

DUBUQUE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION
Forum, 2300 Chaney Road

ANNUAL MEETING December 12, 2022 5:30 p.m.
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- I. Call to Order & Roll Call
- II. Pledge of Allegiance
- III. Approve the Agenda (p. 1-3)
- IV. Approve the Minutes of Previous Board Meetings
 - A. Regular Meeting – November 14, 2022 (p. 4-6)
- V. Public Hearing – Proposed 2023-2024 School Calendar (p.7)
 - A. Overview of Calendar
 - B. Receive and File Proof of Publication and Authorize Payment of Publication Costs (p. 8)
 - C. Public Comments
 - D. Approve 2023-2024 School Calendar (p. 9)
- VI. Public Hearing – Roosevelt Middle School Roof Replacement (p. 10)
 - A. Overview of Project
 - B. Receive and File Proof of Publication and Authorize Payment of Publication Costs (p. 11)
 - C. Public Comments
 - D. Adopt Plans, Specifications, Form of Contract and Estimated Total Cost
 - E. Reporting of Bids
 - F. Award Construction Contract to Jim Giese Commercial Roofing, Inc. (p. 12)
- VII. Board Salutes
 - A. Teacher of the Year – Kellie Ricke
- VIII. Visitors and Open Forum (p. 13)
 - A. Nick Hess –What’s Going Well
- IX. Consent Agenda (p. 14)
 - A. Treasurer’s Report (p.15)
 - 1. June 30, 2022 Annual Settlement (p. 16)
 - B. Budget Report (p. 17-25)
 - C. Listing of Accounts Payable (p. 26-44)
 - D. Facilities/Support Services Committee
 - 1. Minutes of December 5, 2022 (p. 45-47)
 - 2. Personnel Report (p. 48-53)
 - 3. Professional Service/Purchase Contracts (p. 54)
 - 4. PMIC/General Education Students (p. 55)
 - 5. Special Education Students (p. 56)
 - E. Educational Programs/Policy Committee
 - 1. Minutes of December 6, 2022 (p. 57-58)
 - 2. Policy #4618 – Employee Expression (p. 59)
 - 3. Policy #6223 – School Library (p. 60)
 - 4. Policy #6226 – Instructional Materials Selection (p. 61-74)
 - 5. Policy #6231 – Technology and Instructional Materials (p. 75)
 - 6. Policy #8060 – Purchasing (p. 76-77)

- 2nd Reading:
5. Policy #1100 – Curriculum Development (p. 78-84)
 6. Policy #1101 – Instructional Materials Selection (p. 85)
 7. Policy #4619 – Licensed Employee Professional Development (p. 86)
- F. Teacher Quality Committee
 1. Minutes of November 15, 2022 (p. 87)
 - G. Equity Committee
 1. Minutes of November 28, 2022 (p. 88-89)
 - H. Activities Council
 1. Minutes of November 30, 2022 (p. 90-92)
 - I. District/School Improvement Leadership Team
- X. Facilities/Support Services Committee Report – L. Wittman
 - A. Receive and Approve the Comprehensive Annual Financial Report (p. 93-269)
 - B. Tentatively Approve Plans, Specifications, Form of Contract and Estimate of Total Cost for the Transportation Fueling System Replacement Project and Set the Date, Time, and Location for Public Hearing (p. 270-272)
 - C. Tentatively Approve Plans, Specifications, Form of Contract and Estimate of Total Cost for the Sageville Elementary School Solar Panel Project and Set Date, Time, and Location for Public Hearing (p. 273-276)
 - D. Tentatively Approve Plans, Specifications, Form of Contract and Estimate of Total Cost for the Lincoln School Playground Project and Set Date, Time, and Location for Public Hearing (p. 277-280)
 - XI. Educational Programs/Policy Committee Report – N. Bradley
 - A. Approve Physical Education Exemption Request (p. 281-283)
 - XII. New Business
 - A. Approve Board Meetings Time and Place (p. 284)
 - B. Name Official Publication
 - C. Name Legal Counsel
 - D. Approve Banks as Depositories of District Funds
 - E. Consider Further Disciplinary Action (p. 285)
 - XIII. Nomination and Election of Board President
 - A. Administer Oath of Office (p. 286)
 - XIV. Nomination and Election of Board Vice President
 - A. Administer Oath of Office (p. 287)
 - XV. Appointment of Board Secretary
 - A. Administer Oath of Office (p. 288)
 - XVI. Appointment of Board Treasurer
 - A. Administer Oath of Office (p. 289)
 - XVII. Board Member or Administrative Issues (non-agenda items)
 - XVIII. 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 of November 14th, 2022, as submitted.

DUBUQUE COMMUNITY SCHOOL DISTRICT
Regular Meeting
November 14, 2022

President Parks called the meeting to order at 5:30 p.m. at the Forum with the following members present: Bradley, Jones, Parks, Prochaska, Ryan, and Wittman. Absent: Jones and Sainci. Additional officers of the Board present: Kelleher, Mauss, Hawkins.

The Pledge of Allegiance was recited and was led by Carver Elementary students.

Moved (Wittman) and seconded (Prochaska) to approve the agenda as submitted. Motion carried 5-0.

Moved (Prochaska) and seconded (Bradley) to approve the minutes of the regular meeting of October 10th, the Special Meeting of October 24th, and the Special Meeting of November 10th, 2022, as submitted. Motion carried 5-0.

Board Salutes:

- Jason Mathewson, from Mr. Quix Printing, for assisting the District's print center with new equipment that was purchased.
- District Boys and Girls Cross Country Teams and coaches for their accomplishments at the state cross country meet in Marshalltown.
- Hempstead Tennis Coach Sara Loetscher, US Tennis Associations Iowa Coach of the Year
- Maya England, senior at Hempstead recipient of the NAACP Developing and Demanding One's Mental Health Excellence Minority Student Athlete of the Year Award
 - Alex Dixon, junior, at Dubuque Senior received honorable mention
 - Brendon Zheng, sophomore at Hempstead received honorable mention

Moved (Wittman) and seconded (Ryan) to suspend the rules of order and go into open forum. Motion carried 5-0.

Andy Peterson, Principal at Carver Elementary, presented to the board as to what is going well at Carver Elementary School.

Nick Rossman, Library Director at Carnegie-Stout Public Library, thanked the Board for approving the student access agreement with the District.

Moved (Ryan) and seconded (Prochaska) to reinstate the rules of order and return to regular session. Motion carried 5-0.

Moved (Bradley) and seconded (Wittman) to approve those items listed in the consent agenda. Motion carried 5-0.

Moved (Wittman) and seconded (Prochaska) that the Board of Education approve Change Order #4 to Tricon Construction Company on the Senior High School Renovation Phase II Project in the increased amount of \$99,473.88. Motion carried 5-0.

Moved (Wittman) and seconded (Prochaska) that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Senior High School Phase II Project-Furnishings, Fixtures & Equipment Bid Package No. 2 and set the date, time, and location of Public Hearing as January 3, 2023, at 4:30 p.m., at the Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa, for a hearing thereon and further authorize the advertisement for competitive bids. Motion carried 5-0.

Moved (Wittman) and seconded (Prochaska) that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Eisenhower Elementary School Mechanical Replacement Project and set the date, time, and location of Public Hearing as January 3, 2023, at 4:30 p.m., at the Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa, for a hearing thereon and further authorize the advertisement for competitive bids. Motion carried 5-0.

Moved (Wittman) and seconded (Prochaska) that the Board of Education authorize the submission of the request to the School Budget Review Committee in the amount of \$375,804.00 for open enrolled out students who were not included in the district's previous year certified enrollment count. Motion carried 5-0.

Moved (Wittman) and seconded (Prochaska) that the Board of Education authorize the submission of the request to the School Budget Review Committee for a modified supplemental amount of \$167,237.28 related to the English language learning program for students who have exceeded five years of weighting that are included on the Fall 2022 certified enrollment headcount. Motion carried 5-0.

Moved (Bradley) and seconded (Wittman) that the Board of Education adopt the resolution that grants our delegate, Tami Ryan, the full authority to cast the district's weighted vote at the Director District 8 Convention on December 1, 2022. Motion carried 5-0.

Moved (Prochaska) and seconded (Bradley) to set the date, time, and place for public hearing on the proposed 2023-2024 and 2024-2025 school calendars as December 12, 2022, at 5:30 p.m. at the Forum. Motion carried 5-0.

Moved (Ryan) and seconded (Bradley) that the Board of Education take no further disciplinary action Related to student #828705 and #809926, at this time. Motion carried 5-0.

Superintendent Hawkins reminded the public about the videos and survey for the middle school consolidation on the Dubuque Community School District website.

President Parks declared the meeting adjourned at 6:02 p.m.



Carolyn Mauss, Secretary
Board of Education

School Calendar Public Hearing

Recommendations:

Overview of Calendar

✓ I move that the Board of Education receive and file proof of publication of Notice of Public Hearing on the proposed 2023-2024 school calendar and authorize payment of the legal notice publication costs to the *Telegraph-Herald*

✓ I move that the Board of Education open the public hearing to allow public comments

Public Comments

✓ I move that the Board of Education close the public hearing and return to regular session

✓ I move that the Board of Education approve the 2023-2024 school calendar as presented

Dubuque Community School District

Notice of Public Hearing

Notice is hereby given that the Board of Education of the Dubuque Community School District will meet on Monday, December 12, 2022, at 5:30 p.m., at the Forum, 2300 Chaney Road, Dubuque, Iowa, to hold a public hearing on the 2023-2024 and 2024-2025 school calendars, pursuant to Iowa Code, Section 279.10.

The school calendars are available for review by any interested party on the district's web site at www.dbqschools.org. Any interested person may appear at the Public Hearing in support of or objection to the school calendars or may file written objection with the Board Secretary prior to the time fixed for the Public Hearing.

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

By: Carolyn Mauss, Secretary
Board of Education

DRAFT

DUBUQUE COMMUNITY SCHOOL DISTRICT 2023-2024 SCHOOL CALENDAR

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

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

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

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

AUGUST

15, 16, 17, 18, 21: Professional-Learning Days
 22: Orientation for Grades PreK-5, 6, 9
 (scheduled by schools during this timeframe)
 23: First Day of School for Grades K-12
 25: First Day of Preschool
 25: One-Hour Late Start

SEPTEMBER

1, 8, 15, 22, 29: One-Hour Late Start
 4: No School (Labor Day)

OCTOBER

6: No School (Professional-Learning Day)
 13, 20: One-Hour Late Start
 19, 23, 24, 25, 26: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 26-27: No School

NOVEMBER

3, 10, 17: One-Hour Late Start
 16: First Trimester Ends
 22: No School (Half-Day Professional Learning
 paid for by Teacher Quality Committee)
 23, 24: No School (Thanksgiving)

DECEMBER

1, 8, 15, 22: One-Hour Late Start
 25-29: No School (Winter Break)

JANUARY

1: No School (Winter Break)
 5, 12, 19, 26: One-Hour Late Start
 12: First Semester Ends (High School)
 15: No School (Martin Luther King Jr. Day)
 16: No School (Professional-Learning Day)

FEBRUARY

2: No School (Professional-Learning Day)
 9, 16: One-Hour Late Start
 15, 19, 20, 21, 22: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 22, 23: No School
 26: Second Trimester Ends

MARCH

1, 8, 22: One-Hour Late Start
 11-15: No School (Spring Break)
 29: No School

APRIL

5, 12, 19, 26: One-Hour Late Start












MAY

3, 10, 17, 24: One-Hour Late Start
 21: Last Day for Seniors
 25: Graduation at Dalzell Field
 (Hempstead at 10 a.m., Senior at 3 p.m.)
 27: No School (Memorial Day)
 29: Last Scheduled Day of Classes
 30: Staff Professional-Learning Day
 (or following last day of school)
 30, 31: Make-up Day if Needed


JUNE

3, 4, 5: Make-up Day if Needed

Additional make-up days will be added to
 the end of the school year, if necessary.

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


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


24 Let your fingers do the walking... No internet access?
 The answers to two common questions are a phone call away.
 » SCHOOL LUNCH HOTLINE: 563/552-3250
 » WEATHER HOTLINE: 563/552-3035

Public Hearing – Roosevelt Middle School Roof Replacement

Recommendations:

Overview of Project

✓ I move that the Board of Education receive and file proof of publication of Notice of Public Hearing on the Roosevelt Middle School Roof Replacement Project and authorize payment of the legal notice publication costs to the *Telegraph Herald*

Public Comment

✓ I move that the Board of Education approve the authorizing resolution as submitted adopting the plans, specifications, form of contract and estimated total cost of the Roosevelt Middle School Roof Replacement

Review of bids

✓ I move that the Board of Education approve and award the construction bid for the Roosevelt Middle School Roof Replacement Project, as recommended and further outlined in the authorizing resolution, to Jim Giese Commercial Roofing, Inc. in the amount of \$974,135.00

NOTICE OF PUBLIC HEARING

DUBUQUE COMMUNITY SCHOOL DISTRICT

Notice is hereby given that the Board of Education of the Dubuque Community School District will hold a public hearing in accordance with the *Code of Iowa, Chapter 26*, on Monday, December 12, 2022, at 5:30 o'clock p.m., Central Standard Time, at the Administration Office of the School District (Forum Building), 2300 Chaney Road, Dubuque, Iowa 52001-3095 for the purpose of hearing or receiving any objections to the adoption of the proposed drawings, specifications and form of contract (the "Documents") and estimated cost for a public improvement project at the Roosevelt Middle School, 2001 Radford Road, in the City of Dubuque, Iowa.

**ROOSEVELT MIDDLE SCHOOL ROOF REPLACEMENT
DUBUQUE COMMUNITY SCHOOL DISTRICT**

The proposed Documents are available for examination, prior to the public hearing, at the Dubuque Community School District Buildings and Grounds Building, 2300 Chaney Road, Dubuque, Iowa 52001. Written objections concerning the Documents or the estimated cost of the Project are to be filed with the Secretary of the Board of Education at the Forum Building at or prior to the public hearing. At the public hearing, any person interested may appear and file objections to the Documents or the estimated cost of the Project or comment in favor thereof. The Board shall hear said objections and any evidence for or against the Documents or estimated cost of the Project. At the conclusion of the public hearing, the Board shall render its decision with respect to said objections.

Published upon order of the Dubuque Community School District

By: Carolyn Mauss, Board Secretary

Publish: November 29, 2022, in the *Dubuque Telegraph Herald*

Roosevelt Middle School Roof Replacement
Authorizing Resolution

Adopting plans, specifications, form of contract and estimated total cost of the Roosevelt Middle School Roof Replacement Project: Whereas, on the 3rd day of October, 2022, plans specifications, form of contract and the estimated total costs were initially filed with the Secretary for the construction of certain public improvements described in general as the Roosevelt Middle School Roof Replacement Project; and Whereas, a notice of hearing on the plans, specifications, form of contract and estimate of total cost for said public improvements was published as required by law; Now, therefore, be it resolved by the Board of Education of the Dubuque Community School District, Dubuque, Iowa: Section 1. That the said plans, specifications, form of contract and the estimated total cost for the Roosevelt Middle School Roof Replacement Project are hereby approved and adopted as the plans, specifications, form of contract and estimated total cost for said public improvement, as described in the preamble of this Resolution.

Making award of construction contract: Be it resolved by the Board of Education of the Dubuque Community School District, Dubuque, Iowa: Section 1. That the following bid for the Roosevelt Middle School Roof Replacement Project, described in the plans and specifications heretofore adopted by this Board, is accepted, the same being the lowest responsive, responsible bid received for such work, as follows:

Contractor: Jim Giese Commercial Roofing, Inc.

Amount of base bid: \$864,995.00

Alternate 1: Roofing System Membrane and Warranty \$109,140.00

Grand Total: \$974,135.00

Section 2. That the President and Secretary are hereby directed to execute a contract with the contractor, such contract not to be binding on the District until approved by this Board.

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
December 12, 2022

Treasurer's Report For All District Funds

Month of November 2022

Cash (per bank statements) and Investments, beginning of month	\$ 99,311,929.12
Bank Account Deposits/Other Credits Total (Receipts)	29,357,475.15
Bank Account Checks/Other Debits Total (Disbursements)	(31,461,498.81)
Cash (per bank statement) and Investments, end of month	<u>\$ 97,207,905.46</u>

<u>Depositories</u>	<u>End of Month - November 2022</u>		
	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
Premier Bank	\$ 16,118,348.87	\$ -	\$ 16,118,348.87
Dubuque Bank & Trust	-	1,000,000.00	1,000,000.00
Fidelity Bank	24,237,870.86	-	24,237,870.86
MidwestOne - Senior Renovation	13,664,227.34	-	13,664,227.34
MidwestOne - Bond Reserve	-	2,277,626.93	2,277,626.93
DuTrac Community Credit Union - Senior Renovation	33.44	-	33.44
DuTrac Community Credit Union - Bond Reserve	-	2,909,793.02	2,909,793.02
Dutracs Community Credit Union	-	37,000,005.00	37,000,005.00
	<u>\$ 54,020,480.51</u>	<u>\$ 43,187,424.95</u>	<u>\$ 97,207,905.46</u>

<u>Reconciling Items</u>	
Deposits In Transit	68,404.67
Outstanding Checks/ACHs	(3,857,741.62)
Reconciled Cash and Investment Balance	<u>\$ 93,418,568.51</u>

<u>Cash and Investment Balances by Fund</u>	
General Fund	\$ 37,697,958.85
Scholarship Fund	127,269.43
Student Activity Fund	855,327.99
Management Fund	7,582,166.63
SAVE Fund	29,013,788.62
PPEL Fund	7,906,363.79
Debt Service Fund	5,367,162.92
Nutrition Fund	4,108,987.18
Clearing Fund	720,765.35
Agency Fund	38,777.75
Total Cash and Investment Balance	<u>\$ 93,418,568.51</u>

At November 30, 2022, there are no interfund loans.

Kevin Kelleher, Treasurer

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
July 18, 2022

Treasurer's Report For All District Funds
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Month of June 2022 - Revised

Cash (per bank statements) and Investments, beginning of month	\$ 111,623,507.47
Bank Account Deposits/Other Credits Total (Receipts)	20,854,774.41
Bank Account Checks/Other Debits Total (Disbursements)	(26,265,453.25)
Cash (per bank statement) and Investments, end of month	<u><u>\$ 106,212,828.63</u></u>

<u>Depositories</u>	<u>End of Month - June 2022</u>		
	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
Premier Bank	\$ 19,035,464.05	\$ -	\$ 19,035,464.05
Dubuque Bank & Trust	-	1,000,000.00	1,000,000.00
Fidelity Bank	29,984,473.46	-	29,984,473.46
MidwestOne - Senior Renovation	15,033,806.19	-	15,033,806.19
MidwestOne - Bond Reserve	-	2,272,496.92	2,272,496.92
DuTrac Community Credit Union - Senior Renovation	3,976,789.99	-	3,976,789.99
DuTrac Community Credit Union - Bond Reserve	-	2,909,793.02	2,909,793.02
Dutracs Community Credit Union	-	32,000,005.00	32,000,005.00
	<u><u>\$ 68,030,533.69</u></u>	<u><u>\$ 38,182,294.94</u></u>	<u><u>\$ 106,212,828.63</u></u>

<u>Reconciling Items</u>	
Deposits In Transit	55,150.51
Outstanding Checks/ACHs	(3,686,170.91)
Reconciled Cash and Investment Balance	<u><u>\$ 102,581,808.23</u></u>

<u>Cash and Investment Balances by Fund</u>	
General Fund	\$ 38,549,933.30
Student Activity Fund	829,658.55
Management Fund	8,042,242.30
SAVE Fund	33,136,244.44
PPEL Fund	8,270,792.49
Debt Service Fund	8,899,547.65
Nutrition Fund	3,892,462.26
Clearing Fund	797,436.36
Scholarship Fund	32,009.91
Agency Fund	131,480.97
Total Cash and Investment Balance	<u><u>\$ 102,581,808.23</u></u>

At June 30, 2022, there are no interfund loans.

Kevin Kelleher, Treasurer

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

Fiscal Year: 2022-2023

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 11/1/2022

To Date: 11/30/2022

☒ 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	\$85,765,021.79	\$7,392,938.69	\$24,372,815.13	\$61,392,206.66	\$62,171,693.36	(\$779,486.70)	-0.91%
10.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$31,402,855.50	\$2,713,049.29	\$9,255,536.14	\$22,147,319.36	\$22,650,235.76	(\$502,916.40)	-1.60%
10.0000.0000.000.0000.000300	PURCHASED SERVICES	\$4,611,328.57	\$716,885.80	\$2,221,019.45	\$2,390,309.12	\$2,046,033.72	\$344,275.40	7.47%
10.0000.0000.000.0000.000400	PROPERTY SERVICES	\$492,800.00	\$39,078.58	\$177,374.01	\$315,425.99	\$279,760.84	\$35,665.15	7.24%
10.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$3,477,089.97	\$117,242.09	\$784,650.10	\$2,692,439.87	\$166,161.93	\$2,526,277.94	72.65%
10.0000.0000.000.0000.000600	SUPPLIES	\$9,765,504.75	\$466,890.86	\$2,211,260.83	\$7,554,243.92	\$1,887,308.02	\$5,666,935.90	58.03%
10.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$188,908.12	\$15,963.37	\$201,039.93	(\$12,131.81)	\$58,791.95	(\$70,923.76)	-37.54%
10.0000.0000.000.0000.000800	MISCELLANEOUS	\$54,523.32	\$7,104.83	\$44,743.54	\$9,779.78	\$670.00	\$9,109.78	16.71%
10.0000.0000.000.0000.000900	FUND TRANSFERS	\$8,947,545.02	\$458,340.00	\$1,833,360.00	\$7,114,185.02	\$0.00	\$7,114,185.02	79.51%
	FUND: GENERAL FUND - 10	\$144,705,577.04	\$11,927,493.51	\$41,101,799.13	\$103,603,777.91	\$89,260,655.58	\$14,343,122.33	9.91%
19.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$6,000.00	(\$6,000.00)	\$0.00	(\$6,000.00)	0.00%
19.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$0.00	\$248.00	(\$248.00)	\$0.00	(\$248.00)	0.00%
19.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: NON-FIDUCIARY SCHOLARSHIP FUNDS - 19	\$0.00	\$0.00	\$6,248.00	(\$6,248.00)	\$0.00	(\$6,248.00)	0.00%
21.0000.0000.000.0000.000100	SALARIES	\$0.00	\$6,754.36	\$42,060.37	(\$42,060.37)	\$19,151.30	(\$61,211.67)	0.00%
21.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$1,011.76	\$5,959.75	(\$5,959.75)	\$1,262.46	(\$7,222.21)	0.00%
21.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$3,111.94	\$22,973.94	(\$22,973.94)	\$12,818.06	(\$35,792.00)	0.00%
21.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$2,153.77	\$2,715.95	(\$2,715.95)	\$250.78	(\$2,966.73)	0.00%
21.0000.0000.000.0000.000600	SUPPLIES	\$1,236,000.00	\$62,341.27	\$415,048.30	\$820,951.70	\$141,659.13	\$679,292.57	54.96%
21.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$12,165.47	\$21,324.06	(\$21,324.06)	\$8,657.79	(\$29,981.85)	0.00%
21.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$2,402.21	\$18,561.49	(\$18,561.49)	\$1,487.00	(\$20,048.49)	0.00%
21.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: STUDENT ACTIVITY FUND - 21	\$1,236,000.00	\$89,940.78	\$528,643.86	\$707,356.14	\$185,286.52	\$522,069.62	42.24%
22.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$1,495,000.00	\$34,753.14	\$1,501,156.67	(\$6,156.67)	\$20,000.00	(\$26,156.67)	-1.75%
22.0000.0000.000.0000.000300	PURCHASED SERVICES	\$362,000.00	\$0.00	\$0.00	\$362,000.00	\$0.00	\$362,000.00	100.00%
22.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$3,013,000.00	\$382,411.25	\$2,148,454.72	\$864,545.28	\$448,038.25	\$416,507.03	13.82%
	FUND: MANAGEMENT LEVY - 22	\$4,870,000.00	\$417,164.39	\$3,649,611.39	\$1,220,388.61	\$468,038.25	\$752,350.36	15.45%
33.0000.0000.000.0000.000300	PURCHASED SERVICES	\$1,115,000.00	\$180,030.66	\$1,225,507.28	(\$110,507.28)	\$592,133.89	(\$702,641.17)	-63.02%
33.0000.0000.000.0000.000400	PROPERTY SERVICES	\$12,000,000.00	\$780,225.14	\$4,993,943.90	\$7,006,056.10	\$12,734,617.51	(\$5,728,561.41)	-47.74%
33.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$13,966.12	\$57,840.48	(\$57,840.48)	\$64,020.36	(\$121,860.84)	0.00%
33.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$0.00	\$10,407.00	(\$10,407.00)	\$144,272.60	(\$154,679.60)	0.00%
33.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$3,500,000.00	\$0.00	\$15,163.22	\$3,484,836.78	\$1,124,814.40	\$2,360,022.38	67.43%
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	\$7,358,630.00	\$613,219.17	\$3,066,095.85	\$4,292,534.15	\$0.00	\$4,292,534.15	58.33%
	FUND: SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) - 33	\$23,973,630.00	\$1,587,441.09	\$9,368,957.73	\$14,604,672.27	\$14,659,858.76	(\$55,186.49)	-0.23%
36.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$72,954.74	\$225,947.91	(\$225,947.91)	\$257,950.87	(\$483,898.78)	0.00%
36.0000.0000.000.0000.000400	PROPERTY SERVICES	\$6,653,630.00	\$30,941.94	\$1,818,020.36	\$4,835,609.64	\$855,629.41	\$3,979,980.23	59.82%
36.0000.0000.000.0000.000600	SUPPLIES	\$100,000.00	\$20,740.62	\$53,391.02	\$46,608.98	\$70,707.00	(\$24,098.02)	-24.10%
36.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$1,452,000.00	\$50,100.04	\$1,167,430.76	\$284,569.24	\$1,945,485.70	(\$1,660,916.46)	-114.39%
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	\$8,205,630.00	\$174,737.34	\$3,264,790.05	\$4,940,839.95	\$3,129,772.98	\$1,811,066.97	22.07%
40.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40.0000.0000.000.0000.000800	MISCELLANEOUS	\$7,776,440.00	\$0.00	\$6,623,123.68	\$1,153,316.32	\$0.00	\$1,153,316.32	14.83%
40.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

Fiscal Year: 2022-2023

☐ Subtotal by Collapse Mask
 ☐ Include pre encumbrance
 ☒ Print accounts with zero balance
 ☒ Filter Encumbrance Detail by Date Range
☐ Exclude Inactive Accounts with zero balance

From Date: 11/1/2022

To Date: 11/30/2022

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: DEBT SERVICE FUND - 40	\$7,776,440.00	\$0.00	\$6,623,123.68	\$1,153,316.32	\$0.00	\$1,153,316.32	14.83%
61.0000.0000.000.0000.000100	SALARIES	\$5,022,619.42	\$195,396.38	\$618,871.22	\$4,403,748.20	\$1,456,714.30	\$2,947,033.90	58.68%
61.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$704,313.55	\$72,173.81	\$296,710.19	\$407,603.36	\$527,081.20	(\$119,477.84)	-16.96%
61.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$5,800.00	(\$5,800.00)	\$0.00	(\$5,800.00)	0.00%
61.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$3,852.00	\$23,321.34	(\$23,321.34)	\$3,472.87	(\$26,794.21)	0.00%
61.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61.0000.0000.000.0000.000600	SUPPLIES	\$4,442,700.00	\$274,599.27	\$927,824.64	\$3,514,875.36	\$529,536.86	\$2,985,338.50	67.20%
61.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: SCHOOL NUTRITION FUND - 61	\$10,169,632.97	\$546,021.46	\$1,872,527.39	\$8,297,105.58	\$2,516,805.23	\$5,780,300.35	56.84%
76.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$153,243.54	\$1,003,022.95	(\$1,003,022.95)	\$1,373,398.36	(\$2,376,421.31)	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	\$8,624.97	\$47,956.11	(\$47,956.11)	\$65,273.89	(\$113,230.00)	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	\$161,868.51	\$1,050,979.06	(\$1,050,979.06)	\$1,438,672.25	(\$2,489,651.31)	0.00%
91.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$2,453.21	\$11,574.30	(\$11,574.30)	\$2,109.32	(\$13,683.62)	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	\$2,453.21	\$11,574.30	(\$11,574.30)	\$2,109.32	(\$13,683.62)	0.00%
Grand Total:		\$200,936,910.01	\$14,907,120.29	\$67,478,254.59	\$133,458,655.42	\$111,661,198.89	\$21,797,456.53	10.85%

End of Report

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2022-2023 From Date:11/1/2022 To Date:11/30/2022

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	(\$35,514,916.00)	(\$1,323,776.16)	(\$20,961,003.59)	\$0.00	(\$14,553,912.41)	59.02%
001112 - CASH RESERVE PROPERTY TAX	(\$4,613,729.00)	\$0.00	\$0.00	\$0.00	(\$4,613,729.00)	0.00%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001114 - INST SUPPORT PROPERTY TAX	(\$5,598,898.00)	(\$180,457.61)	(\$2,856,381.82)	\$0.00	(\$2,742,516.18)	51.02%
001171 - UTILITY REPLACEMENT TAX	(\$941,608.00)	(\$297,008.59)	(\$475,811.73)	\$0.00	(\$465,796.27)	50.53%
001191 - MOBILE HOME TAX	(\$100,000.00)	(\$6,639.76)	(\$68,994.54)	\$0.00	(\$31,005.46)	68.99%
001311 - TUITION/INDIVID/REG ED	\$0.00	\$0.00	(\$3,708.00)	\$0.00	\$3,708.00	0.00%
001313 - TUITION/INDIVID/DRIVER ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001314 - TUITION/INDIVID/OUT OF ST	(\$7,000.00)	\$0.00	\$0.00	\$0.00	(\$7,000.00)	0.00%
001321 - TUITION/LEA'S - REG EDUC	(\$11,945.00)	\$0.00	\$0.00	\$0.00	(\$11,945.00)	0.00%
001322 - TUITION/LEA'S SPEC EDUC	(\$750,000.00)	\$0.00	(\$852,775.22)	\$0.00	\$102,775.22	113.70%
001323 - TUIT/LEA/OPEN ENR/REG ED	(\$300,000.00)	\$0.00	(\$23,568.05)	\$0.00	(\$276,431.95)	7.86%
001361 - TUITION/SUM SCH/REG ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001411 - TRANS/FEES/REG ED/PUBLIC	(\$15,000.00)	(\$487.50)	(\$31,495.00)	\$0.00	\$16,495.00	209.97%
001441 - TRANS FEES/PRIVATE	(\$15,000.00)	(\$10,476.04)	(\$22,047.28)	\$0.00	\$7,047.28	146.98%
001510 - INTEREST	(\$75,000.00)	(\$122,194.62)	(\$191,750.75)	\$0.00	\$116,750.75	255.67%
001720 - BOOKSTORE & SUPPLY SALES	(\$1,000.00)	(\$14.00)	(\$85.00)	\$0.00	(\$915.00)	8.50%
001740 - STUDENT FEES REVENUE	(\$80,000.00)	(\$5,196.65)	(\$21,036.64)	\$0.00	(\$58,963.36)	26.30%
001748 - STUDENT FEES - CONTEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001910 - PROPERTY RENTAL	(\$125,000.00)	(\$35,955.92)	(\$99,016.00)	\$0.00	(\$25,984.00)	79.21%
001920 - DONATIONS/CONTRIBUTIONS	(\$200,000.00)	(\$36,462.92)	(\$148,631.24)	\$0.00	(\$51,368.76)	74.32%
001921 - DRA GRANT	(\$120,000.00)	\$0.00	(\$135,000.00)	\$0.00	\$15,000.00	112.50%
001924 - MCELROY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	(\$80,000.00)	(\$12,357.09)	(\$30,899.65)	\$0.00	(\$49,100.35)	38.62%
001942 - TEXTBOOK FEES - PUBLIC	(\$500,000.00)	(\$15,812.31)	(\$465,491.69)	\$85.00	(\$34,593.31)	93.08%
001945 - TEXTBOOK FINES/PENALTIES	(\$10,000.00)	(\$964.91)	(\$5,945.85)	\$0.00	(\$4,054.15)	59.46%
001954 - LEA/AEA OTHER SERVICES	(\$46,000.00)	\$0.00	\$0.00	\$0.00	(\$46,000.00)	0.00%
001956 - CURRICULUM COORDINATOR TO AEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001958 - MISC REV FROM LEA/AEA	\$0.00	\$0.00	(\$45.90)	\$0.00	\$45.90	0.00%
001989 - OTHER REFUND PR YR EXP	(\$10,000.00)	\$0.00	\$0.00	\$0.00	(\$10,000.00)	0.00%
001991 - SALE OF MATERIALS OR SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2022-2023 From Date:11/1/2022 To Date:11/30/2022

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
001999 - MISCELLANEOUS REVENUE	(\$375,000.00)	(\$35,502.27)	(\$344,315.49)	\$0.00	(\$30,684.51)	91.82%
003111 - FOUNDATION AID-CURRENT YR	(\$58,306,377.00)	(\$5,830,637.00)	(\$17,491,911.00)	\$0.00	(\$40,814,466.00)	30.00%
003113 - SPEC ED DEF/SUP ST AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003116 - TEACHER LEADERSHIP STATE AID	(\$3,621,043.00)	(\$362,104.00)	(\$1,086,312.00)	\$0.00	(\$2,534,731.00)	30.00%
003117 - 4 YR OLD PRESCHOOL ST AID	(\$2,338,802.00)	(\$232,834.00)	(\$698,502.00)	\$0.00	(\$1,640,300.00)	29.87%
003119 - TRANSPORTATION EQUITY AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003121 - FOSTER CARE CLAIM	(\$30,000.00)	\$0.00	(\$4,781.92)	\$0.00	(\$25,218.08)	15.94%
003123 - DISTRICT COURT CLAIM	(\$100,000.00)	\$0.00	(\$45,890.94)	\$0.00	(\$54,109.06)	45.89%
003202 - MENTORING AND INDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003204 - SALARY IMPROVEMENT PLAN	(\$6,634,160.00)	(\$663,416.00)	(\$1,990,248.00)	\$0.00	(\$4,643,912.00)	30.00%
003205 - CONTRACTS FOR PROF DEV/TECHNICAL ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003214 - AEA FLOW THROUGH	(\$5,500,076.00)	(\$458,340.00)	(\$1,833,360.00)	\$0.00	(\$3,666,716.00)	33.33%
003216 - EARLY INTERVENTION GRANT	(\$796,366.00)	(\$79,637.00)	(\$238,911.00)	\$0.00	(\$557,455.00)	30.00%
003217 - AMBASSADOR TO EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003221 - NON-PUBLIC TRANSPORT AID	(\$375,000.00)	\$0.00	(\$401,506.05)	\$0.00	\$26,506.05	107.07%
003222 - NON-PUBLIC TEXTBOOK AID	(\$35,000.00)	\$0.00	\$0.00	\$0.00	(\$35,000.00)	0.00%
003227 - D-CAT/DHS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003228 - JUVENILE DELINQUENCY GRANT	(\$71,500.00)	(\$17,855.21)	(\$35,155.07)	\$0.00	(\$36,344.93)	49.17%
003234 - K-3 INNOVATIVE AT RISK	\$0.00	\$0.00	(\$22,475.65)	\$0.00	\$22,475.65	0.00%
003238 - 4 YR OLD AT-RISK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003261 - VOCATIONAL AID	(\$20,000.00)	\$0.00	(\$22,456.02)	\$0.00	\$2,456.02	112.28%
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	\$0.00	\$0.00	(\$95,000.00)	0.00%
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	(\$784,020.00)	(\$78,402.00)	(\$235,206.00)	\$0.00	(\$548,814.00)	30.00%
003379 - COMPUTER SCIENCE PD INCENTIVE GRANT	\$0.00	\$0.00	(\$3,680.00)	\$0.00	\$3,680.00	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	(\$18,000.00)	\$0.00	(\$15,196.24)	\$0.00	(\$2,803.76)	84.42%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004043 - AMERICAN RESCUE PLAN - LEARNING LOSS	\$0.00	\$0.00	(\$556,677.20)	\$0.00	\$556,677.20	0.00%
004044 - AMERICAN RESCUE PLAN - HOMELESS	(\$39,176.00)	\$0.00	(\$14,120.22)	\$0.00	(\$25,055.78)	36.04%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2022-2023 From Date:11/1/2022 To Date:11/30/2022

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Account Type: REVENUE

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
004045 - AMERICAN RESCUE PLAN ELEMENTARY & SECONDARY SCHOOL	(\$4,890,167.00)	\$0.00	(\$3,071,729.08)	\$0.00	(\$1,818,437.92)	62.81%
004048 - AMERICAN RESCUE PLAN (TEACHER RETENTION BONUS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004051 - EDUCATION STABILIZATION FUND (GEERF FUND)	\$0.00	\$0.00	(\$3,393.17)	\$0.00	\$3,393.17	0.00%
004052 - EDUCATION STABILIZATION FUND (ESSER FUND)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004053 - EDUCATION STABILIZATION - RETHINK K-12 ED MODELS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004054 - EDUCATION STABILIZATION FUND (GEERF II FUNDS)	(\$500,000.00)	\$0.00	(\$204,825.54)	\$0.00	(\$295,174.46)	40.97%
004055 - EDUCATION STABILIZATION FUND (ESSER II FUNDS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004059 - TREASURY CARES (VARIOUS SOURCES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004071 - APPRENTICESHIP USA GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004366 - EMERGENCY CONNECTIVITY FUND	\$0.00	\$0.00	(\$41,898.85)	\$0.00	\$41,898.85	0.00%
004501 - TITLE I CURRENT FISCAL YR	(\$2,273,712.00)	\$0.00	(\$928,307.73)	\$0.00	(\$1,345,404.27)	40.83%
004507 - TITLE I SCHOOL IMPROVEMENT GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004508 - TITLE I CARRYOVER	\$0.00	\$0.00	(\$71,169.50)	\$0.00	\$71,169.50	0.00%
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	(\$138,649.22)	\$0.00	(\$130,485.63)	\$0.00	(\$8,163.59)	94.11%
004565 - HOMELESS YOUTH GRANT	(\$35,000.00)	\$0.00	(\$9,224.20)	\$0.00	(\$25,775.80)	26.35%
004577 - COOPERAT AGREE/SCH HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004598 - TAP PROGRAM	(\$100,000.00)	\$0.00	(\$22,849.38)	\$0.00	(\$77,150.62)	22.85%
004634 - MEDICAID DIRECT CARE	(\$3,000,000.00)	(\$87,909.34)	(\$94,575.11)	\$0.00	(\$2,905,424.89)	3.15%
004643 - TITLE II-FED TCHR QUALITY	(\$325,000.00)	\$0.00	(\$130,707.93)	\$0.00	(\$194,292.07)	40.22%
004644 - TITLE III	(\$10,000.00)	\$0.00	\$0.00	\$0.00	(\$10,000.00)	0.00%
004646 - 21ST CENTURY COM LEARN CT	(\$80,000.00)	\$0.00	(\$29,340.27)	\$0.00	(\$50,659.73)	36.68%
004648 - TITLE VI PART A - NCLB	\$0.00	\$0.00	(\$2,255.00)	\$0.00	\$2,255.00	0.00%
004654 - ADVANCED PLACEMENT PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004669 - TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT	(\$100,000.00)	\$0.00	(\$58,531.73)	\$0.00	(\$41,468.27)	58.53%
004720 - FEDERAL PASS-THROUGH(AEA)	(\$535,000.00)	\$0.00	(\$590,750.49)	\$0.00	\$55,750.49	110.42%
004790 - THROUGH ANOTHER AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004812 - PYMTS TO ST/LIEU RE TAXES	(\$25,000.00)	\$0.00	(\$56,956.67)	\$0.00	\$31,956.67	227.83%

Dubuque Community School District

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
005221 - FUND 21 TRANSFER	(\$1,500.00)	\$0.00	\$0.00	\$0.00	(\$1,500.00)	0.00%
005261 - INTERFUND TRANS FUND 61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005311 - COMP. FOR LOSS OF ASSETS	(\$10,000.00)	(\$5.40)	(\$226.79)	\$0.00	(\$9,773.21)	2.27%
005314 - SALE OF EQUIPMENT	(\$90,000.00)	(\$12,121.00)	(\$43,498.00)	\$0.00	(\$46,502.00)	48.33%
005900 - UPWARD ADJ BEG FUND BAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 - GENERAL FUND Total:	(\$140,368,644.22)	(\$9,906,567.30)	(\$56,925,117.82)	\$85.00	(\$83,443,611.40)	40.55%
19 - NON-FIDUCIARY SCHOLARSHIP FUNDS						
001510 - INTEREST	\$0.00	(\$98.88)	(\$310.46)	\$0.00	\$310.46	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	(\$1,726.00)	\$0.00	\$1,726.00	0.00%
005221 - FUND 21 TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
19 - NON-FIDUCIARY SCHOLARSHIP FUNDS Total:	\$0.00	(\$98.88)	(\$2,036.46)	\$0.00	\$2,036.46	0.00%
21 - STUDENT ACTIVITY FUND						
001510 - INTEREST	(\$1,000.00)	(\$674.85)	(\$2,049.01)	\$0.00	\$1,049.01	204.90%
001710 - ADMISSIONS	\$0.00	(\$1,341.00)	(\$81,621.00)	\$0.00	\$81,621.00	0.00%
001711 - TICKET BOOKLETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001740 - STUDENT FEES REVENUE	(\$618,000.00)	(\$3,099.50)	(\$78,332.25)	\$0.00	(\$539,667.75)	12.68%
001791 - STUDENT ACTIVITY FUND RAISERS	\$0.00	(\$4,683.00)	(\$28,038.81)	\$0.00	\$28,038.81	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$75.18	(\$2,224.82)	\$0.00	\$2,224.82	0.00%
001999 - MISCELLANEOUS REVENUE	(\$618,000.00)	(\$79,292.78)	(\$363,058.45)	\$0.00	(\$254,941.55)	58.75%
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:	(\$1,237,000.00)	(\$89,015.95)	(\$555,324.34)	\$0.00	(\$681,675.66)	44.89%
22 - MANAGEMENT LEVY						
001111 - PROPERTY TAX	(\$5,877,326.00)	(\$193,391.89)	(\$3,056,805.32)	\$0.00	(\$2,820,520.68)	52.01%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$122,674.00)	(\$38,693.74)	(\$61,987.87)	\$0.00	(\$60,686.13)	50.53%
001191 - MOBILE HOME TAX	\$0.00	(\$865.03)	(\$8,886.41)	\$0.00	\$8,886.41	0.00%
001510 - INTEREST	(\$15,000.00)	(\$25,906.10)	(\$40,180.38)	\$0.00	\$25,180.38	267.87%
001989 - OTHER REFUND PR YR EXP	(\$22,000.00)	(\$12,405.00)	(\$16,586.00)	\$0.00	(\$5,414.00)	75.39%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$280.00)	(\$3,110.00)	\$0.00	\$3,110.00	0.00%
003801 - MILITARY CREDIT	(\$1,500.00)	\$0.00	(\$1,979.74)	\$0.00	\$479.74	131.98%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005311 - COMP. FOR LOSS OF ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
22 - MANAGEMENT LEVY Total:	(\$6,038,500.00)	(\$271,541.76)	(\$3,189,535.72)	\$0.00	(\$2,848,964.28)	52.82%

33 - SECURE AN ADVANCED VISION FOR EDUCATION
(SAVE)

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
001510 - INTEREST	(\$60,000.00)	(\$47,904.22)	(\$97,024.38)	\$0.00	\$37,024.38	161.71%
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	(\$35,000.00)	\$0.00	(\$347.82)	\$0.00	(\$34,652.18)	0.99%
003361 - SAVE	(\$11,429,962.00)	\$0.00	(\$5,104,489.71)	\$0.00	(\$6,325,472.29)	44.66%
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	\$0.00	\$0.00	\$0.00	0.00%
33 - SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) Total:	(\$11,524,962.00)	(\$47,904.22)	(\$5,246,501.91)	\$0.00	(\$6,278,460.09)	45.52%
36 - PHYSICAL PLANT/EQUIP LEVY						
001111 - PROPERTY TAX	(\$4,445,451.00)	(\$145,937.53)	(\$2,309,363.16)	\$0.00	(\$2,136,087.84)	51.95%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$82,422.00)	(\$25,998.48)	(\$41,649.88)	\$0.00	(\$40,772.12)	50.53%
001191 - MOBILE HOME TAX	\$0.00	(\$581.21)	(\$5,979.28)	\$0.00	\$5,979.28	0.00%
001510 - INTEREST	(\$12,500.00)	(\$26,539.68)	(\$41,993.26)	\$0.00	\$29,493.26	335.95%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001989 - OTHER REFUND PR YR EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001999 - MISCELLANEOUS REVENUE	(\$25,000.00)	\$0.00	\$0.00	\$0.00	(\$25,000.00)	0.00%
003801 - MILITARY CREDIT	(\$1,300.00)	\$0.00	(\$1,375.77)	\$0.00	\$75.77	105.83%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$0.00	\$0.00	\$0.00	0.00%
005313 - SALE OF REAL PROPERTY	\$0.00	(\$500,000.00)	(\$500,000.00)	\$0.00	\$500,000.00	0.00%
36 - PHYSICAL PLANT/EQUIP LEVY Total:	(\$4,566,673.00)	(\$699,056.90)	(\$2,900,361.35)	\$0.00	(\$1,666,311.65)	63.51%
40 - DEBT SERVICE FUND						
001510 - INTEREST	(\$24,000.00)	(\$8,498.52)	(\$24,643.10)	\$0.00	\$643.10	102.68%
005112 - REFUNDING 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%
005130 - ACCRUED INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005233 - INTERFUND TRANSFER	(\$7,358,630.00)	(\$613,219.17)	(\$3,066,095.85)	\$0.00	(\$4,292,534.15)	41.67%
40 - DEBT SERVICE FUND Total:	(\$7,382,630.00)	(\$621,717.69)	(\$3,090,738.95)	\$0.00	(\$4,291,891.05)	41.87%
61 - SCHOOL NUTRITION FUND						
001510 - INTEREST	(\$1,000.00)	(\$3,141.44)	(\$9,534.17)	\$0.00	\$8,534.17	953.42%
001611 - STUDENT LUNCH SALES	(\$50,000.00)	(\$158,404.30)	(\$542,405.80)	\$0.00	\$492,405.80	1084.81%
001612 - STUDENT BREAKFAST SALES	\$0.00	(\$6,657.80)	(\$20,065.80)	\$0.00	\$20,065.80	0.00%

