE	\$137.71
MARTIN, ROBERT	OFFICIAL/REFEREE	\$277.72
MCCULLOH, THOMAS	OFFICIAL/REFEREE	\$125.00
MCGRAW HILL EDUCATION	WORKBOOKS	\$134.04
MEAL MAGIC CORPORATION	OTHER PURCH PROF SERVICES	\$13,095.00
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$186,485.45
MEDICAL ASSOCIATES CLINIC PC	DRUG TESTING	\$139.00
MEDICAL ASSOCIATES CLINIC PC	OTHER PURCH PROF SERVICES	\$535.00
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$863,261.86

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Vendor Name	Description	Check Total
MENARDS INC	INSTRUCTION SUPPLIES	\$53.75
NASCO	INSTRUCTION SUPPLIES	\$114.12
NASSP NATL ASSOC OF SECONDARY	STAFF DUES	\$385.00
NEW JERSEY FAMILY SUPPORT PYMT CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$100.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	STAFF WORKSHOP/CONFERENCE REG FEES	\$65.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	TUITION/COMM. COLLEGE	\$2,425.60
PALMER, LOGAN	OFFICIAL/REFEREE	\$230.00
PALMER, MICHAEL	OFFICIAL/REFEREE	\$250.00
PALMER, NATHAN M	OFFICIAL/REFEREE	\$210.00
PAUL, KOREY	PARENT TRAN REIMBURSEMENT	\$129.78
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$4,285,008.41
PERFECTION LEARNING CORPORATION	LIBRARY BOOKS	\$321.56
PIGGOTT, TIMOTHY	OFFICIAL/REFEREE	\$125.00
POTTS, JONAH	OFFICIAL/REFEREE	\$345.00
QUADIENT, INC.	RENTAL - OTHER	\$120.00
RADIO DUBUQUE, INC.	RENTAL OF EQUIP/VEHICLES	\$619.83
RIFTON EQUIPMENT	INSTRUCTION SUPPLIES	\$292.50
ROTHERT, DANIEL JOSEPH	OFFICIAL/REFEREE	\$240.00
RUDEN, AMBER L	INSTRUCTION SUPPLIES	\$39.90
SCHILLING SUPPLY COMPANY	OTHER GENERAL SUPPLIES	\$562.20
SCHUMACHER, ROD	OFFICIAL/REFEREE	\$125.00
SIOUX CITY COMM SCHOOL DISTRICT	TUITION/LEA	\$3,522.31
SNAP ON TOOLS	OTHER PURCH PROF SERVICES	\$277.01
SPIELMAN, CHARLES	OFFICIAL/REFEREE	\$296.00
STAPLES ADVANTAGE	INSTRUCTION SUPPLIES	\$188.85
STAPLES ADVANTAGE	OFFICE SUPPLIES	\$65.47
STATE DISBURSEMENT UNIT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$900.00
STULLER, INC.	INSTRUCTION SUPPLIES	\$2.70
STULLER, INC.	MACHINERY/EQUIPMENT	\$12.10
SUPERIOR WELDING SUPPLY CO	INSTRUCTION SUPPLIES	\$168.69
TENNANT SALES AND SERVICE COMPANY	BUILDING REPAIR/MAINT	\$81.00
THE JUSTICE CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$198.54
THE PAPER PEOPLE	INSTRUCTION SUPPLIES	\$738.68
THREE RIVERS FS COMPANY - DYERSVILLE	OTHER GENERAL SUPPLIES	\$35.00
TIMBERLINE BILLING SERVICE LLC	OTHER TECH SERVICES	\$14,986.90
TRI-STATE ADJUSTMENTS FREEPORT INC.	COLLECTION AGENCY FEE	\$14.45
TRI-STATE TRAVEL	PRIVATE CONTRACT BUSSING	\$8,530.00
TSCHIGGFRIE, STEVEN	OFFICIAL/REFEREE	\$115.00
UNITED ART AND EDUCATION	INSTRUCTION SUPPLIES	\$129.00
UNITED PARCEL SERVICE	POSTAGE	\$155.56
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$532.00
UNITY POINT AT HOME	PROF-EDUCATIONAL SERVICES	\$7,708.02
US CELLULAR	PROF-EDUCATIONAL SERVICES	\$506.88
WAL-MART DUBUQUE	INSTRUCTION SUPPLIES	\$86.45
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	\$3.70

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Vendor Name	Description	Check Total
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$616,896.54
WILDEN JR, RAYMOND P.	OFFICIAL/REFEREE	\$218.06
WILLIAM V MACGILL & CO	OTHER GENERAL SUPPLIES	\$160.03
WISC SUPPORT COLLECTIONS TRUST	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,226.32
YOKO, GREGORY	OFFICIAL/REFEREE	\$380.00
ZIETLOW, JOHN Z	OFFICIAL/REFEREE	\$210.70
Fund Total:		\$9,008,154.39
Fund: LOCAL OPTION SALES TAX		
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$1,959.00
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$1,080.98
MICROSOFT CORPORATION	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$580.95
RAPIDS REPRODUCTIONS INC	CONSTRUCTION SERVICES	\$37.50
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	\$24,084.00
TRI-TECHNICAL SYSTEMS, INC.	OTHER PURCH PROF SERVICES	\$46.00
VIRTRU CORPORATION	OTHER PURCH PROF SERVICES	\$14,999.00
Fund Total:		\$42,787.43
Fund: MANAGEMENT LEVY		
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	MEDICAL INSURANCE	\$1,686.21
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	\$11,994.97
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	\$13,761.95
Fund Total:		\$27,443.13
Fund: PHYSICAL PLANT/EQUIP LEVY		
DPT SERVICE LLC	BLDG CONSTRUCTION SUPPLY	\$3,915.65
GIESE ROOFING COMPANY	F/A OTHER PROPERTY SERV	\$11,990.00
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$3,383.56
HARRIS N.A.	MACHINERY/EQUIPMENT	\$1,895.00
RICOH USA, INC	OTHER TECH SERVICES	\$4,164.00
Fund Total:		\$25,348.21
Fund: SCHOOL NUTRITION FUND		
AFLAC - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$200.79
ATLANTIC COCA-COLA BOTTLING COMPANY	PURCHASED FOOD	\$3,453.87
BIMBO BAKERIES USA	PURCHASED FOOD	\$3,958.50
ECOLAB FOOD SAFETY SPECIALTIES	OTHER GENERAL SUPPLIES	\$406.25
ELLIS APPLIANCE & SERVICE COMPANY	OTHER GENERAL SUPPLIES	\$369.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,200.93
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$15,999.14
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$1,570.24
HARRIS N.A.	PURCHASED FOOD	\$67.88
HY-VEE, INC.	PURCHASED FOOD	\$3,430.00
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$16,579.31
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$68.12
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$254.27
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,888.22

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Vendor Name	Description	Check Total
LOFFREDO FRESH PRODUCE CO. INC	PURCHASED FOOD	\$5,386.44
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$476.65
MARTIN BROTHERS DISTRIBUTING CO., INC.	COMMODITIES CONSUMED	\$778.50
MARTIN BROTHERS DISTRIBUTING CO., INC.	PURCHASED FOOD	\$1,579.51
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$9,567.24
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$10,821.75
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$78,374.05
PJ IOWA LC	PURCHASED FOOD	\$2,827.50
PRAIRIE FARMS DAIRY, INC	PURCHASED FOOD	\$21,342.34
REINHART FOODSERVICE	OTHER GENERAL SUPPLIES	\$7,514.17
REINHART FOODSERVICE	PURCHASED FOOD	\$79,449.23
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$18,907.44
Fund Total:		\$292,471.34
Fund: STUDENT ACTIVITY FUND		
BANWARTH, MICHAEL	PROF-EDUCATIONAL SERVICES	\$375.00
CEDAR RAPIDS KENNEDY HIGH SCHOOL	STUDENT ENTRY FEES	\$100.00
CLARKE UNIVERSITY ATHLETICS	STUDENT ENTRY FEES	\$190.00
CLINTON HIGH SCHOOL	STUDENT ENTRY FEES	\$140.00
COLLEGE ENTRANCE EXAM BOARD	OTHER GENERAL SUPPLIES	\$1,360.00
CONNOLLY, JOSEPH V	GASOLINE	\$62.66
CONNOLLY, JOSEPH V	IN STATE TRAVEL	\$107.71
CONNOLLY, JOSEPH V	OTHER GENERAL SUPPLIES	\$69.35
DAVENPORT CENTRAL HIGH SCHOOL	STUDENT ENTRY FEES	\$125.00
DECORAH COMMUNITY SCHOOL DISTRICT	STUDENT ENTRY FEES	\$80.00
DISTRICT 20 SUPPLY CO.	OTHER GENERAL SUPPLIES	\$244.25
EASTBAY	OTHER GENERAL SUPPLIES	\$269.95
ENKE, MANDY S	OTHER GENERAL SUPPLIES	\$29.98
ENVISION SPORTS DESIGN	OTHER GENERAL SUPPLIES	\$338.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$152.49
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$391.14
FUTURE STARS EVENTS LLC	STUDENT ENTRY FEES	\$400.00
GEHL LAWN SERVICE	PROF-EDUCATIONAL SERVICES	\$525.00
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$1,695.00
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$16,964.50
HARRIS N.A.	PROF-EDUCATIONAL SERVICES	\$24.98
HARRIS N.A.	STAFF DUES	\$212.15
HARRIS N.A.	STUDENT ENTRY FEES	\$254.40
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$101.84
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$681.72
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$309.36
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$10.00
IOWA GIRLS HIGH SCHOOL ATHLETIC UNION	PROF-EDUCATIONAL SERVICES	\$400.00
IOWA HIGH SCHOOL SPEECH ASSOCIATION	OTHER GENERAL SUPPLIES	\$195.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$66.59

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Vendor Name	Description	Check Total
IRON SHARPENS IRON TEAM WRESTLING CAMPS	STUDENT ENTRY FEES	\$2,000.00
JUSTIN SHARP MEMORIAL FUND	STUDENT ENTRY FEES	\$350.00
KELEHER, AZIZA K	OTHER GENERAL SUPPLIES	\$36.00
LIME ROCK SPRINGS COMPANY	OTHER GENERAL SUPPLIES	\$1,233.10
LITANIA SPORTS GROUP, INC.	MACHINERY/EQUIPMENT	\$4,660.00
LOETSCHER, SARA S	GASOLINE	\$17.00
MIDDLETON HIGH SCHOOL	STUDENT ENTRY FEES	\$195.00
MONTICELLO SPORTS	OTHER GENERAL SUPPLIES	\$989.00
MYERS-COX COMPANY	OTHER GENERAL SUPPLIES	\$4,102.99
NORTH SCOTT HIGH SCHOOL	STUDENT ENTRY FEES	\$350.00
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$2,050.16
PLANE ART DESIGNS, INC.	OTHER GENERAL SUPPLIES	\$490.00
PLEASANT VALLEY HIGH SCHOOL	STUDENT ENTRY FEES	\$85.00
RAPID RIBBONS	OTHER GENERAL SUPPLIES	\$288.24
SIEBE STUDIO	OTHER GENERAL SUPPLIES	\$1,309.01
SUN PRAIRIE BASKETBALL BACKCOURT CLUB	STUDENT ENTRY FEES	\$345.00
TACKNEY, EDWARD	OTHER GENERAL SUPPLIES	\$379.66
THREE RIVERS FS COMPANY - DYERSVILLE	OTHER GENERAL SUPPLIES	\$547.60
WATERLOO WEST HIGH SCHOOL	STUDENT ENTRY FEES	\$120.00
WESTERN DUBUQUE HIGH SCHOOL	STUDENT ENTRY FEES	\$510.00
	Fund Total:	\$45,933.83
	Grand Total:	\$9,612,548.25

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date: 4/1/2021 To Date: 4/30/2021

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)	(\$13,969,232.13)	(\$31,727,879.86)	\$0.00	(\$2,570,919.14)	92.50%
001112 - CASH RESERVE PROPERTY TAX	(\$8,287,213.00)	(\$579,570.33)	(\$8,866,783.33)	\$0.00	\$579,570.33	106.99%
001113 - BUS PROP TAX CREDIT	\$0.00	(\$516,943.06)	(\$1,034,338.63)	\$0.00	\$1,034,338.63	0.00%
001114 - INST SUPPORT PROPERTY TAX	(\$5,491,258.00)	(\$1,786,379.12)	(\$5,076,550.26)	\$0.00	(\$414,707.74)	92.45%
001171 - UTILITY REPLACEMENT TAX	(\$1,186,673.00)	(\$245,434.43)	(\$850,512.01)	\$0.00	(\$336,160.99)	71.67%
001191 - MOBILE HOME TAX	(\$102,000.00)	(\$14,718.10)	(\$104,944.61)	\$0.00	\$2,944.61	102.89%
001311 - TUITION/INDIVID/REG ED	\$0.00	\$0.00	(\$2,920.22)	\$0.00	\$2,920.22	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	(\$7,048.00)	\$0.00	(\$2,952.00)	70.48%
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)	(\$10,607.40)	(\$852,643.22)	\$0.00	(\$147,356.78)	85.26%
001323 - TUIT/LEA/OPEN ENR/REG ED	(\$316,362.72)	\$0.00	(\$252,638.36)	\$0.00	(\$63,724.36)	79.86%
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)	(\$155.00)	(\$19,227.06)	\$0.00	(\$25,772.94)	42.73%
001441 - TRANS FEES/PRIVATE	(\$15,000.00)	(\$2,923.92)	(\$21,961.72)	\$0.00	\$6,961.72	146.41%
001510 - INTEREST	(\$600,000.00)	(\$2,110.76)	(\$60,313.92)	\$0.00	(\$539,686.08)	10.05%
001720 - BOOKSTORE & SUPPLY SALES	(\$5,000.00)	(\$62.82)	(\$476.59)	\$0.00	(\$4,523.41)	9.53%
001740 - STUDENT FEES REVENUE	(\$123,000.00)	(\$9,094.85)	(\$89,271.22)	\$0.00	(\$33,728.78)	72.58%
001748 - STUDENT FEES - CONTEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001910 - PROPERTY RENTAL	(\$140,000.00)	(\$4,532.76)	(\$122,774.62)	\$0.00	(\$17,225.38)	87.70%
001920 - DONATIONS/CONTRIBUTIONS	(\$350,000.00)	(\$11,277.37)	(\$142,276.18)	\$0.00	(\$207,723.82)	40.65%
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)	(\$2,138.52)	(\$74,511.99)	\$0.00	\$24,511.99	149.02%
001942 - TEXTBOOK FEES - PUBLIC	(\$515,000.00)	(\$15,082.60)	(\$519,943.79)	\$0.00	\$4,943.79	100.96%
001945 - TEXTBOOK FINES/PENALTIES	(\$10,000.00)	(\$2,393.96)	(\$13,490.53)	\$0.00	\$3,490.53	134.91%
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	\$0.00	(\$41,490.00)	\$0.00	\$41,490.00	0.00%
001958 - MISC REV FROM LEA/AEA	\$0.00	(\$1,831.65)	(\$3,671.10)	\$0.00	\$3,671.10	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)	(\$34,872.85)	(\$334,935.35)	\$0.00	\$34,935.35	111.65%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date: 4/1/2021 To Date: 4/30/2021

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)	(\$5,526,579.00)	(\$44,388,128.00)	\$0.00	(\$11,316,413.00)	79.68%
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)	(\$2,860,480.00)	\$0.00	(\$715,115.00)	80.00%
003117 - 4 YR OLD PRESCHOOL ST AID	(\$2,614,808.00)	(\$260,250.00)	(\$2,082,000.00)	\$0.00	(\$532,808.00)	79.62%
003119 - TRANSPORTATION EQUITY AID	\$0.00	(\$935.00)	(\$7,480.00)	\$0.00	\$7,480.00	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)	(\$5,248,696.00)	\$0.00	(\$1,312,174.00)	80.00%
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)	(\$4,537,850.00)	\$0.00	(\$907,571.00)	83.33%
003216 - EARLY INTERVENTION GRANT	(\$786,570.00)	(\$78,657.00)	(\$629,256.00)	\$0.00	(\$157,314.00)	80.00%
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	(\$30,644.79)	\$0.00	\$644.79	102.15%
003228 - JUVENILE DELINQUENCY GRANT	(\$69,000.00)	(\$15,916.88)	(\$116,280.54)	\$0.00	\$47,280.54	168.52%
003234 - K-3 INNOVATIVE AT RISK	\$0.00	\$0.00	(\$24,137.42)	\$0.00	\$24,137.42	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	(\$8,419.00)	\$0.00	(\$21,581.00)	28.06%
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)	(\$621,456.00)	\$0.00	(\$155,359.00)	80.00%
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)	(\$663,486.18)	(\$1,326,972.34)	\$0.00	(\$447,974.66)	74.76%
004051 - EDUCATION STABILIZATION FUND (GEERF FUND)	\$0.00	\$0.00	(\$283,657.61)	\$0.00	\$283,657.61	0.00%
004052 - EDUCATION STABILIZATION FUND (ESSER FUND)	\$0.00	\$0.00	(\$119,654.00)	\$0.00	\$119,654.00	0.00%
004055 - EDUCATION STABILIZATION FUND (ESSER II FUNDS)	\$0.00	\$0.00	(\$303,288.97)	\$0.00	\$303,288.97	0.00%
004071 - APPRENTICESHIP USA GRANT	(\$10,000.00)	\$0.00	(\$15,199.97)	\$0.00	\$5,199.97	152.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
004501 - TITLE I CURRENT FISCAL YR	(\$1,985,497.00)	\$0.00	(\$1,134,162.63)	\$0.00	(\$851,334.37)	57.12%
004507 - TITLE I SCHOOL IMPROVEMENT GRANTS	\$0.00	\$0.00	(\$51,559.62)	\$0.00	\$51,559.62	0.00%
004508 - TITLE I CARRYOVER	(\$60,000.00)	\$0.00	(\$360,233.85)	\$0.00	\$300,233.85	600.39%
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	(\$177,370.13)	\$0.00	\$54,775.97	144.68%
004565 - HOMELESS YOUTH GRANT	(\$35,000.00)	\$0.00	(\$34,312.46)	\$0.00	(\$687.54)	98.04%
004577 - COOPERAT AGREE/SCH HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004598 - TAP PROGRAM	(\$90,000.00)	(\$18,626.05)	(\$100,109.62)	\$0.00	\$10,109.62	111.23%
004634 - MEDICAID DIRECT CARE	(\$3,273,003.00)	(\$264,669.28)	(\$1,059,628.77)	\$0.00	(\$2,213,374.23)	32.37%
004643 - TITLE II-FED TCHR QUALITY	(\$310,000.00)	\$0.00	(\$158,269.07)	\$0.00	(\$151,730.93)	51.05%
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	(\$39,244.53)	\$0.00	(\$60,755.47)	39.24%
004648 - TITLE VI PART A - NCLB	\$0.00	\$0.00	(\$43,838.77)	\$0.00	\$43,838.77	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	(\$118,495.29)	\$0.00	(\$6,504.71)	94.80%
004720 - FEDERAL PASS-THROUGH(AEA)	(\$535,000.00)	\$0.00	(\$542,730.00)	\$0.00	\$7,730.00	101.44%
004790 - THROUGH ANOTHER AGENCY	\$0.00	\$0.00	(\$74,400.00)	\$0.00	\$74,400.00	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	(\$1,733.49)	\$0.00	(\$5,766.51)	23.11%
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)	(\$209.25)	(\$815.05)	\$0.00	(\$29,184.95)	2.72%
005314 - SALE OF EQUIPMENT	(\$45,000.00)	(\$8,527.67)	(\$84,162.59)	\$0.00	\$39,162.59	187.03%
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)	(\$25,592,331.94)	(\$117,569,285.53)	\$0.00	(\$20,488,181.35)	85.16%
21 - STUDENT ACTIVITY FUND						
001510 - INTEREST	(\$26,000.00)	(\$41.45)	(\$666.58)	\$0.00	(\$25,333.42)	2.56%
001710 - ADMISSIONS	\$0.00	(\$14,868.00)	(\$96,373.80)	\$0.00	\$96,373.80	0.00%
001711 - TICKET BOOKLETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001740 - STUDENT FEES REVENUE	(\$275,000.00)	(\$7,557.50)	(\$94,821.57)	\$0.00	(\$180,178.43)	34.48%
001791 - STUDENT ACTIVITY FUND RAISERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	(\$1,673.00)	(\$7,807.04)	\$0.00	\$7,807.04	0.00%
001999 - MISCELLANEOUS REVENUE	(\$1,275,000.00)	(\$44,628.75)	(\$355,131.97)	\$0.00	(\$919,868.03)	27.85%
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)	(\$68,768.70)	(\$554,800.96)	\$0.00	(\$1,021,199.04)	35.20%
22 - MANAGEMENT LEVY						
001111 - PROPERTY TAX	(\$3,414,696.00)	(\$1,163,302.29)	(\$3,246,516.64)	\$0.00	(\$168,179.36)	95.07%
001113 - BUS PROP TAX CREDIT	\$0.00	(\$36,417.20)	(\$72,866.73)	\$0.00	\$72,866.73	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$85,304.00)	(\$17,643.93)	(\$61,142.12)	\$0.00	(\$24,161.88)	71.68%
001191 - MOBILE HOME TAX	(\$7,000.00)	(\$1,058.06)	(\$7,546.30)	\$0.00	\$546.30	107.80%
001510 - INTEREST	(\$120,000.00)	(\$417.43)	(\$14,104.55)	\$0.00	(\$105,895.45)	11.75%
001989 - OTHER REFUND PR YR EXP	(\$10,000.00)	\$0.00	(\$34,574.00)	\$0.00	\$24,574.00	345.74%
001999 - MISCELLANEOUS REVENUE	(\$6,000.00)	\$0.00	(\$3,764.00)	\$0.00	(\$2,236.00)	62.73%
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)	(\$47,069.87)	(\$94,139.73)	\$0.00	(\$33,183.27)	73.94%
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)	(\$1,265,908.78)	(\$3,535,909.65)	\$0.00	(\$235,713.35)	93.75%
33 - LOCAL OPTION SALES TAX						
001510 - INTEREST	(\$75,000.00)	(\$415.97)	(\$31,985.27)	\$0.00	(\$43,014.73)	42.65%
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	(\$3,000.00)	\$0.00	(\$7,000.00)	30.00%
003361 - SAVE	(\$11,119,997.00)	(\$747,084.00)	(\$8,750,832.22)	\$0.00	(\$2,369,164.78)	78.69%
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)	(\$747,499.97)	(\$10,932,292.30)	\$0.00	(\$272,704.70)	97.57%
36 - PHYSICAL PLANT/EQUIP LEVY						
001111 - PROPERTY TAX	(\$4,175,454.00)	(\$1,388,622.25)	(\$3,945,925.90)	\$0.00	(\$229,528.10)	94.50%
001113 - BUS PROP TAX CREDIT	\$0.00	(\$47,800.71)	(\$95,638.81)	\$0.00	\$95,638.81	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$93,100.00)	(\$19,255.43)	(\$66,726.48)	\$0.00	(\$26,373.52)	71.67%
001191 - MOBILE HOME TAX	(\$15,000.00)	(\$1,154.70)	(\$8,233.11)	\$0.00	(\$6,766.89)	54.89%
001510 - INTEREST	(\$75,000.00)	(\$424.51)	(\$12,800.91)	\$0.00	(\$62,199.09)	17.07%
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%

Dubuque Community School District

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001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	(\$11,904.13)	\$0.00	\$11,904.13	0.00%
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)	(\$58,151.76)	(\$116,303.51)	\$0.00	(\$25,666.49)	81.92%
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	(\$5,969.47)	\$0.00	\$5,969.47	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)	(\$1,515,409.36)	(\$4,264,872.56)	\$0.00	(\$237,051.44)	94.73%
40 - DEBT SERVICE FUND						
001510 - INTEREST	(\$20,000.00)	(\$357.71)	(\$12,138.90)	\$0.00	(\$7,861.10)	60.69%
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)	(\$600,426.85)	(\$5,741,389.13)	\$0.00	(\$971,615.87)	85.53%
40 - DEBT SERVICE FUND Total:	(\$30,728,005.00)	(\$600,784.56)	(\$33,486,333.93)	\$0.00	\$2,758,328.93	108.98%
61 - SCHOOL NUTRITION FUND						
001510 - INTEREST	(\$40,000.00)	(\$71.16)	(\$1,271.73)	\$0.00	(\$38,728.27)	3.18%
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)	\$0.00	(\$181,673.80)	\$0.00	(\$468,326.20)	27.95%
001622 - ADULT LUNCH SALES	(\$25,000.00)	\$0.00	(\$20,636.00)	\$0.00	(\$4,364.00)	82.54%
001623 - ADULT BREAKFAST SALES	\$0.00	\$0.00	(\$360.00)	\$0.00	\$360.00	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	(\$1,432.03)	(\$8,536.35)	\$0.00	\$8,536.35	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%

Dubuque Community School District

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001925 - LOCAL GRANT	\$0.00	\$0.00	(\$9,802.05)	\$0.00	\$9,802.05	0.00%
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)	(\$605.83)	(\$5,172.33)	\$0.00	(\$2,327.67)	68.96%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$45.00)	(\$182.70)	\$0.00	\$182.70	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)	(\$911.04)	(\$3,145.92)	\$0.00	(\$2,996,854.08)	0.10%
004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	\$0.00	(\$532,884.58)	(\$1,867,141.79)	\$0.00	\$1,867,141.79	0.00%
004557 - FRUIT/VEGETABLE PROGRAM	\$0.00	(\$11,027.61)	(\$35,469.62)	\$0.00	\$35,469.62	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)	(\$546,977.25)	(\$2,703,427.94)	\$0.00	(\$3,154,072.06)	46.15%
76 - CLEARING FUND						
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$234,617.71)	(\$2,389,648.94)	\$1.04	\$2,389,647.90	0.00%
76 - CLEARING FUND Total:	\$0.00	(\$234,617.71)	(\$2,389,648.94)	\$1.04	\$2,389,647.90	0.00%
81 - EXPENDABLE TRUST FUND						
001510 - INTEREST	\$0.00	(\$8.23)	(\$116.54)	\$0.00	\$116.54	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$1,500.00)	(\$6,765.00)	\$0.00	\$6,765.00	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	(\$1,508.23)	(\$6,881.54)	\$0.00	\$6,881.54	0.00%
91 - AGENCY/HOSPITALITY FUND						
001510 - INTEREST	\$0.00	(\$2.17)	(\$32.98)	\$0.00	\$32.98	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$2,530.40)	(\$16,760.38)	\$0.00	\$16,760.38	0.00%
91 - AGENCY/HOSPITALITY FUND Total:	\$0.00	(\$2,532.57)	(\$16,793.36)	\$0.00	\$16,793.36	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2020-2021 From Date:4/1/2021 To Date:4/30/2021

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

Grand Total:	(\$195,697,515.88)	(\$30,576,339.07)	(\$175,460,246.71)	\$1.04	(\$20,237,270.21)	89.66%
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End of Report

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 4/1/2021

To Date: 4/30/2021

☒ 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	\$83,957,606.59	\$6,840,718.06	\$59,669,647.86	\$24,287,958.73	\$24,922,904.28	(\$634,945.55)	-0.76%
10.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$31,862,600.28	\$2,621,450.53	\$22,617,786.84	\$9,244,813.44	\$9,247,500.77	(\$2,687.33)	-0.01%
10.0000.0000.000.0000.000300	PURCHASED SERVICES	\$3,264,795.31	\$407,244.49	\$3,655,505.23	(\$390,709.92)	\$786,727.70	(\$1,177,437.62)	-36.06%
10.0000.0000.000.0000.000400	PROPERTY SERVICES	\$444,254.99	\$32,513.09	\$305,320.85	\$138,934.14	\$138,053.33	\$880.81	0.20%
10.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$3,006,103.99	\$50,446.43	\$2,032,206.41	\$973,897.58	\$1,081,321.31	(\$107,423.73)	-3.57%
10.0000.0000.000.0000.000600	SUPPLIES	\$12,365,911.48	\$442,467.78	\$4,711,780.15	\$7,654,131.33	\$947,025.45	\$6,707,105.88	54.24%
10.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$231,114.90	\$22,407.96	\$235,175.37	(\$4,060.47)	\$90,260.68	(\$94,321.15)	-40.81%
10.0000.0000.000.0000.000800	MISCELLANEOUS	\$50,239.32	\$1,983.24	\$44,364.72	\$5,874.60	\$738.00	\$5,136.60	10.22%
10.0000.0000.000.0000.000900	FUND TRANSFERS	\$6,672,274.32	\$453,785.00	\$4,537,850.00	\$2,134,424.32	\$0.00	\$2,134,424.32	31.99%
	FUND: GENERAL FUND - 10	\$141,854,901.18	\$10,873,016.58	\$97,809,637.43	\$44,045,263.75	\$37,214,531.52	\$6,830,732.23	4.82%
21.0000.0000.000.0000.000100	SALARIES	\$0.00	\$931.61	\$27,213.73	(\$27,213.73)	\$2,754.61	(\$29,968.34)	0.00%
21.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$93.40	\$3,599.60	(\$3,599.60)	\$264.44	(\$3,864.04)	0.00%
21.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$2,712.98	\$64,821.36	(\$64,821.36)	\$2,792.15	(\$67,613.51)	0.00%
21.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$512.50	(\$512.50)	\$0.00	(\$512.50)	0.00%
21.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$283.47	\$4,937.27	(\$4,937.27)	\$723.60	(\$5,660.87)	0.00%
21.0000.0000.000.0000.000600	SUPPLIES	\$1,569,000.00	\$72,015.88	\$481,737.47	\$1,087,262.53	\$76,141.63	\$1,011,120.90	64.44%
21.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$4,660.00	\$44,066.91	(\$44,066.91)	\$0.00	(\$44,066.91)	0.00%
21.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$5,856.55	\$42,694.17	(\$42,694.17)	\$11,778.00	(\$54,472.17)	0.00%
21.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$1,733.49	(\$1,733.49)	\$0.00	(\$1,733.49)	0.00%
	FUND: STUDENT ACTIVITY FUND - 21	\$1,569,000.00	\$86,553.89	\$671,316.50	\$897,683.50	\$94,454.43	\$803,229.07	51.19%
22.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$2,078,370.00	\$27,443.13	\$1,611,553.28	\$466,816.72	\$37,500.00	\$429,316.72	20.66%
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	\$0.00	\$1,901,009.33	(\$106,379.33)	\$125,792.10	(\$232,171.43)	-12.94%
	FUND: MANAGEMENT LEVY - 22	\$3,873,000.00	\$27,443.13	\$3,512,562.61	\$360,437.39	\$163,292.10	\$197,145.29	5.09%
33.0000.0000.000.0000.000300	PURCHASED SERVICES	\$1,765,000.00	\$332,194.39	\$3,018,606.72	(\$1,253,606.72)	\$601,659.03	(\$1,855,265.75)	-105.11%
33.0000.0000.000.0000.000400	PROPERTY SERVICES	\$2,500,000.00	\$13,412.69	\$1,133,501.91	\$1,366,498.09	\$29,864,689.26	(\$28,498,191.17)	-1139.93%
33.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$1,959.00	\$160,297.92	(\$160,297.92)	\$38,518.92	(\$198,816.84)	0.00%
33.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$99,098.94	\$970,936.53	(\$970,936.53)	\$164,145.50	(\$1,135,082.03)	0.00%
33.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$2,500,000.00	\$34,476.24	\$551,700.32	\$1,948,299.68	\$1,283,578.00	\$664,721.68	26.59%
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	\$600,426.85	\$5,741,389.13	\$971,615.87	\$0.00	\$971,615.87	14.47%
	FUND: LOCAL OPTION SALES TAX - 33	\$13,478,005.00	\$1,081,568.11	\$11,576,432.53	\$1,901,572.47	\$31,952,590.71	(\$30,051,018.24)	-222.96%
36.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$13,647.50	\$170,792.83	(\$170,792.83)	\$70,532.47	(\$241,325.30)	0.00%
36.0000.0000.000.0000.000400	PROPERTY SERVICES	\$3,210,000.00	\$12,150.00	\$1,216,102.54	\$1,993,897.46	\$929,008.06	\$1,064,889.40	33.17%
36.0000.0000.000.0000.000600	SUPPLIES	\$200,000.00	\$37,567.76	\$117,690.71	\$82,309.29	\$1,205.00	\$81,104.29	40.55%
36.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$1,355,000.00	\$43,042.19	\$1,069,707.79	\$285,292.21	\$919,621.32	(\$634,329.11)	-46.81%
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	\$106,407.45	\$2,574,293.87	\$2,190,706.13	\$1,920,366.85	\$270,339.28	5.67%
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	\$31,153,335.53	\$2,354.47	\$0.00	\$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	\$33,520,498.96	(\$2,174,528.96)	\$0.00	(\$2,174,528.96)	-6.94%
61.0000.0000.000.0000.000100	SALARIES	\$1,917,364.78	\$159,883.19	\$1,553,383.86	\$363,980.92	\$399,696.53	(\$35,715.61)	-1.86%
61.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$763,635.88	\$66,504.84	\$655,398.40	\$108,237.48	\$145,979.14	(\$37,741.66)	-4.94%
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