Dubuque Community School District

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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	(\$550,000.00)	(\$66,174.95)	(\$230,029.20)	\$0.00	(\$319,970.80)	41.82%
001622 - ADULT LUNCH SALES	(\$50,000.00)	(\$4,253.75)	(\$13,479.00)	\$0.00	(\$36,521.00)	26.96%
001623 - ADULT BREAKFAST SALES	\$0.00	(\$49.45)	(\$230.05)	\$0.00	\$230.05	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	(\$15,000.00)	(\$1,121.14)	(\$4,643.28)	\$0.00	(\$10,356.72)	30.96%
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	(\$90.00)	(\$160.00)	\$0.00	\$160.00	0.00%
001922 - DONATIONS FOR NEGATIVE NUTRITION ACCOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	\$0.00	\$0.00	(\$193.50)	\$0.00	\$193.50	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	\$0.00	(\$1,240.68)	(\$2,632.08)	\$0.00	\$2,632.08	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	(\$38.89)	\$0.00	\$38.89	0.00%
003251 - STATE AID LUNCH REIMB	(\$20,000.00)	\$0.00	(\$11,321.91)	\$0.00	(\$8,678.09)	56.61%
003252 - STATE AID BREAKFAST REIMB	(\$5,000.00)	\$0.00	(\$3,503.24)	\$0.00	(\$1,496.76)	70.06%
004011 - SCHOOL LUNCH EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004014 - SUPPLY CHAIN ASSISTANCE FUND	\$0.00	\$0.00	(\$173,183.78)	\$0.00	\$173,183.78	0.00%
004046 - PANDEMIC EBT ADMINISTRATIVE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004056 - USDA CHILD NUTRITION PROGRAM CARES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004552 - FEDERAL AID BREAKFST REIM	(\$920,000.00)	(\$81,656.94)	(\$202,755.72)	\$0.00	(\$717,244.28)	22.04%
004553 - FEDERAL AID LUNCH REIMB	(\$5,500,000.00)	(\$344,484.71)	(\$890,918.43)	\$0.00	(\$4,609,081.57)	16.20%
004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	\$0.00	\$0.00	(\$21,266.37)	\$0.00	\$21,266.37	0.00%
004557 - FRUIT/VEGETABLE PROGRAM	\$0.00	\$0.00	(\$2,328.14)	\$0.00	\$2,328.14	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%

Dubuque Community School District

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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:	(\$7,111,000.00)	(\$667,275.16)	(\$2,128,689.36)	\$0.00	(\$4,982,310.64)	29.94%
76 - CLEARING FUND						
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$169,626.90)	(\$974,308.05)	\$0.00	\$974,308.05	0.00%
76 - CLEARING FUND Total:	\$0.00	(\$169,626.90)	(\$974,308.05)	\$0.00	\$974,308.05	0.00%
91 - AGENCY/HOSPITALITY FUND						
001510 - INTEREST	\$0.00	(\$30.53)	(\$92.20)	\$0.00	\$92.20	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$3,364.33)	(\$18,249.94)	\$0.00	\$18,249.94	0.00%
91 - AGENCY/HOSPITALITY FUND Total:	\$0.00	(\$3,394.86)	(\$18,342.14)	\$0.00	\$18,342.14	0.00%
Grand Total:	(\$178,229,409.22)	(\$12,476,199.62)	(\$75,030,956.10)	\$85.00	(\$103,198,538.12)	42.10%

End of Report

**DUBUQUE COMMUNITY SCHOOL DISTRICT
ANNUAL/ORGANIZATIONAL BOARD MEETING
DECEMBER 12, 2022**

TO THE BOARD OF EDUCATION
DUBUQUE, IOWA

THE FOLLOWING IS A LIST OF ACCOUNTS PAYABLE WHICH WILL BE PRESENTED TO THE BOARD OF EDUCATION FOR APPROVAL PER THE DIRECTION OF THE DECEMBER 12, 2022 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: NOVEMBER 1-30, 2022

RESPECTFULLY SUBMITTED,
SECRETARY: CAROLYN MAUSS

_____ BOARD MEMBER SIGNATURE	_____ DATE
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Fund		Amount
10	GENERAL FUND	\$11,519,737.80
21	STUDENT ACTIVITY FUND	\$91,925.10
22	MANAGEMENT LEVY	\$417,668.39
33	SAVE TAX	\$974,221.92
36	PHYSICAL PLANT/EQUIP LEVY	\$174,737.34
61	SCHOOL NUTRITION FUND	\$596,662.04
76	CLEARING FUND	\$162,009.11
91	AGENCY HOSPITALITY FUND	\$2,373.21

GRAND TOTAL: \$13,939,334.91

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
Fund: AGENCY/HOSPITALITY FUND		
BUTTS FLORIST AND GREENHOUSE	OTHER GENERAL SUPPLIES	\$50.00
DROESZLER, ANN M	OTHER GENERAL SUPPLIES	\$67.11
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$792.00
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$1,032.72
LIME ROCK SPRINGS CO-PEPSI COLA CO	OTHER GENERAL SUPPLIES	\$381.38
PFEILER, JEAN M	OTHER GENERAL SUPPLIES	\$50.00
	Fund Total:	\$2,373.21
Fund: CLEARING FUND		
ALLIANT ENERGY-IP&L	ELECTRICITY	\$8,038.72
AMERICAN FIDELITY ASSURANCE COMPANY	OTHER EMPLOYEE DEDUCTION	\$94.66
BASE	OTHER EMPLOYEE DEDUCTION	\$250.00
BLACK HILLS ENERGY	NATURAL GAS	\$461.25
DELTA DENTAL OF IOWA	OTHER INSURANCE	\$97,800.16
HARRIS N.A.	MISCELLANEOUS REVENUE	\$140.60
MEDICAL ASSOCIATES HMO (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$31,614.80
SELF INSURED SERVICES COMPANY	OTHER INSURANCE	\$7,131.63
THOMAS JEFFERSON MIDDLE SCHOOL PTO	OTHER GENERAL SUPPLIES	\$125.00
WAGeworks	OTHER EMPLOYEE DEDUCTION	\$1,428.18
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	OTHER EMPLOYEE DEDUCTION	\$14,924.11
	Fund Total:	\$162,009.11
Fund: GENERAL FUND		
9 SQUARE IN THE AIR	INSTRUCTION SUPPLIES	\$58.60
95 PERCENT GROUP INC	INSTRUCTION SUPPLIES	\$2,333.00
ABC LEARNING EARLY CHILDHOOD CENTER LLC	PROF-EDUCATIONAL SERVICES	\$8,179.31
ACADEMIC THERAPY PUBLICATIONS	INSTRUCTION SUPPLIES	\$3,645.00
ACCO UNLIMITED CORPORATION	POOL	\$1,871.40
AIRGAS NORTH CENTRAL USA LLC	POOL	\$808.42
ALIA, LYDIA	PARENT TRAN REIMBURSEMENT	\$871.62
ALL IOWA SCORE TABLES LLC	OTHER GENERAL SUPPLIES	\$4,300.00
ALLIANT ENERGY-IP&L	ELECTRICITY	\$164,058.50
AMAZON CAPITAL SERVICES, INC	INSTRUCTION SUPPLIES	\$2,329.04
AMAZON CAPITAL SERVICES, INC	OTHER GENERAL SUPPLIES	\$5,521.35
AMENT, JACKIE	IN DISTRICT TRAVEL	\$39.38
AMERICAN FIDELITY ASSUR CO-SECTION 125	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$50,148.00
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$40,297.38
AMERICAN STRING TEACHERS ASSOCIATION	STUDENT ENTRY FEES	\$40.00
AMOSON, STACI P	IN DISTRICT TRAVEL	\$23.19
ANDERSON, LORI A	IN DISTRICT TRAVEL	\$64.06
AREA SUBSTANCE ABUSE COUNCIL	OTHER PURCH PROF SERVICES	\$15,000.00
BACKES, KYLE J	IN DISTRICT TRAVEL	\$93.75
BALAYTI, ERIC M	IN DISTRICT TRAVEL	\$103.94
BECHLER, SARAH	IN DISTRICT TRAVEL	\$87.25
BECHLER, SARAH	INSTRUCTION SUPPLIES	\$25.00

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
BELL, BARRETT A	IN DISTRICT TRAVEL	\$13.13
BEVINS, NOAH THOMAS	OFFICIAL/REFEREE	\$105.00
BLACK HILLS ENERGY	NATURAL GAS	\$9,224.80
BLASER, TRISHA L	IN STATE TRAVEL	\$75.63
BLICK ART MATERIALS	INSTRUCTION SUPPLIES	\$290.13
BLODGETT, KATHLEEN M	IN DISTRICT TRAVEL	\$147.94
BLUUM OF MINNESOTA, LLC	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$4,509.45
BP CREDIT CARD CENTER	GASOLINE	\$396.32
BREITBACH, ANGELA D	IN DISTRICT TRAVEL	\$100.01
BREITBACH, ANGELA M	IN DISTRICT TRAVEL	\$20.00
BREITBACH, TERRENCE THOMAS	IN DISTRICT TRAVEL	\$65.00
BRENNAN-WEST, ALISON A	OTHER GENERAL SUPPLIES	\$151.40
BROKUS, TRICA A	IN DISTRICT TRAVEL	\$16.88
BURNS, MARK R	IN DISTRICT TRAVEL	\$73.94
CALDWELL, ASHLEY A	IN DISTRICT TRAVEL	\$70.13
CAM COMMUNITY SCHOOL DISTRICT	TUITION/OPEN ENROLL	\$67,262.19
CAPITAL ONE, N.A.	INSTRUCTION SUPPLIES	\$459.36
CEC - COMMUNICATIONS ENGINEERING COMPANY	CAPITALIZED FIXED ASSETS	\$5,858.88
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	TUITION/LEA	\$200.75
CENERGISTIC LLC	OTHER PURCH PROF SERVICES	\$27,275.00
CENTURY LINK	TELEPHONE/DATA LINES	\$253.29
CHRISTIANSON, KARI M	IN DISTRICT TRAVEL	\$6.25
CITY OF DUBUQUE	OTHER GENERAL SUPPLIES	\$251.75
CITY OF DUBUQUE	OTHER PURCH PROF SERVICES	\$3,200.00
CITY OF DUBUQUE	SERVICES PURCHASED FROM ANOTHER GOVERNMENT	\$154,568.50
CITY OF DUBUQUE	STORM WATER FEE	\$6,035.34
CITY OF DUBUQUE	WATER/SEWER	\$18,151.01
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$4,100.64
COLLEGEBOARD EXAMINATION BOARD-MEMBERSH	STAFF DUES	\$400.00
COMELEC SERVICES, INC.	OTHER GENERAL SUPPLIES	\$25.00
COMELEC SERVICES, INC.	TECH REPAIR CONSUMABLE	\$568.28
CONKLIN, TRAVIS	OFFICIAL/REFEREE	\$82.48
CONSTELLATION NEWENERGY GAS CORNERSTONE	NATURAL GAS	\$1,454.04
CORBIN, DAVID W	OUT OF STATE TRAVEL	\$45.46
COUTCHIE, ROBERT	PROPERTY RENTAL	\$400.00
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$8,072.21
DA CUNHA KEHREN, MONICA	PROF-EDUCATIONAL SERVICES	\$26.60
DAVIS-ORWOLL, SHIRLEY A	IN DISTRICT TRAVEL	\$50.63
DAVIS-ORWOLL, SHIRLEY A	OUT OF STATE TRAVEL	\$86.47
DCSD DEBIT CARD	CASH IN BANK - CHECKING	\$2,236.00
DCSD FOUNDATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$50.00
DEMCO INC	OTHER GENERAL SUPPLIES	\$94.90
DEMMER, LISA M	IN STATE TRAVEL	\$425.00

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
DERKS, JENNIFER D	IN DISTRICT TRAVEL	\$21.25
DIGITAL DESIGNS	OTHER GENERAL SUPPLIES	\$795.00
DOLTER, GREGORY A	IN DISTRICT TRAVEL	\$18.13
DONATH, JENNIFER L	INSTRUCTION SUPPLIES	\$20.00
DRIVE LINE OF DUBUQUE INC	OTHER GENERAL SUPPLIES	\$544.22
DROESZLER, ANN M	OTHER GENERAL SUPPLIES	\$95.40
DUBUQUE AREA CHAMBER OF COMMERCE	INSTITUTION DUES	\$3,378.00
DUBUQUE AREA LABOR MANAGEMENT COUNCIL	STUDENT/STAFF ADMISSIONS	\$320.00
DUBUQUE ARTS COUNCIL	PROF-EDUCATIONAL SERVICES	\$2,500.00
DUBUQUE CHILD CARE CENTER	PROF-EDUCATIONAL SERVICES	\$2,726.44
DUBUQUE COUNTY FAIR ASSOCIATION INC	OTHER PURCH PROF SERVICES	\$1,200.00
DUBUQUE COUNTY SHERIFF DEPARTMENT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$290.63
DUBUQUE DRIVING ACADEMY LLC	PROF-EDUCATIONAL SERVICES	\$395.00
DUBUQUE METRO AREA SOLID WASTE AGENCY	REFUSE DISPOSAL	\$317.44
DUBUQUE SIGN COMPANY	OTHER GENERAL SUPPLIES	\$270.00
EHRLICH, HALEY A	IN STATE TRAVEL	\$44.17
ELSINGER, MEGAN E	IN STATE TRAVEL	\$303.86
ENGLISH, RACHEL E	IN DISTRICT TRAVEL	\$103.44
ENVISION SPORTS DESIGN	INSTRUCTION SUPPLIES	\$297.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$548,331.95
FELLENZER, REBECCA J	IN STATE TRAVEL	\$348.75
FEUERBACH, BRUCE W.	OFFICIAL/REFEREE	\$105.00
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,069,518.66
FINK, MARY M	IN DISTRICT TRAVEL	\$42.88
FISHER SCIENTIFIC COMPANY LLC	INSTRUCTION SUPPLIES	\$1,248.01
FLINN SCIENTIFIC INC	INSTRUCTION SUPPLIES	\$19.05
FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY BOOKS	\$86.12
FOLLETT SCHOOL SOLUTIONS, INC.	TEXTBOOKS	\$6,609.90
FOLLETT SCHOOL SOLUTIONS, LLC	LIBRARY BOOKS	\$2,559.31
FOUR MOUNDS FOUNDATION	PROF-EDUCATIONAL SERVICES	\$8,000.00
FREYLING-BUTLER, JOHNA A.	OUT OF STATE TRAVEL	\$271.27
FROG HOLLOW - ASBURY	PROF-EDUCATIONAL SERVICES	\$5,063.38
FUERSTE, CAREW, JUERGENS & SUDMEIER, PC	LEGAL	\$11,993.00
GALUSHA, KARLENE J	IN DISTRICT TRAVEL	\$1.38
GEARY, BRANDIE S	IN DISTRICT TRAVEL	\$59.94
GEARY, BRANDIE S	OUT OF STATE TRAVEL	\$542.53
GEHL, JILL F	IN DISTRICT TRAVEL	\$76.25
GEHL, JILL F	OUT OF STATE TRAVEL	\$33.71
GEORGE, KIRSTIN A	IN DISTRICT TRAVEL	\$26.88
GIA PUBLICATIONS	INSTRUCTION SUPPLIES	\$239.56
GIBBS, JOSEPH J.	OFFICIAL/REFEREE	\$70.00
GOTTSCHALK, GREG	OFFICIAL/REFEREE	\$200.00
GRANDVIEW PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$3,505.42
GREAT WESTERN SUPPLY CO	OTHER GENERAL SUPPLIES	\$4,040.64

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
GUMDROP BOOKS DIVISION CENTRAL PROGRAMS	LIBRARY BOOKS	\$1,949.35
GUNN, CAROL L	IN DISTRICT TRAVEL	\$103.44
GURDAK, TRACY LYNN	IN DISTRICT TRAVEL	\$97.50
GURDAK, TRACY LYNN	OUT OF STATE TRAVEL	\$210.58
GUTIERREZ, ANTHONY	TEXTBOOK FEES - PUBLIC	\$60.00
HAMMEL, DALTON A	IN DISTRICT TRAVEL	\$73.25
HAND 2 MIND, INC.	INSTRUCTION SUPPLIES	\$107.02
HANDS UP COMMUNICATIONS INC	PROF-EDUCATIONAL SERVICES	\$925.00
HANTELMANN, GARY	OFFICIAL/REFEREE	\$65.00
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$8,666.26
HARRIS N.A.	COMPUTER HARDWARE	\$999.00
HARRIS N.A.	IN STATE TRAVEL	\$5,671.48
HARRIS N.A.	INSTRUCTION SUPPLIES	\$18,583.52
HARRIS N.A.	LIBRARY BOOKS	\$878.86
HARRIS N.A.	MEMBERSHIP DUES	\$834.00
HARRIS N.A.	NONPRINT MEDIA	\$99.00
HARRIS N.A.	OFFICE SUPPLIES	\$1,449.60
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$39,295.15
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$940.43
HARRIS N.A.	OUT OF STATE TRAVEL	\$4,015.06
HARRIS N.A.	POSTAGE	\$237.70
HARRIS N.A.	PROF-EDUCATIONAL SERVICES	\$1,224.00
HARRIS N.A.	PROFESSIONAL BOOKS	\$896.79
HARRIS N.A.	REPAIR/MAINTENANCE	\$71.79
HARRIS N.A.	STAFF DUES	\$1,556.83
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	\$1,041.86
HARRIS N.A.	STUDENT ENTRY FEES	\$240.00
HARRIS N.A.	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$901.95
HARRIS N.A.	TECH REPAIR CONSUMABLE	\$14,691.88
HARRIS N.A.	TECHNOLOGY SUPPLIES	\$2,682.58
HARRIS N.A.	TEXTBOOKS	\$142.89
HARRIS N.A.	TRANSPORTATION BATTERIES	\$37.44
HARRIS N.A.	TRANSPORTATION LUBRICANTS	\$4,095.00
HARRIS N.A.	TRANSPORTATION PARTS	\$8,083.79
HARRIS N.A.	TRANSPORTATION SUPPLIES	\$458.33
HARRIS N.A.	VEHICLE REPAIR/MAINT	\$30.48
HARRIS N.A.	WORKBOOKS	\$108.80
HARWICK, CHAD K	IN DISTRICT TRAVEL	\$51.25
HATCH, INC	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$4,867.50
HAWKINS, AMY R	IN STATE TRAVEL	\$251.25
HEALEY, AMANDA M	IN DISTRICT TRAVEL	\$53.25
HEARTLAND BUSINESS SYSTEMS	OTHER GENERAL SUPPLIES	\$426.00
HEIN, PAUL	OFFICIAL/REFEREE	\$105.00
HENDRICKS FEED & SEED CO., INC	OTHER GENERAL SUPPLIES	\$5,767.30

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
HICKEY, BARBARA A	IN DISTRICT TRAVEL	\$63.81
HILLCREST FAMILY SERVICES INC	PROF-EDUCATIONAL SERVICES	\$45.57
HILLS & DALES CHILD DEV CENTER	PROF-EDUCATIONAL SERVICES	\$3,115.93
HOLESINGER, MIMI L	IN STATE TRAVEL	\$251.25
HOLY FAMILY CATHOLIC SCHOOLS	PROF-EDUCATIONAL SERVICES	\$73,613.81
HORSTMAN, SHIRLEY A	IN DISTRICT TRAVEL	\$14.38
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	INSTRUCTION SUPPLIES	\$172.63
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	TEXTBOOKS	\$613.06
HOWES, BRIAN J	IN DISTRICT TRAVEL	\$360.63
HOWES, KRISTA A	IN DISTRICT TRAVEL	\$52.50
HP INC	TECHNOLOGY SUPPLIES	\$864.98
HY-VEE, INC.	INSTRUCTION SUPPLIES	\$364.13
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$161.37
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,154,262.30
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$8,898.00
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$29,085.86
INSTRUCTURE, INC.	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$362,771.78
IOWA COMMUNICATIONS NETWORK	TELEPHONE/DATA LINES	\$586.43
IOWA DEPT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,271.98
IOWA OSHA	FINES & PENALTIES	\$7,315.00
IOWA SCHOOL FINANCE INFORMATION SERVICES	STAFF WORKSHOP/CONFERENCE REG FEES	\$225.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$255,279.86
IOWA VOCATIONAL REHABILITATION SERVICES	CASH WITH FISCAL AGENT	\$12,034.52
IOWA YOUTH SYMPOSIUM	IN STATE TRAVEL	\$18.00
IOWA YOUTH SYMPOSIUM	OTHER GENERAL SUPPLIES	\$144.00
IOWA YOUTH SYMPOSIUM	STUDENT ENTRY FEES	\$40.00
IPEVO	INSTRUCTION SUPPLIES	\$938.37
ISENHART, CHARLES W.	OFFICIAL/REFEREE	\$60.00
J&R RENTAL III INC	RENTAL OF EQUIP/VEHICLES	\$1,254.60
JENSEN, JANET C	IN DISTRICT TRAVEL	\$10.69
JOHANNSEN, MEGAN R	IN DISTRICT TRAVEL	\$93.19
JOHLL, JEFFREY J	IN DISTRICT TRAVEL	\$17.50
JOHNSON, ADAM D	INSTRUCTION SUPPLIES	\$59.97
JOSTENS INC.	OTHER GENERAL SUPPLIES	\$24.80
JP GASWAY COMPANY INC	OTHER GENERAL SUPPLIES	\$5,859.94
JUICEBOX INTERACTIVE	OTHER PURCH PROF SERVICES	\$4,260.00
JUNIOR LIBRARY GUILD	LIBRARY BOOKS	\$707.86
JVA MOBILITY INC	INSTRUCTION SUPPLIES	\$407.00
JW PEPPER & SON, INC.	INSTRUCTION SUPPLIES	\$966.80
KALB, CATHY SUE	IN DISTRICT TRAVEL	\$8.19
KELEHER, AZIZA K	TUITION REIMBURSEMENT	\$2,910.00
KELLEHER, KEVIN J	IN STATE TRAVEL	\$503.75
KELLY, JULIE A	IN DISTRICT TRAVEL	\$139.17

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
KENDALL/HUNT PUBLISHING CO	TEXTBOOKS	\$278.40
KENNEDY, MATTHEW J	IN DISTRICT TRAVEL	\$71.00
KEY WEST EARLY CHILDHOOD CENTER	PROF-EDUCATIONAL SERVICES	\$10,516.26
KIEFER, THOMAS	OFFICIAL/REFEREE	\$120.00
KILGORE, JUSTINE A	IN DISTRICT TRAVEL	\$90.44
KLEIN, MINDY M	IN STATE TRAVEL	\$91.25
KONE INC	OTHER PURCH PROF SERVICES	\$1,352.51
KRUSER SEPTIC SERVICE, INC.	OTHER PURCH PROF SERVICES	\$200.00
KUHLE, BRIAN T	IN DISTRICT TRAVEL	\$242.50
LANGE, JULIE L	IN DISTRICT TRAVEL	\$33.75
LANGE, JULIE L	IN STATE TRAVEL	\$251.25
LANGLOIS, ISAIAH THOMAS	OFFICIAL/REFEREE	\$65.00
LARSON, AMY J	IN DISTRICT TRAVEL	\$57.44
LAWLER, MARK E	IN DISTRICT TRAVEL	\$26.26
LEABO, STEVEN	OFFICIAL/REFEREE	\$105.00
LEICHT, MICHELLE L	IN DISTRICT TRAVEL	\$80.13
LEITZEN, AMBER K	IN DISTRICT TRAVEL	\$46.25
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	MACHINERY/EQUIPMENT	\$1,260.00
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	OTHER GENERAL SUPPLIES	\$101.00
LITERACY RESOURCES, LLC	INSTRUCTION SUPPLIES	\$192.24
LITTLE LEAPS LEARNING ACADEMY	PROF-EDUCATIONAL SERVICES	\$8,179.31
LITTLETON, DIERRE D	IN DISTRICT TRAVEL	\$33.13
LOPEZ, YARA ISABEL	PROF-EDUCATIONAL SERVICES	\$125.58
LORAS COLLEGE	OTHER PURCH PROF SERVICES	\$28,775.84
LUDOVISSY, BROOKE S	IN DISTRICT TRAVEL	\$66.25
MADISON NATIONAL LIFE INSURANCE CO.	DISABILITY INSURANCE	(\$6.38)
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$17,289.17
MADISON NATIONAL LIFE INSURANCE CO.	TERM LIFE INSURANCE	\$4.40
MAIL SERVICES UNLIMITED	POSTAGE	\$323.17
MALONEY, JOSEPH M	IN DISTRICT TRAVEL	\$288.13
MANTERNACH, BRAD A	IN DISTRICT TRAVEL	\$72.50
MANTHEY, LAURIE L	IN DISTRICT TRAVEL	\$46.25
MARTIN, MARY A	IN DISTRICT TRAVEL	\$92.31
MCANDREW, GARY	OFFICIAL/REFEREE	\$70.00
MCCRARY, JAMES M	IN DISTRICT TRAVEL	\$10.50
MCGRAW HILL EDUCATION	INSTRUCTION SUPPLIES	\$69.60
MCGRAW HILL EDUCATION	TEXTBOOKS	\$66.84
MCGRAW HILL EDUCATION	WORKBOOKS	\$261.18
MCQUILLEN, JANESEA L	IN DISTRICT TRAVEL	\$89.94
MEDICAL ASSOCIATES CLINIC PC	DRUG TESTING	\$72.00
MEDICAL ASSOCIATES CLINIC PC	OTHER PURCH PROF SERVICES	\$660.00
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$779,287.41
MENARDS INC	INSTRUCTION SUPPLIES	\$1,775.76
MERCY MEDICAL CENTER	PROF-EDUCATIONAL SERVICES	\$12,074.22
MILLER, ERIC J	IN DISTRICT TRAVEL	\$429.38

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
MILLER, GREGORY	OFFICIAL/REFEREE	\$138.12
MILLER, JAYMIE E	IN DISTRICT TRAVEL	\$26.75
MILLIGAN, JULIE A	IN DISTRICT TRAVEL	\$51.13
MINI MASTERPIECES PRESCHOOL INC	PROF-EDUCATIONAL SERVICES	\$3,894.91
MINNESOTA CLAY USA	INSTRUCTION SUPPLIES	\$397.20
MITCHELL 1	OTHER PURCH PROF SERVICES	\$1,159.00
MOORE, JOYCE E	IN DISTRICT TRAVEL	\$3.38
MORLEY, SEAN K	IN DISTRICT TRAVEL	\$8.13
MPS HIGH SCHOOL ORDER ENTRY	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$19,245.60
MULGREW OIL COMPANY	DIESEL	\$29,666.61
MULGREW OIL COMPANY	GASOLINE	\$29,604.10
MURRAY, DANIEL	OFFICIAL/REFEREE	\$65.00
NANOPAC, INC.	OTHER EQUIPMENT	\$3,170.16
NATIONAL STUDENT CLEARINGHOUSE	PROF-EDUCATIONAL SERVICES	\$1,190.00
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	STAFF DUES	\$50.00
NEMMERS, NATALIE L	IN STATE TRAVEL	\$80.00
NEW JERSEY FAMILY SUPPORT PYMT CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$200.00
NILLES, BRIAN	OFFICIAL/REFEREE	\$60.00
NOAHS ARK PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$5,452.88
NORTHEAST IOWA COMM COLLEGE-CALMAR	OTHER GENERAL SUPPLIES	\$94.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	OTHER PURCH PROF SERVICES	\$60.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	STAFF WORKSHOP/CONFERENCE REG FEES	\$875.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	TUITION/COMM. COLLEGE	\$1,895.00
OBERHOFFER, BETH A	IN DISTRICT TRAVEL	\$141.13
ODELL, STACIE A	IN DISTRICT TRAVEL	\$103.75
OFFICE OF AUDITOR OF STATE	AUDIT	\$850.00
OUR REDEEMER LUTHERAN PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$9,347.79
PALM, MAURICE J	INSTRUCTION SUPPLIES	\$37.29
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$5,135,789.81
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	\$672.00
PETERSON, ANDY E	IN DISTRICT TRAVEL	\$25.00
PLANK ROAD PUBLISHING INC	INSTRUCTION SUPPLIES	\$32.40
POLING, ROGER P	IN STATE TRAVEL	\$75.63
PORTZEN, STACY L	IN DISTRICT TRAVEL	\$73.13
PRINTERS PLUS	OTHER GENERAL SUPPLIES	\$104.01
QUADIENT, INC.	RENTAL - OTHER	\$120.00
QUILL CORPORATION	OTHER GENERAL SUPPLIES	\$156.40
RADIO DUBUQUE, INC.	RENTAL OF EQUIP/VEHICLES	\$677.90
RAUEN PRECISION MACHINING, INC.	OTHER PURCH PROF SERVICES	\$980.00
REALLY GREAT READING LLC	INSTRUCTION SUPPLIES	\$1,435.20
RECOVER HEALTH SERVICES	PROF-EDUCATIONAL SERVICES	\$12,271.57
REGENTS OF THE UNIVERSITY OF MINNESOTA	PROF-EDUCATIONAL SERVICES	\$5,000.00
REPUBLIC SERVICES #897	REFUSE DISPOSAL	\$7,282.29
RESEARCH INSTITUTE FOR LEARNING AND	PROF-EDUCATIONAL SERVICES	\$499.00
REUSS, JOYLYNN K	IN DISTRICT TRAVEL	\$59.19

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
RIGDON, JACKSON J	IN DISTRICT TRAVEL	\$86.00
RIO GRANDE - THE BELL GROUP	INSTRUCTION SUPPLIES	\$79.00
RISING STAR THEATRE COMPANY	OTHER GENERAL SUPPLIES	\$500.00
RIVER BEND FOOD RESERVOIR	OTHER GENERAL SUPPLIES	\$1,588.77
ROBERTSON, JENNA V	IN DISTRICT TRAVEL	\$11.69
ROBEY, JOSH	PROPERTY RENTAL	\$40.00
ROEN, JEFFREY A.	OFFICIAL/REFEREE	\$120.00
ROMER, CLAY	OFFICIAL/REFEREE	\$105.00
ROOS, RENEE S	OTHER GENERAL SUPPLIES	\$191.28
ROSCHEN, TRICIA	IN DISTRICT TRAVEL	\$91.50
ROUTLEY, MARIAH A	IN STATE TRAVEL	\$75.63
RYAN, CHERI L	IN DISTRICT TRAVEL	\$46.88
RYAN, HILLARY D	IN DISTRICT TRAVEL	\$30.00
SADLER, DENNIS JAMES	OFFICIAL/REFEREE	\$70.00
SAVVAS LEARNING COMPANY LLC	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$0.00
SAVVAS LEARNING COMPANY LLC	TEXTBOOKS	\$1,960.90
SCANNING PENS INC	INSTRUCTION SUPPLIES	\$867.00
SCHOLASTIC INC - BOOK FAIRS	LIBRARY BOOKS	\$4,292.98
SCHOLASTIC INC.	INSTRUCTION SUPPLIES	\$589.05
SCHOLASTIC INC.	LIBRARY BOOKS	\$1,647.76
SCHOOL NUTRITION ASSOCIATION DEPOSITORY	STAFF DUES	\$1,080.00
SCHOOL SPECIALTY, LLC	INSTRUCTION SUPPLIES	\$4,710.26
SCHOOL SPECIALTY, LLC	OFFICE SUPPLIES	\$93.67
SCHOOL SPECIALTY, LLC	OTHER GENERAL SUPPLIES	\$321.99
SCHROBILGEN, TERRY	OFFICIAL/REFEREE	\$77.42
SCHULTZ STRING	INSTRUCTION SUPPLIES	\$598.32
SCHULTZ STRING	REPAIR/MAINTENANCE	\$1,189.21
SCHULTZ, CHRISTOHER MICHAEL	OTHER PURCH PROF SERVICES	\$714.00
SCHULTZ, MEGAN E	IN DISTRICT TRAVEL	\$109.19
SCOTT ELECTRIC	TECHNOLOGY SUPPLIES	\$332.50
SEAY, BRANDIE L	OUT OF STATE TRAVEL	\$187.29
SELLERS, KARMELLA H.	IN DISTRICT TRAVEL	\$4.25
SHEEHAN, ERICA C	IN STATE TRAVEL	\$251.25
SKILES, MEGAN M	IN DISTRICT TRAVEL	\$25.44
SNAP-ON TOOLS	TRANSPORTATION SUPPLIES	\$153.95
SONOVA USA INC	INSTRUCTION SUPPLIES	\$90.19
SONOVA USA INC	OTHER EQUIPMENT	\$1,349.33
SOUTHPAW ENTERPRISES, INC.	INSTRUCTION SUPPLIES	\$723.00
SPIELMAN, CHARLES	OFFICIAL/REFEREE	\$945.00
STAPLES ADVANTAGE	OFFICE SUPPLIES	\$406.62
STAPLES ADVANTAGE	OTHER GENERAL SUPPLIES	\$1,354.87
STAR AUTISM SUPPORT INC.	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$5,500.00
STATE DISBURSEMENT UNIT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$900.00
STEFFL, MICHELLE C	IN DISTRICT TRAVEL	\$47.63

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
STOLTZ, ALAN	OFFICIAL/REFEREE	\$120.00
STOREY KENWORTHY CORP	OTHER GENERAL SUPPLIES	\$35,256.00
STREAU SLIN, NINA R	OUT OF STATE TRAVEL	\$54.52
STRIBLING, VICTOR D	IN DISTRICT TRAVEL	\$42.88
SU INSURANCE COMPANY	OTHER GENERAL SUPPLIES	\$30.66
SU INSURANCE COMPANY	REPAIR/MAINTENANCE	\$81.00
SUPERIOR WELDING SUPPLY CO	INSTRUCTION SUPPLIES	\$172.34
SWIFT, JONATHAN L	IN DISTRICT TRAVEL	\$56.88
SWISHER & COHRT, P.L.C.	LEGAL	\$2,777.15
TEBOCKHORST, LISA A	IN DISTRICT TRAVEL	\$27.50
TECHCYCLE SOLUTIONS	TECHNOLOGY SUPPLIES	\$5,018.00
TENNANT SALES AND SERVICE COMPANY	BUILDING REPAIR/MAINT	\$1,187.70
THE JUSTICE CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,308.45
THE PROPHET CORPORATION	INSTRUCTION SUPPLIES	\$52.40
THOM, DAVID J	IN DISTRICT TRAVEL	\$32.50
THOMA, PAIGE C	IN DISTRICT TRAVEL	\$52.13
TIESKOTTER, BRIANNA N	IN DISTRICT TRAVEL	\$49.25
TILL, RICK J	IN STATE TRAVEL	\$75.63
TIMMERMAN, PHILLIP	OFFICIAL/REFEREE	\$83.40
TRI-STATE ADJUSTMENTS FREEPORT INC.	COLLECTION AGENCY FEE	\$3.16
TRI-STATE SHRED	OTHER PURCH PROF SERVICES	\$45.00
TRI-STATE TRAVEL	IN DISTRICT TRAVEL	\$1,248.50
TRI-STATE TRAVEL	PRIVATE CONTRACT BUSSING	\$8,486.00
TROLLEYS OF DUBUQUE, INC.	OTHER GENERAL SUPPLIES	\$270.00
UNITED PARCEL SERVICE	POSTAGE	\$398.25
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$249.00
UNIVERSITY OF DUBUQUE	PROF-EDUCATIONAL SERVICES	\$3,894.91
UNIVERSITY OF IOWA - FINANCIAL AID	INSTRUCTION SUPPLIES	\$66.00
URBAIN, AMBER A	OUT OF STATE TRAVEL	\$26.66
US CELLULAR	TELEPHONE/DATA LINES	\$912.56
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$80.02
WALLIS, DAVID	OFFICIAL/REFEREE	\$110.00
WARDS SCIENCE	INSTRUCTION SUPPLIES	\$344.99
WEBER PAPER COMPANY	OTHER GENERAL SUPPLIES	\$2,029.11
WEBER, FRANCIS GENE	OFFICIAL/REFEREE	\$140.00
WEILAND, KRISTIN L	IN DISTRICT TRAVEL	\$12.50
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$886,834.63
WEST MUSIC COMPANY	INSTRUCTION SUPPLIES	\$3,409.51
WEST MUSIC COMPANY	MACHINERY/EQUIPMENT	\$3,326.00
WESTERN DUBUQUE COMM. SCHOOL DISTRICT	ACCOUNTS PAYABLE	\$170.00
WESTERN DUBUQUE COMM. SCHOOL DISTRICT	OTHER PURCH PROF SERVICES	\$316.80
WIDMEIER, RITA M	IN DISTRICT TRAVEL	\$228.80
WIDMYER, JANICE A	IN DISTRICT TRAVEL	\$9.81
WUEST, ALEXANDRA	PARENT TRAN REIMBURSEMENT	\$227.45
WILGENBUSCH, SUE A	IN DISTRICT TRAVEL	\$209.69

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
WILLIAM V MACGILL & CO	OTHER GENERAL SUPPLIES	\$401.49
WINDERS, ASHLEY M	IN DISTRICT TRAVEL	\$20.00
WINDSTAR LINES, INC.	PRIVATE CONTRACT BUSSING	\$6,540.00
WISC SUPPORT COLLECTIONS TRUST	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,147.93
WRIGHT, EUGENE DAVID	OFFICIAL/REFEREE	\$125.00
WUERTZER, JEAN A	IN DISTRICT TRAVEL	\$34.50
Y CREATIVE-FINLEY-DCY	PROF-EDUCATIONAL SERVICES	\$2,726.44
YOUNG-UNS CHILD CARE CENTER & PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$19,864.05
ZUGENBUEHLER, MARC C	IN DISTRICT TRAVEL	\$6.88
Fund Total:		\$11,519,737.80
Fund: MANAGEMENT LEVY		
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	\$16,058.59
SU INSURANCE COMPANY	OTHER INSURANCE	\$382,915.25
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	\$18,694.55
Fund Total:		\$417,668.39
Fund: PHYSICAL PLANT/EQUIP LEVY		
CARRICO AQUATIC RESOURCES, INC.	CAPITALIZED FIXED ASSETS	\$14,370.66
CEC - COMMUNICATIONS ENGINEERING COMPANY	CAPITALIZED FIXED ASSETS	\$21,591.40
COMELEC SERVICES, INC.	BLDG CONSTRUCTION SUPPLY	\$2,940.00
EMCASCO INSURANCE COMPANY	VEHICLE REPAIR/MAINT	\$5,000.00
GEISLER BROTHERS CO.	BLDG CONSTRUCTION SUPPLY	\$608.67
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$569.70
HARRIS N.A.	F/A OTHER PROPERTY SERV	\$16.95
HARRIS N.A.	MACHINERY/EQUIPMENT	\$1,466.98
HARRIS N.A.	OTHER PROPERTY SERVICES	\$3,039.68
HYDROAPPS LLC	BLDG CONSTRUCTION SUPPLY	\$995.00
JAEGER PLUMBING AND PUMP, INC.	OTHER PROPERTY SERVICES	\$5,635.77
JOHNSON CONTROLS FIRE PROTECTION LP	BLDG CONSTRUCTION SUPPLY	\$840.00
JOHNSON CONTROLS FIRE PROTECTION LP	OTHER PURCH PROF SERVICES	\$725.50
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	CAPITALIZED FIXED ASSETS	\$7,595.00
MODUS ENGINEERING, LTD	ARCHITECT/CM SERVICE	\$11,232.55
NORTHLAND PCC INC	F/A OTHER PROPERTY SERV	\$6,967.00
NU-TREND ACCESSIBILITY SYSTEMS, INC.	OTHER PROPERTY SERVICES	\$1,571.54
ORIGIN DESIGN CO.	ARCHITECT/CM SERVICE	\$37,555.50
PLASTIC CENTER INC	RENTAL LAND/BUILDINGS	\$1,320.00
RACOM CORPORATION	BLDG CONSTRUCTION SUPPLY	\$14,576.73
RACOM CORPORATION	MACHINERY/EQUIPMENT	\$5,076.00
RAPIDS REPRODUCTIONS INC	BLDG CONSTRUCTION SUPPLY	\$210.52
RICOH USA, INC	OTHER TECH SERVICES	\$5,977.35
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	\$2,100.00
TRICON CONSTRUCTION GROUP	OTHER PROPERTY SERVICES	\$2,866.00
TYLER TECHNOLOGIES, INC.	OTHER PURCH PROF SERVICES	\$4,685.25
WHKS & CO.	ARCHITECT/CM SERVICE	\$10,678.59

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
ZEPHYR ALUMINUM PRODUCTS	OTHER PROPERTY SERVICES	\$4,525.00
Fund Total:		\$174,737.34
Fund: SCHOOL NUTRITION FUND		
AMERICAN FIDELITY ASSUR CO-SECTION 125	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$627.34
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,023.72
ATLANTIC COCA-COLA BOTTLING COMPANY	PURCHASED FOOD	\$3,972.53
BIEDERMANN, ANDREA	UNEARNED REVENUES	\$143.40
BLACK HAWK COUNTY SHERIFF OFFICE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$92.43
BUXTON, LACEY	UNEARNED REVENUES	\$20.00
EMS DETERGENT SERVICES CO	OTHER GENERAL SUPPLIES	\$2,133.97
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$9,481.28
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$29,517.58
GOODWIN TUCKER GROUP	OTHER GENERAL SUPPLIES	\$192.40
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$4,146.58
HARRIS N.A.	PURCHASED FOOD	\$223.38
HP INC	MACHINERY AND EQUIPMENT	\$5,984.00
HP INC	OTHER GENERAL SUPPLIES	\$176.41
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$30,204.57
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$103.36
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$835.28
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$5,079.22
JOHNSON, ANGELA	UNEARNED REVENUES	\$2.55
LAAKER, JOEL	UNEARNED REVENUES	\$47.50
LOFFREDO FRESH PRODUCE CO. INC	OTHER GENERAL SUPPLIES	\$306.00
LOFFREDO FRESH PRODUCE CO. INC	PURCHASED FOOD	\$10,038.87
MACIAS, VERNESSA	UNEARNED REVENUES	\$23.80
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$501.30
MARTIN BROTHERS DISTRIBUTING CO, INC	COMMODITIES CONSUMED	\$1,993.50
MARTIN BROTHERS DISTRIBUTING CO, INC	PURCHASED FOOD	\$9,043.39
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,017.68
MELOY, JESSICA	UNEARNED REVENUES	\$20.90
OGLESBY, JILL	UNEARNED REVENUES	\$75.30
PAN-O-GOLD BAKING COMPANY	PURCHASED FOOD	\$10,771.71
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$149,005.92
PERFORMANCE FOODSERVICE	OTHER GENERAL SUPPLIES	\$15,049.07
PERFORMANCE FOODSERVICE	PURCHASED FOOD	\$165,527.81
PJ IOWA LC	PURCHASED FOOD	\$3,997.00
POLAR LEASING COMPANY INC.	RENTAL OF EQUIP/VEHICLES	\$3,852.00
PRAIRIE FARMS DAIRY, INC	PURCHASED FOOD	\$46,672.65
RAPIDS WHOLESALE EQUIPMENT	MACHINERY AND EQUIPMENT	\$47,957.00
RAPIDS WHOLESALE EQUIPMENT	OTHER GENERAL SUPPLIES	\$354.00
REICHERS, MELLISSA	UNEARNED REVENUES	\$203.74
ROONEY, ROBERT	UNEARNED REVENUES	\$13.80
WATSON, JENNIFER	UNEARNED REVENUES	\$56.25
WELBES, SARAH	UNEARNED REVENUES	\$80.10

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$31,092.75
Fund Total:		\$596,662.04
Fund: SECURE AN ADVANCED VISION FOR EDUCATION (SAVE)		
CENTURY LINK - PHOENIX	TELEPHONE/DATA LINES	\$9,555.98
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$3,850.00
FOLLETT SCHOOL SOLUTIONS, INC.	OTHER PURCH PROF SERVICES	\$39,306.40
FRONTLINE TECHNOLOGIES GROUP LLC	OTHER PURCH PROF SERVICES	\$3,117.19
HEARTLAND BUSINESS SYSTEMS	OTHER PURCH PROF SERVICES	\$25,566.09
INVISION ARCHITECTURE LTD	ARCHITECT/CM SERVICE	\$9,500.00
INVISION ARCHITECTURE LTD	ARCHITECT/CM SERVICE	\$10,605.00
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	CONSTRUCTION SERVICES	\$30,603.30
MICROSOFT CORPORATION	SUBSCRIPTIONS/LICENSE RENEWAL FOR COMP SOFTWARE	\$997.54
MULTIVISTA	CONSTRUCTION SERVICES	\$1,212.50
RACOM CORPORATION	OTHER PURCH PROF SERVICES	\$29,576.27
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	\$55,756.92
SYN-TECH SYSTEMS INC.	OTHER PURCH PROF SERVICES	\$5,300.00
TERRACON CONSULTANTS INC	ARCHITECT/CM SERVICE	\$241.25
TRI-TECHNICAL SYSTEMS, INC.	OTHER PURCH PROF SERVICES	\$64.00
TRICON CONSTRUCTION GROUP	CONSTRUCTION SERVICES	\$748,409.34
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$560.14
Fund Total:		\$974,221.92
Fund: STUDENT ACTIVITY FUND		
ADVANCE DESIGNS INC	OTHER GENERAL SUPPLIES	\$441.95
AGONSWIM.COM	OTHER GENERAL SUPPLIES	\$282.50
ALL IN ONE BRIDAL BY KATELYN, LLC	PROF-EDUCATIONAL SERVICES	\$1,000.00
AMAZON CAPITAL SERVICES, INC	OTHER GENERAL SUPPLIES	\$39.99
B & W RACING SERVICES, LLC	OTHER GENERAL SUPPLIES	\$700.00
BELLEVUE COMMUNITY SCHOOLS	STUDENT ENTRY FEES	\$150.00
BP CREDIT CARD CENTER	GASOLINE	\$92.67
BP CREDIT CARD CENTER	OTHER GENERAL SUPPLIES	\$416.02
BURKE, CHRISTOPHER T	OTHER GENERAL SUPPLIES	\$760.34
BURKHOLDER, BENJAMIN	OTHER GENERAL SUPPLIES	\$75.00
CAPITAL ONE, N.A.	OTHER GENERAL SUPPLIES	\$254.31
CASCADE JUNIOR-SENIOR HIGH SCHOOL	STUDENT ENTRY FEES	\$70.00
CITY OF DUBUQUE	OTHER GENERAL SUPPLIES	\$749.59
CITY OF DUBUQUE	PROF-EDUCATIONAL SERVICES	\$4,111.94
CLINTON HIGH SCHOOL ATHLETICS	STUDENT ENTRY FEES	\$100.00
COENEN, SHAWN M.	PROF-EDUCATIONAL SERVICES	\$350.00
COOK, BRENT PHILIP	OTHER PARA/BUS ATTEND PAY	\$71.96
CYRANOS BISTROT	OTHER GENERAL SUPPLIES	\$1,500.00
DERBY GRANGE GOLF & RECREATION	OTHER GENERAL SUPPLIES	\$212.00
DISTRICT 20 SUPPLY CO.	OTHER GENERAL SUPPLIES	\$3,427.00
DROESZLER, ANN M	OTHER GENERAL SUPPLIES	\$86.27

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
EASLEY, JAMIE B	OTHER GENERAL SUPPLIES	\$820.56
EIMERS, WENDELL J	OTHER GENERAL SUPPLIES	\$56.41
ELSMORE SWIM SHOP	OTHER GENERAL SUPPLIES	\$3,291.38
ENGRAVED GIFT COLLECTION, LLC	OTHER GENERAL SUPPLIES	\$125.00
ENVISION SPORTS DESIGN	OTHER GENERAL SUPPLIES	\$3,526.00
ERNZEN, GREGORY J	IN STATE TRAVEL	\$251.31
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$362.56
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$990.48
GRAPHIC EDGE	OTHER GENERAL SUPPLIES	\$942.84
HAMPTON INN-WEST DES MOINES	IN STATE TRAVEL	\$311.36
HAMPTON INN-WEST DES MOINES	OTHER GENERAL SUPPLIES	\$1,556.80
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$1,920.00
HARRIS N.A.	IN STATE TRAVEL	\$1,280.58
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$15,627.20
HARRIS N.A.	STAFF DUES	\$75.00
HARRIS N.A.	STUDENT ENTRY FEES	\$975.21
HARRIS N.A.	STUDENT/STAFF ADMISSIONS	\$424.00
HARTL, JEFF	OTHER GENERAL SUPPLIES	\$85.00
HEARTLAND BUSINESS SYSTEMS	OTHER GENERAL SUPPLIES	\$426.00
HOWES, BRIAN J	OTHER GENERAL SUPPLIES	\$139.38
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$2,860.93
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$860.68
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$16.01
IOWA CITY HIGH	STUDENT ENTRY FEES	\$60.00
IOWA STATE DRILL TEAM ASSOCIATION	STUDENT ENTRY FEES	\$60.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$137.09
IOWA THESPIANS	OTHER GENERAL SUPPLIES	\$60.00
IRONSIDE APPAREL & PROMOTIONS, INC.	OTHER GENERAL SUPPLIES	\$3,195.00
KAISER, STEVEN JOSEPH	OTHER GENERAL SUPPLIES	\$85.00
KATCOM INC	OTHER GENERAL SUPPLIES	\$275.40
KELEHER, AZIZA K	OTHER GENERAL SUPPLIES	\$63.45
KIEFER, THOMAS	OTHER GENERAL SUPPLIES	\$75.00
KLINEBRIEL, JILL	PROF-EDUCATIONAL SERVICES	\$850.00
LAMBE, JACQUELINE A	IN DISTRICT TRAVEL	\$3.13
LIGHTS! CAMERA! SELFIE!	PROF-EDUCATIONAL SERVICES	\$250.00
LIME ROCK SPRINGS CO-PEPSI COLA CO	OTHER GENERAL SUPPLIES	\$630.67
LINN-MAR COMMUNITY SCHOOL DISTRICT	STUDENT ENTRY FEES	\$300.00
MARQUETTE HIGH SCHOOL	STUDENT ENTRY FEES	\$80.00
MASTERS VIDEO SERVICE	PROF-EDUCATIONAL SERVICES	\$2,200.00
MEADOWS GOLF COURSE OF DUBUQUE	OTHER GENERAL SUPPLIES	\$320.50
MUSIC THEATRE INTERNATIONAL	OTHER GENERAL SUPPLIES	\$430.46
MYERS-COX COMPANY	OTHER GENERAL SUPPLIES	\$817.66
NATURAL FIT INC.	PROF-EDUCATIONAL SERVICES	\$350.00
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	STUDENT ENTRY FEES	\$502.00
PARKIN, CHAD M	OTHER GENERAL SUPPLIES	\$218.35

**Dubuque Community School District
Annual/Organizational Board Meeting
December 12, 2022**

Vendor Name	Description	Check Total
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$5,327.34
PLANE ART DESIGNS, INC.	OTHER GENERAL SUPPLIES	\$2,376.00
QUAD CITY TIMES	OTHER GENERAL SUPPLIES	\$480.92
RED WHEEL FUNDRAISING	OTHER GENERAL SUPPLIES	\$431.45
RIDDELL ALL AMERICAN SPORTS CORP.	OTHER GENERAL SUPPLIES	\$707.29
ROEN, JEFFREY A.	OTHER GENERAL SUPPLIES	\$160.00
ROGAN SCALE LLC	OTHER GENERAL SUPPLIES	\$394.15
ROSENOW, NICHOLAS R.	OTHER GENERAL SUPPLIES	\$160.00
ROTARY CLUB OF DUBUQUE	OTHER GENERAL SUPPLIES	\$157.91
RUSH, RYAN A	OTHER GENERAL SUPPLIES	\$104.16
SADLER, DENNIS JAMES	OTHER GENERAL SUPPLIES	\$125.00
SCHNIER, WAYNE R.	OTHER GENERAL SUPPLIES	\$125.00
SINDT MOTOR SALES	CAPITALIZED FIXED ASSETS	\$12,165.47
STEEPLETON, SCOTT R	STUDENT/STAFF ADMISSIONS	\$109.00
THE BARN	OTHER GENERAL SUPPLIES	\$910.00
TRI-STATE PORTA POTTY, INC.	OTHER GENERAL SUPPLIES	\$420.00
TRI-STATE TRAVEL	OTHER GENERAL SUPPLIES	\$2,402.30
UNION HOERMANN PRESS	OTHER GENERAL SUPPLIES	\$313.00
UW-PLATTEVILLE MATH DEPT.	STUDENT ENTRY FEES	\$40.00
VARSITY SPIRIT FASHIONS & SUPPLIES	OTHER GENERAL SUPPLIES	\$277.00
WALSWORTH PUBLISHING CO. INC.	OTHER GENERAL SUPPLIES	\$514.40
WARTBURG COLLEGE	STUDENT ENTRY FEES	\$300.00
WELTER, KENNETH	OTHER GENERAL SUPPLIES	\$160.00
WEST MUSIC COMPANY	OTHER GENERAL SUPPLIES	\$684.85
WREN, ROBERT E	IN STATE TRAVEL	\$299.92
	Fund Total:	\$91,925.10
	Grand Total:	\$13,939,334.91

**DUBUQUE COMMUNITY SCHOOL DISTRICT
BOARD MEETING
December 12, 2022**

TO THE BOARD OF EDUCATION
DUBUQUE, IOWA

THE FOLLOWING IS A LIST OF PURCHASES MADE ON THE DISTRICT PROCUREMENT CARD WHICH WILL BE PRESENTED TO THE BOARD OF EDUCATION FOR APPROVAL AT THE December 12, 2022, MEETING.