From Date: 4/1/2021

To Date: 4/30/2021

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ 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
61.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$952.17	(\$952.17)	\$465.00	(\$1,417.17)	0.00%
61.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$210.20	(\$210.20)	\$0.00	(\$210.20)	0.00%
61.0000.0000.000.0000.000600	SUPPLIES	\$5,857,800.00	\$315,994.50	\$1,028,157.45	\$4,829,642.55	\$412,157.73	\$4,417,484.82	75.41%
61.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$0.00	\$693.00	(\$693.00)	\$0.00	(\$693.00)	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	\$542,382.53	\$3,238,795.08	\$5,300,005.58	\$958,298.40	\$4,341,707.18	50.85%
76.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$219,185.24	\$2,469,332.91	(\$2,469,332.91)	\$168,889.90	(\$2,638,222.81)	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	\$7,029.60	\$81,084.12	(\$81,084.12)	\$34,765.88	(\$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	\$226,214.84	\$2,550,417.03	(\$2,550,417.03)	\$203,655.78	(\$2,754,072.81)	0.00%
81.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$10,772.00	(\$10,772.00)	\$250.00	(\$11,022.00)	0.00%
81.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$0.00	\$1,058.88	(\$1,058.88)	\$0.00	(\$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	\$11,830.88	(\$11,830.88)	\$250.00	(\$12,080.88)	0.00%
91.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$821.40	\$16,973.29	(\$16,973.29)	\$1,718.97	(\$18,692.26)	0.00%
91.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: AGENCY/HOSPITALITY FUND - 91	\$0.00	\$821.40	\$16,973.29	(\$16,973.29)	\$1,718.97	(\$18,692.26)	0.00%
Grand Total:		\$205,424,676.84	\$12,944,407.93	\$155,482,758.18	\$49,941,918.66	\$72,509,158.76	(\$22,567,240.10)	-10.99%

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: April 29, 2021
 - B. Date media were emailed agenda: April 29, 2021
 - 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: May 3, 2021 - 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: Kate Parks, Nancy Bradley, Tami Ryan, Jim Prochaska, Lisa Wittman. Present via Zoom: Anderson Sainci. District representatives present: Stan Rheingans, Kevin Kelleher, Rick Till, Bill Burkhart, Rob Powers, Mark Fassbinder, Coby Culbertson, Ernie Bolibaugh.

Kate Parks called the meeting to order at 4:10 p.m.

Agenda for May 3, 2021

The agenda was approved as submitted.

Employee Agreements

Bus Driver and Attendant Employees – 1.83% total package (salary and benefits) increase
Custodial Employees – 1.80% total package increase
Food Service Employees – 1.80% total package increase
Maintenance Employees – 1.80% total package increase
Secretary and Administrative Assistant Employees – 1.81% total package increase
Dubuque Education Association (teachers/counselors/nurses) – 1.80% total package increase
Truck Driver and Mechanic Employees – 1.83% total package increase
Board 5/10/21

Purchase/Professional Service Contract

Finnin Ford – purchase of two chassis at an estimated cost of \$84,898.00
Computer Information Concepts – renewal of Infinite Campus Student Information System at an estimated cost of \$116,578.00
Kansas City Audio-Visual – purchase of 105 Boxlight 65” Flat Panel Displays at an estimated cost of \$176,295.00
Tierney – purchase of 105 iRover2 Carts for Flat Panel Displays at an estimated cost of \$92,064.00
Board 5/10/21

Update on Current District Projects

Senior High School Renovation Phase 2

Construction begins June 7. Auditorium entry along with the performance/pe/wrestling on East side of the building will be first on the construction schedule.

Hempstead High School Intercom Replacement

Project will begin after school is out for the summer. Change Order #1 – removed 80 network drops for a deduct amount of \$37,043.60. Board 5/10/21

Central Kitchen Oven Replacement

Equipment is scheduled to arrive on July 7, but has been delayed in the past.

Kennedy Elementary School Playground Improvements

Project will begin after school is out for the summer.

Hempstead High School Kitchen Remodel

This project will focus on the freezer and cooler replacement only. Project will bid in January with construction to begin next summer.

Cenergistic Update

Abbi Hammann reported that the ratchet window opens on May 15. She is actively working on schedules, zoning setbacks, and prioritizing buildings with 17 meters associated to this type of billing (to decrease demand). Gary Rogers is hoping to come to Dubuque to work on the technical aspect prior to May 15. Cenergistic consultant, Anthony Adams, is in town this week. He specializes in Johnson Controls, the building automation system associated with most of the buildings. They are working on rezoning some of the buildings with the five summer school buildings as a priority. This will allow for better building management when students are there and scheduling for custodians when they are not. She sent a communication to the principals at the buildings with summer school to figure out their plans, i.e. what rooms they will be utilizing, if gym, cafeterias, etc. are needed. We discussed last month about the possible installation of solar paneling on an elementary school. More information forthcoming.

Sale of 2008 Dodge Pickup

Public hearing - Board 5/10/21

Items for Sale on GovDeals

2002 Genie Lift, Model A WP-30, 2005 Genie Lift, Model A WP-30S, and other miscellaneous items will be offered for sale on GoveDeals.com. In the event a bid brings more than \$5,000.00, a tentative public hearing is scheduled for June 14, 2021. Board 5/10/21

Certified Budget Amendment for FY 2020-21

Rick Till reported that a budget amendment is necessary in the area of support services due to bus purchases and additional expenditures. There will be no increase in taxes to be paid in the fiscal year ending June 30, 2021. Public hearing – 5/10/21

Eastern Iowa Purchasing Group

Kevin Kelleher indicated that this is the fourth year the district has participated in this group. The group (several school districts combined) submits RFPs to ensure competitive pricing. Board 5/10/21

Soccer Complex Lease

Superintendent Rheingans reminded board members that discussions have taken place regarding budgetary considerations for the district and that perhaps it was time to sell the district property where the soccer complex currently exists. To terminate the lease, the agreement requires the Landlord to provide written notice to Tenant not less than two years before such termination, which expires midnight on May 9, 2023. There was consensus from board members that the district notify the Dubuque Soccer Alliance of our intent to terminate the lease in 2023. Board 5/10/21

ASBO International Certificate of Excellence

For the 12th year in a row, the district received this award on the district's financial reporting. Kudos to Rick Till and his team for producing this award-winning document.

Other Items

Kevin Kelleher shared more data on the February natural gas price spike. The district chose to bid natural gas last year and entered into a five-year agreement at a rate of \$3.53 per decatherm. The bill for January 16-February 16, at the average daily market rate of \$30.94 (ten times higher than the bid rate), would have been \$288,275.87. Because a majority of the period usage was at the bid rate, the monthly bill was \$110,138.82, which is substantially lower.

The next meeting was scheduled for June 7, 2021.

The meeting adjourned at 5:02 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
Chatfield, Daniel	4/20/21	6/7/21	8/15/19	Lincoln/Counselor	Personal
Colpitts, Kimberly	4/12/21	6/7/21	8/23/05	Eisenhower/Grade 5	Retirement
McClimon, Kathryn	4/20/21	6/7/21	8/25/15	Audubon & Carver/Nurse	Other employment
Michels, Amanda	4/26/21	6/7/21	8/23/06	Irving/Grade 1	Other employment
Nagreen, Derek	4/26/21	6/7/21	8/7/20	Jefferson/Math	Other employment
O'Mara, Sarah	4/21/21	6/7/21	8/15/19	Alta Vista/Behavior	Personal
Oberdoerster, Chad	5/4/21	6/7/21	8/23/06	Lincoln/Grade 5	Personal
Pike, Kayla	4/14/21	6/7/21	8/7/20	Audubon/Grade 5	Relocation
Reilly, Andrea	5/5/21	6/7/21	8/15/19	Alta Vista/Reading/Social Studies	Personal
Rhone Dahson	4/19/21	6/7/21	8/15/19	Jefferson/Science	Relocation
Richardson, Billy	4/21/21	6/7/21	8/15/17	Jefferson/Instrumental Music	Relocation
Schaefer, Taylor	5/6/21	6/7/21	8/15/19	Jefferson/Science	Other employment
Witthoeft, Chad	4/29/21	6/7/21	8/15/19	Alta Vista/Special Education	Personal

B. Classified

Bemboom, Kim	4/19/21	6/4/21	8/20/12	Fulton/MC Paraprofessional	Retirement
Cronen, Ashley	5/6/21	5/7/21	1/4/21	Alta Vista/Multicat Paraprofessional	Personal
Fergus, Amber	4/13/21	4/9/21	8/22/19	Senior/Life Skills Paraprofessional	Personal
Gulino, Sarah	4/14/21	4/27/21	8/22/19	Lincoln/MC Paraprofessional	Other employment
Hingtgen, Kelly	4/28/21	6/9/21	8/7/20	Marshall/Clerical & Health Para.	Personal
Klein, Sharon	4/16/21	5/28/21	1/2/14	Hoover/MC Paraprofessional	Retirement
Leppert, Raymond	4/19/21	5/7/21	2/5/20	B & G/Swingshift Custodian	Other employment
Link, Hayden	5/4/21	5/14/21	8/14/20	Senior/Security Paraprofessional	Other employment
Schaetzle, Tiphonie	4/14/21	4/29/21	8/14/20	Prescott/MC Paraprofessional	Personal
Troftgruben, Maria	4/20/21	6/4/21	8/26/19	Irving/Food Service Worker	Other employment
Troy, Austin	5/4/21	5/14/21	4/23/18	Senior/Assistant Head Custodian	Other employment
Vandermillen, Maggie	4/9/21	4/23/21	10/8/19	Sageville/Life Skills Paraprofessional	Other employment
Woodward, Beth	4/16/21	6/16/21	7/24/13	Senor/Asst. Principal's Secretary	Personal
Zelinskas, Kari	5/4/21	6/4/21	9/8/15	Audubon/ ECSE Paraprofessional	Personal

C. Coach

Gottschalk, Gregory	4/15/21	4/15/21	10/21/13	Jefferson/Wrestling Coach	Personal
Schaefer, Taylor	5/6/21	6/7/21	8/15/19	MS Cross Country Coach	Other employment

ITEM II - TERMINATION – Recommended for Approval

Name	School	Position	Date of Hire	Effective Date	Reason
Griffin, Briranda	Hempstead	Life Skills Paraprofessional	9/10/20	4/23/21	Just cause

ITEM III – RETIREMENT INCENTIVE – Recommended for Approval

Name	Application Received	Effective	Date of Hire	School	Position
Breitsprecker, Eloise	4/1/21	6/4/21	10/01/01	Prescott	Food Service Worker

ITEM IV - RESCIND RESIGNATION – Recommended for Approval

Name	Resignation Effective	Board Approval	School	Position
Truesdale, Michael	6/7/21	1/11/21	Hempstead	Industrial Technology Teacher

ITEM V - ADMINISTRATOR APPOINTMENT – Recommended for Approval

Name	Building	Assignment	Replacing	Salary
Lueken, Lisa	Jefferson	Assistant Principal	Lehman	\$92,892*

*Salary listed is for FY 20/21. Salary will be determined for FY 21/22 after Board approval this spring.

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

Name	College	Previous Employment	School/ Assignment	Replacing	Recommended By	Salary	
						Scale	Amount
Breitfelder, Scott	University of Dubuque	DCSD Sub.	Hempstead Science	Klaes	Kolker/Hawkins	BA-0	\$37,469
Breunig, Lydia	Loras College	DCSD Sub.	Roosevelt Multicat.	Deeny	Johll/Hawkins	BA-0	\$37,469
Cain, Ethan	University of Dubuque	Delmar, Iowa	Roosevelt Math	Russ	Johll/Hawkins	BA-1	\$37,469
Haas, Brandon	University of Dubuque	N/A	Marshall Phys. Education	Stewart	Schmidt/Hawkins	BA-0	\$37,469
Hefel, Jolynn	NICC	DCSD Sub.	Senior Nurse	Rollins	Johnson/Hawkins	RN	\$31,897
Kelzer, Kim	Loras	DCSD Sub.	Hempstead English	Potter	Kolker/Hawkins	BA-6	\$43,368
McCrary, James	Valdosta State Univ.	Conyers, Georgia	AVC/Work Experience	Schwarte	Oberhoffer/Hawkins	MA-10	\$56,899
Pedersen, Lauren	University of Dubuque	N/A	Roosevelt Math	Roos	Johll/Hawkins	BA-0	\$37,469
Puls, James	Clarke College	N/A	Hempstead Math	Loeffelholz	Kolker/Hawkins	MA+15-10	\$58,286
Urbain, Kelsie	U. of South Dakota	Potosi, Wisconsin	Jefferson Art	Clark	Molony/Hawkins	BA-4	\$40,245
Vogt, Katie	DePaul University	Loras College	Roosevelt Nurse	Tracey	Johll/Hawkins	BA+15-7	\$46,489

B. Classified

Name	School	Assignment	Replacing	Recommended By	Salary
Knepper, Joshua	Buildings & Grounds	Carpenter	Koetz	Burkhart/Hawkins	\$26.07/hr.
Knopp, David	Carver	Custodian Level 10	Leppert	Burkhart/Hawkins	\$19.79/hr.
Somers, Allison	Hempstead	Food Service Worker	Bartram	Franck/Hawkins	\$14.59/hr.

ITEM VII - LEAVE OF ABSENCE – Recommended for Approval

Name	School	Assignment	Dates of Absence	Reason
Cook, Melissa	Hoover & Table Mound	Gifted/Talented Teacher	2021/22 School Year	Education

ITEM VIII - COACHING CONTRACTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Foley, Robert	Roosevelt	6 th Grade Football	Wischmeyer	Johll/Hawkins	\$558
Hash, David	Senior	Varsity Head & Asst Boy's Tennis	Burns/Add'l	Johnson/Hawkins	\$2,318
Moldenhauer, John	Senior	Varsity Head & Asst Boy's Tennis	Burns/Add'l	Johnson/Hawkins	\$2,318
Murphy, Ryan	Washington	6 th Grade Football	Add'l	Howes/Hawkins	\$558

ITEM IX - TEACHER LEADERSHIP GRANT – Recommended for Approval

Name	School	Assignment	Stipend/Days
Jenkins, Nate	Senior	English Content Leader	1 stipend & 2 days

ITEM X - AMENDED CONTRACTS – Recommended for Approval

Name	School	Assignment	Salary	Increase/ Decrease	New Salary	Reason
Dolter, Ruth	Senior	Food Service	N/A	N/A	N/A	Less 50 minutes per day

ITEM XI - SUBSTITUTE & STUDENT RATES – Recommended for Approval

Assignment	Current	Proposed 2021/2022
Substitute Teachers & Nurses -after 5 days	\$125.00/day \$162.35/day	\$128.00/day \$163.57/day
Substitute Secretaries -after 10 days	\$11.45/hr. \$12.45/hr.	\$11.70/hr. \$12.70/hr.
Substitute Paraprofessionals -after 10 days	\$11.45/hr. \$12.45/hr.	\$11.70/hr. \$12.70/hr.
Substitute Food Service Workers -after 10 days	\$11.45/hr. \$12.45/hr.	\$11.70/hr. \$12.70/hr.
Maintenance (Summer Help)	\$11.75/hr.	\$12.00/hr.

Auxiliary Police Security	\$18.00/hr.	\$18.00/hr.
Work Study Students	\$7.25/hr.	\$7.25/hr.

ITEM XII - PROJECTS – Recommended for Approval

A. Hourly Projects

1. Assessment for Learning (Title I) – Project #3369
Fulton Elementary School
August 1, 2020 – June 15, 2021
10.472.1200.432.4501.129 - \$10,000.00
2. Translating (ELL) – Project #3345
July 1, 2020 – June 30, 2021
10.9199.1204.410.1112.000109 - \$750.00
3. LEAP (Federal Grant) – Project #3475
George Washington Middle School
October 5, 2020 – June 5, 2021
10.0218.1400.110.4646.000129 - \$210.00

Johnson, Amanda J

4. Math Collaboration (Title IV) – Project #3487
George Washington Middle School
November 11, 2020 - June 15, 2021
10.0218.1100.110.4669.000129 - \$779.30
5. SMART! After-School Tutoring (Title I) – Project #3496
Marshall Elementary School
November 2, 2020 – June 4, 2021
10.0508.1200.431.4501.000129 - \$4,375.00, 10.0508.1200.431.4501.000109 - \$730.00
6. Student Support (Title I) – Project #3509
Prescott Elementary School
January 12 – May 28, 2021
10.0520.1200.431.4501.000129 - \$431.40
7. Advanced Placement Testing (District Budget) – Project #3528
April 1 – May 30, 2021
10.9331.1100.123.0000.000129 - \$1,000.00

Cosgrove, Michael J

8. Credit Recovery (ESSER) – Project #3533
Alta Vista Campus

ITEM XII – PROJECTS – Continued

April 13 – May 20, 2021
10.9331.2411.192.4055.000119 - \$3,631.10

Oberhoffer, Christopher P

9. Middle School Online ISASP (ESSER) – Project #3534
April 13 – May 31, 2021
10.9332.2411.192.4055.000119 - \$4,600.08

Cook, Brent Philip
Hayward-Jones, Bobbie Jo
Howes, Brian J
Johll, Jeffrey J

Johnson, Daniel J
Kolker, J. Lee
Kuhle, Brian T
Lawler, Mark E

Lehman, Gregory P
Molony, Kelly A
Santiago, Eddie D
Schueller, Joan C

10. Elementary Track Meet (Athletics) – Project #3535
May 10, 2021
10.9199.2134.920.6740.000139 - \$102.05, 10.9199.2134.920.6840.000139 - \$102.05

White, Allie M

11. Attendance (Dropout) – Project #3536
June 7-16, 2021
10.9199.2113.420.11119.000139 - \$1,169.28

Corken-Deutsch, Mary Bridget

12. SEL Task Force Planning (ESSA) – Project #3537
Hempstead High School
April 27 – June 20, 2021
10.9331.1100.193.4055.000129 - \$2,400.00

Cox, Chelsea B
Hitchcock, Karen A

Miller, Joel A
Runde, Andrea L

Seay, Brandie L
Torres, Corrine M

13. Summer Transition Programs (Special Education) – Project #3538
June 21-30, 2021
10.9331.1200.219.3305.000129, 10.9331.1200.219.3305.000109 - Total cost: \$3,700.00

Breitbach, Terrence T
Ginter, Debbie A
Hillery, Rhonda K

Manthey, Laurie L
Oberhoffer, Beth A
Remington, Tasha L

Sullivan, Christopher M

ITEM XII - PROJECTS – Continued

14. Extended School Year Services (Special Education) – Project #3539

June 9-30, 2021

10.9197.1201.219.3305.000109, 10.9197.1201.219.3305.000129, 10.9197.2134.219.3305.000139,

10.9197.2153.219.3305.000139, 10.9197.2115.219.3305.000139 - Total cost: \$75,000.00

Albers, Julee A
Anderson, Kristin N
Anderson, Lori A
Astgen, Katie J
Ausdemore, Andrew J
Backstrom, Amanda M
Bechler, Sarah
Bergquist, Jean M
Blake, Tiffany A
Bliese, Maximilian J
Blum, Amber L
Bowman, Kerry S
Breitbach, Angela D
Caldwell, Ashley A
Callahan, Gina K
Corkery, Heather A
Domeyer, Janet E
Erickson, Elaine T
Erner, Abigail M
Feehan, Krystle L
Fink, Mary M
Fitzpatrick, Kathy A
Forbes, Jennifer D
Freyling-Butler, Johna A
Friederick, Janet M
Geary, Brandie S
Gerhard, Constance L
Gilligan, Meg E
Glaser, Lynn A
Gunn, Carol L
Hayward, Ivy L
Hefel, Ashley R
Herber, Karen A
Hermesen, Vonda E

Hernandez, Amy K
Higgins, Abbey J
Huttenlocher, Brooke K
Jackson, Lindsey C
Janes, Melinda L
Kapparos, Kevin G
Kimm, Nicole F
Kluesner, Jennifer A
Krause, Aulanda L
Lange, Stephanie M
Larson, Amy J
Lattner, Tammy S
Liddle, Tiffany L
Loes, Megan A
Lopez, Casondra D
May, Margaret M
McQuillen, Janessa L
Meadows, Elissa J
Mitwede, Elisha S
Molzof, Lisa A
Montag, Shelby H
Morley, Stacy L
Murphy, Nancy A
Nelson, Kathryn A
Nolen, Kevin
Oberhoffer, Laura K
Osterhaus, Lauren E
Phillips, William L Jr
Powers, Carol A
Redmond, Monica K
Ricke, Tonia M
Riniker, Billie S
Riniker, Emily R
Rogan, Alyxandra C

Rosado, Jessica C
Roschen, Tricia
Ruhser, Emily E
Sabers, Cathy A
Scales, Shelby R
Schiavoni, Alexandra M
Schmit, Taylor L
Schwendinger, Kaylea J
Sear, Julie A
Settanni, Alexandria M
Siegert, Patricia L
Skemp, Kristi
Snitker, Linda M
Spahn, Julie A
Speer, Heather L
Spencer, William R
Splinter, Kari K
Stacher, Danielle M
Steffen, Lynn M
Steffl, Michelle C
Stevenson, Heidi V
Strang, Nicole B
Stueck, Tamara L
Swart, Nicole M
Then, Kelsey K
Thole, Lisa A
Tracey, Vickie L
Valley, Lynn M
Walen, Sabrina A
Ward, Laura L
Winders, Ashley M
Zugenbuehler, Marc C

ITEM XII - PROJECTS – Continued

15. Summer Food Service Staff (Summer Program) – Project #3540
June 21-30, 2021
61.9334.3140.000.4556.000199 - \$304.56

B. Stipends

1. Baseball & Softball Field Maintenance (Athletics)
Hempstead & Senior High School
April 1 – May 10, 2021
10.9331.1400.920.6730.000129, 10.9331.1400.920.6835.000129 - Total cost: \$3,200.00

Blake, Michael S
Hesselman, Jacob M

Loeffelholz, Jason J
Rapp, Jeffrey M

Reese, Andrew
Steines, Kevin M

2. Elementary Track Meet (Activities)
April 1- May 10, 2021
10.9199.1400.920.6740.000129, 10.9199.1400.920.6840.000129 - Total cost: \$1,000.00

Freiburger, Jesse L
Hamilton, Chad M

3. Track Meet Manager and Record Keeper (Athletics)
May 21, 2021
10.9199.1400.920.6740.000129, 10.9199.1400.920.6840.000129 - Total cost: \$500.00

Cook, Brent P

4. Microscope Maintenance and Repair (High School Science)
April 1- June 30, 2021
10.9331.1100.113.0000.000129 - Total cost: \$4,099.41

DeGree, Thomas J

ITEM XIII - TRANSFERS – For Information Only

A. Teachers

Name	From	To
Capesius, Megan	Senior/Multicategorical	Senior/English
Domeyer, Jeannie	Carver/Grade 3	Table Mound/Grade 4
Duve, Jessica	Table Mound/Grade 4	Roosevelt/Math
Frett, Jennifer	Prescott/Grade 3	Lincoln/Title I
Gerardy, Lynn	Jefferson/ELL	Roosevelt-Carver/ELL
Germaine, Angie	Prescott/Multicategorical	Prescott/Behavior
Herber, Karen	Washington & Forum/Nurse	Washington & Irving/Nurse
Hesselman, Jacob	Hempstead/Multicategorical	Alta Vista/Science
Jasper, Chelsea	Hoover/Multicategorical	Marshall/Multicategorical
Jensen, Janet (Tina)	Bryant/Grade 5	Bryant & Fulton/Gifted & Talented
Lenz, Laura	Jefferson/Language Arts	Washington/Language Arts
LoBianco, Natalie	Irving/Grade 5	Bryant/Grade 5
Mausser, Conner	Marshall/Grade 1	Prescott/Multicategorical
May, Maggie	Prescott/Leave of Absence	Washington/Multicategorical
McDonald, Cassandra	Senior/.55 World Language	Senior/1.0 ELL
McDowell, Jesse	Hempstead/English	Jefferson/Technology Coach
Meyer, Sherry	Jefferson/Exploratory	Roosevelt/Social Studies
Nauman, Abigail	Washington/Multicategorical	Kennedy/Multicategorical
Oberhoffer, Laura	Eisenhower/PLP	Alta Vista/Summit
Osterberger, Alli	Kennedy/Grade 5	Kennedy/Kindergarten
Pociask, Amber	Lincoln/Leave of Absence	Roosevelt/Language Arts
Riportella, Kassidy	Fulton/ECSE	Audubon/ECSE
Robles, Jose	Senior/.5 Social Studies	Senior/1.0 Social Studies
Runde, Andrea	Hempstead/English & Instructional Coach	Hempstead/Instructional Coach
Rush, Ryan	Hoover/Grade 4	Jefferson/Exploratory
Ryan, Hillary	Roosevelt & Carver/ELL	Fulton/ELL
Schmitt, Katie	Kennedy/Kindergarten	Sageville/Kindergarten
Settanni, Alexandria	Jefferson/Multicategorical	Jefferson/Math
Truesdale, Michael	Hempstead & Senior/1.0 Industrial Technology	Hempstead/.71 Industrial Technology
Wersinger, Nicole	Washington/Behavior	Bryant/Multicategorical

B. Classified

Backes, Benjamin	Irving/Behavior Liaison	Alta Vista/Behavior Liaison
Brauhn, Richard	Transportation/Relief Bus Attendant	Transportation/Bus Attendant
Breitsprecker, Catherine	Prescott/2.0 Food Service Worker	Prescott & Irving/5.75 Food Service Worker
Gassman, James	Senior/ Custodian	Senior/ Assistant Head Custodian
Hohmann, Jessica	Hoover/ Principal's Secretary/Business Manager	Senior/Guidance Secretary
McCaffery, Amy	Hempstead/ LRC Paraprofessional	Hempstead/Business Office Secretary

Dubuque Community School District
Board Meeting
May 10, 2021

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
Computer Information Concepts	Infinite Campus student information system	\$116,578.00	Fund 33	Professional
Finnin Ford	2021 Ford chassis for dump box and spreader	\$84,898.00	Fund 36	Purchase
Kansas City Audio-Visual	Boxlight 65" ProColor Series 3 interactive flat panel displays	\$176,295.00	Fund 33	Purchase
Tierney	iRover2 carts for interactive flat panel displays	\$92,064.00	Fund 33	Purchase
Choices by Brown University	Student Data Privacy Agreement	---	---	Professional
Clarke University	Student Nursing Agreement for 2021-22	---	---	Professional
Communications Engineering Company	Inspection Proposal for fire alarm system inspection and testing for July 2021 – August 2026	\$39,353.30	Fund 36	Professional
CS Technologies, Inc.	Telephone line for Jefferson's elevator	\$728.00	Fund 33	Professional
DA Davidson	Underwriting or Placement Agent Engagement Letter for Series 2021 Bonds	Not to exceed 0.425% of principal amount	Fund 40	Professional
City of Dubuque	Erosion and Sediment Control Permit for the Senior High School-Phase 2 Project	\$285.00	Fund 33	Professional
Dubuque Disk Jockeys	Mobile DJ Contract for a disc jockey for Senior's prom on May 22, 2021	\$550.00	Fund 21	Professional
Eastern Iowa Purchasing Group	Intent to Participate in the Eastern Iowa Purchase Group for 2021-22	TBD	Fund 61	Professional
Grand Canyon University	Student Teaching Affiliation Agreement for 2021-22	---	---	Professional
Instructure	Services Order Form for technical consulting	\$750.00	Fund 10	Professional
Iowa Department of Human Services	Contract Declarations and Execution for substance abuse services, Contract #DCAT3-21-110, 3/29/2021 – 6/30/2026	\$55,000.00 not to exceed	Grant	Grant
Iowa Reading Research	Student Data Privacy Agreement	---	---	Professional
Jostens	Diploma Agreement for diplomas and certificates for Hempstead, June 30, 2022 – June 30, 2024	\$10,572.00	Fund 10	Purchase
KONE Inc.	Vertical Transportation Maintenance Agreement Rider to remove lifts from Eisenhower and Hoover	---	---	Professional
Lutheran Services in Iowa	Third Addendum to Memorandum of Agreement signed on June 8, 2020	---	---	Professional
Northeast Iowa Community College	Amendment to Contract signed on October 12, 2020, to add a summer concurrent program	---	---	Professional
Piper Sandler & Co.	Addendum to Agreement to Serve as Dissemination Agent for Secondary Market Disclosure	\$250.00 per event	Fund 40	Professional
Platteville School District	Transportation Contract for transportation for homeless students	\$10.00 per day	Fund 10	Professional
Premier Entertainment	Contract and Agreement for a disc jockey for Hempstead's prom on May 22, 2021	\$400.00	Fund 21	Professional
ReadWorks.org	Student Data Privacy Agreement	---	---	Professional
Tanknology	Quote for tank testing services at the Transportation Dept.	\$1,023.50	Fund 10	Professional
Tri-State Travel	Charter Contracts 4/20/2021 – Senior Track to Clinton, Iowa 4/29/2021 – Hempstead Track to Cedar Rapids, Iowa 4/30/2021 – Hempstead Soccer to Dewitt, Iowa 5/03/2021 – Hempstead Track to Epworth, Iowa 5/04/2021 – Senior Soccer to Cedar Rapids, Iowa 5/07/2021 – Hempstead Soccer to Cedar Rapids, Iowa 5/07/2021 – Senior Soccer to Cedar Rapids, Iowa 5/11/2021 – Hempstead Soccer to Iowa City, Iowa 5/13/2021 – Hempstead Track to Iowa City, Iowa 5/13/2021 – Senior Track to Iowa City, Iowa 5/14/2021 – Senior Soccer to Waterloo, Iowa 5/25/2021 – Hempstead Soccer to Cedar Rapids, Iowa	\$ 910.00 \$1,010.00 \$ 910.00 \$ 650.00 \$1,150.00 \$1,150.00 \$1,150.00 \$1,010.00 \$2,020.00 \$2,020.00 \$1,150.00 \$1,150.00	Fund 10	Professional

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

☐ Purchase Contract (renewal) for \$100,000 or more
(purchase of goods or materials)

Provider: _____

☒ Professional Service Contract (renewal) for \$100,000 or more
(professional services from an independent contractor)

Provider: Computer Information Concepts

Brief Description of Contract:

Renewal of Infinite Campus Student Information System

Estimated Cost:

\$116,578.00

Effective Date:

July 1, 2021

Source of Funding:

☐ Special Education

☐ Talented and Gifted

☐ Dropout Prevention

☐ General Education

☒ Other Secure an Advanced Vision for Education

Budget Code:

33.9199.2589.000.0000.000349

Recommended by:

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

Date: April 28, 2021

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

05/03/2021

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

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:** Finnin Ford
- ☐ Professional Service Contract (new) for \$50,000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

Purchase of two (2) 2021 Ford Chassis

Estimated Cost:

\$84,898.00

Effective Date:

May 10, 2021

Source of Funding:

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

Budget Code:

36.9141.2711.000.9651.000732

Recommended by:

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

Date: April 26, 2021

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

05/03/2021

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
Quote Tabulation

Quotes opened on April 13, 2021, after 2:00 pm

Finnin was the only quote to meet the specifications for the chassis. Therefor Buildings & Grounds is recommending purchasing two 2021 Ford chassis for \$84,898.00 To be paid for using 20-21 PPEL funds.

The dump box and spreader quotes will be rejected and be requoted in May 2021.

Bidder	Chassis (2)	Dump box & spreaders (2)	Total	Meets specifications
McGrath	\$79,000.00	\$71,200.00	\$150,200.00	Neither
Turpin	\$84,908.00	\$67,848.00	\$152,756.00	Neither
Finnin	\$84,898.00	\$67,848.82	\$152,746.82	Chassis only

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:** Kansas City Audio-Visual
- ☐ Professional Service Contract (new) for \$50,000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

Purchase of 105 Boxlight 65" ProColor Series 3 Interactive Flat Panel Displays

Estimated Cost:

\$176,295.00

Effective Date:

May 10, 2021

Source of Funding:

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

Budget Code:

33.9334.1100.110.0000.000734

Recommended by:

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

Date: April 29, 2021

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

05/03/2021

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

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:** Tierney
- ☐ Professional Service Contract (new) for \$50,000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

Purchase of 105 iRover2 Carts for Interactive Flat Panel Displays

Estimated Cost:

\$92,064.00

Effective Date:

May 10, 2021

Source of Funding:

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

Budget Code:

33.9334.1100.110.0000.000734

Recommended by:

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

Date: April 29, 2021

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

05/03/2021

Facilities/Support Services Committee Review/Approval Date

 / /

Board Approval Date

 / /

Approval Forwarded to District Administrator Overseeing Contract

Requisition #

Date / /

 / /

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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: April 30, 2021
 - B. Date media was emailed agenda: April 30, 2021
 - C. Board Committee: **Educational Programs/Policy Committee**
 - D. Date and Time of Meeting: **May 4, 2021, 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: Anderson Sainci, Nancy Bradley, Lisa Wittman, Tami Ryan, Kate Parks, Jim Prochaska. District representatives present: Stan Rheingans, Mark Burns, Joe Connolly, Kristin Weiland, Kevin Kelleher.

Anderson Sainci called the meeting to order at 4:00 p.m.

The agenda was approved with a revision to move the Welding presentation first on the agenda. Secondary social studies curriculum was also moved to the beginning of the agenda.

Registered Apprenticeship for Welding

Joe Connolly, welding teacher, updated the committee on the district's welding program. There are currently nine students in welding. Next year, eighteen students are signed up, which will be challenging to host due to the number of welders, etc., but is an exciting problem to have. Students who have successfully completed the program will receive a 160-hour certificate and eleven concurrent credits. Vic Bode, stellar welding student who graduated at semester is now an intern at Unison Solutions, shared her experiences as an employed welder. She was asked how we can make sure students know about the benefits of the welding program. She suggested social media, as that is where young people find their information.

Secondary Social Studies Curriculum Study

Kristin Weiland, Senior High School social studies teacher, provided an overview of the process of the social studies curriculum study. The goal was to replace outdated materials aligned to new social studies standards, while incorporating digital tools and a culturally responsive framework. New materials had to have an online platform and must align with the Iowa Core Standards. She met with the educational team from NAACP after their review of the curriculum. Overall, they were impressed with the text. They suggested using supplements to the text to bring in primary source perspectives of non-dominant groups, as well as seeking sources for all perspectives in relation to cultural change due to war, conquest, and forced migration. Images used by teachers should reflect the students in our classrooms. The following curriculum has been selected for purchase: 6th grade-Discovering World Geography (McGraw-Hill); 7th grade-Choices (Brown University); 8th grade-Discovering Our Past: A History of the United States (McGraw-Hill).

Superintendent's Student Equity Advisory Committee

The district is in the process of working on next year's priority initiatives. Superintendent Rheingans shared that he has brought together a group of 15 students to assist him in preparing priority initiatives related to equity. Next year he hopes to add six or seven more students. The group focuses on relationship building, trust building, their experiences as a freshman, sophomore, junior and how they (as student leaders) can help us make authentic change. As a result of their meetings, they would like to bring forth the following tentative priority initiatives: implement efforts to raise awareness of various career pathways while providing increased opportunities for hands-on, career-focused experiences; increase student connections through the addition of new, varied extracurricular activities, with emphasis on addition of culturally relevant activities, clubs or organizations; explore the addition and expansion of culturally relevant curricular offerings at the high school level.

American Recovery Act / ESSER Funds

Superintendent Rheingans reviewed all the ways the district plans to utilize Elementary and Secondary School Emergency Relief (ESSER) dollars. Elementary – summer reading academy at Audubon, Prescott, Kennedy, Table Mound from 8:05 am to 12:05 pm with breakfast and lunch served (afternoons are optional for enrichment activities), summer library hours, Core Plus 2 teachers, community building, professional development focused on unfinished learning. Secondary – 5th block at the AVC, high school interventionists, summer Edgenuity office hours, 6th grade band/orchestra/choir campus, summer school, professional development focused on unfinished learning. Student Services/ELL – ELL summer school outreach, ELL after-school tutoring, social-emotional learning support in August, systemic attendance work. Special education – Extended School Year and Return to Routine program.

The district sent an online survey to parents of ‘Always Online’ students to determine their comfort level in returning to school in the fall. 348 student parents indicated they are not comfortable having their student/s return to school in the fall.

Policy #8041 – Tax Compliance and Record Retention for Tax-Exempt Governmental Bonds

Revised – Board 5.10.21

Policy #8042 – Bond Disclosure

New – Board 5.10.21

Policy #7202 – Animals in the Classroom

Revised – Board 5.10.21

Policy #9011 – Unmanned Aircrafts-Drones

Reviewed – Board 5.10.21

The next meeting was scheduled for June 8, 2021.

The meeting adjourned at 5:18 p.m.

Joni Lucas, Secretary
Board of Education

Tax Compliance and Record Retention for Tax-Exempt Governmental Bonds

Definitions

“Advisors” means the Issuer’s Bond Counsel, Financial Advisor, paying agent, and Rebate Analyst.

“Bonds” mean bonds, notes or other obligations subject to the Code, Rules and applicable securities regulations.

“Code” means the Internal Revenue Code of 1986, as amended.

“Governing Body” means the Board of Directors of the Issuer.

“Issuer” means the Dubuque Community School District, in the County of Dubuque, State of Iowa.

“Rules” means Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended, and the U.S. Treasury Regulations promulgated thereunder.

Purpose

Issuers of tax-exempt governmental Bonds must comply with federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditure, use of bond financed property, investment of proceeds in compliance with arbitrage rules, and retention of records.

As an issuer of such Bonds, the Governing Body, is required by Rules to take certain actions subsequent to the issuance of the Bonds to ensure the continuing tax-exempt status of such Bonds. Further, Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations impose record retention requirements on the Issuer with respect to its tax-exempt governmental Bonds.

This Policy is designed to ensure that the Issuer complies with its tax compliance obligations under applicable provisions of the Rules and the Code.

Effective Date and Term

The effective date of this policy shall be the date of approval by the Governing Body, and shall remain in effect until superseded or terminated by action of the Governing Body. The Issuer shall comply with this policy upon issuance of Bonds and as long as the Bonds remain outstanding. This policy may be revised to comply with amendments to the Rules during the period the Bonds are outstanding.

Responsible Parties

The Chief Financial Officer shall be the party primarily responsible for ensuring that the Issuer successfully carries out its tax compliance requirements under applicable provisions of the Rules with regard to all obligations of the Issuer. The Chief Financial Officer is referred to as the “Compliance Officer” for purposes of this policy. The Compliance Officer shall be assisted by other staff and officials when appropriate and at the Compliance Officer’s discretion. The Compliance Officer shall also be authorized to retain and consult with the Advisors during the time the Bonds are outstanding for assistance in carrying out post-issuance tax compliance requirements.

The Compliance Officer shall be responsible for assigning post-issuance tax compliance responsibilities to other staff. The Compliance Officer shall consult Advisors or such other professional service organizations as are necessary to ensure compliance with the post-issuance tax compliance requirements of the Issuer. The Compliance Officer shall provide training and educational resources to staff responsible for ensuring compliance with any portion of the tax compliance requirements of this policy.

Expenditure of Bond Proceeds -- Review Process:

The Compliance Officer shall review the resolution authorizing issuance for each tax-exempt obligation, and shall:

- a) obtain a computation of the yield on such issue from the Issuer’s financial advisor;
- b) create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) determine whether payment from the Project Fund is appropriate, and if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
- e) maintain records of the payment requests and corresponding cancelled checks showing payment;
- f) consult with the Advisors to ensure that such expenditures are within the sixty (60) day period prior to the date in which the Issuer made a “declaration of intent” to reimburse such costs or are preliminary expenditures under the Code, in the event the Issuer seeks to utilize bond proceeds for costs that were incurred prior to the issuance of the bonds - if proceeds are used for such reimbursement, a copy of the declaration of intent shall be obtained and included in the records for the Bonds if not already part of the transcript.;
- g) maintain records showing the earnings on, and investment of, the Project Fund;
- h) ensure that investments acquired with proceeds are purchased at fair market value;

- i) identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted;
- j) in the event the Issuer seeks to utilize bond proceeds for costs that were incurred prior to the issuance of the Bonds, the Compliance Officer shall consult with the Advisors to ensure that such expenditures are within the sixty (60) day period prior to the date in which the Issuer made a “declaration of intent” to reimburse such costs or are preliminary expenditures under the Code - if proceeds are used for such reimbursement, a copy of the declaration of intent shall be obtained and included in the records for the Bonds if not already part of the transcript; and
- k) if not otherwise provided for in the Tax Exemption Certificate executed by the officers of the Issuer at closing, the Compliance Officer shall prepare an “allocation memorandum” for each issue of Bonds that accounts for the allocation of the proceeds of the Bonds to expenditures not later than the earlier of:
 - i. Eighteen (18) months after the later of (i) the date the expenditure is paid, or (ii) the date the project that is financed by the Bonds is placed in service; or
 - ii. Sixty (60) days after the earlier of (i) the fifth (5th) anniversary of the issue date of the Bonds, or (ii) the date sixty (60) days after the retirement of the Bonds.

Rate of Expenditure:

The Compliance Officer shall ensure that the expenditure of bond proceeds will be monitored against the expenditure expectations represented in the tax exemption certificate for such bond issue to ensure that:

- Five percent (5%) of the net sale proceeds were spent or committed within six (6) months of the issue date;
- Eighty-five percent (85%) of the net sale proceeds were spent within three (3) years of the issue date; and
- the Issuer proceeded with due diligence to complete the project and fully spend the net sale proceeds; or
- One hundred percent (100%) of proceeds used for current refunding within ninety (90) days of issuance.

Failure to meet the expected expenditure expectations represented in the tax exemption certificate for such bond issue shall be documented and retained by the Compliance Officer in the records for the bond issue.

Arbitrage Rules and Rebate Requirements

The Compliance Officer shall review the Tax-Exemption Certificate for each tax-exempt obligation, and the expenditure records, and shall:

- a) monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;

- b) If the “small issuer” exception does not apply (not more than \$15 million issued in a calendar year, with not more than \$5 million for non-construction purposes) monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate (e.g. six month exception, eighteen month exception, two year “construction issue” exception);
- c) not less than sixty (60) days prior to a required expenditure date within applicable rebate exception(s), confer with bond counsel if it appears expenditures will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate;
- d) In the event of failure to meet a temporary period or rebate exception:
 - i. procure a timely computation of any rebate liability and, if rebate is due, file a Form 8038-T and arrange for payment of such rebate liability;
 - ii. arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable;
- e) ensure that the investment of bond proceeds is made only in permitted investments of the Issuer as outlined in Iowa Code chapters 12B and 12C, and any official policy;
- f) consult with the Advisors to ensure that the investment of bond proceeds is performed in compliance with the arbitrage rules and rebate requirements;
- g) consult with the Advisors to identify bond proceeds that must be yield-restricted and shall monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted;
- h) contact the Rebate Analyst (and, if appropriate, bond counsel) prior to the fifth anniversary of the date of issuance of each issue of bonds of the Issuer and each fifth anniversary thereafter to arrange for calculations and reports of the rebate requirements with respect to such bonds;
- i) If a rebate payment is required to be paid by the Issuer, the Compliance Officer shall prepare or cause to be prepared the appropriate form to be filed with the IRS (Form 8038-T);
- j) The Compliance Officer shall ensure that guaranteed investment contracts (GIC) will be purchased only using the three-bid “safe harbor” of applicable Treasury regulations, in compliance with fee limitations on GIC brokers in the regulations - the Compliance Officer shall ensure that all other investments will be purchased only in market transactions.

Filings with Internal Revenue Service

The Compliance Officer, with assistance from Bond Counsel, shall ensure that each issuance of Bonds is properly reported with the Internal Revenue Service (IRS) as required by Section 149(e) of the Code. On

the issue date of each series of Bonds, the Compliance Officer shall consult with the Advisors to identify the deadline to file the requisite IRS form for such issue.

If a bond issue consists of tax-exempt Bonds, the Issuer must report the tax-exempt portion on Form 8038-G or 8038-GC.

Reporting the Issuance of Tax-Exempt Bonds

The original issuance of a tax-exempt bond issue with an issue price of one-hundred thousand dollars (\$100,000) or greater shall be reported on Form 8038-G. The original issuance of a tax-exempt bond issue with an issue price less than one-hundred thousand dollars (\$100,000) shall be reported on Form 8038-GC.

- Forms 8038-G and 8038-GC shall be filed by the Compliance Officer or Bond Counsel no later than the 15th day of the 2nd calendar month following the quarter in which the Bonds were issued.
- The Compliance Officer shall consult with the Advisors to ensure the Form 8038-G is accurately filled out.

Rebate Reporting Requirements

The Compliance Officer shall contact the rebate analyst prior to the 5th anniversary of the issue date on each series of Bonds and each 5th anniversary thereafter to arrange for calculations of the rebate requirements with respect to such Bonds. If a rebate payment is required to be paid, the Compliance Officer shall prepare or cause to be prepared a Form 8038-T, and submit such Form 8038-T to the IRS with the required rebate payment.

If the Issuer is authorized to recover a rebate payment previously paid, the Compliance Officer shall prepare or cause to be prepared a Form 8038-R, with respect to such rebate recovery, and submit such Form 8038-R to the IRS.

Use of Bond-Financed Property

The Compliance Officer shall monitor the use of all bond-financed facilities in order to determine whether private business uses of bond-financed facilities have exceeded the de minimis limits set forth in Section 141(b) of the Code (generally 10% of bond proceeds) as a result of leases and subleases, licenses, management contracts, research contracts, naming rights agreements or other arrangements that provide special legal entitlements to nongovernmental persons. Prior to entering into such leases or other contracts, the Compliance Officer shall consult with Bond Counsel to ensure appropriate action is taken with respect to the bond-financed facilities.

To this end, the Compliance Officer shall:

- a) maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) with respect to each bond financed asset, the Compliance Officer will monitor and confer with bond counsel with respect to all proposed:

- i. management contracts,
 - ii. service agreements,
 - iii. research contracts,
 - iv. naming rights contracts,
 - v. leases or sub-leases,
 - vi. joint venture, limited liability or partnership arrangements,
 - vii. sale of property;
 - viii. any other change in use of such asset; or
 - ix. output contracts (including retail and wholesale requirements contracts);
- c) maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to the proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets, or obligations issued to refund those obligations;
- d) provide training and educational resources to any staff member that has the primary responsibility for the operation, maintenance, or inspection of bond-financed facilities with regard to the limitations on the private business use and on the private security or payments with respect to bond-financed facilities;
- e) ensure that no item of bond-financed property will be sold or transferred to a nonexempt party without advance arrangement of a “remedial action” under the applicable Treasury Regulations and the Compliance Officer shall consult with bond counsel prior to the sale or transfer of any bond-financed property; and
- f) in the event of an action with respect to a bond financed asset, which may cause the private business tests or private loan financing test to be met, the Compliance Officer shall contact bond counsel for advice and ensure timely remedial action under IRS Regulation Sections 1.141-12.

Record Retention

Management and retention of records related to the Issuer’s bond issues shall be supervised by the Compliance Officer. Records and documents pertaining to cancellation, transfer, redemption or replacement of Issuer bonds shall be preserved by the Issuer or its agent for a period of not less than 11 years, as set forth in Iowa Code Section 76.10. Other records shall be retained during the period in which the bonds remain outstanding (plus any refunding bonds) plus three (3) years. Records may be in the form of documents and electronic copies of documents, appropriately indexed to specific bond issues and compliance functions.

The Compliance Officer shall collect and retain the following records with respect to each issue of Bonds of the Issuer and with respect to the facilities financed with the proceeds of such Bonds:

- audited financial statements of the Issuer;
- appraisals, demand surveys, or feasibility studies, if any, with respect to the facilities to be financed with the proceeds of such Bonds;

- publications, brochures, and newspaper articles, if any, related to the bond financing;
- trustee or paying agent statements;
- records of all investments and the gains (or losses) from such investments;
- paying agent or trustee statements regarding investments and investment earnings;
- reimbursement resolutions, if any, and expenditures reimbursed with the proceeds of such Bonds;
- allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including any requisitions, expenditure/draw schedules, expenditure/draw requests, invoices, bills, and cancelled checks with respect to such expenditures;
- contracts entered into for the construction, renovation, or purchase of bond-financed facilities;
- an asset list or schedule of all bond financed depreciable property and any depreciation schedules with respect to such assets or property;
- records of the purchases and sales of bond-financed assets;
- private business uses of bond-financed facilities that arise subsequent to the date of issue through leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons and copies of any such agreements or instruments; arbitrage rebate reports and records of rebate and yield reduction payments, if any; resolutions or other actions, if any, taken by the Board of Education subsequent to the date of issue with respect to such Bonds;
- formal elections authorized by the Code or Treasury Regulations that are taken with respect to such Bonds
- relevant correspondence relating to such Bonds;
- documents related to guaranteed investment contracts or certificates of deposit, credit enhancement transactions, and financial derivatives entered into subsequent to the date of issue;
- copies of any and all forms filed with the IRS for each series of Bonds including, as applicable, Form 8038-G, Form 8038-GC; and
- the official transcript prepared by Bond Counsel with respect to each series of Bonds of the Issuer.

Identification of Violations and Corrections

If, during the period the Bonds remain outstanding, it is determined that a violation of federal tax requirements has occurred, the Compliance Officer shall immediately consult with the Advisors to ensure that corrective or remedial action is taken. In consultation with Bond Counsel, the Compliance Officer shall become acquainted with the remedial actions under Treasury Regulations, Section 1.141-12, to be utilized in the event that private business use of bond- financed facilities exceeds the de minimus limits under Section 141(b)(1) of the Code. In consultation with Bond Counsel, the Compliance Officer shall become acquainted with the Tax Exempt Bonds Voluntary Closing Agreement Program, described in Notice 2008-31, 2008-11 I.R.B. 592, to be utilized as a means for an issuer to correct any post-issuance infractions of the Rules with respect to its outstanding Bonds.

Other Post-Issuance Actions

If, in consultation with the Advisors, the Compliance Officer determines that any additional action not identified in this policy must be taken by the Compliance Officer to ensure the continuing tax-exempt status or “qualified” status of any issue of the Issuer’s Bonds, the Compliance Officer shall take such

action if the Compliance Officer has the authority to do so. If, after consultation with the Advisors, the Compliance Officer determines that this policy shall be amended or supplemented to ensure the continuing tax-exempt status or “qualified” status of any issue of the Issuer’s Bonds, the Compliance Officer shall follow the appropriate Issuer policy that this document be so amended or supplemented.

Taxable Governmental Bonds

Most of the provisions of this policy, other than the provisions Continuing Disclosure Obligations subsection of this policy, are not applicable to governmental Bonds the interest on which is includable in gross income for federal income tax purposes (i.e. “taxable governmental Bonds”). If an issue of taxable governmental Bonds is later refunded with the proceeds of an issue of tax-exempt governmental Bonds, then the uses of the proceeds of the taxable governmental Bonds and the uses of the facilities financed with the proceeds of the taxable governmental Bonds shall be relevant to the tax-exempt status of the refunding Bonds. Therefore, if there is any reasonable possibility that an issue of taxable governmental Bonds may be refunded, in whole or in part, with the proceeds of an issue of tax-exempt governmental Bonds then, for purposes of this policy, the Compliance Officer shall treat the issue of taxable governmental Bonds as if such issue were an issue of tax-exempt governmental Bonds and shall carry out and comply with the requirements of this policy with respect to such taxable governmental Bonds. The Compliance Officer shall seek the advice of Bond Counsel as to whether there is any reasonable possibility of issuing tax-exempt governmental Bonds to refund an issue of taxable governmental Bonds.

Adopted: March 19, 2012
Revised: July 16, 2012
Reviewed: October 23, 2017
Revised: May 10, 2021

Bond Disclosure

Article I

Key Participants and Responsibilities

Section 1.01. Disclosure Coordinator. By adoption of this Policy, the District hereby appoints the Board Treasurer to act as the Disclosure Coordinator hereunder.

Section 1.02. Responsibilities. The Disclosure Coordinator is responsible for the following tasks:

- (A) reviewing and approving all preliminary and final official statements relating to the District's Securities, together with any supplements, for which a Disclosure Agreement is required (each, an "Official Statement"), before such documents are released, in accordance with Article III below;
- (B) moderating Board of Directors' approval of all Financial Obligations triggering a Listed Event Notice under any new Disclosure Agreement entered into after February 27, 2019;
- (C) reviewing the District's status and compliance with Disclosure Agreements, including filings of disclosure documents thereunder and in compliance with this Policy, in accordance with Articles IV and V below;
- (D) serving as a "point person" for personnel to communicate issues or information that should be or may need to be included in any disclosure document;
- (E) recommending changes to this Policy to the Board of Directors as necessary or appropriate;
- (F) communicating with third parties, including coordination with outside consultants assisting the District, in the preparation and dissemination of disclosure documents to make sure that assigned tasks have been completed on a timely basis and make sure that the filings are made on a timely basis and are accurate;
- (G) in anticipation of preparing disclosure documents, soliciting "material" information (as defined for purposes of federal securities law) from Employees identified as having knowledge of or likely to have information of Listed Events under Article IV or relevant to Disclosure Agreements;
- (H) maintaining records documenting the District's compliance with this Policy; and
- (I) ensuring compliance with training procedures as described below.

The responsibilities of the Disclosure Coordinator to make certain filings with the MSRB under Articles III (Annual Report Filings) and IV (Listed Event Filings) may be delegated by contract to a dissemination agent, under terms approved by the Board of Directors.

The Disclosure Coordinator shall instruct Employees of the obligation to communicate with the Disclosure Coordinator on any information relating to financial obligations or amendments to existing financial obligations promptly following occurrence.

Article II

Official Statements

Section 2.01. Review and Approval of Official Statements. Whenever the District issues Securities, an Official Statement may be prepared. Each of these Official Statements contains information relating to the District's finances. The Disclosure Coordinator (with advice from Bond Counsel, any retained Disclosure Counsel, and/or Financial Advisor) shall have primary responsibility for ensuring that all such information is accurate and not misleading in any material aspect. The Official Statement may also include a certification that the information contained in the Official Statement regarding the District, as of the date of each Official Statement, does not contain any untrue statement of material fact or omit to state any material fact necessary to make the information contained in the Official Statement, in light of the circumstances under which it was provided, not misleading. When undertaking review of a final or preliminary Official Statement, the Disclosure Coordinator shall:

- (A) review the Official Statement to ensure: (i) that there are no material misstatements or omissions of material information in any sections, (ii) that the information relating to the District that is included in the Official Statement is accurate, and (iii) that when necessary the information relating to the District has been reviewed by a knowledgeable Employee or other appropriate person;
- (B) draft, or cause to be drafted, for the Official Statement descriptions of (i) any material current, pending or threatened litigation, (ii) any material settlements or court orders and (iii) any other legal issues that are material information for purposes of the Official Statement; and
- (C) report any significant disclosure issues and concerns to the Board of Directors (with advice, as necessary, from Bond Counsel, retained Disclosure Counsel, if any, and/or Financial Advisor).

Section 2.02. Submission of Official Statements to Board of Directors for Approval. The Disclosure Coordinator shall submit all Official Statements to the Board of Directors for review and approval. The Board of Directors shall undertake such review it deems necessary. This may include consultation with the Disclosure Coordinator, Bond Counsel, retained Disclosure Counsel, if any, and/or the Financial Advisor to fulfill the District's responsibilities under applicable federal and state securities laws.

Article III

Annual Report Filings

Section 3.01. Overview. Under the Disclosure Agreements the District has entered into in connection with certain of its Securities, the District is required each year to file Annual Reports with the EMMA system. Such Annual Reports are generally required to include: (1) certain updated financial and operating information as outlined in each Disclosure Agreement, and (2) the District's audited financial statements. The documents, reports and notices required to be submitted to the MSRB pursuant to this Policy shall be submitted through EMMA in one or more electronic document format files as required by the Rule at the time of filing, and shall be accompanied by identifying information, in the manner prescribed by the MSRB, or in such other manner as is consistent with the Rule. To facilitate the District's Disclosure Agreements the Disclosure Coordinator shall:

- (A) maintain a record of all Disclosure Agreements of the District using a chart which shall identify and docket all deadlines;
- (B) schedule email reminders on the EMMA website for each issue of Securities to help ensure timely filing of financial disclosures;
- (C) ensure that preparation of the Annual Reports commences as required under each specific Disclosure Agreement; and
- (D) comply with the District's obligation to file Annual Reports by submitting or causing the required (i) annual financial information and operating data and (ii) audited financial statements to be submitted to the MSRB through EMMA.
 - (i) In the event audited financial statements are not available by the filing deadline imposed by the Disclosure Agreement, the Disclosure Coordinator shall instead timely submit or cause to be submitted unaudited financial statements, with a notice to the effect that the unaudited financial statements are being provided pending the completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared. In the event neither audited nor unaudited financial statements are timely posted, the District shall cause to be filed a "failure to file notice" in accordance with the Rule. The failure to file notice for audited financial statements shall include information describing the nature and/or cause of the failure to meet the contractual deadline and, if available, an approximate timeframe for when the completed audited financial statement is expected to be submitted. Audited financial statements shall be filed as soon as available. If updated financial and operating information is not posted by the filing deadline, the Disclosure Coordinator shall cause a "failure to file notice" to be posted to EMMA in accordance with the Rule.
 - (ii) All documents submitted to the MSRB through EMMA that are identified by specific reference to documents already available to the public on the MSRB's Internet website or filed with the SEC shall be clearly identified by cross reference.