PERIOD: October 21, 2022 – November 20, 2022

RESPECTFULLY SUBMITTED,
SECRETARY: CARRIE MAUSS

BOARD MEMBER SIGNATURE

DATE



Receipts for Csd, Dubuque

October 21 to November 20 2022

Supervisor Signature Kevin Kellner

Date 11/21/22

REF	Inv Date	Vendor	Account	Description	Unit Price
4 8 4	2022-10-24	Csd, Dubuque	10.9199.1100.110.4054.000618	Wm Supercenter #2004/Supplies for GEER II wraparound program	231.35 ✓
Total:					\$231.35
Date Range:					October 21 to Novemb

Supplies for GEER II wraparound program

0/21/22 13:37:45
CUSTOMER COPY



DUBUQUE COMMUNITY SCHOOL DISTRICT
Facilities/Support Services Committee

BOARD COMMITTEE MINUTES

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

- I. Complete the Following Before Starting the Meeting
- A. Date agenda was posted for meeting: December 1, 2022
 - B. Date media were emailed agenda: December 2, 2022
 - C. Media who were emailed an agenda: Telegraph Herald; Des Moines Register; KWWL; KCRG; KGAN; Radio Dubuque; Townsquare Media Group; and Chamber of Commerce.
 - D. Board Committee: **Facilities/Support Services Committee**
 - E. Date and Time of Meeting: December 5, 2022 - 4:00 p.m.
 - F. Place of Meeting: The Forum
 - 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: Nancy Bradley, Kate Parks, Lisa Wittman, Jim Prochaska, Tami Ryan, Katie Jones and Anderson Sainci. District representatives present: Kevin Kelleher, Rick Till, Amy Hawkins, Rob Powers and Jim Konrardy.

Lisa Wittman called the meeting to order at 4:00 p.m.

Agenda for December 5, 2022

The agenda was approved as submitted.

Purchase Professional Service Contracts

No contracts to review this month.

Comprehensive Annual Financial Report

Mike Kircher, of Kircher & Associates, gave his annual report regarding the district's audit. In their opinion, the financial statements were presented fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with US generally accepted accounting principles. In short, he gave an unmodified (clean) opinion (no substantial findings). Mr. Kelleher thanked Rick Till, Lisa Demmer and Sarah Pfab for their hard work in preparing this document. Board 12.12.22

Update on Current District Projects

Senior High School Additions Renovations Phase 2

Ken Johnson from Straka-Johnson architects updated the committee on the Senior Renovations Phase 2 project. Overall, the project is approximately 66% complete and remains largely on schedule and on budget. Seating for auditorium, rigging equipment, wrestling mats from bid package #1, and men's lockers are delayed because of supply chain issues.

Bids for Bid pack #2, Furnishings, Fixtures and Equipment will be received on Thursday, December 8th with contracts executed in January of 2023. Budget for this bid package is set at \$611,555.00.

Hempstead High School Intercom Replacement

Nick Rettenberger, from Origin Design, updated the committee that the intercom replacement project is mostly complete with the exception of an ethernet controller that is projected to arrive on March 2, 2023.

Central Kitchen Mechanical System Replacement.

Nick Rettenberger updated the committee that exterior RTU was installed on November 30. Interior Connections of ductwork above ceilings are scheduled during the holiday break at the end of the month.

Hempstead High School Kitchen Freezer Replacement

Rob Powers updated the committee on the Hempstead High School Kitchen Freezer Replacement. The permanent cooler/freezer units have been installed.

Roosevelt Middle School Roof Replacement

Nick Rettenberger updated the committee on the new roof membrane that will be installed in June to mid-August of 2023. Rettenberger reviewed minutes and bid tabulation reports from the public bid opening from November 10, 2022. Four contractors bid and Jim Giese Commercial Roofing gave the lowest bid. Public Hearing will be held on Monday, December 12, 2022, at 5:30 in the board room. Construction will start June 7th, with substantial completion in mid-August. The alternate membrane was accepted at a cost of \$109,140.00 with a 30-year warranty.

Transportation Fuel System Replacement

Nick Rettenberger reviewed proposed plans, specifications, form of contract, and estimated cost of the replacement of the 40-year-old fuel tanks system. Tanks will be located South of the main entrance gate. Construction would start upon the delivery of the above ground tanks. January 3, 2023, is set for a public hearing and bids will be due on January 10, 2023. Construction to begin in June/July and be substantially complete in mid-September.

Eisenhower Elementary School Mechanical System Replacement

Nick Rettenberger updated the committee that this project includes the removal and replacement of mechanical systems with the original Eisenhower Elementary footprint. Rettenberger reviewed proposed plans, specifications, form of contract, and estimated cost of the mechanical system replacement. Bids are due December 20th. Construction is expected to start at the end of the school year with substantial completion in mid-August of 2023. Board 12.12.22

Sageville Elementary School Solar Project

Ken Johnson from Straka-Johnson Architects, updated the committee on the Sageville Elementary School solar project. Johnson reviewed proposed plans, specifications, form of contract, and estimated the cost of the solar project as \$350,000.00. Public hearing is scheduled for January 3, 2023, and out for bid in January with a start of construction in the spring. Board 12.12-2022

Lincoln Elementary School Outdoor Wellness Project

Kevin Podstawa from WHKS & Co., Engineers, Planners, and Surveyors, updated the committee on the Lincoln Elementary School Outdoor Wellness Project. Public hearing is set for January 3, 2023, and if approved, bid opening is scheduled for January 10th. Includes construction of play equipment, installing fencing, bike path, and planting of trees. Work is to begin on June 7th, 2023, with completion of project by mid-August. This project is fully funded by a grant from the City of Dubuque.

Update on Middle School Consolidation Study

Superintendent, Amy Hawkins, updated the committee on the middle school consolidation study. There will be a recommendation from Invision at the January 3, Facility and Support Services committee.

Cenergistic Update

Abbi Hammann reported that we have twelve buildings in the district that are energy certified and are waiting on the EPA for EnergyStar certification.

Investment Quotes

Kevin Kelleher reviewed the investment quote results for 6-month treasury bills. Du Trac Community Credit Union bid the highest interest rate at 4.80% for a twenty-five-million-dollar investment.

Other

January and February Facility meetings will be combined with public hearings for projects.

The next meeting was scheduled for January 3, 2023.

The meeting adjourned at 4:47 p.m.

Carolyn Mauss, Secretary
Board of Education

**Dubuque Community School District
Regular Board Meeting
December 12, 2022**

PERSONNEL REPORT

Page 1

ITEM I - RESIGNATIONS – Recommended for Approval

A. Nurse

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
White, Allie	11/21/22	12/16/22	8/15/12	Forum/Nurse on Special Assignment	Other Employment

B. Classified

Boxleiter, Colleen	11/30/22	12/14/22	10/7/19	Marshall/MC Paraprofessional	Personal
Carroll, Lacey	11/13/22	11/11/22	9/8/22	Jefferson/MC Paraprofessional	Personal
Freiburger, Alex	11/18/22	12/8/22	3/1/21	Hempstead/Paraprofessional	Personal
Gunn, Carol	11/21/22	1/5/23	1/3/17	Forum Registered Behavior Tech	Education
Heiar, Tabitha	11/14/22	11/11/22	10/4/22	Roosevelt/Health Liaison	Personal
Hendricks, Jessica	11/21/22	11/30/22	9/26/22	Roosevelt/Food Service Worker	Personal
Hernandez, Fabian	11/16/22	11/18/22	8/30/21	Washington/MC Paraprofessional	Education
Jones, Ric	12/2/22	1/6/23	12/6/17	Transportation/Driver	Personal
Kruk, Kristina	11/11/22	12/22/22	8/22/16	Kennedy/MC Paraprofessional	Personal
Murray Cogan, Tammy	11/16/22	12/20/22	8/24/04	Washington/MC Paraprofessional	Retirement
Schumacher, Adria	11/28/22	12/9/22	1/6/22	AVC/MC Paraprofessional	Other Employment
Tischhauser, Maggie	12/9/22	12/12/22	9/19/22	Transportation/Bus Driver	Personal
Waid, Noriko	11/14/22	11/17/22	8/22/19	Lincoln/ECSE Paraprofessional	Personal
Welp, Kathryn	12/6/22	12/8/22	8/20/12	Hoover/Clerical Health Paraprofessional	Personal

C. Teacher Coach

Siebert, Brent	11/27/22	6/30/23	8/18/98	Hempstead/Varsity Assistant Football	Personal
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D. Coach

Benda, Sam	11/11/22	11/11/22	8/25/08	Senior/Varsity Assistant Football	Personal
Janes, Ross	11/11/22	11/11/22	5/1/14	Senior/Sophomore Assistant Football	Personal

ITEM II - TERMINATION OF EMPLOYMENT – Recommended for Approval

Name	School	Assignment	Start Date	End Date	Reason
Ellis, Patty	Jefferson	MC Paraprofessional	9/6/22	11/1/22	Probationary Period
Mack-McLaughlin, Jeron	Prescott	MC Paraprofessional	9/15/22	11/30/22	Probationary Period

**Dubuque Community School District
Regular Board Meeting
December 12, 2022**

PERSONNEL REPORT

Page 2

ITEM III - RETIREMENT INCENTIVE – Recommended for Approval

Name	Application Received	Effective	Date of Hire	School	Position
Daughetee, Mary	11/28/22	6/1/23	8/22/01	Hoover	Grade 1 Teacher
Eisbach, Diane	11/21/22	4/7/23	4/7/03	Jefferson	Custodian
Engleman, Debby	11/22/22	6/01/23	8/4/92	Hempstead	World Language Teacher
Kaiser, Lisa	11/30/22	6/1/23	9/19/00	Marshall	Title 1 Teacher
Lyon, Martine	11/21/22	6/1/23	8/20/03	Hempstead	World Language Teacher
Puls, Nancy	12/6/22	6/1/23	8/21/95	Carver	Special Education Teacher
Richman, Cheryl	11/28/22	6/1/23	8/18/97	Washington	Reading Teacher
Weber, Karla	11/28/22	6/01/23	8/24/92	Hempstead	PE Teacher

ITEM IV - INITIAL APPOINTMENTS – Recommended for Approval

A. Teachers

Name	College	Previous Employment	School/ Assignment	Replacing	Recommended By	Salary	
						Scale	Amount
Huseman, Rachel	Clarke University	DCSD Teacher	Eisenhower MC	King	Ferguson/Kuhle	BA+15-7	\$13,853.97
Kelchen, Molly	Clarke University	DCSD Sub Teacher	Prescott Behavior	Allen	Nugent/Kuhle	BA-0	\$23,940.92

B. Classified

Name	School	Assignment	Replacing	Recommended By	Salary
Andresen, Holly	Transportation	Admin Assistant	Roth	Bolibaugh/Kuhle	\$21.54/hr.
Blatnik, Paula	Roosevelt	Food Service Worker	Smith	Franck/Kuhle	\$15.45/hr.
Burgess, Christa	Hempstead	Vertex	Pittman	Kolker/Kuhle	\$49,553/yr
Edouard, Contesse	Table Mound	MC Paraprofessional	Boyle	Hull/Kuhle	\$15.12/hr.
Hirsch, Jaylynn	Hempstead	MC Paraprofessional	Edwards	Kolker/Kuhle	\$15.12/hr.
Kumbhar, Prasanna	Carver	MC Paraprofessional	Additional	Peterson/Kuhle	\$15.12/hr.
LaPage, Jeffrey	Hempstead	MC Paraprofessional	Miller	Kolker/Kuhle	\$15.12/hr.
Loney, Alexis	Prescott	ECSE Paraprofessional	Baker	Nugent/Kuhle	\$15.27/hr.
Mittvalsky, Christine	Lincoln	MC Paraprofessional	Parkin	Elsinger/Kuhle	\$15.27/hr.
Quillao, Czerina	Hempstead	MC Paraprofessional	Freiburger	Kolker/Kuhle	\$15.12/hr.
Stewart, Sonia	Senior	Food Service Worker	Bentz	Franck/Kuhle	\$15.45/hr.

ITEM V - COACHING CONTRACTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Belancin, Audrey	Washington	Wrestling	Additional	Oberhoffer/Kuhle	\$2,024.00
Cain, Ken	Roosevelt	Wrestling	Additional	Johll/Kuhle	\$2,024.00
Cory, Adam	Roosevelt	Wrestling	Wolter	Johll/Kuhle	\$2,024.00
Gorton, Greg	Senior	Sophomore Boys Basketball	Schaber	Howes/Kuhle	\$3,820.00
Hilby, Jesse	Hempstead	Varsity Assistant Boys Track	Freiburger	Kolker/Kuhle	\$3,184.00
Reed, Elizabeth	Washington	8 th Grade Girls Basketball	Kirman	Oberhoffer/Kuhle	\$2,024.00

**Dubuque Community School District
Regular Board Meeting
December 12, 2022**

PERSONNEL REPORT

Page 3

ITEM VI - AMENDED CONTRACTS – Recommended for Approval

Name	Salary	Increase/ Decrease	New Salary	Reason
Churchill, Dale	\$21.03/hr.	Add \$0.82/hr.	\$21.85/hr.	Transfer
Frommelt, David	\$20.41/hr.	Add \$4.26/hr.	\$24.67/hr.	Transfer
Nebel, Deborah	\$16.96/hr.	Less \$1.51/hr.	\$15.45/hr.	Transfer
Pfeiler, Jean	\$21.99/hr.	Add \$5.47/hr.	\$27.46/hr.	Transfer
Reuter, Cindie	\$15.57/hr.	Add \$2.75/hr.	\$18.32/hr.	Transfer
Schumacher, Megan	\$2,549.00	Less \$944.00	\$1,605.00	Speech Coach (100% to 63%)
Schwendinger-Gruber, Connie	\$15.85/hr.	Add \$5.58/hr.	\$21.43/hr.	Transfer

ITEM VII - PROJECTS – Recommended for Approval

A. Hourly Projects

1. Lumen Training for Classified (Grant) – Project #4057
September 15, 2022 – May 15, 2023
10.9199.1100.110.1925.000109 - \$8,540.33

Leytem, Amanda M
Schroeder, Lisa M

2. Middle school English Curriculum Team (Curriculum Development) – Project #4096
December 13, 2022 – June 18, 2023
10.9332.2213.000.0000.000.000129 - \$1,672.00

Efferding, Christine M
Pociask, Amber J
Specht, Leah M
Wernimont, Katie L

3. English Language Proficiency Assessment 21 Training (District Charge) – Project #4097
December 13, 2022 – March 15, 2023
10.9199.1100.110.9240.000129 - \$5,800.00

Bergfeld, Heather M
Bhatia, Kelsey M
Blum, Amber L
Boucher, Anne-Marie K
Conatser, Wanda
Culbertson, Jayme L
Derks, Jennifer D
Deutmeyer, Christina L
Gerardy, Lynn M
Hamel, Lorilee B
Hamilton, Chad M

Kaune, Aundrea L
Kimm, Nicole F
Leibold, Jaclyn M
Lopez, Casondra D
May, Sara B
McDonald, Cassandra S
McGill, Ginger L
McGrane, Lisa M
Merida Seifer, Alexa
Morley, Stacy L
Odell, Stacie A

Portzen, Stacy L
Reed, Elizabeth M
Ryan, Hillary D
Schwendinger, Pamela J
Sears, Sarah A
Skiles, Megan M
Splinter, Kelli L
Wiezorek, Kelly A
Wilgenbusch, Sue A
Wohlers, Annette L

**Dubuque Community School District
Regular Board Meeting
December 12, 2022**

PERSONNEL REPORT

Page 4

ITEM VII - PROJECTS – Continued

4. Teacher Collaboration Planning (Teacher Quality) – Project #4098
Irving
January 1, 2023 – May 1, 2023
10.0481.1100.110.3376.000129 - \$6,600.00

Bechen, Nicole M
Beringer, Vanessa A
Biver, Jacqueline S
Blake, Tiffany A
Blaser, Trisha L
Bradley, Lisa M
Burgmeier, Robin M
Burke, Elissa J
Buss, Therese A
Campbell, Sean T
Enzler, Elizabeth K
Foley, Ryan P
Folliard, Anna L

Frommelt, Brittany L
Hamilton, Bridget A
Herr, Kristina L
Higgins, Abbey J
Hoffmann, Lindsey L
Janes, Melinda L
Kiefer, Wendy S
Lammer, Scott M
Lech, Kayla L
Lynch, Joann
Malott, Angella M
Murphy, Megan E
Richards, Holly E

Ricke, Tonia M
Ruba, Daniel P
Schmit, Julie A
Siegert, Brent A
Siegert, Patricia L
Thole, Lisa A
Tuthill, Michelle M
Virtue, Laura A
Wahlert, Shelby A
Williams, Heather A
Winkel, Dirk F

5. Computer Science Vision SCRIPT Team (District Charge) – Project #4099
January 1, 2023 – May 30, 2023
10.9199.1100.110.9231.000129 - \$1498.10

Arnold, Ann L
Burns, Christopher M
Hensen, Courtney A
Hoffman, Jeremy D
Moeller, David C
Mozena, Amy L
Poling, Roger P

6. Print Center (District Charge) – Project #4100
Forum
December 7, 2022 – April 1, 2023
10.9044.2530.000.0000.000142 - \$4,000.00

Helling, Nancy

7. Tech Support (School Charge) – Project #4101
Roosevelt Middle School
December 13, 2022 – June 1, 2023
10.0225.1100.110.0000.000129 - \$430.10

Williams, Anne

**Dubuque Community School District
Regular Board Meeting
December 12, 2022**

PERSONNEL REPORT

Page 5

ITEM VII - PROJECTS – Continued

8. LEAP Support Help (School Activities) – Project #4102
Roosevelt Middle School
January 1, 2023 – June 1, 2023
10.0225.1400.910.1925.000129 - \$915.00

Schiavoni, Alexandra
Spires, Ryan
Vermies, Andrew

B. Stipends

1. Spring Play Pinocchio (School Activities)
George Washington Middle School
December 13, 2022 – April 2, 2023
21.0218.1400.910.6110.000129 - \$7000.00

Arnold, Kathryn
Hannan, Kathleen
Jenn, Elizabeth
Lange, Kathryn
Lobianco, Maria
Schramm, Katherine
Schumacher, Megan

2. Spanish Extra Class Assignment (School Charge)
Senior High School
January 17, 2023 – May 5, 2023
10.1109.1100.110.0000.000121 - \$16,352.00

Arendsdorff, Stephanie
Black, Heather
Coffman, Kristie
Day, Keyna
Prine, Stephanie

3. Student Council (School Activities)
Roosevelt Middle School
August 1, 2022 – June 6, 2023
21.0225.1400.910.6100.000129 - \$463.00

Winger, Wendy

4. LEAP Activities Support(Grant Charge)
Roosevelt Middle School
December 13, 2022 – January 1, 2023
10.0225.1400.910.1925.000129 - \$630.00

Spires, Ryan
Vermies, Andrew

**Dubuque Community School District
Regular Board Meeting
December 12, 2022**

PERSONNEL REPORT

Page 6

ITEM VII - PROJECTS – Continued

5. Administrative Coverage (School Charge)
Marshall Elementary School
December 13, 2022 – June 30, 2023
10.1508.2411.000.0000.000119 - \$25,000.00

Gerling, Anita

ITEM VIII - TRANSFERS – For Information Only

Name	From	To
Churchill, Dale	Jefferson/Custodian	Jefferson/Head Custodian
Ede, Justin	Senior/Custodian	Jefferson/Custodian
Frommelt, David	Transportation/Driver 5.42	Transportation/Mechanic 8.0
Nebel, Deborah	Transportation/Attendant 5.33	Hempstead/ Food Service 4.5
Parkin, Morgan	Lincoln/MC Paraprofessional 6.83	Lincoln/Clerical Health 7.33
Pfeiler, Jean	Forum/Receptionist and HR Assistant	Forum/HR Coordinator
Reiter, Cindie	Senior/MC Paraprofessional 6.58	AVC/Records Secretary 8.0
Schwendinger-Gruber, Connie	Irving & Prescott/Food Service 5.75	Hempstead/Custodian 8.0

ITEM IX - BEREAVEMENT – For Information Only

Suzanne Ruff, LRC Paraprofessional at Hempstead High School, passed away on December 6, 2022. Sue was employed with the Dubuque Community School District since November 16, 1992.

**Dubuque Community School District
Board Meeting
December 12, 2022**

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
B&W Racing Services, LLC	Timing Services Contract for Mississippi Valley Conference Meet on October 12, 2023	\$650.00	Fund 21	Professional
Iowa Department of Education	Grant Agreement #22BLF-04 BELIEF Grant Amendment #1	\$10,000.00	Grant	Professional
Lifetouch	2022-23 Yearbook Sales Agreement for Table Mound School	TBD	Fund 21	Purchase
MercyOne Dubuque Medical Center	Education Affiliation Agreement	---	---	Professional

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DUBUQUE COMMUNITY SCHOOL DISTRICT
Educational Programs/Policy Committee

BOARD COMMITTEE MINUTES

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

- I. Complete the Following Before Starting the Meeting
- A. Date agenda was posted for meeting: December 2, 2022
 - B. Date media was emailed agenda: December 2, 2022
 - C. Board Committee: **Educational Programs/Policy Committee**
 - D. Date and Time of Meeting: **December 6, 2022, at 4:30 p.m.**
 - E. Place of Meeting: The Forum
 - 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: Nancy Bradley, Jim Prochaska, Kate Parks, Tami Ryan, Katie Jones, Anderson Sainci, and Lisa Wittman. District representatives present: Amy Hawkins, Lisa Tebockhorst, Mark Burns, Dierre Littleton, Kelsey Metcalf, Coby Culbertson, and Julie Lange

Nancy Bradley called the meeting to order at 4:31 p.m.

Amy Hawkins asked that item number four under Educational Programs be moved to the beginning of the agenda. The agenda was approved as submitted.

Keystone Area Education Agency

Stan Rheingans, Chief Administrator, and four staff members from Keystone AEA spoke to the committee about services and resources that AEA provides to school districts. These educational services include ELL, networking for principals, professional learning, micro-credentials, special education. As well as support for teachers, teacher librarians and curriculum coordinators. AEA provides services for vision, hearing, PT, OT, speech/language and testing for students in the DCSD. Rheingans asked the committee to reach out to his office if they knew of any service program that would benefit from a presentation on Keystone AEA.

Priority Initiative #7-Computer Science

Julie Lange Director of Digital Literacy and Coby Culbertson Director of Technology updated the committee on District priority initiatives #7, #14 and #16. Julie Lange spoke on priority #7 which states to finalize a prek-12 computer science guiding philosophy and add new computer science opportunities at all levels. Coding has been added to the elementary level. Middle School students work with Spheros and robotics. High school robotic teams go to middle schools to expose 8th graders to the opportunities in robotics. Robotic teams have been expanded at all three middle schools. High school students have had an increased exposure in computer science classes. Pathways will be added in computer science and information technology in the fall of 2023-24. A district level leadership team has been established and meets three times a year to talk about how to better their computer science offerings in the district.

Priority Initiative #14 was presented by Coby Culbertson. Priority Initiative #14 states to explore the feasibility of learning management system and augmented 1:1 computing environment at the elementary level. Will need to explore Canvas platform to see if that is the product we would use at the elementary level. There are costs for adding staffing, power and storage of equipment at each building.

Priority Initiative #16 states to enhance district cybersecurity efforts and staff training to best protect district data. With continued issues with cybersecurity, the district has adopted a more aggressive stance on various attack vectors including the following: quarantine first/remediate later, least privilege philosophy, multifactor authentication (MFA), password security/ password manager, explore best practices and services, conduct rolling phishing tests and provide monthly cybersecurity awareness training to all staff.

Physical Education Exemption Application

This is an annual approval by the board. It offers physical education courses that meet five days per week for one semester each school year. This would increase the total time a student will spend in a fitness class by 25%. Once approved, the superintendent will submit this request through the Consolidated Accountability and Support Application (CASA) to the Department of Education. Board 12.12.22

School Calendars for 2023-24 and 2024-25

Superintendent Hawkins requested that the Board only consider the 2023-2024 school calendar at this time. The 2024-25 school year calendar poses more challenges in schedules, so Hawkins asked to pause the 2024-25 school calendar at this time. Next year we will move to adopting two calendars like previous years. The public hearing for the 2023-2024 calendar will be on Monday, December 12th at 5:30 PM. Board 12.12.22

Policy #4618 Employee Expression (Second Reading)

New – Board-12.12.22

Policy #6223 School Library

Revised – Board-12.12.22

Policy #6226 Instructional Materials Selection

Revised – Board-12.12.22

Policy #6231 Technology and Instructional Materials

New – Board-12.12.22

Policy #8060 Purchasing

Revised – Board-12.12.22

The next meeting was scheduled for January 4, 2022.

The meeting adjourned at 6:09 p.m.

Carolyn Mauss, Board Secretary

Employee Expression

The Board believes the District has an interest in maintaining an orderly and effective work environment while balancing employees' First Amendment rights to freedom of expression and diverse viewpoints and beliefs. When employees speak within their official capacity, their expression represents the District and may be regulated. The First Amendment protects a public employee's speech when the employee is speaking as an individual citizen on a matter of public concern. Even so, employee expression that has an adverse impact on District operations and/or negatively impacts an employee's ability to perform their job for the District may still result in disciplinary action up to and including termination.

Employees will comply with Iowa law to the extent that compliance does not infringe on employees' free speech rights.

Employees who use social media platforms are encouraged to remember that the school community may not be able to separate employees as private citizens, from their role within the District. Employee expression on social media platforms that interferes with the District's operations or prevents the District from functioning efficiently and effectively may be subject to discipline up to and including termination.

A District employee who acts to protect a student for engaging in free expression or who refuses to infringe on students engaging in free expression and who is acting within the scope of their professional ethics will not be retaliated against or face any adverse employment action based on their behavior, provided that expression is otherwise permitted by law and Board policy.

If the Board or court finds an employee who is subject to licensure, certification or authorization by the Board of Educational Examiners discriminated against a student or other co-employee, the Board will refer the employee to the Board of Educational Examiners for additional proceedings as required by law and which may result in discipline up to and including termination.

New:

School Library

The school district will maintain a school library in each ~~building~~ **school** for use by employees and by students during the school day.

Materials for the school libraries will be acquired according to board policy #6226 – Instructional Materials Selection, Review and Reconsideration. ***Any challenges to library materials will be handled following the process for handling challenges to instructional and library materials as established in Board policy.***

The principal of the building in which the school library is located will oversee the use of materials in the library.

The superintendent or designee will develop procedures for the selection and replacement of both library and instructional materials, for the acceptance of gifts, for the weeding of library and instructional materials, and for the handling of challenges to either library or classroom materials.

Adopted: March 11, 2002
Revised: May 11, 2009
Reviewed: July 21, 2014
Reviewed: October 14, 2019

Instructional Materials Selection, Review and Reconsideration

The Board of Education recognizes its legal responsibility for the selection of all instructional material in the Dubuque Community School District. The Board delegates this responsibility, and the authority to establish guidelines and procedures for the selection and discarding of materials to the Superintendent *or designee*.

Administrative guidelines should be consistent with the general policy of the Board as stated herein: The Board of Directors of the Dubuque Community School District hereby declares it the policy of the district to provide a wide range of instructional materials at all levels of difficulty, with diversity of appeal, and the presentation of different points of view. Materials will be kept current and in good condition by regular review.

A request for review and reconsideration of selected or omitted instructional materials may be submitted according to procedures prescribed by the Superintendent (*see administrative guidelines section*) and approved by the Board of Education.

The budget of the district will provide for replacement of text materials and learning resource/media center materials as required.

Adopted: November 9, 1970
Revised: June 13, 2011
Reviewed: May 8, 2017

INSTRUCTIONAL SELECTION PROCEDURES

I. Responsibility for Selection of Materials

- A. The responsibility for the selection of instructional materials is delegated to the professionally trained and certified staff employed by the school system. For the purpose of these guidelines the term “instructional materials” include printed and audio-visual materials (not equipment), whether considered classroom instructional materials or library materials.
- B. While selection of materials involves many people, the responsibility for coordinating the selection of instructional materials for school libraries and making the recommendation for purchase rests with the certified school library staff.
- C. Responsibility for coordinating the selection of classroom instructional materials will rest with the appropriate district-level curriculum coordinator/supervisor, department chairperson or the curriculum study committee.

II. Criteria for Selection of Materials

- A. Materials shall support and be consistent with the general education goals of the district and the objectives of the specific courses.
- B. Materials shall meet high standards of quality in factual content and presentation.
- C. Materials shall be appropriate for the subject area and for the age emotional development, ability level, and social development of the students for whom the materials are selected.
- D. Materials shall have aesthetic, literary, or social value.
- E. Materials chosen shall be by competent, qualified authors and producers.
- F. Materials shall be chosen which foster respect for women as well as men, the various racial and ethnic groups, old people as well as young people, and the disabled, and which realistically represent our pluralistic society, along with the roles and life styles open to women and men in today’s world. Materials shall include the many important contributions made by these people to our civilization. Materials may be provided which clarify the multiple historical and contemporary forces which have operated to the disadvantage or advantage of women, the various racial and ethnic groups, older people and the disabled. Materials shall objectively analyze inter-group tensions and conflicts and they shall stress the resolution of social and economic problems.
- G. Materials shall be selected for their strengths rather than rejected for their weaknesses.
- H. Biased or slanted materials may be provided to meet specific curriculum objectives.
- I. Physical format and appearance of materials shall be suitable for their intended use.

- J. These guidelines will not be construed in such a manner as to preclude materials which accurately represent the customs, morals, manners, culture or society of a different time or different place.*

III. **Procedure for Selection**

- A. Material purchased for libraries and classrooms is recommended for purchase by licensed employees, in consultation with administrative staff, school library staff and students. The material recommended for purchase is approved by the appropriate administrator.*

- 1. The materials selected will support stated objectives and goals of the school district.*

Specifically, the goals are:

- a. To acquire materials and provide service consistent with the demands of the curriculum;*
- b. To develop students' skills and resourcefulness in the use of libraries and learning resources;*
- c. To effectively guide students in the selection and use of materials and libraries;*
- d. To foster in students a wide range of significant interests;*
- e. To provide opportunities for aesthetic experiences and development of an appreciation of the fine arts;*
- f. To provide materials to motivate students to examine their own attitudes and behaviors and to comprehend their own duties and responsibilities as citizens in a pluralistic democracy;*
- g. To encourage life-long education through the use of the library; and,*
- h. To work cooperatively and constructively with the instructional and administrative staff in the school.*

- 2. Materials selected are consistent with stated principles of selection. These principles are:*

- a. To select material, within established standards, which will meet the goals and objectives of the school district;*

- b. *To consider the educational characteristics of the community in the selection of materials within a given category;*
- c. *To present the sexual, racial, religious and ethnic groups in the community by:*
 - 1. *Portraying people, adults and children, whatever their ethnic, religious or social class identity, as human and recognizable, displaying a familiar range of emotions.*
 - 2. *Placing no constraints on individual aspirations and opportunity.*
 - 3. *Giving comprehensive, accurate, and balanced representation to underrepresented groups and women - in art and science, history and literature, and in all other fields of life and culture.*
 - 4. *Providing abundant recognition of underrepresented groups and women by showing them frequently in positions of leadership and authority.*
- d. *To intelligently, quickly, and effectively anticipate and meet needs through awareness of subjects of local, national and international interest and significance; and,*
- e. *To strive for impartiality in the selection process.*
- 3. *The materials selected will meet stated selection criteria. These criteria are:*
 - a. *Reliability:*
 - 1. *Accuracy—meaningful organization and emphasis on content, meets the material's goals and objectives, and presents authoritative and realistic factual material.*
 - 2. *Current—presentation of content which is consistent with the finding of recent and authoritative research.*
 - b. *Treatment of subject—shows an objective reflection for the multi-ethnic character and cultural diversity of society.*

c. Language:

1. Vocabulary:

- a. Does not use limiting word usage in generalization or ambiguities which may cause others to feel excluded or dehumanized.*
- b. Compatible to the reading level of the student for whom it is intended*

IV. Instructional and Library Materials Inspection and Display

- A. Parents and other members of the school district community may view the instructional and library materials used by the students. All instructional materials, including teacher's manuals, films, tapes or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any federally funded programs must be available for inspection by parents.*
- B. Instructional and library materials may be viewed on school district premises.*
- C. Parents and guardians of students will be provided view-only access to select instructional materials through the district's classroom management software. Select instructional and library materials include:*
 - 1. A catalog of books available in the school library;*
 - 2. Electronic textbooks and core materials that are written and published primarily for use in elementary and secondary school instruction, and are required by the classroom teacher for use by students;*
 - 3. Relevant portions of required printed textbooks and materials, if it is practical for district staff to digitize and upload;*
 - 4. Any other materials as determined by the classroom teacher.*
- D. In determining what materials should be posted on the district's classroom management software platform, the district will balance the desire for transparency with the time constraints of existing job duties and demands of employees.*
- E. Parents and guardians should be advised that while district employees strive to keep information current, the most up to date materials are available upon request and subject to all applicable laws.*

F. It is the responsibility of the superintendent or designee to develop administrative regulations regarding the inspection of instructional materials.

V. Procedure for Review and Discarding of Materials

- A. In order to provide a current, highly usable collection of materials, school library staff will oversee an ongoing renewal of the collection, not only by the addition of up-to-date resources, but by the judicious elimination of resources which no longer meet the school's need. The process of weeding materials will be done according to accepted library standards for determining the relevance and value of materials in the context of a school library.
- B. Upon consultation with the building principal, the professional school library staff may remove from the school library materials no longer of value to the library program in accordance with other district policies and utilizing the following criteria:
 - 1. unacceptable physical condition or format
 - 2. outdated, inaccurate, or unnecessary content
 - 3. inappropriate for the collection
- C. Materials will be evaluated to determine their possible worth to other groups or individuals and will be disposed of in the following priority order:
 - 1. Move to another unit of the school. If deemed of value, items will be offered for examination and transfer by a stated time.
 - 2. Move to another learning center or school in the district. If deemed of value, items will be offered for examination and transfer by a stated time.
 - 3. If deemed of sufficient value, items will be referred to the Business Office for sale, auction, or appropriate disposition.
 - 4. Discard items. If items are determined to be of no value, or if no group or individual under points 1, 2, or 3 above claim items, items may be discarded.
- D. Curriculum staff and study committees may remove text materials no longer of value to the instructional program. The materials will be reviewed by the committee to determine their possible worth to other groups or individuals and will be disposed of in the following priority order:
 - 1. Move to another unit of the school.
 - 2. Move to other schools in the district.
 - 3. If deemed of sufficient value, items will be referred to the Business Office for sale, auction or appropriate disposition.
 - 4. Discard items. If items are determined to be of no value, or if no group or individual under points 1, 2, 3 above claims them, items may be discarded.

VI. Reconsideration of Materials

- A. Informal review. Any resident or employee of the school district may raise objection to instructional materials used in the district's educational program despite the fact that the individuals selecting such materials were duly qualified to make the selection and observed the criteria for selecting such material. All instructional materials and any materials used with any survey, analysis, or evaluation as part of any federally funded program must be available for inspection by citizens. All such materials must be viewed on school district premises; copies may be obtained in accordance with policy.
1. The school official or staff member receiving a complaint regarding instructional materials shall try to resolve the issue informally. The materials shall remain in use until the reconsideration committee makes its recommendation. ~~(Part III, 6, K)~~
 - a. The school staff member initially receiving a complaint shall explain to the complainant the school's selection criteria and qualifications of those persons selecting the materials.
 - b. The staff member initially receiving a complaint shall explain the intended educational usefulness of the material and additional information regarding its use or refer the complaining party to someone who can explain and identify the use of the material.
 2. In the event that the person making the objection to material is not satisfied with the initial explanation, that person should be referred to someone designated by the principal to handle such complaints. If, after private consultation, the complainant desires to file a formal complaint, the person to whom the complainant has been referred will provide the Reconsideration Request Form and answer any questions regarding its completion.
 3. The individual receiving the initial complaint shall advise the appropriate building principal of the initial contact no later than the end of the following day, whether or not the complainant has apparently been satisfied by the initial contact. A written record of the contact shall be made and maintained by the principal.
 4. Each principal shall review the selection and objection policy and guidelines with the staff at least annually, stressing that the right to object to materials is one granted by policies enacted by the Board of Directors and firmly entrenched in law.
- B. Formal Review

1. Any resident or employee of the school district may formally challenge instructional materials used in the district's educational program on the basis of appropriateness of its intended educational use.
2. Each building principal and the Superintendent or a designee will have and make available Reconsideration Request Forms. All formal objections to instructional materials must be made on these forms.
3. The Reconsideration Request Form shall be signed by the complainant and filed with the superintendent or a designee.
4. ***The Superintendent will convene a reconsideration committee within two weeks of receipt of the Reconsideration Form.***
5. ***The committee will make their recommendation to the Superintendent within five school days of meeting.***
6. ***The Superintendent will issue a decision related to the Reconsideration Request Form within 5 school days of receipt of the committee's recommendation. A copy of the Superintendent's decision will be provided to the complainant.***
7. ***An appeal of the Superintendent's decision may be filed with the Board Secretary within five days of the Superintendent's decision. The Board will determine whether to hear the appeal at the next regular meeting or within 30 days of the Superintendent's decision, whichever is later. If the Board elects to hear the appeal, the Board will act to affirm, modify or reverse the decision of the Superintendent. The Board's decision will be communicated to the complainant. The Board's decision will be deemed final.***
8. ***Generally, access to challenged instructional material will not be restricted during the reconsideration process. However, in unusual circumstances, the instructional material may be removed temporarily by following the provisions of Section B.9.g. of this rule.***
9. The Reconsideration Committee
 - a. ~~A committee of eleven members shall be formed and it shall include, in so far as is possible, both women and men, persons of various racial and ethnic backgrounds, the disabled, and older people as well as younger people.~~ ***a representation of protected classes reflective of the Dubuque Community School District community.***
 1. Two teachers (one elementary and one secondary) designated by the Superintendent or a designee.
 2. One teacher-librarian designated by the Superintendent or a designee.

3. One member of the central administration staff designated by the Superintendent or a designee.
 4. Four members from the community selected by site councils from the three instructional levels.
 5. Three high school students selected from and by the schools' student governing bodies.
- b. The chairperson of the committee shall not be an employee or officer of the district. The secretary shall be an employee or officer of the district.
 - c. The committee shall meet as required at a time and place designated by the Superintendent and made known to the members of the committee at least three days in advance. Meetings of the committee shall be posted as open meetings.
 - d. A calendar of subsequent meetings shall be established, and a chairperson and a secretary shall be selected at the first meeting.
 - e. The calendar of meetings and notice of meetings shall be made public through appropriate communication methods.
 - f. The committee shall receive all Reconsideration Request Forms from the superintendent or designee.
 - g. ***Special meetings may be called by the board to consider temporary removal of materials in unusual circumstances. A recommendation for temporary removal will require a two-thirds vote of the committee.***
 - h. The procedure for the first meeting following receipt of a Reconsideration Request Form is as follows:
 1. Distribute copies of the completed Request Form
 2. Give complainant or group spokesperson an opportunity to talk about and expand on the Request Form.
 3. Distribute reputable, professionally prepared reviews of the material when available.
 - i. At a subsequent meeting, interested persons, including the complainant, may have the opportunity to share their views. The committee may request that individuals with special knowledge be present to give information to the committee.
 - j. The complainant shall be kept informed by the secretary concerning the status of the complaint through the committee reconsideration process. The complainant and known interested parties shall be given appropriate notice of Reconsideration Committee meetings.

- k. At the second or subsequent meeting the committee shall make its decision in open session. The committee's final decision will be: (1) to take no removal action, (2) to remove all or part of the challenged material from the total school environment, (3) to allow students to use alternate titles, approved by school personnel involved, or (4) to limit the educational use of the challenged material. The sole criterion for the final decision is the appropriateness of the materials for its intended educational use. The written decision and its justification shall be forwarded to the Superintendent for appropriate action, to the complainant and to the appropriate attendance centers.
 - l. A decision to sustain a challenge shall not be interpreted as a judgment of irresponsibility on the part of the professionals involved in the original selection or use of the material.
 - m. Requests to reconsider materials which have previously been before the committee must receive approval of a majority of the committee members before the materials will again be reconsidered. Every reconsideration request form shall be acted upon by the committee.
 - n. In the event of a severe overload of challenges, the committee may appoint a subcommittee of members or nonmembers to consolidate challenges and to make recommendations to the full committee. The composition of this subcommittee shall approximate the representation on the full committee.
10. Appeal
- a. A complainant who is dissatisfied with the committee's recommendation or decision may file an appeal with the Board of Education by writing a letter to the Board Secretary. The Board will review the appeal and render a decision.
 - b. A complainant who is dissatisfied with the decision of the Board of Education may appeal to the Iowa Board of Education pursuant to state law.

RECONSIDERATION REQUEST FORM**Review initiated by:**

Date: _____

Name _____

Address _____

City/State _____ Zip Code _____ Telephone _____

School(s) in which item is used _____

Relationship to school (parent, student, staff, citizen, etc.) _____

Book or other printed material, if applicable:

Author _____ Hardcover _____ Paperback _____ Other _____

Title _____

Publisher (if known) _____

Copyright date _____

Multimedia material, if applicable:

Title _____

Producer (if known) _____

Type of material (DVD, software program, etc.) _____

Person making the request represents: Self _____ Organization _____

Name and address of group (if applicable) _____

Please indicate here _____ if you wish to make an oral presentation to the Review Committee.

You will be informed of the date, time and location of the meeting and may be present, even if you do not wish to make a presentation._____
*Signature*_____
*Date**Please complete questions and submit paperwork to Superintendent's Office.*

Please respond as completely as possible; provide additional information, if you wish.

1. What brought this item to your attention?

2. To what in the item do you object? (Please be specific, citing pages, scenes, etc.)

3. In your opinion, why is this item not appropriate for use at this age level?

4. Do you perceive any instructional value in the use of this item?

5. Have you reviewed the entire item? If not, what portions did you review?

6. From whom, if anyone, should the committee seek additional opinion regarding this item?

7. To replace this item, do you recommend any other material which you consider to be of equal or superior quality for the purpose intended?

**SAMPLE LETTER TO INDIVIDUAL CHALLENGING INSTRUCTIONAL OR
LIBRARY MATERIALS**

Dear:

We recognize your concern about the use of _____ in our school district. The school district has developed procedures for selection of instructional materials but realizes that not everyone will agree with every selection made.

To help you understand the selection process, we are sending copies of the school district's:

- 1. Instructional goals and objectives,*
- 2. Instructional materials selection policy #6226 statement, and*
- 3. Procedure for reconsideration of instructional and library materials.*

If you are still concerned after you review this material, please complete the Reconsideration Request Form and return it to me. You may be assured of prompt attention to your request. If I have not heard from you within one week, we will assume you no longer wish to file a formal complaint.

Sincerely,

REQUEST TO PROHIBIT A STUDENT FROM CHECKING OUT SPECIFIC LIBRARY MATERIALS

Request to prohibit a student from checking out certain library materials to be submitted to the superintendent. Please complete one form per student.