Article IV
Listed Event Filings

Section 4.01. Disclosure of Listed Events. The District is obligated to disclose to the MSRB notice of certain specified events with respect to the Securities (a "Listed Event"). Employees shall be instructed to notify the Disclosure Coordinator upon becoming aware of any of the Listed Events in the District's Disclosure Agreements. The Disclosure Coordinator may consult with Bond Counsel, retained Disclosure Counsel, if any, or the Financial Advisor, to determine if an occurrence is a Listed Event, and whether a filing is required or is otherwise desirable. If such a filing is deemed necessary, the Disclosure Coordinator shall cause a notice of the Listed Event (a "Listed Event Notice") that complies with the Rule to be prepared, and the Disclosure Coordinator shall cause to be filed the Listed Event Notice as required by the Rule as follows:

- (A) Prior to issuance of new Securities after February 27, 2019, a complete list of current Financial Obligations shall be compiled and submitted to the Disclosure Coordinator for continuous monitoring regarding compliance with all Disclosure Agreements entered on or after February 27, 2019.
- (B) The Disclosure Coordinator shall:
 - (i) monitor and periodically review the Listed Events identified on Exhibit A, in connection with the Disclosure Agreements identified on the chart in Exhibit B to determine whether any event has occurred that may require a filing with EMMA. To the extent Disclosure Coordinator determines notice for an event is not required based on the event not achieving a level of materiality, Disclosure Coordinator shall document the basis for the determination.
 - (ii) In a timely manner, not in excess of ten (10) business days after the occurrence of the Listed Event, file a Listed Event Notice for Securities to which the Listed Event applies.
- (C) For Securities to which the Listed Event or Events are applicable, the Listed Event Notice shall be filed in a timely manner not in excess of ten (10) business days after the occurrence of the Listed Event.
- (D) The Disclosure Coordinator shall monitor Securities data on EMMA regarding rating agency reports for rated Securities and may subscribe to any available ratings agency alert service regarding the ratings of any Securities.

Article V

Miscellaneous

Section 5.01. Documents to be Retained. The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with this Policy. The Disclosure Coordinator shall retain an electronic or paper file ("Transcript") for each Annual Report the District completes. Each Transcript shall include final versions of documents submitted to the MSRB through EMMA, and any documentation related to determinations of materiality (or immateriality) of Listed Events. The Transcript shall be maintained for the period that the applicable Securities are outstanding, and for a minimum of five [5] years after the date the final Annual Report for an issue of Securities is posted on EMMA.

Section 5.02. Education and Training. The District shall conduct periodic training to assist the Disclosure Coordinator, Employees and the Supervisors, as necessary and appropriate, in understanding and performing their responsibilities under this Policy. Such training sessions may include a review of this Policy, the disclosure obligations under the Disclosure Agreement(s), applicable federal and state securities laws, including the Listed Events in Exhibit A, and the disclosure responsibilities and potential liabilities of members of District staff and members of the Board of Directors. Training sessions may include meetings with Bond Counsel, retained Disclosure Counsel, if any, Dissemination Agent, if any, or Financial Advisor, and teleconferences, attendance at seminars or conferences where disclosure responsibilities are discussed, and/or recorded presentations. Disclosure Coordinator shall maintain a record of training activities in furtherance of this Policy.

Section 5.03. Public Statements Regarding Financial Information. Whenever the District makes statements or releases information relating to its finances to the public that is reasonably expected to reach investors and the trading markets (including, without limitation, all Listed Event Notices, statements in the annual financial reports, and other financial reports and statements of the District), the District is obligated to ensure that such statements and information are accurate and complete in all material aspects. The Disclosure Coordinator shall assist the Board of Directors, the Superintendent, and District's Attorneys in ensuring that such statements and information are accurate and not misleading in any material aspect. Employees shall, to the extent possible, coordinate statements or releases as outlined above with the Disclosure Coordinator. Investment information published on the District's website shall include a cautionary statement referring investors to EMMA as the official repository for the District's Securities-related data.

Adopted: May 10, 2021

EXHIBIT A

LISTED EVENTS

The following events automatically trigger a requirement to file on EMMA within ten (10) business days of their occurrence (listed events are subject to change by the SEC):

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, *if material*;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders, *if material*;
- (8) Bond calls, *if material*, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, *if material*;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person¹;

Note to paragraph (b)(5)(i)(C)(12):

For the purposes of the event identified in paragraph (b)(5)(i)(C)(12) of this section, the event is considered to occur when any of the following occur: The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or

¹ The term "obligated person" for purposes of the Rule shall mean the party, if other than the District, responsible for the Securities, e.g. in a conduit issue sold through the District, the conduit party would be the "obligated person" under the Disclosure Agreement.

liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, *if material*;

(14) Appointment of a successor or additional trustee or the change of name of a trustee, *if material*;

Additionally, the following events apply to Disclosure Agreements entered by the District on or after February 27, 2019:

(15) Incurrence of a Financial Obligation of the obligated person, *if material*², or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, *if material**; and

(16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

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² Materiality is determined upon the incurrence of each distinct Financial Obligation, taking into account all relevant facts and circumstances. A Financial Obligation is considered to be incurred when it is enforceable against the District. Listed Event Notices for Financial Obligations (e.g. under 15 and 16 above) should generally include a description of the material terms of the Financial Obligation, including: (i) date of the incurrence, (ii) principal amount, (iii) maturity and amortization; (iv) interest rate(s), if fixed, or method of computation, if variable, (v) other appropriate terms, based on the circumstances. In addition to a summary of material terms, the District may alternatively, or in addition, submit related materials, such as transaction documents (which may require some redaction), terms sheets prepared in connection with the Financial Obligation, or continuing covenant agreements or financial covenant reports.

EXHIBIT B
DISCLOSURE AGREEMENT INVENTORY
Complete upon each new issuance

NAME OF ISSUE/PRINCIPAL AMOUNT	DATE OF ISSUE	FINAL MATURITY DATE	CUSIP FOR FINAL MATURITY	DATE BY WHICH ANNUAL REPORTS MUST BE FILED (OR "EXEMPTION" UNDER THE RULE)	ANNUAL REPORTS INFORMATION TO BE FILED	SOURCE OF INFORMATION	DATE INFORMATION WAS FILED

Animals in the Classroom

Live animals will not be allowed in school district facilities except under special circumstances and only for an educational purpose. The Dubuque Community School District acknowledges its responsibility to permit students and/or adults with disabilities to be accompanied by a “service animal” in its school buildings, on school vehicles, and at school functions to ensure that individuals with disabilities are permitted to participate in and benefit from district programs, activities and services, and to ensure that the district does not discriminate on the basis of disability.

Service Animal

Under the Americans with Disabilities Act (“ADA”) a service animal may include any dog and when “reasonable,” in specific circumstances, a miniature horse. Iowa law allows for additional species (including nonhuman primates) to be service animals. A service animal is defined as being individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. The work or tasks performed by the service animal must be directly related to the individual’s disability. If an animal meets this definition then it is considered a service animal under the ADA regardless of whether it has been licensed or certified by a state or local government.

Therapy Dog

The school district supports the use of therapy dogs by teachers or other qualified school personnel (“Handler”) for the benefit of its students, subject to the conditions of this policy. A “therapy dog” is a dog that has been individually trained and certified to work with its Handler to provide emotional support, well-being, comfort, or companionship to school district students. Therapy dogs are not “service animals” as defined under the ADA. A therapy dog must be well behaved and have a temperament that is suitable for interaction with students and others in a public school. Therapy dogs are personal property of the teacher or employee and are not owned by the school district.

Animals in the Classroom

Service Animal

A service animal is not a pet. Service animal means an animal trained to accompany its owner and/or Handler for purposes including, but not limited to: guiding people who are blind; alerting people who are deaf; pulling a wheelchair; detecting the onset of a seizure; protecting a person who is having a seizure; reminding a person with mental illness to take prescribed medications; detecting the onset of an anxiety attack and taking specific action to avoid or lessen the attack. Emotional support, therapy, comfort, or companion animals who provide comfort just by being with a person and have not been trained to perform a specific job or task, do not qualify as service animals under the ADA.

If necessary to determine whether an individual being accompanied by a service animal has the right to do so under the ADA and Iowa law, school officials may ask the individual or parent:

1. Do you need/require this animal because of a disability?
2. What work or task has the animal been trained to perform?

If the individual or parent satisfactorily answers the above questions, or if the disability, need or work/tasks of the service animal are readily apparent, they have the right to be accompanied by a service animal.

All service animals must be:

1. Harnessed, leashed, or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents using these devices. In that case the individual must maintain control of the animal through voice, signal, or other effective controls;
2. In compliance with local animal licensing and registration requirements; and
3. Housebroken

The school must allow the service animal to accompany individuals with disabilities in all areas where the public is normally allowed to go, including classrooms and school common areas. The individual/Handler must provide a rest place for the animal (such as a crate) and the school will provide space.

An individual with a disability who uses a service animal cannot be required to pay any fee attributed to the presence of the service animal accompanying them, whether it to be classes, extracurricular activities, or other school functions. (Including any person assisting a disabled individual by controlling a service animal, or a person training a service animal.)

The school's emergency evacuation plan will be shared with the individual/Handler as appropriate. The service animal will participate in all fire and tornado drills. The individual/parent/guardian and school will develop an alternate accommodation plan in the event the animal is not able to accompany the person with the disability to school due to illness, injury, or death.

Service animals may not:

1. ~~Post~~ **Pose** a direct threat to others;
2. Be out of control if the Handler does not take effective action to control it; or
3. Fundamentally alter the educational environment

If the service animal does any of the above, the school district may exclude the animal from its premises. If the school district properly excludes a service animal, it shall give the individual with a disability the opportunity to participate in the service, program, or activity without having the service animal on the premises. The individual's parent/guardian will be immediately notified and requested to come to the school to retrieve the animal. ~~If safe,~~ **When appropriate,** the Individual/Handler will remain with the animal ~~under~~ **until** the parent/guardian/**or designee** ~~or other identified persons~~ removes the animal from school property. ~~When safe, the animal will not be "confiscated" and taken away from the Individual/Handler.~~

If another student has a phobia or allergies that may be triggered by a service animal, the school will ensure that the rights of all are protected. When a person who is allergic to the animal dander and a person who uses a service animal must spend time in the same room or facility, they both will be accommodated by assigning them, if possible, to different locations within the room or different rooms in the facility.

The Individual/Handler is liable for any damage to premises or facilities, as well as injuries to students, employees, volunteers, and visitors caused by the service animal.

Therapy Dog

The following requirements must be satisfied before a therapy dog will be allowed in school buildings or on school grounds:

1. **Request.** A teacher or school employee (“Handler”) who wants to bring a therapy dog to school must submit a written request form to the Forum Business Office (see attached request form). The request must be renewed each school year or whenever a different therapy dog will be used.
2. **Training and Certification.** The Handler must submit proper certification with the request form.
3. **Health and Vaccination.** The therapy dog must be clean, well groomed, in good health, housebroken, and immunized against diseases common to dogs. The Handler must submit proof of current licensure from the local licensing authority and proof of the therapy dog’s current vaccinations and immunizations from a licensed veterinarian.

Student/Staff Notification. After 1, 2, and 3 have been submitted to the Forum Business Office, the Handler and school principal will be notified. At that time, a letter from the school principal (see attached letter to parents/staff) must be sent to school families and staff notifying them that it has been requested that a therapy dog come to school. A copy of that communication will also be forwarded to the Forum Business Office. Families/staff will have ten (10) days to notify the school of any concerns. If concerns are received that could not be addressed by the school, it is the responsibility of the principal to notify the Forum Business Office. If no concerns are received within the communicated deadline, the Forum Business Office will notify the Handler that the request has been approved and the therapy dog can begin the next school day.

Control. A therapy dog must be under the control of the Handler (or designee assigned by Handler) through the use of a leash or other tether unless the use of a leash or other tether would interfere with the therapy dog’s safe, effective performance of its work or tasks. However, the therapy dog must be under the Handler’s control at all times.

Identification. The therapy dog must have appropriate identification identifying it as a therapy dog.

No Disruption. The therapy dog must not disrupt the educational process by barking, seeking attention, or any other behavior.

Health and Safety. The therapy dog must not pose a health or safety risk to any student, employee, or other person at school.

Supervision and Care. The Handler is solely responsible for the supervision and care of the therapy dog, including any feeding, exercising, and clean up while the animal is in a school building or on school property. The school district is not responsible for providing any care, supervision, or assistance for a therapy dog.

Authorized Area(s). The Handler shall only allow the therapy dog to be in areas in school buildings or on school property that are authorized by the principal.

Insurance. The Owner must submit a copy of an insurance policy that provides liability coverage for a therapy dog while on school property.

Exclusion or Removal from School. A therapy dog may be excluded from school property and buildings if a principal determines that:

1. A Handler does not have control of the therapy dog;
2. The therapy dog is not housebroken;
3. The therapy dog presents a direct and immediate threat to others in the school; or
4. The animal's presence otherwise interferes with the educational process.

The Handler shall be required to remove the therapy dog from school premises immediately upon such a determination.

Allergic Reactions. If any student or school employee assigned to a classroom in which a therapy dog is permitted suffers an allergic reaction to the therapy dog, the Handler of the animal will be required to remove the animal to a different location designated by the principal.

The Handler is liable for any damage to premises or facilities; injuries to students, employees, volunteers, and visitors caused by the therapy dog.

Unmanned Aircrafts - Drones

The following policy applies to the extent not preempted by federal or state regulatory jurisdiction regarding unmanned aircrafts. For purposes of this policy, the term “unmanned aircraft” means an aircraft that is operated without the possibility of direct human intervention from within or on the aircraft.

The district believes in maintaining the safety, security, and privacy of students, employees, and visitors. In keeping with this belief, the use or possession of unmanned aircrafts is prohibited on district property or in the space above the property that reasonably can be considered part of the district property.

The superintendent may make an exception to this policy in specific cases where the circumstances warrant such exception. In such situations and prior to approval, unmanned aircraft operators shall:

- Provide proof of insurance meeting liability limits established by the district;
- Present appropriate registration and authorization issued by the Federal Aviation Administration (FAA);
- Sign an agreement defending, indemnifying and holding the district harmless from any claims of harm, including personal injury or death, to individuals or damage to property arising out of the use of unmanned aircrafts; and
- Meet additional requirements as determined appropriate by the district, in its sole discretion.

If the unmanned aircrafts are operated as part of the district curriculum, prior to adoption into the curriculum, district employees shall work with district administration to ensure the appropriate insurance, registration, and authorizations are in place.

Unmanned aircrafts shall be operated in accordance with Iowa High School Athletic Association and Iowa Girls High School Athletic Union policy.

Failure to abide by this policy may result in local, state, and federal penalties.

Adopted: November 14, 2016
Reviewed: May 10, 2021



Dubuque Community School District

Teacher Quality Committee

April 14, 2021

3:45 p.m. in the Boardroom

MINUTES

✧ **Building TQ Requests**

No requests have been submitted.

✧ **Update on Lumen training**

We are currently finishing up the final two food service worker and para workshops. We will finish up with our final session of Lumen Facilitator training next week as well. Next phase is our core group putting finishing touches on August 9 Facilitator Kickoff Day. We will also hold an optional Q & A meeting for facilitators in the third or fourth week in May to answer questions. We also hope to be able to share who their co-facilitator's will be.

In addition, the Lumen Core Planning group has been working to put finishing touches on all three components, the PP, the Facilitators Guide and Participant Workbook. After a final edit, all three will go to Trish for her to put her finishing touches on them.

Two Permission to Feel book study sessions are scheduled. Mimi, Dan Johnson and Shirley are collaborating to lead the book study.

Dr. Liza Johnson has asked Mimi and I to conduct an action research project from our work in the DCSD that will contribute to a book she will hopes to have published by 2022. Mimi and I have not started this process yet, but hope to dive in this summer. SixSeconds.org is also in tune with our work in the DCSD as they have named the City of Dubuque in a designation of key cities across the world that are taking a lead in Social Emotional Learning in their quest to have a billion people across the globe living more balanced lives due to learning more about this work and themselves.

✧ **Planning for 21-22 school year**

Ideas suggested for November 24, 2021:

- 1) Lumen, possible "Gratitude." We discussed pulling Lumen groups from back to school PD week back together for November.
- 2) Revisiting the PLC norms and brushing off the work to focus on this.
- 3) Built in Work Time?

Notes we shared with administrators in 2019 for the 3 hour A. Mouzon/PLC work session...

1. This is a non-contract day. Therefore, if someone is absent, it does not get deducted from their leave. They just do not get paid for the day.

2. Teacher time provided should be determined by the PLC, not to hold a staff meeting or complete a task the administrator directs.
3. Sign in sheets will go to administrators the week before November 27. Keep these in your buildings and have teachers sign in.
4. Please let staff know they should conduct their PLC work time portion of this day with their PLC in a DCSD building. If a teacher joins a PLC in a building that is not their assigned building, they should let both administrators know where they will be. If a teacher does not get signed in, they will not be paid for the day.

Tentative Plan for 21-22 open for discussion...

1. Three hours or 3.5?
2. 1 hour of Lumen, 1 hour of PLC review, 1 hour of work time??
3. Do we have staff work in their own buildings, or create time and space for them to travel to meet up with their Lumen workshop cohort? MS's and HS's will already be in the same building. Elementary Schools are the ones who would be most affected by this.

Share Gratitude Lesson and get feedback...(located in administration>TQ>TQ21-22)

Discussion:

- 1) We reviewed the lesson and watched the video.
- 2) We thought it would be a good idea to do a "pre-happiness" assessment and a "post-happiness" assessment.
- 3) We want the focus to be on the adults, but there is no doubt this could trickle to student application.
- 4) 1.0 hours of Lumen Gratitude Lesson
- 5) .5 hours of PLC review. Create a checklist to do with the PLC's and take them back into the PLC resources. What are the four questions? What work should be focused on in PLC meetings?
- 6) 1.5 hour of PLC work time with PLC's. What do we do with PLC's where not everyone is in attendance.
- 7) Do we want to put something in the principal notes about encouraging staff to participate and attend this day? If attendance for this event is low, we will take this as feedback that may impact the ability for us to provide the day before Thanksgiving as a TQ day in the future.

✧ Other

Tammy will bring PLC resources to our May meeting so we can create a checklist. We will review the draft of the lesson and get feedback. We will discuss notes 1-7.

Future Meeting Dates:

May 12

DISTRICT/SCHOOL IMPROVEMENT LEADERSHIP TEAM

April 28, 2021

Superintendent Stan Rheingans opened the meeting at 9:05 a.m. by welcoming members in attendance and facilitating introductions.

The superintendent then reinforced the purpose of the D-SILT group and its connection to the district's strategic plan and priority initiatives.

Rheingans then provided an overview of the district's current strategic plan priority initiatives and their status.

Rheingans then provided student achievement data and course enrollment data by subgroup and discussed how the district is responding to this data in combination with the response to COVID-19. He discussed the data and programmatic responses by the district related to unfinished learning and social-emotional learning needs, which have been increased due to the pandemic. He also discussed data and programmatic efforts related to career and college readiness, as well as post-secondary exams.

Attendees then held small breakout discussions to process the presentation and to prepare for the group's next meeting on Tuesday, May 4, at 9 a.m. via Zoom.

Meeting adjourned at 10:48 a.m.

Respectfully submitted,

Mike Cyze
Chief Communication Officer

DISTRICT/SCHOOL IMPROVEMENT LEADERSHIP TEAM

May 4, 2021

Superintendent Stan Rheingans opened the meeting at 9:05 a.m. by welcoming members in attendance.

The superintendent then briefly reviewed the progress made at the last D-SILT meeting and gave introductions for the meeting's discussion.

Members then split into breakout rooms and discussed themes and topics that they saw as important in the district's priority initiative development for the next school year.

Groups had conversation around each of the strategic plan goal areas: student achievement and development, community engagement, effective resource management and employee excellence.

Groups reported out on their conversation after each section.

Rheingans explained that feedback from the groups will be combined with feedback from additional groups across the district, which will inform development of the district's 2021-2022 Priority Initiatives.

Meeting adjourned at 11:03 a.m.

Respectfully submitted,

Mike Cyze
Chief Communication Officer

Facilities/Support Services

Recommendations:

✓ I move that the Board of Education approve the agreement with the Bus Driver and Bus Attendant Employees as presented

✓ I move that the Board of Education approve the agreement with the Custodial Employees as presented

✓ I move that the Board of Education approve the agreement with the Food Service Employees as presented

✓ I move that the Board of Education approve the agreement with the Maintenance Employees as presented

✓ I move that the Board of Education approve the agreement with the Secretary and Administrative Assistant Employees as presented

✓ I move that the Board of Education approve the agreement with the Dubuque Education Association (teachers, counselors and nurses) as presented

✓ I move that the Board of Education approve the agreement with the Truck Driver and Mechanic Employees as presented

✓ I move that the Board of Education approve Change Order #1 to Communications Engineering Company on the Hempstead High School Intercom Replacement Project in the decreased amount of \$37,043.60

✓ I move that the Board of Education approve the resolution offering for sale, by public bid, a 2002 Genie Lift and 2005 Genie Lift and set the date, time and place for possible public hearing as June 14, 2021, at 5:30 p.m. at the Dubuque Community School District

✓ I move that the Board of Education approve the non-renewal of the lease with the Dubuque Soccer Alliance, which terminates by its terms at midnight on May 9, 2023, unless renewed

Non-action item – Certificate of Excellence in Financial Reporting
[President Ryan will present the ASBO International Certificate of Excellence to Rick Till]

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

BUS DRIVER AND BUS ATTENDANT EMPLOYEES
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the Bus Driver and Bus Attendant Employees, represented by the International Brotherhood of Teamsters, Local # 120, have reached a tentative contract agreement for the 2021/22 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.34
- B. Salary and Benefits Increase = 1.83%
- C. Annual total Dollar Increase = \$42,223
- D. Employees Covered by the New Agreement = 115

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Bus Drivers and Bus Attendants as summarized above.

Amy Hawkins
Chief Human Resources Officer

Dubuque Community School District
Ernie Bolibaugh
Amy Hawkins
Kevin Kelleher
Rick Till
Amy VanderMeulen

International Brotherhood of Teamsters
John Klootwyk
Jeff Lippstock
Jack Plowman
Nancy Schadle

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO THE BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

CUSTODIAL PERSONNEL
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the Custodial Personnel, represented by the Dubuque Building Engineers Association, an affiliate of the Iowa State Education Association, have reached a tentative contract agreement for the 2021/22 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Hourly Salary Increase - \$.46
- B. Salary and Benefits Increase = 1.80%
- C. Annual Total Dollar Increase = \$99,367
- D. Employees Covered by the New Agreement = 88

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Custodial Personnel as summarized above.

Amy Hawkins
Chief Human Resources Officer

NEGOTIATING TEAM MEMBERS

Dubuque Community School District
Bill Burkhart
Amy Hawkins
Kevin Kelleher
Rob Powers
Rick Till
Amy VanderMeulen

Dubuque Building Engineers Association
Chris Bettcher
Bob Brown
Dale Churchill
Tim Martens
Dan Paar

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

FOOD SERVICE EMPLOYEES
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the District's Food Service Employees, represented by the International Brotherhood of Teamsters, Local # 120, have reached a tentative contract agreement for the 2021/22 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.33
- B. Salary and Benefits Increase = 1.80%
- C. Annual Total Dollar Increase = \$44, 137
- D. Employees Covered by the New Agreement = 120

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Food Service Employees as summarized above.

Amy Hawkins
Chief Human Resources Officer

Dubuque Community School District
Joann Franck
Amy Hawkins
Kevin Kelleher
Rick Till
Amy VanderMeulen

International Brotherhood of Teamsters
Nancy Howell
John Klootwyk
Michelle Switzer

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

MAINTENANCE EMPLOYEES
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the District's Maintenance Employees, represented by the Carpenters Local # 678, have reached a tentative contract agreement for the 2021/22 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.57
- B. Salary and Benefits Increase = 1.80%
- C. Annual Total Dollar Increase = \$22,195
- D. Employees Covered by the New Agreement = 16

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Maintenance Employees as summarized above.

Amy Hawkins
Chief Human Resources Officer

NEGOTIATING TEAM MEMBERS

Dubuque Community School District
Bill Burkhardt
Amy Hawkins
Kevin Kelleher
Rob Powers
Rick Till
Amy VanderMeulen

Carpenters Local # 678
Derek Duehr
Dan Hammel

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO THE BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

DUBUQUE ASSOCIATION OF SECRETARIES AND ADMINISTRATIVE ASSTS.
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the Dubuque Association of Educational Secretaries, represented by the International Brotherhood of Teamsters, Local # 120, have reached a tentative contract agreement for the 2021/22 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.45
- B. Salary and Benefits Increase = 1.81%
- C. Annual Total Dollar Increase = \$17,460
- D. Employees Covered by the New Agreement = 16

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Dubuque Association of Educational Secretaries as summarized above.

Amy Hawkins
Chief Human Resources Officer

Dubuque Community School District
Amy Hawkins
Kevin Kelleher
Rick Till
Amy VanderMeulen

International Brotherhood of Teamsters
Ruth Freiburger
John Klootwyk

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

DUBUQUE EDUCATION ASSOCIATION
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the Dubuque Education Association have reached a tentative contract agreement for the 2021/2022 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Base Increase = \$233
- B. Salary and Benefits Increase = 1.80%
- C. Annual Total Dollar Increase = \$1,409,411
- D. Employees Covered by the New Agreement = 977

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Dubuque Education Association as summarized above.

Amy Hawkins
Chief Human Resource Officer

NEGOTIATING TEAM MEMBERS

Dubuque Community School District
Amy Hawkins
Kevin Kelleher
Rick Till
Amy VanderMeulen

Dubuque Education Association
Joel Miller, Chief Negotiator
Bob Brown
Tammy Duehr
Kelly Giesemann

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO BOARD OF EDUCATION
May 10, 2021

TENTATIVE AGREEMENT

TRUCK DRIVER AND MECHANIC EMPLOYEES
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the District's Truck Driver and Mechanic Employees, represented by the International Brotherhood of Teamsters, Local # 120, have reached a tentative contract agreement for the 2021/22 contract year, effective July 1, 2021.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.50
- B. Salary and Benefits Increase = 1.83%
- C. Annual Total Dollar Increase = \$9,811
- D. Employee Covered by the New Agreement = 8

Union members ratified the proposed Contract Agreement. The Superintendent recommends that the Board of Directors approve the contract with the Truck Drivers and Mechanics as summarized above.

Amy Hawkins
Chief Human Resources Officer

Dubuque Community School District
Ernie Bolibaugh
Amy Hawkins
Kevin Kelleher
Rick Till
Amy VanderMeulen

International Brotherhood of Teamsters
John Klootwyk
Mark Knockel
Jay Valentine

**AIA****Document G701™ – 2001****Change Order**

PROJECT (Name and address): Dubuque Community School District Hempstead High School Intercom Replacement	CHANGE ORDER NUMBER: 01	OWNER: <input type="checkbox"/>
	DATE: April 23, 2021	ARCHITECT: <input type="checkbox"/>
TO CONTRACTOR (Name and address): CEC-Communications Engineering Co. 405 Boyson Rd Hiawatha, IA 52233	ARCHITECT'S PROJECT NUMBER: 20177	CONTRACTOR: <input type="checkbox"/>
	CONTRACT DATE: April 6, 2021	FIELD: <input type="checkbox"/>
	CONTRACT FOR: General Construction	OTHER: <input type="checkbox"/>

THE CONTRACT IS CHANGED AS FOLLOWS:*(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)*

1. Removed 80 new network drops from original total of 123. Labor and hardware included to backpull of 80 existing network drops for Rauland hardware.

Change to project cost: Deduct of \$37,043.60

The original Contract Sum was	\$	303,904.81
The net change by previously authorized Change Orders	\$	0
The Contract Sum prior to this Change Order was	\$	303,904.81
The Contract Sum will be decreased by this Change Order in the amount of	\$	37,043.60
The new Contract Sum including this Change Order will be	\$	266,861.21

The Contract Time will be unchanged by () days.

The date of Substantial Completion as of the date of this Change Order therefore is August 12, 2021.

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which 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.

CEC – Communications Engineering Co.

Dubuque Community School District

ARCHITECT (Firm name)4155 Pennsylvania Ave.
Dubuque, IA 52002**CONTRACTOR (Firm name)**405 Boyson Rd
Hiawatha, IA 52233**OWNER (Firm name)**2300 Chaney
Dubuque, IA 52001Michael A. Ruden, AIA
(Typed name)

4/23/2021

DATE**ADDRESS****BY (Signature)**Jacob Muller
(Typed name)

4/23/2021

DATE**ADDRESS****BY (Signature)**Tamara L. Ryan, President
(Typed name) Board of Education

May 10, 2021

DATE

RESOLUTION

WHEREAS, pursuant to Policy No. 8142 the district is offering the personal property listed for sale by public bid on GovDeals.com (May 11-25, 2021) as follows:

2002 Genie Lift, Model AWP-30
2005 Genie Lift, Model AWP-30S

and is giving notice thereof as required by said Policy; and

WHEREAS, one or more of the items listed may draw a bid of \$5,000 or more, requiring notice, hearing and Board action to determine whether such bid or bids should be accepted;

NOW, THEREFORE BE IT RESOLVED:

In the event any of the items listed draws a bid of \$5,000 or more, a public hearing shall be held on June 14, 2021, at 5:30 p.m., at the Dubuque Community School District, 2300 Chaney Road in Dubuque, Iowa, to determine whether such bid or bids should be accepted. Notice of the time and place of the public hearing shall be published in the *Telegraph Herald* as required.

PASSED AND APPROVED this 10th day of May, 2021.

DUBUQUE COMMUNITY SCHOOL DISTRICT

By: _____
Tamara L. Ryan, President
Board of Education

ATTEST:

By: _____
Joni Lucas, Secretary
Board of Education

Educational Programs

Recommendation:

✓ I move that the Board of Education approve the Official Statement on the School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021

In the opinion of Bond Counsel under existing law and assuming continued compliance with certain requirements of the Internal Revenue Code of 1986, as amended, interest on the Bonds i) is not exempt from Iowa State income tax; and ii) is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations. The Bonds will NOT be designated as "qualified tax-exempt obligations." See "TAX MATTERS" herein.



\$33,415,000* Dubuque Community School District, Iowa School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021

Dated: Date of delivery

The School Infrastructure Sales, Services and Use Tax Revenue Bonds (the “Bonds”) are issued by the Dubuque Community School District (the “Issuer”) pursuant to Iowa Code Chapters 423E and 423F (the “Act”), special elections of the registered voters of the Issuer on September 8, 2009 and November 5, 2019 pursuant to the Act, a hearing held on May 10, 2021 pursuant to the Act, and a resolution for the Bonds to be adopted by the Issuer’s Board of Directors. Bond proceeds will be used to provide cash for the next phase of the Dubuque Senior High School renovation project, and provide for the costs of issuance associated with the Bonds.

The Bonds are issued as fully registered Bonds in the denomination of \$5,000 or any integral multiple thereof and, when issued, will be registered in the name of Cede & Co., as Bondholder and nominee of the Depository Trust Company, New York, NY (“DTC”). DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form. Purchasers of the Bonds will not receive certificates representing their interest in the Bonds purchased. So long as DTC or its nominee, Cede & Co., is the Bondholder, the principal of, premium, if any, and interest on the Bonds will be paid by UMB Bank, n.a., West Des Moines, Iowa, as Trustee and Paying Agent (the “Trustee” or the “Paying Agent”), or its successor, to DTC, or its nominee, Cede & Co. Disbursement of such payments to the Beneficial Owners is the responsibility of the DTC Participants as more fully described herein. Neither the Issuer nor the Paying Agent will have any responsibility or obligation to such DTC Participants, indirect participants or the persons for whom they act as nominee with respect to the Bonds.

The Bonds are not general obligations of the Issuer, but are special limited obligations of the Issuer. The Bonds are payable only from the School Infrastructure Sales, Services & Use tax (the “Tax”) revenues received by the District under Iowa Code Chapters 423E and 423F (the “Act”), each of which are pledged to the repayment of the Bonds. THE BONDS SHALL NOT CONSTITUTE NOR GIVE RISE TO A PECUNIARY LIABILITY OF THE ISSUER OR CHARGE AGAINST ITS GENERAL CREDIT OR GENERAL FUNDS. NEITHER THE FAITH AND CREDIT OF THE ISSUER, NOR THE STATE OF IOWA NOR THE GENERAL TAXING POWER OF THE ISSUER, THE STATE OF IOWA OR ANY POLITICAL SUBDIVISION OF THE STATE OF IOWA, IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF THE BONDS OR THE INTEREST THEREON OR OTHER COSTS INCIDENT THERETO. See “**Security and Source of Payment for the Bonds**” herein.

Interest on the Bonds is payable on January 1 and July 1 in each year, beginning July 1, 2022 to the registered owners thereof. Interest shall be payable by check or draft of the Paying Agent mailed to the persons who were registered owners thereof as of the fifteenth day of the month immediately preceding the Interest Payment Date, to the addresses appearing on the registration books maintained by the Paying Agent or a such other address as is furnished to the Paying Agent in writing by a registered owner.

The Bonds maturing after July 1, 2028, may be called for redemption by the Issuer and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Investing in the Bonds is subject to certain risks. See “**CERTAIN BONDHOLDERS’ RISKS**” herein. In making an investment decision, investors must rely on their own examination of this issue and the terms of the offering including the merits and risk involved.

The Bonds are being offered when, as and if issued by the Issuer and accepted by the Underwriter, subject to receipt of an opinion as to legality, validity and tax exemption by Ahlers & Cooney, P.C., Des Moines, Iowa, Bond Counsel. It is expected that the Bonds in definitive form will be available for delivery on or about July 6, 2021. The Underwriter intends to engage in secondary market trading of the Bonds subject to applicable securities laws. The Underwriter is not obligated, however, to repurchase any of the Bonds at the request of the holder thereof.



The Date of this Official Statement is __, 2021

* Preliminary, subject to change

MATURITY SCHEDULE *

<u>Bond Due</u>	<u>Amount *</u>	<u>Rate *</u>	<u>Yield *</u>	<u>Cusip Num.**</u>	<u>Bonds Due</u>	<u>Amount *</u>	<u>Rate *</u>	<u>Yield *</u>	<u>Cusip Num.**</u>
July 1, 2029	\$215,000				July 1, 2035	\$4,000,000			
July 1, 2030	500,000				July 1, 2036	4,100,000			
July 1, 2031	1,700,000				July 1, 2037	4,200,000			
July 1, 2032	1,700,000				July 1, 2038	4,300,000			
July 1, 2033	1,700,000				July 1, 2039	4,400,000			
July 1, 2034	2,000,000				July 1, 2040	4,600,000			

\$____,000 * ____% Term Bond due ____, ____ priced to yield ____% CUSIP Number _____

* *Preliminary, subject to change*

** *CUSIP numbers shown above have been assigned by a separate organization not affiliated with the Issuer. The Issuer has not selected nor is responsible for selecting the CUSIP numbers assigned to the Bonds nor do they make any representation as to the correctness of such CUSIP numbers on the Bonds or as indicated above.*

No dealer, salesman or any other person has been authorized by the Issuer or the Underwriter to give any information or to make any representations other than those contained in this Official Statement, and if given or made, such information or representations must not be relied upon as having been authorized by the Issuer or the Underwriter. This Official Statement does not constitute an offer to sell or a solicitation of any offer to buy any of the securities offered hereby in any state to any persons to whom it is unlawful to make such offer in such state. The information set forth herein has been provided by the Issuer. The Underwriter makes no guarantee as to accuracy or completeness of such information, and its inclusion herein (other than representations about the Underwriter) is not to be construed as a representation by the Underwriter. Except where otherwise indicated, this Official Statement speaks as of the date hereof. Neither the delivery of this Official Statement nor any sale hereunder shall under any circumstances create any implication that there has been no change in the affairs of the Issuer since the date hereof.

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IN CONNECTION WITH THIS OFFERING, THE UNDERWRITER MAY EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

THIS OFFICIAL STATEMENT IS NOT TO BE CONSTRUED AS A CONTRACT WITH THE PURCHASERS OF THE BONDS. THE ISSUER CONSIDERS THE OFFICIAL STATEMENT TO BE "NEAR FINAL" WITHIN THE MEANING OF RULE 15c2-12 OF THE SECURITIES EXCHANGE COMMISSION. STATEMENTS CONTAINED IN THIS OFFICIAL STATEMENT WHICH INVOLVES ESTIMATES, FORECASTS OR MATTERS OF OPINION, WHETHER OR NOT EXPRESSLY SO DESCRIBED HEREIN, ARE INTENDED SOLELY AS SUCH AND ARE NOT TO BE CONSTRUED AS A REPRESENTATION OF FACTS.

THESE SECURITIES HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION BY REASON OF THE PROVISIONS OF SECTIONS 3(a)(2) OF THE SECURITIES ACT OF 1933, AS AMENDED. THE REGISTRATION OR QUALIFICATION OF THESE SECURITIES IN ACCORDANCE WITH APPLICABLE PROVISIONS OF SECURITIES LAWS OF THE STATES IN WHICH THESE SECURITIES HAVE BEEN REGISTERED OR QUALIFIED AND THE EXEMPTION FROM REGISTRATION OR QUALIFICATION IN OTHER STATES SHALL NOT BE REGARDED AS A RECOMMENDATION THEREOF. NEITHER THESE STATES NOR ANY OF THEIR AGENCIES HAVE PASSED UPON THE MERITS OF THE SECURITIES OR THE ACCURACY OR COMPLETENESS OF THIS OFFICIAL STATEMENT. ANY REPRESENTATION TO THE CONTRARY MAY BE A CRIMINAL OFFENSE.

FORWARD-LOOKING STATEMENTS

This Official Statement, including Appendix A, contains statements which should be considered "forward-looking statements," meaning they refer to possible future events or conditions. Such statements are generally identifiable by the words such as "plan," "expect," "estimate," "budget" or similar words. THE ACHIEVEMENT OF CERTAIN RESULTS OR OTHER EXPECTATIONS CONTAINED IN SUCH FORWARD-LOOKING STATEMENTS INVOLVE KNOWN AND UNKNOWN RISKS, UNCERTAINTIES AND OTHER FACTORS WHICH MAY CAUSE ACTUAL RESULTS, PERFORMANCE OR ACHIEVEMENTS EXPRESSED OR IMPLIED BY SUCH FORWARD-LOOKING STATEMENTS. THE DISTRICT DOES NOT EXPECT OR INTEND TO UPDATE OR REVISE ANY FORWARD-LOOKING STATEMENTS CONTAINED HEREIN IF OR WHEN ITS EXPECTATIONS, OR EVENTS, CONDITIONS OR CIRCUMSTANCES ON WHICH SUCH STATEMENTS ARE BASED OCCUR.

OFFICIAL STATEMENT
\$33,415,000* DUBUQUE COMMUNITY SCHOOL DISTRICT, IOWA
SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE BONDS, SERIES 2021

INTRODUCTORY STATEMENT

This Official Statement presents certain information relating to the Dubuque Community School District, Iowa (the “Issuer”), in connection with the sale of the Issuer’s School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021 (the “Bonds”). The Bonds are being issued to (a) pay for renovating, remodeling, improving, and building additions to Dubuque Senior High School; (b) fund the Reserve Fund; and (c) provide for the costs of issuance associated with the Bonds. See “**THE PROJECT**” herein.

Prior to the adoption by the Legislature of Chapter 423F (the “Act”), voters in Dubuque and Jackson Counties, authorized a school infrastructure local option sales and services tax, pursuant to Iowa Code Chapter 423E to be used for school infrastructure purposes. Under the Act, all prior 423E school infrastructure local option sales and services taxes were repealed on July 1, 2008, in favor of a new statewide \$.01 school infrastructure sales, services & use tax (the “Tax”). Under the provisions of the Act and under Iowa Code chapter 423E, school corporations are authorized to issue Sales Tax Revenue Bonds payable from the collection of such tax for certain purposes, and for certain periods of time, set forth in the Act. See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS**” herein.

Summaries and descriptions of the Issuer, the Act, the Bonds, the Bond Resolution, and certain other documents are included in this Official Statement. The summaries of and references to all documents, statutes and other instruments referred to herein do not purport to be complete, comprehensive or definitive, and each such summary and reference is qualified in its entirety by reference to each such document, statute or instrument. Copies of the Bond Resolution may be obtained during the initial offering period by contacting the Issuer. The Issuer has agreed to provide certain continuing disclosure information after issuance of the Bonds as more fully described under “**APPENDIX C - Form of Continuing Disclosure Certificate**” – attached hereto.

This Official Statement is deemed to be a final official statement within the meaning of Rule 15c2-12 of the Securities and Exchange Commission, except for the omission of certain pricing and other information which is to be made available through a final Official Statement.

This Introductory Statement is only a brief description of the Bonds and certain other matters. Such description is qualified by reference to the entire Official Statement and the documents summarized or described herein. This Official Statement should be reviewed in its entirety.

The Bonds are special, limited obligations payable solely from the collections of the School Infrastructure Sales, Services & Use Tax and available funds on hand in the Project Fund. See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS**”

All statements made in this Official Statement involving matters of opinion or of estimates, whether or not so expressly stated, are set forth as such and not as representations of fact, and no representation is made that any of the estimates will be realized.

CERTAIN BONDHOLDERS’ RISKS

An investment in the Bonds is subject to certain risks. No person should purchase the Bonds unless such person understands the risks described below and is willing to bear those risks. There may be other risks not listed below which may adversely affect the value of the Bonds. In order to identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Official Statement (including the Appendices hereto) in order to make a judgment as to whether the Bonds are an appropriate investment.

Limited Obligations

The Bonds are not general obligations of the Issuer, but are special limited obligations of the Issuer. The Bonds are payable only from (1) the Sinking Fund (as defined herein) and (2) the Reserve Fund (as defined herein), each of which are pledged to the repayment of the Bonds. **THE BONDS SHALL NOT CONSTITUTE NOR GIVE RISE TO A PECUNIARY LIABILITY OF THE ISSUER OR CHARGE AGAINST ITS GENERAL CREDIT OR GENERAL FUNDS. NEITHER THE FAITH AND CREDIT OF THE ISSUER, THE COUNTY, NOR THE STATE OF IOWA NOR THE GENERAL TAXING POWER OF THE ISSUER, THE STATE OF IOWA OR ANY POLITICAL SUBDIVISION OF THE STATE OF IOWA, IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF THE BONDS OR THE INTEREST THEREON OR OTHER COSTS INCIDENT THERETO.** See “**SECURITY AND SOURCES OF PAYMENT FOR THE BONDS**” herein.

Estimated Collections

Estimates of revenue available to pay the Bonds in the future presented herein are based on estimates provided to the Issuer by the Department, which estimates have not been independently reviewed by any third parties. Failure to receive Tax revenues in the amount estimated would reduce the debt service coverage ratios described herein (see “**ESTIMATED DEBT SERVICE AND COVERAGE ON THE BONDS**” herein). If such estimates vary significantly from actual tax collections in the future, that variance could prevent the Issuer from making timely payments of principal of and interest on the Bonds.

While the estimated Tax collections set forth herein are based upon information and assumptions that the Issuer believes to be reasonable, potential purchasers of the Bonds should recognize that such estimates are subject to changes resulting from a wide variety of economic and other conditions. Therefore, no assurance can be given that the Tax revenues will be received in the annual or aggregate amount estimated. There may be material differences between the estimated collections and actual payments of Tax revenues to the Issuer.

Enrollment Trends

Receipts of the Tax are based on the actual enrollment of the Issuer as described herein. Changes in enrollment, whether up or down, will impact collections under the Tax, the impact of which could be material. Deterioration in long term enrollment, or increases in statewide enrollments not matched by increases in enrollments in the Issuer will potentially reduce the actual collections of the Tax, and that reduction could materially alter the Issuer's ability to repay the Bonds. See **"ESTIMATED DEBT SERVICE AND COVERAGE ON THE BONDS"** herein.

Economic Conditions

The Tax is being collected generally on the same basis as the State of Iowa (the "State") retail sales and services tax, subject to certain exceptions. See **"SECURITY AND SOURCE OF PAYMENT FOR THE BONDS"** herein. The Tax may not be levied on the sale of property or on any service not taxed by the State. A wide variety of economic and other conditions could cause fluctuations affecting the volume of taxable sales and services within the State which would then affect the Issuer's receipt of the Tax revenues. The following factors, among others, may affect the economic climate of the State and the volume of taxable sales and services originated in the State (and therefore the amount of Tax revenues collected by the State and distributed to the Issuer), to an extent which cannot be determined at this time:

- 1) Employee strikes or other adverse labor actions affecting significant employers within the State;
- 2) Increased unemployment within the State;
- 3) Population decrease or other unfavorable demographic changes in the Issuer and surrounding areas;
- 4) Decrease in the number of resident students in the Issuer;
- 5) Competition from sales and services providers located outside of the State;
- 6) The loss of local retail establishment or any decrease in the amount of sales generated in the State;
- 7) Natural disaster or catastrophes affecting significant portions of the Issuer and surrounding areas;
- 8) Delays in the collection of the Tax,
- 9) Other unforeseen competitive or economic factors or acts of God.

Legislative Revisions of the Act

Iowa Code Chapter 4323E (the "Prior Tax") was originally enacted during the 1998 session of the Iowa General Assembly to set forth conditions under which bonds payable from a local sales and services tax may be issued, and was amended by the General Assembly on multiple occasions after its enactment. The Act was initially enacted to repeal the Prior Tax effective July 1, 2008. Potential purchasers of the Bonds should recognize that the Act may be amended further while the Bonds are outstanding, and such legislation could materially revise the current provisions of the Act relating to the collection, payment, application, receipt or distribution of the Sales, Services & Use Tax revenues to the District, subject to constitutional restraints on impairment of contracts. It cannot be predicted whether or in what form any proposal might be enacted or whether if enacted, it would apply to the Bonds issued prior to enactment. Any such legislative amendments could adversely affect the District's ability to make timely payments of principal of and interest on the Bonds. Bond Counsel, the Financial Advisor, the Issuer or the Underwriter do not express any opinion regarding any pending or proposed legislation related to the Act.

The General Assembly periodically considers the creation of additional exemptions and there can be no assurance that additional sales tax exemptions will not be enacted in the future. Any such additional exemptions could materially reduce the amount of sales tax allocated to the District and adversely affect the District's ability to make timely payments of principal and interest on the Bonds.

Secondary Market for the Bonds

There is no established secondary market for the Bonds and there is no assurance that a secondary market will develop for the purchase and sale of the Bonds. Prices of municipal Bonds traded in the secondary market, if any, are subject to adjustment upward and downward in response to changes in the credit markets and changes in the operating performance of the entities operating the facilities subject to bonded indebtedness. From time to time it may be necessary to suspend indefinitely secondary market trading in selected issues of municipal Bonds as a result of the financial condition or market position, prevailing market conditions, lack of adequate current financial information about the entity, operating the subject facilities, or a material adverse change in the operations of that entity, whether or not the subject Bonds are in default as to principal and interest payments, and other factors which, may give rise to uncertainty concerning prudent secondary market practices.

Municipal Bonds are generally viewed as long-term investments, subject to material unforeseen changes in the investor's circumstances, and may require commitment of the investor's funds for an indefinite period of time, perhaps until maturity.

EACH PROSPECTIVE PURCHASER IS RESPONSIBLE FOR ASSESSING THE MERITS AND RISKS OF AN INVESTMENT AND MUST BE ABLE TO BEAR THE ECONOMIC RISK OF SUCH INVESTMENT. THE SECONDARY MARKET FOR THE BONDS, IF ANY, COULD BE LIMITED.

Ratings

Standard & Poor's Corporation ("S&P") has assigned a rating of "___" to the Bonds. Generally, a rating agency bases its rating on the information and materials furnished to it and on investigations, studies and assumptions of its own. There is no assurance that the rating will continue for any given period of time, or that such rating will not be revised, suspended or withdrawn, if, in the judgment of S&P, circumstances so warrant. A revision, suspension or withdrawal of a rating may have an adverse effect on the market price of the Bonds.

Rating agencies are currently not regulated by any regulatory body. Future regulation of rating agencies could materially alter the methodology, rating levels, and types of ratings available, for example, and these changes, if ever, could materially affect the market value of the Bonds.

Matters Relating to Enforceability

There is no bond trustee or similar person to monitor or enforce the provisions of the resolution for the Bonds. The owners of the Bonds should, therefore, be prepared to enforce such provisions themselves if the need to do so arises. In the event of a default in the payment of principal of or interest on the Bonds, there is no provision for acceleration of maturity of the principal of the Bonds. Consequently, the remedies of the owners of the Bonds (consisting primarily of an action in the nature of mandamus requiring the Issuer and certain other public officials to perform the terms of the resolution for the Bonds) may have to be enforced from year to year. Holders of the Bonds shall have and possess all the rights of action and remedies afforded by the common law, the Constitution and statutes of the State of Iowa and of the United States of America for the enforcement of payment of the Bond, including, but not limited to, the right to a proceeding in law or in equity by suit, action or mandamus to enforce and compel performance of the duties required by Iowa law and the Bond Resolution.

The practical realization of any rights upon any default will depend upon the exercise of various remedies specified in the Bond resolution. The remedies available to the owners of the Bond upon an event of default under the Bond resolution, in certain respects, may require judicial action, which is often subject to discretion and delay. Under existing law, including specifically the federal bankruptcy code, certain of the remedies specified in the Bond resolution may not be readily available or may be limited. A court may decide not to order the specific performance of the covenants contained in these documents. The legal opinions to be delivered concurrently with the delivery of the Bond will be qualified as to the enforceability of the various legal instruments by limitations imposed by general principles of equity and public policy and by bankruptcy, reorganization, insolvency or other similar laws affecting the rights of creditors generally.

No representation is made, and no assurance is given, that the enforcement of any remedies with respect to such assets will result in sufficient funds to pay all amounts due under the Bond resolution, including principal of and interest on the Bonds.

Forward-Looking Statements

This Official Statement contains statements relating to future results that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. When used in this Official Statement, the words "estimate," "forecast," "intend," "expect" and similar expressions identify forward-looking statements. Any forward-looking statement is subject to uncertainty. Accordingly, such statements are subject to risks that could cause actual results to differ, possibly materially, from those contemplated in such forward-looking statements. Inevitably, some assumptions used to develop forward-looking statements will not be realized or unanticipated events and circumstances may occur. Therefore, investors should be aware that there are likely to be differences between forward looking statements and the actual results. These differences could be material and could impact the availability of funds of the Issuer to pay debt service when due on the Bonds.

Tax Matters and Loss of Tax Exemption

As discussed under the heading "Tax Exemption" herein, the interest on the Bonds could become includable in gross income for purposes of federal income taxation retroactive to the date of delivery of the Bonds, as a result of acts or omissions of the Issuer in violation of its covenants in the Resolution. Should such an event of taxability occur, the Bonds would not be subject to a special prepayment and would remain outstanding until maturity or until prepaid under the prepayment provisions contained in the Bonds, and there is no provision for an adjustment of the interest rate on the Bonds.

It is possible that legislation will be proposed or introduced that could result in changes in the way that tax exemption is calculated, or whether interest on certain securities are exempt from taxation at all. Prospective purchasers should consult with their own tax advisors regarding any pending or proposed federal income tax legislation. The likelihood of any pending or proposed federal income tax legislation being enacted or whether the proposed terms will be altered or removed during the legislative process cannot be reliably predicted.

It is also possible that actions of the Issuer after the closing of the Bonds will alter the tax status of the Bonds, and, in the extreme, remove the tax exempt status from the Bonds. In that instance, the Bonds are not subject to mandatory prepayment, and the interest rate on the Bonds does not increase or otherwise reset. A determination of taxability on the Bonds, after closing of the Bonds, could materially adversely affect the

value and marketability of the Bonds.

DTC-Beneficial Owners

Beneficial Owners of the Bonds may experience some delay in the receipt of distributions of principal of and interest on the Bonds since such distributions will be forwarded by the Paying Agent to DTC and DTC will credit such distributions to the accounts of the Participants which will thereafter credit them to the accounts of the Beneficial Owner either directly or indirectly through indirect Participants. Neither the Issuer nor the Paying Agent will have any responsibility or obligation to assure that any such notice or payment is forwarded by DTC to any Participants or by any Participant to any Beneficial Owner.

In addition, since transactions in the Bonds can be effected only through DTC Participants, indirect participants and certain banks, the ability of a Beneficial Owner to pledge the Bonds to persons or entities that do not participate in the DTC system, or otherwise to take actions in respect of such Bonds, may be limited due to lack of a physical certificate. Beneficial Owners will be permitted to exercise the rights of registered Owners only indirectly through DTC and the Participants. See "THE BONDS—Book-Entry Only System."

Pending Federal Tax Legislation

From time to time, there are Presidential proposals, proposals of various federal committees, and legislative proposals pending in Congress that could, if enacted, alter or amend one or more of the federal (or state) tax matters described herein in certain respects or would adversely affect the market value of the Bonds or otherwise prevent holders of the Bonds from realizing the full benefit of the tax exemption of interest on the Bonds. Further, such proposals may impact the marketability or market value of the Bonds simply by being proposed. It cannot be predicted whether, or in what forms, any of such proposals, either pending or that may be introduced, may be enacted and there can be no assurance such proposals will not apply to the Bonds. In addition, regulatory actions are from time to time announced or proposed and litigation threatened or commenced, which if implemented or concluded in a particular manner, could adversely affect the market value, marketability or tax status of the Bonds. It cannot be predicted whether any such regulatory action will be implemented, how any particular litigation or judicial action will be resolved, or whether the Bonds would be impacted thereby.

Redemption Prior to Maturity

In considering whether the Bonds might be redeemed prior to maturity, Bondholders should consider the information included in this Official Statement under the heading "OPTIONAL REDEMPTION" herein. Furthermore, the Bonds are subject to optional and mandatory redemption as set forth herein. See "OPTIONAL REDEMPTION" herein.

Cybersecurity

The Issuer, like many other public and private entities, relies on a large and complex technology environment to conduct its operations. As such, it may face multiple cybersecurity threats including, but not limited to, hacking, viruses, malware and other attacks on computers or other sensitive digital systems and networks. There can be no assurances that any security and operational control measures implemented by the Issuer will be completely successful to guard against and prevent cyber threats and attacks. Failure to properly maintain functionality, control, security, and integrity of the Issuer's information systems could impact business operations and/or digital networks and systems and the costs of remedying any such damage could be significant. Along with significant liability claims or regulatory penalties, any security breach could have a material adverse impact on the Issuer's operations and financial condition.

The Issuer maintains insurance policies with an aggregate limit of \$2,000,000 to cover aspects of a cyber-attack. The Issuer cannot predict whether these policies would be sufficient in the event of a cyber-attack.

Environmental and Climate-Related

Due to recent increases in the frequency and intensity of extreme weather events and natural disasters, the Issuer and its residents and businesses may experience operational disruptions and increased costs for mitigation and recovery. The increased costs of risk-mitigation and recovery efforts cannot be determined with certainty due to the multiple factors associated with these costs, including but not limited to, the future frequency and intensity of these events, future legal and regulatory requirements, the costs of labor and materials used in mitigation and recovery, insurance rates and available coverages, and the level of state and federal assistance available.

Potential Impact of the Coronavirus

The World Health Organization declared a pandemic following the outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus. On March 13, 2020, the President of the United States declared a national emergency and on March 20, 2020, the Governor of the State of Iowa issued an additional State public health emergency. The current spread of COVID-19 is altering the behavior of businesses and people in a manner that may have negative effects on economic activity, and therefore adversely affect the financial condition of the District, either directly or indirectly. Federal, State, and local officials are taking steps to curb the spread of the virus, including providing both discretionary and mandatory guidelines and orders regarding public gatherings, and imposing mandatory closings of some businesses. The

spread of the virus could reduce sales tax and other revenue collections, student enrollment, property valuations, delay or reduce the receipt of property tax payments and negatively impact other collections dependent on local business activity which is likely to be slower. At this time, it is not possible to predict the full impact on the District and its finances. School districts have incurred additional costs related to the pandemic, including such costs as personal protective equipment or additional staff required for supervision of on-site classes when the teacher is remote. It is not clear at this time whether the State of Iowa will allow additional allowable growth that would allow school districts to recoup spending authority consumed by these additional costs. If a district's spending authority declines enough, it could be required to make spending cuts. The spread of the virus could negatively affect the District's financial condition, including among other things, lower property values, decreasing student enrollment, a delay in property tax collections, and other unpredicted, unforeseen consequences, which may affect the District's ability to pay principal and interest on the Bonds.

Continuing Disclosure

A failure by the Issuer to comply with continuing disclosure obligations (see "CONTINUING DISCLOSURE" herein) will not constitute an event of default on the Bonds. Any such failure must be disclosed in accordance with Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Rule"), and may adversely affect the transferability and liquidity of the Bonds and their market price.

Bankruptcy

The rights and remedies available to holders of the Bonds may be limited by and are subject to the provisions of federal bankruptcy laws, to other laws or equitable principles that may affect the enforcement of creditor's rights, to the exercise of judicial discretion in appropriate cases and to limitations in legal remedies against exercise of judicial discretion in appropriate cases and to limitations on legal remedies against municipal corporations in the State of Iowa. The various opinions of counsel to be delivered with respect to the Bonds and the resolution for the Bonds, including the opinion of Bond Counsel, will be similarly qualified. If the Issuer were to file a petition under Chapter 9 of the Bankruptcy Code, the owners of the Bonds could be prohibited from taking any steps to enforce their rights under the resolution for the Bonds. In the event the Issuer fails to comply with its covenants under the resolution for the Bonds or fails to make payments on the Bonds, there can be no assurance of the availability of remedies adequate to protect the interests of the holders of the Bonds.

Suitability of Investment

The interest rate borne by the Bonds is intended to compensate the investor for assuming the risk of investing in the Bonds. Each prospective investor should carefully examine this Official Statement and its own financial condition to make a judgment as to its ability to bear the economic risk of such an investment, and whether or not the Bonds are an appropriate investment for such investor.

Damage or Destruction to Issuer's Facilities

Although the Issuer maintains certain kinds of insurance, there can be no assurance the Issuer will not suffer uninsured losses in the event of damage to or destruction of the Issuer's facilities due to fire or other calamity or in the event of other unforeseen circumstances.

General Liability Claims

In recent years, the number of general liability suits and the dollar amounts of damage awards have increased nationwide, resulting in substantial increases in insurance premiums. Litigation may also arise against the Issuer from its business activities, such as its status as an employer. While the Issuer maintains general liability insurance coverage, the Issuer is unable to predict the availability or cost of such insurance in the future. In addition, it is possible that certain types of liability awards may not be covered by insurance as in effect at relevant times. Any negative impact resulting from such awards may impact the Issuer's financial condition.

Risks as Employer

The Issuer is a major employer, combining a mix of full-time and part-time faculty, staff, technical and clerical support staff and other types of workers in a single operation. As with all employers, the Issuer bears a wide variety of risks in connection with its employees. These risks include discrimination claims, personal tort actions, work-related injuries, exposure to hazardous materials, interpersonal torts (such as between employees or between employees and students) and other risks that may flow from the relationships between employer and employee or between students and employees. Certain of these risks are not covered by insurance, and certain of them cannot be anticipated or prevented in advance.

Other Factors

An investment in the Bonds involves an element of risk. In order to identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Official Statement (including the Appendices hereto) in order to make a judgment as to whether the Bonds are an appropriate investment.

Summary

The foregoing is intended only as a summary of certain risk factors attendant to an investment in the Bonds. In order for potential investors to identify risk factors and make an informed investment decision, potential investors should become thoroughly familiar with this entire Official Statement and the Appendices hereto.