REQUEST INITIATED BY _____ **DATE** _____

Name _____

Address _____

City/State _____ **Zip Code** _____ **Telephone** _____

Name of affected Student _____

Requester's Relationship to Student (must be parent/legal guardian) _____

BOOK OR OTHER PRINTED MATERIAL TO PROHIBIT STUDENT FROM CHECKING OUT:

Author _____ **Hardcover** _____ **Paperback** _____ **Other** _____

Title _____

Publisher (if known) _____

Date of Publication _____

MULTIMEDIA MATERIAL TO PROHIBIT STUDENT FROM CHECKING OUT:

Title _____

Producer (if known) _____

Type of material (filmstrip, motion picture, etc.) _____

<p>_____</p> <p>Date</p>	<p>_____</p> <p>Signature</p>
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Technology and Instructional Materials

The Board supports the use of innovative methods and the use of technology in the delivery of the education program. The Board encourages employees to investigate economical ways to utilize multi-media, computers, electronic devices and other technologies as a part of the curriculum.

It is the responsibility of the superintendent or designee to develop a plan for the use of technology in the curriculum and to evaluate it annually. The superintendent will report the results of the evaluation and make a recommendation to the Board annually regarding the use of technology in the curriculum.

Adopted: New

Purchasing

The procurement of all supplies, equipment, and services from vendors shall be initiated by the issuance of an official purchase order; contract signed by the Board of Education President; or the use of a district-issued procurement card.

The purchase of products and services from within the district is preferred; provided that such products and services shall be competitive and comply with specifications.

The official budget shall be considered as the authority for all expenditures which are made during the fiscal year. Categorical breakdowns within funds shall be used primarily for budget control for the current fiscal year and for future budget planning.

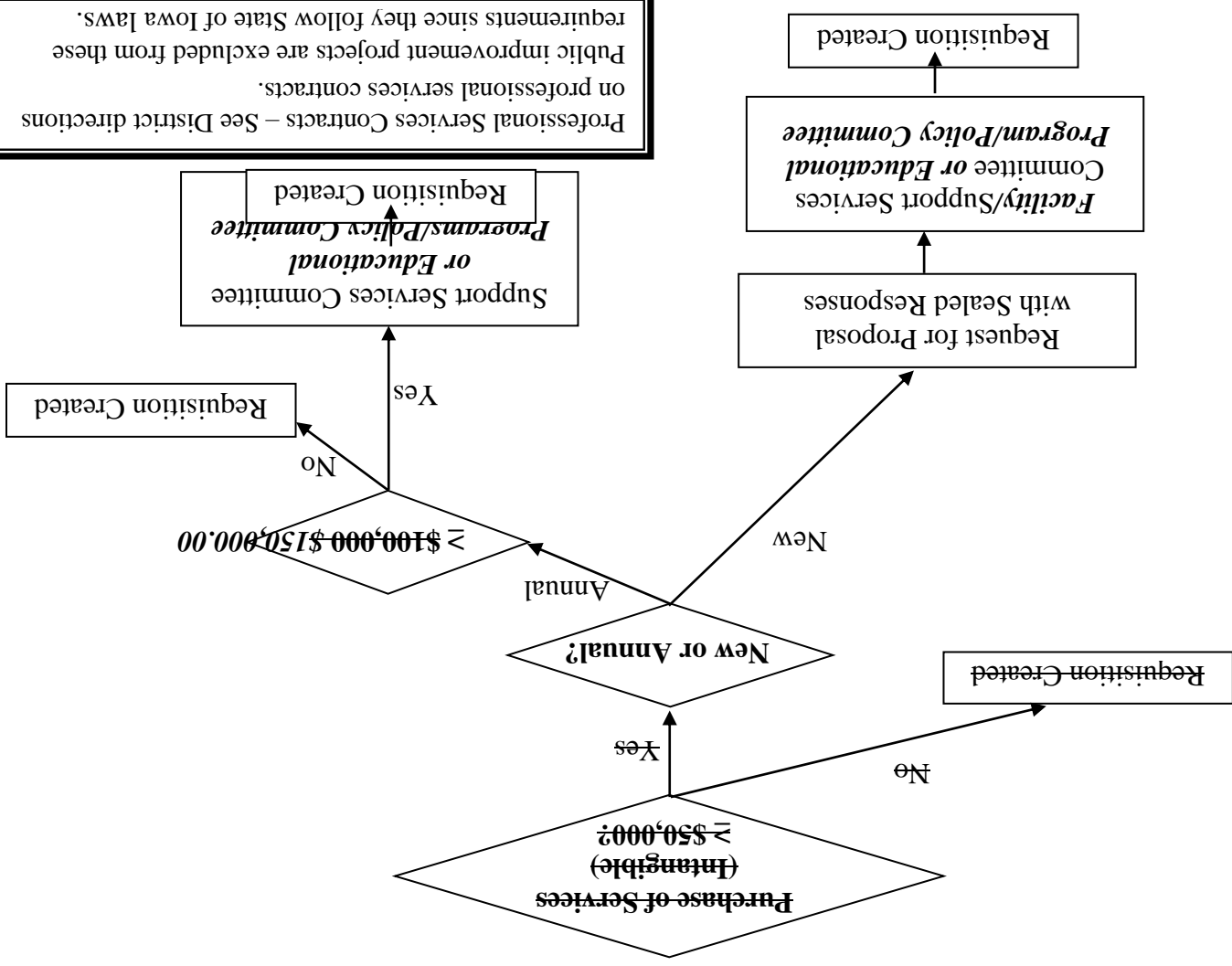
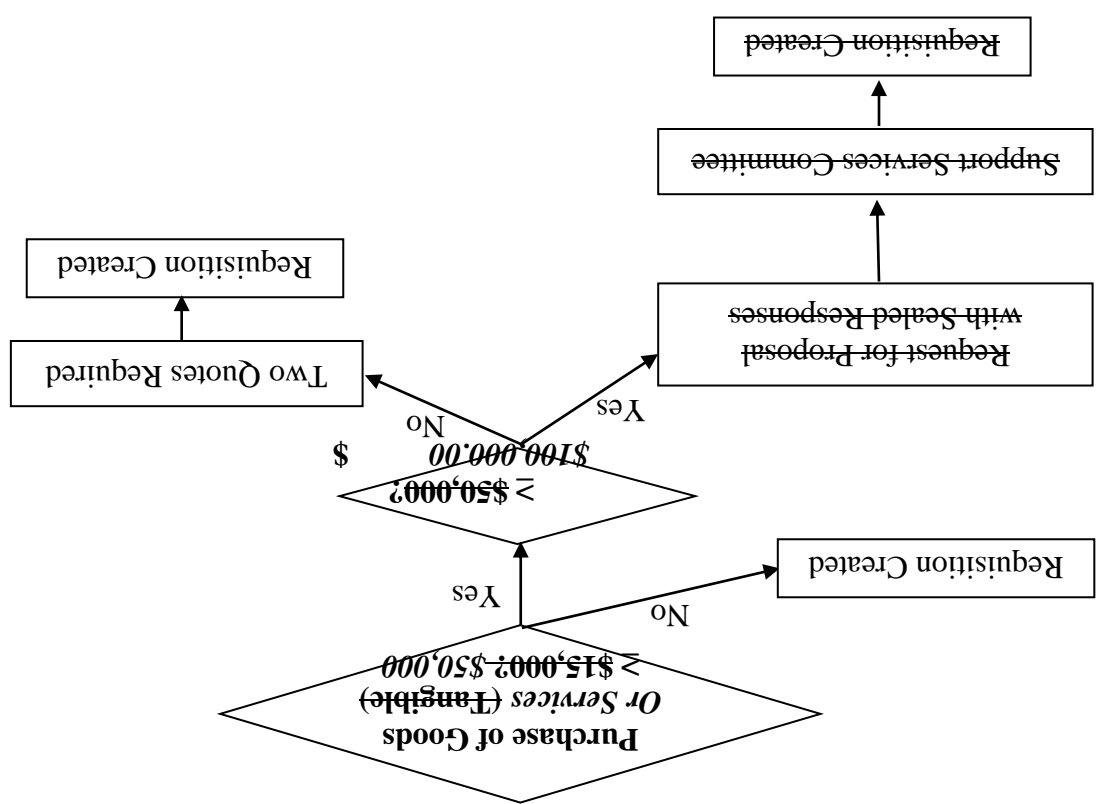
The Superintendent of Schools or designee shall approve all purchases made in the name of the school district except those authorized by direct action of the Board of Education.

No official may make a purchase of goods *or services* in the name of the district for amounts of ~~\$15,000.00~~ **\$50,000.00** to ~~\$49,999.99~~ **\$99,999.00** for any single item or single group of items without competitive quotes. For purchases of goods or services ~~\$50,000.00~~ **\$100,000.00** or greater, see the attached flowchart. All bids for public improvement projects whose cost is expected to exceed the statutory minimums shall be made in accordance with the laws of the State of Iowa.

All District employees are prohibited from using the district's charge account with vendors to purchase products and services for personal use.

Adopted: April 13, 1987
Revised: August 12, 2013
Revised: November 13, 2017

Cross Reference: 8072, 8073



Curriculum Development, Implementation and Evaluation

Curriculum development shall be an ongoing process in the Dubuque Community School District. Each curriculum area shall be reviewed, and revised when necessary, according to the timelines set out by the superintendent.

The superintendent or designee shall be responsible for curriculum development and for determining the most effective way for conducting research of the school district's curriculum needs and a long-range curriculum development program.

In making recommendations to the Board, the superintendent shall propose a curriculum that will:

- fulfill the philosophy of the school district;
- incorporate data/information from the needs assessment for student learning conducted by curriculum design teams;
- directly correlates with established state and national content standards;
- be based upon sound educational research;
- articulate courses of study from *pre*-kindergarten through grade twelve;
- identify standards for each course;
- allow ~~schools~~ flexibility while providing for systematic assessment of the standards;
- provide for effective monitoring of a student's' progress toward mastery of the standards;
- provide for the needs of all students regardless of their program of study; and
- be inclusive of stakeholder input.

The superintendent or designee shall be responsible for monitoring curriculum implementation and professional learning.

The superintendent or designee shall be responsible for curriculum evaluation and for determining the most effective way of ensuring that assessment activities are integrated into instructional practices as part of school improvement. As part of this evaluation process, student assessment information will be used to determine long-range and annual improvement goals.

It shall be the responsibility of the superintendent to keep the Board apprised of necessary curriculum changes and revisions and to develop administrative regulations for curriculum development and recommendations to the Board.

Adopted: August 14, 1989
Reviewed: January 29, 2013
Revised: May 14, 2018

CURRICULUM DEVELOPMENT, IMPLEMENTATION AND EVALUATION

I. Curriculum Development

- A. Curriculum development is an ongoing process in the school district and consists of both research and design. Research is the studious inquiry and critical investigation of the various content areas for the purpose of revising and improving curriculum and instruction based on relevant information pertaining to the discipline. This study is conducted both internally (what and how we are currently doing at the local level) and externally (what national standards, professional organizations, recognized experts, current research, etc. tell us relative to the content area). Design is the deliberate process of planning and selecting the standards and instructional strategies that will improve the learning experiences for all students. The Board delegates the curriculum development process to the Superintendent, who will make curriculum development recommendations and submit them to the Board for final approval.***
- B. A systematic approach to curriculum development (careful research, design, and articulation of the curriculum) serves several purposes:***
- 1. Focuses attention on the content standards of each discipline and ensures the identified learnings are rigorous, challenging, and represent the most important learning for our students.***
 - 2. Increases the probability that students will acquire the desired knowledge, skills and dispositions and that our schools will be successful in providing appropriate learning experiences.***
 - 3. Facilitates communication and coordination.***
 - 4. Improves classroom instruction.***
- C. The superintendent or designee is responsible for the curriculum development process and for determining the most effective method of conducting research and design activities. A curriculum framework will describe the processes and***

procedures that will be followed in researching, designing, and articulating each curriculum area. This framework will at a minimum, describe the processes and procedures for the following curriculum development activities to:

- 1. Study the latest thinking, trends, research and expert advice regarding the content/discipline;*
 - 2. Study the current status of the content/discipline (what and how well students are currently learning);*
 - 3. Identify content standards, benchmarks, and grade level expectations for the content/discipline with aligned assessments;*
 - 4. Describe the desired learning behaviors, teaching and learning environment related to the content/discipline;*
 - 5. Identify differences in the desired and present program and develop a plan for addressing the differences;*
 - 6. Communicate with internal and external publics regarding the content area;*
 - 7. Involve staff, parents, students, and community members in curriculum development decisions;*
 - 8. Verify how the standards and benchmarks of the content discipline support each of the broader student learning goals and provide a Pre-K-12 continuum that builds on the prior learning of each level;*
 - 9. Ensure proposed curriculum complies with applicable laws;*
 - 10. Align annual improvement goals with needs assessment information.*
- D. It is the responsibility of the superintendent or designee to keep the Board apprised of necessary curriculum revisions, progress or each content area related to curriculum development activities, and for curriculum development including recommendations to the Board.*

II. Curriculum Implementation

- A. Without careful and continuing attention to implementation, planned changes in curriculum and instruction rarely succeed as intended. How change is put into practice, to a large extent, determines how well it fares.**
- B. Implementation refers to what actually happens in practice as compared to what was supposed to happen. Curriculum implementation includes the provision of organized assistance to staff in order to ensure that the newly developed curriculum and the most powerful instructional strategies are actually delivered at the classroom level. There are two components of any implementation effort that must be present to guarantee the planned changes in curriculum and instruction succeed as intended:**
- 1. Understanding and supervising the conceptual framework of the content/discipline being implemented; and,**
 - 2. Organized assistance to understand the theory and observe exemplary demonstrations**
- C. The superintendent or designee is responsible for curriculum implementation for determining the most effective way of providing organized assistance and monitoring the level of implementation. A curriculum framework will describe the processes and procedures that will be followed to assist all staff in developing the knowledge and skills necessary to successfully implement the developed curriculum in each content area. This framework will, at a minimum, describe the processes and procedures for the following curriculum implementation activities to:**
- 1. Study and identify the best instructional practices and materials to deliver the content;**
 - 2. Identify/develop exemplars that demonstrate the learning behaviors, teaching, and learning environment to deliver the content;**
 - 3. Study the current status of instruction in the content area (how teachers are teaching);**
 - 4. Compare the desired and present delivery system, identify differences and develop a plan for addressing the differences;**

5. *Organize staff into collaborative learning communities to support their learning and implementation efforts.*
 6. *Provide ongoing professional development related to instructional strategies and materials that focuses on theory, demonstration, practice and feedback;*
 7. *Regularly monitor and assess the level of implementation and make adjustments as needed;*
 8. *Communicate with internal and external publics regarding curriculum implementation;*
 9. *Ensure the curriculum framework complies with applicable laws;*
 10. *Provide professional development to staff to support effective curriculum implementation.*
- D. *It is the responsibility of the superintendent or designee to keep the Board apprised of curriculum implementation activities, progress of each content area related to curriculum implementation activities, for curriculum implementation, including recommendations to the Board.*

III. Curriculum Evaluation

- A. *Regular evaluation of the total curriculum is necessary to ensure that the written and delivered curriculum is having the desired effect for students.*
- B. *Curriculum evaluation refers to an ongoing process of collecting, analyzing, synthesizing, and interpreting information to aid in understanding what students know and can do. It refers to the full range of information gathered in the school district to evaluate student learning and program effectiveness in each content area.*
- C. *Curriculum evaluation must be based on information gathered from common formative and summative assessment that are designed for accountability and committed to the concept that all students will achieve at high levels, are standards-based, and inform decisions which impact significant and sustainable improvements in teaching and student learning.*
- D. *The superintendent or designee is responsible for curriculum evaluation and for determining the most effective way of ensuring that assessment activities are*

integrated into instructional practices as part of school improvement with a particular focus on improving teaching and learning. A curriculum framework will describe the procedures that will be followed to establish an evaluation process that can efficiently and effectively evaluate the total curriculum. This framework will, at a minimum, describe the procedures and tools for the following curriculum evaluation activities:

- 1. Identify specific purposes for assessing student learning;*
- 2. Utilize common formative and summative assessment;*
- 3. Select assessment tools that are valid and reliable;*
- 4. Collect and analyze assessment data including various sub-groups of students;*
- 5. Utilize assessment information to determine long-range and annual improvement goals;*
- 6. Utilize assessment information in making decisions focused on improving teaching and learning (data-based decision making);*
- 7. Provide support to staff in using data to make instructional decisions;*
- 8. Provide clear communication about assessment results to the various internal and external publics*
- 9. Verify that assessment tools are equitable for all students and are consistent with all state and federal mandates;*
- 10. Verify that assessment tools measure the curriculum that is written and delivered;*
- 11. Utilize multiple assessment measures to draw appropriate conclusions about student learning;*
- 12. Ensure participation of eligible students receiving special education services in district-wide assessments;*
- 13. Ensure curriculum complies with applicable laws.*

E. It is the responsibility of the superintendent or designee to keep the Board apprised of curriculum evaluation activities and outcomes, the progress of each content area related to curriculum evaluation activities and outcomes, for curriculum evaluation including recommendations to the Board.

Instructional Materials Selection

The Board has sole discretion to approve instructional materials for the school district. The Board delegates this authority to licensed employees to determine which instructional materials, other than textbooks, will be utilized by the school district. The Superintendent or designee will provide licensed employees necessary training to ensure selected instructional materials comply with applicable laws. All instructional materials are available for review upon request and subject to all applicable laws.

In reviewing current instructional materials for continued use and in selecting additional instructional materials, licensed employees will consider the current and future needs of the school district as well as the changes and the trends in education and society.

In the case of textbooks, the Board will make the final decision after receiving a recommendation from the superintendent. The criteria stated above for selection of other instructional materials will apply to the selection of textbooks. The superintendent or designee may develop another means for the selection of textbooks. Textbooks are reviewed as needed and at least every 7 years.

Education materials gifted to the school district must meet the criteria established above. The gift must be received in compliance with Board policy.

The superintendent or designee will establish additional criteria to guide the selection of instructional materials through administrative regulation, ensuring alignment with educational goals and compliance with laws.

New:

Licensed Employee Professional Development

The board encourages licensed employees to attend and participate in professional development activities to maintain, develop, and extend their skills.

The board expects and supports an in-service program for licensed employees. Professional development activities will include activities that promote and/or teach about compliance with applicable Iowa laws.

Requests for attendance or participation in a development program, other than those development programs sponsored by the school district, are made to the superintendent. Approval by the superintendent or designee must be obtained prior to attendance by a licensed employee in a professional development program when the attendance would result in the licensed employee being excused from their duties or when the school district pays the expenses for the program.

The superintendent or designee will have sole discretion to allow or disallow licensed employees to attend or participate in the requested event. When making this determination, the superintendent will consider the value of the program for the licensed employee and the school district, the effect of the licensed employee's absence on the education program and school district operations and the school district's financial situation as well as other factors deemed relevant in the judgment of the superintendent.

New:



**Teacher Quality Committee
November 15, 2022
4:00 p.m. at Keystone 5AB**

AGENDA

✧ **Building TQ Requests**

- *Hempstead, Roosevelt, Jefferson, Washington and Senior – Math Book study for hourly pay to meet with Angie Breitbach*
- *Roosevelt – PLC Conference*

✧ **School Allocations updated spreadsheet**

- *We discussed how to get schools to use the TQ money they have.*
- *Mark shared that in the secondaries they try to focus on providing time for staff to dive into new materials and resources.*
- *It helped a couple years ago to designate some time at secondary or elementary principal meetings to have a brainstorming or work session where administrators create some projects if they wish to.*

✧ **Draft of survey for next year TQ funds (PLC or August) - Tammy**

- *We reviewed the draft. Feedback was to not go into so much detail. Suggestions for wording were offered.*
- *We were asked for feedback on the two options we are offering. Continued 9 hours of pay for PLC work or 9 hours of work at the beginning of the year. The committee had no suggestions for improvement on the two options.*

✧ **Other business**

- *Mark and Tammy will ask Mike if we can send out the survey on November 23.*
- *We hope to have results of our survey by our next meeting.*

✧ **Next Meeting: December 13, 2022**

DUBUQUE COMMUNITY SCHOOL DISTRICT
COMMUNITY EDUCATIONAL EQUITY ADVISORY COMMITTEE
MEETING MINUTES
2300 Chaney Road
Respectfully Submitted By:
Cathy Brimeyer

Forum 1A; Forum 1B November 28 th 4:30 p.m.
--

- I. Call to Order by Jawanza Evans at 4:36 PM.
- II. Roll Call
Jawanza (Jay) Evans – Chair Person
Kirstin George – Vice Chair Person
Cathy Brimeyer – Secretary
Dierre Littleton – Director of Equity
Samona Harrison – Administrative Assistant for Equity
Yindra Dixon
Matthew Hull
Clara Lopez Ortiz
Dean Boles
Heather Satterly
- III. Approval of the Agenda
 - Motion carried and the agenda was approved.
- IV. Approve the Minutes of Previous CEEAC Meeting
 - Motion carried and the previous meeting minutes were approved with the changes listed.
- V. Visitors and Open Forum
- A. Welcome Samona Harrison
- VI. Old Business
- A. Equity Proposal Recap and Brainstorm
Jay Evans asked the committee for any thoughts or questions regarding the DCSD Internal and External Equity Page/Hub Proposal that was discussed at the October meeting.
- B. Yindra Dixon asked if the Climate and Culture subcommittee could create a survey for staff to better design what is needed.
- C. Heather Satterly shared about the City of Dubuque’s Climate and Culture Survey that was given to all City of Dubuque employees. There has been some progress from this survey when comparing Pre-Covid responses to Post-Covid responses
- VII. New Business
- A. Sub-Committee Assignments

- Based on last year's subcommittee meeting attendance, people were reassigned to subcommittees.
- Heather Satterly asked for an updated description of what each subcommittee's main objectives are and what has already been discussed and done by each subcommittee.
- Yindra Dixon asked if the Subcommittee Chair is absent who will give a report at the next CEEAC monthly meeting.
- Yindra Dixon asked how subcommittees should record the meeting minutes.

B. Set New Meeting Time

- The December Subcommittee Meeting will be used as a meeting time for each subcommittee and large group will resume on January 23rd.
- Subcommittee chairs need to discuss the current plan for changing the CEEAC monthly meeting schedule is to discuss days/times that work for everyone and adjust our monthly meeting date/time for our February monthly meeting.

C. Committee SharePoint

- SharePoint will be used for documents and resources that everyone will have access to utilize frequently.

D. Handout CEEAC Bylaws

- CEEAC Bylaws and Previous Notice was given

VIII. Announcements/Questions

- A. Yindra Dixon announced that a community wide Kwanza event will be held at the Multicultural Family Center on December 28 6-8 PM. The event flyer is submitted with the meeting minutes.
- B. Heather Satterly announced that Americorp will start accepting spring and summer applications for a wide range of programs.
- C. Cathy Brimeyer announced the return of the Prescott Soup Luncheon. This fundraiser is on Friday, December 16 from 11 AM to 1 PM. The event flyer is submitted with the meeting minutes.
- D. Clara Lopez Ortiz announced that the Community Foundation of Greater Dubuque is currently working on a Community Equity Profile. There will be a community event to look at all the data the Community Foundation has gathered throughout this whole process.

XIII. Adjournment

Jawanza (Jay) Evans adjourned the meeting at 5:24 PM

MISSION

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

Meeting Minutes: Activities Council Meeting 11/30/22

Call to order at 1:00 p.m. by District Activities Director Joe Maloney

Present: School Board Members – Tami Ryan, Katie Parks; Activities Directors – Brent Cook, Dubuque Senior; Eric Miller, Hempstead; Middle School Activities Director Amy Haverland, Jefferson; Forum - Joe Maloney, District Activities Director; Amy Hawkins, Superintendent; Shirley Davis-Orwoll, Fine Arts Coordinator; Misti Flogel, Administrative Assistant.

Approve Agenda/Introductions

Agenda was approved.

DCSD Strategic Plan

a. Middle school club offerings as part of LEAP programming

A middle school club participation survey was not conducted because the middle school clubs align with LEAP programming.

b. Update on current club offerings at the high school

A survey was sent to high school students to obtain feedback on current club participation, barriers, and suggestions for future clubs.

c. Update on club survey results

Approximately 40% of high school students completed the brief anonymous survey. The results show that 35% of students currently participate in a club. It was pointed out that participation numbers would be higher if the number included club participation as well as school sponsored activities and athletics. Barriers noted were transportation, other school activities, job conflicts, sibling care, social anxiety, and harassment. Ideas for future clubs included: corn hole, cooking and book clubs. There was discussion on staffing clubs. Joe will check on the board policy for outside volunteers to staff clubs. The high schools are making progress toward officially launching a black student union.

Sportsmanship

a. Update on common PA announcements

Joe shared documents that the middle and high schools are utilizing before home athletic events to promote good sportsmanship. A suggestion was made to share this document with area schools. This will be expanded to include the fine arts events as well.

Activities/Athletic Updates

a. Fine Arts

Shirley Davis-Orwoll gave an update on middle school Opus participation. The district had 5 students that were selected to compete based on their audition. At the high school level, the Dubuque Community School District was represented well at All-State. She indicated that there are a lot of exciting events coming up, Shirley encouraged everyone to attend the Madrigal Dinner at Senior on December 10.

b. Middle School

Amy Haverland indicated that things are going well with the LEAP program, great participation. Also fall student athletes were enthusiastic participants. There was very positive parental support.

c. High School

Fall sports were very successful. Cross Country was highlighted at both Hempstead and Senior. Hempstead's fall play just ended and plans for the spring musical are under way. Winter sports have just begun. Lots of interest in women's wrestling. The men's and women's teams practice together but compete separately.

Waverly – Shell Rock mediation update

Waverly - Shell Rock applied to become part of the MVC for wrestling. Currently waiting for the formal decision.

Friday Night Football Feedback

The season had a bit of a rocky start especially with an unannounced celebrity in attendance which created unexpected challenges for staff. Several things were put into place including barricading the elevator area, utilizing expandable gates to assist with traffic flow, updated radios to streamline communication and added security. Things continued to improve as the season went on due to these changes.

Football Helmets

To keep things equitable for all student athletes the district will continue to provide football helmets for players instead of allowing parents to purchase them for their kids. The current helmets are safe, and this would provide consistent equipment for the entire team, while providing equitable access to necessary safety equipment for all students.

Cooperative Sharing Agreements

We currently have a cooperative sharing agreement for boys and girls' swimming. We just added debate/speech with Wahlert. The district will utilize the current school boundaries to determine which school a student will participate with.

Other Items

Joe shared that he is working with Shirley to make sure that when tickets are being purchased that handicap seating is an option. Also, signage is being developed for additional handicap seating areas for some of our venues.

Next Meeting is scheduled for Wednesday, February 22, 2023, at 1:00 p.m.

Due to several scheduling conflicts this date will be rescheduled.

Meeting adjourned at 2:30.

Respectfully submitted,
Misti Flogel

Facilities/Support Services

Recommendations:

✓ I move that the Board of Education receive and approve the June 30, 2022, Comprehensive Annual Financial Report

✓ I move that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Transportation Fueling System Replacement Project and set the date, time, and location of Public Hearing as February 6, 2023, at 4:30 p.m., at the Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa, for a hearing thereon and further authorize the advertisement for competitive bids

✓ I move that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Sageville Elementary School Solar Panel Project and set the date, time, and location of Public Hearing as February 6, 2023, at 4:30 p.m., at the Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa, for a hearing thereon and further authorize the advertisement for competitive bids

✓ I move that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Lincoln School Playground Project and set the date, time, and location of Public Hearing as February 6, 2023, at 4:30 p.m., at the Dubuque Community School District, 2300 Chaney Road, Dubuque, Iowa, for a hearing thereon and further authorize the advertisement for competitive bids



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

For the Fiscal Year Ended June 30, 2022

2300 Chaney Road, Dubuque, Iowa 52001

In the Counties of Dubuque and Jackson, State of Iowa



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

For the Fiscal Year Ended June 30, 2022

OFFICIAL ISSUING REPORT
Kevin Kelleher
Chief Financial Officer

OFFICE ISSUING REPORT
Business Office



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Table of Contents

INTRODUCTORY SECTION (Unaudited):

Mission, Vision, and Values	5
Letter of Transmittal	7-13
Organizational Chart	14
Board of Education	15
School District Administration	16
Consultants and Advisors	17-18
ASBO Certificate of Excellence in Financial Reporting	19

FINANCIAL SECTION:

Independent Auditor's Report.....	23-26
Management's Discussion and Analysis.....	27-41
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	45
Statement of Activities	46
Governmental Fund Financial Statements:	
Balance Sheet	47
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of	
Net Position	48
Statement of Revenues, Expenditures, and Changes in Fund Balances	49
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund	
Balances - Governmental Funds to the Statement of Activities.....	50
Proprietary Fund Financial Statements:	
Statement of Net Position	51
Statement of Revenues, Expenses, and Changes in Fund Net Position.....	52
Statement of Cash Flows.....	53-54
Fiduciary Fund Financial Statements:	
Statement of Fiduciary Net Position	55
Statement of Changes in Fiduciary Net Position	56
Notes to Financial Statements.....	57-86
Required Supplementary Information:	
Budgetary Comparison Schedule of Revenues, Expenditures/Expenses, and Changes in	
Balances Budget and Actual - All Governmental Funds and Proprietary Fund	89
Notes to Required Supplementary Information – Budgetary Reporting	90
Schedule of the District's Proportionate Share of the Net Pension Liability	92-93
Schedule of District Contributions.....	94-95
Notes to Required Supplementary Information – Pension Liability	96
Schedule of Changes in the District's Total OPEB Liability, Related Ratios and Notes ...	98-99
Other Supplementary Information:	
Nonmajor Governmental Funds	103
Combining Balance Sheet	104
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	105
Schedule of Changes in Special Revenue Fund, Student Activity Accounts.....	106
Capital Projects Fund:	107
Combining Balance Sheet	108
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	109

FINANCIAL SECTION: (continued)

Schedule of Revenues by Source and Expenditures by Function	
– All Governmental Funds	110-111

STATISTICAL SECTION (Unaudited):

Narrative Explanations	115
Net Position by Components	116-117
Expenses, Program Revenues, and Net (Expense) Revenue	118-119
General Revenues and Total Change in Net Position	120-121
Fund Balances, Governmental Funds	122-123
Governmental Funds Revenue	124-125
Revenue by Source – General Fund	126-127
Governmental Funds Expenditures and Debt Service Ratio	128-129
Expenditures by Function – General Fund	130-131
Other Financing Sources and Uses and Net Change in Fund Balances	
– Governmental Funds	132-133
Assessed Value and Actual Value of Taxable Property	134
Direct and Overlapping Property Tax Rates	135
Principal Property Taxpayers	136
Property Tax Levies and Collections	137
Outstanding Debt by Type	138
Direct and Overlapping Governmental Activities Debt	139
Legal Debt Margin Information	140-141
Pledged – Revenue Coverage	142
Demographic and Economic Statistics	143
Principal Employers	144
Full-time Equivalent District Employees by Type	146-147
Operating Statistics	148
School Building Information	150-157
Certified Staff Salaries	158

COMPLIANCE SECTION:

Schedule of Expenditures of Federal Awards	161
Notes to Schedule of Expenditures of Federal Awards	162
Summary Schedule of Prior Audit Findings	163
Independent Auditor's Report on Internal Control over Financial Reporting and on	
Compliance and Other Matters Based on an Audit of Financial Statements	
Performed in Accordance with Government Auditing Standards	165-166
Independent Auditor's Report on Compliance for Each Major Program and on Internal	
Control over Compliance Required by the Uniform Guidance	167-169
Schedule of Findings and Questioned Costs	170-173

INTRODUCTORY SECTION



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

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

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

THE BOARD OF EDUCATION VALUES

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



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December 12, 2022

Ms. Kathrin A Parks, President
Members of the Board of Education, and
Residents of the Dubuque Community School District

We are pleased to submit the Annual Comprehensive Financial Report of the Dubuque Community School District (District) for the fiscal year ended June 30, 2022. This report has been prepared to conform to guidelines recommended by the Association of School Business Officials International. The responsibility for the accuracy and completeness of the presentation, including all disclosures, rests with the officials of the District's Business Office management staff. We believe the data is accurately presented, in all material respects; that the data is presented to fairly set forth the financial position and results of operations of the District, as measured by the financial activity of the various funds; and that all necessary disclosures have been included in order to enable the reader to gain the maximum understanding of the District's financial affairs.

Jim Kircher and Associates, P.C., have issued an unmodified ("clean") opinion on the District's basic financial statements for the year ended June 30, 2022. The Independent Auditor's Report is located at the front of the financial section of this report.

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

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

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

Reporting Entity and its Services

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

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

The District provides a full range of educational services for residents of the Dubuque Community School District appropriate to students in early childhood and grades kindergarten through twelve. These services include basic, regular and enriched academic education, special education for identified children with qualifying special needs, vocational education and many individualized programs such as specialized instruction for students at-risk and students whose primary language is not English. The official enrollment of the District as of October 2021 (the official count date) was 10,120 students. This District is the ninth largest of Iowa's 327 public school systems. According to the Iowa Department of Education, projected enrollments decline slightly over the next few years. The District operates two regular high schools, three middle schools, and thirteen elementary schools.

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

Accounting System

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

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

Relevant Financial Policies

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

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

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

For FY 2021-22, listed below are the District's benchmarks and actual amounts:

	<u>Benchmark</u>	<u>Actual</u>
Cash Balance	\$36,652,512	\$39,348,095
Solvency Ratio	5% - 15%	19.4%
Unspent Balance	\$12,047,412	\$15,951,173

The District met the Cash Balance, Solvency Ratio and Unspent Balance benchmarks. There were increases in Cash Balance, Solvency Ratio and Unspent Balance for the year ended June 30, 2022. The District is expecting an increase in Cash Balance but decreases in Solvency Ratio and Unspent Balance in the FY 2022-23. The District will need to monitor the financial benchmarks throughout the year to see what level of budget reduction plans are needed for the FY 2023-24.

Budgeting

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

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

Major Initiatives and Achievements

In September of 2002, local voters approved a one-cent local option sales and services tax for school infrastructure. With that sales tax funding, the District developed a plan for the future. Beginning in February 2003, a group of citizens made up a public planning task force, and worked with the School Board, to develop a plan which designed and chose locations for a new middle school, replacement downtown elementary school and a new west-end elementary school. Plans for construction were approved and bids taken for each project. Construction was completed in August 2005 on the new 206,000 square foot Eleanor Roosevelt Middle School. The new 66,000 square foot Prescott Elementary School has been completed and opened in August of 2006. The new 66,000 square foot George Washington Carver Elementary School was completed and opened in August of 2007. Also, extensive remodeling and additional classrooms were done at Stephen Hempstead High School during this period. The District issued revenue bonds in October 2004, January 2005, January 2006, and January 2007 to finance the new construction, with sales tax revenues paying off the bonds. These bonds have been subsequently paid-off.

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

The following projects were all funded with a combination of sales tax funds and sales tax revenue bonds;

<u>Completion date</u>	<u>School site</u>	<u>Approximate cost</u>
• FY 2013/14	Senior High – stadium renovation	\$ 10,100,000
• FY 2014/15	Kennedy Elementary – remodel/addition	\$ 6,000,000
• FY 2015/16	Hempstead High – remodel/addition	\$ 33,000,000
• FY 2019/20	Senior High – remodel/addition	\$ 29,500,000
• FY 2019/20	Hempstead High – District swimming pool	\$ 9,600,000
• FY 2019/20	Alta Vista Campus – addition	\$ 6,600,000
• FY 2020/21	Alta Vista Campus – Vocational addition	\$ 1,700,000

The following bonds were issued to fund the above list of projects;

<u>Date of Issuance</u>	<u>Amount issued</u>	<u>Current bond status</u>
• April 2012	\$10,000,000	Refinanced by 2019 bonds
• April 2013	\$10,000,000	Refinanced by 2019 bonds
• March 2014	\$13,033,000	Refinanced by 2020 bonds
• January 2015	\$15,960,000	Refinanced by 2020 bonds
• December 2016	\$10,000,000	Refinanced by 2022 bonds
• December 2017	\$10,000,000	Making payments
• October 2018	\$ 9,455,000	Making payments
• December 2019	\$ 9,058,000	Making payments
• July 2020	\$24,085,000	Making payments
• July 2021	\$30,185,000	Making payments
• January 2022	\$ 9,165,000	Making payments

In FY 2020-21, the District completed construction on a vocational technology addition to the Alta Vista Campus. The cost of this project was about \$1,700,000. Also, the District began construction on another major remodel/addition project at Senior High School (Phase II). This project is to remodel areas that were not touched in the first phase as well as to add needed educational spaces that do not currently exist or need to be moved to improve educational programs. This project is budgeted to cost approximately \$33,900,000. The Senior High School (Phase II) project will be funded in two separate issues of sales tax revenue bonds. In July of 2020, the District sold \$24,085,000 of sales tax revenue bonds to refinance the 2014 and 2015 bonds, which will substantially reduce future year interest costs, and to generate approximately \$2,100,000 to pay for the architects on the Senior High School (Phase II) project. In July of 2021, the District sold \$30,185,000 of sales tax revenue bonds to finance the remaining architect and construction costs.

Economic Condition and Outlook

The City of Dubuque's location in the tri-state area of Iowa, Illinois, and Wisconsin provides the area with a regional economic importance. The city has been endorsed as an All-American City in 2007, 2012, 2013, 2017, and 2019. The regional tax base is steady; the property tax base of the Dubuque Community School District itself is below the state average. The per pupil property tax valuation ranks 215 out of 327 school districts in the state. The strong regional retail market continues to provide wealth to the community. The strong regional market is illustrated by various convention and tourism activities.

The State of Iowa's school funding formula projects a controlled budget based on October's enrollment for the current budget year multiplied by a legislatively approved cost per pupil for the subsequent budget year. The per pupil allowable cost for FY 2021-22 was \$7,227. The State Supplemental Aid rate for FY 2022-23 is at 2.5% which equates to a per pupil amount of \$7,413.

In light of these circumstances, the District must continue to operate in the most efficient manner possible during FY 2022-23 to help ensure adequate funding for staff, services, and supplies.

Independent Audit

The accounting firm of Jim Kircher & Associates, P.C., was selected to perform the annual audit in accordance with Chapter 11 of the Code of Iowa. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Compliance Supplement. The auditor's report on the basic financial statements, combining and individual fund statements, and other schedules is included in the financial section of this report. The auditors have issued an unmodified "clean" opinion on the Dubuque Community School District's financial statements for the year ended June 30, 2022. The Independent Auditor's Report is located in the financial section of this report.

Certificate of Achievement for Excellence in Financial Reporting

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

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

Other Matters

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

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

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

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

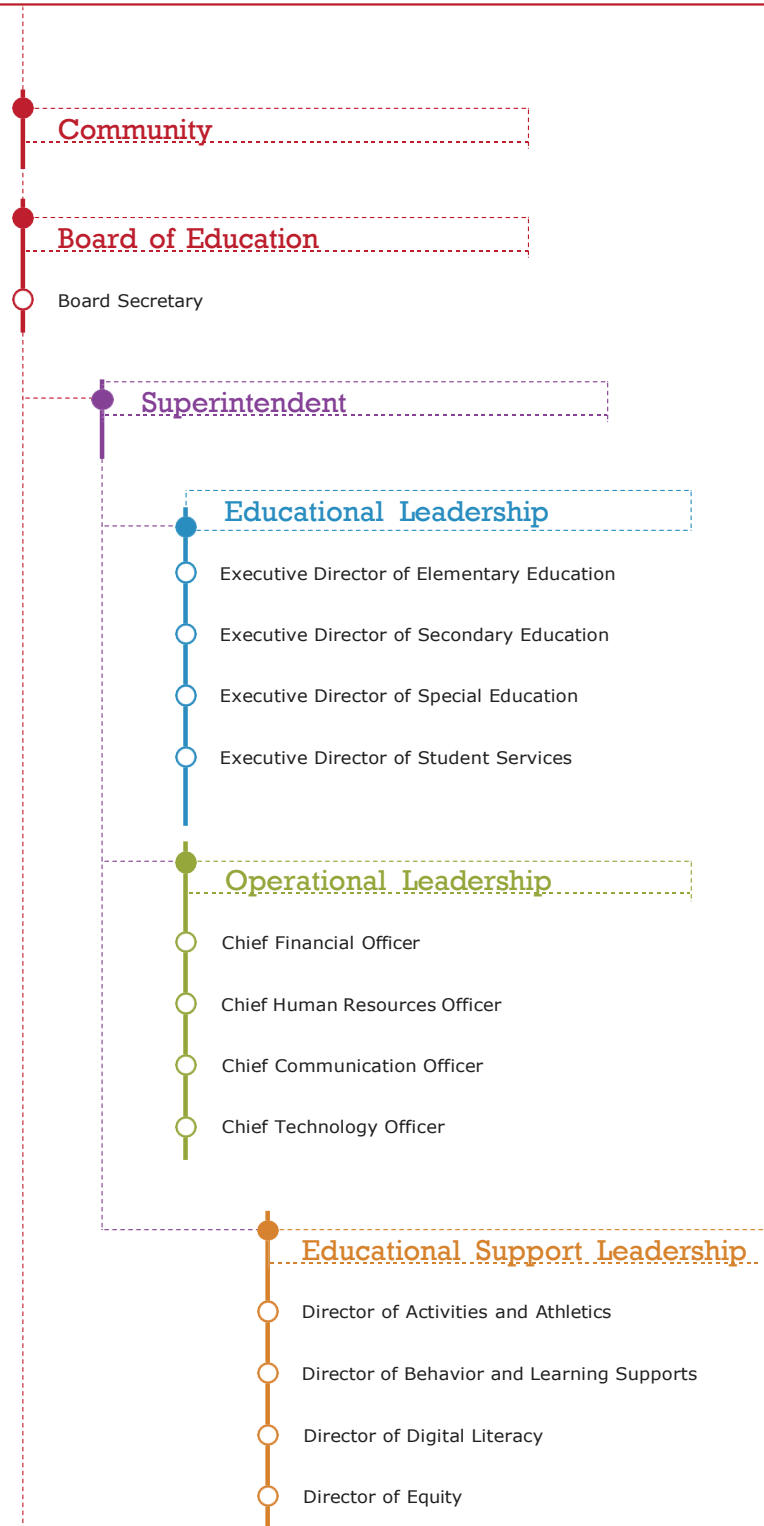
Very truly yours,



Kevin Kelleher
Chief Financial Officer



Amy Hawkins
Superintendent of Schools



Board of Education
Year Ended June 30, 2022

Term Expires:

Kate Parks	President	December 2023
Lisa Wittman	Vice President	December 2023
Nancy Bradley	Board Member	December 2025
Anderson Sainci	Board Member	December 2025
Kate Jones	Board Member	December 2025
Jim Prochaska	Board Member	December 2023
Tami Ryan	Board Member	December 2023

School District Administration

Year Ended June 30, 2022

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

Executive Directors

Mark Burns	Executive Director of Secondary Education
Lisa TeBockhorst	Executive Director of Elementary Education
Brenda Duvel	Executive Director of Special Education
Shirley Horstman	Executive Director of Student Services

Business Office

Rick Till	Director of Finance
Amy VanderMeulen	Manager of Payroll and Benefits
Mark Fassbinder	Manager of Buildings and Grounds
Rob Powers	Assistant Manager of Buildings and Grounds
Ernie Bolibaugh	Manager of Transportation
Sue Shaul	Assistant Manager of Transportation
Joann Franck	Manager of Food Services
Jackie Ament	Assistant Manager of Food Services

Certified Public Accountants

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

Bond Counsel

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

General Counsel

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

Insurance Consultants

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

Financial Advisors

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

Official Depositories

Premier Bank
2625 NW Arterial
Dubuque, IA 52002

Midwest One
895 Main St.
Dubuque, IA 52001

Dubuque Bank & Trust
1398 Central
Dubuque, IA 52001

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

UMB
453 7th Street
Des Moines, IA 50309

Fidelity Bank & Trust
4250 Asbury Road
Dubuque, IA 52002

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

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

Dupaco Community Credit Union
3299 Hillcrest Road
Dubuque, IA 52001

DuTrac Community Credit Union
3465 Asbury Road
Dubuque, IA 52002



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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

Dubuque Community School District

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



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FINANCIAL SECTION



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Telephone 563/556-339
FAX 563/556-344

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

815 Century Drive
Dubuque, Iowa 52002

Independent Auditor's Report

To the Board of Education of
Dubuque Community School District:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dubuque Community School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dubuque Community School District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Dubuque Community School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dubuque Community School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Dubuque Community School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dubuque Community School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of District's Proportionate Share of the Net Pension Liability (Asset), the Schedule of the District Contributions and the Schedule of Changes in the District's Total OPEB Liability, Related Ratios and Notes on pages 27 through 41 and 89 through 99 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dubuque Community School District's basic financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the nine years ended June 30, 2021 (which are not presented herein) and expressed unmodified opinions on those financial statements. The supplementary information listed in the table of contents, including the Schedule of Expenditures of Federal Awards required by Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the

other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022, on our consideration of the Dubuque Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Dubuque Community School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the of Dubuque Community School District's internal control over financial reporting and compliance.

JIM KIRCHER & ASSOCIATES, P.C.

A handwritten signature in cursive script that reads "Jim Kircher & Associates, P.C.".

Dubuque, Iowa
December 12, 2022

Dubuque Community School District (the “District”) provides this Management’s Discussion and Analysis of its financial statements. The narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2022. We encourage readers to consider this information in conjunction with the District’s financial statements, which immediately follow this section.

2022 FINANCIAL HIGHLIGHTS

- The District implemented Governmental Accounting Standards Board Statement (GASBS) No. 87, Leases, during FY 2022. The implementation of this standard had no effect on the beginning net position for governmental activities as the District did not have any leases.
- Funding levels for Iowa K-12 school districts depend principally on two factors: first, changes in enrollment and second, changes in *per pupil district cost*. Of these two factors, changes in *per pupil district cost* normally have the larger impact on District funding. *Per pupil district cost* is an amount annually set by state government. This amount has historically been determined by applying a percentage increase to the prior year’s amount. The percentage increase was 2.40% for FY 2021-22, 2.30% for FY 2020-21, 2.06% for FY 2019-20 and 1.00% for FY 2018-19. This percentage amount has a substantial impact on district-funding levels and has been very low in recent years.
- The District’s enrollment is beginning to decline. From October 2020 to 2021, there was a decrease of 190 students. The Iowa Department of Education projects slightly declining enrollment over the next several years.
- General fund revenues increased by \$4.7 million (3.2%) in FY 2021-22. Major components of this change include a \$0.1 million increase in state aid, a \$0.9 million decrease from real estate taxes and a \$5.5 million increase in miscellaneous income. The large increase in miscellaneous income was due to receiving Federal funds for COVID-19.
- General fund expenditures increased by \$6.2 million (4.5%) in this fiscal year. Salaries and benefits comprise 83.2% of general fund expenditures for FY 2021-22 as compared to 84.3% of general fund expenditures for FY 2020-21.
- General fund net change in fund balance increased by \$5.3 million, cash/investments increased by \$8.2 million, and estimated unspent balance increased by \$2.0 million.
- The District monitors the three primary school district general fund financial indicators of cash/investments, solvency ratio, and unspent balance. These indicators are measured at year-end and compared to prior-years’ results, state standards, and other districts’ results. For FY 2021-22 results please refer to Page 9, Introductory Section, Relevant Financial Policies.
- The District’s total net position increased by \$28.2 million (29.8%) this fiscal year. Most of this increase was because of a significant decline in the District net pension liability.