SECURITY AND SOURCE OF PAYMENT FOR THE BONDS

The Tax; Collection and Remittance of the Tax

In 2008, the Iowa Legislature adopted Iowa Code Chapter 423F (the “Act”) which replaced the countywide school infrastructure local option sales and services tax established in Iowa Code Chapter 423E (the “Prior Tax”) with a statewide \$0.01 school infrastructure sales, services and use tax (the “Tax”). Under the Act, all Prior Taxes were repealed on July 1, 2008, in favor of the new Tax to be imposed through December 31, 2029. However, school districts that obtained voter approval for the Prior Tax on or before April 1, 2003 continued to receive Tax revenue based on the actual collection of the Tax in the county in question, based upon the district’s pro rata share of student enrollment in the county until the Prior Tax would have expired. The Issuer’s Prior Tax period expired December 31, 2013. Thus, beginning January 1, 2014, the Issuer’s distribution of Tax revenues received is based on the imposition, collection, and administration of the Tax as described below.

In May 2019, House File 546 was signed into law regarding the Act. Specifically, the statewide \$0.01 school infrastructure sales, services and use tax was extended from December 31, 2029 to January 1, 2051. Provisions include an increase in the amount of the Tax that is dedicated towards property tax relief, among others, under specific conditionals related to the overall annual growth in the Tax, additional public hearing processes, expanded definition of “school infrastructure” and voter re-approval required for revenue purpose statements.

After July 1, 2008, the use of Tax revenues is governed by a revenue purpose statement (the “Revenue Purpose Statement”) which must be approved by voters of the Issuer. On September 8, 2009 the voters of the Issuer approved a Revenue Purpose Statement which previously governed the Issuer’s use of all Prior Tax and Tax revenues received. On November 5, 2019, the voters of the Issuer re-approved a Revenue Purpose Statement which governs the Issuer’s use of all Tax revenues received.

Issuance of Bonds: Under provisions of the Act and under the Prior Tax, school corporations are authorized to issue sales tax revenue bonds payable from the collection of such tax for certain purposes, and for certain periods of time, as set forth in the Act. A school district receiving revenues from the Tax may issue bonds in anticipation of the collection of one or more designated portions of the Tax, and may pledge irrevocably an amount of the revenues derived from the designated portions for each of the years the bonds remain outstanding to the payment of such bonds. Bonds may be issued only for one or more of the purposes set forth on the Revenue Purpose Statement approved by the electors of the Issuer. Prior to the issuance of sales tax revenue bonds school districts must hold a public hearing on the proposal to issue such bonds and must publish a notice of hearing not less than ten (10) nor more than twenty (20) days prior to such hearing. If a valid petition is received within fifteen (15) days of the public hearing calling for an election on the bonds the school district must submit the bond proposition to an election of the voters or abandon the issuance of bonds. The Issuer held this hearing on May 10, 2021 and no petition was filed. The Act provides that the Revenue Purpose Statement shall not be amended or repealed to reduce the amount of revenue pledged to the payment of principal and interest if obligations are outstanding which are payable from the Tax receipts, unless funds sufficient to pay the principal of, interest and premium, if any, on the outstanding obligations at or prior to maturity have been properly set aside and pledged for that purpose.

Imposition and Collection: The Tax is imposed on the same basis as the State of Iowa’s (the “State”) other sales, services and use taxes under Iowa Code Chapter 423, subchapters II and III. See “Future Legislative Revisions of the Act” included in “CERTAIN BONDHOLDER’S RISKS” herein.

Administration and Distribution of the Tax: The Iowa Department of Revenue (the “Department”) administers the Tax in conjunction with the administration of the State gross receipts tax laws. The Tax is collected by the retailers in the State and remitted at the end of each calendar month to the director of the Department (the “Director”). The Director distributes the Tax to the school corporations on the last day of the next month. The Act requires the Director, on or before August 15 of each fiscal year, to send to each participating school district an estimate of the Tax anticipated to be received for the next fiscal year beginning each July 1. At the end of each month, the Director may revise the estimates for the year and remaining months.

The Director is required to distribute 95% of the annual estimate to the participating school corporations in monthly installments over the fiscal year. The Director is allowed to retain 5% of the estimate until the end of the fiscal year at which time the Director completes an audit of the actual receipts and the actual distribution of the Tax. The Director then reconciles the difference between the actual receipts and the estimated distributions and distributes the remaining balance to each participating school corporation on or around November 1 for the previous fiscal year ending June 30 (the “Reconciliation Payment”). It is possible that the Reconciliation Payment is a negative number if actual receipts were less than expected by an amount greater than 5%.

The Tax is remitted to each participating school corporation in the State based on actual enrollment as a percentage of total statewide enrollment for the fiscal year in question. The actual enrollment for a fiscal year is determined by a count of those students registered to attend the school corporation as of the previous October 1st (as amended from time to time by the Iowa Legislature). Each participating school corporation receives an equal amount of revenue per student from the Tax.

The Act currently authorizes the Tax through January 1, 2051.

With the extension of the Tax from December 31, 2029 to January 1, 2051 a change to the calculation of the remittance to schools was made. Previously an annual allocation of 2.1% of available revenues were diverted to the Property Tax Equity Relief fund (“PTER”). Effective July 1, 2019 that amount will increase to 3.1% and allows for an annual increase of 1% each subsequent year if the growth in total SAVE revenues per year exceed 2.0%. For example, if FY2020 SAVE revenues actually grow at 4.00% there will be a 1% increase in the distribution amount to the PTER fund, making that amount 4.1% instead of 3.1%, and passing on to the schools 3.00% instead of 4.00% growth. In any given year if the annual growth of the SAVE revenues is less than 2.00% no additional amount will be diverted to the PTER fund. The maximum amount of SAVE dollars that can be diverted is 30.00%. The amounts diverted now to the PTER fund will be divided among schools in two categories; one portion being shared by schools above the statewide average base tax levy rate, and the other portion shared by all schools equally. The 2019 legislation also created a category of annual competitive grant funds that will be administered through the State Department of Education for career academy infrastructure and equipment. This fund will be established with \$1.0 million available in FY2020, and the fund may grow when the prior fiscal years growth rate exceeds 2.50%; which would trigger an increase in the allocation of 0.50% of total SAVE revenues going towards the career academy fund. The maximum annual amount that could be diverted in the future to this career academy fund would be \$5 million.

Current Statewide Receipts of the Tax – Average per Pupil Receipts

<u>Fiscal Year</u>	<u>Statewide Disbursements (1)(2)(4)</u>	<u>Statewide Enrollment (3)</u>	<u>Average Revenue per Student (1)</u>
2015	\$440,240,174	478,921	\$919
2016	453,349,009	480,772	943
2017	454,300,056	483,451	940
2018	471,365,664	485,147	972
2019	483,940,176	486,264	995
2020	516,553,135	487,652	1,059
2021	499,356,866	490,094	1,018.90

- (1) Fiscal Years’ 2020 and 2021 are preliminary, subject to change, as provided by the Department of Revenue, State of Iowa
(2) Historical Payments through 2019 as provided by the Department of Revenue, State of Iowa
(3) Statewide Enrollment count is from the Prior October Count (i.e. the October 1, 2019 count is used for Fiscal Year 2021)
(4) Revenue calculations are provided on an accrual basis

Estimated Receipts of the Tax Available for Distribution – Per Pupil Basis (4)

Table I: Assuming No Growth in Statewide Revenues & No Enrollment Changes (4)

<u>Fiscal Year (6/30)</u>	<u>Total Revenues (1)</u>	<u>Total Enrollment (3)</u>	<u>Average Per Student</u>
2020	\$516,553,135	487,652	1,059
2021	499,356,866	490,094	1,019

Table II: Assuming Growth in Statewide Revenues & No Enrollment Changes (4)

<u>Fiscal Year (6/30)</u>	<u>Total Revenues (1)(2)</u>	<u>Total Enrollment (3)</u>	<u>Average Per Student</u>
2021	499,356,866	490,094	1,019
2022	506,847,219	490,094	1,034
2023	514,449,928	490,094	1,050
2024	522,166,677	490,094	1,065
2025	529,999,177	490,094	1,081
2026	537,949,164	490,094	1,098
2027	546,018,402	490,094	1,114
2028	554,208,678	490,094	1,131
2029	562,521,808	490,094	1,148
2030	570,959,635	490,094	1,165
2031	579,524,030	490,094	1,182
2032	588,216,890	490,094	1,200
2033	597,040,143	490,094	1,218
2034	605,995,746	490,094	1,236
2035	615,085,682	490,094	1,255
2036	624,311,967	490,094	1,274
2037	633,676,646	490,094	1,293
2038	643,181,796	490,094	1,312
2039	652,829,523	490,094	1,332
2040	662,621,966	490,094	1,352

- (1) Effective July 1, 2019 the Tax expires January 1, 2051 and schools will receive revenues for only one-half of FY2051
(2) The assumption for growth in retail sales is based on an estimated growth rate of 1.50%. The statewide average percentage increases on a 25-year, 10-year, and 5-year historical basis were 2.564%, 1.835%, and 2.285% respectively.
(3) No Change in enrollment from the October 1, 2019 Certified Enrollment Count, which is used for FY2021 Revenue/Pupil Calculations
(4) Revenue calculations are provided on an accrual basis and not cash basis.

Calculations of Fiscal Year Total Collections

During the fiscal year, the State of Iowa pays revenues to schools based on 95% of the estimated total over 12 monthly installments, with 5% withheld for the annual reconciliation process. After reconciliation, the State will pay out the amount in November, following the fiscal year end of June 30th which produces the total estimated revenue per pupil for the fiscal year. Any change in the reconciliation amount from the 5% estimate, will be received on a cash basis in the following fiscal year. As such, the following fiscal year's cash-basis income reflects estimated receipts from the tax, less the estimated 5% withholding, plus the actual reconciliation.

As an example, during fiscal year 2018, the SAVE revenues were originally estimated at \$959/pupil. After reconciliation, the State increased the estimated November 2018 payment to an amount that produced total revenue per pupil in fiscal year 2018 of \$972 per pupil (full accrual basis). This increase was reflected in the November 2018 reconciliation payment, which is received (cash basis) during fiscal year 2019.

Actual Historic Sales, Services & Use Tax Receipts

Presented below is a table illustrating the actual Sales, Services & Use Tax receipts of the District for the period indicated:

<u>Fiscal Year</u>	<u>Actual Collections</u>
2003	19,382
2004	6,269,016
2005	9,723,616
2006	9,766,211
2007	10,164,063
2008	10,507,090
2009	10,076,950
2010	10,485,603
2011	10,515,826
2012	11,479,426
2013	12,057,512
2014	9,360,566
2015	9,947,086
2016	10,038,689
2017	10,119,386
2018	9,851,695
2019	10,733,290
2020	10,699,802
2021	10,537,851

Estimated Future Sales, Services & Use Tax Collections (1) (2) (3) (4)

Presented below is a table illustrating the estimated receipts of the Tax for the periods indicated, using the assumptions noted below:

Period Ending June 30	W/out Growth	With Growth
	Estimated	Estimated
	Collection	Collection
	(1) (3)	(2) (3)
2022	10,603,856	10,728,600
2023	10,504,695	10,788,879
2024	10,504,695	10,950,713
2025	10,504,695	11,114,973
2026	10,504,695	11,281,698
2027	10,504,695	11,450,923
2028	10,504,695	11,622,687
2029	10,504,695	11,797,028
2030	10,504,695	11,973,983
2031	10,504,695	12,153,593
2032	10,504,695	12,335,897
2033	10,504,695	12,520,935
2034	10,504,695	12,708,749
2035	10,504,695	12,899,380
2036	10,504,695	13,092,871
2037	10,504,695	13,289,264
2038	10,504,695	13,488,603
2039	10,504,695	13,690,932
2040	10,504,695	13,896,296

(1) Assumes revenue per pupil as outlined in "ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table I" herein

(2) Assumes revenue per pupil increase as outlined in "ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table II" herein

(3) Assumes no enrollment decline or increase of students per year from October 1, 2020 count used for Fiscal Year 2022

(4) FY21 revenues are estimates as provided by the Iowa Department of Revenue

Historic Resident Enrollment in the School District

<u>Count Date</u>	<u>Fiscal Year</u>	<u>County</u>
October-11	2012-13	10,469.8
October-12	2013-14	10,513.3
October-13	2014-15	10,578.6
October-14	2015-16	10,633.7
October-15	2016-17	10,589.9
October-16	2017-18	10,555.8
October-17	2018-19	10,506.8
October-18	2019-20	10,429.8
October-19	2020-21	10,489.0
October-20	2021-22	10,309.8

Estimated Debt Service and Coverage on the Bonds (4)

Presented below is the annual debt service requirement and estimated coverage on the Bonds, on a cash basis:

Period Ending June 30	(4) Combined P&I	Without Growth in RPS			With Growth in RPS	
		(1) (2) Estimated Collection	Estimated Coverage		(1) (3) Estimated Collection	Estimated Coverage
2022	8,074,901	10,603,856	1.31		10,728,600	1.33
2023	7,456,073	10,504,695	1.41		10,788,879	1.45
2024	8,202,280	10,504,695	1.28		10,950,713	1.34
2025	8,273,046	10,504,695	1.27		11,114,973	1.34
2026	8,285,040	10,504,695	1.27		11,281,698	1.36
2027	8,328,693	10,504,695	1.26		11,450,923	1.37
2028	4,638,838	10,504,695	2.26		11,622,687	2.51
2029	4,489,028	10,504,695	2.34		11,797,028	2.63
2030	4,531,298	10,504,695	2.32		11,973,983	2.64
2031	4,937,888	10,504,695	2.13		12,153,593	2.46
2032	4,891,888	10,504,695	2.15		12,335,897	2.52
2033	4,843,338	10,504,695	2.17		12,520,935	2.59
2034	5,092,838	10,504,695	2.06		12,708,749	2.50
2035	4,768,000	10,504,695	2.20		12,899,380	2.71
2036	4,748,000	10,504,695	2.21		13,092,871	2.76
2037	4,725,000	10,504,695	2.22		13,289,264	2.81
2038	4,699,000	10,504,695	2.24		13,488,603	2.87
2039	4,670,000	10,504,695	2.25		13,690,932	2.93
2040	4,738,000	10,504,695	2.22		13,896,296	2.93

- (1) Assumes no enrollment decline or increase of students per year from October 1, 2020 count used for Fiscal Year 2022
- (2) Assumes revenue per pupil as outlined in "ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table I" herein and District receipt estimates as outlined in "ESTIMATED FUTURE SALES, SERVICES & USE TAX RECEIPTS"
- (3) Assumes revenue per pupil as outlined in "ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table II" herein and District receipt estimates as outlined in "ESTIMATED FUTURE SALES, SERVICES & USE TAX RECEIPTS"
- (4) Preliminary, subject to change

The Bond Resolution

The Bonds are special limited revenue obligations of the Issuer and payments of principal of, premium, if any, and interest on the Bonds are secured solely by (i) the Sinking Fund (as defined herein) and (ii) the Reserve Fund (as defined herein), and (iii) to the extent available, other funds held under the Bond Resolution. The Bond Resolution grants a pledge of the Tax Revenues to the Sinking Fund and, if necessary, the Reserve Fund. The Bonds are not general obligations of the Issuer, the Counties or any political subdivision within the Counties or the State of Iowa, and the Issuer's full faith and credit and taxing powers are not pledged to the payment thereof and the Issuer is not obligated to levy any ad valorem taxes nor to expend any general fund or other moneys of the Issuer to pay the Bonds, except the Sales, Services & Use Tax Revenues specifically pledged under the Bond Resolution.

Funds and Accounts

The following is a summary of certain portions of the Resolution. This summary is not to be considered a full statement of the provisions of the Resolution and is qualified by reference to the Resolution, which will be adopted and approved by the Issuer's Board of Directors upon sale of the Bonds.

Project Fund. The Resolution establishes a Project Fund (the "Project Fund"), which will be held by the Issuer, into which the Series 2021 Bond proceeds allocated to finance the Project shall be deposited. Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Bonds at any time that other School Infrastructure Tax Revenues shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law, the Internal Revenue Code and this Resolution.

Revenue Fund. Pursuant to the Resolution, the Issuer shall establish a fund to be held by the Issuer known as the Sales, Services & Use Tax Revenue Fund (the "Revenue Fund") into which all Tax Revenues must be deposited for the benefit of the holders of the Bonds and any Parity Bonds. Money in the Revenue Funds shall be disbursed in the following funds and accounts in the following order of priority so long as the Bonds are outstanding:

Sinking Fund. The Issuer shall make deposits to the sinking fund for the Bonds (the "Sinking Fund") sufficient to pay principal and interest on the Outstanding Bonds, the Bonds, and any Additional Bonds. There shall be created within the Sinking Fund various subaccounts with respect to each series of Outstanding Bonds, the Bonds and any Additional Bonds. The money deposited into the Sinking Fund shall be disbursed on a parity basis to make deposits into the various subaccounts of the Sinking Fund. The Issuer may establish other subaccounts within the Sinking Fund upon the issuance of Additional Bonds. The subaccounts in the Sinking Fund shall be segregated from all other Funds, accounts and subaccounts established by the Prior Bond Resolutions, this Resolution, and any future resolution for Additional Bonds, and each subaccount shall be segregated and shall not be commingled or pledged to any other series of bonds or Additional Bonds, if issued. Upon the issuance of Additional Bonds or Parity Bonds, the Issuer may provide for annual or more or less frequent payments of principal and interest into the subaccount(s) for the Parity Bonds or Additional Bonds proposed to be issued.

Reserve Fund. In accordance with the provisions of the Prior Bond Resolutions whereby there was created a Reserve Fund into which amounts sufficient to maintain a debt service reserve for obligations secured by the School Infrastructure Tax Revenues shall be deposited, money in the Revenue Fund shall next be disbursed to maintain a debt service reserve. Such fund shall be known as the School Infrastructure Sales, Services and Use Tax Revenue Debt Service Reserve Fund (the "Reserve Fund"). There shall be created within the Reserve Fund various subaccounts with respect to the Bonds and for any Additional Bonds for which a Reserve Fund is required. The Reserve Fund secures only the Series 2021 Bonds and only Additional Bonds for which a Reserve Fund is required, and does not secure any other Outstanding Bonds. The money deposited into the Reserve Fund shall be disbursed on a parity basis to make deposits into the various subaccounts of the Reserve Fund. The Issuer may establish other subaccounts within the Reserve Fund upon the issuance of Additional Bonds. The subaccounts in the Reserve Fund shall be segregated from all other Funds, accounts and Subaccounts established by the Prior Bond Resolutions, this Resolution, and any future resolution for Additional Bonds, and each subaccount shall be segregated and shall not be commingled or pledged to any other Parity Bonds or Additional Bonds, if issued. In each month there shall be deposited in the Reserve Fund an amount equal to 100% of the amount required by this Resolution to be deposited in such month in the subaccount(s) of the Sinking Fund for each series of bonds; respectively; provided, however, that when the amount on deposit in each of the subaccounts of the Reserve Fund shall be not less than the minimum amount required for each Subaccount, no further deposits shall be made into the Reserve Fund except to maintain such level, and when the amount on deposit in the Reserve Fund is greater than the balance required above, such additional amounts shall be withdrawn and paid into the Revenue Fund.

Subordinate Obligations. Money in the Revenue Fund may next be used to pay principal of and interest on (including reasonable reserves therefore) any other obligations by which their terms shall be payable from the Tax revenues, but subordinate to the Bonds and Parity Bonds. Surplus Revenue. Any balance of the Tax Revenues remaining in the Revenue Fund in excess of the payments hereinbefore specified may be expended for any lawful purpose.

Investment of Funds

Moneys on hand in all of the funds provided in the Resolution may be invested only in permitted investments in accordance with Iowa Code Chapters 12B and 12C. Interest earnings in the Project Fund (including the Escrow Fund) shall remain in the Project Fund. Interest earnings in all other funds of the Resolution shall be deposited, when received, into the Revenue Fund and shall be considered Sales, Services & Use Tax Receipts.

Modification of the Resolution

The Resolution may be amended from time to time if such amendment shall have been consented to by holders of not less than two-thirds in principal amount of the Bonds and Parity Bonds at any time outstanding (not including in any case any Bonds which may then be held or owned by or for the account of the issuer, but including such refunding Bonds, if such refunding Bonds shall not then be owned by the Issuer); but the Resolution may not be amended in such manner as to:

- 1). Make any changes in the maturity or interest rate of the Bonds and Parity Bonds, or modify the terms of payment of principal of or interest on the Bonds and Parity Bonds or impose any conditions with respect to such payment;
- 2). Materially affect the rights of the holders of less than all of the Bonds and Parity Bonds then outstanding; and
- 3). Reduce the percentage of the principal amount of the Bonds and Parity Bonds, the consent of the holders of which is required to effect a

further amendment.

The Issuer shall cause notice of any proposed amendment to be mailed to each registered owner of the Bonds.

The Resolution may be amended without the consent of any owner of the Bonds for the following purposes:

To cure any ambiguity, defect, omission or inconsistent provision in the Resolution or in the Bonds or Parity Bonds; or to comply with any application provision of law or regulation; provided, however, that such action shall not materially adversely affect the interests of the holders of the Bonds or Parity Bonds;

To change the terms or provisions of the Resolution and the documents authorizing the Parity Bonds to the extent necessary to prevent the interest on the Bonds or Parity Bonds from being includable within the gross income of the holders thereof for federal income tax purposes;

To grant to or confer upon the holders of the Bonds or Parity Bonds any additional rights, remedies, powers or authority that may lawfully be granted to or conferred upon the holders;

To add to the covenants and agreements of the Issuer contained in the Resolution other covenants and agreements of, or conditions or restrictions upon, the Issuer or to surrender or eliminate any right or power reserved to or conferred upon the Issuer in the Resolution;

To subject to the lien and pledge of the Resolution additional pledged revenues as may be permitted by law.

Additional Obligations

The Issuer has covenanted that it will issue no other bonds or obligations of any kind or nature payable from or enjoying a lien or claim on the Tax Revenues having priority over the Bonds and any future Parity Bonds.

Parity Bonds may be issued on a parity and equality of rank with the Bonds and other Parity Bonds with respect to the lien and claim of such Parity Bonds to the Tax Revenues and the money on deposit in the funds created under the Indenture and the Resolution and pledged to the payments thereof (the Reserve Fund secures only the Bonds), for the following purposes and under the following conditions, but not otherwise:

(a) For the purpose of refunding any Bonds or Parity Bonds outstanding or for other lawful purposes, if all of the following conditions shall have been met:

(i) before any such Parity Bonds are issued, there will have been procured and filed with the Secretary a statement of an Independent Auditor reciting the opinion based upon necessary investigations that the Tax Revenues for the preceding fiscal year (with adjustments as hereinafter provided) were equal to at least 1.25 times the maximum amount that will be required in any fiscal year for payment of both principal of and interest on all Bonds and Parity Bonds then outstanding and the Parity Bonds then proposed to be issued.

(ii) for the purposes of the requirements under paragraph (a), principal and interest falling due on the first day of a fiscal year shall be deemed a requirement of the immediately preceding fiscal year.

(iii) For the purpose of determining the Tax Revenues for the preceding fiscal year as aforesaid, the amount of the revenues for such year may be adjusted by the Independent Auditor so as to reflect any changes in the amount of such revenues which would have resulted had any revision of the rate of the Tax or the formula for distribution of the Tax Revenues, imposed at or prior to the time of the issuance of any such Parity Bonds been in effect during all of such preceding fiscal year. For the purposes of the requirements under paragraph (a), the Independent Auditor may treat any current projections of School Infrastructure Tax Revenues of the State of Iowa as if such projections had been in effect for the preceding fiscal year.

(b) The foregoing conditions of paragraph (a) above shall not be required for the purpose of refunding any Bonds or Parity Bonds outstanding, if the maximum amount that will be required in any fiscal year during the life of the Bonds and Parity Bonds then outstanding that will remain outstanding after such refunding for the payment of both principal of and interest on all Bonds and Parity Bonds remaining outstanding after such refunding and the Parity Bonds then proposed to be issued will not then exceed the maximum amount that would be required during such fiscal year for the payment of both principal of and interest on all Bonds and Parity Bonds that would be outstanding if no such refunding occurred;

(c) The Issuer may issue Subordinate Obligations so long as the Issuer complies with requirements of the Resolution governing Subordinate Obligations, which include obtaining a statement from an Independent Auditor that the Tax Revenues for the preceding year (with adjustments) were equal to at least the maximum amount that will be required in any fiscal year for payment of both principal of and interest on all Bonds, Parity Bonds, and Subordinate Obligations then outstanding which are payable from the Tax Revenues and the Subordinate Obligations then proposed to be issued.

THE PROJECT

The Bonds are being issued to (a) pay for renovating, remodeling, improving, and building additions to Dubuque Senior High School; (b) to fund the Reserve Fund; and (c) provide for the costs of issuance associated with the Bonds.

Estimated Sources & Uses of Funds (*)

The approximate project costs and sources of funding may be summarized as follows:

SOURCES OF FUNDS

Bond Proceeds
Original Reoffering Premium

TOTAL SOURCES

USES OF FUNDS

Project Costs
Issuance Costs
Reserve Fund
Underwriters Discount
Deposit to current refunding

TOTAL USES OF FUNDS

* Preliminary, subject to change

Future Debt

Upon completion of this issue, the Issuer does not currently anticipate additional SAVE Revenue Debt in the next 12 months.

THE BONDS

General

The Bonds are dated as of the date of delivery and will bear interest at the rates to be set forth on the cover page herein, with interest payable on July 1 and January 1 in each year, beginning on July 1, 2022, calculated on the basis of a year of 360 days and twelve 30-day months. Interest shall be payable by check or draft of the Paying Agent mailed to the persons who were registered owners thereof as of the fifteenth day of the month immediately preceding the Interest Payment Date, to the addresses appearing on the registration books maintained by the Paying Agent or a such other address as is furnished to the Paying Agent in writing by a registered owner.

Authorization for the Issuance

The Bonds are being issued pursuant to the Iowa Code, Chapters 423E.5 and 423F. See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS**” herein.

Book Entry Only System

The following information concerning The Depository Trust Company (“DTC”), New York, New York and DTC’s book-entry system has been obtained from sources the Issuer believes to be reliable. However, the Issuer takes no responsibility as to the accuracy or completeness thereof and neither the Indirect Participants nor the Beneficial Owners should rely on the following information with respect to such matters but should instead confirm the same with DTC or the Direct Participants, as the case may be. There can be no assurance that DTC will abide by its procedures or that such procedures will not be changed from time to time.

The Depository Trust Company (“DTC”), New York, NY will act as securities depository for the securities (the “Securities”). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for the Securities in the aggregate principal amount of such issue, and will be deposited with DTC.

DTC, the world’s largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S equity, corporate and municipal debt issues and money market instrument (from over 100 countries) that DTC’s participants (“Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities

through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participations include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies clearing corporations and certain other organizations. DTC is a wholly-owned subsidiary of the Depository Trust & Clearing Corporation ("DTCC").

DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating: AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com and www.dtc.org.

Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each security ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered in the transaction. Transfers of ownership interest in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co. or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to taken certain steps to augment transmission to them notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit have agreed to obtain and transmit notices to Beneficial Owners, in the alternative, beneficial owners may wish to provide their names and addresses to the registrar and request that copies of the notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participants in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts, upon DTC's receipt of funds and corresponding detail information from Issuer or Agent on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC (nor its nominee), Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as securities depository with respect to the Securities at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor securities depository is not obtained, Security certificates are required to be printed and delivered.

Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or successor securities depository). In that event Security certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

The Issuer cannot and does not give any assurances that DTC, the Direct Participants or the Indirect Participants will distribute to the Beneficial Owners of the Bonds (i) payments of principal of or interest and premium, if any, on the Bonds, (ii) certificates representing an ownership interest or other confirmation of beneficial ownership interest in the Bonds, or (iii) redemption or other notices sent to DTC or Cede & Co., its nominee, as the Registered Owner of the Bonds, or that they will do so on a timely basis, or that DTC, Direct Participants or Indirect Participants will serve and act in the manner described in this Official Statement. The current “Rules” applicable to DTC are on file with the Securities Exchange Commission, and the current “Procedures” of DTC to be followed in dealing with Direct Participants are on file with DTC.

Neither the Issuer nor the Paying Agent/Trustee will have any responsibility or obligation to any Direct Participant, Indirect Participant or any Beneficial Owner or any other person with respect to: (1) the accuracy of any records maintained by DTC or any Direct Participant or Indirect Participant; (2) the payment by DTC or any Direct Participant or Indirect Participant of any amount due to any Beneficial Owner in respect of the principal or redemption price of or interest on the Bonds; (3) the delivery by DTC or any Direct Participant or Indirect Participant of any notice to any Beneficial Owner which is required or permitted under the terms of the Indenture to be given to owners of Bonds; (4) the selection of the Beneficial Owners to receive payment in the event of any partial redemption of the Bonds; or (5) any consent given or other action taken by DTC as a Bondholder.

Transfer and Exchange

In the event that Book Entry System is discontinued, any Bond may, in accordance with its terms, be transferred by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation at the principal corporate office of the Registrar accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Registrar. Whenever any Bond or Bonds shall be surrendered for transfer, the Registrar shall execute and deliver a new Bond or Bonds of the same maturity, interest rate, and aggregate principal amount.

Bonds may be exchanged at the principal corporate office of the Bond Registrar for a like aggregate principal amount of Bonds or other authorized denominations of the same maturity and interest rate; provided, however, that the Bond Registrar is not required to transfer or exchange any Bonds which have been selected for prepayment and is not required to transfer or exchange any Bonds during the period beginning 15 days prior to the selection of Bonds for prepayment and ending the date notice of prepayment is mailed. The Bond Registrar may require the payment by the Bond Owner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. All Bonds surrendered pursuant to the provisions of this and the preceding paragraph shall be canceled by the Bond Registrar and shall not be redelivered.

Redemption *

Optional Redemption. All of the Bonds are subject to prepayment at the option of the Issuer, as a whole or in part, and within a maturity by lot from any source of available funds, beginning July 1, 2028 and on any date thereafter, at a prepayment price equal to the principal amount of the Bonds, together with accrued interest to the date fixed for prepayment, without premium.

Mandatory Sinking Fund Redemption The Bonds maturing on _____ are subject to mandatory redemption (by lot, as selected by the Registrar) on ____ 1 and _____ in each of the years ____ through ____ at a redemption price of 100% of the principal amount thereof to be redeemed, plus accrued interest thereon to the redemption date in the following principal amounts:

<u>Term Bond</u>	
<u>Mandatory Sinking Fund Date</u>	<u>Principal Amount</u>
	\$

(maturity)

Selection of Bonds for Redemption Bonds subject to redemption will be selected in such order of maturity as the Issuer may direct. If less than all of the Bonds of a single maturity are to be redeemed, the Issuer will notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. All prepayments shall be at a price of par plus accrued interest.