USING THIS ANNUAL REPORT

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

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

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

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

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

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

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

REPORTING THE DISTRICT'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

REPORTING THE DISTRICT'S FINANCIAL ACTIVITIES, continued

The District has three kinds of funds:

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

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

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

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

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

3) *Fiduciary funds*: The District is the trustee, or fiduciary, for assets that belong to others. The District currently has one type of fiduciary fund, the custodial funds.

- Custodial funds – These are funds through which the District administers and accounts for certain revenue collected for employee related expenditures.

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure A-1 below provides a summary of the District's net position at June 30, 2022, compared to June 30, 2021.

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

	Governmental Activities		Business-type Activities		Total District		Total Percent -age Change
	2022	2021	2022	2021	2022	2021	2021-22
Current and other assets	\$164,721,138	\$133,007,711	\$4,019,958	\$2,475,893	\$168,741,096	\$135,483,604	24.5%
Capital assets	173,845,037	166,410,388	472,832	477,692	174,317,869	166,888,080	4.5%
Total assets	\$338,566,175	\$299,418,099	\$4,492,790	\$2,953,585	\$343,058,965	\$302,371,684	13.5%
Deferred outflows of resources	\$ 14,481,087	\$ 20,915,508	\$ 566,712	\$ 684,183	\$ 15,047,799	\$ 21,599,691	-30.3%
Current liabilities	\$ 21,257,486	\$ 19,310,638	\$2,527	\$ 618	\$ 21,260,013	\$ 19,311,256	10.1%
Long-term liabilities	95,286,162	143,672,686	439,271	2,177,833	95,725,433	145,850,519	-34.4%
Total liabilities	\$116,543,648	\$162,983,324	\$ 441,798	\$2,178,451	\$116,985,446	\$165,161,775	-29.2%
Deferred inflows of resources	\$116,704,292	\$ 63,840,167	\$1,803,143	\$ 508,893	\$118,507,435	\$ 64,349,060	84.2%
Net position:							
Net investment in capital assets	\$ 91,509,038	\$103,262,388	\$ 472,832	\$ 477,692	\$ 91,981,870	\$103,740,080	-11.3%
Restricted	58,959,518	33,328,982	-	-	58,959,518	33,328,982	76.9%
Unrestricted	(30,669,234)	(43,081,254)	2,341,729	472,732	(28,327,505)	(42,608,522)	33.5%
Total net position	\$119,799,322	\$ 93,510,116	\$2,814,561	\$ 950,424	\$122,613,883	\$ 94,460,540	29.8%

The District's total net position increased 29.8%, or \$28,153,343, from the prior year. The largest portion of the District's net position is invested in capital assets (e.g., land, infrastructure, intangibles, buildings and equipment), less the related debt. The debt related to the investment in capital assets is liquidated with resources other than capital assets. See the "2022 FINANCIAL HIGHLIGHTS" section for the reasons for the increase.

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Restricted net position represents resources subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. The District's restricted net position increased \$25,630,536 or 76.9%, over the prior year. This increase comes from an increase in the restricted capital projects. The restricted capital projects increased due to the sale of \$30,185,000 in sales tax revenue bonds for the Phase II renovation of Senior High School. This project is expected to take approximately 40 months to complete and the bond proceeds are expected to be used to pay for expenses throughout the duration of the project.

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements – increased \$14,281,016 or 33.5%. This increase in unrestricted net position was primarily a result of the changes in net pension activity.

(continued on the next page)

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Figure A-2 shows the change in net position for the year ended June 30, 2022, compared to the year ended June 30, 2021.

Figure A-2:
Changes in Net Position

	Governmental Activities		Business-type Activities		Total District		Total Percentage Change 2021-22
	2022	2021	2022	2021	2022	2021	
Revenues:							
Program revenues:							
Charges for services	\$ 3,421,679	\$ 2,821,715	\$ 641,043	\$ 406,770	\$ 4,062,722	\$ 3,228,485	25.8%
Operating grants, contributions, and restricted interest	39,951,034	35,637,988	7,123,533	3,927,060	47,074,567	39,565,048	19.0%
Capital grants, contributions, and restricted interest	-	-	-	-	-	-	0.0%
General revenues:							
Property taxes and other taxes	70,760,072	68,191,686	-	-	70,760,072	68,191,686	3.8%
Unrestricted state grants	57,273,683	56,938,195	-	-	57,273,683	56,938,195	0.6%
Unrestricted investment earnings	310,164	184,228	3,009	1,441	313,173	185,669	68.7%
Miscellaneous	4,070,206	4,495,006	-	-	4,070,206	4,495,006	-9.5%
Total revenues	\$175,786,838	\$168,268,818	\$7,767,585	\$4,335,271	\$183,554,423	\$172,604,089	6.3%
Expenses:							
Instruction	\$ 89,212,613	\$ 95,184,818	\$ -	\$ -	\$ 89,212,613	\$ 95,184,818	-6.3%
Student services and instructional staff services	13,657,422	14,683,619	-	-	13,657,422	14,683,619	-7.0%
Administrative Services	14,664,540	16,214,404	-	-	14,664,540	16,214,404	-9.6%
Operation & maintenance of plant services	12,396,448	13,005,382	-	-	12,396,448	13,005,382	-4.7%
Transportation Services	5,550,685	4,965,603	-	-	5,550,685	4,965,603	11.8%
Non-instructional	142,524	164,587	5,260,183	4,407,588	5,402,707	4,572,175	18.2%
Other	14,516,665	13,699,758	-	-	14,516,665	13,699,758	6.0%
Total expenses	\$150,140,897	\$157,918,171	\$5,260,183	\$4,407,588	\$155,401,080	\$162,325,759	-4.3%
Change in net position before Transfers	25,645,941	10,350,647	2,507,402	(72,317)	28,153,343	10,278,330	173.9%
Transfers	643,265	(500,000)	(643,265)	500,000	-	-	0.0%
Change in net Position	\$ 26,289,206	\$ 9,850,647	\$1,864,137	\$ 427,683	\$ 28,153,343	\$ 10,278,330	173.9%
Beginning net Position	93,510,116	83,659,469	950,424	522,741	94,460,540	84,182,210	12.2%
Ending net position	\$119,799,322	\$ 93,510,116	\$2,814,561	\$ 950,424	\$122,613,883	\$ 94,460,540	29.8%

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

In FY 2021-22, general revenues property taxes and other taxes and unrestricted state grants accounted for 72.8% of governmental activities revenue while program charges for service and operating grants, contributions, and restricted interest accounted for 100.0% of business-type activities revenue. The District's total revenues were approximately \$183.6 million, of which approximately \$175.8 million was for governmental activities and approximately \$7.8 million was for business-type activities.

As shown in Figure A-2, the District as a whole experienced a 6.3% increase in revenues and a 4.3% decrease in expenses. Operating grants and contributions increased approximately \$7.5 million, unrestricted state grants increased approximately \$0.3 million, property tax increased approximately \$2.6 million, and others decreased \$0.4 million.

Governmental Activities

Revenues for governmental activities were \$175,786,838 and expenses were \$150,140,897 for the year ended June 30, 2022.

The following table presents the total and net cost of the District's major governmental activities: instruction, support services, non-instructional programs, and other expenses for the year ended June 30, 2022 compared to those expenses for the year ended June 30, 2021.

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

	Total Cost of Services		Percentage Change 2021-22	Net Cost of Services		Percentage Change 2021-22
	2022	2021		2022	2021	
Instruction	\$ 89,212,613	\$ 95,184,818	-6.3%	\$ 59,593,351	\$ 67,357,606	-11.5%
Support services:						
Student services						
and instructional						
staff services	13,657,422	14,683,619	-7.0%	9,226,989	11,950,020	-22.8%
Administrative						
services	14,664,540	16,214,404	-9.6%	13,085,821	14,989,680	-12.7%
Operation &						
maintenance of						
plant services	12,396,448	13,005,382	-4.7%	10,927,542	12,770,901	-14.4%
Transportation						
services	5,550,685	4,965,603	11.8%	4,758,619	4,471,337	6.4%
Non-instructional	142,524	164,587	-13.4%	142,524	(335,413)	142.5%
Other	14,516,665	13,699,758	6.0%	9,033,338	8,254,337	9.4%
Total expenses	\$150,140,897	\$157,918,171	-4.9%	\$106,768,184	\$119,458,468	-10.6%

Governmental Activities, continued

For the year ended June 30, 2022:

- The cost financed by users of the District's programs was \$3,421,679.
- Federal and state governments subsidized certain programs with grants and contributions totaling \$39,951,034.
- The net cost of governmental activities was financed with \$70,760,072 of property and other taxes and \$57,273,683 of unrestricted state grants.

Business-Type Activities

District maintains only one activity within the business-type activities classification, and this is its school nutrition fund. School nutrition fund revenues increased by \$3,432,314 over the prior year which represents a 79.2% increase. The school nutrition fund revenues increased significantly during FY 2021-22 because the federal government allowed all students to eat for free, which greatly increased participation, and increased the meal reimbursement rate.

INDIVIDUAL FUND ANALYSIS

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

The financial performance of the District as a whole is reflected in its government funds, as well. As the District completed the year, its governmental funds reported combined fund balance of \$87,364,140, above last year's ending fund balance restated of \$56,766,452. The primary reason for the increase in combined fund balance at the end of the FY 2021-22 is because of an increase in the Capital Projects Fund.

Governmental Fund Highlights

- The District's general fund cash/investment balance, fund balance and unspent balance increased in FY 2021-22. At June 30, 2022, the estimated unspent balance was \$15,951,173.
- Salaries and benefits comprise about 83.2% of the general fund expenditures. These expenditures increased \$3,618,059 due primarily to the negotiated settlements with the District's seven different bargaining units.

Governmental Fund Highlights, continued

- The physical plant and equipment levy (PPEL) fund balance increased by \$892,336 in FY 2021-22. The main reason for this increase was because two of the nine school buses that were ordered in FY 2021-22 were not delivered until after the end of the fiscal year. Those funds were expended in FY 2022-23 when the buses finally arrived. The District carefully monitors this fund to ensure balances are carried over from year-to-year in order to meet possible unexpected emergency costs and also to take advantage of property acquisition opportunities.
- Within the statewide sales, services, and use tax fund, revenues are generated by two main sources. They are the issuance of sales tax revenue bonds and sales taxes generated by statewide retail purchases. The statewide sales tax is now called Secure an Advanced Vision for Education (SAVE), formerly the Local Option Sales Tax (LOST). With regards to SAVE, the legislature recently passed legislation which extended the sunset date through January 1, 2051. For FY 2021-22, the District received \$12,440,309 in sales tax revenue. The statewide sales, services and use tax fund balance increased by \$23,379,379. This increase is because of the July 2021 issuance of if \$30,185,000 of sales tax revenue bonds for the renovation/addition of Senior High School phase II project.
- The debt service fund balance increased by \$15,221 in FY 2021-22. The District refinanced our 2016 bonds during the year. The District was able to reduce future interest costs by approximately \$0.3 million.

Proprietary Fund Highlights

As stated previously, the school nutrition fund is the only proprietary fund maintained by the District. The nutrition fund change in net position increased in FY 2021-22. The increase of \$1,864,137 was directly related to the federal government allowing all students to eat for free, which greatly increased participation, and increasing the meal reimbursement rate.

BUDGETARY HIGHLIGHTS

The District maintains two types of budgets. The first is the *certified budget* which must meet certain state publication and monitoring requirements and is filed in April for the following year. The second is a management budget (sometimes called *line-item* budget) which is used by District administration to control and monitor expenditures. The *certified budget* needs to be tabulated in the following four functional areas: instruction, total support services, non-instructional programs, and total other expenditures. The District amended its original budget in FY 2021-22 for an increase in expenditures from \$187,418,205 to \$192,418,205 to reflect an increase in expenses.

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

BUDGETARY HIGHLIGHTS, continued

Total expenditures were less than budgeted. It is the District's practice to budget expenditures slightly higher than what is reasonably estimated to be spent. As a result, the District's certified budget should always exceed actual expenditures for the year.

In spite of the District's budgetary practice, expenditures in the other expenditures functional area exceeded the amount budgeted. This was caused by the fact that the District received higher than normal invoices in April and June of 2022 for construction costs on the Senior High School phase II renovation project. April and June invoices were double the amount that had been received in prior months.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the District had invested \$174.3 million, net of accumulated depreciation, in a broad range of capital assets, including land, buildings, athletic facilities, computers, infrastructure equipment, and transportation equipment. The year-end balance is a 4.5% increase over the prior year. More detailed information about the District's capital assets is presented in its Note 4 to the Financial Statements. Depreciation expense for the year was \$7,676,472.

The original cost of the District's capital assets was approximately \$278.5 million. Governmental funds account for approximately \$276.9 million, with the remainder of approximately \$1.6 million accounted for in the Enterprise, School Nutrition Fund.

The District is collecting over \$12 million annually in sales tax revenue so it is anticipated capital assets will continue to increase over the course of sales tax collection.

Figure A-4
Capital Assets, Net of Depreciation
June 30, 2022

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2021-22
	2022	2021	2022	2021	2022	2021	
Land	\$ 7,479,048	\$ 7,479,048	\$ -	\$ -	\$ 7,479,048	\$ 7,479,048	0.0%
Construction in progress	17,286,318	3,840,957	-	-	17,286,318	3,840,957	350.1%
Buildings and improvements	135,522,636	139,962,395	-	-	135,522,636	139,962,395	-3.2%
Land improvements	9,036,173	9,519,637	-	-	9,036,173	9,519,637	-5.1%
Furniture and equipment	4,520,862	5,608,351	472,832	477,692	4,993,694	6,086,043	-17.9%
Total	\$173,845,037	\$166,410,388	\$472,832	\$477,692	\$174,317,869	\$166,888,080	4.5%

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

The District continues construction on a second renovation/addition project at Dubuque Senior High School (Phase II) with an estimated cost of \$33.9 million.

Long-term Debt

At June 30, 2022, the District had \$82,336,000 in revenue bond debt outstanding. This represents an increase of approximately 43.5% from the prior year. The majority of the outstanding debt is secured by a first lien against sales tax collections. See Note 5 to the Financial Statements for additional information.

The Constitution of the State of Iowa limits the amount of general obligation debt districts can issue to 5% of the assessed value of all taxable property within the District. The District's outstanding general obligation debt is significantly below its constitutional debt limit of approximately \$354,955,503.

In July 2021, the District issued \$30,185,000 of School Infrastructure Sales, Services and Use Tax Revenue Bonds to finance the renovation/addition project of Senior High School (Phase II).

In January 2022 the District issued \$9,165,000 of School Infrastructure Sales, Services and Use Tax Revenue Bonds to refinance the 2016 series revenue bonds. This is projected to save the District approximately \$0.3 million in future interest payments.

Figure A-5
Outstanding Long-term Bond Obligations
June 30, 2022

	Total District		Total Change
	2022	2021	2021-22
Revenue bonds	\$82,336,000	\$57,389,000	\$24,947,000

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

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

- The level of *unspent balance* increased in FY 2021-22 and is projected to decrease in FY 2022-23. The main reason for the decrease is because of the federal funds allocated to the District for pandemic relief will run out in FY 2022-23. The District will need to monitor expenditures and how they affect future years' unspent balance. The long-term budget planning for the District has become more difficult in recent years. In the past, the State legislature was legally required to set the State Supplemental Aid rate approximately sixteen months in advance of the start of the fiscal year. They had a difficult time meeting that requirement in recent years so in the spring of 2017, the State legislature changed the law to be four months before the start of the fiscal year. This reduced period makes it extremely difficult for districts to make long-term budget plans. The State legislature in 2017 also significantly changed the rules involving collective bargaining as a way to help districts budget more effectively. The results of this change have given the District some flexibility but are not sufficient to offset the repeated years of low State Supplemental Aid. Additions to *unspent balance* are controlled by the State of Iowa. The District continues to apply to the State School Budget Review Committee for *modified supplemental amount* (a direct addition to *unspent balance*) whenever possible. District administration will continue to work with the State of Iowa Department of Education to ascertain when requests for *modified supplemental amount* are appropriate.
- The Instructional Support Levy (ISL) is used to support a variety of education programs including the following:
 - Full-day, every day kindergarten in every elementary school.
 - Grades K-5 class-size reduction.
 - Upgrading outdated curriculum and curriculum subscriptions.
 - Other general fund expenditures as identified.
- District employees are covered by the Iowa Public Employees Retirement System (IPERS). This system has experienced recent-year increases in its unfunded actuarial liability resulting in a change to both employer and employee contribution rates. Wage levels will likely rise due to inflation and negotiated settlements. The IPERS' rate for the upcoming fiscal year is scheduled to remain unchanged.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE, continued

- The District created a 10-Year Facility Plan in FY 2012-13. The plan shows the upcoming 10 years of projects that are scheduled to be completed at each District location along with the source of funding used to pay for the project. The plan is updated, reviewed, and approved annually by the Board of Education. The plan allows for flexibility if circumstances change and an unexpected project needs to be accelerated or added. The plan includes a future project priorities list, which now can be funded because of passage, in spring 2019, of legislation extending the sunset of the SAVE funding through January 1, 2051; in combination with local District taxpayers passing the District's Revenue Purpose Statement in November 2019. The Revenue Purpose Statement received an 83% yes vote which shows strong community support of how the District has spent the SAVE funds in the past as well as how the funds will be spent in the future.
- In November 2022, the District sold the Fulton Elementary School property for a sales price of \$500,000 to The Dubuque Dream Center, Inc. The District will be selling the District soccer complex in May of 2023, for a sales price of \$1,800,000 to CourtOne LLC. The Board will determine which fund to deposit and record the sale of these two properties.
- Iowa school district funding faces many challenges in future years. Approximately \$90.2 million of District revenues (primarily state aid) come from sources that are funded by state income, sales, and use taxes. The state of the economy impacts Iowa general fund revenues. These revenues ultimately support state school aid. Recently, the Iowa Revenue Estimating Committee (REC) has projected a small decrease in state revenues for the 2022-23 fiscal year. The State of Iowa finished with a \$1.9 billion surplus in its FY 2022 general fund. Total State surplus funds are approximately \$3.8 billion which equates to approximately a 39.3% solvency ratio. How these factors will be reflected in school funding is yet to be determined.
- The COVID-19 pandemic has affected the District in many ways, both from an instructional standpoint and an operations standpoint. The federal government has made available to the District over \$21.1 million in funding for pandemic relief. As of June 30, 2022, the District had spent around \$17.5 million of those funds leaving approximately \$3.6 million to be spent in FY 2022-23.
- As the District moves through the FY 2022-23, supply chain issues are still very prevalent. Availability and/or substantial price increases are new challenges that the District has not had to consider in the past. Technology devices and parts, vehicles, food products, and construction materials are just examples of items that District is having difficulty in purchasing. The District will need to plan on how to minimize the effects of this condition and adapt current operations to the best of its ability to continue to serve our students.

For Fiscal Year Ended June 30, 2022

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE, continued

- The federal COVID-19 funds have helped the District to continue to operate at its current levels. Once these federal funds are depleted by June 30, 2023, the District will struggle to maintain operations at current levels. During FY 2022-23, the District must begin to look at how it can gain operational efficiencies to decrease annual spending. This will include reviewing all buildings from both a staffing level and operational level to see what spending adjustments need to be made to ensure the District continue to operate in a financially sound manner to maintain an acceptable unspent balance. A couple steps to improve operating efficiencies have already started.
- One step that was completed for the start of FY 2022-23, was the closure of Fulton Elementary School. Fulton had low student enrollment and projections that showed further declines in enrollment so the District developed a plan to move the students to other elementary buildings near Fulton and move staff to current open vacancies within the District so there were no job reductions. This will generate substantial savings.
- A second step the District started was to hire INVISION Architecture to conduct a study involving the consolidation of two middle schools. The firm included the following groups to participate in that study; District administration, middle school principals, middle school teachers, middle school students, community leaders, community businesses, and City of Dubuque officials. The study is expected to be completed in December 2022 with a recommendation to the Board of Education.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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



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Basic Financial Statements



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Dubuque Community School District
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Cash, cash equivalents and pooled investments	\$ 98,669,437	\$ 3,892,582	\$ 102,562,019
Receivables:			
Property tax:			
Delinquent	356,942	-	356,942
Succeeding year	57,197,013	-	57,197,013
Accounts	122,829	39	122,868
Interest	91,965	-	91,965
Due from other governments	7,903,947	14,825	7,918,772
Inventories	355,985	112,512	468,497
Prepaid	13,020	-	13,020
Security deposit	10,000	-	10,000
Capital assets, not being depreciated	24,765,365	-	24,765,365
Capital assets, net of accumulated depreciation/amortization	149,079,672	472,832	149,552,504
Total assets	\$ 338,566,175	\$ 4,492,790	\$ 343,058,965
Deferred Outflows of Resources			
Pension related deferred outflows	\$ 10,366,620	\$ 443,725	\$ 10,810,345
OPEB related deferred outflows	4,114,467	122,987	4,237,454
Total deferred outflows of resources	\$ 14,481,087	\$ 566,712	\$ 15,047,799
Liabilities			
Accounts payable	\$ 4,479,800	\$ 196	\$ 4,479,996
Salaries and benefits payable	14,481,952	2,331	14,484,283
Early retirement payable	504,759	-	504,759
Due to other governments	551,851	-	551,851
Security deposit payable	10,000	-	10,000
Accrued interest payable	1,229,124	-	1,229,124
Long-term liabilities:			
Portion due within one year:			
Revenue bonds	5,394,000	-	5,394,000
Compensated absences	705,761	-	705,761
Portion due after one year:			
Revenue bonds	76,942,000	-	76,942,000
Net pension liability	1,367,831	114,156	1,481,987
Total OPEB liability	10,876,570	325,115	11,201,685
Total liabilities	\$ 116,543,648	\$ 441,798	\$ 116,985,446
Deferred Inflows of Resources			
Succeeding year property tax	\$ 57,197,013	\$ -	\$ 57,197,013
Pension related deferred inflows	53,695,639	1,457,318	55,152,957
OPEB related deferred inflows	5,680,017	169,783	5,849,800
Other	131,623	176,042	307,665
Total deferred inflows of resources	\$ 116,704,292	\$ 1,803,143	\$ 118,507,435
Net Position			
Net investment in capital assets	\$ 91,509,038	\$ 472,832	\$ 91,981,870
Restricted for:			
Categorical funding	1,872,873	-	1,872,873
Scholarships	131,481	-	131,481
Student activities	816,518	-	816,518
Management levy	7,565,509	-	7,565,509
Physical plant and equipment levy	7,427,851	-	7,427,851
Capital projects	32,243,588	-	32,243,588
Debt service	8,901,698	-	8,901,698
Unrestricted	(30,669,234)	2,341,729	(28,327,505)
Total net position	\$ 119,799,322	\$ 2,814,561	\$ 122,613,883

See notes to financial statements.

Dubuque Community School District

Statement of Activities

Year ended June 30, 2022

Function/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Service	Operating Grants, Contributions, and Restricted Interest	Governmental Activities	Business Type Activities	Total
Governmental activities:						
Instruction:						
Regular instruction	\$ 52,953,352	\$ 1,109,356	\$ 16,683,643	\$ (35,160,353)	\$ -	\$ (35,160,353)
Special instruction	21,723,808	1,104,510	9,223,905	(11,395,393)	-	(11,395,393)
Other instruction	14,535,453	1,135,713	362,135	(13,037,605)	-	(13,037,605)
	<u>\$ 89,212,613</u>	<u>\$ 3,349,579</u>	<u>\$ 26,269,683</u>	<u>\$ (59,593,351)</u>	<u>\$ -</u>	<u>\$ (59,593,351)</u>
Support services:						
Student services	\$ 7,531,179	\$ -	\$ 1,652,492	\$ (5,878,687)	\$ -	\$ (5,878,687)
Instructional staff services	6,126,243	-	2,777,941	(3,348,302)	-	(3,348,302)
Administrative services	14,664,540	-	1,578,719	(13,085,821)	-	(13,085,821)
Operation & maintenance	12,396,448	-	1,468,906	(10,927,542)	-	(10,927,542)
Transportation services	5,550,685	72,100	719,966	(4,758,619)	-	(4,758,619)
	<u>\$ 46,269,095</u>	<u>\$ 72,100</u>	<u>\$ 8,198,024</u>	<u>\$ (37,998,971)</u>	<u>\$ -</u>	<u>\$ (37,998,971)</u>
Non-instructional programs	<u>\$ 142,524</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (142,524)</u>	<u>\$ -</u>	<u>\$ (142,524)</u>
Other expenses:						
Facilities acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AEA flowthrough	5,483,327	-	5,483,327	-	-	-
Interest and other charges	2,855,309	-	-	(2,855,309)	-	(2,855,309)
Depreciation and other expenses (unallocated)*	6,178,029	-	-	(6,178,029)	-	(6,178,029)
	<u>\$ 14,516,665</u>	<u>\$ -</u>	<u>\$ 5,483,327</u>	<u>\$ (9,033,338)</u>	<u>\$ -</u>	<u>\$ (9,033,338)</u>
Total governmental activities	\$ 150,140,897	\$ 3,421,679	\$ 39,951,034	\$ (106,768,184)	\$ -	\$ (106,768,184)
Business type activities:						
Non-instructional programs:						
Nutrition services	\$ 5,260,183	\$ 641,043	\$ 7,123,533	\$ -	\$ 2,504,393	\$ 2,504,393
Total business type activities	<u>\$ 5,260,183</u>	<u>\$ 641,043</u>	<u>\$ 7,123,533</u>	<u>\$ -</u>	<u>\$ 2,504,393</u>	<u>\$ 2,504,393</u>
Total	<u>\$ 155,401,080</u>	<u>\$ 4,062,722</u>	<u>\$ 47,074,567</u>	<u>\$ (106,768,184)</u>	<u>\$ 2,504,393</u>	<u>\$ (104,263,791)</u>
General Revenues:						
Property taxes levied for:						
General purposes				\$ 53,929,952		\$ 53,929,952
Capital outlay				4,389,811		4,389,811
Local option sales tax				12,440,309		12,440,309
Unrestricted state grants				57,273,683		57,273,683
Unrestricted investment earnings				310,164	3,009	313,173
Miscellaneous				4,070,206		4,070,206
Total general revenues				<u>\$ 132,414,125</u>	<u>\$ 3,009</u>	<u>\$ 132,417,134</u>
Transfers				643,265	(643,265)	-
Total general revenues and transfers				<u>\$ 133,057,390</u>	<u>\$ (640,256)</u>	<u>\$ 132,417,134</u>
Change in net position				\$ 26,289,206	\$ 1,864,137	\$ 28,153,343
Net position beginning of year				93,510,116	950,424	94,460,540
Net position end of year				<u>\$ 119,799,322</u>	<u>\$ 2,814,561</u>	<u>\$ 122,613,883</u>

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

Dubuque Community School District

Balance Sheet Governmental Funds

June 30, 2022

	General	Capital Projects Fund	Debt Service Fund	Nonmajor	Total
Assets					
Cash, cash equivalents and pooled investments	\$ 39,348,095	\$ 41,407,037	\$ 8,899,548	\$ 9,014,757	\$ 98,669,437
Receivables:					
Property Tax:					
Delinquent	295,044	32,559	-	29,339	356,942
Succeeding year	46,669,140	4,527,873	-	6,000,000	57,197,013
Accounts	122,631	-	-	198	122,829
Interest	35,104	47,626	2,150	7,085	91,965
Due from other governments	7,032,368	871,579	-	-	7,903,947
Inventories	355,985	-	-	-	355,985
Prepaid	13,020	-	-	-	13,020
Security deposit	10,000	-	-	-	10,000
Total assets	\$ 93,881,387	\$ 46,886,674	\$ 8,901,698	\$ 15,051,379	\$ 164,721,138
Liabilities, Deferred Inflows of Resources and Fund Balance					
Liabilities:					
Accounts payable	\$ 1,778,936	\$ 2,677,994	\$ -	\$ 22,870	\$ 4,479,800
Salaries and benefits payable	14,480,108	-	-	1,844	14,481,952
Early retirement payable	-	-	-	504,759	504,759
Due to other governments	551,851	-	-	-	551,851
Security deposit payable	10,000	-	-	-	10,000
Total liabilities	\$ 16,820,895	\$ 2,677,994	\$ -	\$ 529,473	\$ 20,028,362
Deferred inflows of resources:					
Unavailable revenues:					
Succeeding year property tax	\$ 46,669,140	\$ 4,527,873	\$ -	\$ 6,000,000	\$ 57,197,013
Other	113,857	9,368	-	8,398	131,623
Total deferred inflows of resources	\$ 46,782,997	\$ 4,537,241	\$ -	\$ 6,008,398	\$ 57,328,636
Fund balances:					
Non-spendable:					
Inventory	\$ 355,985	\$ -	\$ -	\$ -	\$ 355,985
Prepaid items	13,020	-	-	-	13,020
Restricted for:					
Categorical funding	1,872,873	-	-	-	1,872,873
Debt service	-	-	\$ 8,901,698	-	8,901,698
Scholarships	-	-	-	131,481	131,481
Student activities	-	-	-	816,518	816,518
Management levy purposes	-	-	-	7,565,509	7,565,509
School infrastructure	-	32,243,588	-	-	32,243,588
Physical plant and equipment	-	7,427,851	-	-	7,427,851
Unassigned	\$ 28,035,617	-	-	-	28,035,617
Total fund balances	\$ 30,277,495	\$ 39,671,439	\$ 8,901,698	\$ 8,513,508	\$ 87,364,140
Total liabilities, deferred inflows of resources and fund balance	\$ 93,881,387	\$ 46,886,674	\$ 8,901,698	\$ 15,051,379	\$ 164,721,138

See notes to financial statements.

Dubuque Community School District
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
June 30, 2022

Total fund balances of governmental funds (page 40)	\$ 87,364,140
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Amounts reported for governmental activities of the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.	173,845,037
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Accrued interest payable on long-term liabilities is not due and payable in the current year and, therefore, is not reported as a liability in the governmental funds.	(1,229,124)
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Pension and OPEB related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:

Deferred outflows of resources	\$ 14,481,087	
Deferred inflows of resources	(59,375,656)	(44,894,569)

Long-term liabilities are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds payable	(82,336,000)	
Compensated absences	(705,761)	
Net pension liability	(1,367,831)	
Total OPEB liability	(10,876,570)	(95,286,162)

Net position of governmental activities (page 38)	\$ 119,799,322
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See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year ended June 30, 2022

	General	Capital Projects Fund	Debt Service Fund	Nonmajor	Total
Revenues:					
Local Sources:					
Local Tax	\$ 48,917,550	\$ 4,389,461	\$ -	\$ 5,012,401	\$ 58,319,412
Tuition	1,433,855	241,813	-	-	1,675,668
Other	2,193,017	12,557,154	17,889	1,190,376	15,958,436
State sources	77,496,267	-	-	130,994	77,627,261
Federal sources	19,172,500	-	-	-	19,172,500
Total Revenues	\$ 149,213,189	\$ 17,188,428	\$ 17,889	\$ 6,333,771	\$ 172,753,277
Expenditures:					
Current:					
Instruction:					
Regular instruction	\$ 56,642,748	\$ 276,191	\$ -	\$ 987,265	\$ 57,906,204
Special instruction	25,306,494	-	-	-	25,306,494
Other instruction	13,529,498	48,161	-	1,116,914	14,694,573
	\$ 95,478,740	\$ 324,352	\$ -	\$ 2,104,179	\$ 97,907,271
Support services:					
Student services	\$ 7,979,818	\$ -	\$ -	\$ 113,472	\$ 8,093,290
Instructional staff services	6,968,987	23,919	-	84,772	7,077,678
Administration services	13,569,120	1,789,768	-	439,868	15,798,756
Operation and maintenance of plant services	10,894,512	-	-	2,373,530	13,268,042
Transportation services	4,162,951	606,686	-	237,148	5,006,785
	\$ 43,575,388	\$ 2,420,373	\$ -	\$ 3,248,790	\$ 49,244,551
Non-instructional programs	\$ 210	\$ -	\$ -	\$ 42,410	\$ 42,620
Other expenditures:					
Facilities acquisition	\$ -	\$ 15,162,137	\$ -	\$ -	\$ 15,162,137
Debt service:					
Principal	-	-	14,403,000	-	14,403,000
Interest and other charges	-	281,943	2,716,529	-	2,998,472
AEA flowthrough	5,483,327	-	-	-	5,483,327
	\$ 5,483,327	\$ 15,444,080	\$ 17,119,529	\$ -	\$ 38,046,936
Total expenditures	\$ 144,537,665	\$ 18,188,805	\$ 17,119,529	\$ 5,395,379	\$ 185,241,378
Excess (deficiency) of revenues over (under) expenditures	\$ 4,675,524	\$ (1,000,377)	\$ (17,101,640)	\$ 938,392	\$ (12,488,101)
Other financing sources (uses):					
Revenue bonds issued	\$ -	\$ 30,185,000	\$ -	\$ -	\$ 30,185,000
Premium on revenue bonds issued	-	3,033,562	-	-	3,033,562
Refunding bonds issued	-	-	9,165,000	-	9,165,000
Compensation for loss of capital assets	14,177	5,391	-	-	19,568
Sales of property and equipment	39,394	-	-	-	39,394
Transfers in	648,536	-	7,951,861	31,282	8,631,679
Transfers out	(31,282)	(7,951,861)	-	(5,271)	(7,988,414)
Total other financing sources (uses):	\$ 670,825	\$ 25,272,092	\$ 17,116,861	\$ 26,011	\$ 43,085,789
Change in fund balances	\$ 5,346,349	\$ 24,271,715	\$ 15,221	\$ 964,403	\$ 30,597,688
Fund balances beginning of year, as restated	24,931,146	15,399,724	8,886,477	7,549,105	56,766,452
Fund balances end of year	\$ 30,277,495	\$ 39,671,439	\$ 8,901,698	\$ 8,513,508	\$ 87,364,140

See notes to financial statements.

Dubuque Community School District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
to the Statement of Activities
Year ended June 30, 2022

Net change in fund balances - total governmental funds (page 42)

Amounts reported for governmental activities in the Statement of Activities are different because: \$ 30,597,688

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. These costs are not reported in the Statement of Activities, but they are allocated over the estimated useful lives of the capital assets as depreciation expense in the Statement of Activities. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:

Expenditures for capital assets	\$ 15,153,044	
Depreciation expense	<u>(7,614,671)</u>	7,538,373

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

Book value of assets retired		(103,724)
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Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduced long-term liabilities in the Statement of net Position. Current year issuances exceeded repayments, as follows:

Issued	\$ (39,350,000)	
Repaid	<u>14,403,000</u>	(24,947,000)

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

143,163

The current year District IPERS contributions are reported as expenditures in the governmental funds but are reported as deferred outflows of resources in the Statement of Net Position.

8,018,114

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

Compensated absences	\$ 82,062	
Pension expense	5,218,903	
OPEB expense	<u>(258,373)</u>	5,042,592

Change in net position of governmental activities (page 39)		<u>\$ 26,289,206</u>
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See notes to financial statements.

Dubuque Community School District

Statement Net Position

Proprietary Fund

June 30, 2022

	<u>School Nutrition</u>
Assets	
Current assets:	
Cash, cash equivalents and pooled investments	\$ 3,892,582
Accounts receivable	39
Due from other governments	14,825
Inventories	112,512
Total current assets	<u>\$ 4,019,958</u>
Non-current assets:	
Capital assets, net of accumulated depreciation	472,832
Total Assets	<u>\$ 4,492,790</u>
Deferred Outflows of Resources:	
Pension related deferred outflows	\$ 443,725
OPEB related deferred outflows	122,987
Total deferred outflows of resources	<u>\$ 566,712</u>
Liabilities:	
Current liabilities:	
Accounts payable	\$ 196
Salaries and benefits payable	2,331
Long-term liabilities:	
Net pension liability	114,156
Not OPEB liability	325,115
Total liabilities	<u>\$ 441,798</u>
Deferred Outflows of Resources:	
Pension related deferred outflows	\$ 1,457,318
OPEB related deferred outflows	169,783
Other	176,042
Total deferred outflows of resources	<u>\$ 1,803,143</u>
Net Position:	
Investment in capital assets	\$ 472,832
Unrestricted	2,341,729
Total net position	<u>\$ 2,814,561</u>

See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
Year ended June 30, 2022

	<u>School Nutrition</u>
Operating revenue:	
Local sources:	
Charges for service	\$ 624,659
Other	16,384
Total operating revenue	<u>\$ 641,043</u>
Operating expenses:	
Non-instructional programs:	
Food service operations:	
Salaries	\$ 2,024,323
Benefits	495,297
Purchased services	-
Supplies	2,677,896
Depreciation	61,801
Loss on disposal of assets	866
Total operating expenses	<u>\$ 5,260,183</u>
Operating loss	<u>\$ (4,619,140)</u>
Non-operating revenue:	
State sources	\$ 38,606
Federal sources	7,084,927
Interest on investments	3,009
Total non-operating revenue	<u>\$ 7,126,542</u>
Net income before transfers	\$ 2,507,402
Transfers in	-
Transfers out	(643,265)
Change in net position	<u>\$ 1,864,137</u>
Net position beginning of year	<u>\$ 950,424</u>
Net position end of year	<u><u>\$ 2,814,561</u></u>

See notes to financial statements.

Dubuque Community School District

**Statement of Cash Flows
Proprietary Fund**

Year ended June 30, 2022

	<u>School Nutrition</u>
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	\$ 588,864
Cash received from miscellaneous operating activities	42,327
Cash payments to employees for services	(2,834,703)
Cash payments to suppliers for goods and services	<u>(2,185,329)</u>
Net cash used in operating activities	<u>\$ (4,388,841)</u>
Cash flows from non-capital financing activities:	
State grants received	32,685
Federal grants received	6,604,942
Transfers from other funds	-
Transfers to other funds	<u>(643,265)</u>
Net cash provided by non-capital financing activities	<u>\$ 5,994,362</u>
Cash flows from capital and relate financing activities:	
Acquisition of capital assets	\$ (57,807)
Cash flows from investing activities:	
Interest on investments	<u>3,009</u>
Net increase in cash and cash equivalents	\$ 1,550,723
Cash and cash equivalents at beginning of year	<u>2,341,859</u>
Cash and cash equivalents at end of year	<u><u>\$ 3,892,582</u></u>

(continued)

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows (continued)
Proprietary Fund
Year ended June 30, 2022

School Nutrition

Reconciliation of operating loss to net cash used in operating activities:

Operating loss	\$ (4,619,140)
Adjustments to reconcile operating loss to net cash used in operation activities:	
Commodities used	479,986
Depreciation	61,801
Loss on disposal of assets	866
Decrease in other receivables	136
Decrease in inventories	12,442
Increase in accounts payable	140
Increase in salaries and benefits payable	1,769
Decrease in net pension liability	(1,651,288)
Decrease in deferred outflows of resources	117,471
Increase in deferred inflows of resources	1,294,250
Decrease in net OPEB liability	(87,274)
Net cash used in operating activities	<u>\$ (4,388,841)</u>

Non-cash investing, capital, and financial activities:

During the fiscal year end June 30, 2022, the District received \$479,986 of Federal commodities.

See notes to financial statements.

Dubuque Community School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	<u>Custodial</u>
Assets	
Cash, cash equivalents and pooled investments	\$ 32,010
Total Assets	<u>\$ 32,010</u>
Net position	
Restricted for other organizations	<u>\$ 32,010</u>
Total net position	<u><u>\$ 32,010</u></u>

See notes to financial statements.

Dubuque Community School District
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year ended June 30, 2022

	<u>Custodial</u>
Additions:	
Local sources:	
Gifts and contributions	\$ 28,494
Interest income	30
Total additions	<u>\$ 28,524</u>
Deductions:	
Supplies	<u>\$ 28,356</u>
Total deductions	<u>\$ 28,356</u>
Change in net position	\$ 168
Net position beginning of year	<u>\$ 31,842</u>
Net position end beginning of year	<u><u>\$ 32,010</u></u>

See notes to financial statements.

Note 1: Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

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

B. Basis of Presentation: (continued)

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

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

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

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

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

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

The District reports the following major governmental funds:

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

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

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

B. Basis of Presentation: (continued)

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

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

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

The District reports the following major proprietary fund:

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

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

The District's fiduciary funds include the following:

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Property tax revenue recognized in these funds become due and collectible in September and March of the fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2020, assessed property valuations; is for the tax accrual period July 1, 2021, through June 30, 2022, and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2021.

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

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

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

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

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

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

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

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

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

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

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

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

Compensated Absences – District employees accumulate a limited amount of earned but unused vacation for subsequent use or for payment upon termination, death, or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2022. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

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

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

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

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

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

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

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

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

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

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

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

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

E. Budgets and Budgetary Accounting

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

F. Subsequent Events

Management has evaluated for subsequent events through December 12, 2022, the date the financial statements were available to be issued. Based on that evaluation, there are two material subsequent events – See Note 12.

Note 2: Cash and Pooled Investments

The District's deposits in banks at June 30, 2022, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds. The first \$250,000 in credit unions is covered by federal depository insurance and amounts over \$250,000 have a standby letter of credit that is pledged at the Federal Home Loan Bank (FHLB).

As of June 30, 2022, the book balance of the District's petty cash totaled \$12,220 and the cash deposit balances totaled \$64,399,519.

The District chooses to disclose its investments by specifically identifying each. The fair value of investments is based on quoted market prices and are not rated. As of June 30, 2022, the District had investments as follows:

<u>Investment</u>	<u>Type</u>	<u>Issue Date</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Fair Value</u>
DuTrac Community Credit Union	Certificate of Deposit	05/20/22	6 months	11/21/22	\$20,000,000
DuTrac Community Credit Union	Certificate of Deposit	02/14/22	6 months	08/11/22	12,000,000
DuTrac Community Credit Union	Certificate of Deposit	07/06/21	24 months	07/06/23	2,909,793
MidWestOne Bank	Certificate of Deposit	07/15/21	24 months	07/15/23	2,272,497
Dubuque Bank & Trust	Certificate of Deposit	05/22/12	134 months	07/01/23	1,000,000
					<u>\$38,182,290</u>

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

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

Note 2: Cash and Pooled Investments: (continued)

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

Custodial Credit Risk: For deposits and investments, this is the risk that, in the event of bank failure, the District's deposits may not be returned to it. Chapter 12C of the Code of Iowa requires all District deposits in banks to be entirely covered by federal depository insurance or by the State Sinking Fund. As of June 30, 2022, the District had no deposits or investments subject to custodial credit risk.

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

Petty cash	\$ 12,220
Cash deposits	64,399,519
Investments	<u>38,182,290</u>
	<u>\$102,594,029</u>
Governmental activities	\$ 98,669,437
Business-type activities	3,892,582
Fiduciary funds:	
Custodial	<u>32,010</u>
	<u>\$102,594,029</u>

Note 3: Inter-fund Transfers

The detail of inter-fund transfers for the year ended June 30, 2022, is as follows:

Transfer to	Transfer from	Amount
General	Special Revenue: Student Activity	\$ 5,271
General	Proprietary	643,265
Debt Service	Capital Projects: SAVE	7,951,861
Special Revenue: Student Activity	General	<u>31,282</u>
Total		<u>\$8,631,679</u>

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

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2022, is as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 7,479,048	\$ -	\$ -	\$ 7,479,048
Construction in progress	3,840,957	14,290,489	(845,128)	17,286,318
Total capital assets not being depreciated	\$ 11,320,005	\$14,290,489	\$(845,128)	\$ 24,765,366
Capital assets being depreciated:				
Buildings and improvements	\$207,725,115	\$ 547,436	\$ -	\$208,272,551
Land improvements	19,913,427	340,862	-	20,254,289
Furniture and equipment	23,537,683	819,385	(800,123)	23,556,945
Total capital assets being depreciated	\$251,176,225	\$ 1,707,683	\$(800,123)	\$252,083,785
Less accumulated depreciation for:				
Buildings and improvements	\$ 67,762,720	\$ 4,987,195	\$ -	\$ 72,749,915
Land improvements	10,393,790	824,326	-	11,218,116
Furniture and equipment	17,929,332	1,803,150	(696,399)	19,036,083
Total accumulated depreciation	\$ 96,085,842	\$ 7,614,671	\$(696,399)	\$103,004,114
Total capital assets being depreciated, net	\$155,090,383	\$ (5,906,988)	\$(103,724)	\$149,079,671
Governmental activities capital assets, net	\$166,410,388	\$ 8,383,501	\$(948,852)	\$173,845,037
Business-type Activities:				
Furniture and equipment	\$ 1,585,550	\$ 57,807	\$ (14,647)	\$ 1,628,710
Less accumulated depreciation	1,107,858	61,801	(13,781)	1,155,878
Business-type activities capital assets, net	\$477,692	\$ (3,994)	\$ (866)	\$ 472,832

Note 4: Capital Assets: (continued)

Depreciation expense was charged by the District as follows:

Governmental activities:

Instruction:

Regular	\$ 68,340
Special	6,809
Other	97,058

Support services:

Student services	-
Instructional staff	16,985
Administration	320,348
Operation and maintenance of plant	28,207
Transportation	881,557
Non-instructional programs	<u>17,338</u>

\$1,436,642

Unallocated depreciation 6,178,029

Total governmental activities depreciation expense \$7,614,671

Business-type activities:

Food services:

Regular depreciation \$ 61,801

Note 5: Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2022, are summarized as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
Revenue bonds	\$ 57,389,000	\$39,350,000	\$14,403,000	\$ 82,336,000	\$5,394,000
Compensated absences	787,823	705,761	787,823	705,761	705,761
Net pension liability	72,141,476	1,367,831	72,141,476	1,367,831	-
Total OPEB liability	13,354,387	1,234,958	3,712,775	10,876,570	-
	<u>\$143,672,686</u>	<u>\$42,658,550</u>	<u>\$91,045,074</u>	<u>\$95,286,162</u>	<u>\$6,099,761</u>
Business type activities:					
Net pension liability	\$ 1,765,444	\$ 114,156	\$ 1,765,444	\$ 114,156	\$ -
Total OPEB liability	412,389	36,915	124,189	325,115	-
	<u>\$ 2,177,833</u>	<u>\$ 151,071</u>	<u>\$ 1,889,633</u>	<u>\$ 439,271</u>	<u>\$ -</u>

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

Summary of debt service requirements to maturity on the outstanding bonded indebtedness and loans as of June 30, 2022, is as follows:

Summary – Debt Service Requirements to Maturity			
Year Ending June 30,	Principal	Interest	Total
2023	\$ 5,394,000	\$ 2,382,438	\$ 7,776,438
2024	5,052,000	2,236,107	7,288,107
2025	5,939,000	2,087,970	8,026,970
2026	6,165,000	1,928,819	8,093,819
2027	6,340,000	1,762,542	8,102,542
2028-2032	18,256,000	6,657,798	24,913,798
2033-2037	19,190,000	3,830,120	23,020,120
2038-2041	16,000,000	960,000	16,960,000
	<u>\$82,336,000</u>	<u>\$21,845,794</u>	<u>\$104,181,794</u>

Details of the District's June 30, 2022, school infrastructure sales, services and use tax revenue refunding bond indebtedness are as follows:

Series 2017 Bonds				
Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	2.25%	\$1,070,000	\$143,888	\$1,213,888
2024	2.25%	1,095,000	119,531	1,214,531
2025	2.25%	1,130,000	94,500	1,224,500
2026	2.25%	1,170,000	68,625	1,238,625
2027	2.25%	1,210,000	41,850	1,251,850
2028	2.25%	1,255,000	14,118	1,269,118
		<u>\$6,930,000</u>	<u>\$482,512</u>	<u>\$7,412,512</u>

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

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	2.95%	\$ 424,053	\$130,329	\$ 554,382
2024	2.95%	637,522	114,671	752,193
2025	2.95%	484,632	98,119	582,751
2026	2.95%	519,249	83,312	602,561
2027	2.95%	519,249	67,994	587,243
2028-2030	2.95%	2,045,265	110,502	2,155,767
		<u>\$4,629,970</u>	<u>\$604,927</u>	<u>\$5,234,897</u>

Series 2018B Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	2.95%	\$ 310,947	\$ 95,567	\$ 406,514
2024	2.95%	467,478	84,085	551,563
2025	2.95%	355,368	71,948	427,316
2026	2.95%	380,751	61,091	441,842
2027	2.95%	380,751	49,858	430,609
2028-2030	2.95%	1,499,735	81,028	1,580,763
		<u>\$3,395,030</u>	<u>\$443,577</u>	<u>\$3,838,607</u>

Series 2019 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	2.00%	\$1,945,000	\$ 84,370	\$2,029,370
2024	2.00%	49,000	64,430	113,430
2025	2.00%	681,000	57,130	738,130
2026	2.00%	696,000	43,360	739,360
2027	2.00%	710,000	29,300	739,300
2028-2029	2.00%	1,110,000	18,860	1,128,860
		<u>\$5,191,000</u>	<u>\$297,450</u>	<u>\$5,488,450</u>

Note 5: Long-term Liabilities: (continued)

Series 2020 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	5.00%	\$ 1,305,000	\$ 924,462	\$ 2,229,462
2024	5.00%	1,370,000	857,587	2,227,587
2025	5.00%	1,440,000	787,337	2,227,337
2026	5.00%	1,510,000	713,587	2,223,587
2027	5.00%	1,585,000	636,212	2,221,212
2028-2032	4.00% - 5.00%	9,180,000	1,916,889	11,096,889
2033-2035	2.25% - 3.00%	6,450,000	252,620	6,702,620
		<u>\$22,840,000</u>	<u>\$6,088,694</u>	<u>\$28,928,694</u>

Series 2021 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	3.00%	\$ -	\$ 905,550	\$ 905,550
2024	3.00%	-	905,550	905,550
2025	3.00%	-	905,550	905,550
2026	3.00%	-	905,550	905,550
2027	3.00%	-	905,550	905,550
2028-2032	3.00%	1,445,000	4,506,075	5,951,075
2033-2037	3.00%	12,740,000	3,577,500	16,317,500
2038-2041	3.00%	16,000,000	960,000	16,960,000
		<u>\$30,185,000</u>	<u>\$13,571,325</u>	<u>\$43,756,325</u>

Series 2022A Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2023	1.00%	\$ 339,000	\$ 98,272	\$ 437,272
2024	1.00%	1,433,000	90,253	1,523,253
2025	1.05%	1,848,000	73,386	1,921,386
2026	1.10%	1,889,000	53,294	1,942,294
2027	1.15%	1,935,000	31,778	1,966,778
2028	1.20%	1,721,000	10,326	1,731,326
		<u>\$9,165,000</u>	<u>\$357,309</u>	<u>\$ 9,522,309</u>

Note 5: Long-term Liabilities: (continued)

The District has pledged future statewide sales, services and use tax revenues to repay the \$82,336,000 of bonds issued in December 2017, October 2018, December 2019, July 2020, July 2021 and January 2022.

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

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

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

In July 2020, the District issued \$24,085,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, for the purpose of providing funds to refund outstanding sales tax indebtedness dated March 31, 2014 and January 12, 2015, including costs of issuance and a debt service reserve fund. Any bond proceeds remaining after refunding will be used to pay the costs of providing funds for preliminary design work for renovation projects at Dubuque Senior High School (Phase II).

In July 2021, the District issued \$30,185,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021 for the purpose of providing funds for renovations, improvements to Senior High School as authorized by the electors.

In January 2022, the District issued \$9,165,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, Series 2022A, for the purpose of refunding the December 2016 School Infrastructure Sales, Services, and Use Tax Revenue Bonds in order to realize debt service savings due to lower interest rates payable on the refunding bonds.

The bonds are payable solely from the proceeds of the statewide sales, services and use tax revenues received by the District and are payable through 2041. The bonds are not a general obligation of the District. However, the debt is subject to the constitutional debt limitation of the District. Annual principal and interest payments on the bonds are expected to require a large percentage of the statewide sales, services and use tax revenues. The total principal and interest remaining to be paid on the notes is \$104,181,794.

Note 5: Long-term Liabilities: (continued)

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

- a) \$2,264,838 of the proceeds from the issuance of the revenue bonds shall be deposited to a reserve account to be used solely for the purpose of paying principal and interest on the bonds if insufficient money is available in the sinking account. The balance of the proceeds shall be deposited to the project account.
- b) All proceeds from the statewide sales, services and use tax shall be placed in a revenue account.
- c) Monies in the revenue account shall be disbursed to make deposits into a sinking account to pay the principal and interest requirements of the revenue bonds for the fiscal year.
- d) Any monies remaining in the revenue account after the required transfer to the sinking account may be transferred to the project account to be used for any lawful purpose.

The District complied with all revenue-bond provisions during the year ended June 30, 2022.

During the year ended June 30, 2022, the District made interest payments totaling \$2,640,920.

Note 6: Pension Plan and Retirement Benefits

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

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

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

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

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

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

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

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

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

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

In FY 2021-22, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the District contributed 9.44% of covered payroll, for a total rate of 15.73%.

The District's contributions to IPERS for the year ended June 30, 2022, totaled \$8,170,763.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the District reported a liability of \$1,481,987 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2021, the District's proportion was 1.057118%, which was a decrease of 0.00237% over its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$(5,183,166). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,127,585	\$ 1,132,161
Changes of assumptions	969,346	-
Net difference between projected and actual earnings on IPERS' investments		53,694,792
Changes in proportion and differences between District contributions and the District's proportionate share of contributions	542,651	326,004
District contributions subsequent to the measurement date	8,170,763	-
	<u>\$10,810,345</u>	<u>\$55,152,957</u>
Total		

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

\$8,170,763 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$(13,022,861)
2024	(13,030,593)
2025	(12,045,391)
2026	(14,499,063)
2027	<u>84,533</u>
Total	<u><u>\$(52,513,375)</u></u>

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2021 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

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

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	4.43%
International equity	17.5	6.01
Global smart beta equity	6.0	5.10
Core plus fixed income	28.0	0.29
Public credit	4.0	2.08
Cash	1.0	-0.25
Private equity	11.0	9.51
Private real assets	7.5	4.63
Private credit	<u>3.0</u>	2.87
Total	<u>100.0%</u>	

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

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

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

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$52,452,366	\$1,481,987	\$(41,234,429)

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

Payables to IPERS – At June 30, 2022, the District reported payables to IPERS of \$0 for legally required District contributions and \$0 for legally required employee contributions withheld from employee wages which had not yet been remitted to IPERS.

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

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

The cost of early retirements expected to be liquidated currently, are recorded as a liability of the special revenue – management levy fund. At June 30, 2022, the District has obligations to (35) participants with a total accrued liability of \$504,759. These early retirement benefits will be paid July 1, 2022.

Early retirement benefits paid during the year ended June 30, 2022, totaled \$694,656.

Note 7: Other Post-employment Benefits (OPEB)

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

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

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

Retired participants must be age 55 or older at retirement. At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	60
Active employees	<u>1,456</u>
Total	<u>1,516</u>

Total OPEB Liability – The District’s total OPEB liability of \$11,201,685 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of inflation (effective June 30, 2022)	2.60% per annum.
Rates of salary increase (effective June 30, 2022)	3.25%-16.25% average depending upon years of service, including inflation.
Discount rate (effective June 30, 2022)	2.16% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2022)	-0.2% initial rate. Medical inflation was based on the “Getzen” model published by the Society of Actuaries for purposes of evaluating long-term medical trend The following tables show the trend rates used in this valuation.

Year	Annual Medical Trend Rate Pre-65
2022	-0.2%
2023	5.2
2024	5.0
2025	4.9
2026	4.8
2027	4.7
2028	4.6
2029	4.4
2030-2031	4.3
2032-2036	4.4
2037-2042	4.3
2043-2065	4.2
2066	4.1
2067-2068	4.0
2069-2070	3.9
2071-2072	3.8
2073+	3.7

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

Discount Rate – The discount rate used to measure the total OPEB liability was 2.16% 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 Public Plan 2010 tables. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability beginning of year	<u>\$13,766,776</u>
Changes for the year:	
Service cost	955,633
Interest	316,240
Effect of liability gains or losses	(1,045,132)
Effect of assumption, changes or inputs	(1,961,526)
Benefit payments	<u>(830,306)</u>
Net changes	<u>(2,565,091)</u>
Total OPEB liability end of year	<u><u>\$11,201,685</u></u>

Changes of assumptions reflect a change in the discount rate from 2.21% in FY 2020-21 to 2.16% in FY 2021-22.

Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.16%) or 1% higher (3.16%) than the current discount rate.

	<u>1% Decrease (1.16%)</u>	<u>Discount Rate (2.16%)</u>	<u>1% Increase (3.16%)</u>
Total OPEB liability	\$11,926,960	\$11,201,685	\$10,503,486

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

Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (-1.20%) or 1% higher (0.80%) than the current healthcare cost trend rates.

	Healthcare Cost		
	1% Decrease (-1.20%)	Trend Rate (-0.20%)	1% Increase (0.80%)
Total OPEB liability	\$10,344,000	\$11,201,685	\$12,214,264

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2022, the District recognized OPEB expense of \$1,084,351. At June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (945,119)	\$ 3,468,029
Changes in assumptions	<u>(4,904,681)</u>	<u>769,425</u>
Total	<u><u>\$(5,849,800)</u></u>	<u><u>\$ 4,237,454</u></u>

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

Year ending June 30,	Amount
2023	\$ 187,522
2024	187,522
2025	187,522
2026	187,522
2027	187,522
Thereafter *	<u>674,736</u>
	<u><u>\$1,612,346</u></u>

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

Note 8: Risk Management

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

Note 9: Area Education Agency

The District is required by the Code of Iowa to budget for its share of special education support, media and educational services provided through the area education agency. The District's actual amount for this purpose totaled \$5,483,327 for the year ended June 30, 2022, and is recorded in the general fund by making a memorandum adjusting entry to the financial statements.

Note 10: Tax Abatements

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

Tax Abatements of Other Entity

Other entities within the District provide tax abatements for urban renewal and economic development projects pursuant to Chapters 15 and 403 of the Code of Iowa. Additionally, the City of Dubuque offered an urban revitalization tax abatement program pursuant to Chapter 404 of the Code of Iowa. With prior approval by the governing body, this program provides for an exemption of taxes based on a percentage of the actual value added by improvements.

Property tax revenues of the District were reduced by the following amounts for the year ended June 30, 2022, under agreements entered into by the following entity:

Entity		Amount of Tax Abated
Tax Abatement Program		
City of Dubuque	Urban renewal and economic development projects	\$5,069,500

Note 10: Tax Abatements: (continued)

The State of Iowa reimburses the district an amount equivalent to the increment of valuation on which property tax is divided times \$5.40 per \$1,000 of taxable valuation. For the year ended June 30, 2022, this reimbursement amounted to \$2,228,115.

Note 11: Construction Commitments

On March 9, 2020, the District signed a \$2,000,000 contract for architect services for Senior Phase II at Dubuque Senior High School. As of June 30, 2022, \$510,554 of change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2022, \$2,099,854 had been paid on the contract.

On June 15, 2021, the District signed a \$200,000 contract for administration architect services for Senior Phase II at Dubuque Senior High School. As of June 30, 2022, no change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2022, \$62,353 had been paid on the contract.

On April 12, 2021, the District signed a \$27,490,000 contract for the renovations for Senior Phase II at Dubuque Senior High School. As of June 30, 2022, \$114,190 of change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2022, \$11,882,679 had been paid on the contract.

On April 12, 2021, the District signed a \$253,000 contract for auditorium audio visual project for Senior Phase II at Dubuque Senior High School. As of June 30, 2022, no change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2022, \$126,381 had been paid on the contract.

On February 14, 2022, the District signed a \$448,000 contract for the Hempstead Kitchen Project. As of June 30, 2022, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund. As of June 30, 2022, \$0 had been paid on the contract.

On February 14, 2022, the District signed a \$1,443,700 contract for the Central Kitchen Mechanical Project. As of June 30, 2022, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund. As of June 30, 2022, \$0 had been paid on the contract.

Note 12: Subsequent Event

At the September 14, 2022, Special Meeting of the Board of Education adopted authorizing resolution for the proposed sale of the Fulton Elementary School located at 2540 Central Avenue to The Dubuque Dream Center, Inc. for \$500,000.

At the October 10, 2022, Regular Meeting the Board of Education adopted the authorizing resolution for the proposed sale of the district Soccer Complex property to Court One, LLC for \$1,800,000.

Note 13: Categorical Funding

In accordance with Iowa Administrative Code Section 98.1, categorical funding is financial support from the state and federal governments targeted for particular categories of students, special programs, or special purposes. This support is in addition to school district or area education agency general purpose revenue, for purposes beyond the basic educational program and most often has restrictions on its use. Any portion of categorical funding provided by the state that is not expended by the end of the fiscal year must be carried forward as a restricted fund balance.

The following is a schedule of the categorical funding restricted in the General Fund at June 30, 2022.

Program	Amount
Professional development	\$ 610,548
Four-year-old preschool state aid	790,435
Successful progression for early readers	323,349
Professional development for model core curriculum	96,082
Textbook aid for non-public students	32,486
Talented and gifted	<u>19,973</u>
Total	<u><u>\$1,872,873</u></u>

Note 14: New Governmental Accounting Standards Board (GASB) Statements

The District implemented the following statements:

- The GASB issued Statement 87, *Leases* in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for periods beginning after December 15, 2019 as originally established, however GASB Statement No. 95 allows governments to postpone implementation for 18 months. The statement had no effect on the District in the current fiscal year.
- The GASB issued Statement No. 89, *Accounting for Interest Costs Incurred before the End of a Construction Period* in June 2018. This Statement establishes accounting requirements for interest costs incurred before the end of a construction period. The requirements of this Statement are effective for periods beginning after December 15, 2019 as originally established, however GASB Statement NO. 95 allows governments to postpone implementation for one year. The Statement had no effect on the District in the current fiscal year.

The Governmental Accounting Standards Board (GASB) has issued statements not yet implemented by the District. The statements which might impact the District, are as follows:

- The GASB issued Statement No. 91, *Conduit Debt Obligations*, in May 2019. This Statement establishes a single method of reporting conduit debt obligations by issuers to eliminate diversity in practice. The requirements of this Statement are effective for periods beginning after December 15, 2021 as originally established, however GASB Statement No. 95 allows governments to postpone implementation for one year.
- The GASB issued Statement No. 92, *Omnibus 2020* in January 2020. This Statement addresses a variety of topics to enhance comparability in accounting and financial reporting and improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for periods beginning after June 15, 2021 as originally established, however GASB Statement No. 95 allows governments to postpone implementation for one year.

Note 14: New Governmental Accounting Standards Board (GASB) Statements: (continued)

- The GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* in March 2020. This Statement will address accounting and financial reporting issues and implications that result from the replacement of an interbank offered rates. The requirements of this Statement are effective for periods beginning after June 15, 2020, June 15, 2021 and December 31, 2021, depending on the paragraph, as originally established, however GASB Statement No. 95 allows governments to postpone implementation for one year.
- The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* in March 2020. This Statement addresses issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this Statement are effective for periods beginning after June 15, 2022.
- The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* in May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. The requirements of this Statement are effective for periods beginning after June 15, 2022.
- The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32* in June 2020. This Statement provides guidance regarding the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The Statement will also enhance (1) information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Paragraphs 4 and 5 of the Statement were effective immediately whereas the remaining requirements of this Statement are effective for periods beginning after June 15, 2021.

The District's management has not yet determined the effect these Statements will have on the District's financial statements.

Required Supplementary Information



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Dubuque Community School District
Budgetary Comparison Schedule of
Revenues, Expenditures/Expenses and Changes in Balances -
Budget and Actual - All Governmental Funds and Proprietary Fund
Required Supplementary Information
Year ended June 30, 2022

	Governmental Funds Actual	Proprietary Fund Actual	Total Actual	Budgeted Amounts		Final to Actual Variance
				Original	Final	
Revenues:						
Local sources	\$ 75,953,516	\$ 644,052	\$ 76,597,568	\$ 63,789,670	\$ 63,789,670	\$ 12,807,898
State sources	77,627,261	38,606	77,665,867	89,822,658	89,822,658	(12,156,791)
Federal sources	19,172,500	7,084,927	26,257,427	11,533,812	11,533,812	14,723,615
Total revenues	<u>\$ 172,753,277</u>	<u>\$ 7,767,585</u>	<u>\$ 180,520,862</u>	<u>\$ 165,146,140</u>	<u>\$ 165,146,140</u>	<u>\$ 15,374,722</u>
Expenditures/Expenses:						
Instruction	\$ 97,907,271	\$ -	\$ 97,907,271	\$ 101,150,244	\$ 101,150,244	\$ 3,242,973
Support Services	49,244,551	-	49,244,551	47,718,463	50,218,463	973,912
Non-instructional programs	42,620	5,260,183	5,302,803	4,428,300	5,928,300	625,497
Other expenditures	38,046,936	-	38,046,936	34,121,198	35,121,198	(2,925,738)
Total expenditures/expenses	<u>\$ 185,241,378</u>	<u>\$ 5,260,183</u>	<u>\$ 190,501,561</u>	<u>\$ 187,418,205</u>	<u>\$ 192,418,205</u>	<u>\$ 1,916,644</u>
Excess(deficiency) of revenues over (under) expenditures/expenses	\$ (12,488,101)	\$ 2,507,402	\$ (9,980,699)	\$ (22,272,065)	\$ (27,272,065)	\$ 17,291,366
Other financing sources, net	43,085,789	(643,265)	42,442,524	35,858,973	35,858,973	6,583,551
Net change in fund balances	\$ 30,597,688	\$ 1,864,137	\$ 32,461,825	\$ 13,586,908	\$ 8,586,908	\$ 23,874,917
Balance beginning of year	56,766,452	950,424	57,716,876	52,367,661	52,367,661	5,349,215
Balance end of year	<u>\$ 87,364,140</u>	<u>\$ 2,814,561</u>	<u>\$ 90,178,701</u>	<u>\$ 65,954,569</u>	<u>\$ 60,954,569</u>	<u>\$ 29,224,132</u>

See accompanying independent auditor's report.

Dubuque Community School District
Notes to Required Supplementary Information - Budgetary Reporting
Year ended June 30, 2022

This budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standard Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the Board of Education annually adopts a budget following required public notice and hearing for all funds except Private Purpose Trust and Custodial Funds. The budget may be amended during the year utilizing similar statutorily prescribed procedures. The District's budget is prepared on the GAAP basis.

Formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functions, not by fund. These four functions are instruction, support services, non-instructional programs, and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated function level, not by fund. The Code of Iowa also provides that District expenditures in the General Fund may not exceed the amount authorized by the school finance formula. During the year, the District adopted two budget amendments, increasing budgeted expenditures by \$5,000,000.

During the year ended June 30, 2022, expenditures in the other expenditures function exceeded the amounts budgeted.



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Dubuque Community School District
Schedule of the District's Proportionate Share of Net Pension Liability
Iowa Public Employees' Retirement System
Last Eight Fiscal Years *
Required Supplementary Information

	Fiscal Year			
	2022	2021	2020	2019
District's proportion of the net pension liability	1.057118%	1.059484%	1.046163%	1.050647%
District's proportionate share of the net pension liability	\$ 1,481,987	\$ 73,906,920	\$ 60,986,689	\$ 66,466,613
District's covered payroll	\$ 85,795,793	\$ 83,496,410	\$ 80,151,805	\$ 78,941,118
District's proportionate share of the net pension liability as a percentage of its covered payroll	1.73%	88.52%	76.09%	84.20%
IPERS' net position as a percentage of the total pension liability	100.81%	82.90%	85.45%	83.62%

* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding year.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of the District's Proportionate Share of Net Pension Liability
Iowa Public Employees' Retirement System
Last Eight Fiscal Years *
Required Supplementary Information

Fiscal Year			
2018	2017	2016	2015
1.048999%	1.075217%	1.093194%	1.044018%
\$ 69,251,718	\$ 67,053,235	\$ 54,347,570	\$ 42,252,286
\$ 77,602,466	\$ 76,461,891	\$ 75,363,092	\$ 69,715,216
89.24%	87.66%	72.11%	60.61%
82.21%	81.82%	85.19%	87.61%

Dubuque Community School District
Schedule of the District Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years
Required Supplementary Information

	Fiscal Year			
	2022	2021	2020	2019
Statutorily required contribution	\$ 8,170,763	\$ 8,099,123	\$ 7,882,061	\$ 7,566,330
Contributions in relation to the statutorily required contribution	(8,170,763)	(8,099,123)	(7,882,061)	(7,566,330)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 86,554,697	\$ 85,795,793	\$ 83,496,410	\$ 80,151,805
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.44%

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of the District Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years
Required Supplementary Information

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 7,049,442	\$ 6,929,900	\$ 6,830,726	\$ 6,729,926	\$ 6,225,569	\$ 5,734,626
(7,049,442)	(6,929,900)	(6,830,726)	(6,729,926)	(6,225,569)	(5,734,626)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 78,941,118	\$ 77,602,466	\$ 76,461,891	\$ 75,363,092	\$ 69,715,216	\$ 66,143,315
8.93%	8.93%	8.93%	8.93%	8.93%	8.67%

Dubuque Community School District
Notes to Required Supplementary Information - Pension Liability
Year ended June 30, 2022

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions :

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.



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Dubuque Community School District
Schedule of Changes in the District's
Total OPEB Liability, Related Ratios and Notes
For the Last Five Fiscal Years
Required Supplementary Information

	Fiscal Year		
	2022	2021	2020
Service cost	\$ 955,633	\$ 731,559	\$ 770,622
Interest cost	316,240	445,266	411,593
Effect of plan changes	-	-	519,357
Effect of economic/demographic gains or losses	(1,045,132)	100,290	4,667,626
Effect of assumptions changes or inputs	(1,961,526)	946,305	(3,382,798)
Benefit payments	(830,306)	(886,265)	(835,340)
Net change in total OPEB liability	\$ (2,565,091)	\$ 1,337,155	\$ 2,151,060
Total OPEB liability beginning of year	\$ 13,766,776	\$ 12,429,621	\$ 10,278,561
Total OPEB liability end of year	\$ 11,201,685	\$ 13,766,776	\$ 12,429,621
Covered-employee payroll	\$ 86,554,697	\$ 85,795,793	\$ 83,496,410
Total OPEB liability as a percentage of covered-employee payroll	12.94%	16.05%	14.89%

Notes to Schedule of Changes in the District's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in benefits terms:

There were no significant changes in benefit terms.

Changes in assumptions:

The 2022 valuation implemented the following refinements as a result of a new actuarial opinion dated June 30, 2022:

- Changed the mortality assumptions to the SOA Public Plan 2010 tables.

Changes in assumptions and other inputs reflect the effect of changes in the discount rate each period. The following are the discount rates used in each period.

Year ended June 30, 2022	2.16%
Year ended June 30, 2021	2.21%
Year ended June 30, 2020	3.50%
Year ended June 30, 2019	3.87%
Year ended June 30, 2018	3.58%
Year ended June 30, 2017	2.85%

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of Changes in the District's
Total OPEB Liability, Related Ratios and Notes
For the Last Five Fiscal Years
Required Supplementary Information

Fiscal Year			
	2019		2018
\$	850,081	\$	920,864
	387,720		317,249
	-		-
	-		-
	(545,824)		(654,577)
	(780,136)		(849,000)
\$	(88,159)	\$	(265,464)
\$	10,366,720	\$	10,632,184
\$	10,278,561	\$	10,366,720
\$	80,151,805	\$	78,941,118
	12.82%		13.13%



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Other Supplementary Information



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Dubuque Community School District
Nonmajor Governmental Funds
June 30, 2022

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

The special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service. A brief description of each of the District's nonmajor governmental funds follows:

Non-Fiduciary Scholarship Funds	Accounts for funds to provide scholarships to students who meet specific criteria as determined by the donor. The scholarship fund does not meet the criteria for a trust or custodial fund, but the district does have administrative involvement.
Student Activity	Accounts for funds raised by student groups. Under state law the Board retains responsibility for the Student Activity Fund's ultimate disposition.
Management	Accounts for resources accumulated and payments made for property insurance, fidelity bonds, worker compensation, liability premiums, unemployment insurance claims and early retirement incentives.

Dubuque Community School District

**Combining Balance Sheet
Nonmajor Governmental Funds**

June 30, 2022

	Special Revenue			
	Non-Fiduciary Scholarships	Student Activity	Management Levy	Total
Assets				
Cash, cash equivalents and pooled investments	\$ 131,481	\$ 841,034	\$ 8,042,242	\$ 9,014,757
Receivables:				
Property Tax:				
Delinquent	-	-	29,339	29,339
Succeeding year	-	-	6,000,000	6,000,000
Accounts	-	198	-	198
Interest	-	-	7,085	7,085
Total Assets	\$ 131,481	\$ 841,232	\$ 14,078,666	\$ 15,051,379
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ 22,870	\$ -	\$ 22,870
Salaries and benefits payable	-	1,844	-	1,844
Early Retirement payable	-	-	504,759	504,759
Total liabilities	\$ -	\$ 24,714	\$ 504,759	\$ 529,473
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
Other	-	-	8,398	8,398
Total deferred inflows of resources	\$ -	\$ -	\$ 6,008,398	\$ 6,008,398
Fund balances:				
Restricted for:				
Scholarships	\$ 131,481	\$ -	\$ -	\$ 131,481
Student activities	-	816,518	-	816,518
Management levy purposes	-	-	7,565,509	7,565,509
Total fund balances	131,481	816,518	7,565,509	8,513,508
Total liabilities, deferred inflows of resources and fund balances	\$ 131,481	\$ 841,232	\$ 14,078,666	\$ 15,051,379

See accompanying independent auditor's report.

Dubuque Community School District
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2022

	Special Revenue			
	Non-Fiduciary Scholarships	Student Activity	Management Levy	Total
Revenues:				
Local sources:				
Local tax	\$ -	\$ -	\$ 5,012,401	\$ 5,012,401
Other	4,662	1,069,423	116,291	1,190,376
State sources	-	-	130,994	130,994
Total revenues	<u>\$ 4,662</u>	<u>\$ 1,069,423</u>	<u>\$ 5,259,686</u>	<u>\$ 6,333,771</u>
Expenditures:				
Current:				
Instruction:				
Regular instruction	\$ 17,212	\$ -	\$ 970,053	\$ 987,265
Other instruction	-	1,076,782	40,132	1,116,914
	<u>\$ 17,212</u>	<u>\$ 1,076,782</u>	<u>\$ 1,010,185</u>	<u>\$ 2,104,179</u>
Support services:				
Student Services	\$ -	\$ -	\$ 113,472	\$ 113,472
Instructional staff services	-	-	84,772	84,772
Administration services	-	380	439,488	439,868
Operation and maintenance of plant services	-	2,815	2,370,715	2,373,530
Transportation services	-	16,269	220,879	237,148
	<u>\$ -</u>	<u>\$ 19,464</u>	<u>\$ 3,229,326</u>	<u>\$ 3,248,790</u>
Non-instructional programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,410</u>	<u>\$ 42,410</u>
Total expenditures	<u>\$ 17,212</u>	<u>\$ 1,096,246</u>	<u>\$ 4,281,921</u>	<u>\$ 5,395,379</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (12,550)</u>	<u>\$ (26,823)</u>	<u>\$ 977,765</u>	<u>\$ 938,392</u>
Other financing sources (uses):				
Transfers in	\$ -	\$ 31,282	\$ -	\$ 31,282
Transfers out	-	(5,271)	-	(5,271)
Total other financing sources (uses):	<u>\$ -</u>	<u>\$ 26,011</u>	<u>\$ -</u>	<u>\$ 26,011</u>
Changes in fund balances	<u>\$ (12,550)</u>	<u>\$ (812)</u>	<u>\$ 977,765</u>	<u>\$ 964,403</u>
Fund balances beginning of year	144,031	817,330	6,587,744	7,549,105
Fund end beginning of year	<u>\$ 131,481</u>	<u>\$ 816,518</u>	<u>\$ 7,565,509</u>	<u>\$ 8,513,508</u>

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of Changes in Special Revenue Fund, Student Activity Accounts
Year ended June 30, 2022

	Balance			Balance
	June 30, 2021	Revenues	Expenditures	June 30, 2022
Senior High Schools:				
Alternative Learning Center	\$ 2,821	\$ 551	\$ 284	\$ 3,088
Stephen Hempstead	349,846	317,468	322,703	344,611
Dubuque Senior	310,366	332,015	326,905	315,476
Total Senior High Schools	<u>\$ 663,033</u>	<u>\$ 650,034</u>	<u>\$ 649,892</u>	<u>\$ 663,175</u>
Middle Schools:				
Jefferson	\$ 24,143	\$ 9,545	\$ 11,687	\$ 22,001
Washington	34,364	22,295	25,898	30,761
Roosevelt	42,037	37,556	35,833	43,760
Total Middle Schools	<u>\$ 100,544</u>	<u>\$ 69,396</u>	<u>\$ 73,418</u>	<u>\$ 96,522</u>
Elementary Schools:				
Audubon	\$ 1,198	\$ 1	\$ -	\$ 1,199
Bryant	6,417	1,477	1,669	6,225
Eisenhower	1,543	1	-	1,544
Carver	1,778	1	-	1,779
Fulton	2,086	1	115	1,972
Hoover	4,722	485	400	4,807
Irving	12,992	2,771	4,316	11,447
Kennedy	398	1	-	399
Lincoln	148	1	-	149
Marshall	7,874	2,108	930	9,052
Prescott	556	-	-	556
Sageville	439	-	-	439
Table Mound	5,102	5	-	5,107
Total Elementary Schools	<u>\$ 45,253</u>	<u>\$ 6,852</u>	<u>\$ 7,430</u>	<u>\$ 44,675</u>
Athletic Reserve	\$ (8,810)	\$ 369,688	\$ 366,745	\$ (5,867)
District instrumental music	17,310	4,735	4,032	18,013
	<u>\$ 8,500</u>	<u>\$ 374,423</u>	<u>\$ 370,777</u>	<u>\$ 12,146</u>
Grand Total	<u>\$ 817,330</u>	<u>\$ 1,100,705</u>	<u>\$ 1,101,517</u>	<u>\$ 816,518</u>

See accompanying independent auditor's report.

Dubuque Community School District

Capital Projects Accounts

June 30, 2022

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

**Statewide Sales,
Services, and Use Tax**

Statewide sales and services tax moneys received for school infrastructure purposes shall be utilized solely for school infrastructure needs or school district property tax relief. These activities include the construction, reconstruction, repair, demolition work, purchasing, or remodeling of schoolhouses, stadiums, gyms, field houses, and bus garages and the procurement of schoolhouse construction sites and making of site improvements and those activities for which revenues under Iowa Code Section 298.3 or Section 300.2 may be spent. Additionally, "school infrastructure" includes the payment or retirement of outstanding bonds previously issued for school infrastructure purposes, and the payment or retirement of bonds issued under Iowa Code Section 423E.5.

**Physical Plant and
Equipment Levy Fund**

Accounts for resources accumulated and payments made for the purchase and improvement of grounds; purchase of buildings; major repairs, remodeling, reconstructing, improving or expanding the schools or buildings; expenditures for energy conservation; and for equipment purchases. The purchase of transportation vehicles qualifies under the law.

Dubuque Community School District

Combining Balance Sheet Capital Project Accounts

June 30, 2022

	Capital Projects		
	Statewide Sales, Services and Use Tax	Physical Plant and Equipment Levy	Total
Assets			
Cash, cash equivalents and pooled investments	\$ 33,136,245	\$ 8,270,792	\$ 41,407,037
Receivables:			
Property Tax:			
Delinquent	-	32,559	32,559
Succeeding year	-	4,527,873	4,527,873
Accounts	-	-	-
Interest	39,638	7,988	47,626
Due from other governments	871,579	-	871,579
Total Assets	\$ 34,047,462	\$ 12,839,212	\$ 46,886,674
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 1,803,874	\$ 874,120	\$ 2,677,994
Salaries and benefits payable	-	-	-
Early Retirement payable	-	-	-
Total liabilities	\$ 1,803,874	\$ 874,120	\$ 2,677,994
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	\$ -	\$ 4,527,873	\$ 4,527,873
Other	-	9,368	9,368
Total deferred inflows of resources	\$ -	\$ 4,537,241	\$ 4,537,241
Fund balances:			
Restricted for:			
School infrastructure	\$ 32,243,588	\$ -	\$ 32,243,588
Physical plan and equipment	-	7,427,851	7,427,851
Total fund balances	32,243,588	7,427,851	39,671,439
Total liabilities, deferred inflows of resources and fund balances	\$ 34,047,462	\$ 12,839,212	\$ 46,886,674

See accompanying independent auditor's report.

Dubuque Community School District
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Capital Project Accounts
Year ended June 30, 2022

	Capital Projects		
	Statewide Sales, Services and Use Tax	Physical Plant and Equipment Levy	Total
Revenues:			
Local sources:			
Local tax	\$ -	\$ 4,389,461	\$ 4,389,461
Other	191,269	50,544	241,813
State sources	12,440,309	116,845	12,557,154
Total revenues	<u>\$ 12,631,578</u>	<u>\$ 4,556,850</u>	<u>\$ 17,188,428</u>
Expenditures:			
Current:			
Instruction:			
Regular instruction	\$ 76,685	\$ 199,506	\$ 276,191
Other instruction	-	48,161	48,161
	<u>\$ 76,685</u>	<u>\$ 247,667</u>	<u>\$ 324,352</u>
Support services:			
Student Services	\$ -	\$ -	\$ -
Instructional staff services	23,919	-	23,919
Administration services	1,684,035	105,733	1,789,768
Operation and maintenance of plant services	-	-	-
Transportation services	-	606,686	606,686
	<u>\$ 1,707,954</u>	<u>\$ 712,419</u>	<u>\$ 2,420,373</u>
Non-instructional programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other expenditures:			
Facilities acquisition	\$ 12,452,318	\$ 2,709,819	\$ 15,162,137
Debt service			
Interest and other charges	281,943	-	281,943
	<u>\$ 12,734,261</u>	<u>\$ 2,709,819</u>	<u>\$ 15,444,080</u>
Total expenditures	<u>\$ 14,518,900</u>	<u>\$ 3,669,905</u>	<u>\$ 18,188,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,887,322)</u>	<u>\$ 886,945</u>	<u>\$ (1,000,377)</u>
Other financing sources (uses):			
Revenue bonds issued	\$ 30,185,000	\$ -	\$ 30,185,000
Premium on revenue bonds issued	3,033,562	-	3,033,562
Compensation for loss of capital assets	-	5,391	5,391
Transfers in	-	-	-
Transfers out	(7,951,861)	-	(7,951,861)
Total other financing sources (uses):	<u>\$ 25,266,701</u>	<u>\$ 5,391</u>	<u>\$ 25,272,092</u>
Changes in fund balances	<u>\$ 23,379,379</u>	<u>\$ 892,336</u>	<u>\$ 24,271,715</u>
Fund balances beginning of year	8,864,209	6,535,515	15,399,724
Fund end beginning of year	<u>\$ 32,243,588</u>	<u>\$ 7,427,851</u>	<u>\$ 39,671,439</u>

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of Revenues by Source and Expenditures by Function
All Governmental Funds
Last Ten Fiscal Years

	Modified Accrual Basis			
	2022	2021	2020	2019
Revenues:				
Local sources:				
Local tax	\$ 58,319,412	\$ 57,721,322	\$ 55,373,651	\$ 54,352,620
Tuition	1,675,668	1,140,325	1,240,198	1,533,639
Other	15,958,436	2,803,952	4,146,856	6,065,453
State sources	77,627,261	88,101,838	85,653,106	84,382,026
Federal sources	19,172,500	14,853,575	5,971,700	6,604,662
Total revenues	<u>\$ 172,753,277</u>	<u>\$ 164,621,012</u>	<u>\$ 152,385,511</u>	<u>\$ 152,938,400</u>
Expenditures:				
Instruction:				
Regular instruction	\$ 57,906,204	\$ 53,748,028	\$ 52,367,218	\$ 50,567,509
Special instruction	25,306,494	25,116,968	25,638,122	26,999,668
Other instruction	14,694,573	14,134,072	13,706,583	14,182,943
Support services:				
Student services	8,093,290	7,502,669	7,737,274	6,994,644
Instructional staff services	7,077,678	6,627,858	5,988,182	5,501,039
Administration services	15,798,756	15,331,033	15,129,274	14,199,393
Operation and maintenance of plant services	13,268,042	12,650,178	11,741,215	13,021,257
Transportation services	5,006,785	5,065,272	4,661,120	5,304,242
Non-instructional programs	42,620	50,188	35,998	170,694
Other expenditures:				
Facilities acquisition	15,162,137	6,225,393	8,035,520	14,015,993
Debt service:				
Principal	14,403,000	29,844,000	14,824,000	3,079,000
Interest and fiscal charges	2,998,472	1,609,515	1,988,328	1,728,006
AEA flowthrough	5,483,327	5,445,421	5,239,713	5,198,347
Total expenditures	<u>\$ 185,241,378</u>	<u>\$ 183,350,595</u>	<u>\$ 167,092,547</u>	<u>\$ 160,962,735</u>

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of Revenues by Source and Expenditures by Function
All Governmental Funds
Last Ten Fiscal Years

Modified Accrual Basis					
2018	2017	2016	2015	2014	2013
\$ 52,088,173	\$ 51,125,151	\$ 45,751,376	\$ 44,918,498	\$ 45,256,554	\$ 57,952,211
1,866,027	2,132,767	2,409,264	2,571,634	2,076,227	2,364,636
5,154,425	4,476,876	4,269,622	4,461,057	4,403,650	4,149,932
84,703,581	84,387,919	82,675,004	81,462,443	74,879,014	62,706,583
6,582,364	6,150,614	6,607,619	6,277,627	6,323,012	6,852,735
<u>\$ 150,394,570</u>	<u>\$ 148,273,327</u>	<u>\$ 141,712,885</u>	<u>\$ 139,691,259</u>	<u>\$ 132,938,457</u>	<u>\$ 134,026,097</u>
\$ 48,443,163	\$ 47,725,537	\$ 49,481,686	\$ 48,744,947	\$ 45,838,993	\$ 41,180,652
26,461,319	26,117,978	25,495,256	26,651,874	24,813,653	23,533,298
13,913,191	14,179,608	13,854,651	13,763,166	13,169,530	13,080,400
6,972,980	7,226,953	6,519,760	6,655,077	6,305,561	5,492,706
5,549,043	5,336,682	6,100,106	5,788,283	5,750,601	4,602,493
14,885,160	13,458,720	14,124,857	13,506,629	12,725,816	12,389,626
12,229,402	11,659,699	11,607,416	10,785,417	9,599,256	9,057,962
5,325,698	5,140,676	4,471,942	4,724,879	5,612,731	4,277,877
259,611	178,401	152,701	188,357	156,327	364,825
15,970,203	16,114,278	5,336,369	14,428,903	25,750,982	14,520,178
1,975,000	1,960,000	1,390,000	1,130,000	4,850,000	7,600,000
1,625,072	1,403,369	1,330,143	974,063	471,005	507,785
5,191,338	5,014,640	4,981,385	4,928,817	4,723,656	4,515,012
<u>\$ 158,801,180</u>	<u>\$ 155,516,541</u>	<u>\$ 144,846,272</u>	<u>\$ 152,270,412</u>	<u>\$ 159,768,111</u>	<u>\$ 141,122,814</u>



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STATISTICAL SECTION



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Dubuque Community School District
Statistical Section (unaudited)
Narrative Explanations

The statistical section of the District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Tables

Financial Trends

1-9

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

10-13

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Debt Capacity

14-17

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

18-19

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

20-22

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Table 1

Dubuque Community School District
Net Position by Components
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Governmental activities:				
Net investment in capital assets	\$ 91,509,038	\$ 103,262,388	\$ 103,938,349	\$ 100,266,840
Restricted	58,959,518	33,328,982	31,116,377	35,704,352
Unrestricted	(30,669,234)	(43,081,254)	(51,541,272)	(49,443,787)
Total governmental activities net position	\$ 119,799,322	\$ 93,510,116	\$ 83,513,454	\$ 86,527,405
Business-type activities:				
Net investment in capital assets	\$ 472,832	\$ 477,692	\$ 327,476	\$ 228,218
Unrestricted	2,341,729	472,732	195,265	606,986
Total business-type activities net position	\$ 2,814,561	\$ 950,424	\$ 522,741	\$ 835,204
Primary government:				
Net investment in capital assets	\$ 91,981,870	\$ 103,740,080	\$ 104,265,825	\$ 100,495,058
Restricted	58,959,518	33,328,982	31,116,377	35,704,352
Unrestricted	(28,327,505)	(42,608,522)	(51,346,007)	(48,836,801)
Total primary government net position	\$ 122,613,883	\$ 94,460,540	\$ 84,036,195	\$ 87,362,609

Source: School District financial records.

Table 1

Dubuque Community School District
Net Position by Components
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 96,224,508	\$ 95,329,568	\$ 94,302,695	\$ 88,077,969	\$ 93,556,198	\$ 80,199,696
34,215,991	32,225,976	32,970,043	32,900,265	22,585,523	29,345,373
(41,554,404)	(43,153,002)	(49,108,783)	(42,281,836)	13,235,693	20,945,199
\$ 88,886,095	\$ 84,402,542	\$ 78,163,955	\$ 78,696,398	\$ 129,377,414	\$ 130,490,268
\$ 125,918	\$ 150,046	\$ 164,626	\$ 180,689	\$ 226,852	\$ 294,532
328,450	(370,410)	(463,766)	(558,454)	572,735	545,461
\$ 454,368	\$ (220,364)	\$ (299,140)	\$ (377,765)	\$ 799,587	\$ 839,993
\$ 96,350,426	\$ 95,479,614	\$ 94,467,321	\$ 88,258,658	\$ 93,783,050	\$ 80,494,228
34,215,991	32,225,976	32,970,043	32,900,265	22,585,523	29,345,373
(41,225,954)	(43,523,412)	(49,572,549)	(42,840,290)	13,808,428	21,490,660
\$ 89,340,463	\$ 84,182,178	\$ 77,864,815	\$ 78,318,633	\$ 130,177,001	\$ 131,330,261

Table 2

Dubuque Community School District
Expenses, Program Revenues, and Net (Expense) Revenue
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Expenses:				
Governmental activities:				
Instruction	\$ 89,212,613	\$ 95,184,818	\$ 95,059,857	\$ 95,586,540
Student Services	7,531,179	7,557,114	8,097,633	7,364,383
Instructional staff services	6,126,243	7,126,505	6,105,303	5,828,783
Administration services	14,664,540	16,214,404	16,240,347	15,205,104
Operation and maintenance of plant services	12,396,448	13,005,382	11,760,883	13,400,061
Transportation services	5,550,685	4,965,603	5,318,515	5,378,821
Non-instructional programs	142,524	164,587	79,056	183,930
AEA flowthrough	5,483,327	5,445,421	5,239,713	5,198,347
Interest on long-term debt	2,497,757	1,798,223	1,793,232	1,823,974
Bond costs	357,552	300,179	73,147	56,982
Other post-employment benefits	-	-	-	-
Depreciation (unallocated)	6,178,029	6,155,935	5,913,603	5,550,294
Total governmental activities expenses	\$ 150,140,897	\$ 157,918,171	\$ 155,681,289	\$ 155,577,219
Business-type activities:				
Nutrition services	\$ 5,260,183	\$ 4,407,588	\$ 4,948,700	\$ 5,036,945
Total business-type activities expenses	\$ 5,260,183	\$ 4,407,588	\$ 4,948,700	\$ 5,036,945
Total primary government expenses	\$ 155,401,080	\$ 162,325,759	\$ 160,629,989	\$ 160,614,164
Program revenues:				
Governmental activities:				
Charges for services:				
Instruction	\$ 3,349,579	\$ 2,775,828	\$ 3,097,941	\$ 3,880,261
Support services	72,100	45,887	57,261	72,675
Operating grants and contributions	39,951,034	35,637,988	23,707,633	24,333,425
Capital grants and contributions	-	-	-	1,000,000
Total governmental activities program revenues	\$ 43,372,713	\$ 38,459,703	\$ 26,862,835	\$ 29,286,361
Business-type activities:				
Charges for services:				
Nutrition services	\$ 641,043	\$ 406,770	\$ 1,611,820	\$ 2,223,522
Operating grants and contributions	7,123,533	3,927,060	3,261,079	3,417,676
Total business-type program revenues	\$ 7,764,576	\$ 4,333,830	\$ 4,872,899	\$ 5,641,198
Total primary government program revenues	\$ 51,137,289	\$ 42,793,533	\$ 31,735,734	\$ 34,927,559
Net (expense) revenue:				
Governmental activities	\$ (106,768,184)	\$ (119,458,468)	\$ (128,818,454)	\$ (126,290,858)
Business-type activities	2,504,393	(73,758)	(75,801)	604,253
Total primary government net expense	\$ (104,263,791)	\$ (119,532,226)	\$ (128,894,255)	\$ (125,686,605)

Source: School District financial records.

Table 2

Dubuque Community School District
Expenses, Program Revenues, and Net (Expense) Revenue
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 88,850,485	\$ 88,116,297	\$ 87,389,442	\$ 87,066,710	\$ 83,984,002	\$ 77,755,484
7,291,748	7,180,650	6,382,523	6,457,946	6,306,779	5,505,944
5,553,503	5,088,966	6,176,257	5,650,117	5,750,601	4,602,597
15,207,607	12,460,130	14,132,095	13,683,311	13,236,921	12,281,517
12,136,150	11,783,955	11,698,648	10,753,161	9,684,699	9,102,217
4,724,735	5,054,682	4,841,702	4,906,348	4,981,110	4,420,179
83,212	204,787	160,756	184,930	159,179	364,825
5,191,338	5,014,640	4,981,385	4,928,817	4,723,656	4,515,012
1,611,048	1,420,306	1,329,248	1,148,530	406,017	344,756
94,184	90,678	7,750	293,111	116,998	166,710
-	853,806	1,073,418	1,142,693	911,203	777,152
4,880,966	4,765,843	4,234,139	3,900,066	3,938,398	4,243,202
\$ 145,624,976	\$ 142,034,740	\$ 142,407,363	\$ 140,115,740	\$ 134,199,563	\$ 124,079,595
\$ 4,784,514	\$ 5,503,873	\$ 5,267,411	\$ 4,988,071	\$ 4,983,100	\$ 5,014,578
\$ 4,784,514	\$ 5,503,873	\$ 5,267,411	\$ 4,988,071	\$ 4,983,100	\$ 5,014,578
\$ 150,409,490	\$ 147,538,613	\$ 147,674,774	\$ 145,103,811	\$ 139,182,663	\$ 129,094,173
\$ 4,244,528	\$ 4,859,461	\$ 4,920,920	\$ 5,037,413	\$ 4,465,125	\$ 4,900,867
75,696	64,598	50,840	54,977	50,924	38,310
24,295,563	23,956,058	23,910,881	23,329,640	19,919,287	19,679,045
-	-	-	-	-	-
\$ 28,615,787	\$ 28,880,117	\$ 28,882,641	\$ 28,422,030	\$ 24,435,336	\$ 24,618,222
\$ 2,330,063	\$ 2,278,192	\$ 2,311,069	\$ 2,472,084	\$ 2,421,620	\$ 2,403,562
3,403,623	3,295,236	3,191,161	2,758,432	2,667,519	2,590,171
\$ 5,733,686	\$ 5,573,428	\$ 5,502,230	\$ 5,230,516	\$ 5,089,139	\$ 4,993,733
\$ 34,349,473	\$ 34,453,545	\$ 34,384,871	\$ 33,652,546	\$ 29,524,475	\$ 29,611,955
\$ (117,009,189)	\$ (113,154,623)	\$ (113,524,722)	\$ (111,693,710)	\$ (109,764,227)	\$ (99,461,373)
949,172	69,555	234,819	242,445	106,039	(20,845)
\$ (116,060,017)	\$ (113,085,068)	\$ (113,289,903)	\$ (111,451,265)	\$ (109,658,188)	\$ (99,482,218)

Table 3

Dubuque Community School District
General Revenues and Total Change in Net Position
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Net (expense) revenue:				
Governmental activities	\$ (106,768,184)	\$ (119,458,468)	\$ (128,818,454)	\$ (126,290,858)
Business-type activities	2,504,393	(73,758)	(75,801)	604,253
Total primary government net expense	\$ (104,263,791)	\$ (119,532,226)	\$ (128,894,255)	\$ (125,686,605)
General revenues and other changes in net position:				
Governmental activities:				
Property tax levied for general purposes	\$ 53,929,952	\$ 53,406,245	\$ 51,271,578	\$ 50,309,151
Property tax levied for capital outlay	4,389,811	4,315,077	4,102,073	4,047,719
Local option sales tax	12,440,309	10,470,364	10,810,216	10,777,769
Unrestricted state grants	57,273,683	56,938,195	57,325,777	56,228,199
Investment earnings	310,164	184,228	877,209	1,533,873
Miscellaneous	4,070,206	4,495,006	1,135,823	755,328
Transfers	643,265	(500,000)	281,827	280,129
Total governmental activities	\$ 133,057,390	\$ 129,309,115	\$ 125,804,503	\$ 123,932,168
Business-type activities:				
Investment earnings	\$ 3,009	\$ 1,441	\$ 45,165	\$ 56,712
Transfers	\$ (643,265)	\$ 500,000	\$ (281,827)	\$ (280,129)
Total business-type activities	\$ (640,256)	\$ 501,441	\$ (236,662)	\$ (223,417)
Change in net position:				
Governmental activities	\$ 26,289,206	\$ 9,850,647	\$ (3,013,951)	\$ (2,358,690)
Business-type activities	1,864,137	427,683	(312,463)	380,836
Total primary government	\$ 28,153,343	\$ 10,278,330	\$ (3,326,414)	\$ (1,977,854)

Source: School District financial records.

Table 3

Dubuque Community School District
General Revenues and Total Change in Net Position
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ (117,009,189)	\$ (113,154,623)	\$ (113,524,722)	\$ (111,693,710)	\$ (109,764,227)	\$ (99,461,373)
949,172	69,555	234,819	242,445	106,039	(20,845)
\$ (116,060,017)	\$ (113,085,068)	\$ (113,289,903)	\$ (111,451,265)	\$ (109,658,188)	\$ (99,482,218)
\$ 48,216,727	\$ 47,334,594	\$ 42,164,620	\$ 41,351,887	\$ 41,857,102	\$ 42,464,403
3,871,447	3,790,557	3,586,757	4,346,610	3,399,452	3,297,757
9,831,721	10,138,685	10,149,186	10,038,752	8,974,360	12,190,050
57,579,981	56,993,386	55,500,389	54,664,713	52,932,505	50,568,860
757,317	380,625	304,274	155,764	139,790	369,289
1,521,590	755,363	1,125,018	711,503	1,199,912	595,896
280,464	-	162,035	163,677	148,252	266,651
\$ 122,059,247	\$ 119,393,210	\$ 112,992,279	\$ 111,432,906	\$ 108,651,373	\$ 109,752,906
\$ 25,880	\$ 9,221	\$ 5,841	\$ 2,256	\$ 1,807	\$ 2,582
\$ (280,464)	\$ -	\$ (162,035)	\$ (163,677)	\$ (148,252)	\$ (273,656)
\$ (254,584)	\$ 9,221	\$ (156,194)	\$ (161,421)	\$ (146,445)	\$ (271,074)
\$ 5,050,058	\$ 6,238,587	\$ (532,443)	\$ (260,804)	\$ (1,112,854)	\$ 10,291,533
694,588	78,776	78,625	81,024	(40,406)	(291,919)
\$ 5,744,646	\$ 6,317,363	\$ (453,818)	\$ (179,780)	\$ (1,153,260)	\$ 9,999,614

Table 4

Dubuque Community School District
Fund Balances, Governmental Funds
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
General Fund:				
Nonspendable	\$ 369,005	\$ 372,447	\$ 341,799	\$ 372,545
Restricted	1,872,873	1,493,676	1,259,028	858,254
Unassigned	28,035,617	23,065,023	16,524,327	16,967,741
Total General Fund	\$ 30,277,495	\$ 24,931,146	\$ 18,125,154	\$ 18,198,540
All other governmental funds:				
Restricted	\$ 57,086,645	\$ 31,835,306	\$ 29,857,349	\$ 34,846,098
Total all other governmental funds	\$ 57,086,645	\$ 31,835,306	\$ 29,857,349	\$ 34,846,098
Total all governmental funds	\$ 87,364,140	\$ 56,766,452	\$ 47,982,503	\$ 53,044,638

Source: School District financial records.

Table 4

Dubuque Community School District
Fund Balances, Governmental Funds
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 350,242	\$ 430,051	\$ 410,272	\$ 444,900	\$ 534,198	\$ 551,464
1,020,411	836,941	1,045,379	1,324,944	1,377,816	1,463,431
16,611,997	14,961,447	10,999,777	12,813,922	20,055,617	26,768,208
\$ 17,982,650	\$ 16,228,439	\$ 12,455,428	\$ 14,583,766	\$ 21,967,631	\$ 28,783,103
\$ 33,195,580	\$ 31,389,035	\$ 31,924,664	\$ 32,233,090	\$ 21,207,707	\$ 27,881,942
\$ 33,195,580	\$ 31,389,035	\$ 31,924,664	\$ 32,233,090	\$ 21,207,707	\$ 27,881,942
\$ 51,178,230	\$ 47,617,474	\$ 44,380,092	\$ 46,816,856	\$ 43,175,338	\$ 56,665,045

Table 5

Dubuque Community School District
Governmental Funds Revenue
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Local sources:				
Local tax	\$ 58,319,412	\$ 57,721,322	\$ 55,373,651	\$ 54,352,620
Tuition	1,675,668	1,140,325	1,240,198	1,533,639
Other	15,958,436	2,803,952	4,146,856	6,065,453
Total local sources	\$ 75,953,516	\$ 61,665,599	\$ 60,760,705	\$ 61,951,712
State sources:				
State sources	\$ 77,627,261	\$ 88,101,838	\$ 85,653,106	\$ 84,382,026
Total state sources	\$ 77,627,261	\$ 88,101,838	\$ 85,653,106	\$ 84,382,026
Federal sources:				
Federal sources	\$ 19,172,500	\$ 14,853,575	\$ 5,971,700	\$ 6,604,662
Total federal sources	\$ 19,172,500	\$ 14,853,575	\$ 5,971,700	\$ 6,604,662
Total governmental funds revenues	\$ 172,753,277	\$ 164,621,012	\$ 152,385,511	\$ 152,938,400

Source: School District financial records.

Table 5

Dubuque Community School District
Governmental Funds Revenue
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 52,088,173	\$ 51,125,151	\$ 45,751,376	\$ 44,918,498	\$ 45,256,554	\$ 57,952,211
1,866,027	2,132,767	2,409,264	2,571,634	2,076,227	2,364,636
5,154,425	4,476,876	4,269,622	4,461,057	4,403,650	4,149,932
\$ 59,108,625	\$ 57,734,794	\$ 52,430,262	\$ 51,951,189	\$ 51,736,431	\$ 64,466,779
\$ 84,703,581	\$ 84,387,919	\$ 82,675,004	\$ 81,462,443	\$ 74,879,014	\$ 62,706,583
\$ 84,703,581	\$ 84,387,919	\$ 82,675,004	\$ 81,462,443	\$ 74,879,014	\$ 62,706,583
\$ 6,582,364	\$ 6,150,614	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012	\$ 6,852,735
\$ 6,582,364	\$ 6,150,614	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012	\$ 6,852,735
\$ 150,394,570	\$ 148,273,327	\$ 141,712,885	\$ 139,691,259	\$ 132,938,457	\$ 134,026,097

Table 6

Dubuque Community School District
Revenue by Source - General Fund
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Local sources:				
Taxes	\$ 48,917,550	\$ 49,863,116	\$ 47,796,932	\$ 47,302,973
Tuition	1,433,855	1,140,325	1,240,198	1,533,639
Transportation	72,100	45,887	57,261	72,675
Interest	105,834	78,060	407,398	652,739
Student activities	87,419	93,955	114,035	133,653
Other local revenues	1,927,664	1,581,065	1,962,778	1,686,111
Subtotal local revenue	\$ 52,544,422	\$ 52,802,408	\$ 51,578,602	\$ 51,381,790
State sources:				
State foundation aid	\$ 57,146,181	\$ 56,768,265	\$ 54,456,408	\$ 53,636,551
AEA flowthrough	5,483,327	5,445,421	5,239,713	5,198,347
Other state revenue	14,866,759	15,204,719	14,925,558	14,555,228
Subtotal state revenue	\$ 77,496,267	\$ 77,418,405	\$ 74,621,679	\$ 73,390,126
Federal sources:				
Title I	\$ 2,285,783	\$ 2,136,563	\$ 2,102,475	\$ 1,936,675
Federal funding due to COVID-19	11,643,854	8,998,123	-	-
Other federal revenue	5,242,863	3,718,889	3,869,225	4,667,987
Subtotal federal revenue	\$ 19,172,500	\$ 14,853,575	\$ 5,971,700	\$ 6,604,662
Other sources	\$ 702,107	\$ 125,365	\$ 449,175	\$ 367,000
Total revenue	\$ 149,915,296	\$ 145,199,753	\$ 132,621,156	\$ 131,743,578

Source: School District financial records.

Table 6

Dubuque Community School District
Revenue by Source - General Fund
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 45,213,543	\$ 45,333,577	\$ 40,664,356	\$ 36,607,011	\$ 35,856,044	\$ 37,460,938
1,866,027	2,132,767	2,409,264	2,571,634	2,076,227	2,364,636
75,696	64,598	50,840	54,977	50,924	38,311
361,468	153,319	122,836	65,090	71,643	79,149
137,769	140,750	160,673	162,048	158,018	153,964
1,923,734	1,714,932	1,474,762	1,475,115	2,236,384	1,591,477
\$ 49,578,237	\$ 49,539,943	\$ 44,882,731	\$ 40,935,875	\$ 40,449,240	\$ 41,688,475
\$ 55,028,233	\$ 54,250,621	\$ 53,060,023	\$ 52,004,458	\$ 49,048,080	\$ 48,166,131
5,191,338	5,014,640	4,981,385	4,928,817	4,723,656	4,515,012
14,425,372	14,781,660	14,286,858	14,326,090	12,127,823	10,020,866
\$ 74,644,943	\$ 74,046,921	\$ 72,328,266	\$ 71,259,365	\$ 65,899,559	\$ 62,702,009
\$ 2,235,477	\$ 1,940,671	\$ 2,113,675	\$ 1,651,588	\$ 1,597,490	\$ 1,806,912
-	-	-	-	-	-
4,346,887	4,209,943	4,493,944	4,626,039	4,725,522	5,045,823
\$ 6,582,364	\$ 6,150,614	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012	\$ 6,852,735
\$ 402,070	\$ 119,789	\$ 221,127	\$ 260,191	\$ 360,473	\$ 470,082
\$ 131,207,614	\$ 129,857,267	\$ 124,039,743	\$ 118,733,058	\$ 113,032,284	\$ 111,713,301

Table 7

Dubuque Community School District
Governmental Funds Expenditures and Debt Service Ratio
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Instruction	\$ 97,907,271	\$ 92,999,068	\$ 91,711,923	\$ 91,750,120
Student services	8,093,290	7,502,669	7,737,274	6,994,644
Instructional staff services	7,077,678	6,627,858	5,988,182	5,501,039
Administration services	15,798,756	15,331,033	15,129,274	14,199,393
Operation and maintenance of plant services	13,268,042	12,650,178	11,741,215	13,021,257
Transportation services	5,006,785	5,065,272	4,661,120	5,304,242
Non-instructional services	42,620	50,188	35,998	170,694
Facilities acquisition	15,162,137	6,225,393	8,035,520	14,015,993
Debt service:				
Principal	14,403,000	29,844,000	14,824,000	3,079,000
Interest	2,640,920	1,309,336	1,915,181	1,671,024
AEA flowthrough	5,483,327	5,445,421	5,239,713	5,198,347
Other	357,552	300,179	73,147	56,982
Total expenditures	\$ 185,241,378	\$ 183,350,595	\$ 167,092,547	\$ 160,962,735
Debt service as a percentage of noncapital expenditures	10.00%	17.68%	10.53%	3.25%

Source: School District financial records.

Notes: The District refinanced a portion of its bonds payable in fiscal year 2020. Details of the District's outstanding debt can be found in Note 5 in the Notes to the Financial Statements.

Table 7

Dubuque Community School District
Governmental Funds Expenditures and Debt Service Ratio
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 88,817,673	\$ 88,023,123	\$ 88,831,593	\$ 89,159,987	\$ 83,822,176	\$ 77,794,350
6,972,980	7,226,953	6,519,760	6,655,077	6,305,561	5,492,706
5,549,043	5,336,682	6,100,106	5,788,283	5,750,601	4,602,493
14,885,160	13,458,720	14,124,857	13,506,629	12,725,816	12,389,626
12,229,402	11,659,699	11,607,416	10,785,417	9,599,256	9,057,962
5,325,698	5,140,676	4,471,942	4,724,879	5,612,731	4,277,877
259,611	178,401	152,701	188,357	156,327	364,825
15,970,203	16,114,278	5,336,369	14,428,903	25,750,982	14,520,178
1,975,000	1,960,000	1,390,000	1,130,000	4,850,000	7,600,000
1,530,888	1,312,691	1,322,393	680,952	354,007	341,075
5,191,338	5,014,640	4,981,385	4,928,817	4,723,656	4,515,012
94,184	90,678	7,750	293,111	116,998	166,710
\$ 158,801,180	\$ 155,516,541	\$ 144,846,272	\$ 152,270,412	\$ 159,768,111	\$ 141,122,814
2.48%	2.38%	1.96%	1.32%	3.93%	6.35%

Table 8

Dubuque Community School District
Expenditures by Function - General Fund
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Instruction:				
Regular	\$ 56,642,748	\$ 52,452,964	\$ 49,156,603	\$ 48,586,467
Special	25,306,494	25,116,968	25,638,122	26,999,668
Other	13,529,498	13,246,400	12,489,876	12,586,655
Total Instruction	<u>\$ 95,478,740</u>	<u>\$ 90,816,332</u>	<u>\$ 87,284,601</u>	<u>\$ 88,172,790</u>
Student Support Services:				
Attendance and social work	\$ 2,807,719	\$ 2,371,396	\$ 2,392,011	\$ 1,597,542
Guidance services	2,794,739	2,725,883	3,049,108	2,930,829
Health and psychological services	1,893,759	1,934,277	1,788,407	1,725,519
Speech, pathology, & audiology	483,601	350,925	407,474	407,033
Total Student Support Services	<u>\$ 7,979,818</u>	<u>\$ 7,382,481</u>	<u>\$ 7,637,000</u>	<u>\$ 6,660,923</u>
Student Instruction Services:				
Improvement of instruction	\$ 2,664,315	\$ 3,091,028	\$ 2,516,369	\$ 2,653,567
Library media	2,456,674	2,529,259	2,509,752	2,498,818
Instruction-related technology	1,724,019	709,504	753,813	157,632
Academic student assessment	123,979	141,572	106,295	111,492
Total Staff Instruction Services	<u>\$ 6,968,987</u>	<u>\$ 6,471,363</u>	<u>\$ 5,886,229</u>	<u>\$ 5,421,509</u>
General Administration Services:				
Board of education	\$ 117,510	\$ 110,128	\$ 224,837	\$ 135,914
Executive administration	1,081,926	1,068,413	1,046,246	1,098,407
Special area administration	319,558	269,321	302,704	12,614
Total General Administration Services	<u>\$ 1,518,994</u>	<u>\$ 1,447,862</u>	<u>\$ 1,573,787</u>	<u>\$ 1,246,935</u>
School Administration Services	<u>\$ 7,680,414</u>	<u>\$ 7,480,076</u>	<u>\$ 7,187,392</u>	<u>\$ 7,008,307</u>
Business & Central Services:				
Business administration fiscal	\$ 1,686,884	\$ 1,566,227	\$ 1,707,825	\$ 1,470,996
Printing, publishing, & duplicating	240,905	259,437	234,637	223,214
Public information	465,626	442,520	426,243	426,723
Personnel	332,565	302,702	291,892	327,625
Administrative technology	1,643,732	1,959,386	1,351,827	1,402,748
Total Business & Central Services	<u>\$ 4,369,712</u>	<u>\$ 4,530,272</u>	<u>\$ 4,012,424</u>	<u>\$ 3,851,306</u>
Operation and Maintenance of Plant	\$ 10,894,512	\$ 10,650,741	\$ 10,043,115	\$ 9,997,497
Student Transportation	\$ 4,162,951	\$ 3,611,269	\$ 3,789,743	\$ 3,885,032
Community Service Operations	\$ 210	\$ -	\$ 276	\$ 4,347
Funds Transfers	\$ 31,282	\$ 557,944	\$ 40,262	\$ 80,695
AEA Flowthrough	\$ 5,483,327	\$ 5,445,421	\$ 5,239,713	\$ 5,198,347
Total expenditures	<u>\$ 144,568,947</u>	<u>\$ 138,393,761</u>	<u>\$ 132,694,542</u>	<u>\$ 131,527,688</u>

Percentage Increase (Decrease)

Source: School District financial records.

4.46%

4.29%

0.89%

1.60%

Table 8

Dubuque Community School District
Expenditures by Function - General Fund
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 47,394,418	\$ 47,071,849	\$ 47,284,121	\$ 46,700,801	\$ 43,124,337	\$ 40,706,822
26,366,029	26,076,191	25,286,808	26,048,304	24,657,319	23,348,053
12,264,057	12,387,033	12,185,972	12,131,570	11,673,565	10,997,304
\$ 86,024,504	\$ 85,535,073	\$ 84,756,901	\$ 84,880,675	\$ 79,455,221	\$ 75,052,179
\$ 1,616,276	\$ 1,059,087	\$ 1,184,388	\$ 950,365	\$ 692,378	\$ 375,815
3,069,799	3,040,103	2,915,391	3,090,367	3,087,135	2,781,619
1,647,508	1,622,658	1,689,280	1,961,395	1,876,211	1,911,961
426,901	374,330	417,725	442,247	428,960	379,621
\$ 6,760,484	\$ 6,096,178	\$ 6,206,784	\$ 6,444,374	\$ 6,084,684	\$ 5,449,016
\$ 2,423,340	\$ 2,057,115	\$ 2,831,815	\$ 2,597,937	\$ 2,201,148	\$ 2,066,467
2,482,720	2,474,035	2,542,262	2,487,240	2,261,003	2,097,142
354,778	540,594	496,451	452,258	1,208,510	341,021
144,584	134,524	163,181	148,019	-	-
\$ 5,405,422	\$ 5,206,268	\$ 6,033,709	\$ 5,685,454	\$ 5,670,661	\$ 4,504,630
\$ 111,427	\$ 94,074	\$ 138,292	\$ 104,151	\$ 118,695	\$ 92,664
1,083,368	1,282,543	1,525,643	1,450,997	1,482,745	1,387,549
13,672	13,882	179,445	172,077	192,153	180,334
\$ 1,208,467	\$ 1,390,499	\$ 1,843,380	\$ 1,727,225	\$ 1,793,593	\$ 1,660,547
\$ 7,083,244	\$ 6,484,836	\$ 6,457,432	\$ 6,268,992	\$ 6,223,048	\$ 5,864,477
\$ 1,593,762	\$ 1,261,532	\$ 1,256,942	\$ 1,245,087	\$ 1,358,567	\$ 1,201,038
197,596	230,742	193,677	210,811	235,921	186,296
412,648	250,486	245,308	223,791	105,486	60,315
337,491	246,033	209,778	219,258	217,727	195,659
1,307,922	1,235,336	1,281,806	1,249,120	1,238,257	1,174,492
\$ 3,849,419	\$ 3,224,129	\$ 3,187,511	\$ 3,148,067	\$ 3,155,958	\$ 2,817,800
\$ 9,772,332	\$ 9,224,569	\$ 9,011,252	\$ 9,319,185	\$ 8,962,416	\$ 8,325,758
\$ 4,054,393	\$ 3,879,542	\$ 3,674,856	\$ 3,714,134	\$ 3,778,519	\$ 3,425,265
\$ 52,515	\$ 28,522	\$ 14,871	\$ -	\$ -	\$ 265,000
\$ 51,285	\$ -	\$ -	\$ -	\$ -	\$ 7,256
\$ 5,191,338	\$ 5,014,640	\$ 4,981,385	\$ 4,928,817	\$ 4,723,656	\$ 4,515,012
\$ 129,453,403	\$ 126,084,256	\$ 126,168,081	\$ 126,116,923	\$ 119,847,756	\$ 111,886,940

2.67%

-0.07%

0.04%

5.23%

7.12%

3.92%

Table 9

Dubuque Community School District
Other Financing Sources and Uses and Net Change in Fund Balances
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Excess of revenues over (under) expenditures	\$ (12,488,101)	\$ (18,729,583)	\$ (14,707,036)	\$ (8,024,335)
Other financing sources (uses):				
Sales of property and equipment	\$ 39,394	\$ 120,232	\$ 152,491	\$ 43,249
Compensation for loss of capital assets	19,568	14,479	152,583	112,365
Transfers in	8,631,679	9,102,740	6,989,720	6,305,477
Transfers out	(7,988,414)	(9,602,740)	(6,707,893)	(6,025,348)
Revenue bonds issued	30,185,000	27,732,806	9,058,000	9,455,000
Premium on revenue bonds issued	3,033,562	-	-	-
Refunding bonds issued	9,165,000	-	-	-
Total other financing sources (uses)	\$ 43,085,789	\$ 27,367,517	\$ 9,644,901	\$ 9,890,743
Net change in fund balance	\$ 30,597,688	\$ 8,637,934	\$ (5,062,135)	\$ 1,866,408

Source: School District financial records.

Table 9

Dubuque Community School District
Other Financing Sources and Uses and Net Change in Fund Balances
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ (8,406,610)	\$ (7,243,214)	\$ (3,133,387)	\$ (12,579,153)	\$ (26,829,654)	\$ (7,096,717)
\$ 40,507	\$ 81,522	\$ 24,410	\$ 96,994	\$ 158,695	\$ 106,031
1,646,395	399,074	510,178	-	-	-
4,996,692	3,400,806	3,426,383	4,217,872	3,908,856	8,469,539
(4,716,228)	(3,400,806)	(3,264,348)	(4,054,195)	(3,760,604)	(8,195,883)
10,000,000	10,000,000	-	15,960,000	13,033,000	10,071,376
-	-	-	-	-	-
-	-	-	-	-	-
\$ 11,967,366	\$ 10,480,596	\$ 696,623	\$ 16,220,671	\$ 13,339,947	\$ 10,451,063
\$ 3,560,756	\$ 3,237,382	\$ (2,436,764)	\$ 3,641,518	\$ (13,489,707)	\$ 3,354,346

Table 10

Dubuque Community School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years

(Unaudited)		Actual Value						
		Fiscal Year	Residential Property	Commercial Property	Other Property	Total Property	Less Exemptions	Total Taxable Value
Tax Levy Year								Total Direct Rate (*)
2020	2021-22	\$ 4,732,460,761	\$ 1,249,342,601	\$ 1,117,306,692	\$ 7,099,110,054	\$ 2,731,594,339	\$ 4,367,515,715	\$ 14.55590
2019	2020-21	\$ 4,678,845,810	\$ 1,228,536,773	\$ 1,126,197,658	\$ 7,033,580,241	\$ 2,765,027,027	\$ 4,268,553,214	\$ 14.66255
2018	2019-20	\$ 4,429,200,081	\$ 1,179,411,746	\$ 1,121,751,649	\$ 6,730,363,476	\$ 2,590,619,406	\$ 4,139,744,070	\$ 14.71233
2017	2018-19	\$ 4,374,776,193	\$ 1,169,574,170	\$ 1,007,910,822	\$ 6,552,261,185	\$ 2,515,162,641	\$ 4,037,098,544	\$ 14.59791
2016	2017-18	\$ 4,008,284,570	\$ 1,162,444,135	\$ 958,528,757	\$ 6,129,257,462	\$ 2,261,395,606	\$ 3,867,861,856	\$ 14.95665
2015	2016-17	\$ 3,950,604,087	\$ 1,161,442,205	\$ 919,917,882	\$ 6,031,964,174	\$ 2,246,002,419	\$ 3,785,961,755	\$ 14.97697
2014	2015-16	\$ 3,807,421,089	\$ 1,220,579,172	\$ 679,703,672	\$ 5,707,703,933	\$ 2,116,246,808	\$ 3,591,457,125	\$ 14.05629
2013	2014-15	\$ 3,735,243,695	\$ 1,223,371,310	\$ 635,758,386	\$ 5,594,373,391	\$ 2,024,655,305	\$ 3,569,718,086	\$ 13.99630
2012	2013-14	\$ 3,636,383,604	\$ 1,108,148,171	\$ 556,660,706	\$ 5,301,192,481	\$ 1,901,700,042	\$ 3,399,492,439	\$ 14.60281
2011	2012-13	\$ 3,584,139,640	\$ 1,107,954,369	\$ 545,384,690	\$ 5,237,478,699	\$ 1,941,516,491	\$ 3,295,962,208	\$ 15.40388

Source: Dubuque County Auditor's Office and Jackson County Auditor's Office

Notes: Property is assessed on a calendar year basis. The assessments finalized as of January 1 of each year are applies to the following fiscal year.

* Per \$1,000 of taxable value.

Dubuque Community School District
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

(rate per \$1,000 of assessed value)
(Unaudited)

Levy Year	Fiscal Year Ended June 30	District Direct Rates				Overlapping Rates				
		General Purposes	Capital Purposes	Management Purposes	Total	County	Community College	Board of Education and Independents	City of Dubuque	City of Asbury
2020	2022	\$ 12.28238	\$ 1.00000	\$ 1.27352	\$ 14.55590	\$ 5.74009	\$ 0.90520	\$ 0.68638	\$ 9.88899	\$ 9.50819
2019	2021	\$ 12.74624	\$ 1.00000	\$ 0.91631	\$ 14.66255	\$ 5.91098	\$ 0.94734	\$ 0.68626	\$ 10.14400	\$ 9.57199
2018	2020	\$ 12.77354	\$ 1.00000	\$ 0.93879	\$ 14.71233	\$ 5.94098	\$ 1.03168	\$ 0.68587	\$ 10.33144	\$ 10.00788
2017	2019	\$ 12.77715	\$ 1.00000	\$ 0.82076	\$ 14.59791	\$ 5.97760	\$ 1.09993	\$ 0.65448	\$ 10.58844	\$ 10.00070
2016	2018	\$ 13.07590	\$ 1.00000	\$ 0.88075	\$ 14.95665	\$ 6.34143	\$ 1.09993	\$ 0.67396	\$ 10.89220	\$ 10.75365
2015	2017	\$ 13.37828	\$ 1.00000	\$ 0.59869	\$ 14.97697	\$ 6.29673	\$ 0.93757	\$ 0.70443	\$ 11.16739	\$ 10.50000
2014	2016	\$ 12.58536	\$ 1.00000	\$ 0.47093	\$ 14.05629	\$ 6.38779	\$ 0.91036	\$ 0.66641	\$ 11.02588	\$ 10.30963
2013	2015	\$ 11.48470	\$ 1.00000	\$ 1.51160	\$ 13.99630	\$ 6.43124	\$ 0.90807	\$ 0.67315	\$ 11.02588	\$ 10.30200
2012	2014	\$ 11.62865	\$ 1.00000	\$ 1.97416	\$ 14.60281	\$ 6.43124	\$ 0.90455	\$ 0.77468	\$ 11.02586	\$ 10.29932
2011	2013	\$ 12.70671	\$ 1.00000	\$ 1.69717	\$ 15.40388	\$ 6.43124	\$ 0.98407	\$ 0.80305	\$ 10.78477	\$ 10.28790

Source: Dubuque County Auditor and Iowa Department of Management.

Table 12

Dubuque Community School District
Principal Property Taxpayers
Current Year and Nine Years Ago

(Amounts expressed in thousands)
(Unaudited)

Taxpayer	2022 (1)			2013 (2)		
	Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Peninsula Gaming Company LLC	\$ 57,487	1	1.32%	\$ 56,784	1	1.63%
Deere & Company	33,106	2	0.76%			
Kennedy Mall Inc	30,088	3	0.69%	26,940	3	0.77%
Progressive Processing LLC	22,852	4	0.52%	21,397	4	0.62%
MAR Holdings LLC	20,273	5	0.46%	18,815	5	0.54%
Nordstrom Inc	13,320	6	0.30%	17,221	7	0.50%
KMDE LLC	12,612	7	0.29%			
GRTD Investments LLC	12,323	8	0.28%			
McGraw Hill	12,150	9	0.28%	14,729	8	0.42%
Platinum Holdings	12,150	9	0.28%	11,588	10	0.33%
ITC Midwest LLC				37,147	2	1.07%
CenturyLINK				18,745	6	0.54%
Otto A LLC				14,100	9	0.41%
Total	<u>\$ 226,361</u>		<u>5.18%</u>	<u>\$ 237,466</u>		<u>6.83%</u>

Source: Dubuque County Auditor's Office and City of Dubuque's Annual Comprehensive Financial Report
Dubuque Count Auditor's Office (1) and City of Dubuque ACFR (2)

Table 13

Dubuque Community School District
Property Tax Levies and Collections
Last Ten Fiscal Years

(Unaudited)

Collection Fiscal Year Ending	Levy Fiscal Year Ending	Collected in Fiscal Year			Collections in Subsequent Years *	Total Collections to Date	
		Total Tax levy	Amount *	Percentage of Levy *		Total Amount Collected	Percentage of Levy
2021-2022	2020	\$ 58,150,008	\$ 58,319,412	100.29%	\$ -	\$ 58,319,412	100.29%
2020-2021	2019	\$ 57,032,481	\$ 57,721,322	101.21%	\$ 60,492	\$ 57,781,814	101.31%
2019-2020	2018	\$ 55,795,594	\$ 55,373,651	99.24%	\$ 592,467	\$ 55,966,118	100.31%
2018-2019	2017	\$ 54,245,229	\$ 54,352,620	100.20%	\$ 380,365	\$ 54,732,985	100.90%
2017-2018	2016	\$ 52,034,296	\$ 52,088,173	100.10%	\$ 17,217	\$ 52,105,390	100.14%
2016-2017	2015	\$ 51,092,912	\$ 51,125,151	100.06%	\$ 24,892	\$ 51,150,043	100.11%
2015-2016	2014	\$ 45,756,263	\$ 45,751,377	99.99%	\$ 37,382	\$ 45,788,759	100.07%
2014-2015	2013	\$ 45,011,938	\$ 44,918,498	99.79%	\$ 23,473	\$ 44,941,971	99.84%
2013-2014	2012	\$ 45,250,137	\$ 45,256,554	100.01%	\$ 23,088	\$ 45,279,642	100.07%
2012-2013	2011	\$ 45,730,866	\$ 45,762,160	100.07%	\$ 21,226	\$ 45,783,386	100.11%

Sources: Dubuque County and Jackson County Auditor's Office and District Records

* The County does not provide the delinquent tax collections levy year in order to determine the year the collection pertains to for computing the percentage of levy. Therefore, the District collects approximately 100% of the levy.

Table 14

Dubuque Community School District
Outstanding Debt by Type
Last Ten Fiscal Years

(Unaudited)									
Fiscal Year	Governmental Activities				Business-type Activities				
	ISCAP Warrants Payable	Notes Payable	General Obligation bonds	Sales Tax Revenue Bonds	Total Primary Government		Percentage of Personal Income (a)	Per Capita (a)	
2022	\$ -	\$ -	\$ -	\$ 82,336,000	\$ -	\$ 82,336,000	1.5410%	\$	844
2021	\$ -	\$ -	\$ -	\$ 57,389,000	\$ -	\$ 57,389,000	1.1446%	\$	590
2020	\$ -	\$ -	\$ -	\$ 63,148,000	\$ -	\$ 63,148,000	1.3283%	\$	652
2019	\$ -	\$ -	\$ -	\$ 68,914,000	\$ -	\$ 68,914,000	1.5441%	\$	710
2018	\$ -	\$ -	\$ -	\$ 62,538,000	\$ -	\$ 62,538,000	1.4305%	\$	645
2017	\$ -	\$ -	\$ -	\$ 54,513,000	\$ -	\$ 54,513,000	1.2757%	\$	561
2016	\$ -	\$ -	\$ -	\$ 46,473,000	\$ -	\$ 46,473,000	1.1171%	\$	482
2015	\$ -	\$ -	\$ -	\$ 47,863,000	\$ -	\$ 47,863,000	1.2131%	\$	500
2014	\$ -	\$ -	\$ -	\$ 33,033,000	\$ -	\$ 33,033,000	0.8604%	\$	347
2013	\$ -	\$ -	\$ -	\$ 24,850,000	\$ -	\$ 24,850,000	6.7520%	\$	263

Source: Dubuque County Auditor's Office and Jackson County Auditor's Office

Table 15

Dubuque Community School District
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (a)	Percentage of Total Taxable Value
City of Asbury	\$ 5,053,901	100.00%	\$ 5,053,901
City of Dubuque (b)	63,784,100	100.00%	63,784,100
Dubuque County	24,549,492	75.57%	18,552,051
Northeast Iowa Community College	53,645,000	75.66%	<u>40,587,807</u>
Subtotal, overlapping debt			\$ 127,977,859
District direct debt			<u>82,336,000</u>
Total direct and overlapping debt			<u><u>\$ 210,313,859</u></u>

Sources: City of Asbury, City of Dubuque, County Auditor, and Northeast Iowa community College

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(a) The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the District's boundaries and dividing it by each unit's total taxable value.

(b) June 30, 2020, debt outstanding of \$99,641,154 was used since the June 30, 2021, debt outstanding was not available as of publication.

Dubuque Community School District
Legal Debt Margin Information
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Debt Limit	\$ 354,955,503	\$ 351,679,012	\$ 336,518,174	\$ 327,613,059
Gross debt applicable to limit	\$ 82,336,000	\$ 57,389,000	\$ 63,148,000	\$ 68,914,000
Reserves for payments on debt	(8,901,698)	(8,886,477)	(7,720,642)	(8,745,573)
Total net debt applicable to limit	\$ 73,434,302	\$ 48,502,523	\$ 55,427,358	\$ 60,168,427
Legal debt margin	\$ 281,521,201	\$ 303,176,489	\$ 281,090,816	\$ 267,444,632
Total net debt applicable to the limit as a percentage of debt limit	20.7%	13.8%	16.5%	18.4%

Sources: School District financial records and Dubuque County Auditor

Notes:

- (a) Actual assessed value includes Tax Increment Financing
(b) Code of Iowa Section 296.1

Legal Debt margin Calculation for Fiscal Year 2022

Actual assessed value (a)	\$ 7,099,110,054
Debt limit (5% of assessed value) (b)	354,955,503
Debt applicable to limit	73,434,302
Legal debt margin	<u>\$ 281,521,201</u>

Table 16

Dubuque Community School District
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 306,462,873	\$ 301,598,209	\$ 285,385,197	\$ 279,718,670	\$ 265,059,624	\$ 261,873,935
\$ 62,538,000	\$ 54,513,000	\$ 46,473,000	\$ 47,863,000	\$ 33,033,000	\$ 24,850,000
(7,356,814)	(6,172,660)	(6,030,627)	(5,453,733)	(3,187,807)	(7,004,837)
\$ 55,181,186	\$ 48,340,340	\$ 40,442,373	\$ 42,409,267	\$ 29,845,193	\$ 17,845,163
\$ 251,281,687	\$ 253,257,869	\$ 244,942,824	\$ 237,309,403	\$ 235,214,431	\$ 244,028,772
18.0%	16.0%	14.2%	15.2%	11.3%	6.8%

Dubuque Community School District
Pledged - Revenue Coverage
Last Ten Fiscal Years

(Unaudited)												
Estimated Debt Service and Coverage on the Bonds (without Revenue Growth)					Estimated Debt Service and Coverage on the Bonds (with Revenue Growth)							
Fiscal Year	Actual Sales Tax Revenue	Debt Service			Coverage	Debt Service						
		Principal	Interest	Estimated Collection		Combined P & I	Estimated Coverage	Estimated Collection	Combined P & I	Estimated Coverage		
2013	\$ 12,190,050	\$ 7,600,000	\$ 341,075		1.54							
2014	\$ 8,974,360	\$ 4,850,000	\$ 354,007		1.72							
2015	\$ 10,038,752	\$ 1,130,000	\$ 680,953		5.54							
2016	\$ 10,149,186	\$ 1,390,000	\$ 1,322,393		3.74							
2017	\$ 10,138,685	\$ 1,960,000	\$ 1,312,691		3.10							
2018	\$ 9,831,721	\$ 1,975,000	\$ 1,530,888		2.80							
2019	\$ 10,777,769	\$ 3,079,000	\$ 1,671,024		2.27							
2020	\$ 10,810,216	\$ 4,149,000	\$ 1,809,240		1.81							
2021	\$ 10,470,364	\$ 5,084,000	\$ 1,275,990		1.65							
2022	\$ 12,440,309	\$ 5,238,000	\$ 2,638,710		1.58							
2023				\$ 11,546,074		\$ 7,358,630		1.57		\$ 11,546,074		\$ 7,358,630
2024				\$ 12,883,342		\$ 5,844,915		2.20		\$ 13,029,091		\$ 5,844,915
2025				\$ 12,273,665		\$ 5,865,891		2.09		\$ 12,605,706		\$ 5,865,891
2026				\$ 12,273,665		\$ 5,890,692		2.08		\$ 12,794,792		\$ 5,890,692
2027				\$ 12,273,665		\$ 5,652,990		2.17		\$ 12,986,714		\$ 5,652,990
2028				\$ 12,273,665		\$ 3,564,648		3.44		\$ 13,181,514		\$ 3,564,648
2029				\$ 12,273,665		\$ 3,166,388		3.88		\$ 13,379,237		\$ 3,166,388
2030				\$ 12,273,665		\$ 3,169,638		3.87		\$ 13,579,925		\$ 3,169,638
2031				\$ 12,273,665		\$ 4,607,438		2.66		\$ 13,783,624		\$ 4,607,438
2032				\$ 12,273,665		\$ 4,624,088		2.65		\$ 13,990,379		\$ 4,624,088
2033				\$ 12,273,665		\$ 4,581,538		2.68		\$ 14,200,234		\$ 4,581,538
2034				\$ 12,273,665		\$ 4,877,038		2.52		\$ 14,413,238		\$ 4,877,038
2035				\$ 12,273,665		\$ 4,617,000		2.66		\$ 14,629,437		\$ 4,617,000
2036				\$ 12,273,665		\$ 4,600,000		2.67		\$ 14,848,878		\$ 4,600,000
2037				\$ 12,273,665		\$ 4,480,000		2.74		\$ 15,071,611		\$ 4,480,000
2038				\$ 12,273,665		\$ 4,360,000		2.82		\$ 15,297,685		\$ 4,360,000
2039				\$ 12,273,665		\$ 4,240,000		2.89		\$ 15,527,151		\$ 4,240,000
2040				\$ 12,273,665		\$ 4,120,000		2.98		\$ 15,760,058		\$ 4,120,000
2041				\$ 12,273,665		\$ -		-		\$ 15,996,459		\$ -
2042				\$ 12,273,665		\$ -		-		\$ 16,236,406		\$ -
2043				\$ 12,273,665		\$ -		-		\$ 16,479,952		\$ -
2044				\$ 12,273,665		\$ -		-		\$ 16,727,151		\$ -
2045				\$ 12,273,665		\$ -		-		\$ 16,978,058		\$ -
2046				\$ 12,273,665		\$ -		-		\$ 17,232,729		\$ -
2047				\$ 12,273,665		\$ -		-		\$ 17,491,220		\$ -
2048				\$ 12,273,665		\$ -		-		\$ 17,753,588		\$ -
2049				\$ 12,273,665		\$ -		-		\$ 18,019,892		\$ -
2050				\$ 8,387,004		\$ -		-		\$ 12,480,410		\$ -

Sources: School District Financial Records for actual data and Piper Sandler & Co. for future estimates of future sales tax collections.

Note: The revenue growth assumes a 2% increase with no changes to enrollment.

Table 18

Dubuque Community School District
Demographic and Economic Statistics
Last Ten Fiscal Years

(Unaudited)

Calendar Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	Unemployment Rate (2)	Certified Enrollment (3)
2022	97,590	\$ 5,343,121,000	\$54,751	3.5%	10,120.3
2021	97,311	\$ 5,013,959,000	\$51,525	4.7%	10,309.9
2020	96,854	\$ 4,754,031,000	\$49,085	5.1%	10,489.0
2019	97,041	\$ 4,462,884,000	\$45,990	2.3%	10,429.8
2018	97,003	\$ 4,371,731,000	\$45,068	2.7%	10,506.8
2017	97,125	\$ 4,273,236,000	\$43,997	3.3%	10,555.8
2016	96,370	\$ 4,159,988,000	\$43,167	3.6%	10,587.9
2015	95,697	\$ 3,945,492,000	\$41,229	3.8%	10,633.7
2014	95,097	\$ 3,839,185,000	\$40,371	4.3%	10,578.6
2013	94,648	\$ 3,680,443,000	\$38,886	4.6%	10,513.3

Sources:

(1) Bureau of Economic Analysis - Note that the information for Dubuque schools is not available.
Information is based on the Dubuque Metropolitan Areas

(2) Iowa Workforce Development

(3) District Certified Enrollment Records

Table 19

Dubuque Community School District
Principal Employers
Current Year and Nine Years Ago

(Unaudited)

Taxpayer	2022 (1)			2013 (2)		
	# of Employees	Rank	Percentage of Total Employment	# of Employees	Rank	Percentage of Total Employment
John Deere	2,830	1	5.08%	2,400	1	4.44%
Dubuque Community Schools	2,000	2	3.59%	1,946	2	3.60%
Mercy Medical Center	1,440	3	2.59%	1,000	5	1.85%
Medical Associate Clinic, P.C.	1,100	4	1.97%	1,046	4	1.93%
UnityPoint Health - Finley Hospital	1,012	5	1.82%	859	6	1.59%
Cottingham and Butler	800	6	1.44%			
City of Dubuque	737	7	1.32%	691	7	1.28%
Sedgwick	700	8	1.26%			
Dupaco Community Credit Union	641	9	1.15%			
Medline Industries, Inc.	600	10	1.08%			
Diamond Jo				600	8	1.11%
IBM (3)				1,300	3	2.40%
Eagle Window & Door				550	9	1.02%
Prudential Retirement				528	10	0.98%
Total	11,860		21.29%	10,920		20.20%

Sources:

(1) Greater Dubuque Development Corp.

(2) Information provided from the City of Dubuque Annual Comprehensive Financial Report

(3) Estimated employment. Actual number not available.



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Table 20

Dubuque Community School District
Full-time Equivalent District Employees by Type
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Supervisory:				
Superintendent	1.00	1.00	1.00	1.00
Associate Superintendent	-	-	-	-
Principals	18.00	18.00	18.00	18.00
Assistant principals	14.00	14.00	14.00	14.00
All other administrators	12.00	12.00	10.00	9.00
Total supervisory	45.00	45.00	43.00	42.00
Instruction:				
Teachers - regular program	683.68	673.17	666.23	644.50
Teachers - special education program	222.00	225.00	224.00	213.00
Paraeducators - regular program	76.48	85.59	92.32	89.79
Paraeducators - special education program	273.41	283.84	312.13	298.67
Total instruction	1,255.57	1,267.60	1,294.68	1,245.96
Student services:				
Guidance counselors	33.00	33.00	34.00	33.00
Nurses	15.00	14.00	13.00	14.00
Media specialists	25.00	25.00	25.00	25.00
Other student services staff	61.54	50.16	49.66	41.02
Total student services	134.54	122.16	121.66	113.02
Support and administration:				
Clerical/secretarial	77.28	78.00	79.00	79.00
Custodial and maintenance	105.00	107.00	107.00	103.00
Food service	80.64	79.74	81.14	79.48
Bus drivers, attendants, truckers, mechanics	65.07	72.40	78.22	82.26
Other support services staff	12.00	12.00	12.00	12.00
Total support and administration	339.99	349.14	357.36	355.74
District Totals	1,775.10	1,783.90	1,816.70	1,756.72

Source: School District payroll records

In 2014, mechanics were included with bus drivers, attendants and truckers not custodial and maintenance.

Table 20

Dubuque Community School District
Full-time Equivalent District Employees by Type
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
1.00	1.00	1.00	1.00	1.00	1.00
-	-	1.00	1.00	1.00	1.00
18.00	18.00	18.00	18.00	18.00	18.00
13.00	13.00	13.00	13.00	13.00	13.00
8.00	8.00	9.00	9.00	9.00	9.00
40.00	40.00	42.00	42.00	42.00	42.00
641.85	622.38	640.22	659.61	629.95	623.14
208.60	195.60	196.60	194.50	173.83	163.11
87.61	86.34	86.35	88.50	78.26	84.34
285.85	282.74	268.68	263.70	258.81	250.77
1,223.91	1,187.06	1,191.85	1,206.31	1,140.85	1,121.36
33.00	33.00	33.00	33.00	31.00	30.00
14.00	14.00	15.60	15.60	16.60	17.20
25.00	24.88	26.00	26.00	24.50	24.00
39.00	29.00	25.00	25.00	20.00	14.00
111.00	100.88	99.60	99.60	92.10	85.20
79.00	77.00	81.00	80.00	77.75	76.75
102.00	101.00	99.00	101.00	99.00	98.00
79.58	79.51	79.03	80.95	81.95	82.64
81.60	75.57	77.23	76.25	78.38	76.30
13.00	13.00	13.00	14.00	14.00	14.00
355.18	346.08	349.26	352.20	351.08	347.69
1,730.09	1,674.02	1,682.71	1,700.11	1,626.03	1,596.25

Table 21

Dubuque Community School District
Operating Statistics
Last Ten Fiscal Years

(Unaudited)											
Fiscal Year	Enrollment	General Fund Expenditures	Cost Per Pupil	Percentage Change	Total		Cost Per Pupil	Percentage Change	FTE Teaching Staff	Pupil-Teacher Ratio	% of Students Receiving Free or Reduced-Priced Meals
					Governmental Activities Expenses						
2022	10,120	\$144,568,947	\$14,285	6.42%	\$150,140,897		\$14,836	-3.14%	905.68	11.17	42.60%
2021	10,310	\$138,393,761	\$13,423	6.10%	\$157,918,171		\$15,317	3.20%	898.17	11.48	43.46%
2020	10,489	\$132,694,542	\$12,651	0.32%	\$155,681,289		\$14,842	-0.50%	890.23	11.78	43.40%
2019	10,430	\$131,527,688	\$12,611	2.35%	\$155,577,219		\$14,916	7.62%	857.50	12.16	42.84%
2018	10,507	\$129,453,403	\$12,321	3.16%	\$145,624,976		\$13,860	3.01%	850.45	12.35	38.64%
2017	10,556	\$126,084,256	\$11,944	0.23%	\$142,034,740		\$13,455	0.04%	817.98	12.90	39.13%
2016	10,588	\$126,168,081	\$11,916	0.47%	\$142,407,363		\$13,450	2.08%	836.82	12.65	39.53%
2015	10,634	\$126,116,923	\$11,860	4.69%	\$140,115,740		\$13,176	2.43%	854.11	12.45	39.36%
2014	10,579	\$119,847,755	\$11,329	6.45%	\$136,090,090		\$12,864	9.00%	803.78	13.16	39.27%
2013	10,513	\$111,886,940	\$10,643	3.50%	\$124,079,595		\$11,802	3.65%	786.25	13.37	39.00%

Source: District Financial Records, District Payroll Records, and the Department of Education.



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Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Elementary:				
Audubon (1973)				
Square feet	37,992	37,992	37,992	37,992
Capacity	336	336	336	336
Enrollment	235	212	230	222
Bryant (1940)				
Square feet	30,724	30,724	30,724	30,724
Capacity	263	263	263	263
Enrollment	302	289	313	293
Carver (2007)				
Square feet	69,902	69,902	69,902	69,902
Capacity	574	574	574	574
Enrollment	519	525	534	541
Eisenhower (1970)				
Square feet	63,455	63,455	63,455	63,455
Capacity	460	460	460	460
Enrollment	541	539	531	539
Fulton (1939)				
Square feet	35,098	35,098	35,098	35,098
Capacity	264	264	264	264
Enrollment	243	265	284	294
Hoover (1970)				
Square feet	28,663	28,663	28,663	28,663
Capacity	231	231	231	231
Enrollment	313	297	378	347

Source: District records

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
37,992	37,992	37,992	37,992	37,992	37,992
336	336	336	336	336	336
256	264	289	314	290	259
30,724	30,724	30,724	30,724	30,724	30,724
263	263	263	263	263	263
290	333	311	263	266	284
69,902	69,902	69,902	69,902	69,902	66,202
574	574	574	574	574	524
570	528	550	586	587	575
63,455	63,455	63,455	63,455	63,455	63,455
460	460	460	460	460	460
531	532	523	532	547	525
35,098	35,098	35,098	35,098	35,098	35,098
264	264	264	264	264	264
314	359	292	284	287	283
28,663	28,663	28,663	28,663	28,663	28,663
231	231	231	231	231	231
339	345	330	324	317	282

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Elementary:				
Irving (1951)				
Square feet	79,064	79,064	79,064	79,064
Capacity	492	492	492	492
Enrollment	431	427	454	470
Kennedy (1965)				
Square feet	69,353	69,353	69,353	69,353
Capacity	691	691	691	691
Enrollment	577	590	580	583
Lincoln (1940)				
Square feet	37,692	37,692	37,692	37,692
Capacity	296	296	296	296
Enrollment	249	275	268	214
Marshall (1939)				
Square feet	33,956	33,956	33,956	33,956
Capacity	248	248	248	248
Enrollment	297	314	304	305
Prescott (Demolished and Rebuilt 2006)				
Square feet	65,836	65,836	65,836	65,836
Capacity	375	375	375	375
Enrollment	265	285	289	319
Sageville (1956)				
Square feet	42,237	42,237	42,237	42,237
Capacity	299	299	299	299
Enrollment	291	261	276	290
Table Mound (1960)				
Square feet	51,758	51,758	51,758	51,758
Capacity	370	370	370	370
Enrollment	398	382	391	396

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
79,064	79,064	79,064	79,064	79,064	79,064
492	492	492	492	492	492
507	462	515	532	562	537
69,353	69,353	69,353	69,353	52,953	52,953
691	691	691	691	491	491
597	597	603	592	560	537
37,692	37,692	37,692	37,692	37,692	37,692
296	296	296	296	296	296
276	265	267	273	290	314
33,956	33,956	33,956	33,956	33,956	33,956
248	248	248	248	248	248
317	335	309	301	319	308
65,836	65,836	65,836	65,836	65,836	65,836
375	375	375	375	375	375
295	277	273	270	281	302
42,237	42,237	42,237	42,237	42,237	42,237
299	299	299	299	299	299
293	287	298	284	282	281
51,758	51,758	51,758	51,758	51,758	51,758
370	370	370	370	370	370
414	393	420	442	467	446

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Middle Schools:				
Jefferson (1922)				
Square feet	89,948	89,948	89,948	89,948
Capacity	620	620	620	620
Enrollment	521	545	569	586
Roosevelt (2005)				
Square feet	206,000	206,000	206,000	206,000
Capacity	1,050	1,050	1,050	1,050
Enrollment	1,123	1,191	1,163	1,145
Washington (1920)				
Square feet	98,330	98,330	98,330	98,330
Capacity	657	657	657	657
Enrollment	654	669	693	645
High Schools:				
Alta Vista Campus (1963)				
Square feet	58,041	52,763	52,763	27,177
Capacity	398	320	320	150
Enrollment (included in other schools)	0	0	0	0
Hempstead (1970)				
Square feet	372,955	372,955	372,955	342,000
Capacity	2,532	2,532	2,532	2,532
Enrollment	1,684	1,702	1,715	1,725
Senior (1920)				
Square feet	348,455	348,455	348,455	348,455
Capacity	2,282	2,282	2,282	2,282
Enrollment	1,440	1,483	1,549	1,545

Note: The Alta Vista Campus is an alternative learning program for grades 8-12.

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
89,948	89,948	89,948	89,948	89,948	89,948
620	620	620	620	620	620
530	567	552	594	569	594
206,000	206,000	206,000	206,000	206,000	206,000
1,050	1,050	1,050	1,050	1,050	1,050
1,096	1,130	1,161	1,157	1,106	1,132
98,330	98,330	98,330	98,330	98,330	92,830
657	657	657	657	657	657
648	683	684	681	668	672
27,177	27,177	27,177	27,177	27,177	26,427
150	150	150	150	150	150
0	0	0	0	0	0
342,000	342,000	342,000	261,268	261,268	261,268
2,532	2,532	2,532	1,657	1,657	1,657
1,712	1,645	1,643	1,653	1,643	1,614
356,628	286,611	286,611	286,611	286,611	286,611
2,282	1,657	1,657	1,657	1,657	1,657
1,588	1,626	1,624	1,618	1,635	1,618

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2022	2021	2020	2019
Other District Facilities:				
Forum (1979)				
Square feet	24,959	24,959	24,959	24,959
Warehouse/Central Kitchen (1981)				
Square feet	33,000	33,000	33,000	33,000
Bus Garage (1985)				
Square feet	11,020	11,020	11,020	11,020
Buildings and Grounds (1985)				
Square feet	13,680	13,680	13,680	13,680
Buildings and Grounds Warehouse (1985)				
Square feet	5,000	5,000	5,000	5,000
Buildings and Grounds Storage (1985)				
Square feet	4,200	4,200	4,200	4,200

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2018	2017	2016	2015	2014	2013
24,959	24,959	24,959	24,959	24,959	24,959
33,000	33,000	33,000	33,000	33,000	33,000
11,020	11,020	11,020	11,020	11,020	11,020
13,680	13,680	13,680	13,680	13,680	13,680
5,000	5,000	5,000	5,000	5,000	5,000
4,200	4,200	4,200	--	--	--

Table 23

Dubuque Community School District
Certified Staff Salaries
Last Ten Fiscal Years

(Unaudited)

School Year	Minimum	Maximum	Average
2021-2022	\$33,565	\$75,286	\$48,651
2020-2021	\$33,314	\$74,780	\$47,865
2019-2020	\$33,087	\$74,325	\$46,405
2018-2019	\$30,271	\$73,533	\$46,614
2017-2018	\$30,221	\$73,425	\$46,559
2016-2017	\$29,906	\$72,738	\$46,295
2015-2016	\$29,906	\$72,738	\$46,060
2014-2015	\$29,117	\$71,161	\$44,438
2013-2014	\$28,192	\$69,020	\$43,335
2012-2013	\$27,865	\$60,468	\$42,785

Source: District Payroll Records

Note: Salaries do not include Teacher Salary Supplement for any year.

COMPLIANCE SECTION



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Dubuque Community School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

	Assistance Listing Number	Grant Number	Expenditures
Indirect:			
U.S. Department of Agriculture:			
Passed through Iowa Department of Education:			
Child Nutrition Cluster Programs:			
School Breakfast Program	10.553	FY22	\$ 834,448
National School Lunch Program	10.555	FY22	6,107,806 *
Summer Food Service Program for Children	10.559	FY22	54,816
Fresh Fruit and Vegetable Program	10.582	FY22	84,794
Total Child Nutrition Cluster Program			<u>7,081,864</u>
COVID-19 Pandemic EBT Administrative Costs	10.649	FY22	3,063
Total U.S. Department of Agriculture			<u>7,084,927</u>
U.S. Department of Education:			
Passed through Iowa Department of Education:			
Emergency Connectivity Fund Program	32.009	FY22	41,899
Title I Grants to LEA	84.010	FY22	2,285,783
Vocational Education – Basic Grants to States	84.048	FY22	130,486
Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	FY22	92,190
Education for Homeless Children and Youth	84.196	FY22	39,023
Twenty-first Century Community Learning Centers	84.287	FY22	105,974
English Language Acquisition Grants	84.365	FY22	14,459
Improving Teacher Quality Grants	84.367	FY22	331,421
Grants for State Assessments and Related Activities	84.369	FY22	4,877
ARP Special Education	84.391	FY22	81,400
Student Support and Academic Enrichment Program	84.424	FY22	113,665
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act (CARES):			
COVID-19 eLearning Central	84.425B	FY22	46,752
COVID-19 Governor's Emergency Education Relief Fund (GEERF)	84.425C	FY22	19,528
COVID-19 Governor's Emergency Education Relief Fund (GEER II)	84.425C	FY22	323,249
			<u>342,777</u>
COVID-19 Elementary and Secondary School Emergency Relief Fund - Teacher Retention Bonus (ARP ESSER III)	84.425D	FY22	891,342
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	FY22	7,577,746
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSER III - Learning Loss)	84.425U	FY22	2,783,844
			<u>10,361,590</u>
COVID-19 ARP Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	84.425W	FY22	14,950
Total Education Stabilization Fund			<u>11,657,411</u>
Pass-Through Keystone Area Education Agency:			
Special Education – Grants to States IDEA, Part B	84.027	FY22	527,622
Total U.S. Department of Education			<u>15,426,210</u>
Total Expenditures of Federal Awards			<u>\$ 22,511,137</u>

* Includes \$479,986 of non-cash awards

See Notes to Schedule of Expenditures of Federal Awards

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Dubuque Community School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Dubuque Community School District, it is not intended to and does not present the financial position, changes in financial position or cash flows of Dubuque Community School District.

Note 2: Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Dubuque Community School District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: Indirect Cost Rate

The District uses a federally negotiated indirect cost rate as allowed under the Uniform Guidance.

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2022

<u>Findings</u>	<u>Status</u>	<u>Corrective Action Plan or Other Explanation</u>
Reportable Conditions in Internal Control		
None		
Reportable Conditions in Administering Federal Awards		
None		
Other Findings Related to Required Statutory Reporting		
None		



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Certified Public Accountants

815 Century Drive
Dubuque, Iowa 52002

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Education of
Dubuque Community School District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dubuque Community School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Dubuque Community School District's basic financial statements, and have issued our report thereon dated December 12, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dubuque Community School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dubuque Community School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Dubuque Community School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dubuque Community School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the District's operations for the year ended June 30, 2022, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

A handwritten signature in black ink that reads "Jim Kircher & Associates, P.C." with a stylized, cursive script.

Dubuque, Iowa
December 12, 2022

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FAX 563/556-3443

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

815 Century Drive
Dubuque, Iowa 52002

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE

To the Board of Education of Dubuque
Community School District:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Dubuque Community School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dubuque Community School District's major federal programs for the year ended June 30, 2022. Dubuque Community School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Dubuque Community School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Dubuque Community School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Dubuque Community School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Dubuque Community School District's federal programs.

Auditor's Responsibilities for the Audit Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Dubuque School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Dubuque Community School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Dubuque Community School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Dubuque Community School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dubuque Community School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.



Dubuque, Iowa
December 12, 2022

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Part I: Summary of the Independent Auditor's Results

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) No significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were disclosed by the audit of the financial statements.
- (e) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit did not disclose any audit findings which were required to be reported in accordance with the Uniform Guidance Section 200.516.
- (g) Major programs were as follows:
 - Assistance Listing Number 84.425-Education Stabilization Fund (ESF)
 - Assistance Listing Number 84.010-Title I Grants to Local Educational Agencies
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) Dubuque Community School District did qualify as a low-risk auditee.

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part III: Findings and Questioned Costs for Federal Awards:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over major programs that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part IV: Other Findings Related to Statutory Reporting:

- 2022-A Certified Budget - Expenditures for the year ended June 30, 2022, exceeded the amended certified budget in the other services function.
- Recommendation – The certified budget should have been amended in accordance with Chapter 24.9 of the Code of Iowa before expenditures were allowed to exceed the budget.
- Response – Future budgets will be amended in sufficient amounts to ensure the certified budget is not exceeded.
- 2022-B Questionable Expenditures - No expenditures we believe that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979, were noted.

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Part IV: Other Findings Related to Statutory Reporting: (Continued)

- 2022-C Travel Expense - No expenditures of District money for travel expenses of spouses of District officials or employees were noted. No travel advances to District officials or employees were noted.
- 2022-D Business Transactions - No business transactions between the District and District officials or employees were noted.
- 2022-E Restricted Donor Activity – No transactions were noted between the District, District officials or District employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.
- 2022-F Bond Coverage - Surety bond coverage of District officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
- 2022-G Board Minutes - We noted no transaction requiring Board approval which had not been approved by the Board.
- 2022-H Certified Enrollment – 0.50 variances in the basic enrollment data certified by the Iowa Department of Education were noted.
- Recommendation – A system should be developed to reconcile the enrollment data collected by the District before submission to the Iowa Department of Education.
- Response – The District has a process used to clean data before it is uploaded. District employees are responsible for reviewing the data before it is uploaded and certified to the Iowa Department of Education. Considering the volume of records submitted, this process provides the District with a very accurate count.
- 2022-I Supplementary Weighting – No variances regarding supplementary weighting certified to the Iowa Department of Education were noted.
- 2022-J Deposits and Investments - No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the District's investment policy were noted.
- 2022-K Certified Annual Report - The Certified Annual Report was certified timely to the Iowa Department of Education.
- 2022-L Categorical Funding - No instances were noted of categorical funding being used to supplant rather than supplement other funds.

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Part IV: Other Findings Related to Statutory Reporting: (continued)

2022-M Statewide Sales, Services and Use Tax - No instances of noncompliance with the use of the statewide sales, services and use tax revenue provisions of Chapter 423F.3 of the Code of Iowa were noted.

Pursuant to Chapter 423F.5 of the Code of Iowa, the annual audit is required to include certain reporting elements related to the statewide sales, services and use tax revenue. Districts are required to include these reporting elements in the Certified Annual Report (CAR) submitted to the Iowa Department of Education. For the year ended June 30, 2022, the District reported the following information regarding the statewide sales, services and use tax revenue in the District's CAR:

Beginning balance			\$8,864,209
Revenue/transfers in:			
Statewide sales, services and use tax	\$12,440,309		
Investment income	139,390		
Bond proceeds	33,218,562		
Other local revenue	51,879	\$45,850,140	
Expenditures/transfers out			
School infrastructure:			
Construction	\$12,452,317		
Equipment	1,346,989		
Other	719,594		
Transfers to other funds	7,951,861	\$22,470,761	
Ending balance			<u>\$32,243,588</u>

For the year ended June 30, 2022, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

2022-N Revenue Bonds - The District has established the reserve account required by the revenue bond resolution. In addition, the required monthly transfers from the revenue account to the sinking account were made by the District.

**NOTICE TO BIDDERS FOR PUBLIC IMPROVEMENT PROJECT
TRANSPORTATION FUELING SYSTEM REPLACEMENT
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA**

NOTICE IS HEREBY GIVEN: BIDS FOR THE DUBUQUE COMMUNITY SCHOOL DISTRICT TRANSPORTATION FUEL SYSTEM REPLACEMENT PROJECT WILL BE ACCEPTED FOR REVIEW AND CONSIDERATION.

Sealed bids for the Transportation Fueling System Replacement Project will be received on January 10, 2023 at the Dubuque Community School District Administration Building (The Forum), 2300 Chaney Road, Dubuque, Iowa 52001, before 2:00 p.m., CST, according to the designated clock at the Reception Desk in the Forum Building. Bids will be stamped with the time they were received. The Bids will be publicly opened and read aloud shortly after 2:00 p.m., January 10, 2023, in the Board Room of the Dubuque Community School District Administration Building (The Forum), located at 2300 Chaney Road, Dubuque, Iowa. Neither the District nor its agents will assume liability for the inability of a bidder to submit a bid in a timely manner. Bidders bear full and complete responsibility for the timely submission of such bid. Bids received after the deadline will not be considered and will be returned to the bidder unopened.

The scope of work for the project located at 1350 West Locust Street, Dubuque, Iowa, 52001, includes, but is not limited to the following:

This project consists of the design and replacement of fueling system including diesel and gasoline island dispensers above ground fuel tanks, piping, controls, concrete, and electrical system to support the fuel system replacement. The existing fueling system shall remain functional during the installation of the new fueling system. Once the new fueling system is operational, then the existing fueling system will be removed including the underground fuel tanks. There is an alternate to install a canopy serving the two fueling islands.

A pre-bid conference is scheduled for December 22, 2022 at 10:00 a.m., at Transportation Center, 1350 West Locust Street, Dubuque, Iowa, 52001. Bidders are highly encouraged to attend this meeting, although attendance is not mandatory to bid the project. Contractors are asked to meet at the main entrance.

CONTRACTS:

Bids will be received, and project constructed under a single prime contract. Bids must be on a lump sum basis. Work to commence on or about June 7, 2023, with completion of work as follows:

Substantial Completion of the Transportation Fueling System Replacement Project shall be no later than September 13, 2023. Additional time restrictions/timelines may also be in place for this project and those restrictions are covered in the construction documents.

DOCUMENT AVAILABILITY:

Bid documents will be available for viewing on or after December 14, 2022 at the Dubuque Community School District Buildings and Grounds Department, 2300 Chaney Road, Dubuque, Iowa 52001-3095; Origin Design Co. office, 137 Main Street Suite 100, Dubuque, Iowa 52001, and at plan room locations as listed below:

Master Builders/Construction Update/iSqFt Plan Room: www.mbionline.com

Dodge Data & Analytics: <http://construction.com>

Origin Design: www.origindesignplanroom.com

Bidders may obtain copies of the Bidding Documents from Tri-State Blue Print/Rapids Reproductions, 696 Central Avenue, Dubuque, Iowa 52001, 563-556-3030, or tristate@rapidsrepro.com upon depositing the sum of one hundred fifty dollars (\$150.00) per set or receipt of AGC, AMC, AMEC, MBI, or NECA card. Deposit checks shall be made out to Dubuque Community School District. Deposits will be refunded upon return of the Construction Bidding Documents, to unsuccessful bidders, if returned documents are in good condition and returned within fourteen (14) days after award of the project.

When requesting Bidding Documents, please register your name, company name and complete address, telephone number (with area code), fax number, and email address. This information will be used to transmit addenda to all who are known to have received Bidding Documents.

BIDDING REQUIREMENTS:

Each Bid shall be submitted on the Bid Form provided with the Bidding Documents. No oral, facsimile or telephonic bids or modifications will be considered. Bids shall be addressed and delivered to the Dubuque Community School District, Forum Building, 2300 Chaney Road, Dubuque, Iowa 52001—Attention Chief Financial Officer, in sealed envelopes marked with the Project Name and name and address of Bidder. All bids shall be sealed and plainly marked. Any alteration of the bid form may be cause for rejection of the bid.

Each Bid shall be accompanied by Bid Security in the amount of ten percent (10%) of the total bid submitted. Bid Security must be in the form set forth in the Instructions to Bidders. Bid Security must be in one of the following forms: Certified Check, Cashier's Check, Credit Union Certified Share Draft or an approved Bond Form.

The successful Bidder will be required to furnish a Certificate of Insurance and Performance and Labor and Material Payment Bonds both in an amount equal to 100% of the Contract Price and in accordance with other requirements outlined in the Bid Documents.

Should the successful bidder fail or neglect to furnish satisfactory performance/payment bonds, refuse to enter into a Contract on the basis of the bid, or fail to meet the requirements of this Notice and the specifications regulating the award, the bidder's security may be retained as liquidated damages. No bidder may withdraw its bid for a period of forty-five (45) calendar days after the date and hour set for opening of bids.

IOWA STATE SALES TAX: This project is tax exempt. **Do Not** include Iowa State Sales Tax in any calculation of Bid totals. Contractors and Suppliers will be provided an Iowa sales tax exemption certificate for this project.

BASIS OF BIDS:

The Bidder shall include all requested Forms and attachments with their submission of the Bid Form; failure to comply may be cause for rejection.

Consideration of bids and the award of contract may be made by the Board of Education of the Dubuque Community School District to the lowest responsive, responsible bidder determined on the basis of a combination of the base bid and any selected alternates at its meeting on February 6, 2023, in the Dubuque Community School District Board Room, Forum Building, 2300 Chaney Road, Dubuque, Iowa. The right is reserved to reject any and all bids, or any part thereof, and to waive informalities or irregularities and to enter into such Contract or Contracts as shall be deemed in the best interests of the Dubuque Community School District.

By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the State of Iowa to the extent lawfully required under Iowa statutes.

All bids will be governed by applicable provisions in the Iowa Code and Dubuque Community School District Board Policies, including its Non-Discrimination Equal Employment Opportunity and Affirmative Action Policy.

Carolyn Mauss
Board Secretary
Dubuque Community School District

Published: December 14, 2022

NOTICE OF PUBLIC HEARING

DUBUQUE COMMUNITY SCHOOL DISTRICT

Notice is hereby given that the Board of Education of the Dubuque Community School District will hold a public hearing in accordance with the *Code of Iowa, Chapter 26*, on Monday, February 6, 2023, at 4:30 o'clock p.m., Central Standard Time, (or immediately following the conclusion of the Facilities/Support Services Committee meeting) at the Administration Office of the School District (Forum Building), 2300 Chaney Road, Dubuque, Iowa 52001-3095 for the purpose of hearing or receiving any objections to the adoption of the proposed drawings, specifications and form of contract (the "Documents") and estimated cost for a public improvement project at the DCSD Transportation Facility, 1350 West Locust Street, in the City of Dubuque, Iowa.

**DCSD TRANSPORTATION FACILITY FUELING STATION IMPROVEMENTS
DUBUQUE COMMUNITY SCHOOL DISTRICT**

The proposed Documents are available for examination, prior to the public hearing, at the Dubuque Community School District Buildings and Grounds Building, 2300 Chaney Road, Dubuque, Iowa 52001. Written objections concerning the Documents or the estimated cost of the Project are to be filed with the Secretary of the Board of Education at the Forum Building at or prior to the public hearing. At the public hearing, any person interested may appear and file objections to the Documents or the estimated cost of the Project or comment in favor thereof. The Board shall hear said objections and any evidence for or against the Documents or estimated cost of the Project. At the conclusion of the public hearing, the Board shall render its decision with respect to said objections.

Published upon order of the Dubuque Community School District

By: Carolyn Mauss, Board Secretary

Publish: December 21, 2022, in the *Dubuque Telegraph Herald*

SECTION 00 11 13

**NOTICE TO BIDDERS FOR PUBLIC IMPROVEMENT PROJECT
SAGEVILLE ELEMENTARY SCHOOL – SOLAR PANEL PROJECT
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA**

NOTICE IS HEREBY GIVEN: BIDS FOR THE DUBUQUE COMMUNITY SCHOOL DISTRICT SAGEVILLE ELEMENTARY SCHOOL SOLAR PANEL PROJECT WILL BE ACCEPTED FOR REVIEW AND CONSIDERATION.

Sealed bids for the Dubuque Community School District **Sageville Elementary School Solar Panel Project** will be received on January 10, 2023 at the Dubuque Community School District Administration Building (The Forum), 2300 Chaney Road, Dubuque, Iowa 52001, before 2:00 p.m. Local Time, according to the designated clock at the Reception Desk in the Forum Building. Bids will be stamped with the time they were received. The Bids will be publicly opened and read aloud shortly after 2:00 p.m. Local Time on January 10, 2023, in the Board Room of the Dubuque Community School District Administration Building (The Forum), located at 2300 Chaney Road, Dubuque, Iowa. Neither the District nor its agents will assume liability for the inability of a bidder to submit a bid in a timely manner. Bidders bear full and complete responsibility for the timely submission of such bid. Bids received after the deadline will not be considered and will be returned to the bidder unopened.

The scope of work for the Sageville Elementary School SOLAR PANEL PROJECT located at 12015 Sherrill Road, Dubuque, IA 52002, includes, but is not limited to the following:

The Project will consist of the design, installation and maintenance of a Solar PV Array, connection to the building's existing electrical system, and Battery Storage array to augment the PV system. The system will be interconnected at the Sageville Elementary School located at 12015 Sherrill Road in Dubuque, Iowa 52002. The purpose of the project is to allow the school to qualify for General Service utility tariff (Original Tariff 1 – rate code 600) in lieu of Large General Service utility tariff (Original Tariff 1 – rate code 440). The utility servicing the facility is Alliant Energy; all applications for interconnection, submittals for verification, and other required documentation is the responsibility of the successful contractor.

The general scope of the project is to provide all equipment and services to complete this project including: Solar PV system design and Engineering; Battery selection and sizing; equipment procurement; installation; permitting; interconnection preparation and submission; and on-going support and maintenance of the system for the first year, unless specified elsewhere.

General Assumptions:

- 1) 184 KW-dc Roof mounted solar photovoltaic system.
- 2) 65 KW battery assist
- 3) System will be designed, specified and installed to minimize the local electric utility's interconnection costs
- 4) System will be designed, specified and installed to maximize cost effective solar electric power production and storage.
- 5) System will be designed for easy access for maintenance and repairs

CONTRACTS:

Bids will be received, and project constructed under a single prime contract. Bids must be on a lump sum basis. Work of the project (procurement) may commence following award and execution of the Contract; however, on-site construction work may not commence before June 7, 2023, with completion of work as follows:

Substantial Completion of the Sageville Solar Panel Project shall be no later than July 31, 2023. Additional time restrictions/timelines may also be in place for this project and those restrictions are covered in the construction documents. Verification of system by the local electric utility shall be completed as soon as practicable after Substantial Completion, but not later than September 29, 2023.

DOCUMENT AVAILABILITY:

Bid documents will be available for viewing on or after December 14, 2022 at the Dubuque Community School District Buildings and Grounds Department, 2300 Chaney Road, Dubuque, Iowa 52001-3095; Straka Johnson Architect's office, 3555 Digital Drive, Dubuque, Iowa 52003; and at plan room locations as listed below:

CMD Group (formerly Reed Construction Data): www.cmdgroup.com

Dodge Data & Analytics: <http://construction.com>

Master Builders/Construction Update Plan Room: www.mbsonline.com

Isqft: <http://www.isqft.com>

Straka Johnson Architects, PC: <https://www.sjarchplanroom.com>.

Bidders may obtain copies of the Bidding Documents from Tri-State Blue Print, 696 Central Avenue, Dubuque, Iowa 52001, 563-556-3030, or <https://rapidsrepro.com/dubuque/> upon depositing the sum of one hundred and fifty dollars (\$150.00) per set or receipt of AGC, AMC, AMEC, MBI, or NECA card. Deposit checks shall be made out to Dubuque Community School District. Deposits will be refunded upon return of the Bidding Documents, to unsuccessful bidders, if returned documents are in good condition and returned within fourteen (14) days after award of the project.

When requesting Bidding Documents, please register your name, company name and complete address, telephone number (with area code), fax number, and email address. This information will be used to transmit addenda to all who are known to have received Bidding Documents. Please contact Benjamin Beard or Jerry Burnes, Straka Johnson Architects, PC at 563.556.8877 with questions related to bid documents or related protocol.

BIDDING REQUIREMENTS:

Each Bid shall be submitted on the Bid Form provided with the Bidding Documents. No oral, facsimile or telephonic bids or modifications will be considered. Bids shall be addressed and delivered to the Dubuque Community School District, Forum Building, 2300 Chaney Road, Dubuque, Iowa 52001—Attention Chief Financial Officer, in sealed envelopes marked with the Project Name and name and address of Bidder. All bids shall be sealed and plainly marked. Any alteration of the bid form may be cause for rejection of the bid.

Each Bid shall be accompanied by Bid Security in the amount of ten percent (10%) of the total bid submitted. Bid Security must be in the form set forth in the Instructions to Bidders. Bid Security must be in one of the following forms: Certified Check, Cashier's Check, Credit Union Certified Share Draft or an approved Bid Bond Form.

The successful Bidder will be required to furnish a Certificate of Insurance and Performance and Labor and Material Payment Bonds both in an amount equal to 100% of the Contract Price and in accordance with other requirements outlined in the Bidding Documents.

Should the successful bidder fail or neglect to furnish satisfactory performance/payment bonds, refuse to enter into a Contract on the basis of the bid, or fail to meet the requirements of this Notice and the specifications regulating the award, the bidder's security may be retained as liquidated damages. No bidder may withdraw its bid for a period of forty-five (45) calendar days after the date and hour set for opening of Bids.

IOWA STATE SALES TAX: This project is tax exempt. **Do Not** include Iowa State Sales Tax in any calculation of Bid totals. Contractors and Suppliers will be provided an Iowa sales tax exemption certificate for this project.

BASIS OF BIDS:

The Bidder shall include all requested Forms and attachments with their submission of the Bid Form; failure to comply may be cause for rejection.

Consideration of bids and the award of contract may be made by the Board of Education of the Dubuque Community School District to the lowest responsive, responsible bidder determined on the basis of a combination of the base bid and any selected alternates at its meeting on February 13, 2023, in the Dubuque Community School District Board Room, Forum Building, 2300 Chaney Road, Dubuque, Iowa. The right is reserved to reject any and all bids, or any part thereof, and to waive informalities or irregularities and to enter into such Contract or Contracts as shall be deemed in the best interests of the Dubuque Community School District.

By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the State of Iowa to the extent lawfully required under Iowa statutes.

All bids will be governed by applicable provisions in the Iowa Code and Dubuque Community School District Board Policies, including its Non-Discrimination Equal Employment Opportunity and Affirmative Action Policy.

Carrie Mauss
Board Secretary
Dubuque Community School District

Published: December 13, 2022

SECTION 00 11 13.13

**NOTICE OF PUBLIC HEARING ON PUBLIC IMPROVEMENT PROJECT
SAGEVILLE ELEMENTARY SCHOOL – SOLAR PANEL PROJECT
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA**

Notice is given that the Board of Education of the Dubuque Community School District will hold a public hearing on **Monday, February 6, 2023 at 4:30 p.m local time** (or as soon thereafter as the same shall appear on the agenda) at the Administration Office of the School District (Forum Building), 2300 Chaney Road, Dubuque, Iowa 52001-3095, concerning proposed plans, specifications, and form of contract (the “Documents”) and estimated cost for the **SAGEVILLE ELEMENTARY SCHOOL - SOLAR PANEL PROJECT**.

The Project Manual, including all proposed documents and instructions, may be examined prior to the public hearing at the Office of the Executive Director of Finance and Business Services located at the Forum Building. Written objections concerning the Documents or the estimated cost of the project may be filed with the Secretary to the Board of Education at the Forum Building at or prior to the public hearing.

At the public hearing, any interested person may appear and file objections to the Documents or the estimated cost of the project, or comment in favor thereof. The Board shall hear said objections and any evidence for or against the proposed plans, specifications, form of contract, or estimated cost of the project.

At the conclusion of the public hearing the Board shall render its decision with respect to said objections.

Project Location:
SAGEVILLE ELEMENTARY SCHOOL
12015 SAGEVILLE ROAD
DUBUQUE, IA 52002

In general, the work includes, but is not necessarily limited to: providing and installing Solar Array Panels and solar electrical equipment, and all related work required for completion of the project. The Project Manual contains all the pertinent information and details, and requirements of the improvement project, for the **Sageville Elementary School - Solar Panel Project**.

By:

Carrie Mauss, Board of Education Secretary
Dubuque Community School District

Published: January 25, 2023

END OF SECTION 00 11 13.13

**NOTICE TO BIDDERS ON PROPOSED PLANS, SPECIFICATIONS, FORM OF
CONTRACT, AND ESTIMATE OF COST FOR CONSTRUCTION OF LINCOLN SCHOOL
PLAYGROUND, IN AND THE CITY OF DUBUQUE, IOWA, FOR THE DUBUQUE
COMMUNITY SCHOOL DISTRICT AND THE TAKING OF BIDS FOR SAID
IMPROVEMENTS**

Sealed proposals, subject to the conditions contained herein, will be received on the January 10, 2023, at the Dubuque Community School District Administration Building (The Forum), 2300 Chaney Road, Dubuque, Iowa, before 2:00 p.m. according to the designated clock at the Reception Desk in the Forum Building. Proposals will be stamped with the time they were received. The proposals will be publicly opened and read aloud shortly after 2:00 p.m., on the January 10, 2023, in the Board Room of the Dubuque Community School District Administration Building (The Forum), Located at 2300 Chaney Road, Dubuque, Iowa.

Consideration of bids and the award of contract may be made by the Board of Education of the Dubuque Community School District to the lowest responsive, responsible bidder determined on the basis of a combination of the base bid and any selected alternates at its meeting on the February 06, 2023, in the Dubuque Community School District Board Room (The Forum), 2300 Chaney Road, Dubuque, Iowa.

Construction of Lincoln School Playground, as hereinafter described in general and as described in detail in the plans and specifications now on file in the office of the Dubuque Community School District, Building and Grounds.

The extent of the work involved is the furnishing of labor and new materials for the construction of Lincoln School Playground and includes approximately; 48 LF of 6" Perforated Subdrain, 133 LF of 6" Non-Perforated Subdrain, 1,270 Sq.Yds of Removal of Pavement, 405 C.Y. of Topsoil, Strip, Salvage and Spread, 735 Tons of Granular Subbase, 284 Ton of 4" HMA Pavement, 96 Ton of 4" HMA Pavement, 881 SQ Yds pavement milling, 803 LF of Removal of Fence, 472 LF of 48" Chain Link Fence, 175 LF of 72" Chain Link Fence, 191 LF of 168" Chain Link Fence, New Playground Structures, Remove, Salvage and Reinstall Existing Playground Equipment, Removal of Existing Playground Equipment, 1,280 L.F. of Wattles, and 0.50 Acre of Hydraulic Seeding.

Bids received after the deadline for submission of bids as stated herein shall not be considered and shall be returned to the late bidder unopened.

The extent of the work involved is the reconstruction of the existing playground facilities at Lincoln Elementary School located at 555 Nevada Street, Dubuque, Iowa 52001 and includes, but not limited to the following: Grading, HMA pavement and sidewalks, Drain tile installation, and installation of new play structures.

The Proposal shall be made out on the form furnished by the School District and obtained from WHKS & Co., Engineers, Planners, and Surveyors, and must be accompanied in a sealed envelope by either: (1) a certified check, or a cashier's check drawn on an Iowa bank, or a bank chartered under the laws of the United States, in an amount of 10% of bid amount; or (2) a certified share draft drawn on a credit union in Iowa or chartered under the laws of the United States, in an amount of 10% of bid amount; or (3) a bid bond executed by a corporation authorized to contract as a surety in the State of Iowa, in the penal sum of 10% of bid amount.

The bid security shall be made payable to the Chief Financial Officer of the Dubuque Community School District, Forum Building, 2030 Chaney Road, Dubuque, Iowa 52001.

The bid security must not contain any conditions either in body or as an endorsement thereon. The bid security shall be forfeited to the School District as liquidated damages in the event the successful bidder fails or refuses to enter into contract within ten (10) days after the award of contract and post bond satisfactory to the School District insuring the faithful fulfillment of the contract and the maintenance of said work, if required, pursuant to the provisions of this notice and the other contract documents. The School District will accept bid bond forms that meet the requirements of Iowa Code section 26.8.

Sales Tax Exemption. Contractors and subcontractors shall not include sales tax for material purchases. At the time of the contract acceptance by the School District, the prime contractor and all subcontractors will be issued a certificate of exemption.

Bidders shall not be permitted to withdraw their bids for a period of forty-five (45) days after the same are opened.

By virtue of statutory authority, a preference will be given to products and provisions grown and produced within the State of Iowa.

In accordance with Iowa statutes, a resident bidder shall be allowed a preference as against a nonresident bidder from a state or foreign country if that state or foreign country gives or requires any preference to bidders from that state or foreign country, including but not limited to any preference to bidders, the imposition of any type of labor force preference, or any other form of preferential treatment to bidders or laborers from that state or foreign country. The preference shall be equal to the preference given or required by the state or foreign country in which the nonresident bidder is a resident. In the instance of a resident labor force preference, a nonresident bidder shall apply the same resident labor force preference to a public improvement in this state as would be required in the construction of a public improvement by the state or foreign country in which the nonresident bidder is a resident.

Bidders will be required to complete a Bidder Status Form from the Iowa Department of Labor regarding the Contractor's resident status within the State of Iowa. Failure to submit a fully completed Bidder Status Form with the bid may result in the bid being deemed nonresponsive and rejected.

The Contractor shall commence work on the June 07, 2023, or after the Notice to Proceed is issued and work shall be completed on or before August 11, 2023.

Payment to the Contractor for said Project will be made in cash derived from the proceeds of the issuance of bonds as may be legally used for such purposes, governmental grants and/or from cash on hand. Any combination of the above methods of payment may be used at the discretion of the School District.

The successful bidder will be required to furnish a bond in an amount equal to one hundred (100) percent of the contract price, said bond to be issued by a responsible surety approved by the School District and which shall guarantee a faithful performance of the Contract and the terms and conditions therein contained and shall guarantee the prompt payment of all materials and labor and protect and save harmless the School District from claims and damages of any kind caused by the operations of the Contractor and shall also guarantee the maintenance of the improvements constructed for a period of two (2) years after completion and acceptance by the City.

Plans and specifications are available to download free of charge at www.questcdn.com or at CMD Group (formerly Reed Construction Data): www.cmdgroup.com, Dodge Data & Analytics: <http://construction.com> and Master Builders/Construction Update Plan Room: www.mbionline.com. Plans and specifications for private use may also be obtained from WHKS & Co., 1701 Route 35 North, East Dubuque, Illinois 61025, for a refundable deposit of \$25.00. If the plans and specifications are not returned to WHKS & Co. within fourteen (14) days after the award of the project and in reusable condition, the deposit shall be forfeited.

All proposals will be governed by applicable provisions in the Iowa Code and Dubuque Community School District Board Policies, including its Non-Discrimination Equal Employment Opportunity and Affirmative Action Policy.

The City does hereby reserve the right to reject any or all bids, to waive informalities, and to enter into such contract, or contracts, as it shall deem to be in the best interest of the School District.

Published upon order of the Dubuque Community School District.

Carrie Mauss, Board of Education Secretary
Dubuque Community School District

Published: January 13, 2023

**NOTICE OF PUBLIC HEARING ON PROPOSED PLANS, SPECIFICATIONS, AND
FORM OF CONTRACT, AND AWARDS CONTRACT FOR THE CONSTRUCTION OF
LINCOLN SCHOOL PLAYGROUND, IN THE CITY OF DUBUQUE, IOWA, FOR THE
DUBUQUE COMMUNITY SCHOOL DISTRICT**

Notice is hereby given that the Board of Education of the Dubuque Community School District will hold a public hearing in accordance with the *Code of Iowa, Chapter 26*, on Monday, February 6, 2023, at 4:30 p.m., Central Standard Time, (or immediately following the conclusion of the Facilities / Support Services Committee meeting) at Dubuque Community School District Administration Building (The Forum), 2300 Chaney Road, Dubuque, Iowa, for the purpose of hearing or receiving any objections to the adoption of the proposed plans, specifications, and form of contract (the "Documents") and estimated cost for the Lincoln School Playground. The proposed documents may be examined prior to the public hearing at the Dubuque Community School District Buildings and Ground Department, 2300 Chaney Road, Dubuque, Iowa. Written objections concerning the Documents, or the estimated cost of the project may be filed with the Secretary of the Board of Education at the Forum Building at or prior to the public hearing. At the public hearing, any person interested may appear and file objections to the Documents or the estimated cost of the project or comment in favor thereof. The District shall hear said objections and any evidence for or against the proposed plans, specifications, form of contract, or estimated cost of the project. At the conclusion of the public hearing, the District shall render its decision with respect to said objections.

Project Location:
Lincoln Elementary School
555 Nevada Street
Dubuque, IA 52001

The Plans and Specifications contain the details and requirements of construction and related improvements for the Lincoln School Playground. In general, the extent of the work involved is the furnishing of labor and new materials for the reconstruction of existing playground facilities and parking lot. The project is anticipated to include grading, HMA pavement and sidewalks, drain tile installation, and new play structures.

Published upon order of the Dubuque Community School District in Dubuque, Iowa.

Attest: _____
Carrie Mauss, Board of Education Secretary
Dubuque Community School District

Educational Programs

Recommendations:

✓ I move that the Board of Education approve the annual Physical Education Exemption Request

**Dubuque Community School District
Education Standards Exemption Application 2022/23
Offer and Teach Physical Education (Grades 9 through 12)
Status as of 12/6/2022 – State Reviewed**

- 1. Upload of board minutes where exemption was approved.**
 - Board Minutes were emailed by Carrie Mauss
- 2. Is this a new exemption or a renewal?**
 - Renewal of Existing Exemption
- 3. What is the district/school's objective in asking for an exemption from this requirement?**
 - The Dubuque Community School District requests that Dubuque Senior High School and Dubuque Hempstead High School offer physical education courses that meet five days per week for one semester each school year. This would increase the total time a student will spend in a fitness class by 25%.
- 4. What is the district/school's plan to help students achieve during the time this exemption is in place?**
 - During the exempted semester, students will have the ability to take additional courses that expand the Iowa Core; digital and financial literacy. The district has also added two elective health courses using the national health standards.
- 5. How will the district/school demonstrate the students' achievement will not be lessened by the granting of the exemption?**
 - Students will increase time in a fitness class by 25%. It will increase daily contact with a certified physical education instructor needed to increase student fitness levels. It will allow students to develop more realistic and effective fitness lifestyles and create individual fitness plans with their physical education teachers during the semester enrolled.
- 6. How will the district/school personnel, time, and facilities be used to facilitate the implementation of this exemption?**
 - Teachers will teach 6 periods a day seeing each student 5 days a week. This will help teachers build relationships and increase fitness levels for each of their students. Facility schedules are organized to allow each class of students to rotate between gym space, the weight room, and workout rooms at the high schools.

- 7. What is the estimated cost associated with granting this exemption versus not granting the exemption?**
- DCSD currently employs 5 full time physical education teachers in each high school. Prior to the exemption, physical education teachers met with students 2 days per week for the entire school year. Each high school had 5.5 physical education teachers. The cost would be additional staff of .5 per school if we did not have the exemption.
- 8. How will the district/school revise plans based on the outcome of this school year if the exemption is granted?**
- Each year the district collects fitness data in the areas of cardiovascular endurance, flexibility, muscular strength and muscular endurance. This data, along with our heart rate monitor logs, allows teachers to compare the two and work to develop lesson plans to increase student fitness through a variety of activities.
- 9. Is your school calendar on semesters or trimesters?**
- Semesters
- 10. In one semester, how many minutes of Physical Education will each student engage in?**
- 90 days in the semester and 45-minute classes = 4050 minutes of activity for the semester.

New Business

Recommendations:

✓ I move that the Board of Education establish the regular meeting of the Board of Education for the second Monday of each month at 5:30 p.m. at the Forum, and strategic plan meetings the fourth Monday in October, February and May at 5:30 p.m. at the Forum

✓ I move that the Board of Education name the *Telegraph Herald* as the official publication of record

✓ I move that the Board of Education name Fuerste, Carew, Juergens and Sudmeier, P.C. as the official legal counsel of record

✓ I move that the Board of Education name the following financial institutions as depositories for District funds in the amount of \$50 million each:

Collins Community Credit Union
Dubuque Bank & Trust
Dupaco Community Credit Union
DuTrac Community Credit Union
Fidelity Bank
ISJIT
MidWestOne Bank
Premier Bank
UMB Bank
U.S. Bank

✓ I move that the Board of Education take no further disciplinary action related to student #816593 at this time

816593

referral:

I noticed [REDACTED] in the hallway trying to hide from Esser. As I pointed him out, he started to run away from Esser and toward me. I placed my body in his path in order to stop him and redirect him to the Plans room. In this process, he knocked my walkie out of my hand and shoulder-checked me multiple times. As he continued to try and get past me, he scratched my left arm from my elbow, halfway down my arm toward my hand. The scratch removed the skin and drew blood. After this, he attempted to bite me and screamed "I'm going to bite you!". I was able to move my arm out of his way and he then ran away down the main hall.

resolution:

Staff continued to try to work with [REDACTED] on his escalated behavior. Staff called his mother and she was asked to come to school. [REDACTED] went back to PLANS for a brief time and then ran out of the building at 12:18 p.m. Maro and Hefel called mom and told her she needs to look for him (mom requested we contact law enforcement). Maro did alert SROs to [REDACTED] leaving the building. Maro shared that he will be receiving a criminal charge for assaulting a staff member. Mom went to the police station and filed a run report. SRO Deutsch stopped by Washington to gather info on the charge and look around the perimeter of the building to see if [REDACTED] was hiding out. At 1:30, [REDACTED] showed back up to school. Maro called Deutsch and he came back to the building, transported him to the law enforcement center. [REDACTED] will have consequences on Monday for his actions of harming staff and leaving the building

Brenda Maro
Assistant Principal
Washington Middle School
563-552-4812

Board President

Members may nominate a member for the office of President. A member should know beforehand if the person he or she wishes to nominate is both eligible and willing to serve.

- A person can nominate himself or herself.
- A nomination does not need a second.
- A member can be nominated for more than one office.
- The presiding officer can continue presiding, even if he or she is one of the nominees for the office.
- A member can rise and decline the nomination during the nominating process.

If there is only one nomination:

✓ I move that the Board of Education close the nominations and cast a unanimous ballot of _____ as President

If more than one nomination:

The presiding officer states that _____ and _____ have been nominated for the office of President. Is there any discussion?

All those who wish to cast a vote for _____, please signify by raising your hand; all those who wish to cast a vote for _____, please signify by raising your hand. (Secret ballot is not allowed.)

✓ I move that the Board of Education elect _____ as President

Board Secretary administers the oath of office to the newly elected President.

I will now accept nominations for the office of Vice President.

Are there any further nominations for the office of Vice President? If there are no further nominations....nominations for the office of vice president are closed. If there are, Go to *

I would entertain a motion to close the nominations and cast a unanimous ballot of _____ as Vice President.

_____ so moved

_____ second

All in favor indicate by saying aye, opposed same sign. Motion carried.

*If there is more than one nomination for the office of Vice President:

_____ and _____ have been nominated for the office of Vice President.
Is there any discussion?

All those who wish to cast a vote for _____, please signify by raising your hand; all those who wish to cast a vote for _____, please signify by raising your hand.
_____ is the Board Vice President.

Mr./Ms. _____, if you would please stand and raise your right hand, I will administer the oath of office. Congratulations!

Board Secretary

Recommendation:

✓ I move that the Board of Education appoint Carrie Mauss as Secretary

Board President administers the oath of office to Secretary Mauss.

Board Treasurer

Recommendation:

✓ I move that the Board of Education appoint Kevin Kelleher as Treasurer

Board President administers the oath of office to Treasurer Kelleher.