Notice of Redemption. Prior to the redemption of any Bonds under the provisions of the Bond Resolution, the Bond Registrar shall give notice not less than thirty (30) days prior to the redemption date to each registered owner thereof.

* Preliminary, subject to change

On the dates so designated for redemption, notice having been given in the manner and under the conditions hereinabove, provided and moneys for payment of the redemption price being held in the Sinking Fund, the Bonds so called for redemption shall become and be due and payable at the redemption price provided for redemption of such Bonds on such date. Interest on the Bonds so called for redemption shall cease to accrue; such Bonds shall cease to be entitled to any benefit hereunder, and the Bond Holders shall have no rights in respect thereof except to receive payment of the redemption price thereof.

Bonds which have been duly called for redemption, with respect to which irrevocable instructions to call for redemption at a stated redemption have been given to the Bond Registrar, and moneys for the payment the face amount thereof, premium, if any, and interest on are held in separate accounts by the Bond Registrar in trust for Bondholders shall not thereafter be deemed to be outstanding under the provisions of the Resolution, other than be entitled to receive payment from such sources.

Litigation

To the knowledge of the Issuer, no litigation is pending or threatened which, in the opinion of the Issuer's counsel, if decided adversely to the Issuer would be likely to result, either individually or in the aggregate, in final judgments against the Issuer which would materially adversely affect the transaction contemplated by this Official Statement, the validity of the Bonds, the Issuer's ability to meet debt service payments on the Bonds when due, or its obligations under the Bond Resolution, or which would materially adversely affect its financial position.

UNDERWRITING

The Bonds are being purchased, subject to certain conditions, by _____, (the "Underwriter"). The Underwriter has agreed, subject to certain conditions, to purchase all, but not less than all, of the Bonds at an aggregate purchase price of \$ _____ plus accrued interest to the Closing Date.

The Underwriter may offer and sell the Bonds to certain dealers (including dealers depositing the Bonds into unit investment trusts, certain of which may be sponsored or managed by the Underwriter) at prices lower than the initial public offering prices stated on the cover page. The initial public offering prices of the Bonds may be changed, from time to time, by the Underwriter.

The Underwriter intends to engage in secondary market trading of the Bonds subject to applicable securities laws. The Underwriter is not obligated, however, to repurchase any of the Bonds at the request of the holder thereof.

TAX MATTERS

Tax Exemption

Federal tax law contains a number of requirements and restrictions that apply to the Bonds, including investment restrictions, periodic payments of arbitrage profits to the United States, requirements regarding the proper use of Bond proceeds and facilities financed with Bond proceeds, and certain other matters. The Issuer has covenanted to comply with all requirements that must be satisfied in order for the interest on the Bonds to be excludable from gross income for federal income tax purposes. Failure to comply with certain of such covenants could cause interest on the Bonds to become includable in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds. Subject to the Issuer's compliance with the above-referenced covenants, under present law, in the opinion of Bond Counsel, the interest on the Bonds is excludable from gross income for federal income tax purposes and interest on the Bonds is not an item of tax preference for purposes of the federal alternative minimum tax.

Prospective purchasers of the Bonds should be aware that ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, corporations subject to the branch profits tax, financial institutions, certain insurance companies, certain S corporations, individual recipients of Social Security or Railroad Retirement benefits and taxpayers who may be deemed to have incurred (or continued) indebtedness to purchase or carry tax-exempt obligations. Bond Counsel will not express any opinion as to such collateral tax consequences. Prospective purchasers of the Bonds should consult their tax advisors as to collateral federal income tax consequences.

The interest on the Bonds is not exempt from present Iowa income taxes. Ownership of the Bonds may result in other state and local tax consequences to certain taxpayers. Bond Counsel expresses no opinion regarding any such collateral consequences arising with respect to the Bonds. Prospective purchasers of the Bonds should consult their tax advisors regarding the applicability of any such state and local taxes.

NOT Qualified Tax Exemption Obligations

The Issuer will NOT designate the Bonds as "qualified tax-exempt obligations" under the exception provided in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

Discount and Premium Bonds

The initial public offering price of certain Bonds may be less than the amount payable on such Bonds at maturity ("Discount Bonds"). Owners of Discount Bonds should consult with their own tax advisors with respect to the determination of accrued original issue discount on Discount

Bonds for income tax purposes and with respect to the state and local tax consequences of owning and disposing of Discount Bonds. It is possible that, under applicable provisions governing determination of state and local income taxes, accrued interest on Discount Bonds may be deemed to be received in the year of accrual even though there will not be a corresponding cash payment.

The initial public offering price of certain Bonds may be greater than the amount of such Bonds at maturity ("Premium Bonds"). Purchasers of the Premium Bonds should consult with their own tax advisors with respect to the determination of amortizable premium on Premium Bonds for income tax purposes and with respect to the state and local tax consequences of owning and disposing of Premium Bonds.

Other Tax Advice

In addition to the income tax consequences described above, potential investors should consider the additional tax consequences of the acquisition, ownership, and disposition of the Bonds. For instance, state income tax law may differ substantially from state to state, and the foregoing is not intended to describe any aspect of the income tax laws of any state. Therefore, potential investors should consult their own tax advisors with respect to federal tax issues and with respect to the various state tax consequences of an investment in Bonds.

Audits

The Internal Revenue Service (the "Service") has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Service, interest on such tax-exempt obligations is includable in the gross income of the owners thereof for federal income tax purposes. To the best of the Issuer's knowledge, no obligations of the Issuer are currently under examination by the Service. It cannot be predicted whether or not the Service will commence an audit of the Bonds. If an audit is commenced, under current procedures the Service may treat the Issuer as a taxpayer and the Bondholders may have no right to participate in such procedure. The commencement of an audit could adversely affect the market value and liquidity of the Bonds until the audit is concluded, regardless of the ultimate outcome.

Reporting and Withholding

Payments of interest on, and proceeds of the sale, redemption or maturity of, tax-exempt obligations, including the Bonds, are in certain cases required to be reported to the Service. Additionally, backup withholding may apply to any such payments to any Bond owner who fails to provide an accurate Form W-9 Request for Taxpayer Identification Number and Certification, or a substantially identical form, or to any Bond owner who is notified by the Service of a failure to report any interest or dividends required to be shown on federal income tax returns. The reporting and backup withholding requirements do not affect the excludability of such interest from gross income for federal tax purposes.

Tax Legislation

Legislation affecting tax-exempt obligations is regularly considered by the United States Congress and may be considered by the Iowa legislature. Court proceedings may also be filed, the outcome of which could modify the tax treatment. There can be no assurance that legislation enacted or proposed, or actions by a court, after the date of issuance of the Bonds will not have an adverse effect on the tax status of interest or other income on the Bonds or the market value or marketability of the Bonds. These adverse effects could result, for example, from changes to federal or state income tax rates, changes in the structure of federal or state income taxes (including replacement with another type of tax), or repeal (or reduction in the benefit) of the exclusion of interest on the Bonds from gross income for federal or state income tax purposes for all or certain taxpayers.

Current and future legislative proposals, including some that carry retroactive effective dates, if enacted into law, court decisions, or clarification of the Code may cause interest on the Bonds to be subject, directly or indirectly, to federal income taxation, or otherwise prevent owners of the Bonds from realizing the full current benefit of the tax status of such interest. For example, on December 22, 2017, the Tax Cuts and Jobs Act ("TCJA") was signed into law. For tax years beginning after December 31, 2017, the TCJA, among other things, significantly changes the income tax rates on individuals and corporations, modifies the current provisions relative to the federal alternative minimum tax on individuals, and eliminates the federal alternative minimum tax for corporations. The TCJA, or the introduction or enactment of any other legislative proposals, clarification of the Code or court decisions may also affect, perhaps significantly, the market price for, or marketability of, the Bonds. Prospective purchasers of the Bonds should consult their own tax advisors regarding the TCJA, as well as any pending or proposed tax legislation, as to which Bond Counsel expresses no opinion other than as set forth in its legal opinion.

The Opinion

The FORM OF LEGAL OPINION, in substantially the form set out in APPENDIX B to this Preliminary Official Statement, will be delivered at closing.

Bond Counsel's opinion is not a guarantee of a result, or of the transaction on which the opinion is rendered, or of the future performance of parties to the transaction, but represents its legal judgment based upon its review of existing statutes, regulations, published rulings and court decisions and the representations and covenants of the Issuer described in this section. No ruling has been sought from the Service with respect to the matters addressed in the opinion of Bond Counsel and Bond Counsel's opinion is not binding on the Service, nor does the rendering of the opinion guarantee the outcome of any legal dispute that may arise out of the transaction. Bond Counsel assumes no obligation to update

its opinion after the issue date to reflect any further action, fact or circumstance, or change in law or interpretation, or otherwise.

Enforcement

There is no bond trustee or similar person to monitor or enforce the terms of the resolution for issuance of the Bonds. In the event of a default in the payment of principal of or interest on the Bonds, there is no provision for acceleration of maturity of the principal of the Bonds. Consequently, the remedies of the owners of the Bonds (consisting primarily of an action in the nature of mandamus requiring the Issuer and certain other public officials to perform the terms of the resolution for the Bonds) may have to be enforced from year to year.

The owners of the Bonds cannot foreclose on property within the boundaries of the Issuer or sell such property in order to pay the debt service on the Bonds. In addition, the enforceability of the rights and remedies of owners of the Bonds may be subject to limitation as set forth in Bond Counsel's opinion. The opinion will state, in part, that the obligations of the Issuer with respect to the Bonds may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable, to the exercise of judicial discretion in appropriate cases and to the exercise by the State and its governmental bodies of the police power inherent in the sovereignty of the State and to the exercise by the United States of America of the powers delegated to it by the Constitution of the United States of America.

Bond Counsel Review

Bond Counsel has approved the language included in this "Tax Exemption and Related Considerations" Section but has not otherwise participated in the preparation of this Preliminary Official Statement and will not pass upon its accuracy, completeness or sufficiency. Bond Counsel has not examined, nor attempted to examine or verify, any of the financial or statistical statements or data contained in this Preliminary Official Statement and will express no opinion with respect thereto.

ALL POTENTIAL PURCHASERS OF THE BONDS SHOULD CONSULT WITH THEIR TAX ADVISORS WITH RESPECT TO FEDERAL, STATE AND LOCAL TAX CONSEQUENCES OF OWNERSHIP OF THE BONDS (INCLUDING BUT NOT LIMITED TO THOSE LISTED ABOVE).

FINANCIAL ADVISOR

The Issuer has retained Piper Sandler & Co. as financial advisor (the "Financial Advisor") in connection with the issuance of the Bonds. The Financial Advisor has relied upon governmental officials, and other sources who have access to relevant data to provide accurate information, and the Financial Advisor has not been engaged, nor has it undertaken, to independently verify the accuracy of such information. The Financial Advisor is not a public accounting firm and has not been engaged by the Issuer to compile, review, examine or audit any information in the Official Statement in accordance with accounting standards.

CONTINUING DISCLOSURE

In order to the Underwriter in the primary offering of the Bonds to comply with paragraph (b)(5) of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Rule"), the Issuer will covenant and agree, for the benefit of the registered holders or beneficial owners from time to time of the outstanding Bonds, in the Bond Resolution and pursuant to a Continuing Disclosure Certificate, to provide reports of specified information and notice of the occurrence of certain events, if material, as hereinafter described (the "Disclosure Covenants"). The information to be provided on an annual basis, and the events as to which notice is to be given, if material, is summarized below under the caption "APPENDIX C - Form of Continuing Disclosure Certificate" herein.

I have reviewed the information contained within the Official Statement of the Dubuque Community School District, State of Iowa, and to the best of our knowledge, information and belief said Official Statement does not contain any material misstatements of fact nor omissions of any material fact which is necessary to make the statements and information herein, in light of the circumstances under which they were made, not misleading, regarding the issuance of \$33,415,000* School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021.

DUBUQUE COMMUNITY SCHOOL DISTRICT, STATE OF IOWA

/s/ Joni Lucas
Board Secretary

* preliminary, subject to change

APPENDIX A - INFORMATION ABOUT THE ISSUER

**DUBUQUE COMMUNITY SCHOOL DISTRICT, IOWA
DISTRICT OFFICIALS**

PRESIDENT	Tami Ryan
BOARD MEMBERS	Jim Prochaska Nancy Bradley Mike Donohue Kate Parks Anderson Sainci Lisa Wittman
SUPERINTENDENT	Stan Rheingans
DISTRICT SECRETARY	Joni Lucas
DISTRICT TREASURER	Kevin Kelleher
DISTRICT ATTORNEY	Fuerste, Carew, Juergens & Sudmeier, P.C. Dubuque, Iowa

CONSULTANTS

BOND COUNSEL	Ahlers & Cooney, P.C. Des Moines, Iowa
DISCLOSURE COUNSEL	Ahlers & Cooney, P.C. Des Moines, Iowa
FINANCIAL ADVISOR	Piper Sandler Des Moines, Iowa
PAYING AGENT	UMB Bank, n.a. West Des Moines, Iowa

General Information

The Dubuque Community School District is located in Dubuque in Eastern Iowa along the banks of the Mississippi River at the juncture of Iowa, Illinois & Wisconsin approximately 75 miles northeast of Cedar Rapids, 75 miles north of the Quad Cities Metro Area and 95 miles southwest of Madison, Wisconsin. The District serves roughly the eastern two-fifths of Dubuque County and a small portion of northern Jackson County. The area is the major commerce hub of southwestern Wisconsin, northwestern Illinois and northeastern Iowa. The areas transportation needs are served by U.S. Highways 20, 52, 61 & 151 as well as numerous County roads, Chicago Central & Pacific Railroad, I & M Rail Link and the Dubuque Regional Airport. Higher education opportunities within driving distance include Emmaus Bible College, Wartburg Theological Seminary, Loras College, Clarke University & University of Dubuque, Dubuque, and NE Iowa Community College, Peosta.

District Facilities ⁽¹⁾

Presented below is a recap of the existing facilities of the District:

<u>Building</u>	<u>Construction Date</u>	<u>Grades Served</u>
Dubuque Senior High School	1920	9-12
Stephen Hempstead High School	1970	9-12
George Washington Middle School	1920	6-8
Thomas Jefferson Middle School	1922	6-8
Eleanor Roosevelt Middle School	2005	6-8
Audubon Elementary School	1973	K-5
Bryant Elementary School	1940	K-5
Eisenhower Elementary School	1970	K-5
Fulton Elementary School	1939	K-5
George Washington Carver Elementary	2007	K-5
Hoover Elementary School	1970	K-5
Irving Elementary School	1951	K-5
John F Kennedy Elementary School	1965	K-5
Lincoln Elementary School	1940	K-5
Marshall Elementary School	1939	K-5
Prescott Elementary	2006	K-5
Sageville Elementary School	1956	K-5
Table Mound Elementary School	1960	K-5
Alta Vista Campus	1963	8-12
Central Administration Building (The "Forum")	1979	
Maintenance building	1981	
Transportation Headquarters and Bus Garage	1985	
Warehouse and Central Kitchen Building	1989	

Enrollment ⁽²⁾⁽³⁾

Total enrollment in the District in the fall of the past five school years has been as follows:

<u>Count Date</u>	<u>Fiscal Year effective</u>	<u>Certified (Resident) (3)</u>	<u>Open Enroll In</u>	<u>Open Enroll Out</u>	<u>Total Served (4)</u>
October-20	2021-22	10,309.8	48.0	312.3	10,045.5
October-19	2020-21	10,489.0	42.0	278.0	10,253.0
October-18	2019-20	10,429.8	47.0	245.9	10,230.9
October-17	2018-19	10,506.8	40.0	219.1	10,327.7
October-16	2017-18	10,555.8	38.0	203.0	10,390.8

⁽¹⁾ Source: the Issuer

⁽²⁾ Source: Iowa Department of Education

⁽³⁾ Used for Sales Tax distribution

⁽⁴⁾ Used for State Aid distribution

Staff⁽¹⁾

Presented below is a list of the District's 1,997 employees.

Administrators:	53	Student Services	43
Teachers:	956	Nurses:	13
Educational Assistants:	467	Ed Interpreters	7
Custodians:	89	Secretaries:	66
Food Service:	122	Transportation:	116
Technology:	14	Maintenance:	16
Juvenile Justice:	0	Activities	16
Coordinators	5	Non Teacher coaches	14

Population ⁽²⁾

Presented below are population figures as officially reported by the U.S. Census for the periods indicated for the city of Dubuque:

<u>Year</u>	<u>Population</u>
2010	57,637
2000	57,686
1990	57,538
1980	62,374
1970	62,304

⁽¹⁾ Source: the Issuer

⁽²⁾ Source: U.S. Census Bureau

Other Post-Employment Benefits (OPEB) ⁽¹⁾

Plan Description - The Issuer administers a single-employer health benefit plan which provides medical and prescription drug benefits for employees, retirees and their spouses.

Individuals who are employed by the Issuer 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/prescription drug benefit as active employees, which results in an implicit subsidy and an OPEB liability.

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	1,437
Total	1,507

Total OPEB Liability - The Issuer'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 6/30/20)	2.60%
Rates of salary increase (effective 6/30/20) including inflation	3.25%-16.25% depending upon years of year service
Discount rate (effective 6/30/20) including inflation	3.50% compounded annually
Healthcare cost trend rate (effective 6/30/20)	(1.80%) initial rate

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:

Total OPEB obligation – beginning of year	\$10,278,561
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 assumption	(3,382,798)
Benefit Payments	(835,340)
Net Changes	2,150,060
Net OPEB obligation – end of year	\$12,429,621

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

⁽¹⁾ Source: the Issuer

Employee Pension Plan ⁽¹⁾

Plan Description. The Issuer participates in the Iowa Public Employees’ Retirement System (“IPERS”). A summary description of the IPERS plan follows. For more details, see “APPENDIX D–AUDITED FINANCIAL STATEMENTS OF THE ISSUER–NOTES TO THE FINANCIAL STATEMENTS”.

IPERS membership is mandatory for employees of the Issuer, except for those covered by another retirement system. The Issuer’s employees are provided with pensions through a cost-sharing multiple employer defined pension plan administered by IPERS. IPERS benefits are established under Iowa Code, Chapter 97B and the administrative rules thereunder. The Issuer’s employee who completed seven years of covered service or has reached the age of 65 while in IPERS covered employment becomes vested. If the Issuer’s employee retires before normal retirement age, the employees’ monthly retirement benefit will be permanently reduced by an early-retirement reduction. IPERS provides pension benefits as well as disability benefits to Issuer employees and benefits to the employees’ beneficiaries upon the death of the eligible employee.

Contributions. Effective July 1, 2012, as a result of a 2010 law change, IPERS contribution rates for the Issuer and its employees are established by IPERS following the annual actuarial valuation (which applies IPERS’ Contribution Rate Funding Policy and Actuarial Amortization method.) State statute, however, limits the amount rates can increase or decrease each year to one (1) percentage point. Therefore, any difference between the actuarial contribution rates and the contributions paid is due entirely to statutorily set contributions that may differ from the actual contribution rates. As a result, while the contribution rate in the fiscal year ended June 30, 2017 equaled the actuarially required rate, there is no guarantee, due to this statutory limitation on rate increases, that the contribution rate will meet or exceed the actuarially required rate in the future.

The Issuer’s contributions to IPERS is not less than that which is required by law. The Issuer’s share of the contribution, payable from the applicable funds of the Issuer, is provided by a statutorily authorized annual levy of taxes without limit or restriction as to rate or amount. The Issuer has always made its full required contributions to IPERS.

The following table sets forth the contributions made by the Issuer and its employees to IPERS for the period indicated.

Table 1 – Issuer and Employees Contribution to IPERS.

Fiscal Year	Issuer Contribution		Issuer Employees’ Contribution	
	Amount Contributed	% of Covered Payroll	Amount Contributed	% of Covered Payroll
2016	6,830,726	8.93	4,551,270	5.95
2017	6,929,900	8.93	4,617,347	5.95
2018	7,049,442	8.93	4,696,997	5.95
2019	7,566,330	9.44	5,041,548	6.29
2020	7,882,061	9.44	5,251,924	6.29

SOURCE: The Issuer

The Issuer cannot predict the levels of funding that will be required in the future as any IPERS unfunded pension benefit obligation could be reflected in future years in higher contribution rates. The investment of moneys, assumptions underlying the same and the administration of

IPERS is not subject to the direction of the Issuer. Thus, it is not possible to predict, control or prepare for future unfunded accrued actuarial liabilities of IPERS (“UAALs”). The UAAL is the difference between total actuarially accrued liabilities and actuarially calculated assets available for the payment of such benefits. The UAAL is based on assumptions as to retirement age, mortality, projected salary increases attributed to inflation, across-the-board raises and merit raises, adjustments, cost-of-living adjustments, valuation of current assets, investment return and other matters. Such UAAL could be substantial in the future, requiring significantly increased contributions from the Issuer which could affect other budgetary matters.

The following table sets forth certain information about the funding status of IPERS that has been extracted from the comprehensive annual financial reports of IPERS for the fiscal years ended June 30, 2020 through, and including, 2016 (collectively, the “IPERS CAFRs (2016-2020)”), and the actuarial valuation reports provided to IPERS by Cavanaugh MacDonald Consulting, LLC (collectively, the “IPERS Actuarial Reports (2016-2020)”). Additional information regarding IPERS and its latest actuarial valuations can be obtained by contacting IPERS administrative staff.

Table 2 – Funding Status of IPERS⁽¹⁾

Valuation Date	Actuarial Value of Assets [a]	Market Value of Assets [b]	Actuarial Accrued Liability [c]	Unfunded Actuarial Accrued Liability (Actuarial Value) [c]-[a]	Funded Ratio (Actuarial Value) [a]/[c]	Unfunded Actuarial Accrued Liability (Market Value) [c]-[b]	Funded Ratio (Market Value) [b]/[c]	Covered Payroll [d]	UAAL as a Percentage of Covered Payroll (Actuarial Value) [[c-a]/[d]]
2016	29,033,696,587	28,326,433,656	34,619,749,147	5,586,052,560	83.86	6,293,315,491	81.82	7,556,515,720	73.92
2017	30,472,423,914	30,779,116,326	37,440,382,029	6,968,134,950	81.39	6,661,265,703	82.21	7,863,160,443	88.62
2018	31,827,755,864	32,314,588,595	38,642,833,653	6,815,077,789	82.36	6,328,245,058	83.62	7,983,219,527	79.27
2019	33,324,327,606	34,010,680,731	39,801,338,797	6,477,011,191	83.73	5,790,658,066	85.45	8,151,043,468	71.04
2020	34,485,656,745	34,047,692,112	41,072,427,540	9,586,770,795	83.96	7,024,735,428	82.90	8,391,856,350	78.49

Table 3 – Recent returns of IPERS⁽¹⁾

According to IPERS, the market value investment return on program assets is as follows:

Fiscal Year Ended June 30	Investment Return %
2016	2.15
2017	11.70
2018	7.97
2019	8.35
2020	3.39

Net Pension Liabilities⁽²⁾

At June 30, 2020, the Issuer reported a liability of \$60,986,689 for its proportional share of the IPERS 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 discount rate used to measure the total pension liability was 7%. The Issuer’s proportion of the net pension liability was based on the Issuer’s share of contributions to the pension plan relative to the contributions of all IPERS participating employers. See “**APPENDIX D–AUDITED FINANCIAL STATEMENTS OF THE ISSUER–NOTES TO THE FINANCIAL STATEMENTS**” for additional information related to the Issuer’s deferred outflows and inflows of resources related to pensions, actuarial assumptions, discount rate and discount rate sensitivity.

Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at www.ipers.org.

Bond Counsel, Disclosure Counsel, the Issuer, the Underwriter and the Financial Advisor undertake no responsibility for and make no representations as to the accuracy or completeness of the material available from IPERS as discussed above or included on the IPERS website, including, but not limited to, updates of such information on the Auditor of State’s website or links to other websites through the IPERS website.

⁽¹⁾ Source: IPERS Actuarial Reports. For a description of the assumptions used when calculating the funding status of IPERS for the fiscal year noted herein, see IPERS CAFRs

⁽²⁾ Source: The Issuer

Investment of Public Funds⁽¹⁾

The Issuer invests its funds pursuant to Chapter 12B of the Code. Presented below is the District's investing activities as of March 31, 2021.

<u>Type of Investment</u>	<u>Amount Invested</u>
Local Bank Money Market	12,096,252
Local Bank Deposit Accounts	15,911,095
Local Bank Time CD's	26,264,837
ISJIT Time CD's	0
Total	55,272,184

Major Employers⁽²⁾

Presented below is a summary of the largest employers in the District:

<u>Employer</u>	<u>Business</u>	<u>Approximate Employees</u>
John Deere Dubuque Works	Backhoe, loaders, crawlers, skid steer loaders & winches	2,600
Dubuque Community School District	Education	1,997
Hy-Vee	Grocery store	1,350
MercyOne Dubuque Medical Center	Health care	1,410
University of Wisconsin-Platteville	Education	1,062
Medical Associates Clinic	Health care	1,061
UnityPoint Health-Finley Hospital	Health care	975
City of Dubuque	City government	737
Sedgwick	Claims/Benefits management and processing	725
Cottingham & Butler	Health care, insurance agencies, brokerages, and third party administrators	715
Dubuque Bank & Trust & Heartland Financial USA, Inc	Financial services	660
Western Dubuque CSD	Education	551
Medline Industries, Inc.	Healthcare products	500
Holy Family Catholic Schools	Education	475
Northeast Iowa Community College	Education	475
Mi-T-M Corporation	Manufacturer, industrial equipment	465
Prudential Retirement	Financial services and administration	455
Diamond Jo Casino	Amusement/entertainment attractions	450
University of Dubuque	Education	450
A Y McDonald Manufacturing	Manufacturer, waterworks and gas products	425
Dubuque County	County government	422
Dupaco Community Credit Union	Financial services	417
Nordstrom	Distribution center, fashion specialty retailer	412
Loras College	Education	403
Hormel Foods/Progressive Processing	Manufacturer, food and beverage	400
Grand River Medical Group	Health services	369
Rite-hite	Manufacturer, loading dock equipment and safety	360
McGraw-Hill Higher Education	Higher education content	350
IBM Corp.	Technology services	344
Dubuque Racing Association DBA Q Casino & Resort	Amusement, entertainment attraction	334
MidWestOne Bank	Financial services	313
HODGE	Sales & Services, material handling	300
Honkam Krueger & Company	Financial services and accounting	289
Clarke University	Higher education	265
Change Healthcare	Healthcare products & services	250

(1) Source: The Issuer

(2) Source: GreaterDubuque.org

Property Tax Assessment ⁽¹⁾

In compliance with section 441.21 of the Code of Iowa, as amended, the State Director of Revenue annually directs all county auditors to apply prescribed statutory percentages to the assessments of certain categories of real property. The final values, called Actual Valuation, are then adjusted by the County Auditor. Assessed or Taxable Valuation subject to tax levy is then determined by the application of State determined rollback percentages, principally to residential and commercial property.

Beginning in 1978, the State required a reduction in Actual Valuation to reduce the impact of inflation on its residents. The resulting value is defined as the Assessed or Taxable Valuation. The rollback percentages for residential, agricultural and commercial valuations are as follows:

<u>Fiscal Year</u>	<u>Residential Rollback</u>	<u>Ag. Land & Buildings</u>	<u>Commercial</u>	<u>Multi-Residential</u>	<u>Utilities</u>
2021-22	56.4094	84.0305	90.0000	67.5000	98.5489
2020-21	55.0743	81.4832	90.0000	71.2500	100.0000
2019-20	56.9180	56.1324	90.0000	75.0000	100.0000
2018-19	55.6209	54.4480	90.0000	78.7500	100.0000
2017-18	56.9391	47.4996	90.0000	82.5000	100.0000

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. For example, the assessments finalized on January 1, 2020 are used to calculate tax liability for the tax year starting July 1, 2021 through June 30, 2022. Presented below are the historic property valuations of the Issuer by class of property.

Property Valuations ⁽¹⁾

Actual Valuation

Valuation as of January	2020	2019	2018	2017	2016	2015
<u>Fiscal Year</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>
Residential:	4,627,208,105	4,565,931,545	4,320,534,478	4,292,193,948	3,925,629,163	3,867,714,138
Agricultural Land:	121,803,240	121,860,033	175,548,955	176,295,430	183,780,510	184,495,767
Ag Buildings:	7,881,914	7,466,687	10,662,149	10,154,310	11,390,740	10,959,010
Commercial:	977,502,187	963,946,873	936,773,133	927,866,595	853,567,900	860,169,973
Industrial:	133,065,213	135,540,209	139,436,688	138,807,005	122,540,950	123,897,954
Multiresidential	228,360,866	225,045,982	189,510,072	185,833,059	174,917,277	187,367,725
Personal RE:	0	0	0			
Railroads:	12,032,353	11,567,510	9,406,770	9,760,805	9,163,979	8,195,864
Utilities:	34,186,752	36,820,497	38,820,207	35,117,774	33,433,930	33,029,203
Other:	0	514,605	520,199	541,377	539,342	536,914
Total Valuation:	6,142,040,630	6,068,693,941	5,821,212,651	5,776,570,303	5,314,963,791	5,276,366,548
Less Military:	5,833,800	6,106,044	6,374,584	6,613,492	6,794,988	7,043,156
Net Valuation:	6,136,206,830	6,062,587,897	5,814,838,067	5,769,956,811	5,308,168,803	5,269,323,392
TIF Valuation:	454,316,952	452,115,627	414,580,473	384,956,005	464,654,607	445,342,254
Utility Replacement:	508,586,272	518,876,717	500,944,936	397,348,369	356,434,052	317,298,528

Taxable Valuation

Valuation as of January	2020	2019	2018	2017	2016	2015
<u>Fiscal Year</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>
Residential:	2,574,194,552	2,464,120,286	2,412,380,048	2,350,707,635	2,199,625,870	2,114,669,233
Agricultural Land:	102,351,587	99,294,389	98,538,107	95,989,350	87,294,922	85,064,990
Ag Buildings:	6,623,203	6,083,654	5,984,295	5,528,819	5,410,468	5,052,847
Commercial:	853,059,683	841,572,656	819,268,397	811,345,612	737,759,939	744,025,857
Industrial:	116,379,272	118,962,824	123,027,172	122,643,796	106,779,005	105,765,122
Multiresidential	148,282,806	154,950,689	138,884,656	143,729,408	142,117,894	161,112,313
Personal RE:	0	0	0			
Railroads:	10,829,116	10,410,759	8,466,093	8,784,725	8,247,580	7,376,278
Utilities:	33,690,669	36,820,497	38,820,207	35,117,774	33,433,930	33,029,203
Other:	0	463,144	468,179	487,239	485,408	483,222
Total Valuation:	3,845,410,888	3,732,678,898	3,645,837,154	3,574,334,358	3,321,155,016	3,256,579,065
Less Military:	5,833,800	6,106,044	6,374,584	6,613,492	6,794,988	7,043,156
Net Valuation:	3,839,577,088	3,726,572,854	3,639,462,570	3,567,720,866	3,314,360,028	3,249,535,909
TIF Valuation:	441,386,678	448,880,506	411,530,927	381,965,770	461,664,687	445,325,433
Utility Replacement:	86,551,949	93,099,854	88,750,573	87,411,908	91,837,141	91,100,413

⁽¹⁾ Source: Iowa Department of Management

Property Valuations - continued ⁽¹⁾

Valuation Year	Actual Valuation w/ Utilities	% Change in Actual Valuation	Taxable Valuation w/ Utilities	% Change in Taxable Valuation
2020	7,099,110,054	0.93%	4,367,515,715	2.32%
2019	7,033,580,241	4.51%	4,268,553,214	3.11%
2018	6,730,363,476	2.72%	4,139,744,070	2.54%
2017	6,552,261,185	6.90%	4,037,098,544	4.38%
2016	6,129,257,462	1.61%	3,867,861,856	2.16%
2015	6,031,964,174	5.68%	3,785,961,755	5.42%

Tax Rates ⁽¹⁾

Presented below are the taxes levied by the District for the fund groups as presented, for the period indicated:

Fiscal Year	Operating	Management	B PEEL	V PEEL	Playground	Debt Service	Levy
2021	12.74624	0.91631	0.33000	0.67000	0.00000	0.00000	14.66255
2020	12.77354	0.93879	0.33000	0.67000	0.00000	0.00000	14.71233
2019	12.77715	0.82076	0.33000	0.67000	0.00000	0.00000	14.59791
2018	13.07590	0.88075	0.33000	0.67000	0.00000	0.00000	14.95665
2017	13.37828	0.59869	0.33000	0.67000	0.00000	0.00000	14.97697

Historic Tax Rates ⁽¹⁾

Presented below are the tax rates by taxing entity for residents of the City of Dubuque:

Fiscal Year	City	School	College	State	Assessor	Ag Extens	Hospital	County	Transit	Levy Rate
2021	10.14400	14.66255	0.94734	0.00270	0.24949	0.10600	0.27000	5.91098	0.00000	32.29306
2020	10.33144	14.71233	1.03168	0.00280	0.27080	0.10551	0.27000	5.94098	0.00000	32.66554
2019	10.58844	14.59791	1.09993	0.00290	0.27535	0.10379	0.27000	5.97760	0.00000	32.91592
2018	10.89220	14.95665	1.09993	0.00310	0.25234	0.10287	0.26949	6.34143	0.00000	33.91801
2017	11.16739	14.97697	0.93757	0.00330	0.25816	0.10025	0.26975	6.29673	0.00000	34.01012

Tax Collection History ⁽²⁾

Presented below are the actual ad-valorem tax levies and collections for the periods indicated:

Fiscal Year	Amount Levied	Amount Collected	Percentage Collected
2020	55,795,594	55,373,651	99.24%
2019	54,245,229	54,335,402	100.17%
2018	52,034,296	52,063,281	100.06%
2017	51,092,890	51,087,769	99.99%
2016	45,756,282	45,727,904	99.94%

⁽¹⁾ Source: Iowa Department of Management

⁽²⁾ Source: the Issuer

Largest Taxpayers⁽¹⁾

Set forth in the following table are the persons or entities which represent the 2019 largest taxpayers within the Issuer, as provided by the Auditors Offices of each of said counties. No independent investigation has been made of and no representation is made herein as to the financial condition of any of the taxpayers listed below or that such taxpayers will continue to maintain their status as major taxpayers in the District. The District's tax levy is uniformly applicable to all of the properties included in the table, and thus taxes expected to be received by the District from such taxpayers will be in proportion to the assessed valuations of the properties. The total tax bill for each of the properties is dependent upon the tax levies of the other taxing entities which overlap the properties.

<u>Taxpayer</u>	<u>2019 Taxable Valuation</u>	<u>Percent of Total</u>
Peninsula Gaming Company LLC	57,487,333	1.35%
Interstate Power & Light Co ⁽²⁾	55,365,581	1.30%
Kennedy Mall Inc.	33,894,774	0.79%
Deere & Co	33,105,843	0.78%
Progressive Processing LLC	22,846,959	0.54%
Walter Development LLC	22,369,257	0.52%
Black Hills Energy Corp. ⁽²⁾	20,657,501	0.48%
GRTD Investments LLC	19,733,711	0.46%
Mar Holdings LLC	19,208,460	0.45%
Flexsteel Industries Inc	17,024,607	0.40%
Total		7.07%

⁽¹⁾ Source: County Auditor Office

⁽²⁾ Utility Property Tax Replacement. Beginning in 1999, the State replaced its previous property tax assessment procedure in valuing the property of entities involved primarily in the production, delivery, service and sale of electricity and natural gas with a replacement tax formula based upon the delivery of energy by these entities. Electric and natural gas utilities now pay replacement taxes to the State in lieu of property taxes. All replacement taxes are allocated among local taxing entities by the State Department of Revenue and Finance and the Department of Management. This allocation is made in accordance with a general allocation formula developed by the Department of Management on the basis of general property tax equivalents. Properties of these utilities are exempt from the levy of property tax by political subdivisions. Utility property will continue to be valued by a special method as provided in the statute and taxed at the rate of three cents per one thousand dollars for the general fund of the State. The utility replacement tax statute states that the utility replacement tax collected by the State and allocated among local taxing entities (including the Issuer) shall be treated as property tax when received and shall be disposed of by the county treasurer as taxes on real estate. However, utility property is not subject to the levy of property tax by political subdivisions, only the utility replacement tax and statewide property tax. It is possible that the Issuer's authority to levy taxes to pay principal and interest on the Bonds could be adjudicated to be proportionately reduced in future years if the utility replacement tax were to be other than "taxable property" for purposes of computing the Issuer's levy limit under Iowa Code Section 298.18, as amended from time to time. There can be no assurance that future legislation will not (i) operate to reduce the amount of debt the Issuer can issue or (ii) adversely affect the Issuer's ability to levy taxes in the future for the payment of the principal of and interest on its outstanding debt obligations, including the Bonds.

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Direct Debt

General Obligation School Bonds (Debt Service)

The Issuer does not have any outstanding General Obligation Bonds.

General Obligation School Capital Loan Notes (PPEL)

The Issuer does not have any outstanding General Obligation School Capital Loan Notes.

Anticipatory Warrants

The Issuer has not issued anticipatory warrants during the past five years.

School Infrastructure Sales, Services & Use Tax Revenue Bonds (1) (2)

Presented below is the principal and interest on the Issuer's outstanding School Infrastructure Sales, Services & Use Tax Revenue Bonds.

<u>Fiscal Year</u>	<u>12/5/16</u>	<u>12/1/17</u>	<u>10/30/18</u>	<u>12/9/19</u>	<u>7/15/20</u>	<u>7/6/21</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total P&I</u>
2021	325,000	1,045,000	715,000	1,908,000	1,245,000		5,238,000	1,764,877	7,002,877
2022	365,000	1,070,000	735,000	1,945,000	1,305,000		5,420,000	2,640,978	8,060,978
2023	1,340,000	1,095,000	1,105,000	49,000	1,370,000		4,959,000	2,497,073	7,456,073
2024	1,770,000	1,130,000	840,000	681,000	1,440,000		5,861,000	2,341,280	8,202,280
2025	1,830,000	1,170,000	900,000	696,000	1,510,000		6,106,000	2,167,046	8,273,046
2026	1,895,000	1,210,000	900,000	710,000	1,585,000		6,300,000	1,985,040	8,285,040
2027	1,965,000	1,255,000	925,000	722,000	1,665,000		6,532,000	1,796,693	8,328,693
2028			900,000	388,000	1,750,000		3,038,000	1,600,838	4,638,838
2029			960,000		1,835,000	215,000	3,010,000	1,479,028	4,489,028
2030			760,000		1,930,000	500,000	3,190,000	1,341,298	4,531,298
2031					2,000,000	1,700,000	3,700,000	1,237,888	4,937,888
2032					2,085,000	1,700,000	3,785,000	1,106,888	4,891,888
2033					2,150,000	1,700,000	3,850,000	993,338	4,843,338
2034					2,215,000	2,000,000	4,215,000	877,838	5,092,838
2035						4,000,000	4,000,000	768,000	4,768,000
2036						4,100,000	4,100,000	648,000	4,748,000
2037						4,200,000	4,200,000	525,000	4,725,000
2038						4,300,000	4,300,000	399,000	4,699,000
2039						4,400,000	4,400,000	270,000	4,670,000
2040						4,600,000	4,600,000	138,000	4,738,000
Totals:	9,490,000	7,975,000	8,740,000	7,099,000	24,085,000	33,415,000	90,804,000	26,578,097	117,382,097

Overlapping & Underlying Debt ⁽³⁾⁽⁴⁾

Presented below is a listing of the overlapping and underlying debt outstanding of Issuers within the Issuer.

	<u>Outstanding</u>	<u>2019 Taxable</u>	<u>Taxable Value</u>	<u>Percentage</u>	<u>Amount</u>
<u>Taxing Authority</u>	<u>Debt</u>	<u>Valuation</u>	<u>Within Issuer</u>	<u>Applicable</u>	<u>Applicable</u>
City of Asbury	6,551,000	294,720,459	294,720,459	100.00%	6,551,000
City of Dubuque	83,855,000	2,988,183,573	2,988,183,573	100.00%	83,855,000
City of St. Donatus	19,000	4,618,724	4,618,724	100.00%	19,000
Dubuque County	31,226,024	5,579,818,084	4,231,658,049	75.84%	23,681,391
Northeast Iowa Community College	30,505,000	13,262,361,781	4,268,553,214	32.19%	9,818,177
Total:					123,924,568

(1) Preliminary, subject to change

(2) Source: the Issuer

(3) Valuation Source: Iowa Department of Management

(4) Direct debt source: EMMA.MSRB.ORG; Treasurer, State of Iowa

Debt Limit⁽¹⁾⁽²⁾

The amount of general obligation debt a political subdivision of the State of Iowa can incur is controlled by the constitutional debt limit, which is an amount equal to 5% of the actual value of property within the corporate limits, taken from the last County Tax list. The District's debt limit, based upon said valuation, amounts to the following:

1/1/2020 Actual Valuation:	7,099,110,054
X	0.05
Statutory Debt Limit:	354,955,503
Total General Obligation Debt:	0
Total Lease Purchases:	0
Total Loan Agreements:	0
Capital Leases:	0
Total Debt Subject to Limit:	0
Percentage of Debt Limit Obligated:	0.00%

It has not been determined whether the District's Sales Tax Revenue Bonds do or do not count against the constitutional debt limit. If the Bonds do count against the constitutional debt limit, the amount of debt subject to the debt limit would increase \$90,804,000 to be \$90,804,000, or 25.58% of the statutory debt limit.

FINANCIAL SUMMARY⁽¹⁾⁽³⁾⁽⁴⁾⁽⁵⁾

Actual Value of Property, 2020:	7,099,110,054
Taxable Value of Property, 2020:	4,367,515,715
Direct General Obligation Debt:	0
Overlapping Debt:	123,924,568
Direct & Overlapping General Obligation Debt:	123,924,568
Population, 2010 US Census:	75,725
Direct Debt per Capita:	0
Total Debt per Capita:	1,637
Direct Debt to Taxable Valuation:	0.00%
Total Debt to Taxable Valuation:	2.84%
Direct Debt to Actual Valuation:	0.00%
Total Debt to Actual Valuation:	1.75%
Actual Valuation per Capita:	93,749
Taxable Valuation per Capita:	57,676

⁽¹⁾ Valuation Source: Iowa Department of Management

⁽²⁾ Utility Property Tax Replacement. Beginning in 1999, the State replaced its previous property tax assessment procedure in valuing the property of entities involved primarily in the production, delivery, service and sale of electricity and natural gas with a replacement tax formula based upon the delivery of energy by these entities. Electric and natural gas utilities now pay replacement taxes to the State in lieu of property taxes. All replacement taxes are allocated among local taxing entities by the State Department of Revenue and Finance and the Department of Management. This allocation is made in accordance with a general allocation formula developed by the Department of Management on the basis of general property tax equivalents. Properties of these utilities are exempt from the levy of property tax by political subdivisions. Utility property will continue to be valued by a special method as provided in the statute and taxed at the rate of three cents per one thousand dollars for the general fund of the State. It is possible that the general obligation debt capacity of the Issuer could be adjudicated to be proportionately reduced in future years if utility property were determined to be other than "taxable property" for purposes of computing the Issuer's debt limit under Article XI of the Constitution of the State of Iowa. There can be no assurance that future legislation will not (i) operate to reduce the amount of debt the Issuer can issue or (ii) adversely affect the Issuer's ability to levy taxes in the future for the payment of the principal of and interest on its outstanding debt obligations, including the Bonds.

⁽³⁾ Direct debt source: the Issuer

⁽⁴⁾ Overlapping Debt source: EMMA.MSRB.ORG; Treasurer, State of Iowa

⁽⁵⁾ Population source: U.S. Census

APPENDIX B – FORM OF LEGAL OPINION

DRAFT

We hereby certify that we have examined a certified transcript of the proceedings of the Board of Directors of the Dubuque Community School District in the Counties of Dubuque and Jackson, State of Iowa, and acts of administrative officers of the School District (the "Issuer"), relating to the issuance of School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021, by said Issuer, dated the date of delivery, in the denominations of \$5,000 or multiples thereof, in the aggregate amount of \$ _____ (the "Bonds").

We have examined the law and such certified proceedings and other papers as we deem necessary to render this opinion as bond counsel.

As to questions of fact material to our opinion, we have relied upon representations of the Issuer contained in the resolution authorizing issuance of the Bonds (the "Resolution") and in the certified proceedings and other certifications of public officials furnished to us, without undertaking to verify the same by independent investigation.

Based on our examination and in reliance upon the certified proceedings and other certifications described above, we are of the opinion, under existing law, as follows:

1. The Issuer is duly created and validly existing as a body corporate and politic and political subdivision of the State of Iowa with the corporate power to adopt the Resolution, perform the agreements on its part contained therein, and issue the Bonds.
2. The Resolution has been duly adopted by the Issuer and constitutes a valid and binding obligation of the Issuer enforceable upon the Issuer. The Resolution creates a valid lien on the School Infrastructure Sales, Services and Use Tax Revenues pledged by the Resolution (and defined therein) for the security of the Bonds and the Parity Bonds.

The lien of the Bonds ranks on a parity as to the pledge of revenues with respect to other Outstanding Bonds and Additional Bonds (as defined in the Resolution). The right to issue Additional Bonds is reserved upon conditions set forth in the Resolution.

3. The Bonds have been duly authorized, issued and delivered by the Issuer and are valid and binding limited obligations of the Issuer, payable solely from the sources provided therefor in the Resolution.

THE BONDS ARE NOT GENERAL OBLIGATIONS OF THE ISSUER AND THE GENERAL CREDIT AND TAXING POWERS OF THE ISSUER ARE NOT PLEDGED TO THE PAYMENT OF THE PRINCIPAL THEREOF OR INTEREST THEREON. THE ISSUER IS NOT OBLIGATED TO LEVY ANY AD VALOREM TAXES NOR TO EXPEND ANY MONIES OF THE ISSUER TO PAY THE BONDS, EXCEPT THE SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUES SPECIFICALLY PLEDGED UNDER THE RESOLUTION.

4. Interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax. The opinion set forth in the preceding sentence is subject to the condition that the Issuer comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The Issuer has covenanted to comply with all such requirements. Failure to comply with certain of such requirements may cause interest on the Bonds to be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

We express no opinion regarding the accuracy, adequacy, or completeness of the Official Statement or other offering material relating to the Bonds. Further, we express no opinion regarding tax consequences arising with respect to the Bonds other than as expressly set forth herein.

The rights of the owners of the Bonds and the enforceability of the Bonds are limited by bankruptcy, insolvency, reorganization, moratorium, and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

This opinion is given as of the date hereof, and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention, or any changes in law that may hereafter occur.

Ahlers & Cooney P.C.

APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE

CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Dubuque Community School District, State of Iowa (the "Issuer"), in connection with the issuance of \$_____ School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021 (the "Bonds") dated the date of delivery. The Bonds are being issued pursuant to a Resolution of the Issuer approved on June 28, 2021 (the "Resolution"). The Issuer covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate; Interpretation. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5). This Disclosure Certificate shall be governed by, construed and interpreted in accordance with the Rule, and, to the extent not in conflict with the Rule, the laws of the State. Nothing herein shall be interpreted to require more than required by the Rule.

Section 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Financial Information" shall mean financial information or operating data of the type included in the final Official Statement, provided at least annually by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Business Day" shall mean a day other than a Saturday or a Sunday or a day on which banks in Iowa are authorized or required by law to close.

"Dissemination Agent" shall mean the Issuer or any Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with S.E.C. Rule 15c2-12.

"Holders" shall mean the registered holders of the Bonds, as recorded in the registration books of the Registrar.

"Listed Events" shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

"Municipal Securities Rulemaking Board" or "MSRB" shall mean the Municipal Securities Rulemaking Board, 1300 I Street NW, Suite 1000, Washington, DC 20005.

"National Repository" shall mean the MSRB's Electronic Municipal Market Access website, a/k/a "EMMA" (emma.msrb.org).

"Official Statement" shall mean the Issuer's Official Statement for the Bonds, dated _____, 2021.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Rule" shall mean Rule 15c2-12 adopted by the Securities and Exchange Commission (S.E.C.) under the Securities Exchange Act of 1934, and any guidance and procedures thereunder published by the S.E.C., as the same may be amended from time to time.

"State" shall mean the State of Iowa.

Section 3. Provision of Annual Financial Information.

- a. The Issuer shall, or shall cause the Dissemination Agent to, not later than the 15th day of April of each year following the close of the Issuer's fiscal year (presently June 30th), commencing with information for the 2020/2021 fiscal year, provide to the National Repository an Annual Financial Information filing consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Financial Information filing must be submitted in such format as is required by the MSRB (currently in "searchable PDF" format). The Annual Financial Information filing may be submitted as a single document or as separate documents comprising a package. The Annual Financial Information filing may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Financial Information filing and later than the date required above for the filing of the Annual Financial Information if they are not available by that date. If the Issuer's fiscal year changes, it shall give notice of such change in

the same manner as for a Listed Event under Section 5(c).

- b. If the Issuer is unable to provide to the National Repository the Annual Financial Information by the date required in subsection (a), the Issuer shall send a notice to the Municipal Securities Rulemaking Board, if any, in substantially the form attached as Exhibit A.
- c. The Dissemination Agent shall:
 - i. each year file Annual Financial Information with the National Repository; and
 - ii. (if the Dissemination Agent is other than the Issuer), file a report with the Issuer certifying that the Annual Financial Information has been filed pursuant to this Disclosure Certificate, stating the date it was filed.

Section 4. Content of Annual Financial Information. The Issuer's Annual Financial Information filing shall contain or incorporate by reference the following:

- a. The last available audited financial statements of the Issuer for the prior fiscal year, prepared in accordance with generally accepted accounting principles promulgated by the Financial Accounting Standards Board as modified in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under State law, as in effect from time to time, or, if and to the extent such financial statements have not been prepared in accordance with generally accepted accounting principles, noting the discrepancies therefrom and the effect thereof. If the Issuer's audited financial statements for the preceding years are not available by the time Annual Financial Information is required to be filed pursuant to Section 3(a), the Annual Financial Information filing shall contain unaudited financial statements of the type included in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Financial Information when they become available.
- b. A table, schedule or other information prepared as of the end of the preceding fiscal year, of the type contained in the final Official Statement under the captions "Current Statewide Receipts of the Tax-Average Per Pupil Receipts," "Actual Historic Sales, Services and Use Tax Collections," "Estimated Future Sales, Services and Use Tax Receipts," "Historic Resident Enrollment in the School District," and "Estimated Debt Service and Coverage on the Bonds."

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which have been filed with the National Repository. The Issuer shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events.

- a. Pursuant to the provisions of this Section, the Issuer shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds in a timely manner not later than 10 Business Days after the day of the occurrence of the event:
 - i. Principal and interest payment delinquencies;
 - ii. Non-payment related defaults, if material;
 - iii. Unscheduled draws on debt service reserves reflecting financial difficulties;
 - iv. Unscheduled draws on credit enhancements relating to the Bonds reflecting financial difficulties;
 - v. Substitution of credit or liquidity providers, or their failure to perform;
 - vi. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the Series Bonds, or material events affecting the tax-exempt status of the Bonds;
 - vii. Modifications to rights of Holders of the Bonds, if material;
 - viii. Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers;
 - ix. Defeasances of the Bonds;
 - x. Release, substitution, or sale of property securing repayment of the Bonds, if material;
 - xi. Rating changes on the Bonds;
 - xii. Bankruptcy, insolvency, receivership or similar event of the Issuer;
 - xiii. The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
 - xiv. Appointment of a successor or additional trustee or the change of name of a trustee, if material;
 - xv. Incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and
 - xvi. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

Whenever the Issuer obtains the knowledge of the occurrence of a Listed Event, the Issuer shall determine if the occurrence is subject to notice only if material, and if so, shall as soon as possible determine if such event would be material under applicable federal securities laws.

If the Issuer determines that knowledge of the occurrence of a Listed Event is not subject to materiality, or determines such occurrence is subject to materiality and would be material under applicable federal securities laws, the Issuer shall promptly, but not later than 10 Business Days after the occurrence of the event, file a notice of such occurrence with the Municipal Securities Rulemaking Board through the filing with the National Repository.

Section 6. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate with respect to each Series of Bonds shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds of that Series or upon the Issuer's receipt of an opinion of nationally recognized bond counsel to the effect that, because of legislative action or final judicial action or administrative actions or proceedings, the failure of the Issuer to comply with the terms hereof will not cause Participating Underwriters to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended.

Section 7. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the Issuer pursuant to this Disclosure Certificate. The initial Dissemination Agent shall be the Issuer.

Section 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

- a. If the amendment or waiver relates to the provisions of Section 3(a), 4, or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;
- b. The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and
- c. The amendment or waiver either (i) is approved by the Holders of the Bonds in the same manner as provided in the Resolution for amendments to the Resolution with the consent of Holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the Issuer shall describe such amendment in the next Annual Financial Information filing, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Financial Information filing for the year in which the change is made will present a comparison or other discussion in narrative form (and also, if feasible, in quantitative form) describing or illustrating the material differences between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Financial Information filing or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Financial Information filing or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Certificate to update such information or include it in any future Annual Financial Information filing or notice of occurrence of a Listed Event.

Section 10. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. Direct, indirect, consequential and punitive damages shall not be recoverable by any person for any default hereunder and are hereby waived to the extent permitted by law. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

Section 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the Issuer agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the Issuer under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

Section 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriters and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 13. Rescission Rights. The Issuer hereby reserves the right to rescind this Disclosure Certificate without the consent of the Holders in the event the Rule is repealed by the S.E.C. or is ruled invalid by a federal court and the time to appeal from such decision has expired. In the event of a partial repeal or invalidation of the Rule, the Issuer hereby reserves the right to rescind those provisions of this Disclosure Certificate that were required by those parts of the Rule that are so repealed or invalidated.

Date: Date of Delivery

DUBUQUE COMMUNITY SCHOOL
DISTRICT, STATE OF IOWA

By: _____
President of the Board of Directors

ATTEST:

By: _____
Secretary of the Board of Directors

EXHIBIT A

NOTICE TO NATIONAL REPOSITORY OF FAILURE
TO FILE ANNUAL FINANCIAL INFORMATION

Name of Issuer: Dubuque Community School District, Iowa.

Name of Bond Issue: \$ _____ School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021

Dated Date of Issue: Date of Delivery

NOTICE IS HEREBY GIVEN that the Issuer has not provided Annual Financial Information with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate delivered by the Issuer in connection with the Bonds. The Issuer anticipates that the Annual Financial Information will be filed by _____.

Dated: _____ day of _____, 20____.

DUBUQUE COMMUNITY SCHOOL
DISTRICT, STATE OF IOWA

By: _____
Its: _____

New Business

Recommendations:

✓ I move that the Board of Education approve the Proclamation recognizing Marshallese Constitution Day and authorize the President and Secretary to sign on behalf of the Board [after vote, President will read the proclamation]

✓ I move that the Board of Education appoint _____ as a Director to complete the term vacated by Mike Donohue until a successor is determined and seated following the November 2, 2021, regular school election

✓ I move that the Board of Education take no further disciplinary action related to student #814462 at this time



Proclamation

WHEREAS, the citizens of the Republic of the Marshall Islands celebrate their Constitution Day on May 1 each year to commemorate the day 42 years ago when a new Constitution was adopted and status as an independent republic was achieved; and

WHEREAS, the Dubuque Community School District and our greater community benefit from a very vibrant Marshallese community that is rich with tradition; and

WHEREAS, celebration of Marshallese Constitution Day in the Marshall Islands would traditionally be focused on island culture, with games of tug-o-war, husking a coconut, and canoe racing; and in the United States is celebrated with basketball, softball and volleyball tournaments; and

WHEREAS, the observance of Marshallese Constitution Day in the United States is held on the three-day Memorial Day weekend, and the Marshallese community will recognize it with a celebration open to all members of the Dubuque community.

NOW THEREFORE, I, Tami Ryan, on behalf of the Dubuque Community School District Board of Education, do hereby proclaim May 1, as:

A CELEBRATION OF MARSHALLESE CONSTITUTION DAY

Signed this 10th Day of May, 2021.

Tamara L. Ryan, *President*
BOARD OF EDUCATION

ATTEST:

Joni Lucas, *Secretary*
BOARD OF EDUCATION

I'm interested in filling Mike Donohue's vacated board seat when Mike departs this summer. I'm always glad to help the district in any way and serving on an interim basis by filling Mike's seat until an election can be held for that seat, presumably this fall, is something I'd be happy to do. FYI at this point I have no interest in running again for the board in this next election in the fall. I'm sure the district will be in great shape no matter whom they select to fill Mike's spot. Regardless of the outcome, I truly wish the district and the board well. Thank you!

Tom Barton, President
Barton Wealth Management, LLC
Wells Fargo Advisors Financial Network
4991 Radford Ct., Dubuque, IA 52002
(563) 556-1000

Behavior Detail Report

Name: Grade: 05

20-21 Audubon Elementary

Total Demerits: 0

Total Points: 0

Date: 04/15/2021 Time: 10:00 AM	
Submitted By: Kruse, Samantha	
Alignment: Discipline	Damages: 0.00
Location: Hallway/Breezeway	Location Description:
Context: Other	Context Description:
Incident Details:	
Event: Major-Physical aggression with injury	Role: Offender
Demerits/Points: 0	
Injury: No Injury	Injury Description:
Medical Service Provided: No	
Participant Details:	<p>Student was at the BD entrance with the door open. Staff told Student the door needed to be closed and attempted to shut the door. Student did not want the door closed and began kicking staff in the legs. Student also pinned staff's hand in the door causing injury and bruising to the top of staff's hand.</p> <p>Student then spent some time outside the BD entrance. Student pulled weeds out of the landscaping and dug in woodchips. Student became upset with another student looking at him through the window. Student began threatening the other student, pounding on the door and window, and throwing large woodchips and rocks at the building.</p> <p>Student also spent time outside shaking school and street signs, running in and out of the street, and threw woodchips at staff.</p> <p>Staff decided to ask the School Resource Officer to come by to visit with Student. When the SRO arrived Student was making his way around the building and was hitting staff vehicles with large weeds. Student expressed a variety of feelings with the SRO and eventually agreed to try making the rest of his day better and return to the building to get back to work.</p> <p>Upon returning to the BD classroom, Student asked to take a break on his computer. Staff told him that was not an option and Student began to escalate again.</p> <p>Student blamed staff for making him mad. Staff tried to explain to Student that when he asks a question there is always a chance he is not going to get an answer he is looking for. Student responded by saying he was only looking for a 'yes' answer, and staff explained it was against district policy to allow students to use computers for non-academics.</p> <p>Staff gave Student the choice of starting his ISASP testing on the computer or he could take a break, but the computer would have to be given to staff. Student exclaimed he did not have to follow those choices and that staff could not take his computer away from him, that that would be stealing.</p> <p>Staff told Student they were going to take the computer. Student became physically aggressive and crouched over his computer. Staff utilized QBS release techniques to free Student's grasp on the computer and moved the computer out of the way.</p> <p>Before staff could move away from Student, he punched staff in the left forearm with a closed fist and stomped on staff's right foot with his foot. Staff then began guiding Student out of the classroom. The school SROs saw the assault through the BD entrance and intercepted Student at the classroom door. Student agreed to go to the little room with the SRO to talk.</p> <p>During this conversation as Student de-escalated, he calmly told Officer Gudenkauf he was going to get a knife from his house and kill Mrs. Kruse.</p> <p>At this point, Student's mother was called and was requested by Officer Gudenkauf to take Student to Mercy Psych ward for evaluation. They spent the afternoon there and were released due to no beds available. In the past visits to Mercy for Student they are either told he is too young to be served, or no beds available.</p>
Resolution 1:	
Assign Date:	Parent Conference
Start Date:	04/15/2021
End Date:	Start Time:
Behavior Admin Staff Name: Glaser, Edward	End Time: