

DUBUQUE COMMUNITY SCHOOL DISTRICT

Annual/Organizational Meeting
December 11, 2023
5:30 p.m.

- I. Call to Order and Roll Call
- II. Pledge of Allegiance
- III. Approval of Agenda (p. 1-4)
- IV. Minutes of Previous Meetings
 - A. Regular Board Meeting – November 13, 2023 (p. 6-7)
 - B. Special Board Meeting – December 4, 2023 (p. 8)
- V. Public Hearing – Proposed 2024-2025 and 2025-2026 School Calendar (p. 9-10)
 - A. Overview of Calendar
 - B. Receive and File Proof of Publication and Authorize Payment of Publication Costs (p.11)
 - C. Public Comments
 - D. Approve 2024-2025 and 2025-2026 School Calendars
- VI. **Red Carpet Recognition**
- VII. Board Salutes
- VIII. Visitors and Open Forum
- IX. Consent Agenda (p. 12)
 - A. Treasurer's Report (p. 13)
 - 1. June 30, 2023, Annual Settlement (p. 14)
 - B. Listing of Accounts Payable
 - 1. Budget Report (p. 15-23)
 - C. Facilities/Support Services Committee
 - 1. Minutes of December 4, 2023 (p. 24-26)
 - 2. Personnel Report (p. 27-31)
 - 3. Purchase/Professional Service Contracts (p. 47)
 - 4. Special Education Students (p. 48-49)
 - 5. PMIC/Regular Education Students
 - D. Educational Programs/Policy Committee
 - 1. Minutes of December 5, 2023 (p. 50-51)
 - 2. Policy #2108 – Activities Passes (p. 52)
 - 3. Policy #2202 – Adoption of Administrative Guidelines (p. 53)
 - 4. Policy #2312 – Order of Business (p. 54)
 - 5. Policy #3501 – Chief Executive Officer (p. 55)
 - 6. Policy #3504 – Superintendent Contract and Contract Renewal (p. 56)
 - 7. Policy #4000 – School Calendar (p. 57)
 - 8. Policy #4006 – Retired Employee Lifetime Pass (p. 58)
 - 9. Policy #6226 – Instructional Materials Selection, Review and Reconsideration (p. 59-74)

- E. Teacher Quality
 - F. Equity Committee
 - G. Activities Council
 - H. District/School Improvement Leadership Team
- X. Facilities/Support Services Committee – J. Prochaska (p. 75-76)
- A. Receive and Approve the Comprehensive Annual Financial Report (p. 77-255)
 - B. Approve the executed construction contract, bonds and certificate of insurance with Sheets Design Build LLC for the Dubuque Community School District Preschool Renovation Project in the amount of \$1,842,743.00. (p. 256-260)
 - C. Approve the purchase the real property described in the Real Estate Purchase Agreement attached hereto from Dubuque Childcare Collaborative, LLC for \$986,370.00. (p. 261-265)
 - D. Reject the bid from Wilson Restaurant Supply for the Preschool Kitchen Equipment Project (p. 266)
 - E. Adopt Resolution Approving the Terms of the Purchase Agreement and Authorize the Board President and Secretary to Execute the Purchase Agreement on behalf of the Board for the Jefferson Public Easement Purchase (p. 267-272)
 - F. Tentatively approve the plans, specifications, form of contract and estimate of total cost for the Audubon Elementary School Playground Replacement Project and set the date, time, and location of Public Hearing (p. 273-275)
 - G. Approve Request to SBRC for Modified Supplemental Amount for Open Enrolled Out Students (p. 276)
 - H. Approve Request to SBRC for Modified Supplemental Amount for English Language Learner Program (p. 277)
 - I. Adopt a resolution to void a bid from Victory Ford dated November, 2022 for the purchase of two 2023 two-wheel drive/chassis Truck with a lift 16' van delivery body with rail gate type lift (p. 278)
 - J. Adopt a resolution to void a bid from Mike Finnin Ford dated September 2022 for the purchase of four 2023 Transit Passenger Vans (p. 279)
- XI. Educational Programs/Policy/Strategy Committee – N. Bradley
- A. Approve Physical Education Exemption Request (p. 280-282)
- XII. New Business (p. 283)
- A. Receive and File Abstract of Votes for the Election on November 7, 2023 (p. 284-285)
 - B. Expel Student from Attending School in the Dubuque Community School District (p. 286)
- XIII. Board Member or Administrative Issues (non-agenda items)
- XIV. Present Board Recognition Plaque
- XV. Appoint Temporary Chairperson (p. 289)
- XVI. Adjourn 2022-2023 Board
- XVII. Call to Order and Roll Call
- XVIII. Presentation of Certificates of Election & Oath of Office to Newly Elected Board

Members

- XIX. Nomination and Election of Board President (p. 290)
 - A. Administer Oath of Office
- XX. Nomination and Election of Board Vice President (p. 291)
 - A. Administer Oath of Office
- XXI. Appointment of Board Secretary (p. 292)
 - A. Administer Oath of Office
- XXII. Appointment of Board Treasurer (p. 293)
 - A. Administer Oath of Office
- XXIII. New Business (p. 294)
 - A. Approve District Depositories
 - B. Approve Board Meetings Time and Place
 - C. Name Official Publication
 - D. Name Legal Counsel
- XXIV. Other Items
- XXV. Adjournment

MISSION

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

Agenda

Recommendation:

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

Minutes

Recommendation:

✓ I move that the Board of Education approve the minutes of the regular meeting on November 13, and special board meeting of December 4, 2023, as submitted.

DUBUQUE COMMUNITY SCHOOL DISTRICT

Regular Board Meeting

November 13, 2023

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, Sainci and Wittman. Additional officers of the Board present: Mauss, Hawkins. Also present: Brian Kuhle and Kevin Kelleher

The pledge of allegiance was recited.

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

Moved (Wittman) and seconded (Ryan) to approve the minutes of the regular meeting on October 9, 2023, and the special meeting of October 23, 2023, as submitted. Motion carried 7-0.

Board Salutes:

- Casts and staff of The Lion, the witch and the Wardrobe at Hempstead and Beauty and the Beast at Senior for their outstanding performances
- Protectors Law Enforcement Motorcycle Club for their donation of winter outerwear
- Girls State Cross Country and State Swimming and Diving for outstanding achievement at the state competition
- Staff and volunteers who helped with the general obligation bond vote
- Brian Howes, Principal of Senior High School, presented the teacher of the year certificate to Cassie McDonald

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

- Mark Lawler and Bobbie Jones, Assistant Principals at Roosevelt Middle School, presented on what's going well at Roosevelt Middle School
- Carl Bobis, Scout Executive, Boy Scouts of America
- Rosean Schromen-spoke about general obligation bond

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

Moved (Ryan) and seconded (Sainci) to approve those items listed in the consent agenda. Jim Prochaska was auditor for the month. Motion carried 7-0.

Board member Jim Prochaska gave the Facility and Support Services Committee report.

Moved (Prochaska) and seconded (Wittman) that the Board of Education approve Change Order #13 to Tricon Construction Company on the Senior High School Renovation Phase II Project in the increased amount of \$96,030.00. Motion carried 7-0.

Moved (Prochaska) and seconded (Jones) to approve final acceptance of the Transportation Fuel System Replacement Project and authorize payment of final project costs to METCO in the amount of \$154,355.31 in accordance with the requirements of Iowa law and as more fully outlined in the submitted authorizing resolution. Motion carried 7-0.

Moved (Prochaska) and seconded (Jones) to tentatively approve the plans, specifications, form of contract and estimate of total cost for the Lincoln Elementary School Playground and set the date, time, and location of Public Hearing as January 2, 2024, 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 7-0.

Moved (Prochaska) and seconded (Ryan) approve Change Order #1 to Eastern Iowa Excavating & Concrete on the Sageville Elementary School Culvert Replacement Project in the increased amount of \$2,065.00. Motion carried 7-0.

Moved (Prochaska) and seconded (Ryan) that the Board of Education approve final acceptance of the Sageville Elementary School Culvert Replacement Project and authorize payment of final project costs to Eastern Iowa Excavating and Concrete in the amount of \$267,883.75 in accordance with the requirements of Iowa law and as more fully outlined in the submitted authorizing resolution. Motion carried 7-0.

Board member Nancy Bradley gave the Educational Programs/Policy Committee report.

Moved (Bradley) and seconded (Jones) that the Board of Education approve policy #6210 Graduation Requirements. Motion Carried (6-1).

Moved (Wittman) and seconded (Bradley) that the Board of Education approve the District Emergency Operations Plan. Motion Carried (7-0).

Moved (Wittman) and seconded (Jones) that the Board of Education set the date time and Place for Public Hearing on the 2024-25 and 2025-26 school calendars as December 11, 2023, at 5:30 PM at the Forum. Motion Carried (7-0).

Moved (Bradley) and seconded (Jones) that the Board of Education authorize the board secretary to cast ballots for Keystone AEA Board of Directors: Jean McDonald, District 8 and Cindy Steffens, District 9. Motion Carried (7-0).

Moved (Wittman) and seconded (Bradley) that the Board of Education take no further disciplinary action related to student #1604849826. Motion Carried (7-0).

Board member Sainci thanked Superintendent Hawkins, her leadership team and the yes committee for their work on the general obligation bond.

President Parks declared the meeting adjourned at 6:17 p.m.

Carolyn Mauss

Carolyn Mauss, Secretary
Board of Education

DUBUQUE COMMUNITY SCHOOL DISTRICT
Special Meeting Minutes
December 4, 2023

President Parks called the meeting to order at 4:55 p.m. at the Forum with the following members present at roll call: Bradley, Jones (via phone), Parks, Prochaska, Ryan, and Wittman. Absent: Sainci. Additional officers of the Board present: Hawkins, Kelleher, and Mauss.

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

Moved (Wittman) and seconded (Ryan) to receive and file proof of publication of Notice of Public Hearing on the Preschool Renovation Project and authorize payment of the legal notice publication costs to the *Telegraph Herald*. Motion carried 6-0.

Moved (Wittman) and seconded (Ryan) to approve the authorizing resolution as submitted adopting the plans, specifications, form of contract and estimated total cost of the Preschool Renovation Project. Motion carried 6-0.

Moved (Wittman) and seconded (Ryan) to approve and award the construction bid for the Preschool Renovation Project, as recommended and further outlined in the authorizing resolution, to Sheets General Construction in the amount of \$1,842,743.00 (subject to date of ownership). Motion carried 6-0.

There were no other items.

President Parks adjourned the meeting at 5:05 PM.

Carolyn Mauss
Board Secretary

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 2024-2025 and 2025-2026 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 2024-2025 and 2025-2026 school calendars as presented

PROPOSED

DUBUQUE COMMUNITY SCHOOL DISTRICT

2024-2025 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					1	2	3	1	2	3	4	5	6	7
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28
28	29	30	31				25	26	27	28	29	30	31	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
												1	2							
		1	2	3	4	5	3	4	5	6	7	8	9	1	2	3	4	5	6	7
6	7	8	9	10	11	12	10	11	12	13	14	15	16	8	9	10	11	12	13	14
13	14	15	16	17	18	19	17	18	19	20	21	22	23	15	16	17	18	19	20	21
20	21	22	23	24	25	26	24	25	26	27	28	29	30	22	23	24	25	26	27	28
27	28	29	30	31										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							1
			1	2	3	4	2	3	4	5	6	7	8	2	3	4	5	6	7	8
5	6	7	8	9	10	11	9	10	11	12	13	14	15	9	10	11	12	13	14	15
12	13	14	15	16	17	18	16	17	18	19	20	21	22	16	17	18	19	20	21	22
19	20	21	22	23	24	25	23	24	25	26	27	28	29	23	24	25	26	27	28	29
26	27	28	29	30	31									30	31					

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

AUGUST

15, 16, 19, 20, 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
 23, 30: One-Hour Late Start
 27: First Day of Preschool

SEPTEMBER

2: No School (Labor Day)
 6, 13, 20, 27: One-Hour Late Start

OCTOBER

4, 18, 25: One-Hour Late Start
 11: No School (Professional-Learning Day)
 24, 28, 29, 30, 31: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 31: No School

NOVEMBER

1: No School
 8, 15, 22: One-Hour Late Start
 18: First Trimester Ends
 27: No School (Half-Day Professional Learning
 paid for by Teacher Quality Committee)
 28, 29: No School (Thanksgiving)

DECEMBER

6, 13, 20: One-Hour Late Start
 23-31: No School (Winter Break)

JANUARY

1, 2: No School (Winter Break)
 3: No School (Professional-Learning Day)
 10, 17, 24, 31: One-Hour Late Start
 17: First Semester Ends (High School)
 20: No School (Martin Luther King Jr. Day)

FEBRUARY

7, 21, 28: One-Hour Late Start
 14: No School (Professional-Learning Day)
 28: Second Trimester Ends

MARCH

6, 10, 11, 12, 13: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 7, 21, 28: One-Hour Late Start
 13-14: No School

APRIL

4, 11, 25: One-Hour Late Start
 18, 21: No School (Spring Break)

MAY

2, 9, 16, 23, 30: One-Hour Late Start
 21: Last Day for Seniors
 26: No School (Memorial Day)
 29: Last Scheduled Day of Classes
 30: Staff Professional-Learning Day
 (or following last day of school)
 30: Make-up Day if Needed
 31: Graduation at Dalzell Field
 (Senior at 10 a.m., Hempstead at 3 p.m.)

JUNE

2, 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

PROPOSED

DUBUQUE COMMUNITY SCHOOL DISTRICT

2025-2026 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							
		1	2	3	4	5	3	4	5	6	7	8	9		1	2	3	4	5	6
6	7	8	9	10	11	12	10	11	12	13	14	15	16	7	8	9	10	11	12	13
13	14	15	16	17	18	19	17	18	19	20	21	22	23	14	15	16	17	18	19	20
20	21	22	23	24	25	26	24	25	26	27	28	29	30	21	22	23	24	25	26	27
27	28	29	30	31			31							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
													1							
			1	2	3	4	2	3	4	5	6	7	8		1	2	3	4	5	6
5	6	7	8	9	10	11	9	10	11	12	13	14	15	7	8	9	10	11	12	13
12	13	14	15	16	17	18	16	17	18	19	20	21	22	14	15	16	17	18	19	20
19	20	21	22	23	24	25	23	24	25	26	27	28	29	21	22	23	24	25	26	27
26	27	28	29	30	31		30							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	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28
25	26	27	28	29	30	31								29	30	31				

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

AUGUST

15, 18, 19, 20, 21: Professional-Learning Days
 22: Orientation for Grades PreK-5, 6, 9
 (scheduled by schools during this timeframe)
 25: First Day of School for Grades K-12
 28: First Day of Preschool
 29: One-Hour Late Start

SEPTEMBER

1: No School (Labor Day)
 5, 12, 19, 26: One-Hour Late Start

OCTOBER

3, 17, 24: One-Hour Late Start
 10: No School (Professional-Learning Day)
 23, 27, 28, 29, 30: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 30, 31: No School

NOVEMBER

7, 14, 21: One-Hour Late Start
 17: First Trimester Ends
 26: No School (Half-Day Professional Learning
 paid for by Teacher Quality Committee)
 27, 28: No School (Thanksgiving)

DECEMBER

5, 12, 19: One-Hour Late Start
 22-31: No School (Winter Break)

JANUARY

1: No School (Winter Break)
 2: No School (Professional-Learning Day)
 9, 16, 23, 30: One-Hour Late Start
 16: First Semester Ends (High School)
 19: No School (Martin Luther King Jr. Day)

FEBRUARY

6, 20, 27: One-Hour Late Start
 13: No School (Professional-Learning Day)
 27: Second Trimester Ends

MARCH

5, 9, 10, 11, 12: Parent-Teacher Conferences
 (scheduled by schools during this timeframe)
 6, 20, 27: One-Hour Late Start
 12, 13: No School

APRIL

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

MAY

1, 8, 15, 22, 29: One-Hour Late Start
 21: Last Day for Seniors
 25: No School (Memorial Day)
 29: Last Scheduled Day of Classes
 30: Graduation at Dalzell Field
 (Hempstead at 10 a.m., Senior at 3 p.m.)

JUNE

1: Staff Professional-Learning Day
 (or following last day of school)
 1, 2, 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

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 » WEATHER HOTLINE: 563/552-3035

**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 11, 2023, at 5:30 p.m., at the Forum, 2300 Chaney Road, Dubuque, Iowa, to hold a public hearing on the 2024-2025 and 2025-2026 school calendars, pursuant to Iowa Code, Section 279.10. The school calendars are available for review by any interested party on the districts 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

11/11/24

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 11, 2023

Treasurer's Report For All District Funds

Month of November 2023

Cash (per bank statements) and Investments, beginning of month	\$ 97,342,693.48
Bank Account Deposits/Other Credits Total (Receipts)	30,521,157.08
Bank Account Checks/Other Debits Total (Disbursements)	<u>(31,705,867.23)</u>
Cash (per bank statement) and Investments, end of month	<u><u>\$ 96,157,983.33</u></u>

End of Month - November 2023

<u>Depositories</u>	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
Premier Bank	\$ 19,046,650.60	\$ -	\$ 19,046,650.60
Dubuque Bank & Trust	-	-	-
ISJIT	-	-	-
Fidelity Bank	34,677,093.43	-	34,677,093.43
MidwestOne - Senior Renovation	5,259,603.78	-	5,259,603.78
MidwestOne - Bond Reserve	-	2,909,793.02	2,909,793.02
DuTrac Community Credit Union - Bond Reserve	-	2,264,837.50	2,264,837.50
Dutracs Community Credit Union	-	32,000,005.00	32,000,005.00
	<u><u>\$ 58,983,347.81</u></u>	<u><u>\$ 37,174,635.52</u></u>	<u><u>\$ 96,157,983.33</u></u>

Reconciling Items

Deposits In Transit	50,667.59
Outstanding Checks/ACHs	<u>(3,333,688.75)</u>
Reconciled Cash and Investment Balance	<u><u>\$ 92,874,962.17</u></u>

Cash and Investment Balances by Fund

General Fund	\$ 36,341,799.65
Scholarship Fund	121,328.54
Student Activity Fund	880,637.36
Management Fund	13,520,962.81
SAVE Fund	24,485,229.18
PPEL Fund	6,082,145.01
Debt Service Fund	5,728,994.93
Nutrition Fund	5,091,964.35
Clearing Fund	579,513.76
Agency Fund	42,386.58
Total Cash and Investment Balance	<u><u>\$ 92,874,962.17</u></u>

At November 30, 2023, there are no interfund loans.

Kevin Kelleher, Treasurer

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
July 17, 2023

Treasurer's Report For All District Funds

Month of June 2023 - Revised

Cash (per bank statements) and Investments, beginning of month	\$ 106,308,785.42
Bank Account Deposits/Other Credits Total (Receipts)	18,601,596.09
Bank Account Checks/Other Debits Total (Disbursements)	<u>(24,320,860.44)</u>
Cash (per bank statement) and Investments, end of month	<u><u>\$ 100,589,521.07</u></u>

<u>Depositories</u>	<u>End of Month - June 2023</u>		
	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
Premier Bank	\$ 14,459,722.02	\$ -	\$ 14,459,722.02
Dubuque Bank & Trust	-	1,000,000.00	1,000,000.00
Fidelity Bank	35,710,713.94	-	35,710,713.94
MidwestOne - Senior Renovation	7,227,350.16	-	7,227,350.16
MidwestOne - Bond Reserve	-	2,282,740.42	2,282,740.42
ISJIT	-	11,999,196.51	11,999,196.51
DuTrac Community Credit Union - Senior Renovation	-	-	-
DuTrac Community Credit Union - Bond Reserve	-	2,909,793.02	2,909,793.02
Dutracs Community Credit Union	-	25,000,005.00	25,000,005.00
	<u><u>\$ 57,397,786.12</u></u>	<u><u>\$ 43,191,734.95</u></u>	<u><u>\$ 100,589,521.07</u></u>

<u>Reconciling Items</u>	
Deposits In Transit	60,384.45
Outstanding Checks/ACHs	<u>(3,796,545.61)</u>
Reconciled Cash and Investment Balance	<u><u>\$ 96,853,359.91</u></u>

<u>Cash and Investment Balances by Fund</u>	
General Fund	\$ 36,805,121.88
Scholarship Fund	126,342.77
Student Activity Fund	801,845.25
Management Fund	10,175,556.07
SAVE Fund	25,750,318.83
PPEL Fund	9,420,038.35
Debt Service Fund	8,511,574.40
Nutrition Fund	4,592,758.31
Clearing Fund	633,598.90
Agency Fund	36,205.15
Total Cash and Investment Balance	<u><u>\$ 96,853,359.91</u></u>

At June 30, 2023, there are no interfund loans.

Kevin Kelleher, Treasurer

**DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
DECEMBER 11, 2023**

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 11, 2023 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: NOVEMBER 1-30, 2023

RESPECTFULLY SUBMITTED,
SECRETARY: CAROLYN MAUSS

BOARD MEMBER SIGNATURE	DATE

Fund		Amount
10	GENERAL FUND	\$11,350,965.66
21	STUDENT ACTIVITY FUND	\$118,759.76
22	MANAGEMENT LEVY	\$424,472.16
33	SAVE TAX	\$1,521,420.62
36	PHYSICAL PLANT/EQUIP LEVY	\$1,701,950.79
61	SCHOOL NUTRITION FUND	\$586,527.89
76	CLEARING FUND	\$211,088.57
91	AGENCY HOSPITALITY FUND	\$5,007.52

GRAND TOTAL: \$15,920,192.97

Dubuque Community School District

Regular Board Meeting

December 11, 2023

Vendor Name	Description	Check Total
Fund: AGENCY/HOSPITALITY FUND		
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$789.00
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$3,495.91
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$4.99
LAWRENCE, MICHAEL	OTHER GENERAL SUPPLIES	\$50.00
LIME ROCK SPRINGS CO-PEPSI COLA CO.	OTHER GENERAL SUPPLIES	\$642.62
RIGGS, KEITH C	OTHER GENERAL SUPPLIES	\$25.00
	Fund Total:	\$5,007.52
Fund: CLEARING FUND		
ALLIANT ENERGY-IP&L	ELECTRICITY	\$7,786.08
AMERICAN FIDELITY ASSURANCE COMPANY	OTHER EMPLOYEE DEDUCTION	\$132.22
BASE	OTHER EMPLOYEE DEDUCTION	\$53,348.76
BLACK HILLS ENERGY	NATURAL GAS	\$350.09
DELTA DENTAL OF IOWA	OTHER INSURANCE	\$86,438.21
HARRIS N.A.	MISCELLANEOUS REVENUE	\$295.05
KELLEHER, KEVIN J	MISCELLANEOUS REVENUE	(\$17.30)
MC DOWELL, BRENDA M	MISCELLANEOUS REVENUE	(\$23.73)
MEDICAL ASSOCIATES HMO (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$24,078.41
SELF INSURED SERVICES COMPANY	OTHER INSURANCE	\$13,940.23
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	OTHER EMPLOYEE DEDUCTION	\$24,760.55
	Fund Total:	\$211,088.57
Fund: GENERAL FUND		
95 PERCENT GROUP INC	INSTRUCTION SUPPLIES	\$1,864.50
ABC LEARNING EARLY CHILDHOOD CENTER LLC	PROF-EDUCATIONAL SERVICES	\$10,416.12
ACCO UNLIMITED CORPORATION	OTHER GENERAL SUPPLIES	\$954.40
AHLERS & COONEY, P.C.	LEGAL	\$170.00
AIRGAS NORTH CENTRAL USA LLC	POOL	\$725.62
ALL IOWA SCORE TABLES LLC	OTHER GENERAL SUPPLIES	\$12,200.00
ALLIANT ENERGY-IP&L	ELECTRICITY	\$158,725.55
AMAZON CAPITAL SERVICES, INC	INSTRUCTION SUPPLIES	\$2,868.65
AMAZON CAPITAL SERVICES, INC	MACHINERY/EQUIPMENT	\$1,299.00
AMAZON CAPITAL SERVICES, INC	OFFICE SUPPLIES	\$9.99
AMAZON CAPITAL SERVICES, INC	OTHER GENERAL SUPPLIES	\$1,961.81
AMAZON CAPITAL SERVICES, INC	STUDENT ENTRY FEES	\$97.40
AMAZON CAPITAL SERVICES, INC	TECHNOLOGY SUPPLIES	\$1,513.35
AMAZON CAPITAL SERVICES, INC	TELEPHONE/DATA LINES	\$76.69
AMENT, JACKIE	IN DISTRICT TRAVEL	\$29.10
AMENT, JACKIE	IN STATE TRAVEL	\$274.47
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$28,922.25
AMOSON, STACI P	STAFF DUES	\$75.00
ANDERSON, LORI A	IN DISTRICT TRAVEL	\$59.45
AVALON BODY SHOP INC	REPAIR/MAINTENANCE	\$457.50
B&H FOTO & ELECTRONICS CORP	MACHINERY/EQUIPMENT	\$3,667.41
BACKES, KYLE J	IN DISTRICT TRAVEL	\$63.50

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
BACKES, ROBERT J	OUT OF STATE TRAVEL	\$5.92
BAKER, DAVID	OFFICIAL/REFEREE	\$135.00
BECHLER, SARAH	IN DISTRICT TRAVEL	\$63.98
BERNA, NICOLE M	IN STATE TRAVEL	\$44.88
BETTENDORF COMMUNITY SCHOOL DISTRICT	OTHER GENERAL SUPPLIES	\$220.00
BLACK HILLS ENERGY	NATURAL GAS	\$7,001.97
BLICK ART MATERIALS	INSTRUCTION SUPPLIES	\$128.94
BLICK ART MATERIALS	MACHINERY/EQUIPMENT	\$4,328.00
BLODGETT, KATHLEEN M	IN DISTRICT TRAVEL	\$13.35
BLUUM OF MINNESOTA, LLC	SOFTWARE	\$852.04
BOLSINGER, JODY M	IN STATE TRAVEL	\$94.21
BP CREDIT CARD CENTER	GASOLINE	\$780.62
BP CREDIT CARD CENTER	INSTRUCTION SUPPLIES	\$52.50
BREITBACH, ANGELA D	IN DISTRICT TRAVEL	\$108.03
BREITBACH, ANGELA D	IN STATE TRAVEL	\$227.94
BREITBACH, ANGELA M	IN DISTRICT TRAVEL	\$16.96
BREITBACH, TERRENCE THOMAS	IN DISTRICT TRAVEL	\$101.52
BROKUS, TRICA A	IN DISTRICT TRAVEL	\$13.57
BURNS, MARK R	IN DISTRICT TRAVEL	\$38.93
BYRD, IAN	SOFTWARE	\$1,245.00
CALDWELL, ASHLEY A	IN DISTRICT TRAVEL	\$55.86
CAMPBELL, MARY L	IN DISTRICT TRAVEL	\$4.19
CAPITAL ONE, N.A.	INSTRUCTION SUPPLIES	\$786.71
CAPITAL ONE, N.A.	OTHER GENERAL SUPPLIES	\$344.06
CARRICO AQUATIC RESOURCES, INC.	OTHER GENERAL SUPPLIES	\$443.75
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	IN STATE TRAVEL	\$104.49
CENERGISTIC LLC	OTHER PURCH PROF SERVICES	\$28,708.00
CENTURY LINK	TELEPHONE/DATA LINES	\$260.70
CITY OF DUBUQUE	OTHER GENERAL SUPPLIES	\$57,561.22
CITY OF DUBUQUE	OTHER PURCH PROF SERVICES	\$60.00
CITY OF DUBUQUE	STORM WATER FEE	\$6,343.60
CITY OF DUBUQUE	WATER/SEWER	\$22,865.73
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$3,290.46
COMELEC SERVICES, INC.	OTHER GENERAL SUPPLIES	\$1,119.48
CONKLIN, TRAVIS	OTHER CURRENT LIABILITIES	\$82.48
CONSTELLATION NEWENERGY GAS	NATURAL GAS	\$348.25
CORNERSTONE		
COX SUBSCRIPTIONS INC	PERIODICALS	\$132.72
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$7,963.00
CULBERTSON, COBY E	IN STATE TRAVEL	\$95.63
CUMMINGS, DANIEL K	OFFICIAL/REFEREE	\$135.00
DA CUNHA KEHREN, MONICA	PROF-EDUCATIONAL SERVICES	\$20.00
DAACK, BELINDA C	OTHER CURRENT LIABILITIES	\$115.00
DAVIS-ORWOLL, SHIRLEY A	IN DISTRICT TRAVEL	\$86.87
DCSD DEBIT CARD	CASH IN BANK - CHECKING	\$2,425.00
DCSD FOUNDATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$50.00

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
DEMCO INC	OTHER GENERAL SUPPLIES	\$59.96
DIGMANN, LORAS C.	OFFICIAL/REFEREE	\$100.00
DUBUQUE CHILD CARE CENTER	PROF-EDUCATIONAL SERVICES	\$4,006.20
DUBUQUE COUNTY SHERIFF DEPARTMENT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$509.94
DUBUQUE METRO AREA SOLID WASTE AGENCY	REFUSE DISPOSAL	\$94.55
EHRICH, HALEY A	IN STATE TRAVEL	\$979.64
EMCASCO INSURANCE COMPANY	VEHICLE REPAIR/MAINT	\$2,066.31
ENGBERG, ANGELICA F	IN DISTRICT TRAVEL	\$4.19
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$538,854.66
FELDERMAN, CHAD	OFFICIAL/REFEREE	\$86.04
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,079,409.92
FINK, MARY M	IN DISTRICT TRAVEL	\$39.54
FLEETSOFT, LLC	OTHER PURCH PROF SERVICES	\$4,010.00
FLOOR SHOW CORPORATION	OTHER GENERAL SUPPLIES	\$3,625.00
FOUR MOUNDS FOUNDATION	PROF-EDUCATIONAL SERVICES	\$8,240.00
FREYLING-BUTLER, JOHNA A.	OUT OF STATE TRAVEL	\$353.13
FRIEDERICK, JANET M	IN DISTRICT TRAVEL	\$2.08
FROG HOLLOW - ASBURY	PROF-EDUCATIONAL SERVICES	\$5,208.06
FUERSTE, CAREW, JUERGENS & SUDMEIER, PC	LEGAL	\$1,653.00
GABRIEL, MEGAN S	IN DISTRICT TRAVEL	\$27.36
GASSER, PAUL	OTHER CURRENT LIABILITIES	\$1,000.00
GASSER, PAUL	PROF-EDUCATIONAL SERVICES	\$1,000.00
GAU, ED	OFFICIAL/REFEREE	\$100.00
GEHL, JILL F	IN DISTRICT TRAVEL	\$90.16
GEORGE, KIRSTIN A	IN DISTRICT TRAVEL	\$15.98
GIBBS, JOSEPH J.	OFFICIAL/REFEREE	\$69.20
GIGANTIC DESIGN CO.	PROF-EDUCATIONAL SERVICES	\$4,000.00
GOTTSCHALK, GREG	OFFICIAL/REFEREE	\$265.00
GRAP, KAISER A	IN STATE TRAVEL	\$79.26
GREAT WESTERN SUPPLY CO	OTHER GENERAL SUPPLIES	\$1,810.68
GRIMM, VAUGHN	OFFICIAL/REFEREE	\$105.52
GURDAK, TRACY LYNN	IN DISTRICT TRAVEL	\$96.78
GURDAK, TRACY LYNN	OUT OF STATE TRAVEL	\$187.73
HAMMEL, DALTON A	IN DISTRICT TRAVEL	\$25.75
HANDS UP COMMUNICATIONS INC	PROF-EDUCATIONAL SERVICES	\$461.76
HANTELMANN, GARY	OFFICIAL/REFEREE	\$65.00
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$5,212.87
HARRIS N.A.	COMPUTER HARDWARE	\$3,289.00
HARRIS N.A.	IN STATE TRAVEL	\$4,908.55
HARRIS N.A.	INDIVIDUAL OTHER THAN PARENT	\$48.30
HARRIS N.A.	INSTRUCTION SUPPLIES	\$16,510.88
HARRIS N.A.	LIBRARY BOOKS	\$463.61
HARRIS N.A.	MEMBERSHIP DUES	\$926.00
HARRIS N.A.	NEWSPAPER	\$711.12
HARRIS N.A.	OFFICE SUPPLIES	\$432.71

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$26,770.35
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$4,243.89
HARRIS N.A.	OUT OF STATE TRAVEL	\$7,292.83
HARRIS N.A.	PERIODICALS	\$167.88
HARRIS N.A.	POSTAGE	\$478.46
HARRIS N.A.	PROFESSIONAL BOOKS	\$553.73
HARRIS N.A.	REPAIR/MAINTENANCE	\$534.49
HARRIS N.A.	SOFTWARE	\$1,402.00
HARRIS N.A.	STAFF DUES	\$424.00
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	\$7,132.00
HARRIS N.A.	STUDENT ENTRY FEES	\$6,563.60
HARRIS N.A.	STUDENT/STAFF ADMISSIONS	\$360.00
HARRIS N.A.	TECH REPAIR CONSUMABLE	\$14,539.98
HARRIS N.A.	TECHNOLOGY SUPPLIES	\$3,946.56
HARRIS N.A.	TEXTBOOKS	\$14.95
HARRIS N.A.	TRANSPORTATION PARTS	\$7,605.39
HARRIS N.A.	TRANSPORTATION SUPPLIES	\$1,204.01
HARRIS N.A.	TRANSPORTATION TIRES	\$502.00
HARRIS N.A.	VEHICLE REPAIR/MAINT	\$336.69
HARRIS N.A.	WORKBOOKS	\$218.62
HARWICK, CHAD K	IN DISTRICT TRAVEL	\$42.95
HAWKINS, AMY R	IN STATE TRAVEL	\$281.65
HAYWARD-JONES, BOBBIE JO A	IN DISTRICT TRAVEL	\$6.30
HEFEL, JAMES J	OTHER PURCH PROF SERVICES	\$2,985.00
HEIKEN, DIANE	IN DISTRICT TRAVEL	\$90.40
HEMPSTEAD HIGH SCHOOL PETTY CASH	INSTRUCTION SUPPLIES	\$68.04
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$38.51
HENDRICKS FEED & SEED CO., INC	OTHER GENERAL SUPPLIES	\$10,143.00
HERMSEN, ASHLEY A	IN DISTRICT TRAVEL	\$18.65
HICKEY, BARBARA A	IN DISTRICT TRAVEL	\$67.95
HILLS & DALES CHILD DEV CENTER	PROF-EDUCATIONAL SERVICES	\$4,006.20
HOLY FAMILY CATHOLIC SCHOOLS	PROF-EDUCATIONAL SERVICES	\$79,322.76
HOPES, JOAN	PARENT TRAN REIMBURSEMENT	\$59.76
HOWES, BRIAN J	IN DISTRICT TRAVEL	\$462.95
HOWES, BRIAN J	OUT OF STATE TRAVEL	\$336.67
HOWES, KRISTA A	IN DISTRICT TRAVEL	\$50.99
HP INC	COMPUTER HARDWARE	\$554.74
HP INC	INSTRUCTION SUPPLIES	\$1,068.00
HY-VEE, INC.	INSTRUCTION SUPPLIES	\$377.79
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$168.86
I-CASE - IA COUNCIL OF ADMIN OF SPEC EDU	STAFF WORKSHOP/CONFERENCE REG FEES	\$150.00
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,161,775.11
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$9,197.55
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$26,443.86
INGRAM LIBRARY SERVICES	TEXTBOOKS	\$8,273.50

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
IOWA ASSN OF FAMILY, CAREER, AND	STUDENT/STAFF ADMISSIONS	\$850.00
IOWA ASSN OF SCHOOL BOARDS	STAFF WORKSHOP/CONFERENCE REG FEES	\$50.00
IOWA COMMUNICATIONS NETWORK	TELEPHONE/DATA LINES	\$579.07
IOWA DEPARTMENT OF HUMAN SERVICES	INTERGOVERNMENTAL PAYABLE	\$426,983.44
IOWA DEPT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,305.72
IOWA HIGH SCHOOL MUSIC ASSOCIATION	IN STATE TRAVEL	\$210.00
IOWA HIGH SCHOOL MUSIC ASSOCIATION	OTHER GENERAL SUPPLIES	\$504.00
IOWA HIGH SCHOOL MUSIC ASSOCIATION	STUDENT ENTRY FEES	\$576.00
IOWA PRISON INDUSTRIES	PROF-EDUCATIONAL SERVICES	\$525.30
IOWA SCHOOL FINANCE INFORMATION SERVICES	STAFF WORKSHOP/CONFERENCE REG FEES	\$225.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$216,017.65
ISENHART, CHARLES W.	OFFICIAL/REFEREE	\$60.00
J&R RENTAL III INC	RENTAL OF EQUIP/VEHICLES	\$828.27
JAYLIN CORPORATION	OTHER PURCH PROF SERVICES	\$4,238.33
JENSEN, JENNA M	IN DISTRICT TRAVEL	\$5.77
JOHANNSEN, MEGAN R	IN DISTRICT TRAVEL	\$74.90
JOHNS, JACQUELINE D	IN DISTRICT TRAVEL	\$169.54
JONES, ALEX CHASE	OTHER PURCH PROF SERVICES	\$270.00
JORGENSEN, JULIA M	IN DISTRICT TRAVEL	\$250.47
JORGENSEN, JULIA M	IN STATE TRAVEL	\$289.51
JP GASWAY COMPANY INC	OTHER GENERAL SUPPLIES	\$114.52
JVA MOBILITY INC	INSTRUCTION SUPPLIES	\$935.48
JW PEPPER & SON, INC.	INSTRUCTION SUPPLIES	\$1,171.22
JW PEPPER & SON, INC.	OTHER GENERAL SUPPLIES	\$154.92
KALB, CATHY SUE	IN DISTRICT TRAVEL	\$62.16
KELLEHER, KEVIN J	IN STATE TRAVEL	\$374.66
KELLEHER, KEVIN J	OUT OF STATE TRAVEL	\$310.03
KELLY, JULIE A	IN DISTRICT TRAVEL	\$95.26
KENNEDY, MATTHEW J	IN DISTRICT TRAVEL	\$86.48
KEY WEST EARLY CHILDHOOD CENTER	PROF-EDUCATIONAL SERVICES	\$8,012.40
KIEFER, THOMAS	OFFICIAL/REFEREE	\$120.00
KIELER, SHEILA L	IN DISTRICT TRAVEL	\$33.73
KILGORE, JUSTINE A	IN DISTRICT TRAVEL	\$117.17
KLINEBRIEL, JILL	PROF-EDUCATIONAL SERVICES	\$100.00
KONE INC	OTHER PURCH PROF SERVICES	\$332.76
KRAMER, RANDALL	OFFICIAL/REFEREE	\$118.40
KRUPKE, DAVID L	PROF-EDUCATIONAL SERVICES	\$600.00
KUHLE, KARI J	IN STATE TRAVEL	\$63.07
KURITA AMERICA INC.	OTHER GENERAL SUPPLIES	\$1,400.00
KURT, ASHLEY K	IN STATE TRAVEL	\$79.26
LAKESHORE LEARNING MATERIALS	OTHER GENERAL SUPPLIES	\$1,053.40
LAMINATOR.COM, INC.	OTHER GENERAL SUPPLIES	\$222.24
LANGE, JULIE L	IN STATE TRAVEL	\$393.66
LANGE, JULIE L	OUT OF STATE TRAVEL	\$531.86
LANGLOIS, ISAIAH THOMAS	OFFICIAL/REFEREE	\$65.00

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
LARSON, AMY J	IN DISTRICT TRAVEL	\$52.27
LAWLER, MARK E	IN DISTRICT TRAVEL	\$28.39
LECHTENBERG, BENJAMIN	OFFICIAL/REFEREE	\$100.00
LECHTENBERG, DANIEL ALAN	OFFICIAL/REFEREE	\$100.00
LEITZEN, AMBER K	IN DISTRICT TRAVEL	\$40.80
LENT, KATHY A	IN DISTRICT TRAVEL	\$4.19
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	MACHINERY/EQUIPMENT	\$6,000.00
LINN COUNTY SHERIFF	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$240.99
LITTLE LEAPS LEARNING ACADEMY	PROF-EDUCATIONAL SERVICES	\$6,810.54
LOPEZ, YARA ISABEL	PROF-EDUCATIONAL SERVICES	\$40.00
LORAS COLLEGE	OTHER PURCH PROF SERVICES	\$28,775.84
LUDOVISY, BROOKE S	IN DISTRICT TRAVEL	\$29.60
LUTTENEGGER, TRAVIS	OFFICIAL/REFEREE	\$135.00
LYNCH, CHARLES J	IN DISTRICT TRAVEL	\$141.61
MADISON NATIONAL LIFE INSURANCE CO.	DISABILITY INSURANCE	(\$7.40)
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$17,323.59
MADISON NATIONAL LIFE INSURANCE CO.	TERM LIFE INSURANCE	\$4.40
MAIL SERVICES UNLIMITED	POSTAGE	\$133.52
MALONEY, JOSEPH M	IN DISTRICT TRAVEL	\$288.56
MANTERNACH, BRAD A	IN DISTRICT TRAVEL	\$48.54
MANTERNACH, BRAD A	OUT OF STATE TRAVEL	\$36.38
MANTHEY, LAURIE L	IN DISTRICT TRAVEL	\$79.91
MARTIN, MARY A	IN DISTRICT TRAVEL	\$206.78
MATHENY, JEAN M	OTHER CURRENT LIABILITIES	\$115.00
MC DOWELL, BRENDA M	OUT OF STATE TRAVEL	\$233.18
MCANDREW, GARY	OFFICIAL/REFEREE	\$60.00
MCGRAW HILL EDUCATION	SOFTWARE	\$2,119.74
MCGRAW HILL EDUCATION	WORKBOOKS	\$1,150.04
MEDICAL ASSOCIATES CLINIC PC	DRUG TESTING	\$1,072.00
MEDICAL ASSOCIATES CLINIC PC	OTHER PURCH PROF SERVICES	\$1,103.00
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$718,722.40
MELVOLD, HILLARY A	IN DISTRICT TRAVEL	\$42.18
MENARDS INC	INSTRUCTION SUPPLIES	\$2,157.60
MENARDS INC	MACHINERY/EQUIPMENT	\$1,079.00
MERCY MEDICAL CENTER	PROF-EDUCATIONAL SERVICES	\$12,819.84
METEOR EDUCATION LLC	OTHER GENERAL SUPPLIES	\$8,277.70
METTILLE, MICHAEL J	GASOLINE	\$20.00
MICROSOFT CORPORATION	COMPUTER HARDWARE	\$4,326.96
MID-WEST 3D SOLUTIONS, LLC	INSTRUCTION SUPPLIES	\$190.00
MIDLAND PAPER COMPANY	OTHER GENERAL SUPPLIES	\$1,707.20
MILLER, ERIC J	IN DISTRICT TRAVEL	\$919.62
MILLIGAN, JULIE A	IN DISTRICT TRAVEL	\$55.48
MINI MASTERPIECES PRESCHOOL INC	PROF-EDUCATIONAL SERVICES	\$3,605.58
MITCHELL 1	OTHER PURCH PROF SERVICES	\$1,231.00
MITCHELL, NATALIE M	IN STATE TRAVEL	\$666.08

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
MOORE, JOYCE E	IN DISTRICT TRAVEL	\$3.14
MORLEY, SEAN K	IN DISTRICT TRAVEL	\$24.50
MURRAY, DANIEL	OFFICIAL/REFEREE	\$120.00
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	STUDENT ENTRY FEES	\$44.00
NEW JERSEY FAMILY SUPPORT PYMT CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$200.00
NOAHS ARK PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$5,608.68
NOLEN, KRISTIN C	IN STATE TRAVEL	\$334.12
NORTHEAST IOWA COMM COLLEGE-CALMAR	OTHER GENERAL SUPPLIES	\$24.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	PROF-EDUCATIONAL SERVICES	\$2,833.07
NORTHEAST IOWA COMM COLLEGE-CALMAR	TUITION/COMM. COLLEGE	\$5,760.80
NORTHRUP JR, CHARLES	OFFICIAL/REFEREE	\$250.00
OBERHOFFER, BETH A	IN DISTRICT TRAVEL	\$118.34
ODELL, STACIE A	IN DISTRICT TRAVEL	\$14.40
OFFICE OF AUDITOR OF STATE	AUDIT	\$850.00
OGLE, BENJAMIN	OFFICIAL/REFEREE	\$161.00
OTOOLE OFFICE SUPPLY CO	OTHER GENERAL SUPPLIES	\$10.00
OUR REDEEMER LUTHERAN PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$8,813.64
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$5,248,948.96
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	\$2,829.99
PETERSON, ANDY E	IN DISTRICT TRAVEL	\$50.38
PETERSON, LEE ANN M	IN STATE TRAVEL	\$661.13
PIONEER VALLEY EDUCATIONAL PRESS INC.	INSTRUCTION SUPPLIES	\$500.50
PORCIC, HANNAH R	IN DISTRICT TRAVEL	\$16.91
PORTZEN, STACY L	IN DISTRICT TRAVEL	\$19.14
PRINTERS PLUS	OTHER GENERAL SUPPLIES	\$106.18
QBS, LLC	CONTRACTED TRAINING PROVIDER	\$450.00
QUADIENT, INC.	RENTAL - OTHER	\$120.00
RADIO DUBUQUE, INC.	RENTAL OF EQUIP/VEHICLES	\$677.90
RAUEN INC	INSTRUCTION SUPPLIES	\$403.50
RAUEN INC	OTHER GENERAL SUPPLIES	\$2,900.00
REALLY GREAT READING LLC	INSTRUCTION SUPPLIES	\$233.40
RELAYHUB, LLC	PROF-EDUCATIONAL SERVICES	\$34,826.74
REPUBLIC SERVICES #897	REFUSE DISPOSAL	\$4,099.45
RESSLER, MARK W	STAFF WORKSHOP/CONFERENCE REG FEES	\$300.00
REUSS, JOYLYNN K	IN DISTRICT TRAVEL	\$94.15
RIGDON, JACKSON J	IN DISTRICT TRAVEL	\$74.04
RIMA, DENNIS	OFFICIAL/REFEREE	\$100.00
ROBERTSON, JENNA V	IN DISTRICT TRAVEL	\$24.07
ROCKFORD, MELANIE KAY	IN DISTRICT TRAVEL	\$39.47
ROEN, JEFFREY A.	OFFICIAL/REFEREE	\$100.00
ROLING, DUANE	OFFICIAL/REFEREE	\$72.42
ROSCHEN, TRICIA	IN DISTRICT TRAVEL	\$42.26
RYAN, CHERI L	IN DISTRICT TRAVEL	\$36.01
SADLER, DENNIS JAMES	OFFICIAL/REFEREE	\$143.00
SAUNDERS OIL CO., INC.	DIESEL	\$21,583.25

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
SAYRE, MICHAEL	OFFICIAL/REFEREE	\$135.00
SCHILLING SUPPLY COMPANY	OTHER GENERAL SUPPLIES	\$1,464.08
SCHOLASTIC INC - BOOK FAIRS	LIBRARY BOOKS	\$1,122.57
SCHOLASTIC INC.	INSTRUCTION SUPPLIES	\$579.83
SCHOLASTIC INC.	LIBRARY BOOKS	\$575.55
SCHOLASTIC INC.	OTHER GENERAL SUPPLIES	\$1,054.24
SCHOOL SPECIALTY, LLC	INSTRUCTION SUPPLIES	\$7,914.12
SCHOOL SPECIALTY, LLC	OTHER GENERAL SUPPLIES	\$8,782.98
SCHULTZ, CHRISTOHER MICHAEL	OFFICIAL/REFEREE	\$1,056.00
SCHULTZ, MEGAN E	IN DISTRICT TRAVEL	\$148.19
SCRIP, INC.	INSTRUCTION SUPPLIES	\$37.72
SELLERS, KARMELLA H.	IN DISTRICT TRAVEL	\$6.69
SENDT, DAVID	OFFICIAL/REFEREE	\$60.00
SHAR PRODUCTS COMPANY	INSTRUCTION SUPPLIES	\$93.19
SIMMIEN, JUSTIN R	IN DISTRICT TRAVEL	\$11.66
SIMMIEN, JUSTIN R	IN STATE TRAVEL	\$79.26
SMITH, BETHANY G	IN DISTRICT TRAVEL	\$131.02
SNITKEY, NICOLE A	IN STATE TRAVEL	\$79.26
SOLUTION TREE, INC.	STAFF WORKSHOP/CONFERENCE REG FEES	\$11,984.00
SPIELMAN, CHARLES	OFFICIAL/REFEREE	\$870.00
STAPLES ADVANTAGE	INSTRUCTION SUPPLIES	\$87.60
STAPLES ADVANTAGE	OFFICE SUPPLIES	\$323.52
STAPLES ADVANTAGE	OTHER GENERAL SUPPLIES	\$530.15
STATE DISBURSEMENT UNIT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,533.60
STEEL MART	INSTRUCTION SUPPLIES	\$69.40
STEFFL, MICHELLE C	IN DISTRICT TRAVEL	\$32.14
STOFFEL, KAREN M	IN DISTRICT TRAVEL	\$50.42
STOLTZ, ALAN	OFFICIAL/REFEREE	\$400.00
STOLTZ, ALAN	OTHER CURRENT LIABILITIES	\$215.00
SUBSCRIPTION SERVICE OF AMERICA, INC.	PERIODICALS	\$291.02
SWIMMING POOL SUPPLY	FURNITURE/FIXTURES	\$3,257.58
SWISHER & COHRT, P.L.C.	LEGAL	\$650.07
TEAM BUILDING BLOCK	OTHER GENERAL SUPPLIES	\$1,065.00
TENNANT SALES AND SERVICE COMPANY	BUILDING REPAIR/MAINT	\$3,486.03
THE FILTER SHOP, INC	OTHER GENERAL SUPPLIES	\$13,922.40
THE JUSTICE CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$812.83
THE MILLCRAFT PAPER COMPANY	OTHER GENERAL SUPPLIES	\$45.00
THOM, DAVID J	IN DISTRICT TRAVEL	\$39.22
THOMA, DAVID P	OFFICIAL/REFEREE	\$369.00
THOMA, PAIGE C	IN DISTRICT TRAVEL	\$32.95
THUNE LAW FIRM, P.L.C.	LEGAL	\$1,519.91
TILL, RICK J	IN STATE TRAVEL	\$95.63
TIMM, MICHAEL A	IN STATE TRAVEL	\$84.84
TIMMERMAN, MICHAEL L.	OFFICIAL/REFEREE	\$60.00
TRACHT, BETH M	IN STATE TRAVEL	\$85.30

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
TRI-STATE ADJUSTMENTS FREEPORT INC.	COLLECTION AGENCY FEE	\$0.90
TRI-STATE SHRED	OTHER PURCH PROF SERVICES	\$105.00
TRI-STATE TRAVEL	PRIVATE CONTRACT BUSSING	\$8,138.90
UNITED PARCEL SERVICE	IN DISTRICT TRAVEL	\$30.00
UNITED PARCEL SERVICE	POSTAGE	\$205.97
UNITED STATES POSTAL SERVICE ANNEX	POSTAGE	\$231.09
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$210.63
UNIVERSITY OF DUBUQUE	PROF-EDUCATIONAL SERVICES	\$12,819.84
URBAIN, AMBER A	IN STATE TRAVEL	\$58.28
US CELLULAR	TELEPHONE/DATA LINES	\$916.96
VAASSEN, KATHY A	IN DISTRICT TRAVEL	\$10.61
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$160.04
VIERTEL, DAVID E.	OFFICIAL/REFEREE	\$185.00
WALLIS, DAVID	OFFICIAL/REFEREE	\$360.00
WAYSIDE PUBLISHING	INSTRUCTION SUPPLIES	\$198.78
WEBER, FRANCIS GENE	OFFICIAL/REFEREE	\$225.00
WEILAND, KRISTIN L	IN DISTRICT TRAVEL	\$13.36
WEILAND, KRISTIN L	IN STATE TRAVEL	\$263.31
WELDON TIRE, INC	OTHER GENERAL SUPPLIES	\$50.40
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	\$176.19
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$914,269.07
WEST MUSIC COMPANY	INSTRUCTION SUPPLIES	\$3,168.90
WEST MUSIC COMPANY	MACHINERY/EQUIPMENT	\$3,905.00
WEST MUSIC COMPANY	OTHER GENERAL SUPPLIES	\$53.27
WEST MUSIC COMPANY	RENTAL - OTHER	\$125.00
WEST MUSIC COMPANY	REPAIR/MAINTENANCE	\$1,974.30
WEST MUSIC COMPANY	TEXTBOOKS	\$38.22
WIDMEIER, RITA M	IN DISTRICT TRAVEL	\$86.59
WIDMYER, JANICE A	IN DISTRICT TRAVEL	\$14.80
WILGENBUSCH, SUE A	IN DISTRICT TRAVEL	\$92.45
WILLIAM V MACGILL & CO	MACHINERY/EQUIPMENT	\$1,792.19
WILLIAM V MACGILL & CO	OTHER GENERAL SUPPLIES	\$122.28
WINDSTAR LINES, INC.	PRIVATE CONTRACT BUSSING	\$4,881.30
WISC SUPPORT COLLECTIONS TRUST	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,958.68
WOODWARD, JACOB	OFFICIAL/REFEREE	\$200.00
WORRALL, GREGORY WILLIAM	OFFICIAL/REFEREE	\$181.00
WRIGHT, EUGENE DAVID	OFFICIAL/REFEREE	\$180.00
Y CREATIVE-FINLEY-DCY	PROF-EDUCATIONAL SERVICES	\$6,009.30
YOUNG-UNS CHILD CARE CENTER & PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$28,043.40
Fund Total:		\$11,350,965.66
Fund: MANAGEMENT LEVY		
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	\$18,665.22
SU INSURANCE COMPANY	OTHER INSURANCE	\$383,643.25

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	\$22,163.69
Fund Total:		\$424,472.16
Fund: PHYSICAL PLANT/EQUIP LEVY		
ALLIANT ENERGY-IP&L	F/A OTHER PROPERTY SERV	\$2,162.69
BOLAND RECREATION	MACHINERY/EQUIPMENT	\$6,596.92
BRECKE MECHANICAL CONTRACTORS	F/A OTHER PROPERTY SERV	\$10,069.94
CENTRAL HVAC SOLUTIONS	F/A OTHER PROPERTY SERV	\$11,332.27
CHURCH OF THE NATIVITY	RENTAL LAND/BUILDINGS	\$400.00
COMELEC SERVICES, INC.	MACHINERY/EQUIPMENT	\$14,110.00
CRESCENT ELECTRIC SUPPLY CO	OTHER PROPERTY SERVICES	\$3,020.77
DPT SERVICE LLC	OTHER PROPERTY SERVICES	\$1,574.56
EASTERN IOWA EXCAVATING & CONCRETE LLC	F/A OTHER PROPERTY SERV	\$267,883.75
ELITE FIRE SPRINKLER SYSTEMS INC	OTHER PURCH PROF SERVICES	\$720.00
EMCASCO INSURANCE COMPANY	VEHICLE REPAIR/MAINT	\$2,500.00
FRIEDMAN INSURANCE, INC.	CONSTRUCTION SERVICES	\$731.00
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$4,231.43
HARRIS N.A.	CAPITALIZED FIXED ASSETS	\$2,373.47
HARRIS N.A.	CONSTRUCTION SERVICES	\$615.00
HARRIS N.A.	F/A OTHER PROPERTY SERV	\$5,899.25
HARRIS N.A.	OTHER PROPERTY SERVICES	\$1,790.61
HEFEL, JAMES J	OTHER PURCH PROF SERVICES	\$3,180.00
KEYSTONE AREA EDUCATION AGENCY	RENTAL LAND/BUILDINGS	\$2,800.00
KLUESNER CONSTRUCTION INC	OTHER PROPERTY SERVICES	\$750.00
KONE INC	OTHER PROPERTY SERVICES	\$1,194.05
MCDERMOTT EXCAVATING	OTHER PROPERTY SERVICES	\$15,824.73
MID-WEST ELECTRO-TECH CORP	F/A OTHER PROPERTY SERV	\$154,355.31
MONROE TRUCK EQUIPMENT, INC	VEHICLES	\$1,239.00
NORTH CENTRAL INTERNATIONAL LLC	VEHICLES	\$1,044,561.00
ORIGIN DESIGN CO.	ARCHITECT/CM SERVICE	\$7,821.75
OVERHEAD DOOR COMPANY OF DUBUQUE	OTHER PROPERTY SERVICES	\$1,437.00
PARK PLANET	MACHINERY/EQUIPMENT	\$9,687.00
PLASTIC CENTER INC	RENTAL LAND/BUILDINGS	\$2,640.00
PORTZEN CONSTRUCTION INC.	OTHER PROPERTY SERVICES	\$4,849.61
RACOM CORPORATION	CAPITALIZED FIXED ASSETS	\$5,929.56
RICOH USA, INC	OTHER TECH SERVICES	\$6,541.08
TRI-CITY ELECTRIC CO OF IOWA CORP	CAPITALIZED FIXED ASSETS	\$38,500.00
TRICON CONSTRUCTION GROUP	CONSTRUCTION SERVICES	\$8,560.74
WESTPHAL & COMPANY	F/A OTHER PROPERTY SERV	\$54,895.00
WHKS & CO.	ARCHITECT/CM SERVICE	\$1,173.30
Fund Total:		\$1,701,950.79
Fund: SCHOOL NUTRITION FUND		
ALLAMAKEE NEW BEGINNING, INC.	PURCHASED FOOD	\$1,170.00
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$323.12
DRAPEAU, MARY	UNEARNED REVENUES	\$40.95

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
EMS DETERGENT SERVICES CO	OTHER GENERAL SUPPLIES	\$2,758.44
FARBER, DUSTIN	UNEARNED REVENUES	\$40.75
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$8,773.27
FENSTERMAN, JENIFER	UNEARNED REVENUES	\$39.40
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$30,376.84
GAMBROULAS, ELAINE	UNEARNED REVENUES	\$300.00
GRAW, KYLE	UNEARNED REVENUES	\$64.35
HARRIS N.A.	MACHINERY AND EQUIPMENT	\$1,011.44
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$889.53
HARRIS N.A.	PURCHASED FOOD	\$111.48
HENKELS, SARAH	UNEARNED REVENUES	\$9.05
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$31,188.24
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$22.89
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$862.07
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$3,489.71
JACKSON, LARRY	UNEARNED REVENUES	\$3.50
KOHL, NICOLE	UNEARNED REVENUES	\$15.00
KOOB, COURTNEY	UNEARNED REVENUES	\$32.00
KRUSER SEPTIC SERVICE, INC.	REPAIR/MAINTENANCE	\$210.00
LIME ROCK SPRINGS CO-PEPSI COLA CO.	PURCHASED FOOD	\$7,453.24
LOFFREDO FRESH PRODUCE CO. INC	OTHER GENERAL SUPPLIES	\$165.00
LOFFREDO FRESH PRODUCE CO. INC	PURCHASED FOOD	\$10,240.57
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$506.31
MARTIN BROTHERS DISTRIBUTING CO, INC	COMMODITIES CONSUMED	\$2,785.50
MARTIN BROTHERS DISTRIBUTING CO, INC	OTHER GENERAL SUPPLIES	\$3,538.50
MARTIN BROTHERS DISTRIBUTING CO, INC	PURCHASED FOOD	\$21,004.20
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,017.68
PAN-O-GOLD BAKING COMPANY	PURCHASED FOOD	\$10,864.29
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$156,168.48
PERFORMANCE FOODSERVICE	OTHER GENERAL SUPPLIES	\$14,192.50
PERFORMANCE FOODSERVICE	PURCHASED FOOD	\$185,270.04
PJ IOWA LC	PURCHASED FOOD	\$5,422.50
PRAIRIE FARMS DAIRY, INC	PURCHASED FOOD	\$48,030.59
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$33,100.56
WILLIS, DANIELLE	UNEARNED REVENUES	\$35.90
Fund Total:		\$586,527.89
Fund: SECURE AN ADVANCED VISION FOR EDUCATION (SAVE)		
A-1 MOBILE STORAGE SERVICE	OTHER PURCH PROF SERVICES	\$1,050.00
AHLERS & COONEY, P.C.	LEGAL	\$2,255.00
CENTURY LINK - PHOENIX	TELEPHONE/DATA LINES	\$8,417.61
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$3,850.00
DATA VIZION	CAPITALIZED FIXED ASSETS	\$7,748.39
HARRIS N.A.	CONSTRUCTION SERVICES	\$606.19
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$1,150.00

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
HEARTLAND BUSINESS SYSTEMS	OTHER PURCH PROF SERVICES	\$2,000.00
INVISION ARCHITECTURE LTD	ARCHITECT/CM SERVICE	\$13,500.00
JIM GIESE COMMERCIAL ROOFING INC	OTHER PURCH PROF SERVICES	\$299.56
KONE INC	OTHER PURCH PROF SERVICES	\$474.55
METEOR EDUCATION LLC	BLDG CONSTRUCTION SUPPLY	\$0.00
METEOR EDUCATION LLC	FURNITURE/FIXTURES	\$111,425.28
METEOR EDUCATION LLC	OTHER GENERAL SUPPLIES	\$122,451.23
MICROSOFT CORPORATION	OTHER PURCH PROF SERVICES	\$756.83
MULTIVISTA	CONSTRUCTION SERVICES	\$2,425.00
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	\$6,271.50
RACOM CORPORATION	BLDG CONSTRUCTION SUPPLY	\$14,695.00
RACOM CORPORATION	MACHINERY/EQUIPMENT	\$1,888.20
RAPIDS REPRODUCTIONS INC	BLDG CONSTRUCTION SUPPLY	\$2,830.85
RSM US LLP	OTHER PURCH PROF SERVICES	\$6,221.25
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	\$152,237.50
TRI-TECHNICAL SYSTEMS, INC.	OTHER PURCH PROF SERVICES	\$64.00
TRICON CONSTRUCTION GROUP	CONSTRUCTION SERVICES	\$1,058,242.54
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$560.14
Fund Total:		\$1,521,420.62
Fund: STUDENT ACTIVITY FUND		
ADVANCE DESIGNS INC	OTHER GENERAL SUPPLIES	\$1,589.99
B & W RACING SERVICES, LLC	OTHER GENERAL SUPPLIES	\$660.00
BIG INNING INC	OTHER GENERAL SUPPLIES	\$797.50
BP CREDIT CARD CENTER	GASOLINE	\$54.83
BP CREDIT CARD CENTER	OTHER GENERAL SUPPLIES	\$517.03
BSN SPORTS LLC	OTHER GENERAL SUPPLIES	\$10,489.88
BSN SPORTS, LLC	OTHER GENERAL SUPPLIES	\$978.74
BURKE, CHRISTOPHER T	OTHER GENERAL SUPPLIES	\$136.22
BURKHOLDER, BENJAMIN	OTHER GENERAL SUPPLIES	\$84.00
CAPITAL ONE, N.A.	OTHER GENERAL SUPPLIES	\$670.60
CARLISLE RYAN DIGITAL SERVICES	OTHER GENERAL SUPPLIES	\$791.19
CHEER BUTTONS & BOWS	OTHER GENERAL SUPPLIES	\$927.70
CITY OF DUBUQUE	OTHER GENERAL SUPPLIES	\$317.86
CITY OF DUBUQUE	PROF-EDUCATIONAL SERVICES	\$9,644.54
COENEN, SHAWN M.	PROF-EDUCATIONAL SERVICES	\$350.00
COMFORT INN AND SUITES	IN STATE TRAVEL	\$277.76
COMFORT INN AND SUITES	OTHER GENERAL SUPPLIES	\$416.64
CONCORD THEATRICALS CORP	OTHER GENERAL SUPPLIES	\$3,804.00
DISTRICT 20 SUPPLY CO.	OTHER GENERAL SUPPLIES	\$2,944.75
EASLEY, JAMIE B	OTHER GENERAL SUPPLIES	\$811.39
EIMERS, WENDELL J	OTHER GENERAL SUPPLIES	\$200.57
ELEVATION, INC	OTHER GENERAL SUPPLIES	\$2,884.50
ELSMORE SWIM SHOP	OTHER GENERAL SUPPLIES	\$1,479.60
ENGRAVED GIFT COLLECTION, LLC	OTHER GENERAL SUPPLIES	\$3,685.75
EPIC SPORTS	OTHER GENERAL SUPPLIES	\$351.70

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$434.96
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$981.96
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$2,160.00
HARRIS N.A.	IN STATE TRAVEL	\$131.33
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$21,278.49
HARRIS N.A.	STAFF DUES	\$99.50
HARRIS N.A.	STUDENT ENTRY FEES	\$99.50
HARTL, JEFF	OTHER GENERAL SUPPLIES	\$63.00
HEFEL, ELIZABETH	OTHER GENERAL SUPPLIES	\$95.88
HEITKAMP, MARK	OTHER GENERAL SUPPLIES	\$63.00
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$29.52
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$2,052.47
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$763.40
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$11.49
IOWA CITY HIGH	STUDENT ENTRY FEES	\$100.00
IOWA GIRLS HIGH SCHOOL ATHLETIC UNION	OTHER GENERAL SUPPLIES	\$120.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$155.30
IOWA THESPIANS	STUDENT ENTRY FEES	\$4,370.00
KAISAND, ADRIENNE R	PROF-EDUCATIONAL SERVICES	\$800.00
KEY CLUB INTERNATIONAL	STAFF DUES	\$117.00
KLINEBRIEL, JILL	PROF-EDUCATIONAL SERVICES	\$500.00
KRUEGER, CAROL JEAN	OTHER GENERAL SUPPLIES	\$175.00
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	MACHINERY/EQUIPMENT	\$3,828.50
LIFELINE AUDIO VIDEO TECHNOLOGIES INC	OTHER GENERAL SUPPLIES	\$367.50
LUND, GENE	PROF-EDUCATIONAL SERVICES	\$300.00
MCKENNA, DAVID MICHAEL	OTHER GENERAL SUPPLIES	\$105.00
MENARDS INC	OTHER GENERAL SUPPLIES	\$558.63
MILLS, BRENT A	IN STATE TRAVEL	\$54.36
MJN FITNESS, LLC	OTHER GENERAL SUPPLIES	\$30.00
MYERS-COX COMPANY	OTHER GENERAL SUPPLIES	\$863.41
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	OTHER GENERAL SUPPLIES	\$22.00
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	STUDENT ENTRY FEES	\$559.00
PARKIN, CHAD M	OTHER GENERAL SUPPLIES	\$100.25
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$5,176.03
PORTA PHONE	OTHER GENERAL SUPPLIES	\$99.57
QUAD CITY TIMES	OTHER GENERAL SUPPLIES	\$524.74
RAUEN INC	OTHER GENERAL SUPPLIES	\$544.50
RIDDELL ALL AMERICAN SPORTS CORP.	OTHER GENERAL SUPPLIES	\$1,540.95
RISEING STAR THEATRE COMPANY	OTHER GENERAL SUPPLIES	\$4,500.00
RITE BITE FUNDRAISING	OTHER GENERAL SUPPLIES	\$2,843.50
ROCKWELL-DALTON, SHARON KAY	OTHER GENERAL SUPPLIES	\$37.25
ROEN, JEFFREY A.	OTHER GENERAL SUPPLIES	\$196.00
SADLER, DENNIS JAMES	OTHER GENERAL SUPPLIES	\$105.00
SCHNIER, WAYNE R.	OTHER GENERAL SUPPLIES	\$119.00
SHOOT-A-WAY INC	CAPITALIZED FIXED ASSETS	\$7,252.00

Dubuque Community School District
Regular Board Meeting
December 11, 2023

Vendor Name	Description	Check Total
STREETS, CHRISTOPHER D	OTHER GENERAL SUPPLIES	\$67.90
THOMPSON, TERRY J.	OTHER GENERAL SUPPLIES	\$112.00
TOMKINS, ERIN	OTHER GENERAL SUPPLIES	\$169.33
TRI-STATE PORTA POTTY, INC.	OTHER GENERAL SUPPLIES	\$2,440.00
TRI-STATE TRAVEL	PROF-EDUCATIONAL SERVICES	\$2,650.00
VARSITY SPIRIT FASHIONS & SUPPLIES	OTHER GENERAL SUPPLIES	\$2,944.49
WEILAND, KRISTIN L	IN STATE TRAVEL	\$58.65
WELTER, KENNETH	OTHER GENERAL SUPPLIES	\$196.00
XSAND JFK LLC	OTHER GENERAL SUPPLIES	\$925.66
	Fund Total:	\$118,759.76
	Grand Total:	\$15,920,192.97

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0000.0000.000.0000.000100	SALARIES	\$84,980,547.04	\$7,440,756.61	\$24,626,236.66	\$60,354,310.38	\$62,056,245.61	(\$1,701,935.23)	-2.00%
10.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$31,309,083.84	\$2,695,800.58	\$9,218,768.46	\$22,090,315.38	\$22,607,131.52	(\$516,816.14)	-1.65%
10.0000.0000.000.0000.000300	PURCHASED SERVICES	\$3,938,609.48	\$367,233.12	\$1,710,147.85	\$2,228,461.63	\$2,262,060.37	(\$33,598.74)	-0.85%
10.0000.0000.000.0000.000400	PROPERTY SERVICES	\$253,800.00	\$44,735.44	\$192,655.65	\$61,144.35	\$229,942.42	(\$168,798.07)	-66.51%
10.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$4,042,982.52	\$56,383.25	\$753,160.58	\$3,289,821.94	\$151,736.01	\$3,138,085.93	77.62%
10.0000.0000.000.0000.000600	SUPPLIES	\$7,487,374.27	\$445,182.48	\$2,648,970.54	\$4,838,403.73	\$1,912,833.84	\$2,925,569.89	39.07%
10.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$155,524.56	\$33,498.88	\$193,082.81	(\$37,558.25)	\$56,513.89	(\$94,072.14)	-60.49%
10.0000.0000.000.0000.000800	MISCELLANEOUS	\$64,958.32	\$8,990.00	\$45,993.01	\$18,965.31	\$7,233.00	\$11,732.31	18.06%
10.0000.0000.000.0000.000900	FUND TRANSFERS	\$9,757,008.03	\$460,402.00	\$2,302,010.00	\$7,454,998.03	\$0.00	\$7,454,998.03	76.41%
	FUND: GENERAL FUND - 10	\$141,989,888.06	\$11,552,982.36	\$41,691,025.56	\$100,298,862.50	\$89,283,696.66	\$11,015,165.84	7.76%
19.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$7,600.00	(\$7,600.00)	\$0.00	(\$7,600.00)	0.00%
19.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$0.00	\$301.00	(\$301.00)	\$0.00	(\$301.00)	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	\$7,901.00	(\$7,901.00)	\$0.00	(\$7,901.00)	0.00%
21.0000.0000.000.0000.000100	SALARIES	\$0.00	\$6,395.65	\$37,431.10	(\$37,431.10)	\$8,733.39	(\$46,164.49)	0.00%
21.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$919.03	\$5,010.06	(\$5,010.06)	\$1,441.03	(\$6,451.09)	0.00%
21.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$14,244.54	\$35,367.38	(\$35,367.38)	\$9,149.40	(\$44,516.78)	0.00%
21.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$465.35	(\$465.35)	\$0.00	(\$465.35)	0.00%
21.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$541.14	\$819.48	(\$819.48)	\$0.00	(\$819.48)	0.00%
21.0000.0000.000.0000.000600	SUPPLIES	\$1,311,000.00	\$78,437.65	\$411,880.87	\$899,119.13	\$112,439.54	\$786,679.59	60.01%
21.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$11,080.50	\$19,604.68	(\$19,604.68)	\$0.00	(\$19,604.68)	0.00%
21.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$5,345.00	\$24,860.50	(\$24,860.50)	\$1,502.00	(\$26,362.50)	0.00%
21.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$230.51	(\$230.51)	\$0.00	(\$230.51)	0.00%
	FUND: STUDENT ACTIVITY FUND - 21	\$1,311,000.00	\$116,963.51	\$535,669.93	\$775,330.07	\$133,265.36	\$642,064.71	48.98%
22.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$1,797,000.00	\$40,828.91	\$1,546,076.04	\$250,923.96	\$11,000.00	\$239,923.96	13.35%
22.0000.0000.000.0000.000300	PURCHASED SERVICES	\$319,000.00	\$0.00	\$0.00	\$319,000.00	\$0.00	\$319,000.00	100.00%
22.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$3,062,000.00	\$383,643.25	\$2,037,458.30	\$1,024,541.70	\$767,286.50	\$257,255.20	8.40%
	FUND: MANAGEMENT LEVY - 22	\$5,178,000.00	\$424,472.16	\$3,583,534.34	\$1,594,465.66	\$778,286.50	\$816,179.16	15.76%
33.0000.0000.000.0000.000300	PURCHASED SERVICES	\$1,115,000.00	\$186,280.19	\$1,285,513.90	(\$170,513.90)	\$455,575.85	(\$626,089.75)	-56.15%
33.0000.0000.000.0000.000400	PROPERTY SERVICES	\$5,400,000.00	\$1,061,273.73	\$2,406,354.65	\$2,993,645.35	\$5,152,386.21	(\$2,158,740.86)	-39.98%
33.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$12,827.75	\$44,926.01	(\$44,926.01)	\$79,249.39	(\$124,175.40)	0.00%
33.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$139,977.08	\$148,695.61	(\$148,695.61)	\$107,628.15	(\$256,323.76)	0.00%
33.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$4,500,000.00	\$121,061.87	\$135,761.43	\$4,364,238.57	\$623,903.71	\$3,740,334.86	83.12%
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	\$8,104,585.00	\$675,382.10	\$3,376,910.50	\$4,727,674.50	\$0.00	\$4,727,674.50	58.33%
	FUND: SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) - 33	\$19,119,585.00	\$2,196,802.72	\$7,398,162.10	\$11,721,422.90	\$6,418,743.31	\$5,302,679.59	27.73%
36.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$19,436.13	\$129,768.76	(\$129,768.76)	\$85,575.65	(\$215,344.41)	0.00%
36.0000.0000.000.0000.000400	PROPERTY SERVICES	\$7,403,200.00	\$555,286.28	\$4,542,880.24	\$2,860,319.76	\$1,139,791.89	\$1,720,527.87	23.24%
36.0000.0000.000.0000.000600	SUPPLIES	\$200,000.00	\$4,231.43	\$43,167.07	\$156,832.93	\$46,254.18	\$110,578.75	55.29%
36.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$1,464,000.00	\$1,122,996.95	\$1,332,213.75	\$131,786.25	\$1,830,089.44	(\$1,698,303.19)	-116.00%
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	\$9,067,200.00	\$1,701,950.79	\$6,048,029.82	\$3,019,170.18	\$3,101,711.16	(\$82,540.98)	-0.91%
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	\$7,288,108.00	\$0.00	\$6,205,315.00	\$1,082,793.00	\$0.00	\$1,082,793.00	14.86%
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

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: DEBT SERVICE FUND - 40	\$7,288,108.00	\$0.00	\$6,205,315.00	\$1,082,793.00	\$0.00	\$1,082,793.00	14.86%
61.0000.0000.000.0000.000100	SALARIES	\$2,037,089.84	\$200,603.92	\$606,050.03	\$1,431,039.81	\$1,361,022.94	\$70,016.87	3.44%
61.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$699,583.00	\$75,251.14	\$301,258.31	\$398,324.69	\$524,640.28	(\$126,315.59)	-18.06%
61.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$210.00	\$8,670.85	(\$8,670.85)	\$630.00	(\$9,300.85)	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	\$7,237,200.00	\$313,891.38	\$966,066.85	\$6,271,133.15	\$711,737.36	\$5,559,395.79	76.82%
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	\$9,973,872.84	\$589,956.44	\$1,882,046.04	\$8,091,826.80	\$2,598,030.58	\$5,493,796.22	55.08%
76.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$202,511.55	\$1,212,238.46	(\$1,212,238.46)	\$1,339,989.27	(\$2,552,227.73)	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	\$8,136.17	\$47,754.51	(\$47,754.51)	\$65,410.49	(\$113,165.00)	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	\$210,647.72	\$1,259,992.97	(\$1,259,992.97)	\$1,405,399.76	(\$2,665,392.73)	0.00%
91.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$4,895.56	\$14,679.17	(\$14,679.17)	\$1,822.79	(\$16,501.96)	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	\$4,895.56	\$14,679.17	(\$14,679.17)	\$1,822.79	(\$16,501.96)	0.00%
Grand Total:		\$193,927,653.90	\$16,798,671.26	\$68,626,355.93	\$125,301,297.97	\$103,720,956.12	\$21,580,341.85	11.13%

End of Report

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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	(\$35,392,440.00)	(\$1,897,580.48)	(\$18,933,574.03)	\$0.00	(\$16,458,865.97)	53.50%
001112 - CASH RESERVE PROPERTY TAX	(\$878,172.00)	\$0.00	\$0.00	\$0.00	(\$878,172.00)	0.00%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001114 - INST SUPPORT PROPERTY TAX	(\$5,663,064.00)	(\$304,958.21)	(\$2,967,899.43)	\$0.00	(\$2,695,164.57)	52.41%
001171 - UTILITY REPLACEMENT TAX	(\$904,969.00)	(\$264,102.23)	(\$441,958.89)	\$0.00	(\$463,010.11)	48.84%
001191 - MOBILE HOME TAX	(\$100,000.00)	(\$6,484.40)	(\$60,735.16)	\$0.00	(\$39,264.84)	60.74%
001311 - TUITION/INDIVID/REG ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001313 - TUITION/INDIVID/DRIVER ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001314 - TUITION/INDIVID/OUT OF ST	(\$7,000.00)	\$0.00	(\$3,096.66)	\$0.00	(\$3,903.34)	44.24%
001321 - TUITION/LEA'S - REG EDUC	(\$29,840.00)	\$0.00	\$0.00	\$0.00	(\$29,840.00)	0.00%
001322 - TUITION/LEA'S SPEC EDUC	(\$750,000.00)	\$0.00	(\$752,047.69)	\$0.00	\$2,047.69	100.27%
001323 - TUIT/LEA/OPEN ENR/REG ED	(\$300,000.00)	\$0.00	(\$12,278.20)	\$0.00	(\$287,721.80)	4.09%
001361 - TUITION/SUM SCH/REG ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001411 - TRANS/FEES/REG ED/PUBLIC	(\$25,000.00)	(\$577.00)	(\$22,029.00)	\$0.00	(\$2,971.00)	88.12%
001441 - TRANS FEES/PRIVATE	(\$15,000.00)	(\$1,981.16)	(\$13,773.78)	\$0.00	(\$1,226.22)	91.83%
001510 - INTEREST	(\$450,000.00)	(\$405,140.08)	(\$776,468.28)	\$0.00	\$326,468.28	172.55%
001720 - BOOKSTORE & SUPPLY SALES	(\$1,000.00)	\$0.00	(\$56.00)	\$0.00	(\$944.00)	5.60%
001740 - STUDENT FEES REVENUE	(\$85,000.00)	(\$2,110.65)	(\$18,055.61)	\$0.00	(\$66,944.39)	21.24%
001748 - STUDENT FEES - CONTEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001791 - STUDENT ACTIVITY FUND RAISERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001910 - PROPERTY RENTAL	(\$135,000.00)	(\$8,508.75)	(\$65,823.20)	\$0.00	(\$69,176.80)	48.76%
001920 - DONATIONS/CONTRIBUTIONS	(\$200,000.00)	(\$14,460.86)	(\$78,396.87)	\$0.00	(\$121,603.13)	39.20%
001921 - DRA GRANT	(\$130,000.00)	\$0.00	\$0.00	\$0.00	(\$130,000.00)	0.00%
001924 - MCELROY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	(\$100,000.00)	(\$42,750.50)	(\$235,767.12)	\$0.00	\$135,767.12	235.77%
001942 - TEXTBOOK FEES - PUBLIC	(\$500,000.00)	(\$14,765.40)	(\$464,056.02)	\$0.00	(\$35,943.98)	92.81%
001945 - TEXTBOOK FINES/PENALTIES	(\$15,000.00)	(\$281.14)	(\$2,441.47)	\$0.00	(\$12,558.53)	16.28%
001954 - LEA/AEA OTHER SERVICES	(\$48,000.00)	\$0.00	\$0.00	\$0.00	(\$48,000.00)	0.00%
001956 - CURRICULUM COORDINATOR TO AEA	\$0.00	(\$44,244.50)	(\$44,244.50)	\$0.00	\$44,244.50	0.00%
001958 - MISC REV FROM LEA/AEA	\$0.00	\$0.00	(\$48.00)	\$0.00	\$48.00	0.00%
001989 - OTHER REFUND PR YR EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001991 - SALE OF MATERIALS OR SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001992 - REVENUE FROM INTENTIONAL STUDENT DAMAGE	\$0.00	(\$307.80)	(\$1,074.29)	\$0.00	\$1,074.29	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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
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	(\$23,249.11)	\$0.00	\$23,249.11	0.00%
001999 - MISCELLANEOUS REVENUE	(\$375,000.00)	(\$137,695.12)	(\$408,482.88)	\$18.00	\$33,464.88	108.92%
003111 - FOUNDATION AID-CURRENT YR	(\$60,739,146.00)	(\$6,073,915.00)	(\$18,221,745.00)	\$0.00	(\$42,517,401.00)	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	(\$3,708,923.00)	(\$370,892.00)	(\$1,112,676.00)	\$0.00	(\$2,596,247.00)	30.00%
003117 - 4 YR OLD PRESCHOOL ST AID	(\$2,538,748.00)	(\$252,770.00)	(\$758,310.00)	\$0.00	(\$1,780,438.00)	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	\$0.00	\$0.00	(\$30,000.00)	0.00%
003123 - DISTRICT COURT CLAIM	(\$100,000.00)	\$0.00	(\$39,184.67)	\$0.00	(\$60,815.33)	39.18%
003202 - MENTORING AND INDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003204 - SALARY IMPROVEMENT PLAN	(\$6,789,242.00)	(\$678,924.00)	(\$2,036,772.00)	\$0.00	(\$4,752,470.00)	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	(\$5,524,824.00)	(\$460,402.00)	(\$2,302,010.00)	\$0.00	(\$3,222,814.00)	41.67%
003216 - EARLY INTERVENTION GRANT	(\$815,595.00)	(\$81,560.00)	(\$244,680.00)	\$0.00	(\$570,915.00)	30.00%
003217 - AMBASSADOR TO EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003221 - NON-PUBLIC TRANSPORT AID	(\$425,000.00)	\$0.00	(\$436,834.01)	\$0.00	\$11,834.01	102.78%
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)	\$0.00	(\$35,875.00)	\$0.00	(\$35,625.00)	50.17%
003234 - K-3 INNOVATIVE AT RISK	\$0.00	\$0.00	(\$29,611.63)	\$0.00	\$29,611.63	0.00%
003238 - 4 YR OLD AT-RISK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003261 - VOCATIONAL AID	(\$25,000.00)	\$0.00	\$0.00	\$0.00	(\$25,000.00)	0.00%
003315 - EMPOWERMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003333 - MODEL CORE CURRICULUM GRT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003342 - SUCCESSFUL PROGRESSION FOR EARLY READERS	(\$90,000.00)	(\$92,976.83)	(\$92,976.83)	\$0.00	\$2,976.83	103.31%
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	(\$801,404.00)	(\$80,140.00)	(\$240,420.00)	\$0.00	(\$560,984.00)	30.00%
003379 - COMPUTER SCIENCE PD INCENTIVE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003419 - IOWA SKILLED WORKER & JOB CREATION FUND (STEM)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003720 - STATE GRANTS THRU AEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003751 - IOWA STEM GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003801 - MILITARY CREDIT	(\$15,000.00)	\$0.00	(\$12,623.66)	\$0.00	(\$2,376.34)	84.16%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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
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	\$0.00	\$0.00	\$0.00	0.00%
004044 - AMERICAN RESCUE PLAN - HOMELESS	(\$25,000.00)	\$0.00	(\$57,439.29)	\$0.00	\$32,439.29	229.76%
004045 - AMERICAN RESCUE PLAN ELEMENTARY & SECONDARY SCHOOL	\$0.00	\$0.00	(\$1,184,351.39)	\$0.00	\$1,184,351.39	0.00%
004048 - AMERICAN RESCUE PLAN (TEACHER RETENTION BONUS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004049 - AMERICAN RESCUE PLAN (BELIEF PLANNING GRANT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004051 - EDUCATION STABILIZATION FUND (GEERF FUND)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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)	\$0.00	\$0.00	(\$52,631.13)	\$0.00	\$52,631.13	0.00%
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	\$0.00	\$0.00	\$0.00	0.00%
004501 - TITLE I CURRENT FISCAL YR	(\$2,174,160.00)	\$0.00	(\$939,612.29)	\$0.00	(\$1,234,547.71)	43.22%
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	(\$5,585.54)	\$0.00	\$5,585.54	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	(\$130,042.89)	\$0.00	(\$52,998.19)	\$0.00	(\$77,044.70)	40.75%
004565 - HOMELESS YOUTH GRANT	(\$35,000.00)	\$0.00	(\$8,800.64)	\$0.00	(\$26,199.36)	25.14%
004577 - COOPERAT AGREE/SCH HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004598 - TAP PROGRAM	(\$100,000.00)	(\$16,550.12)	(\$37,042.99)	\$0.00	(\$62,957.01)	37.04%
004624 - COVID-19 PUBLIC HEALTH WORKFORCE SUPPLEMENTAL	\$0.00	\$0.00	(\$32,212.55)	\$0.00	\$32,212.55	0.00%
004634 - MEDICAID DIRECT CARE	(\$3,400,000.00)	(\$208,162.79)	(\$1,759,987.18)	\$0.00	(\$1,640,012.82)	51.76%
004643 - TITLE II-FED TCHR QUALITY	(\$350,000.00)	\$0.00	(\$166,596.27)	\$0.00	(\$183,403.73)	47.60%
004644 - TITLE III	(\$2,000.00)	\$0.00	(\$1,004.52)	\$0.00	(\$995.48)	50.23%
004646 - 21ST CENTURY COM LEARN CT	(\$80,000.00)	\$0.00	(\$33,711.30)	\$0.00	(\$46,288.70)	42.14%
004648 - TITLE VI PART A - NCLB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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
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	(\$78,017.04)	\$0.00	(\$21,982.96)	78.02%
004720 - FEDERAL PASS-THROUGH(AEA)	(\$535,000.00)	\$0.00	(\$529,868.00)	\$0.00	(\$5,132.00)	99.04%
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	(\$13,274.20)	\$0.00	(\$11,725.80)	53.10%
005221 - FUND 21 TRANSFER	(\$1,500.00)	\$0.00	(\$230.51)	\$0.00	(\$1,269.49)	15.37%
005261 - INTERFUND TRANS FUND 61	(\$300,000.00)	\$0.00	\$0.00	\$0.00	(\$300,000.00)	0.00%
005311 - COMP. FOR LOSS OF ASSETS	(\$5,000.00)	(\$143.25)	(\$155.62)	\$0.00	(\$4,844.38)	3.11%
005314 - SALE OF EQUIPMENT	(\$90,000.00)	(\$2,426.97)	(\$19,796.74)	\$0.00	(\$70,203.26)	22.00%
005900 - UPWARD ADJ BEG FUND BAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 - GENERAL FUND Total:	(\$135,166,569.89)	(\$11,464,811.24)	(\$55,862,590.38)	\$18.00	(\$79,303,997.51)	41.33%
19 - NON-FIDUCIARY SCHOLARSHIP FUNDS						
001510 - INTEREST	\$0.00	(\$283.06)	(\$1,276.77)	\$0.00	\$1,276.77	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	(\$1,610.00)	\$0.00	\$1,610.00	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	(\$283.06)	(\$2,886.77)	\$0.00	\$2,886.77	0.00%
21 - STUDENT ACTIVITY FUND						
001510 - INTEREST	(\$5,000.00)	(\$2,062.47)	(\$8,947.48)	\$0.00	\$3,947.48	178.95%
001710 - ADMISSIONS	\$0.00	(\$2,404.00)	(\$111,703.10)	\$0.00	\$111,703.10	0.00%
001711 - TICKET BOOKLETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001740 - STUDENT FEES REVENUE	(\$630,000.00)	(\$2,375.00)	(\$73,118.65)	\$0.00	(\$556,881.35)	11.61%
001791 - STUDENT ACTIVITY FUND RAISERS	\$0.00	(\$34,104.14)	(\$218,376.31)	\$0.00	\$218,376.31	0.00%
001792 - OTHER DISTRICTS ACTIVITY FEE	\$0.00	(\$2,750.00)	(\$2,750.00)	\$0.00	\$2,750.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	(\$950.00)	(\$9,742.65)	\$0.00	\$9,742.65	0.00%
001999 - MISCELLANEOUS REVENUE	(\$683,000.00)	(\$20,072.42)	(\$190,032.31)	\$0.00	(\$492,967.69)	27.82%
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:	(\$1,318,000.00)	(\$64,718.03)	(\$614,670.50)	\$0.00	(\$703,329.50)	46.64%
22 - MANAGEMENT LEVY						
001111 - PROPERTY TAX	(\$12,225,925.00)	(\$653,966.51)	(\$6,493,674.07)	\$0.00	(\$5,732,250.93)	53.11%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$274,075.00)	(\$79,991.69)	(\$133,861.18)	\$0.00	(\$140,213.82)	48.84%
001191 - MOBILE HOME TAX	\$0.00	(\$1,964.00)	(\$17,748.85)	\$0.00	\$17,748.85	0.00%
001510 - INTEREST	(\$145,000.00)	(\$129,795.53)	(\$247,987.81)	\$0.00	\$102,987.81	171.03%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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
001989 - OTHER REFUND PR YR EXP	(\$75,000.00)	\$0.00	(\$27,035.00)	\$0.00	(\$47,965.00)	36.05%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$120.00)	(\$4,820.00)	\$0.00	\$4,820.00	0.00%
003801 - MILITARY CREDIT	(\$2,000.00)	\$0.00	(\$3,814.17)	\$0.00	\$1,814.17	190.71%
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:	(\$12,722,000.00)	(\$865,837.73)	(\$6,928,941.08)	\$0.00	(\$5,793,058.92)	54.46%
33 - SECURE AN ADVANCED VISION FOR EDUCATION (SAVE)						
001510 - INTEREST	(\$180,000.00)	(\$197,164.80)	(\$475,571.51)	\$0.00	\$295,571.51	264.21%
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	(\$21,600.00)	\$0.00	\$21,600.00	0.00%
001999 - MISCELLANEOUS REVENUE	(\$44,000.00)	\$0.00	\$0.00	\$0.00	(\$44,000.00)	0.00%
003361 - SAVE	(\$12,750,000.00)	(\$1,273,320.18)	(\$5,635,900.94)	\$0.00	(\$7,114,099.06)	44.20%
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:	(\$12,974,000.00)	(\$1,470,484.98)	(\$6,133,072.45)	\$0.00	(\$6,840,927.55)	47.27%
36 - PHYSICAL PLANT/EQUIP LEVY						
001111 - PROPERTY TAX	(\$4,420,482.00)	(\$242,743.10)	(\$2,362,813.46)	\$0.00	(\$2,057,668.54)	53.45%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$87,258.00)	(\$25,467.28)	(\$42,617.96)	\$0.00	(\$44,640.04)	48.84%
001191 - MOBILE HOME TAX	\$0.00	(\$625.30)	(\$5,823.30)	\$0.00	\$5,823.30	0.00%
001510 - INTEREST	(\$100,000.00)	(\$96,374.80)	(\$194,886.75)	\$0.00	\$94,886.75	194.89%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	\$0.00	(\$1,877.28)	(\$100,474.28)	\$0.00	\$100,474.28	0.00%
001989 - OTHER REFUND PR YR EXP	\$0.00	\$0.00	(\$2,282.00)	\$0.00	\$2,282.00	0.00%
001999 - MISCELLANEOUS REVENUE	(\$100,000.00)	\$0.00	\$0.00	\$0.00	(\$100,000.00)	0.00%
003801 - MILITARY CREDIT	(\$1,400.00)	\$0.00	(\$1,238.73)	\$0.00	(\$161.27)	88.48%
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	(\$15,000.00)	\$0.00	\$0.00	\$0.00	(\$15,000.00)	0.00%
005313 - SALE OF REAL PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36 - PHYSICAL PLANT/EQUIP LEVY Total:	(\$4,724,140.00)	(\$367,087.76)	(\$2,710,136.48)	\$0.00	(\$2,014,003.52)	57.37%
40 - DEBT SERVICE FUND						
001510 - INTEREST	(\$100,000.00)	(\$13,873.96)	(\$45,825.03)	\$0.00	(\$54,174.97)	45.83%
005112 - REFUNDING BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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

Account Type: REVENUE

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
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	(\$8,104,585.00)	(\$675,382.10)	(\$3,376,910.50)	\$0.00	(\$4,727,674.50)	41.67%
40 - DEBT SERVICE FUND Total:	(\$8,204,585.00)	(\$689,256.06)	(\$3,422,735.53)	\$0.00	(\$4,781,849.47)	41.72%
61 - SCHOOL NUTRITION FUND						
001510 - INTEREST	(\$25,000.00)	(\$11,768.07)	(\$52,395.73)	\$0.00	\$27,395.73	209.58%
001611 - STUDENT LUNCH SALES	(\$1,500,000.00)	(\$150,930.70)	(\$506,171.20)	\$0.00	(\$993,828.80)	33.74%
001612 - STUDENT BREAKFAST SALES	\$0.00	(\$7,281.80)	(\$22,696.55)	\$0.00	\$22,696.55	0.00%
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	(\$560,000.00)	(\$67,929.20)	(\$235,397.90)	\$0.00	(\$324,602.10)	42.04%
001622 - ADULT LUNCH SALES	(\$15,000.00)	(\$4,573.55)	(\$13,512.10)	\$0.00	(\$1,487.90)	90.08%
001623 - ADULT BREAKFAST SALES	\$0.00	(\$75.25)	(\$199.95)	\$0.00	\$199.95	0.00%
001626 - SECOND STUDENT LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001629 - CREDIT CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001631 - SPEC FUNC/STUDENTS & STAF	\$0.00	(\$1,942.27)	(\$5,855.59)	\$0.00	\$5,855.59	0.00%
001651 - SUMMER LUNCH PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001652 - SUMMER BREAKFAST PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001653 - SUMMER MILK PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001655 - SUMMER ALA CARTE SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001656 - ADULT SUMMER LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001657 - SUMMER ADULT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001658 - ADULT SUMMER MILK SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	(\$40.00)	(\$140.00)	\$0.00	\$140.00	0.00%
001922 - DONATIONS FOR NEGATIVE NUTRITION ACCOUNTS	\$0.00	\$0.00	(\$520.00)	\$0.00	\$520.00	0.00%
001925 - LOCAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	(\$2,541.42)	\$0.00	\$2,541.42	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003251 - STATE AID LUNCH REIMB	(\$30,000.00)	(\$5,069.61)	(\$5,069.61)	\$0.00	(\$24,930.39)	16.90%
003252 - STATE AID BREAKFAST REIMB	(\$15,000.00)	(\$1,539.20)	(\$1,539.20)	\$0.00	(\$13,460.80)	10.26%
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	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2023-2024 From Date:11/1/2023 To Date:11/30/2023

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
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 BREAKFAST REIM	(\$977,700.00)	(\$89,696.46)	(\$213,111.59)	\$0.00	(\$764,588.41)	21.80%
004553 - FEDERAL AID LUNCH REIMB	(\$3,750,000.00)	(\$332,471.44)	(\$806,248.96)	\$0.00	(\$2,943,751.04)	21.50%
004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	\$0.00	\$0.00	(\$22,206.98)	\$0.00	\$22,206.98	0.00%
004557 - FRUIT/VEGETABLE PROGRAM	\$0.00	(\$10,241.65)	(\$15,475.60)	\$0.00	\$15,475.60	0.00%
004558 - TEAM NUTRITION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004672 - USDA FD PROD SAFETY RECAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004951 - COMMODITIES PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005210 - FUND 10 TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005221 - FUND 21 TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005900 - UPWARD ADJ BEG FUND BAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61 - SCHOOL NUTRITION FUND Total:	(\$6,872,700.00)	(\$683,559.20)	(\$1,903,082.38)	\$0.00	(\$4,969,617.62)	27.69%
76 - CLEARING FUND						
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$227,994.96)	(\$1,205,907.83)	\$1.23	\$1,205,906.60	0.00%
76 - CLEARING FUND Total:	\$0.00	(\$227,994.96)	(\$1,205,907.83)	\$1.23	\$1,205,906.60	0.00%
91 - AGENCY/HOSPITALITY FUND						
001510 - INTEREST	\$0.00	(\$99.75)	(\$426.86)	\$0.00	\$426.86	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$2,743.31)	(\$20,433.74)	\$0.00	\$20,433.74	0.00%
91 - AGENCY/HOSPITALITY FUND Total:	\$0.00	(\$2,843.06)	(\$20,860.60)	\$0.00	\$20,860.60	0.00%
Grand Total:	(\$181,981,994.89)	(\$15,836,876.08)	(\$78,804,884.00)	\$19.23	(\$103,177,130.12)	43.30%

End of Report

DUBUQUE COMMUNITY SCHOOL DISTRICT
Facilities/Support Services Committee

BOARD COMMITTEE MINUTES

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

- I. Complete the Following Before Starting the Meeting
- A. Date agenda was posted for meeting: December 1, 2023
 - B. Date media were emailed agenda: December 1, 2023
 - 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 4, 2023 - 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: Katie Jones (via phone), Jim Prochaska, Tami Ryan, Kate Parks, Nancy Bradley (arrived at 4:12) and Lisa Wittman. District representatives present: Rob Powers, Amy Hawkins, Sarah Pfab, Kevin Kelleher, Lisa Demmer, Mike Cyze and Rick Till.

Jim Prochaska called the meeting to order at 4:00 p.m.

Agenda for December 4, 2023

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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with US generally accepted accounting principles. In short, he gave an unmodified (clean) opinion (no substantial findings). Mr. Kelleher thanked Rick Till and Sarah Pfab for their hard work in preparing this document. Board 12.11.23

Update on Current District Projects

Senior High School Additions Renovations Phase 2

Ken Johnson from Straka-Johnson stated that the project is 91 percent complete, on budget and largely on schedule. Completion date on track for November 2024. By January 1, 2024, some of the areas will be turned over as work is completed.

Eisenhower Elementary School Mechanical System Replacement

Nick Rettenberger, Origin Design, updated the committee on the Eisenhower mechanical replacement system. Finishing up the conduit with the bulk of project will be finished over the holiday break. Final documents are to be presented in February.

Sageville Elementary School Solar Project

Ken Johnson updated the committee. Construction is complete and Iowa Solar Pros are waiting on Alliant Energy to come and connect the solar array. Johnson hopes that over the holiday break they are able to transition over to solar.

Lincoln Elementary School Outdoor Wellness Project

Rob Powers, Buildings and Grounds Manager, updated the committee on the Outdoor Wellness Project. Bids are due on December 12th with a public hearing on January 2, 2024, immediately following

the conclusion of the Facilities and Support Services committee meeting.

Senior Dalzell Field Scoreboard Replacement

Nick Rettenberger updated the committee on the replacement of existing video display and electronic scoreboard at Dalzell Field. Scoreboard has been delivered. Weather permitting, demo work and new framing will be installed the week of December 11th.

Preschool Renovations Project

Ken Johnson updated the committee on the Preschool Renovations Project. Johnson reviewed minutes and bid tabulation reports from the public bid opening from November 9, 2023. Five contractors bid and Sheets General Construction gave the lowest bid. Public Hearing will be held on Monday, December 4, 2023, at 4:30 or immediately following the Facilities/Support Services Committee Meeting. Contract will be awarded subject to date of ownership. Powers recommended to reject bids for kitchen equipment because of an incomplete bid received at the bid opening. Board 12.11.23

Jefferson Public Utility Easement Purchase

Reviewed purchase agreement with the City of Dubuque. Board 12.11.23

Audubon Playground Replacement

Rob Powers with Andrew McCready of FEH Design updated the committee on the Audubon Elementary Playground Replacement project. McCready reviewed proposed plans, specifications, form of contract, and estimated cost of the replacement of the Audubon Elementary playground. February 5, 2024, is set for a public hearing and bids will be due on January 9, 2024. Construction to begin in June or July and be substantially complete in mid-September. Board 12.11.23

Cenergistic Update

Josh Pociask worked on audits over the Thanksgiving break and Marshall Elementary was the winner of the energy saving contest. Pociask awarded the Energy Star certificate to twelve district school building including Audubon, Carver, Eisenhower, Irving, Kennedy, Marshall, Prescott, Sageville, Table Mound, Senior, and Roosevelt. Certification is earned by following strict performance standards. This is the 2nd year the EPA has recognized these twelve buildings. Kevin Kelleher thanked Cenergistic for their work for the district.

Investment Quotes

Kevin Kelleher reviewed the investment quote results for 6-month investments. Du Trac Community Credit Union bid the highest interest rate at 5.61% for a twelve-million-dollar investment.

Other Items

Kevin Kelleher mentioned to the committee that they will need to approve the resolution to authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$309,094.00 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for open enrolled out students not included in the district's previous year's certified enrollment count. Board 12.11.23.

Kelleher recommended approving the Resolution to authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$179,651.00 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for providing an English Language Learner program for students who have exceeded five years of weighted funding that are included in Fall 2023 certified enrollment headcount. Board 12.11.23

Kelleher also recommended that the Board adopt resolutions to void bids from Victory Ford dated November 2022, for two 2023 two-wheel drive trucks and Mike Finnin Ford for four transit passenger vans. Board 12.11.23

Lastly, Kelleher announced to the committee that he will retire in December 2024.

The next meeting was scheduled for Tuesday, January 2, 2024.

The meeting adjourned at 4:55 p.m.

Carolyn Mauss, Secretary
Board of Education

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

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Gillum, Tiffany	11/22/23	5/30/23	8/15/22	AVC/ Math Teacher	Relocating

B. Classified

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Besler, Debra	11/14/23	12/22/23	9/6/16	Senior High / MC Paraprofessional	Personal
Bland, Mataya	11/30/23	12/15/23	8/22/23	Audubon Elementary/Autism Paraprofessional	Personal
Blatnik, Paula	11/29/23	11/29/23	12/15/22	Roosevelt Middle/Food Service Worker	Personal
Dorman, Ashley	11/17/23	12/8/23	9/16/15	Roosevelt Middle /MC Paraprofessional	Personal
Fischer, Ariel	12/5/23	12/19/23	9/14/23	Washington/ MC Paraprofessional	Personal
Nadermann, Claudia	12/4/23	12/08/23	2/28/23	Lincoln/MC Paraprofessional	Personal
Runde, Donna	11/27/23	12/8/23	8/22/19	Washington Middle /MC Paraprofessional	Personal

C. Teacher Coach

Doyle, Michael	11/29/23	11/29/23	8/13/14	Hempstead High /Head Sophomore Football	Personal
Spire, Ryan	11/22/23	11/22/23	8/22/07	Roosevelt Middle /Football	Personal

D. Coach

Zenner, Haley	11/9/23	11/9/23	8/7/17	Senior High /Assistant Softball	Personal
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ITEM II - Termination – Recommended for Approval

Name	School	Assignment	Start Date	End Date	Reason
Weidenbacher, Sandra	Marshall Elementary	Food Service Worker	9/19/19	11/17/23	Expired Illness

ITEM III - RETIREMENT INCENTIVE – Recommended for Approval

Name	Application Received	Effective	Date of Hire	School	Position
Cummings, David	11/28/23	3/15/23	7/16/01	Prescott	Custodian
Rigdon, Lynn	12/5/2023	5/30/24	8/21/01	Washington	Social Studies Teacher

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

Name	School	Assignment	Replacing	Recommended By	Salary
Ansel, Jacqueline	Hempstead High	MC Paraprofessional	Schiesl	Jorgenson/Kuhle	\$15.55
Berry, Tania	Jefferson Middle	MC Paraprofessional	Carroll	Lehman/Kuhle	\$15.55
Bruns, Marcella	Washington Middle	MC Paraprofessional	Callan	Oberhoffer/Kuhle	\$15.55
Lange, Mark A	Transportation Department	Bus Driver	Additional	Bolibaugh/Kuhle	\$21.23
Scott, Dakota	Hempstead High	MC Paraprofessional	Young	Jorgenson/Kuhle	\$15.55
Soppe, Sage	Hoover Elementary	MC Paraprofessional	Naumann	Howes/Kuhle	\$15.55
Weber, David	Senior High	MC Paraprofessional	Washington	Howes/Kuhle	\$15.55
Williams, Sandreika	Transportation Department	Bus Driver	Additional	Bolibaugh/Kuhle	\$21.23
Woodyard, Julie	Kennedy Elementary	Health Paraprofessional	Huseman	Hess/Kuhle	\$15.55

ITEM V - LEAVE OF ABSENCE – Recommended for Approval

Name	Building	Position	Dates of Absence	Reason
Brown, Angela	Eisenhower	ECSE Paraprofessional	1/8/23-4/26/23	Education

ITEM VI - AMENDED CONTRACTS – Recommended for Approval

Name	Salary	Increase/ Decrease	New Salary	Reason
Haggerty, Daniel	\$21.79	Add \$.40	\$22.19	Transfer
Healey, Jackson	\$3,254.00	Add \$1,628.00	\$4,882.00	Transfer
Hurm, Lindsey	N/A	N/A	N/A	Less 2 hrs./day
Schwendinger Gruber, Connie	N/A	N/A	N/A	Less 2 hrs./day
Stechman, Stacy	N/A	N/A	N/A	Add 1.75 hrs./day
Wiezorek, Briann	N/A	N/A	N/A	Add .67 hrs./day
Wilson, Jamya	N/A	N/A	N/A	Add .67 hrs./day

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

- Team Meetings (School Charge) Project #4342
Roosevelt Middle School
8/15/2023 – 6/5/2024
10.0225.1100.110.0000.000.129 - \$2,800.00

Dunne, Angela L
Duran, Stacy M
Ernst, Tyler J
Heimke, Jodi L
Konrardy, Tony F
Kress, Jenny M
Lenstra-Norman, Lisa
Lucas, Robyn J
Meier, Michelle G
Schumacher, Kiersten
Specht, Leah M
Tharp, David J

- ELA Tier 3 (School Charge) Project #4346
Washington Middle School
11/15/2023 – 5/7/2024
10.0218.1100.110.3376.000129 - \$3,000.00

Daly, Bridget
Graham, Elizabeth
Kueter, Sydney
Lenz, Laura
Maro, Kimberly
Miller, Lynn
Schuster Davis, Amanda
Sheehan, Carolyn
Wernimont, Katie

ITEM VII - PROJECTS – Recommended for Approval - Continued

3. Preschool Collaboration (School Charge) Project #4347
Marshall Elementary School
11/27/2023 – 6/30/2024
10.05080.1200.219.3305.000109 - \$500.00
4. TQ Collaboration Project (School Charge) Project #4348
Table Mound Elementary School
12/12/2023 – 6/14/2023
10.0526.1100.110.3376.000129 - \$5,265.64

Atkins, Dawn E
Bergfeld, Heather M
Block, Tiffany A
Diercks, Amanda Jo
Erickson, Elaine T
Esch, Lucy A
Fazio, Alicia K
Feehan, Krystle L
Foust, Emilie A
Frommelt, Laura L
Gorrell, Jennifer S

Hensen, Courtney A
Herber, Amy N
Higgins, Abbey J
Kaiser, Gavin R
Kilburg, Rachael M
Kluesner, Jennifer A
Kohl, Katelyn M
Krewson, Janet L
Maro, Kristin M
Marty, Paula J
Mcdonough, Melanie A

Mcnamer, Amanda J
Meyer, Jennifer M
Mitwede, Elisha S
Moser, Samantha L
Parkin, Heather M
Portzen, Andrew G
Reiter, Alyssa A
Steger, Kelsey L
Stoll, Mandie M
Sullivan, Nicole M
Thill, Kristy A

5. Iowa Reading Online Learning (School Charge) Project # 4349
Kennedy Elementary School
12/1/2023 – 6/10/2023
10.0494.1100.110.3376.000129 - \$5,292.00

Althaus, Carolyn E
Balk, Jennifer M
Berendes, Nancy A
Bradley, Calsey Lynn
Caldwell, Teresa L
Clothier, Julie M
Culbertson, Jayme L
Davis, Molly S
Demkier, Jennifer L
Dolphin, Lisa M
Foy, Kimberly J
Gallucci, Valerie K
Goedken, Margaret
Goldsmith, Laura L

Heims, Erin M
Hermesen, Jennifer Z
Hilkin, Tara M
Hinz, Matthew W
Hoffman, Jeremy D
Honda, Kourtney L
Kintzle, Brooke E
Konrardy, Tracy L
Leonard, Sarah A
May, Sara B
Morley, Sean K
Nauman, Abigail M
Noonan, Susan E
Pfohl, Susan R

Porter, Jamie L
Portzen, Stacy L
Schaul, Kristal A
Schmeichel, Charles A
Schumacher, Jessica S
Snitker, Linda M
Swart, Nicole M
Tebon, Elly A
Tomkins, Carolyn M
Trentz, Kara Leigh
Waskow, Maureen R
Wischmeyer, Laurie A
Young, Lisa M
Zell, Amanda L

B. Updated Projects

1. SPED Meetings/Support Services/Training (District Charge) Project #4162 Districtwide

Bjerning, Jessica
Schmeichel, Meredith
Thiele, Hannah
Ungs, Cynthia

ITEM VII - PROJECTS – Recommended for Approval - Continued

2. Social Studies Honors Curriculum (District Charge) Project #4207 Middle Schools
Increase Maximum Cost by \$3,231.68
3. School Plan and Professional Development (School Charge) Project #4223 Prescott
Increase Maximum Cost by \$5,000.00
4. IEP Meeting (School Charge) Project #4234 Hempstead High School

Loeffelholz, Jason
Runde, Andrea

5. BLT Planning Meetings (School Charge) Project #4256 Hoover Elementary School

Allen, Jessica J
Shol, Emily J

6. MS Exploratory Curriculum Development (District Charge) Project #4289 Middle Schools

Breitbach, Karen M
McCarthy, Mark J

7. LEAP Program (Grant Charge) Project #4310 Washington Middle School

Bhatia, Kelsey M
Digmann, Karla J
Hauk, Annalise M
Hefel, Erin L
Kueter, Sydney M
Schramm, Katherine A

8. Facilitator Training for November TQ Day (District Charge) Project #4341 Districtwide

Breitbach, Angela D
Davis, Molly S
Smith, Bethany G

9. Title I After School Tutoring (School Charge) Project #4344 Lincoln Elementary School

Bechen, Kerry J
Martin, Linda M

C. Stipends

1. Band Camp/Color Guard (Activity Charge)
Roosevelt Middle School
8/10/2023 – 8/11/2023
21.0225.1400.910.6232.000129 - \$150.00
2. Percussion Instructor/Assistant Director (Activity Charge)
Senior High School
8/1/2023 – 10/9/2023
21.0109.1400.910.6230.000129 - \$1,200.00

Waddington, Richard

ITEM VII - PROJECTS – Recommended for Approval - Continued

3. Industrial Tech Extra Class Period (District Charge)
Senior High School
1/17/2023 – 5/29/2024
10.1109.1300.380.0000.000121 - \$14,113.83

Connolly, Joe
Jensen, Mike
Kress, Todd

4. Winter Choir Concert (Activities Charge)
Roosevelt Middle School
12/5/2023
21.0225.1400.910.6263.000129 - \$50.00

Garde, John

5. Cheer Camp (Activities Charge)
Hempstead High School
11/18/2023
21.0118.1400.920.6980.000109 - \$500.00
6. Extra Class Periods (School Charge)
Hempstead High School
8/25/2023 – 1/12/2024
10.1118.2229.000.0000.000121 - \$4,620.07

Lahey, Megan

ITEM VIII - TRANSFERS – For Information Only

A. Classified

Name	From	To
Gassman, James	Carver/Custodian	Food & Nutrition/Custodian
Haggerty, Daniel	Building & Grounds/Swing Shift Custodian	Roosevelt Middle/Custodian
Lynch, Terri	Roosevelt Middle/Custodian	Carver Elementary/Custodian
Naumann, Julie	Hoover Elementary/MC Paraprofessional	Senior High/MC Paraprofessional
Thill, Hunter	Hempstead High/Custodian	Jefferson Middle/Custodian
Witzke, Kurt	Senior High/Custodian	Roosevelt Middle/Custodian

B. Coach

Healey, Jackson	Senior High/Varsity Asst Wrestling	Senior/Varsity Head Wrestling
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**Dubuque Community School District
Board Meeting
December 11, 2023**

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
Interstate Power and Light Company	Distributed Generation Interconnection Request Agreement	---	---	Professional
Iowa Department of Management	Memorandum of Understanding for K-12 Cybersecurity Program	---	---	Professional
KONE Inc.	Maintenance Contract Rider	\$3,900.00	Fund 10	Professional
Missouri Community Action Network	Community Action Poverty Simulation Agreement	\$6,125.00	Fund 10	Purchase
Null Education Services, LLC	Agreement for Services and Products	\$9,000.00	Fund 10	Professional
Rosetta Stone	Service Order Form for License	\$5,000.00	Fund 10	Purchase
St. Mark Youth Enrichment	Memorandum of Understanding	---	---	Professional
Tri-State Travel	Tour Agreement Hempstead HS to New York June 6-10, 2024	TBD	Fund 21	Professional
University of Dubuque	Rental Contract for AP Testing May 6-17, 2024	---	---	Professional
Walsworth Yearbooks	Yearbook Purchase Agreement for SY 2024-25			
	Hempstead High School Dubuque Senior High School	\$39,824.00 \$28,300.00	Fund 21 Fund 21	Purchase Purchase

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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 1, 2023
 - B. Date media was emailed agenda: December 1, 2023
 - C. Board Committee: **Educational Programs/Policy Committee**
 - D. Date and Time of Meeting: **December 5, 2023, at 4:30 p.m.**
 - E. Place of Meeting: **7900 Chavenelle Road (old Medline building)**
 - 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, Anderson Sainci and Lisa Wittman.
District representatives present: Amy Hawkins, Mark Burns, Kelsey Metcalf, Lisa Tebockhorst, Kevin Kelleher, Mike Cyze, Brian Kuhle, Lisa Demmer and Tammy Duehr

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

It was suggested that we move the policy # 6226 Instructional Materials Selection and discussion to the beginning of the agenda.

After a short presentation from Marty Johnson of Straka-Johnson Architects, the Board was given a tour of the building that is the location for the proposed preschool renovation project by Johnson along with Mike Jansen, vice president of the Dubuque Initiatives board, and Rick Dickinson, President and CEO of Greater Dubuque Development and a board member of Dubuque Initiatives.

EDUCATIONAL PROGRAMS

Mark Burns and Lisa Tebockhorst, presented to the committee the suggested changes in policy #6226 Instructional Materials Selection, Review and Reconsideration. In response to Iowa Senate File 496, the district formed a committee to review books and curriculum material so that they are in compliance with the new law. In addition, a committee of twelve is currently reviewing library books and materials to be sure there are age-appropriate texts in the school libraries in the district. They plan to share their findings in a future committee meeting.

Superintendent Hawkins shared the proposed calendars for 2024-25 to 2025-26. Public hearing will take place at the December 11th board meeting. After feedback from community, Hawkins recommended that the Board approve the two proposed calendars that will eliminate the week of spring break. Board 12.11.23

STRATEGIC PLAN

Superintendent Hawkins reviewed the annual Physical Education Exemption Application with the committee.

Policy #2108 – Activities Passes

Reviewed – Board 12.11.23

Policy #2202 – Adoption of Administrative Guidelines

Reviewed – Board 12.11.23

Policy #2312 – Order of Business

Reviewed – Board 12.11.23

Policy #3501 – Chief Executive Officer

Reviewed – Board 12.11.23

Policy #3504 – Superintendent Contract and Contract Nonrenewal

Revised – Board 12.11.23

Policy #4000 – School Calendar

Reviewed – Board 12.11.23

Policy #4006 – Retired Employee Lifetime Pass

Reviewed – Board 12.11.23

Policy #6226 – Instructional Materials Selection, Review and Reconsideration

Revised – Board 12.11.23

Other items

Board member Anderson Sainci thanked Kevin Kelleher for his service to the school district.

Mr. Sainci discussed his desire with the election and bond referendum votes now completed to ensure that the work of the school board remain non-political and focused on what is best for kids moving forward.

Next meeting on January 3, 2024

The meeting adjourned at 6:12p.m.

Carolyn Mauss, Board Secretary

Activities Passes

To encourage the interest of all members of the Board of Education in the total activity program of the Dubuque Community School District, activity passes shall be issued to each member of the Board of Education, their spouse or significant other, and school-age children.

Upon completion of board service, a lifetime pass will be issued to each board member.

Adopted: April 10, 1967
Revised: December 9, 2013
Revised: June 11, 2018

Adoption of Administrative Guidelines

Administrative Guidelines shall be developed by the Superintendent of Schools and shall be included with respective policies, but not required to be approved by the Board.

In general, Administrative Guidelines are designed to implement the policies of the Board of Education.

Adopted: May 8, 1967
Revised: May 13, 2013
Revised: June 11, 2018

Order of Business

The following shall be the order of business of the first meeting of each month. The order of business may be changed by consensus of all members present.

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Approval of Agenda
4. Minutes of Previous Meetings
5. Public Hearings
6. Student/Staff Recognition
7. Board Salutes
8. Visitors and Open Forum
9. Consent Agenda
10. Committee Reports/Action
11. New Business
12. Board Member or Administrative Issues (Non-Agenda Items)
13. Adjournment

The order of business of the strategic plan update sessions shall be determined by the Superintendent in consultation with the Board President.

Revised: February 14, 1983
Revised: May 11, 2015
Revised: October 8, 2018

Chief Executive Officer

The Superintendent shall be the chief executive officer of the school district and shall have, under the direction of the Board, general supervision of all the Dubuque Community School's buildings and of all the personnel and various personnel departments of the school system. The Superintendent is responsible for the management of the schools-*district* under the Board policies, or by law, and is accountable to the Board.

The Superintendent, in his/her discretion, may delegate to other school personnel the exercise of any powers and the discharge of any duties imposed upon the Superintendent by these policies or by vote of the Board. The delegation of power or duty, however, shall not relieve the Superintendent of responsibility for the action taken under such delegation.

Adopted: May 13, 1992
Reviewed: January 29, 2013
Reviewed: July 16, 2018

Chapter 3: ADMINISTRATION
Section 1: ADMINISTRATION COUNCIL

Superintendent Contract and Contract Nonrenewal

The length of the contract for employment between the superintendent and the board is determined by the board. The contract will begin on July 1 and end on June 30. The contract will state the terms of employment and shall not exceed three years.

The first three consecutive years of a contract issued to a newly employed superintendent is considered a probationary period. The probationary period may be extended for an additional year. ~~upon the consent of the superintendent.~~ In the event of termination of a probationary or nonprobationary contract, the board will afford the superintendent appropriate due process, as required by law. The superintendent and board may mutually agree to terminate the superintendent's contract at any time.

It is the responsibility of the board to provide the contract for the superintendent. The board may issue a temporary and nonrenewable contract in accordance with law.

If the superintendent wishes to resign, to be released from a contract, or to retire, the superintendent must comply with applicable law and board policies.

Adopted: December 10, 2018

School Calendar

A yearly school calendar, as approved by the Board of Education, will be established which will indicate student attendance days, teaching days, work days, and inservice days. Teachers and nurses shall be contracted for a school year in accord with the approved school calendar. Efforts will be made to coordinate the public school calendar with ~~those~~ other educational agencies in the community.

Adopted: February 14, 1972
Reviewed: January 29, 2013
Reviewed: July 16, 2018

Retired Employee Lifetime Pass

All employees who have completed at least twenty (20) years of continuous service with the school district at time of retirement shall be given a lifetime pass to those public school activities not governed by state association regulations restricting free passes.

Adopted: August 9, 1982
Revised: November 11, 2013
Reviewed: October 8, 2018

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
Revised: December 12, 2022

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 *as well as Iowa code*.
- 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 lifestyles open to women and men in today’s world. Materials shall include the many important contributions made by 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-

as well as Iowa code.

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~~ **parent or guardian** 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~~ ***Any parent or guardian*** 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~~ ***eight*** members shall be formed and it shall include 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.~~ ***The complainant has a right to anonymity. The complainant may waive that right and be given the opportunity to talk about and expand on the information provided in 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.

VII.

- A. 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 ***as defined in Iowa Code***. The written decision and its justification shall be forwarded to the Superintendent for appropriate action, to the complainant and to the appropriate attendance centers.
- B. 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.
- C. 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.
- D. 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.

VIII. 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.

IX. *Prohibit Instructional Materials for a Student*

- A. ***Any parent or guardian of a student may formally request that the student not be provided with certain instructional materials.***
 - 1. ***The teacher or school staff receiving a request regarding instructional materials should refer the parent or guardian to the principal or designee that handles such requests.***
 - 2. ***Each building principal and the Superintendent or designee will have and make***

Available Request to Prohibit Materials Forms. All formal requests to not provide a student with certain instructional materials must be made on these forms.

- 3. The Request to Prohibit Materials Form shall be signed by the parent or guardian and filed with the principal or designee.*
- 4. The principal or designee shall communicate to the teacher the filing of the form within five school days.*
- 5. The teacher shall provide alternate material to supplant the teachings of the curricular standards*

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.) _____

Date: _____

Signature: _____

REQUEST TO PROHIBIT INSTRUCTIONAL MATERIALS

Request a student not be provided with certain instructional materials to be submitted to the building principal or designee. 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.) _____

Date: _____

Signature: _____

Facilities/Support Services

Recommendations:

✓ I move that the Board of Education receive and approve the June 30, 2023, Annual Comprehensive Financial Report

✓ I move that the Board of Education approve the executed construction contract, bonds and certificate of insurance with Sheets Design Build LLC for the Dubuque Community School District Preschool Renovation Project in the amount of \$1,842,743.00

✓ I move that the Board of Education reject the bid from Wilson Restaurant Supply for the Preschool Kitchen Equipment Project

✓ I move that the District shall agree to purchase the real property described in the Real Estate Purchase Agreement attached hereto from Dubuque Childcare Collaborative, LLC for \$986,370.00.

✓ I move to Adopt Resolution Approving the Terms of the Purchase Agreement and Authorize the Board President and Secretary to Execute the Purchase Agreement on behalf of the Board for the Jefferson Public Easement Purchase

✓ I move that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Audubon Elementary School Playground Replacement Project and set the date, time, and location of Public Hearing as February 5, 2024, 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 authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$390,094.00 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for open enrolled out students not included in the district's previous year's certified enrollment count

✓ I move that the Board of Education authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$179,651.00 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for providing an English language learner program for students who have exceeded five years of weighted funding in Fall 2023

✓ I move that the Board of Education adopt a resolution to void a bid from Victory Ford dated November, 2022 for the purchase of two 2023 two-wheel drive/chassis Truck with a lift 16' van delivery body with rail gate type lift

✓ I move that the Board of Education adopt a resolution to void a bid from Mike Finnin Ford dated September 2022 for the purchase of four 2023 Transit Passenger Vans



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

For the Fiscal Year Ended June 30, 2023

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, 2023

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	57-88
Required Supplementary Information:	
Budgetary Comparison Schedule of Revenues, Expenditures/Expenses, and Changes in	
Balances Budget and Actual - All Governmental Funds and Proprietary Fund	91
Notes to Required Supplementary Information – Budgetary Reporting	92
Schedule of the District's Proportionate Share of the Net Pension Liability	94-95
Schedule of District Contributions	96-97
Notes to Required Supplementary Information – Pension Liability	98
Schedule of Changes in the District's Total OPEB Liability, Related Ratios and	
Notes	100-102
Other Supplementary Information:	
Nonmajor Governmental Funds	105
Combining Balance Sheet	106
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	107
Schedule of Changes in Special Revenue Fund, Student Activity Accounts	108
Capital Projects Fund:	
Combining Balance Sheet	109
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	110

FINANCIAL SECTION: (continued)

Schedule of Revenues by Source and Expenditures by Function	
– All Governmental Funds.....	112-113

STATISTICAL SECTION (Unaudited):

Narrative Explanations	117
Net Position by Components	118-119
Expenses, Program Revenues, and Net (Expense) Revenue	120-121
General Revenues and Total Change in Net Position.....	122-123
Fund Balances, Governmental Funds.....	124-125
Governmental Funds Revenue	126-127
Revenue by Source – General Fund.....	128-129
Governmental Funds Expenditures and Debt Service Ratio	130-131
Expenditures by Function – General Fund.....	132-133
Other Financing Sources and Uses and Net Change in Fund Balances	
– Governmental Funds.....	134-135
Assessed Value and Actual Value of Taxable Property	136
Direct and Overlapping Property Tax Rates.....	137
Principal Property Taxpayers	138
Property Tax Levies and Collections.....	139
Outstanding Debt by Type	140
Direct and Overlapping Governmental Activities Debt	141
Legal Debt Margin Information.....	142-143
Pledged – Revenue Coverage.....	144
Demographic and Economic Statistics.....	145
Principal Employers	146
Full-time Equivalent District Employees by Type	148-149
Operating Statistics.....	150
School Building Information	152-159
Certified Staff Salaries	160

COMPLIANCE SECTION:

Schedule of Expenditures of Federal Awards	163-164
Notes to Schedule of Expenditures of Federal Awards.....	165
Summary Schedule of Prior Audit Findings	166
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	167-168
Independent Auditor’s Report on Compliance for Each Major Program and on Internal	
Control over Compliance Required by the Uniform Guidance.....	169-171
Schedule of Findings and Questioned Costs	172-175

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 11, 2023

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, 2023. 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, 2023. 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 2022 (the official count date) was 10,064 students. This District is the ninth largest of Iowa's 328 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 twelve 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 7% to 17%
3. Unspent Balance – One month's worth of expenditures

For FY 2022-23, listed below are the District's benchmarks and actual amounts:

	<u>Benchmark</u>	<u>Actual</u>
Cash Balance	\$36,541,302	\$37,439,396
Solvency Ratio	7.0% - 17.0%	19.0%
Unspent Balance	\$11,884,886	\$15,038,445

The District met the Cash Balance, Solvency Ratio and Unspent Balance benchmarks. There were decreases in Cash Balance, Solvency Ratio and Unspent Balance for the year ended June 30, 2023. The District is expecting decreases again in Cash Balance, Solvency Ratio and Unspent Balance in the FY 2023-24. The District will need to monitor the financial benchmarks throughout the year to see what level of budget reduction plans are needed for FY 2024-25.

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 224 out of 328 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 2022-23 was \$7,413. The State Supplemental Aid rate for FY 2023-24 is at 3.0% which equates to a per pupil amount of \$7,635.

In light of these circumstances, the District must continue to operate in the most efficient manner possible during FY 2023-24 to help ensure adequate funding for staff, services, and supplies. The District will need to find approximately \$3,500,000 in expense reductions in order to not reduce the unspent balance below the targeted goal.

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, 2023. 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 fourteen 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.

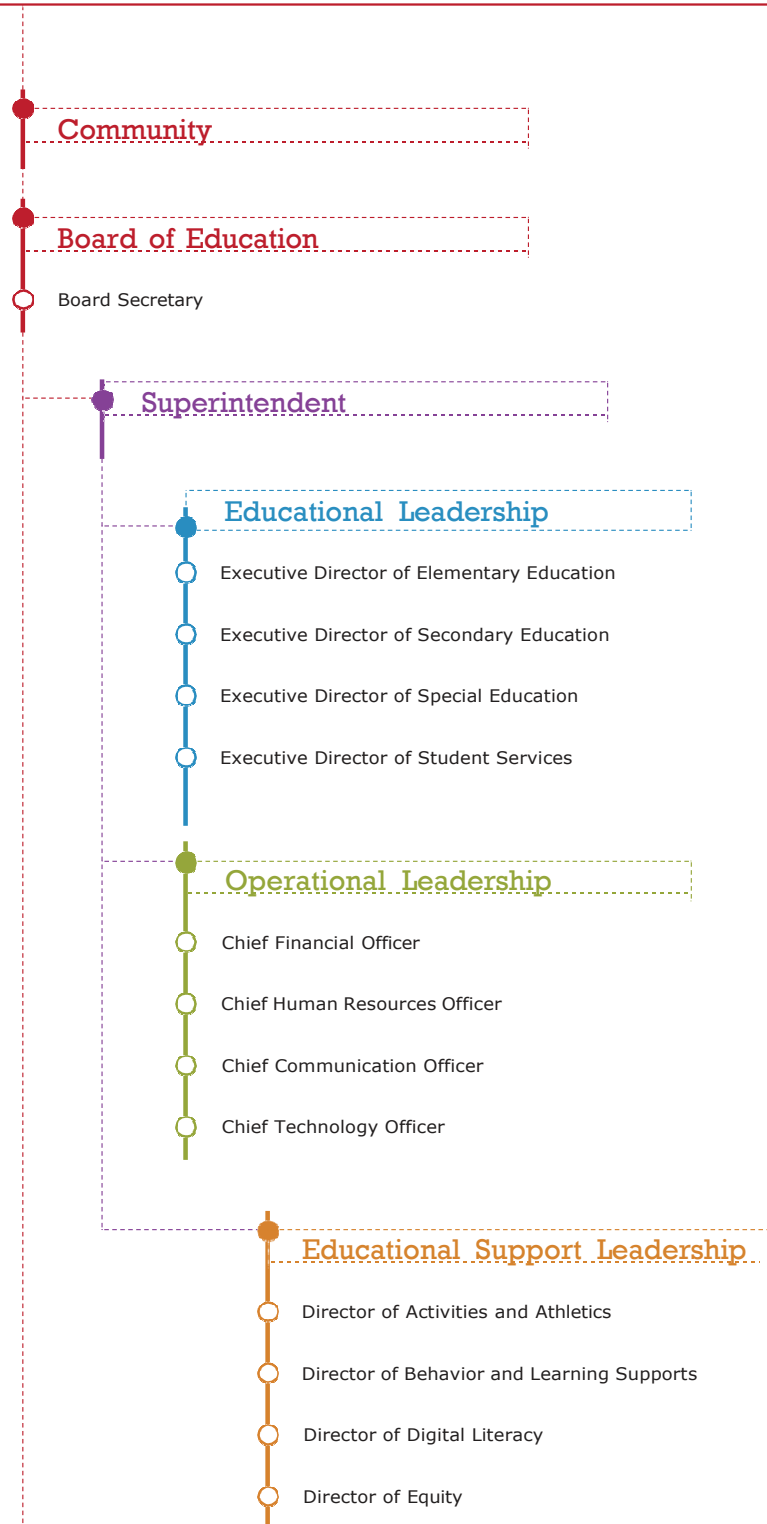
Very truly yours,



Kevin Kelleher
Chief Financial Officer



Amy Hawkins
Superintendent of Schools



Dubuque Community School District

Board of Education

Year Ended June 30, 2023

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

Dubuque Community School District

School District Administration

Year Ended June 30, 2023

Amy Hawkins	Superintendent of Schools
Kevin Kelleher	Chief Financial Officer
Brian Kuhle	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
Rob Powers	Manager of Buildings and Grounds
Jim Konrardy	Assistant Manager of Buildings and Grounds
Ernie Bolibaugh	Manager of Transportation
Sue Shaul	Assistant Manager of Transportation
Joann Franck	Manager of Food Services
Jackie Ament	Assistant Manager of Food Services

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2023

Certified Public Accountants

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

Bond Counsel

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

General Counsel

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

Insurance Consultants

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

Financial Advisors

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

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2023

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, 2022.

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



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style with a horizontal line underneath.

John W. Hutchison
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style with a horizontal line underneath.

Siobhán McMahon, CAE
Chief Operations Officer/
Interim 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, 2023, 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, 2023, 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.

Emphasis of Matter

As discussed in Note 15 to the financial statements, the Dubuque Community School District adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements. Our opinions are not modified with respect to this matter.

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 91 through 102 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, 2022 (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 11, 2023, 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.

Jim Kircher & Associates, P.C.

Dubuque, Iowa

December 11, 2023

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

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, 2023. We encourage readers to consider this information in conjunction with the District's financial statements, which immediately follow this section.

2023 FINANCIAL HIGHLIGHTS

- The District implemented Governmental Accounting Standards Board Statement (GASBS) No. 96, Subscription-Based Information Technology Arrangements (SBITAs), during fiscal year 2023. The implementation of this standard revised certain assets and liability accounts related to SIBTAs, however had no effect on the beginning net position for governmental activities.
- 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 2.50% for FY 2022-23, 2.40% for FY 2021-22, 2.30% for FY 2020-21, and 2.06% for FY 2019-20. This percentage amount has a substantial impact on district-funding levels and has been very low in recent years.
- The District's enrollment is declining. From October 2021 to 2022, there was a decrease of 56 students. The Iowa Department of Education projects slightly declining enrollment over the next several years.
- General fund revenues decreased by \$10.0 million (6.7%) in FY 2022-23. Major components of this change include a \$1.0 million increase in state aid, a \$2.1 million decrease from real estate taxes and a \$8.9 million decrease in miscellaneous income. The large decrease in miscellaneous income was due to receiving \$11.4 million less in Federal funds for COVID-19.
- General fund expenditures decreased by \$2.0 million (1.3%) in this fiscal year. Salaries and benefits comprise 84% of general fund expenditures for FY 2022-23 as compared to 83.2% of general fund expenditures for FY 2021-22.
- General fund net change in fund balance decreased by \$2.7 million, cash/investments decreased by \$1.9 million, and estimated unspent balance decreased by \$0.9 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 2022-23 results please refer to Page 9, Introductory Section, Relevant Financial Policies.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

2023 FINANCIAL HIGHLIGHTS, continued

- The District's total net position increased by \$16.8 million (13.7%) 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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

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.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure A-1 below provides a summary of the District's net position at June 30, 2023, compared to June 30, 2022.

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

	Governmental Activities		Business-type Activities		Total District		Total Percent -age Change
	2023	2022	2023	2022	2023	2022	2022-23
Current and other assets	\$158,672,300	\$164,721,138	\$4,728,107	\$4,019,958	\$163,400,407	\$168,741,096	-3.2%
Capital assets	180,877,455	173,845,037	684,382	472,832	181,561,837	174,317,869	4.2%
Total assets	\$339,549,755	\$338,566,175	\$5,412,489	\$4,492,790	\$344,962,244	\$343,058,965	0.6%
Deferred outflows of resources	\$ 13,081,974	\$ 14,481,087	\$1,269,192	\$566,712	\$ 14,351,166	\$ 15,047,799	-4.6%
Current liabilities	18,904,527	\$ 21,257,486	\$ 7,284	\$2,527	\$ 18,911,811	\$ 21,260,013	-11.0%
Long-term liabilities	128,404,025	95,286,162	1,325,204	439,271	129,729,229	95,725,433	35.5%
Total liabilities	\$147,308,552	\$116,543,648	\$1,332,488	\$ 441,798	\$148,641,040	\$116,985,446	27.1%
Deferred inflows of resources	\$69,876,783	\$116,704,292	\$1,369,160	\$1,803,143	\$ 71,245,943	\$118,507,435	-39.9%
Net position:							
Net investment in capital assets	\$103,935,454	\$ 91,509,038	\$ 684,382	\$ 472,832	\$104,619,836	\$ 91,981,870	13.7%
Restricted	56,092,377	58,959,518	-	-	56,092,377	58,959,518	-4.9%
Unrestricted	(24,581,437)	(30,669,234)	3,295,651	2,341,728	(21,285,786)	(28,327,505)	24.9%
Total net position	\$135,446,394	\$119,799,322	\$3,980,033	\$2,814,561	\$139,426,427	\$122,613,883	13.7%

The District's total net position increased 13.7%, or \$16,812,544, 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 "2023 FINANCIAL HIGHLIGHTS" section for the reasons for the increase.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Restricted net position represents resources subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. The District's restricted net position decreased \$2,867,141 or 4.9%, over the prior year. This decrease comes from a decline in the capital projects. Construction continues on Phase II renovation of Senior High School. This project is expected to take approximately 40 months to complete and the bond proceeds used to fund the project are expected 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 \$7,041,719 or 24.9%. This increase in unrestricted net position was primarily a result of the changes in net pension activity.

(continued on the next page)

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Figure A-2 shows the change in net position for the year ended June 30, 2023, compared to the year ended June 30, 2022.

Figure A-2:
Changes in Net Position

	Governmental Activities		Business-type Activities		Total District		Total Percentage Change 2022-23
	2023	2022	2023	2022	2023	2022	
Revenues:							
Program revenues:							
Charges for services	\$ 3,684,911	\$ 3,421,679	\$ 2,145,928	\$ 641,043	\$ 5,830,839	\$ 4,062,722	43.5%
Operating grants, contributions, and restricted interest	30,204,978	39,951,034	5,159,571	7,123,533	35,364,549	47,074,567	-24.9%
Capital grants, contributions, and restricted interest	-	-	-	-	-	-	0.0%
General revenues:							
Property taxes and other taxes	71,232,752	70,760,072	-	-	71,232,752	70,760,072	0.7%
Unrestricted state grants	58,169,620	57,273,683	-	-	58,169,620	57,273,683	1.6%
Unrestricted investment earnings	2,277,589	310,164	52,050	3,009	2,329,639	313,173	643.9.7%
Miscellaneous	950,266	4,070,206	-	-	950,266	4,070,206	-76.7%
Total revenues	\$166,520,116	\$175,786,838	\$7,357,549	\$7,767,585	\$173,877,665	\$183,554,423	-5.3%
Expenses:							
Instruction	\$ 88,876,791	\$ 89,212,613	\$ -	\$ -	\$88,876,791	\$ 89,212,613	-0.4%
Student services and instructional staff services	14,319,096	13,657,422	-	-	14,319,096	13,657,422	4.8%
Administrative Services	16,147,796	14,664,540	-	-	16,147,796	14,664,540	10.1%
Operation & maintenance of plant services	13,046,417	12,396,448	-	-	13,046,417	12,396,448	5.2%
Transportation Services	4,773,747	5,550,685	-	-	4,773,747	5,550,685	-14.0%
Non-instructional	54,361	142,524	5,743,880	5,260,183	5,798,241	5,402,707	7.3%
Other	14,103,033	14,516,665	-	-	14,103,033	14,516,665	-2.8%
Total expenses	\$151,321,241	\$150,140,897	\$5,743,880	\$5,260,183	\$157,065,121	\$155,401,080	1.1%
Change in net position before Transfers	15,198,875	25,645,941	1,613,669	2,507,402	16,812,544	28,153,343	-40.3%
Transfers	448,197	643,265	(448,197)	(643,265)	-	-	0.0%
Change in net Position	\$ 15,647,072	\$ 26,289,206	\$1,165,472	\$1,864,137	\$ 16,812,544	\$ 28,153,343	-40.3%
Beginning net Position	119,799,322	93,510,116	2,814,561	950,424	122,613,883	94,460,540	29.8%
Ending net position	\$135,446,394	\$119,799,322	\$3,980,033	\$2,814,561	\$139,426,427	\$122,613,883	13.7%

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

In FY 2022-23, general revenues property taxes and other taxes and unrestricted state grants accounted for 77.7% of governmental activities revenue while program charges for service and operating grants, contributions, and restricted interest accounted for 99.3% of business-type activities revenue. The District's total revenues were approximately \$173.9 million, of which approximately \$166.5 million was for governmental activities and approximately \$7.4 million was for business-type activities.

As shown in Figure A-2, the District as a whole experienced a 5.3% decrease in revenues and a 1.1% increase in expenses. Operating grants and contributions decreased approximately \$11.1 million, unrestricted state grants increased approximately \$0.9 million, property tax increased approximately \$0.5 million, and others decreased \$3.1 million.

Governmental Activities

Revenues for governmental activities were \$166,520,116 and expenses were \$151,321,241 for the year ended June 30, 2023.

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, 2023 compared to those expenses for the year ended June 30, 2022.

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

	Total Cost of Services		Percentage Change 2022-23	Net Cost of Services		Percentage Change 2022-23
	2023	2022		2023	2022	
Instruction	\$ 88,876,791	\$ 89,212,613	-0.4%	\$ 65,332,209	\$ 59,593,351	9.6%
Support services:						
Student services						
and instructional						
staff services	14,319,096	13,657,422	4.8%	11,621,661	9,226,989	26.0%
Administrative						
services	16,147,796	14,664,540	10.1%	15,962,922	13,085,821	22.0%
Operation &						
maintenance of						
plant services	13,046,417	12,396,448	5.2%	11,655,216	10,927,543	6.7%
Transportation						
services	4,773,747	5,550,685	14.0%	4,202,026	4,758,619	-11.7%
Non-instructional	54,361	142,524	-61.9%	54,361	142,524	-61.9%
Other	14,103,033	14,516,665	-2.8%	8,602,957	9,033,338	-4.8%
Total expenses	\$151,321,241	\$150,140,897	0.8%	\$117,431,352	\$106,768,185	10.0%

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

Governmental Activities, continued

For the year ended June 30, 2023:

- The cost financed by users of the District's programs was \$3,684,911.
- Federal and state governments subsidized certain programs with grants and contributions totaling \$30,204,978.
- The net cost of governmental activities was financed with \$71,232,752 of property and other taxes and \$58,169,620 of unrestricted state grants.

Business-Type Activities

District maintains only one activity within the business-type activities classification, and this is its school nutrition fund. School nutrition fund revenues decreased by \$410,036 over the prior year which represents a 5.3% decrease. The school nutrition fund revenues decreased during FY 2022-23 because the federal government program that allowed all students to eat for free, which greatly increased participation, and increased the meal reimbursement rate in the previous year was not renewed for FY2022-23.

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 \$81,880,287 which is below last year's ending fund balance of \$87,364,140. The primary reason for the decrease in combined fund balance at the end of the FY 2022-23 is because of a decrease in the Capital Projects Fund.

Governmental Fund Highlights

- The District's general fund cash/investment balance, fund balance and unspent balance decreased in FY 2022-23. At June 30, 2023, the estimated unspent balance was \$15,038,445.
- Salaries and benefits comprise about 84.0% of the general fund expenditures. These expenditures decreased \$430,089 due primarily because the District was not able to fill many open positions.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

Governmental Fund Highlights, continued

- 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 2022-23, the District received \$13,886,399 in sales tax revenue. The statewide sales, services and use tax fund balance decreased by \$5,689,394. This decrease is because of on going expenses for renovation/addition of Senior High School phase II project.
- The physical plant and equipment levy (PPEL) fund balance increased by \$1,114,322 in FY 2022-23. The main reason for this increase was because none of the nine school buses that were ordered in FY 2022-23 were delivered until after the end of the fiscal year. Those funds will be expended in FY 2023-24 when the buses finally arrive. 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.
- The debt service fund balance decreased by \$387,974 in FY 2022-23.

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 2022-23. The increase of \$1,165,472 was due to an increase in federal reimbursement rates.

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 2022-23 for an increase in expenditures from \$194,545,770 to \$196,545,770 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.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had invested \$181.6 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 3.8% 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 \$7,828,062.

The original cost of the District's capital assets was approximately \$291.3 million. Governmental funds account for approximately \$289.5 million, with the remainder of approximately \$1.8 million accounted for in the Enterprise, School Nutrition Fund.

The District is collecting over \$13 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,**

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2022-23
	2023	2022	2023	2022	2023	2022	
Land	\$ 7,108,136	\$ 7,479,048	\$ -	\$ -	\$ 7,108,136	\$ 7,479,048	-5.0%
Construction in progress	27,649,483	17,286,318	-	-	27,649,483	17,286,318	60.0%
Buildings and improvements	132,464,006	135,522,636	-	-	132,464,006	135,522,636	-2.3%
Land improvements	8,398,815	9,036,173	-	-	8,398,815	9,036,173	-7.1%
Furniture and equipment	4,833,737	4,520,862	684,382	472,832	5,518,119	4,993,694	-10.5%
Right-to-use subscription	423,278	634,917	-	-	423,278	634,917	-33.3%
Total	\$180,877,455	\$174,479,954	\$684,382	\$472,832	\$181,561,837	\$174,952,786	3.8%

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

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, 2023, the District had \$76,942,000 in revenue bond debt outstanding. This represents an decrease of approximately 6.6% 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 \$380,147,890.

**Figure A-5
Outstanding Long-term Bond Obligations
June 30, 2023**

	Total District		Total Change
	2023	2022	2022-23
Revenue bonds	\$76,492,000	\$82,336,000	\$(5,394,000)

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

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

- The level of *unspent balance* decreased in FY 2022-23 and is projected to decrease in FY 2023-24. The main reason for the decrease is because of the federal funds allocated to the District for pandemic relief were fully utilized in FY 2022-23. The District will need to monitor expenditures and how they affect future years' unspent balance. This has become a priority in FY2023-24. 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.
 - 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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

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 Board attempted to address many of the projects that had been listed as a priority for several years by including them on a general obligation bond vote along with the construction of a middle school. The new middle school was to help create operating efficiencies in the General Fund and dramatically improve instruction for students who were in the two 100-year-old structures. Unfortunately, the bond vote failed by 129 votes. The Board will now need to review priorities moving forward with a prioritization on creating operating efficiencies.
- Iowa school district funding faces many challenges in future years. Approximately \$92.6 million of District revenues (primarily state aid) come from sources that are funded by state income, sales, and use taxes. The State of Iowa finished with a \$1.8 billion surplus in its FY 2023 general fund. Total State surplus funds are approximately \$6.4 billion. This means the State has plenty of funds for education, but they are funding nonpublic schools at the same student rate as public school students which will require a greater draw on State funds. This obligation will significantly affect the funds available for public schools.
- The federal COVID-19 funds have helped the District to continue to operate at its current levels. These federal funds have been depleted as of June 30, 2023. The District will struggle to maintain operations at current levels. During FY 2023-24, 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. The District began this work in FY 2022-23 to create annual savings by consolidating two middle schools into one. The plan was to build the middle school using general obligation bonds. The bond measure was voted on November 7, 2023 and didn't acquire enough votes to pass. This will require Administration to come up with alternative plans to achieve the needed efficiencies.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2023

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE, continued

- The District is in the process of buying a portion of a building in the community to create up to ten preschool classrooms. The purpose is to allow parents to have access to before school and after school daycare which will be located in a section of the building next door. The District is planning on renovating its portion of the building and be open by the start of FY 2024-25.

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, 2023

	Governmental Activities	Business-type Activities	Total
Assets			
Cash, cash equivalents and pooled investments	\$ 92,236,446	\$ 4,592,978	\$ 96,829,424
Receivables:			
Property tax:			
Delinquent	340,298	-	340,298
Succeeding year	58,941,417	-	58,941,417
Accounts	231,980	-	231,980
Interest	399,111	-	399,111
Due from other governments	6,206,872	-	6,206,872
Inventories	306,176	135,129	441,305
Prepaid	-	-	-
Security deposit	10,000	-	10,000
Capital assets, not being depreciated	34,757,619	-	34,757,619
Capital assets, net of accumulated depreciation/amortization	146,119,836	684,382	146,804,218
Total assets	\$ 339,549,755	\$ 5,412,489	\$ 344,962,244
Deferred Outflows of Resources			
Pension related deferred outflows	\$ 9,476,921	\$ 1,161,651	\$ 10,638,572
OPEB related deferred outflows	3,605,053	107,541	3,712,594
Total deferred outflows of resources	\$ 13,081,974	\$ 1,269,192	\$ 14,351,166
Liabilities			
Accounts payable	\$ 2,760,842	\$ 5,141	\$ 2,765,983
Salaries and benefits payable	14,088,595	2,143	14,090,738
Termination benefits payable	489,861	-	489,861
Due to other governments	401,914	-	401,914
Security deposit payable	10,000	-	10,000
Accrued interest payable	1,153,315	-	1,153,315
Long-term liabilities:			
Portion due within one year:			
Revenue bonds	5,052,000	-	5,052,000
IT subscription liability	211,639	-	211,639
Compensated absences	738,217	-	738,217
Portion due after one year:			
Revenue bonds	71,890,000	-	71,890,000
IT subscription liability	211,639	-	211,639
Net pension liability	39,628,558	1,006,854	40,635,412
Total OPEB liability	10,671,972	318,350	10,990,322
Total liabilities	\$ 147,308,552	\$ 1,332,488	\$ 148,641,040
Deferred Inflows of Resources			
Succeeding year property tax	\$ 58,941,417	\$ -	\$ 58,941,417
Pension related deferred inflows	5,430,131	1,070,529	6,500,660
OPEB related deferred inflows	5,405,851	161,259	5,567,110
Other	99,384	137,372	236,756
Total deferred inflows of resources	\$ 69,876,783	\$ 1,369,160	\$ 71,245,943
Net Position			
Net investment in capital assets	\$ 103,935,454	\$ 684,382	\$ 104,619,836
Restricted for:			
Categorical funding	1,801,099	-	1,801,099
Scholarships	126,343	-	126,343
Student activities	799,672	-	799,672
Management levy	9,755,172	-	9,755,172
Physical plant and equipment levy	8,542,173	-	8,542,173
Capital projects	26,554,194	-	26,554,194
Debt service	8,513,724	-	8,513,724
Unrestricted	(24,581,437)	3,295,651	(21,285,786)
Total net position	\$ 135,446,394	\$ 3,980,033	\$ 139,426,427

See notes to financial statements.

Dubuque Community School District

Statement of Activities

Year ended June 30, 2023

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	\$ 50,705,322	\$ 1,167,255	\$ 13,374,535	\$ (36,163,532)	\$ -	\$ (36,163,532)
Special instruction	23,150,304	1,109,235	6,188,615	(15,852,454)	-	(15,852,454)
Other instruction	15,021,165	1,305,273	399,669	(13,316,223)	-	(13,316,223)
	<u>\$ 88,876,791</u>	<u>\$ 3,581,763</u>	<u>\$ 19,962,819</u>	<u>\$ (65,332,209)</u>	<u>\$ -</u>	<u>\$ (65,332,209)</u>
Support services:						
Student services	\$ 8,137,338	\$ -	\$ 726,089	\$ (7,411,249)	\$ -	\$ (7,411,249)
Instructional staff services	6,181,758	-	1,971,346	(4,210,412)	-	(4,210,412)
Administrative services	16,147,796	-	184,874	(15,962,922)	-	(15,962,922)
Operation & maintenance	13,046,417	-	1,391,201	(11,655,216)	-	(11,655,216)
Transportation services	4,773,747	103,148	468,573	(4,202,026)	-	(4,202,026)
	<u>\$ 48,287,056</u>	<u>\$ 103,148</u>	<u>\$ 4,742,083</u>	<u>\$ (43,441,825)</u>	<u>\$ -</u>	<u>\$ (43,441,825)</u>
Non-instructional programs	<u>\$ 54,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (54,361)</u>	<u>\$ -</u>	<u>\$ (54,361)</u>
Other expenses:						
Facilities acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AEA flowthrough	5,500,076	-	5,500,076	-	-	-
Interest and other charges	2,312,030	-	-	(2,312,030)	-	(2,312,030)
Depreciation and other expenses (unallocated)*	6,290,927	-	-	(6,290,927)	-	(6,290,927)
	<u>\$ 14,103,033</u>	<u>\$ -</u>	<u>\$ 5,500,076</u>	<u>\$ (8,602,957)</u>	<u>\$ -</u>	<u>\$ (8,602,957)</u>
Total governmental activities	\$ 151,321,241	\$ 3,684,911	\$ 30,204,978	\$ (117,431,352)	\$ -	\$ (117,431,352)
Business type activities:						
Non-instructional programs:						
Nutrition services	\$ 5,743,880	\$ 2,145,928	\$ 5,159,571	\$ -	\$ 1,561,619	\$ 1,561,619
Total business type activities	<u>\$ 5,743,880</u>	<u>\$ 2,145,928</u>	<u>\$ 5,159,571</u>	<u>\$ -</u>	<u>\$ 1,561,619</u>	<u>\$ 1,561,619</u>
Total	<u>\$ 157,065,121</u>	<u>\$ 5,830,839</u>	<u>\$ 35,364,549</u>	<u>\$ (117,431,352)</u>	<u>\$ 1,561,619</u>	<u>\$ (115,869,733)</u>
General Revenues:						
Property taxes levied for:						
General purposes				\$ 52,807,814		\$ 52,807,814
Capital outlay				4,538,539		4,538,539
Local option sales tax				13,886,399		13,886,399
Unrestricted state grants				58,169,620		58,169,620
Unrestricted investment earnings				2,277,589	52,050	2,329,639
Miscellaneous				950,266		950,266
Total general revenues				<u>\$ 132,630,227</u>	<u>\$ 52,050</u>	<u>\$ 132,682,277</u>
Transfers				448,197	(448,197)	-
Total general revenues and transfers				<u>\$ 133,078,424</u>	<u>\$ (396,147)</u>	<u>\$ 132,682,277</u>
Change in net position				\$ 15,647,072	\$ 1,165,472	\$ 16,812,544
Net position beginning of year				119,799,322	2,814,561	122,613,883
Net position end of year				<u>\$ 135,446,394</u>	<u>\$ 3,980,033</u>	<u>\$ 139,426,427</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, 2023

	General	Capital Projects Fund	Debt Service Fund	Management Levy	Nonmajor	Total
Assets						
Cash, cash equivalents and pooled investments	\$ 37,439,396	\$ 35,170,357	\$ 8,511,574	\$ 10,175,556	\$ 939,563	\$ 92,236,446
Receivables:						
Property Tax:						
Delinquent	271,505	35,551	-	33,242	-	340,298
Succeeding year	41,933,677	4,507,740	-	12,500,000	-	58,941,417
Accounts	231,980	-	-	-	-	231,980
Interest	193,853	157,058	2,150	46,050	-	399,111
Due from other governments	5,231,443	975,429	-	-	-	6,206,872
Inventories	306,176	-	-	-	-	306,176
Prepaid	-	-	-	-	-	-
Security deposit	10,000	-	-	-	-	10,000
Total assets	\$ 85,618,030	\$ 40,846,135	\$ 8,513,724	\$ 22,754,848	\$ 939,563	\$ 158,672,300
Liabilities, Deferred Inflows of Resources and Fund Balance						
Liabilities:						
Accounts payable	\$ 1,516,514	\$ 1,231,584	\$ -	\$ 124	\$ 12,620	\$ 2,760,842
Salaries and benefits payable	14,087,667	-	-	-	928	14,088,595
Early retirement payable	-	-	-	489,861	-	489,861
Due to other governments	401,914	-	-	-	-	401,914
Security deposit payable	10,000	-	-	-	-	10,000
Total liabilities	\$ 16,016,095	\$ 1,231,584	\$ -	\$ 489,985	\$ 13,548	\$ 17,751,212
Deferred inflows of resources:						
Unavailable revenues:						
Succeeding year property tax	\$ 41,933,677	\$ 4,507,740	\$ -	\$ 12,500,000	\$ -	\$ 58,941,417
Other	79,249	10,444	-	9,691	-	99,384
Total deferred inflows of resources	\$ 42,012,926	\$ 4,518,184	\$ -	\$ 12,509,691	\$ -	\$ 59,040,801
Fund balances:						
Non-spendable:						
Inventory	\$ 306,176	\$ -	\$ -	\$ -	\$ -	\$ 306,176
Restricted for:						
Categorical funding	1,801,099	-	-	-	-	1,801,099
Debt service	-	-	8,513,724	-	-	8,513,724
Scholarships	-	-	-	-	126,343	126,343
Student activities	-	-	-	-	799,672	799,672
Management levy purposes	-	-	-	9,755,172	-	9,755,172
School infrastructure	-	26,554,194	-	-	-	26,554,194
Physical plant and equipment	-	8,542,173	-	-	-	8,542,173
Unassigned	\$ 25,481,734	-	-	-	-	25,481,734
Total fund balances	\$ 27,589,009	\$ 35,096,367	\$ 8,513,724	\$ 9,755,172	\$ 926,015	\$ 81,880,287
Total liabilities, deferred inflows of resources and fund balance	\$ 85,618,030	\$ 40,846,135	\$ 8,513,724	\$ 22,754,848	\$ 939,563	\$ 158,672,300

See notes to financial statements.

Dubuque Community School District
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
June 30, 2023

Total fund balances of governmental funds (page 47)	\$	81,880,287
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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.		180,877,455
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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.		(1,153,315)
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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	\$ 13,081,974	
Deferred inflows of resources	<u>(10,835,982)</u>	2,245,992

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	\$ (76,942,000)	
IT subscription liability	(423,278)	
Compensated absences	(738,217)	
Net pension liability	(39,628,558)	
Total OPEB liability	<u>(10,671,972)</u>	<u>(128,404,025)</u>

Net position of governmental activities (page 45)	\$	<u>135,446,394</u>
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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, 2023

	General	Capital Projects Fund	Debt Service Fund	Management Levy	Nonmajor	Total
Revenues:						
Local Sources:						
Local Tax	\$ 46,791,831	\$ 4,538,538	\$ -	\$ 6,015,985	\$ -	\$ 57,346,354
Tuition	1,506,829	852,223	-	-	-	2,359,052
Other	3,532,191	13,887,852	143,899	427,973	1,248,797	19,240,712
State sources	78,634,018	-	-	2,095	-	78,636,113
Federal sources	8,937,885	-	-	-	-	8,937,885
Total Revenues	\$ 139,402,754	\$ 19,278,613	\$ 143,899	\$ 6,446,053	\$ 1,248,797	\$ 166,520,116
Expenditures:						
Current:						
Instruction:						
Regular instruction	\$ 53,384,977	\$ 950,873	\$ -	\$ 974,002	\$ 11,327	\$ 55,321,179
Special instruction	25,443,060	-	-	-	-	25,443,060
Other instruction	13,986,673	12,320	-	32,117	1,254,648	15,285,758
	\$ 92,814,710	\$ 963,193	\$ -	\$ 1,006,119	\$ 1,265,975	\$ 96,049,997
Support services:						
Student services	\$ 8,428,266	\$ 49,298	\$ -	\$ 88,856	\$ -	\$ 8,566,420
Instructional staff services	6,379,612	22,724	-	64,213	-	6,466,549
Administration services	13,938,166	2,503,048	-	464,304	8,830	16,914,348
Operation and maintenance of plant services	11,165,956	13,200	-	2,445,241	1,661	13,626,058
Transportation services	4,334,882	845,406	-	155,282	42,163	5,377,733
	\$ 44,246,882	\$ 3,433,676	\$ -	\$ 3,217,896	\$ 52,654	\$ 50,951,108
Non-instructional programs	\$ 3,820	\$ -	\$ -	\$ 32,375	\$ -	\$ 36,195
Other expenditures:						
Facilities acquisition	\$ -	\$ 14,527,643	\$ -	\$ -	\$ -	\$ 14,527,643
Debt service:						
Principal	-	-	5,394,000	-	-	5,394,000
Interest and other charges	-	5,400	2,382,439	-	-	2,387,839
AEA flowthrough	5,500,076	-	-	-	-	5,500,076
	\$ 5,500,076	\$ 14,533,043	\$ 7,776,439	\$ -	\$ -	\$ 27,809,558
Total expenditures	\$ 142,565,488	\$ 18,929,912	\$ 7,776,439	\$ 4,256,390	\$ 1,318,629	\$ 174,846,858
Excess (deficiency) of revenues over (under) expenditures	\$ (3,162,734)	\$ 348,701	\$ (7,632,540)	\$ 2,189,663	\$ (69,832)	\$ (8,326,742)
Other financing sources (uses):						
Revenue bonds issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on revenue bonds issued	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Compensation for loss of capital assets	453	20,793	-	-	-	21,246
Sales of property and equipment	73,446	2,300,000	-	-	-	2,373,446
Transfers in	453,498	-	7,244,566	-	53,149	7,751,213
Transfers out	(53,149)	(7,244,566)	-	-	(5,301)	(7,303,016)
Total other financing sources (uses):	\$ 474,248	\$ (4,923,773)	\$ 7,244,566	\$ -	\$ 47,848	\$ 2,842,889
Change in fund balances	\$ (2,688,486)	\$ (4,575,072)	\$ (387,974)	\$ 2,189,663	\$ (21,984)	\$ (5,483,853)
Fund balances beginning of year, as restated	30,277,495	39,671,439	8,901,698	7,565,509	947,999	87,364,140
Fund balances end of year	\$ 27,589,009	\$ 35,096,367	\$ 8,513,724	\$ 9,755,172	\$ 926,015	\$ 81,880,287

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, 2023

Net change in fund balances - total governmental funds (page 49)

Amounts reported for governmental activities in the Statement of \$ (5,483,853)
Activities are different because:

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	\$ 15,694,735	
Depreciation expense	(7,753,331)	7,941,404

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	(908,986)
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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	\$ -	
Repaid	5,394,000	5,394,000

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.

75,809

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.

8,208,449

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	\$ (32,456)	
IT subscription	(423,278)	
Pension expense	906,633	
OPEB expense	(30,650)	420,249

Change in net position of governmental activities (page 46)	\$ 15,647,072
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See notes to financial statements.

Dubuque Community School District

Statement Net Position

Proprietary Fund

June 30, 2023

	<u>School Nutrition</u>
Assets	
Current assets:	
Cash, cash equivalents and pooled investments	\$ 4,592,978
Accounts receivable	-
Due from other governments	-
Inventories	135,129
Total current assets	<u>\$ 4,728,107</u>
Non-current assets:	
Capital assets, net of accumulated depreciation	684,382
Total Assets	<u>\$ 5,412,489</u>
Deferred Outflows of Resources:	
Pension related deferred outflows	\$ 1,161,651
OPEB related deferred outflows	107,541
Total deferred outflows of resources	<u>\$ 1,269,192</u>
Liabilities:	
Current liabilities:	
Accounts payable	\$ 5,141
Salaries and benefits payable	2,143
Long-term liabilities:	
Net pension liability	1,006,854
Not OPEB liability	318,350
Total liabilities	<u>\$ 1,332,488</u>
Deferred Inflows of Resources:	
Pension related deferred inflows	\$ 1,070,529
OPEB related deferred inflows	161,259
Other	137,372
Total deferred inflows of resources	<u>\$ 1,369,160</u>
Net Position:	
Investment in capital assets	\$ 684,382
Unrestricted	3,295,651
Total net position	<u>\$ 3,980,033</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, 2023

	<u>School Nutrition</u>
Operating revenue:	
Local sources:	
Charges for service	\$ 2,114,621
Other	31,307
Total operating revenue	<u>\$ 2,145,928</u>
Operating expenses:	
Non-instructional programs:	
Food service operations:	
Salaries	\$ 2,071,809
Benefits	618,231
Purchased services	36,236
Supplies	2,942,806
Depreciation	74,731
Loss on disposal of assets	67
Total operating expenses	<u>\$ 5,743,880</u>
Operating loss	<u>\$ (3,597,952)</u>
Non-operating revenue:	
State sources	\$ 41,676
Federal sources	5,117,895
Interest on investments	52,050
Total non-operating revenue	<u>\$ 5,211,621</u>
Net income before transfers	\$ 1,613,669
Transfers in	-
Transfers out	(448,197)
Change in net position	<u>\$ 1,165,472</u>
Net position beginning of year	<u>\$ 2,814,561</u>
Net position end of year	<u><u>\$ 3,980,033</u></u>

See notes to financial statements.

Dubuque Community School District

**Statement of Cash Flows
Proprietary Fund**

Year ended June 30, 2023

	<u>School Nutrition</u>
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	\$ 2,053,116
Cash received from miscellaneous operating activities	54,182
Cash payments to employees for services	(2,902,088)
Cash payments to suppliers for goods and services	<u>(2,462,613)</u>
Net cash used in operating activities	<u>\$ (3,257,403)</u>
Cash flows from non-capital financing activities:	
State grants received	56,501
Federal grants received	4,583,792
Transfers from other funds	-
Transfers to other funds	<u>(448,197)</u>
Net cash provided by non-capital financing activities	<u>\$ 4,192,096</u>
Cash flows from capital and relate financing activities:	
Acquisition of capital assets	\$ (286,347)
Cash flows from investing activities:	
Interest on investments	<u>52,050</u>
Net increase in cash and cash equivalents	\$ 700,396
Cash and cash equivalents at beginning of year	<u>3,892,582</u>
Cash and cash equivalents at end of year	<u><u>\$ 4,592,978</u></u>

(continued)

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows (continued)
Proprietary Fund
Year ended June 30, 2023

School Nutrition

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

Operating loss	\$ (3,597,952)
Adjustments to reconcile operating loss to net cash used in operation activities:	
Commodities used	534,102
Depreciation	74,731
Loss on disposal of assets	67
Decrease in other receivables	39
Increase in inventories	(22,617)
Increase in accounts payable	4,945
Decrease in salaries and benefits payable	(188)
Increase in net pension liability	892,698
Increase in deferred outflows of resources	(702,480)
Decrease in deferred inflows of resources	(433,983)
Decrease in net OPEB liability	(6,765)
Net cash used in operating activities	<u>\$ (3,257,403)</u>

Non-cash investing, capital, and financial activities:

During the fiscal year end June 30, 2023, the District received \$534,102 of Federal commodities.

See notes to financial statements.

Dubuque Community School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	<u>Custodial</u>
Assets	
Cash, cash equivalents and pooled investments	\$ 36,205
Total Assets	<u>\$ 36,205</u>
Net position	
Restricted for other organizations	<u>\$ 36,205</u>
Total net position	<u><u>\$ 36,205</u></u>

See notes to financial statements.

Dubuque Community School District
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year ended June 30, 2023

	<u>Custodial</u>
Additions:	
Local sources:	
Gifts and contributions	\$ 30,964
Interest income	454
Total additions	<u>\$ 31,418</u>
Deductions:	
Supplies	<u>\$ 27,223</u>
Total deductions	<u>\$ 27,223</u>
Change in net position	\$ 4,195
Net position beginning of year	<u>\$ 32,010</u>
Net position end beginning of year	<u><u>\$ 36,205</u></u>

See notes to financial statements.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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 Management Fund (part of Special Revenue Fund) accounts for resources accumulated and payments made for property insurance, fidelity bonds, worker compensation, liability premiums, unemployment insurance claims and early retirement incentives.

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

The other Special Revenue Funds (Non-Fiduciary Scholarship and Student Activity 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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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, 2022, through June 30, 2023, and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2022.

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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 (except for right-to-use subscription assets, the measurement of which is discussed under “Subscription-Based Information Technology Arrangements (SBITA)” below). 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. Subscription-Based Information Technology with a cost of more than \$200,000 will be capitalized.

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
Right-to-use subscription assets	3 years

Subscription-Based Information Technology Arrangements (SBITA) – The District has entered into a contract that conveys control of the right to use information technology software. The District has recognized an IT subscription liability and an intangible right-to-use IT subscription asset in the government-wide financial statements. The District recognized IT subscription liabilities with an initial, individual value of \$634,917, or more.

At the commencement of the IT subscription term, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the IT subscription liability is reduced by the principal portion of payments made. The right-to-use an IT subscription asset is initially measured as the sum of the initial IT subscription liability, adjusted for payments made at or before the commencement date, plus capitalization implementation costs less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the right-to-use IT subscription asset is amortized on a straight-line basis over its useful life.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Key estimates and judgments related to IT subscription arrangements include how the District determines the discount rate it uses to discount the expected payments to present value, term and payments.

The District uses the interest rate charged by the IT subscription vendor as the discount rate. When the interest rate charged by the vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate.

The IT subscription term includes the noncancellable period of the subscription. Payments included in the measurement of the liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its IT subscription and will remeasure the right-to-use IT subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Right-to-use IT subscription assets are reported with other capital assets and IT subscription liabilities are reported with long-term debt on the statement of net position.

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.

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, 2023. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

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

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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 11, 2023, the date the financial statements were available to be issued. Based on that evaluation, there are two material subsequent events – See Note 12.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 2: Cash and Pooled Investments

The District's deposits in banks at June 30, 2023, 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, 2023, the book balance of the District's petty cash totaled \$12,270 and the cash deposit balances totaled \$53,661,629.

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, 2023, 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>
ISJIT-Iowa Schools Joint Investment Trust	Treasury Bills	02/10/23	6 months	08/10/23	\$11,999,197
DuTrac Community Credit Union	Certificate of Deposit	05/22/23	6 months	11/22/23	25,000,000
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	<u>2,282,740</u>
					<u>\$43,191,730</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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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, 2023, 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	\$ 12,270
Cash deposits	53,661,629
Investments	<u>43,191,730</u>
	<u>\$ 96,865,629</u>
Governmental activities	\$ 92,236,446
Business-type activities	4,592,978
Fiduciary funds:	
Custodial	<u>36,205</u>
	<u>\$ 96,865,629</u>

Note 3: Inter-fund Transfers

The detail of inter-fund transfers for the year ended June 30, 2023, is as follows:

Transfer to	Transfer from	Amount
General	Special Revenue: Student Activity	\$ 5,301
General	Proprietary	448,197
Debt Service	Capital Projects: SAVE	7,244,566
Special Revenue: Student Activity	General	<u>53,149</u>
Total		<u>\$7,751,213</u>

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2023, is as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 7,479,048	\$ -	\$ (370,912)	\$ 7,108,136
Construction in progress	17,286,318	13,368,483	(3,005,318)	27,649,483
Total capital assets not being depreciated	\$ 24,765,366	\$13,368,483	\$(3,376,230)	\$ 34,757,619
Capital assets being depreciated:				
Buildings and improvements	\$208,272,551	\$ 2,367,421	\$ (1,033,987)	\$209,606,075
Land improvements	20,254,289	257,801	(461,044)	20,051,046
Furniture and equipment	23,556,945	2,071,431	(1,184,233)	24,444,143
Right-to-use subscription asset	634,917	-	-	634,917
Total capital assets being depreciated	\$252,718,702	\$ 4,696,653	\$(2,679,174)	\$254,736,181
Less accumulated depreciation for:				
Buildings and improvements	\$ 72,749,915	\$ 5,003,598	\$ (611,444)	\$ 77,142,069
Land improvements	11,218,116	823,033	(388,918)	11,652,231
Furniture and equipment	19,036,083	1,715,061	(1,140,738)	19,610,406
Right-to-use subscription asset	-	211,639	-	211,639
Total accumulated depreciation	\$103,004,114	\$ 7,753,331	\$(2,141,100)	\$108,616,345
Total capital assets being depreciated, net	\$149,714,588	\$ (3,056,678)	\$ (538,074)	\$146,119,836
Governmental activities capital assets, net	\$174,479,954	\$10,311,805	\$(3,914,304)	\$180,877,455
Business-type Activities:				
Furniture and equipment	\$ 1,628,710	\$ 286,348	\$ (113,715)	\$ 1,801,343
Less accumulated depreciation	1,155,878	74,731	(113,648)	1,116,961
Business-type activities capital assets, net	\$ 472,832	\$ 211,617	\$ (67)	\$ 684,382

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 4: Capital Assets: (continued)

Depreciation expense was charged by the District as follows:

Governmental activities:

Instruction:

Regular	\$ 279,605
Special	6,809
Other	96,521

Support services:

Student services	143
Instructional staff	3,968
Administration	192,290
Operation and maintenance of plant	28,434
Transportation	838,004

Non-instructional programs	<u>16,630</u>
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\$1,462,404

Unallocated depreciation	<u>6,290,927</u>
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Total governmental activities depreciation expense	<u>\$7,753,331</u>
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Business-type activities:

Food services:

Regular depreciation	<u>\$ 74,731</u>
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Note 5: Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2023, are summarized as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
Revenue bonds	\$82,336,000	\$ -	\$ 5,394,000	\$ 76,942,000	\$5,052,000
Subscription liability	634,917	-	211,639	423,278	211,639
Compensated absences	705,761	738,217	705,761	738,217	738,217
Net pension liability	1,367,831	39,628,558	1,367,831	39,628,558	-
Total OPEB liability	10,876,570	10,671,972	10,876,570	10,671,972	-
	<u>\$95,921,079</u>	<u>\$51,038,747</u>	<u>\$18,555,801</u>	<u>\$128,404,025</u>	<u>\$6,001,856</u>
Business type activities:					
Net pension liability	\$ 114,156	\$ 1,006,854	\$ 114,156	\$ 1,006,854	\$ -
Total OPEB liability	325,115	318,350	325,115	318,350	-
	<u>\$ 439,271</u>	<u>\$ 1,325,204</u>	<u>\$ 439,271</u>	<u>\$ 1,325,204</u>	<u>\$ -</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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, 2023, is as follows:

Summary – Debt Service Requirements to Maturity			
Year Ending June 30,	Principal	Interest	Total
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	6,288,000	1,590,872	7,878,872
2029-2033	15,553,000	6,052,239	21,605,239
2034-2038	19,605,000	3,264,806	22,869,806
2039-2041	12,000,000	540,000	12,540,000
	\$76,942,000	\$19,463,355	\$96,405,355

Details of the District's June 30, 2023, 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
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	14,119	1,269,119
		\$5,860,000	\$338,625	\$6,198,625

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 5: Long-term Liabilities: (continued)

Series 2018A Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
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	2.95%	533,673	52,464	586,137
2029-2030	2.95%	1,511,592	58,038	1,569,630
		<u>\$4,205,917</u>	<u>\$474,598</u>	<u>\$4,680,515</u>

Series 2018B Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
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	2.95%	391,327	38,470	429,797
2029-2030	2.95%	1,108,408	42,557	1,150,965
		<u>\$3,084,083</u>	<u>\$348,009</u>	<u>\$3,432,092</u>

Series 2019 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2024	2.00%	\$ 9,000	\$ 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	2.00%	722,000	14,980	736,980
2029	2.00%	388,000	3,880	391,880
		<u>\$3,246,000</u>	<u>\$213,080</u>	<u>\$3,459,080</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 5: Long-term Liabilities: (continued)

Series 2020 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
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	5.00%	1,665,000	554,963	2,219,963
2029-2033	3.00% - 5.00%	9,600,000	1,507,539	11,107,539
2034-2035	2.25% - 3.00%	4,365,000	107,006	4,472,006
		<u>\$21,535,000</u>	<u>\$5,164,231</u>	<u>\$26,699,231</u>

Series 2021 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
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	3.00%	-	905,550	905,550
2029-2033	3.00%	2,945,000	4,440,225	7,385,225
2034-2038	3.00%	15,240,000	3,157,800	18,397,800
2039-2041	3.00%	12,000,000	540,000	12,540,000
		<u>\$30,185,000</u>	<u>\$12,665,775</u>	<u>\$42,850,775</u>

Series 2022A Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
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>\$ 8,826,000</u>	<u>\$259,037</u>	<u>\$9,085,037</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 5: Long-term Liabilities: (continued)

The District has pledged future statewide sales, services and use tax revenues to repay the \$76,942,000 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 \$96,405,355.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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, 2023.

During the year ended June 30, 2023, the District made interest payments totaling \$2,382,439.

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

In FY 2022-23, 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, 2023, totaled \$8,425,675.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the District reported a liability of \$40,635,412 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the District's proportion was 1.023795%, which was a decrease of 0.03332% over its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$(906,444). At June 30, 2023, 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	\$ 1,801,364	\$ 556,616
Changes of assumptions	34,479	971
Net difference between projected and actual earnings on IPERS' investments	-	4,349,892
Changes in proportion and differences between District contributions and the District's proportionate share of contributions	377,054	1,593,181
District contributions subsequent to the measurement date	8,425,675	-
Total	<u>\$10,638,572</u>	<u>\$6,500,660</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

\$8,425,675 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, 2024. 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>
2024	\$(4,119,310)
2025	(3,164,585)
2026	(5,542,598)
2027	8,579,595
2028	<u>(40,865)</u>
Total	<u><u>\$(4,287,763)</u></u>

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2022, 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, 2022 valuation were based on the results of quadrennial experience study covering the period of July 1, 2017 through June 2021.

Mortality rates used in the 2022 valuation were based on PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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%	3.57%
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
Total	100.0%	

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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	\$75,708,659	\$40,635,412	\$9,726,242

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, 2023, 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 Termination Benefits Plan - The District offers voluntary termination benefit 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 voluntary termination benefit 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 voluntary termination benefits expected to be liquidated currently, are recorded as a liability of the special revenue – management levy fund. At June 30, 2023, the District has obligations to (32) participants with a total accrued liability of \$489,861. These voluntary termination benefits will be paid July 1, 2023.

Voluntary termination benefits paid during the year ended June 30, 2023, totaled \$504,759.

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

Retired participants must be age 55 or older at retirement. At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	60
Active employees	<u>1,459</u>
Total	<u>1,519</u>

Total OPEB Liability – The District’s total OPEB liability of \$10,990,332 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2023, 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, 2023)	2.60% per annum.
Rates of salary increase (effective June 30, 2023)	3.25%-16.25% average depending upon years of service, including inflation.
Discount rate (effective June 30, 2023)	3.54% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2023)	6.90% 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
2023	6.90%
2024	7.20
2025	6.60
2026	5.90
2027	5.20
2028	5.00
2029	4.80
2030	4.60
2031	4.40
2032-2064	4.20
2065-2067	4.10
2068-2069	4.00
2070-2071	3.90
2072-2073	3.80
2074+	3.70

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

Discount Rate – The discount rate used to measure the total OPEB liability was 3.54% 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>\$11,201,685</u>
Changes for the year:	
Service cost	818,151
Interest	251,213
Effect of liability gains or losses	-
Effect of assumption, changes or inputs	(475,162)
Benefit payments	<u>(805,565)</u>
Net changes	<u>(211,363)</u>
Total OPEB liability end of year	<u><u>\$10,990,322</u></u>

Changes of assumptions reflect a change in the discount rate from 2.16% in FY 2021-22 to 3.54% in FY 2022-23.

Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.54%) or 1% higher (4.54%) than the current discount rate.

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	\$11,745,548	\$10,990,332	\$10,273,137

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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 (5.90%) or 1% higher (7.90%) than the current healthcare cost trend rates.

	1% Decrease (5.90%)	Healthcare Cost Trend Rate (6.90%)	1% Increase (7.90%)
Total OPEB liability	\$10,077,663	\$10,990,322	\$12,068,369

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2023, the District recognized OPEB expense of \$836,372. At June 30, 2023, 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	\$ (845,106)	\$ 3,031,609
Changes in assumptions	<u>(4,722,004)</u>	<u>680,985</u>
Total	<u><u>\$(5,567,110)</u></u>	<u><u>\$ 3,712,594</u></u>

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

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 232,992
2025	232,992
2026	232,992
2027	232,992
2028	192,556
Thereafter *	<u>729,992</u>
	<u><u>\$1,854,516</u></u>

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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 \$5,500,076 for the year ended June 30, 2023, 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, 2023, under agreements entered into by the following entity:

Entity	Tax Abatement Program	Amount of Tax Abated
City of Dubuque	Urban renewal and economic development projects	\$1,108,468

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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, 2023, this reimbursement amounted to \$512,659.

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, 2023, \$510,554 of change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2023, \$2,307,254 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, 2023, no change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2023, \$119,640 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, 2023, \$500,147 of change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2023, \$22,202,063 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, 2023, no change orders have been added to the project. Funding will come from the sales tax fund. As of June 30, 2023, \$232,503 had been paid on the contract.

On February 13, 2023, the District signed a \$237,918 contract for furniture, fixtures and equipment for Senior Phase II at Dubuque Senior High School. As of June 30, 2023, no change orders have been added to the project. Funding will come from the save fund. As of June 30, 2023, \$0 had been paid on the contract.

On May 8, 2023, the District signed a \$325,140 contract for the Sageville Solar Project. As of June 30, 2023, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund. As of June 30, 2023, \$0 had been paid on the contract.

On January 3, 2023, the District signed a \$3,078,000 contract for the Eisenhower Mechanical Project. As of June 30, 2023, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund. As of June 30, 2023, \$607,768 had been paid on the contract.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 11: Construction Commitments (continued)

On January 9, 2023, the District signed a \$974,135 contract for the Roosevelt Roof Project. As of June 30, 2023, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund. As of June 30, 2023, \$399,486 had been paid on the contract.

On February 13, 2023, the District signed a \$771,545 contract for the Transportation Fuel System Project. As of June 20, 2023, no change orders have been added to the project. Funding will come from the physical plant and equipment levy fund. As of June 20, 2023, \$0 has been paid on the contract.

Note 12: Subsequent Event

On November 7, 2023, the public voted on a \$150,000,000 General Obligation Bond referendum for the purpose of funding multiple District capital projects. The main project included in the referendum was the construction a new middle school for the purpose of consolidating two 100-year-old buildings. The referendum did not received the 60% approval needed to pass.

On November 9, 2023, the District opened bids for the renovation of a portion of a building which will provide 10 preschool classrooms as part of the Statewide Voluntary Preschool Program. The District is currently reviewing all bids received to determine the lowest most responsible bidder.

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, 2023.

Program	Amount
Professional development	\$ 545,678
Four-year-old preschool state aid	858,150
Successful progression for early readers	290,943
Professional development for model core curriculum	85,413
Textbook aid for non-public students	20,915
Total	<u>\$1,801,099</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

The District implemented the following statements:

- 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, 2020 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 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.
- 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 statement had no effect on the District in the current 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). The 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 statement had no effect on the District in the current year.
- The GASB issued Statement No. 95, Postponements of Effective Dates of Certain Authoritative Guidance in May 2020. The Statement was issued to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. See references to GASB Statement No. 95 within the various pronouncements above to determine the impact on each individual statement. The requirements of this Statement are effective immediately.

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

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

- 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 statement had no effect on the District in the current year.
- The GASB issued Statement No. 99, Omnibus 2022 in April 2022. This Statement was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. The requirements of this Statement are effective immediately upon issuance, for periods beginning after June 15, 2022 and June 15, 2023, depending on the topical area. The statement had no effect on the District in the current 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. 100, Accounting Changes and Error Corrections in June 2022. This Statement provides guidance on the accounting and financial reporting requirements for accounting changes and error corrections. The requirements of this Statement are effective for periods beginning after June 15, 2023.
- The GASB issued Statement No. 101, Compensated Absences in June 2022. This Statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for periods beginning after December 15, 2023.

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2023

Note 15: Accounting Change/Restatement

Governmental Accounting Standards Board Statement 96, Subscription-Based Information Technology Arrangements (SBITAs) was implemented during fiscal year 2023. The new requirements require the reporting of certain right-to-use subscription based IT arrangements and liabilities which were previously not reported. The result of these changes had no effect on the beginning net position.

	Capital Assets	Long-Term Liabilities IT Subscription Agreements
Balances June 30, 2022, as previously reported	\$173,845,037	\$ -
Change to implement GASBS No.96	634,917	634,917
Balances July 1, 2022, as restated	<u>\$174,479,954</u>	<u>\$634,917</u>

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, 2023

	Governmental Funds Actual	Proprietary Fund Actual	Total Actual	Budgeted Amounts		Final to Actual Variance
				Original	Final	
Revenues:						
Local sources	\$ 78,946,118	\$ 2,197,978	\$ 81,144,096	\$ 62,115,969	\$ 62,115,969	\$ 19,028,127
State sources	78,636,113	41,676	78,677,789	90,866,962	90,866,962	(12,189,173)
Federal sources	8,937,885	5,117,895	14,055,780	18,453,055	18,453,055	(4,397,275)
Total revenues	<u>\$ 166,520,116</u>	<u>\$ 7,357,549</u>	<u>\$ 173,877,665</u>	<u>\$ 171,435,986</u>	<u>\$ 171,435,986</u>	<u>\$ 2,441,679</u>
Expenditures/Expenses:						
Instruction	\$ 96,049,997	\$ -	\$ 96,049,997	\$ 102,782,446	\$ 102,782,446	\$ 6,732,449
Support Services	50,951,108	-	50,951,108	51,316,090	53,316,090	2,364,982
Non-instructional programs	36,195	5,743,880	5,780,075	7,494,913	7,494,913	1,714,838
Other expenditures	27,809,558	-	27,809,558	32,952,321	32,952,321	5,142,763
Total expenditures/expenses	<u>\$ 174,846,858</u>	<u>\$ 5,743,880</u>	<u>\$ 180,590,738</u>	<u>\$ 194,545,770</u>	<u>\$ 196,545,770</u>	<u>\$ 15,955,032</u>
Excess(deficiency) of revenues over (under) expenditures/expenses	\$ (8,326,742)	\$ 1,613,669	\$ (6,713,073)	\$ (23,109,784)	\$ (25,109,784)	\$ 18,396,711
Other financing sources, net	2,842,889	(448,197)	2,394,692	100,000	100,000	2,294,692
Net change in fund balances	\$ (5,483,853)	\$ 1,165,472	\$ (4,318,381)	\$ (23,009,784)	\$ (25,009,784)	\$ 20,691,403
Balance beginning of year	87,364,140	2,814,561	90,178,701	80,157,967	80,157,967	10,020,734
Balance end of year	<u>\$ 81,880,287</u>	<u>\$ 3,980,033</u>	<u>\$ 85,860,320</u>	<u>\$ 57,148,183</u>	<u>\$ 55,148,183</u>	<u>\$ 30,712,137</u>

See accompanying independent auditor's report.

Dubuque Community School District
Notes to Required Supplementary Information - Budgetary Reporting
Year ended June 30, 2023

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

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

Formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functions, not by fund. These four functions are instruction, support services, non-instructional programs, and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated function level, not by fund. The Code of Iowa also provides that District expenditures in the General Fund may not exceed the amount authorized by the school finance formula. During the year, the District adopted one budget amendments, increasing budgeted expenditures by \$2,000,000.



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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 Nine Fiscal Years *
Required Supplementary Information

	Fiscal Year			
	2023	2022	2021	2020
District's proportion of the net pension liability	1.023795%	1.057118%	1.059484%	1.046163%
District's proportionate share of the net pension liability	\$ 40,635,412	\$ 1,481,987	\$ 73,906,920	\$ 60,986,689
District's covered payroll	\$ 86,554,697	\$ 85,795,793	\$ 83,496,410	\$ 80,151,805
District's proportionate share of the net pension liability as a percentage of its covered payroll	46.95%	1.73%	88.52%	76.09%
IPERS' net position as a percentage of the total pension liability	91.40%	100.81%	82.90%	85.45%

* 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 Nine Fiscal Years *
Required Supplementary Information

Fiscal Year				
2019	2018	2017	2016	2015
1.050647%	1.048999%	1.075217%	1.093194%	1.044018%
\$ 66,466,613	\$ 69,251,718	\$ 67,053,235	\$ 54,347,570	\$ 42,252,286
\$ 78,941,118	\$ 77,602,466	\$ 76,461,891	\$ 75,363,092	\$ 69,715,216
84.20%	89.24%	87.66%	72.11%	60.61%
83.62%	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			
	2023	2022	2021	2020
Statutorily required contribution	\$ 8,425,675	\$ 8,170,763	\$ 8,099,123	\$ 7,882,061
Contributions in relation to the statutorily required contribution	(8,425,675)	(8,170,763)	(8,099,123)	(7,882,061)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 89,255,027	\$ 86,554,697	\$ 85,795,793	\$ 83,496,410
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					
2019	2018	2017	2016	2015	2014
\$ 7,566,330	\$ 7,049,442	\$ 6,929,900	\$ 6,830,726	\$ 6,729,926	\$ 6,225,569
(7,566,330)	(7,049,442)	(6,929,900)	(6,830,726)	(6,729,926)	(6,225,569)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 80,151,805	\$ 78,941,118	\$ 77,602,466	\$ 76,461,891	\$ 75,363,092	\$ 69,715,216
9.44%	8.93%	8.93%	8.93%	8.93%	8.93%

Dubuque Community School District
Notes to Required Supplementary Information - Pension Liability
Year ended June 30, 2023

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

The 2022 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2022:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted termination rates.

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 Six Fiscal Years
Required Supplementary Information

	Fiscal Year		
	2023	2022	2021
Service cost	\$ 818,151	\$ 955,633	\$ 731,559
Interest cost	251,213	316,240	445,266
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	-	(1,045,132)	100,290
Effect of assumptions changes or inputs	(475,162)	(1,961,526)	946,305
Benefit payments	(805,565)	(830,306)	(886,265)
Net change in total OPEB liability	\$ (211,363)	\$ (2,565,091)	\$ 1,337,155
Total OPEB liability beginning of year	\$ 11,201,685	\$ 13,766,776	\$ 12,429,621
Total OPEB liability end of year	\$ 10,990,322	\$ 11,201,685	\$ 13,766,776
Covered-employee payroll	\$ 89,255,027	\$ 86,554,697	\$ 85,795,793
Total OPEB liability as a percentage of covered-employee payroll	12.31%	12.94%	16.05%

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 Six Fiscal Years
Required Supplementary Information

Fiscal Year		
2020	2019	2018
\$ 770,622	\$ 850,081	\$ 920,864
411,593	387,720	317,249
519,357	-	-
4,667,626	-	-
(3,382,798)	(545,824)	(654,577)
(835,340)	(780,136)	(849,000)
<hr/>		
\$ 2,151,060	\$ (88,159)	\$ (265,464)
<hr/>		
\$ 10,278,561	\$ 10,366,720	\$ 10,632,184
<hr/>		
\$ 12,429,621	\$ 10,278,561	\$ 10,366,720
<hr/>		
\$ 83,496,410	\$ 80,151,805	\$ 78,941,118
<hr/>		
14.89%	12.82%	13.13%

Dubuque Community School District
Notes to Required Supplementary Information
OPEB Liability and Related Ratios
Year Ended June 30, 2023

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 2023 valuation implemented the following refinements as a result of a new actuarial opinion dated June 30, 2023:

- 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, 2023	3.54%
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.

Other Supplementary Information



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Dubuque Community School District
Nonmajor Governmental Funds
June 30, 2023

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.

Dubuque Community School District

Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2023

	Special Revenue		
	Non-Fiduciary Scholarships	Student Activity	Total
Assets			
Cash, cash equivalents and pooled investments	\$ 126,343	\$ 813,220	\$ 939,563
Receivables:			
Property Tax:			
Delinquent	-	-	-
Succeeding year	-	-	-
Accounts	-	-	-
Interest	-	-	-
Total Assets	\$ 126,343	\$ 813,220	\$ 939,563
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ -	\$ 12,620	\$ 12,620
Salaries and benefits payable	-	928	928
Early Retirement payable	-	-	-
Total liabilities	\$ -	\$ 13,548	\$ 13,548
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	\$ -	\$ -	\$ -
Other	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Scholarships	\$ 126,343	\$ -	\$ 126,343
Student activities	-	799,672	799,672
Management levy purposes	-	-	-
Total fund balances	126,343	799,672	926,015
Total liabilities, deferred inflows of resources and fund balances	\$ 126,343	\$ 813,220	\$ 939,563

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, 2023

	Special Revenue		
	Non-Fiduciary Scholarships	Student Activity	Total
Revenues:			
Local sources:			
Local tax	\$ -	\$ -	\$ -
Other	6,189	1,242,608	1,248,797
State sources	-	-	-
Total revenues	<u>\$ 6,189</u>	<u>\$ 1,242,608</u>	<u>\$ 1,248,797</u>
Expenditures:			
Current:			
Instruction:			
Regular instruction	\$ 11,327	\$ -	\$ 11,327
Other instruction	-	1,254,648	1,254,648
	<u>\$ 11,327</u>	<u>\$ 1,254,648</u>	<u>\$ 1,265,975</u>
Support services:			
Student Services	\$ -	\$ -	\$ -
Instructional staff services	-	-	-
Administration services	-	8,830	8,830
Operation and maintenance of plant services	-	1,661	1,661
Transportation services	-	42,163	42,163
	<u>\$ -</u>	<u>\$ 52,654</u>	<u>\$ 52,654</u>
Non-instructional programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ 11,327</u>	<u>\$ 1,307,302</u>	<u>\$ 1,318,629</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (5,138)</u>	<u>\$ (64,694)</u>	<u>\$ (69,832)</u>
Other financing sources (uses):			
Transfers in	\$ -	\$ 53,149	\$ 53,149
Transfers out	-	(5,301)	(5,301)
Total other financing sources (uses):	<u>\$ -</u>	<u>\$ 47,848</u>	<u>\$ 47,848</u>
Changes in fund balances	<u>\$ (5,138)</u>	<u>\$ (16,846)</u>	<u>\$ (21,984)</u>
Fund balances beginning of year	131,481	816,518	947,999
Fund end beginning of year	<u>\$ 126,343</u>	<u>\$ 799,672</u>	<u>\$ 926,015</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, 2023

	Balance Beginning of Year	Revenues	Expenditures	Intrafund Transfers	Balance End of Year
Senior High Schools:					
Alternative Learning Center	\$ 3,088	\$ 33	\$ 100	\$ -	\$ 3,021
Stephen Hempstead	344,611	352,467	348,815	-	348,263
Dubuque Senior	315,476	377,969	392,541	(1,400)	299,504
Total Senior High Schools	\$ 663,175	\$ 730,469	\$ 741,456	\$ (1,400)	\$ 650,788
Middle Schools:					
Jefferson	\$ 22,001	\$ 6,317	\$ 12,937	\$ -	\$ 15,381
Washington	30,761	33,413	30,208	(18)	33,948
Roosevelt	43,760	39,041	40,233	-	42,568
Total Middle Schools	\$ 96,522	\$ 78,771	\$ 83,378	\$ (18)	\$ 91,897
Elementary Schools:					
Audubon	\$ 1,199	\$ 15	\$ (690)	\$ (345)	\$ 1,559
Bryant	6,225	3,491	1,350	(37)	8,329
Eisenhower	1,544	19	(354)	(177)	1,740
Carver	1,779	22	(56)	(28)	1,829
Fulton	1,972	24	3,992	1,996	-
Hoover	4,807	1,650	(74)	(37)	6,494
Irving	11,447	114	4,908	(28)	6,625
Kennedy	399	5	-	-	404
Lincoln	149	2	(242)	(121)	272
Marshall	9,052	3,443	731	(65)	11,699
Prescott	556	17	(2,202)	(1,101)	1,674
Sageville	439	4	210	(46)	187
Table Mound	5,107	62	(18)	(9)	5,178
Total Elementary Schools	\$ 44,675	\$ 8,868	\$ 7,555	\$ 2	\$ 45,990
Athletic Reserve	\$ (5,867)	\$ 471,548	\$ 475,220	\$ 1,416	\$ (8,123)
District instrumental music	18,013	6,101	4,994	-	19,120
	\$ 12,146	\$ 477,649	\$ 480,214	\$ 1,416	\$ 10,997
Grand Total	\$ 816,518	\$ 1,295,757	\$ 1,312,603	\$ -	\$ 799,672

See accompanying independent auditor's report.

Dubuque Community School District

Capital Projects Accounts

June 30, 2023

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, 2023

	Capital Projects		
	Statewide Sales, Services and Use Tax	Physical Plant and Equipment Levy	Total
Assets			
Cash, cash equivalents and pooled investments	\$ 25,750,319	\$ 9,420,038	\$ 35,170,357
Receivables:			
Property Tax:			
Delinquent	-	35,551	35,551
Succeeding year	-	4,507,740	4,507,740
Accounts	-	-	-
Interest	113,654	43,404	157,058
Due from other governments	975,429	-	975,429
Total Assets	\$ 26,839,402	\$ 14,006,733	\$ 40,846,135
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 285,208	\$ 946,376	\$ 1,231,584
Salaries and benefits payable	-	-	-
Early Retirement payable	-	-	-
Total liabilities	\$ 285,208	\$ 946,376	\$ 1,231,584
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	\$ -	\$ 4,507,740	\$ 4,507,740
Other	-	10,444	10,444
Total deferred inflows of resources	\$ -	\$ 4,518,184	\$ 4,518,184
Fund balances:			
Restricted for:			
School infrastructure	\$ 26,554,194	\$ -	\$ 26,554,194
Physical plan and equipment	-	8,542,173	8,542,173
Total fund balances	26,554,194	8,542,173	35,096,367
Total liabilities, deferred inflows of resources and fund balances	\$ 26,839,402	\$ 14,006,733	\$ 40,846,135

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, 2023

	Capital Projects		
	Statewide Sales, Services and Use Tax	Physical Plant and Equipment Levy	Total
Revenues:			
Local sources:			
Local tax	\$ -	\$ 4,538,538	\$ 4,538,538
Other	539,266	312,957	852,223
State sources	13,886,399	1,453	13,887,852
Total revenues	<u>\$ 14,425,665</u>	<u>\$ 4,852,948</u>	<u>\$ 19,278,613</u>
Expenditures:			
Current:			
Instruction:			
Regular instruction	\$ 878,424	\$ 72,449	\$ 950,873
Other instruction	-	12,320	12,320
	<u>\$ 878,424</u>	<u>\$ 84,769</u>	<u>\$ 963,193</u>
Support services:			
Student Services	\$ -	\$ 49,298	\$ 49,298
Instructional staff services	22,724	-	22,724
Administration services	2,057,620	445,428	2,503,048
Operation and maintenance of plant services	-	13,200	13,200
Transportation services	-	845,406	845,406
	<u>\$ 2,080,344</u>	<u>\$ 1,353,332</u>	<u>\$ 3,433,676</u>
Non-instructional programs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other expenditures:			
Facilities acquisition	\$ 9,906,325	\$ 4,621,318	\$ 14,527,643
Debt service			
Interest and other charges	5,400	-	5,400
	<u>\$ 9,911,725</u>	<u>\$ 4,621,318</u>	<u>\$ 14,533,043</u>
Total expenditures	<u>\$ 12,870,493</u>	<u>\$ 6,059,419</u>	<u>\$ 18,929,912</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,555,172</u>	<u>\$ (1,206,471)</u>	<u>\$ 348,701</u>
Other financing sources (uses):			
Revenue bonds issued	\$ -	\$ -	\$ -
Premium on revenue bonds issued	-	-	-
Compensation for loss of capital assets	-	20,793	20,793
Sales of property and equipment	-	2,300,000	2,300,000
Transfers in	-	-	-
Transfers out	(7,244,566)	-	(7,244,566)
Total other financing sources (uses):	<u>\$ (7,244,566)</u>	<u>\$ 2,320,793</u>	<u>\$ (4,923,773)</u>
Changes in fund balances	<u>\$ (5,689,394)</u>	<u>\$ 1,114,322</u>	<u>\$ (4,575,072)</u>
Fund balances beginning of year	32,243,588	7,427,851	39,671,439
Fund end beginning of year	<u>\$ 26,554,194</u>	<u>\$ 8,542,173</u>	<u>\$ 35,096,367</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			
	2023	2022	2021	2020
Revenues:				
Local sources:				
Local tax	\$ 57,346,354	\$ 58,319,412	\$ 57,721,322	\$ 55,373,651
Tuition	2,359,052	1,675,668	1,140,325	1,240,198
Other	19,240,712	15,958,436	2,803,952	4,146,856
State sources	78,636,113	77,627,261	88,101,838	85,653,106
Federal sources	8,937,885	19,172,500	14,853,575	5,971,700
Total revenues	<u>\$ 166,520,116</u>	<u>\$ 172,753,277</u>	<u>\$ 164,621,012</u>	<u>\$ 152,385,511</u>
Expenditures:				
Instruction:				
Regular instruction	\$ 55,321,179	\$ 57,906,204	\$ 53,748,028	\$ 52,367,218
Special instruction	25,443,060	25,306,494	25,116,968	25,638,122
Other instruction	15,285,758	14,694,573	14,134,072	13,706,583
Support services:				
Student services	8,566,420	8,093,290	7,502,669	7,737,274
Instructional staff services	6,466,549	7,077,678	6,627,858	5,988,182
Administration services	16,914,348	15,798,756	15,331,033	15,129,274
Operation and maintenance of plant services	13,626,058	13,268,042	12,650,178	11,741,215
Transportation services	5,377,733	5,006,785	5,065,272	4,661,120
Non-instructional programs	36,195	42,620	50,188	35,998
Other expenditures:				
Facilities acquisition	14,527,643	15,162,137	6,225,393	8,035,520
Debt service:				
Principal	5,394,000	14,403,000	29,844,000	14,824,000
Interest and fiscal charges	2,387,839	2,998,472	1,609,515	1,988,328
AEA flowthrough	5,500,076	5,483,327	5,445,421	5,239,713
Total expenditures	<u>\$ 174,846,858</u>	<u>\$ 185,241,378</u>	<u>\$ 183,350,595</u>	<u>\$ 167,092,547</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					
2019	2018	2017	2016	2015	2014
\$ 54,352,620	\$ 52,088,173	\$ 51,125,151	\$ 45,751,376	\$ 44,918,498	\$ 45,256,554
1,533,639	1,866,027	2,132,767	2,409,264	2,571,634	2,076,227
6,065,453	5,154,425	4,476,876	4,269,622	4,461,057	4,403,650
84,382,026	84,703,581	84,387,919	82,675,004	81,462,443	74,879,014
6,604,662	6,582,364	6,150,614	6,607,619	6,277,627	6,323,012
<u>\$ 152,938,400</u>	<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>
\$ 50,567,509	\$ 48,443,163	\$ 47,725,537	\$ 49,481,686	\$ 48,744,947	\$ 45,838,993
26,999,668	26,461,319	26,117,978	25,495,256	26,651,874	24,813,653
14,182,943	13,913,191	14,179,608	13,854,651	13,763,166	13,169,530
6,994,644	6,972,980	7,226,953	6,519,760	6,655,077	6,305,561
5,501,039	5,549,043	5,336,682	6,100,106	5,788,283	5,750,601
14,199,393	14,885,160	13,458,720	14,124,857	13,506,629	12,725,816
13,021,257	12,229,402	11,659,699	11,607,416	10,785,417	9,599,256
5,304,242	5,325,698	5,140,676	4,471,942	4,724,879	5,612,731
170,694	259,611	178,401	152,701	188,357	156,327
14,015,993	15,970,203	16,114,278	5,336,369	14,428,903	25,750,982
3,079,000	1,975,000	1,960,000	1,390,000	1,130,000	4,850,000
1,728,006	1,625,072	1,403,369	1,330,143	974,063	471,005
5,198,347	5,191,338	5,014,640	4,981,385	4,928,817	4,723,656
<u>\$ 160,962,735</u>	<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>



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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			
	2023	2022	2021	2020
Governmental activities:				
Net investment in capital assets	\$ 103,935,454	\$ 91,509,038	\$ 103,262,388	\$ 103,938,349
Restricted	56,092,377	58,959,518	33,328,982	31,116,377
Unrestricted	(24,581,437)	(30,669,234)	(43,081,254)	(51,541,272)
Total governmental activities net position	\$ 135,446,394	\$ 119,799,322	\$ 93,510,116	\$ 83,513,454
Business-type activities:				
Net investment in capital assets	\$ 684,382	\$ 472,832	\$ 477,692	\$ 327,476
Unrestricted	3,295,651	2,341,729	472,732	195,265
Total business-type activities net position	\$ 3,980,033	\$ 2,814,561	\$ 950,424	\$ 522,741
Primary government:				
Net investment in capital assets	\$ 104,619,836	\$ 91,981,870	\$ 103,740,080	\$ 104,265,825
Restricted	56,092,377	58,959,518	33,328,982	31,116,377
Unrestricted	(21,285,786)	(28,327,505)	(42,608,522)	(51,346,007)
Total primary government net position	\$ 139,426,427	\$ 122,613,883	\$ 94,460,540	\$ 84,036,195

Source: School District financial records.

Table 1

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

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 100,266,840	\$ 96,224,508	\$ 95,329,568	\$ 94,302,695	\$ 88,077,969	\$ 93,556,198
35,704,352	34,215,991	32,225,976	32,970,043	32,900,265	22,585,523
(49,443,787)	(41,554,404)	(43,153,002)	(49,108,783)	(42,281,836)	13,235,693
\$ 86,527,405	\$ 88,886,095	\$ 84,402,542	\$ 78,163,955	\$ 78,696,398	\$ 129,377,414
\$ 228,218	\$ 125,918	\$ 150,046	\$ 164,626	\$ 180,689	\$ 226,852
606,986	328,450	(370,410)	(463,766)	(558,454)	572,735
\$ 835,204	\$ 454,368	\$ (220,364)	\$ (299,140)	\$ (377,765)	\$ 799,587
\$ 100,495,058	\$ 96,350,426	\$ 95,479,614	\$ 94,467,321	\$ 88,258,658	\$ 93,783,050
35,704,352	34,215,991	32,225,976	32,970,043	32,900,265	22,585,523
(48,836,801)	(41,225,954)	(43,523,412)	(49,572,549)	(42,840,290)	13,808,428
\$ 87,362,609	\$ 89,340,463	\$ 84,182,178	\$ 77,864,815	\$ 78,318,633	\$ 130,177,001

Table 2

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
Expenses:				
Governmental activities:				
Instruction	\$ 88,876,791	\$ 89,212,613	\$ 95,184,818	\$ 95,059,857
Student Services	8,137,338	7,531,179	7,557,114	8,097,633
Instructional staff services	6,181,758	6,126,243	7,126,505	6,105,303
Administration services	16,147,796	14,664,540	16,214,404	16,240,347
Operation and maintenance of plant services	13,046,417	12,396,448	13,005,382	11,760,883
Transportation services	4,773,747	5,550,685	4,965,603	5,318,515
Non-instructional programs	54,361	142,524	164,587	79,056
AEA flowthrough	5,500,076	5,483,327	5,445,421	5,239,713
Interest on long-term debt	2,306,630	2,497,757	1,798,223	1,793,232
Bond costs	5,400	357,552	300,179	73,147
Other post-employment benefits	-	-	-	-
Depreciation (unallocated)	6,290,927	6,178,029	6,155,935	5,913,603
Total governmental activities expenses	\$ 151,321,241	\$ 150,140,897	\$ 157,918,171	\$ 155,681,289
Business-type activities:				
Nutrition services	\$ 5,743,880	\$ 5,260,183	\$ 4,407,588	\$ 4,948,700
Total business-type activities expenses	\$ 5,743,880	\$ 5,260,183	\$ 4,407,588	\$ 4,948,700
Total primary government expenses	\$ 157,065,121	\$ 155,401,080	\$ 162,325,759	\$ 160,629,989
Program revenues:				
Governmental activities:				
Charges for services:				
Instruction	\$ 3,581,763	\$ 3,349,579	\$ 2,775,828	\$ 3,097,941
Support services	103,148	72,100	45,887	57,261
Operating grants and contributions	30,204,978	39,951,034	35,637,988	23,707,633
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	\$ 33,889,889	\$ 43,372,713	\$ 38,459,703	\$ 26,862,835
Business-type activities:				
Charges for services:				
Nutrition services	\$ 2,145,928	\$ 641,043	\$ 406,770	\$ 1,611,820
Operating grants and contributions	5,159,571	7,123,533	3,927,060	3,261,079
Total business-type program revenues	\$ 7,305,499	\$ 7,764,576	\$ 4,333,830	\$ 4,872,899
Total primary government program revenues	\$ 41,195,388	\$ 51,137,289	\$ 42,793,533	\$ 31,735,734
Net (expense) revenue:				
Governmental activities	\$ (117,431,352)	\$ (106,768,184)	\$ (119,458,468)	\$ (128,818,454)
Business-type activities	1,561,619	2,504,393	(73,758)	(75,801)
Total primary government net expense	\$ (115,869,733)	\$ (104,263,791)	\$ (119,532,226)	\$ (128,894,255)

Source: School District financial records.

Table 2

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

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 95,586,540	\$ 88,850,485	\$ 88,116,297	\$ 87,389,442	\$ 87,066,710	\$ 83,984,002
7,364,383	7,291,748	7,180,650	6,382,523	6,457,946	6,306,779
5,828,783	5,553,503	5,088,966	6,176,257	5,650,117	5,750,601
15,205,104	15,207,607	12,460,130	14,132,095	13,683,311	13,236,921
13,400,061	12,136,150	11,783,955	11,698,648	10,753,161	9,684,699
5,378,821	4,724,735	5,054,682	4,841,702	4,906,348	4,981,110
183,930	83,212	204,787	160,756	184,930	159,179
5,198,347	5,191,338	5,014,640	4,981,385	4,928,817	4,723,656
1,823,974	1,611,048	1,420,306	1,329,248	1,148,530	406,017
56,982	94,184	90,678	7,750	293,111	116,998
-	-	853,806	1,073,418	1,142,693	911,203
5,550,294	4,880,966	4,765,843	4,234,139	3,900,066	3,938,398
\$ 155,577,219	\$ 145,624,976	\$ 142,034,740	\$ 142,407,363	\$ 140,115,740	\$ 134,199,563
\$ 5,036,945	\$ 4,784,514	\$ 5,503,873	\$ 5,267,411	\$ 4,988,071	\$ 4,983,100
\$ 5,036,945	\$ 4,784,514	\$ 5,503,873	\$ 5,267,411	\$ 4,988,071	\$ 4,983,100
\$ 160,614,164	\$ 150,409,490	\$ 147,538,613	\$ 147,674,774	\$ 145,103,811	\$ 139,182,663
\$ 3,880,261	\$ 4,244,528	\$ 4,859,461	\$ 4,920,920	\$ 5,037,413	\$ 4,465,125
72,675	75,696	64,598	50,840	54,977	50,924
24,333,425	24,295,563	23,956,058	23,910,881	23,329,640	19,919,287
1,000,000	-	-	-	-	-
\$ 29,286,361	\$ 28,615,787	\$ 28,880,117	\$ 28,882,641	\$ 28,422,030	\$ 24,435,336
\$ 2,223,522	\$ 2,330,063	\$ 2,278,192	\$ 2,311,069	\$ 2,472,084	\$ 2,421,620
3,417,676	3,403,623	3,295,236	3,191,161	2,758,432	2,667,519
\$ 5,641,198	\$ 5,733,686	\$ 5,573,428	\$ 5,502,230	\$ 5,230,516	\$ 5,089,139
\$ 34,927,559	\$ 34,349,473	\$ 34,453,545	\$ 34,384,871	\$ 33,652,546	\$ 29,524,475
\$ (126,290,858)	\$ (117,009,189)	\$ (113,154,623)	\$ (113,524,722)	\$ (111,693,710)	\$ (109,764,227)
604,253	949,172	69,555	234,819	242,445	106,039
\$ (125,686,605)	\$ (116,060,017)	\$ (113,085,068)	\$ (113,289,903)	\$ (111,451,265)	\$ (109,658,188)

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			
	2023	2022	2021	2020
Net (expense) revenue:				
Governmental activities	\$ (117,431,352)	\$ (106,768,184)	\$ (119,458,468)	\$ (128,818,454)
Business-type activities	1,561,619	2,504,393	(73,758)	(75,801)
Total primary government net expense	\$ (115,869,733)	\$ (104,263,791)	\$ (119,532,226)	\$ (128,894,255)
General revenues and other changes in net position:				
Governmental activities:				
Property tax levied for general purposes	\$ 52,807,814	\$ 53,929,952	\$ 53,406,245	\$ 51,271,578
Property tax levied for capital outlay	4,538,539	4,389,811	4,315,077	4,102,073
Local option sales tax	13,886,399	12,440,309	10,470,364	10,810,216
Unrestricted state grants	58,169,620	57,273,683	56,938,195	57,325,777
Investment earnings	2,277,589	310,164	184,228	877,209
Miscellaneous	950,266	4,070,206	4,495,006	1,135,823
Transfers	448,197	643,265	(500,000)	281,827
Total governmental activities	\$ 133,078,424	\$ 133,057,390	\$ 129,309,115	\$ 125,804,503
Business-type activities:				
Investment earnings	\$ 52,050	\$ 3,009	\$ 1,441	\$ 45,165
Transfers	\$ (448,197)	\$ (643,265)	\$ 500,000	\$ (281,827)
Total business-type activities	\$ (396,147)	\$ (640,256)	\$ 501,441	\$ (236,662)
Change in net position:				
Governmental activities	\$ 15,647,072	\$ 26,289,206	\$ 9,850,647	\$ (3,013,951)
Business-type activities	1,165,472	1,864,137	427,683	(312,463)
Total primary government	\$ 16,812,544	\$ 28,153,343	\$ 10,278,330	\$ (3,326,414)

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					
2019	2018	2017	2016	2015	2014
\$ (126,290,858)	\$ (117,009,189)	\$ (113,154,623)	\$ (113,524,722)	\$ (111,693,710)	\$ (109,764,227)
604,253	949,172	69,555	234,819	242,445	106,039
\$ (125,686,605)	\$ (116,060,017)	\$ (113,085,068)	\$ (113,289,903)	\$ (111,451,265)	\$ (109,658,188)
\$ 50,309,151	\$ 48,216,727	\$ 47,334,594	\$ 42,164,620	\$ 41,351,887	\$ 41,857,102
4,047,719	3,871,447	3,790,557	3,586,757	4,346,610	3,399,452
10,777,769	9,831,721	10,138,685	10,149,186	10,038,752	8,974,360
56,228,199	57,579,981	56,993,386	55,500,389	54,664,713	52,932,505
1,533,873	757,317	380,625	304,274	155,764	139,790
755,328	1,521,590	755,363	1,125,018	711,503	1,199,912
280,129	280,464	-	162,035	163,677	148,252
\$ 123,932,168	\$ 122,059,247	\$ 119,393,210	\$ 112,992,279	\$ 111,432,906	\$ 108,651,373
\$ 56,712	\$ 25,880	\$ 9,221	\$ 5,841	\$ 2,256	\$ 1,807
\$ (280,129)	\$ (280,464)	\$ -	\$ (162,035)	\$ (163,677)	\$ (148,252)
\$ (223,417)	\$ (254,584)	\$ 9,221	\$ (156,194)	\$ (161,421)	\$ (146,445)
\$ (2,358,690)	\$ 5,050,058	\$ 6,238,587	\$ (532,443)	\$ (260,804)	\$ (1,112,854)
380,836	694,588	78,776	78,625	81,024	(40,406)
\$ (1,977,854)	\$ 5,744,646	\$ 6,317,363	\$ (453,818)	\$ (179,780)	\$ (1,153,260)

Table 4

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
General Fund:				
Nonspendable	\$ 306,176	\$ 369,005	\$ 372,447	\$ 341,799
Restricted	1,801,099	1,872,873	1,493,676	1,259,028
Unassigned	25,481,734	28,035,617	23,065,023	16,524,327
Total General Fund	\$ 27,589,009	\$ 30,277,495	\$ 24,931,146	\$ 18,125,154
All other governmental funds:				
Restricted	\$ 54,291,278	\$ 57,086,645	\$ 31,835,306	\$ 29,857,349
Total all other governmental funds	\$ 54,291,278	\$ 57,086,645	\$ 31,835,306	\$ 29,857,349
Total all governmental funds	\$ 81,880,287	\$ 87,364,140	\$ 56,766,452	\$ 47,982,503

Source: School District financial records.

Table 4

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

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 372,545	\$ 350,242	\$ 430,051	\$ 410,272	\$ 444,900	\$ 534,198
858,254	1,020,411	836,941	1,045,379	1,324,944	1,377,816
16,967,741	16,611,997	14,961,447	10,999,777	12,813,922	20,055,617
\$ 18,198,540	\$ 17,982,650	\$ 16,228,439	\$ 12,455,428	\$ 14,583,766	\$ 21,967,631
\$ 34,846,098	\$ 33,195,580	\$ 31,389,035	\$ 31,924,664	\$ 32,233,090	\$ 21,207,707
\$ 34,846,098	\$ 33,195,580	\$ 31,389,035	\$ 31,924,664	\$ 32,233,090	\$ 21,207,707
\$ 53,044,638	\$ 51,178,230	\$ 47,617,474	\$ 44,380,092	\$ 46,816,856	\$ 43,175,338

Table 5

Dubuque Community School District
Governmental Funds Revenue
Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
Local sources:				
Local tax	\$ 57,346,354	\$ 58,319,412	\$ 57,721,322	\$ 55,373,651
Tuition	2,359,052	1,675,668	1,140,325	1,240,198
Other	19,240,712	15,958,436	2,803,952	4,146,856
Total local sources	\$ 78,946,118	\$ 75,953,516	\$ 61,665,599	\$ 60,760,705
State sources:				
State sources	\$ 78,636,113	\$ 77,627,261	\$ 88,101,838	\$ 85,653,106
Total state sources	\$ 78,636,113	\$ 77,627,261	\$ 88,101,838	\$ 85,653,106
Federal sources:				
Federal sources	\$ 8,937,885	\$ 19,172,500	\$ 14,853,575	\$ 5,971,700
Total federal sources	\$ 8,937,885	\$ 19,172,500	\$ 14,853,575	\$ 5,971,700
Total governmental funds revenues	\$ 166,520,116	\$ 172,753,277	\$ 164,621,012	\$ 152,385,511

Source: School District financial records.

Table 5

Dubuque Community School District
Governmental Funds Revenue
Last Ten Fiscal Years

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 54,352,620	\$ 52,088,173	\$ 51,125,151	\$ 45,751,376	\$ 44,918,498	\$ 45,256,554
1,533,639	1,866,027	2,132,767	2,409,264	2,571,634	2,076,227
6,065,453	5,154,425	4,476,876	4,269,622	4,461,057	4,403,650
\$ 61,951,712	\$ 59,108,625	\$ 57,734,794	\$ 52,430,262	\$ 51,951,189	\$ 51,736,431
\$ 84,382,026	\$ 84,703,581	\$ 84,387,919	\$ 82,675,004	\$ 81,462,443	\$ 74,879,014
\$ 84,382,026	\$ 84,703,581	\$ 84,387,919	\$ 82,675,004	\$ 81,462,443	\$ 74,879,014
\$ 6,604,662	\$ 6,582,364	\$ 6,150,614	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012
\$ 6,604,662	\$ 6,582,364	\$ 6,150,614	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012
\$ 152,938,400	\$ 150,394,570	\$ 148,273,327	\$ 141,712,885	\$ 139,691,259	\$ 132,938,457

Table 6

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
Local sources:				
Taxes	\$ 46,791,831	\$ 48,917,550	\$ 49,863,116	\$ 47,796,932
Tuition	1,506,829	1,433,855	1,140,325	1,240,198
Transportation	103,148	72,100	45,887	57,261
Interest	1,116,693	105,834	78,060	407,398
Student activities	89,813	87,419	93,955	114,035
Other local revenues	2,222,537	1,927,664	1,581,065	1,962,778
Subtotal local revenue	\$ 51,830,851	\$ 52,544,422	\$ 52,802,408	\$ 51,578,602
State sources:				
State foundation aid	\$ 58,073,913	\$ 57,146,181	\$ 56,768,265	\$ 54,456,408
AEA flowthrough	5,500,076	5,483,327	5,445,421	5,239,713
Other state revenue	15,060,029	14,866,759	15,204,719	14,925,558
Subtotal state revenue	\$ 78,634,018	\$ 77,496,267	\$ 77,418,405	\$ 74,621,679
Federal sources:				
Title I	\$ 2,268,857	\$ 2,285,783	\$ 2,136,563	\$ 2,102,475
Federal funding due to COVID-19	3,960,261	11,643,854	8,998,123	-
Other federal revenue	2,708,767	5,242,863	3,718,889	3,869,225
Subtotal federal revenue	\$ 8,937,885	\$ 19,172,500	\$ 14,853,575	\$ 5,971,700
Other sources	\$ 527,397	\$ 702,107	\$ 125,365	\$ 449,175
Total revenue	\$ 139,930,151	\$ 149,915,296	\$ 145,199,753	\$ 132,621,156

Source: School District financial records.

Table 6

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

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 47,302,973	\$ 45,213,543	\$ 45,333,577	\$ 40,664,356	\$ 36,607,011	\$ 35,856,044
1,533,639	1,866,027	2,132,767	2,409,264	2,571,634	2,076,227
72,675	75,696	64,598	50,840	54,977	50,924
652,739	361,468	153,319	122,836	65,090	71,643
133,653	137,769	140,750	160,673	162,048	158,018
1,686,111	1,923,734	1,714,932	1,474,762	1,475,115	2,236,384
\$ 51,381,790	\$ 49,578,237	\$ 49,539,943	\$ 44,882,731	\$ 40,935,875	\$ 40,449,240
\$ 53,636,551	\$ 55,028,233	\$ 54,250,621	\$ 53,060,023	\$ 52,004,458	\$ 49,048,080
5,198,347	5,191,338	5,014,640	4,981,385	4,928,817	4,723,656
14,555,228	14,425,372	14,781,660	14,286,858	14,326,090	12,127,823
\$ 73,390,126	\$ 74,644,943	\$ 74,046,921	\$ 72,328,266	\$ 71,259,365	\$ 65,899,559
\$ 1,936,675	\$ 2,235,477	\$ 1,940,671	\$ 2,113,675	\$ 1,651,588	\$ 1,597,490
-	-	-	-	-	-
4,667,987	4,346,887	4,209,943	4,493,944	4,626,039	4,725,522
\$ 6,604,662	\$ 6,582,364	\$ 6,150,614	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012
\$ 367,000	\$ 402,070	\$ 119,789	\$ 221,127	\$ 260,191	\$ 360,473
\$ 131,743,578	\$ 131,207,614	\$ 129,857,267	\$ 124,039,743	\$ 118,733,058	\$ 113,032,284

Table 7

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
Instruction	\$ 96,049,997	\$ 97,907,271	\$ 92,999,068	\$ 91,711,923
Student services	8,566,420	8,093,290	7,502,669	7,737,274
Instructional staff services	6,466,549	7,077,678	6,627,858	5,988,182
Administration services	16,914,348	15,798,756	15,331,033	15,129,274
Operation and maintenance of plant services	13,626,058	13,268,042	12,650,178	11,741,215
Transportation services	5,377,733	5,006,785	5,065,272	4,661,120
Non-instructional services	36,195	42,620	50,188	35,998
Facilities acquisition	14,527,643	15,162,137	6,225,393	8,035,520
Debt service:				
Principal	5,394,000	14,403,000	29,844,000	14,824,000
Interest	2,382,439	2,640,920	1,309,336	1,915,181
AEA flowthrough	5,500,076	5,483,327	5,445,421	5,239,713
Other	5,400	357,552	300,179	73,147
Total expenditures	\$ 174,846,858	\$ 185,241,378	\$ 183,350,595	\$ 167,092,547
Debt service as a percentage of noncapital expenditures	4.89%	10.00%	17.68%	10.53%

Source: School District financial records.

Notes: The District refinanced a portion of its bonds payable in fiscal year 2020, 2021 and 2022. 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					
2019	2018	2017	2016	2015	2014
\$ 91,750,120	\$ 88,817,673	\$ 88,023,123	\$ 88,831,593	\$ 89,159,987	\$ 83,822,176
6,994,644	6,972,980	7,226,953	6,519,760	6,655,077	6,305,561
5,501,039	5,549,043	5,336,682	6,100,106	5,788,283	5,750,601
14,199,393	14,885,160	13,458,720	14,124,857	13,506,629	12,725,816
13,021,257	12,229,402	11,659,699	11,607,416	10,785,417	9,599,256
5,304,242	5,325,698	5,140,676	4,471,942	4,724,879	5,612,731
170,694	259,611	178,401	152,701	188,357	156,327
14,015,993	15,970,203	16,114,278	5,336,369	14,428,903	25,750,982
3,079,000	1,975,000	1,960,000	1,390,000	1,130,000	4,850,000
1,671,024	1,530,888	1,312,691	1,322,393	680,952	354,007
5,198,347	5,191,338	5,014,640	4,981,385	4,928,817	4,723,656
56,982	94,184	90,678	7,750	293,111	116,998
\$ 160,962,735	\$ 158,801,180	\$ 155,516,541	\$ 144,846,272	\$ 152,270,412	\$ 159,768,111
3.25%	2.48%	2.38%	1.96%	1.32%	3.93%

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

Instruction:

Percentage Increase (Decrease)

-1.35% 4.46% 4.29% 0.89%

Table 8

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

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 48,586,467	\$ 47,394,418	\$ 47,071,849	\$ 47,284,121	\$ 46,700,801	\$ 43,124,337
26,999,668	26,366,029	26,076,191	25,286,808	26,048,304	24,657,319
12,586,655	12,264,057	12,387,033	12,185,972	12,131,570	11,673,565
\$ 88,172,790	\$ 86,024,504	\$ 85,535,073	\$ 84,756,901	\$ 84,880,675	\$ 79,455,221
\$ 1,597,542	\$ 1,616,276	\$ 1,059,087	\$ 1,184,388	\$ 950,365	\$ 692,378
2,930,829	3,069,799	3,040,103	2,915,391	3,090,367	3,087,135
1,725,519	1,647,508	1,622,658	1,689,280	1,961,395	1,876,211
407,033	426,901	374,330	417,725	442,247	428,960
\$ 6,660,923	\$ 6,760,484	\$ 6,096,178	\$ 6,206,784	\$ 6,444,374	\$ 6,084,684
\$ 2,653,567	\$ 2,423,340	\$ 2,057,115	\$ 2,831,815	\$ 2,597,937	\$ 2,201,148
2,498,818	2,482,720	2,474,035	2,542,262	2,487,240	2,261,003
157,632	354,778	540,594	496,451	452,258	1,208,510
111,492	144,584	134,524	163,181	148,019	-
\$ 5,421,509	\$ 5,405,422	\$ 5,206,268	\$ 6,033,709	\$ 5,685,454	\$ 5,670,661
\$ 135,914	\$ 111,427	\$ 94,074	\$ 138,292	\$ 104,151	\$ 118,695
1,098,407	1,083,368	1,282,543	1,525,643	1,450,997	1,482,745
12,614	13,672	13,882	179,445	172,077	192,153
\$ 1,246,935	\$ 1,208,467	\$ 1,390,499	\$ 1,843,380	\$ 1,727,225	\$ 1,793,593
\$ 7,008,307	\$ 7,083,244	\$ 6,484,836	\$ 6,457,432	\$ 6,268,992	\$ 6,223,048
\$ 1,470,996	\$ 1,593,762	\$ 1,261,532	\$ 1,256,942	\$ 1,245,087	\$ 1,358,567
223,214	197,596	230,742	193,677	210,811	235,921
426,723	412,648	250,486	245,308	223,791	105,486
327,625	337,491	246,033	209,778	219,258	217,727
1,402,748	1,307,922	1,235,336	1,281,806	1,249,120	1,238,257
\$ 3,851,306	\$ 3,849,419	\$ 3,224,129	\$ 3,187,511	\$ 3,148,067	\$ 3,155,958
\$ 9,997,497	\$ 9,772,332	\$ 9,224,569	\$ 9,011,252	\$ 9,319,185	\$ 8,962,416
\$ 3,885,032	\$ 4,054,393	\$ 3,879,542	\$ 3,674,856	\$ 3,714,134	\$ 3,778,519
\$ 4,347	\$ 52,515	\$ 28,522	\$ 14,871	\$ -	\$ -
\$ 80,695	\$ 51,285	\$ -	\$ -	\$ -	\$ -
\$ 5,198,347	\$ 5,191,338	\$ 5,014,640	\$ 4,981,385	\$ 4,928,817	\$ 4,723,656
\$ 131,527,688	\$ 129,453,403	\$ 126,084,256	\$ 126,168,081	\$ 126,116,923	\$ 119,847,756

1.60%

2.67%

-0.07%

0.04%

5.23%

0.00%

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			
	2023	2022	2021	2020
Excess of revenues over (under) expenditures	\$ (8,326,742)	\$ (12,488,101)	\$ (18,729,583)	\$ (14,707,036)
Other financing sources (uses):				
Sales of property and equipment	\$ 2,373,446	\$ 39,394	\$ 120,232	\$ 152,491
Compensation for loss of capital assets	21,246	19,568	14,479	152,583
Transfers in	7,751,213	8,631,679	9,102,740	6,989,720
Transfers out	(7,303,016)	(7,988,414)	(9,602,740)	(6,707,893)
Revenue bonds issued	-	30,185,000	27,732,806	9,058,000
Premium on revenue bonds issued	-	3,033,562	-	-
Refunding bonds issued	-	9,165,000	-	-
Total other financing sources (uses)	\$ 2,842,889	\$ 43,085,789	\$ 27,367,517	\$ 9,644,901
Net change in fund balance	\$ (5,483,853)	\$ 30,597,688	\$ 8,637,934	\$ (5,062,135)

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					
2019	2018	2017	2016	2015	2014
\$ (8,024,335)	\$ (8,406,610)	\$ (7,243,214)	\$ (3,133,387)	\$ (12,579,153)	\$ (26,829,654)
\$ 43,249	\$ 40,507	\$ 81,522	\$ 24,410	\$ 96,994	\$ 158,695
112,365	1,646,395	399,074	510,178	-	-
6,305,477	4,996,692	3,400,806	3,426,383	4,217,872	3,908,856
(6,025,348)	(4,716,228)	(3,400,806)	(3,264,348)	(4,054,195)	(3,760,604)
9,455,000	10,000,000	10,000,000	-	15,960,000	13,033,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 9,890,743	\$ 11,967,366	\$ 10,480,596	\$ 696,623	\$ 16,220,671	\$ 13,339,947
\$ 1,866,408	\$ 3,560,756	\$ 3,237,382	\$ (2,436,764)	\$ 3,641,518	\$ (13,489,707)

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 (*)
2021	2022-23	\$ 5,191,223,219	\$ 1,275,798,690	\$ 1,135,935,895	\$ 7,602,957,804	\$ 3,075,084,317	\$ 4,527,873,487	\$ 13.91240
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

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	
2021	2023	\$ 11.42409	\$ 1.00000	\$ 1.48831	\$ 13.91240	\$ 5.35009	\$ 0.90520	\$ 0.67521	\$ 9.71686	\$ 9.00109	
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	

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	2023 (1)			2014 (2)		
	Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Peninsula Gaming Company LLC	\$ 57,487	1	1.27%	\$ 61,326	1	2.56%
Deere & Company	33,106	2	0.73%			
Kennedy Mall Inc	30,088	3	0.66%	35,312	2	1.47%
Progressive Processing LLC	22,852	4	0.50%	21,397	3	0.89%
MAR Holdings LLC	20,336	5	0.45%	21,307	4	0.89%
KMDE LLC	17,578	6	0.39%			
Walter Development LLC	13,348	7	0.29%	16,639	6	0.69%
Nordstrom Inc	13,320	8	0.29%	18,599	5	0.78%
MGI Leasing Inc	12,548	9	0.28%			
MRE Propco LP	11,457	10	0.25%			
The McGraw Hill Companies Inc				15,907	7	0.66%
Otto A LLC				14,100	8	0.59%
Platinum Holdings LLC				11,817	9	0.49%
Flexsteel Industries Inc				11,409	10	0.48%
Total	<u>\$ 232,120</u>		<u>5.11%</u>	<u>\$ 227,813</u>		<u>9.50%</u>

Nordstrom Inc

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
2022-2023	2021	\$ 57,197,008	\$ 57,346,354	100.26%	\$ -	\$ 57,346,354	100.26%
2021-2022	2020	\$ 58,150,008	\$ 58,319,412	100.29%	\$ 23,275	\$ 58,342,687	100.33%
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%

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)	
2023	\$ -	\$ -	\$ -	\$ 76,942,000	\$ -	\$ 76,942,000	1.3726%	\$	779
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

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, 2023

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (a)	Percentage of Total Taxable Value
City of Asbury	\$ 4,133,901	100.00%	\$ 4,133,901
City of Dubuque (b)	97,060,970	100.00%	97,060,970
Dubuque County	22,453,284	75.59%	16,972,437
Northeast Iowa Community College	53,345,000	75.68%	40,371,496
Subtotal, overlapping debt			\$ 158,538,804
District direct debt			82,336,000
Total direct and overlapping debt			\$ 240,874,804

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, 2022, debt outstanding of \$97,060,970 was used since the June 30, 2023, 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			
	2023	2022	2021	2020
Debt Limit	\$ 380,147,890	\$ 354,955,503	\$ 351,679,012	\$ 336,518,174
Gross debt applicable to limit	\$ 76,942,000	\$ 82,336,000	\$ 57,389,000	\$ 63,148,000
Reserves for payments on debt	(8,513,724)	(8,901,698)	(8,886,477)	(7,720,642)
Total net debt applicable to limit	\$ 68,428,276	\$ 73,434,302	\$ 48,502,523	\$ 55,427,358
Legal debt margin	\$ 311,719,614	\$ 281,521,201	\$ 303,176,489	\$ 281,090,816
Total net debt applicable to the limit as a percentage of debt limit	18.0%	20.7%	13.8%	16.5%

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 2023

Actual assessed value (a) \$ 7,602,957,804

Debt limit (5% of assessed value) (b) 380,147,890

Debt applicable to limit 68,428,276

Legal debt margin \$ 311,719,614

Table 16

Dubuque Community School District
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 327,613,059	\$ 306,462,873	\$ 301,598,209	\$ 285,385,197	\$ 279,718,670	\$ 265,059,624
\$ 68,914,000	\$ 62,538,000	\$ 54,513,000	\$ 46,473,000	\$ 47,863,000	\$ 33,033,000
(8,745,573)	(7,356,814)	(6,172,660)	(6,030,627)	(5,453,733)	(3,187,807)
\$ 60,168,427	\$ 55,181,186	\$ 48,340,340	\$ 40,442,373	\$ 42,409,267	\$ 29,845,193
\$ 267,444,632	\$ 251,281,687	\$ 253,257,869	\$ 244,942,824	\$ 237,309,403	\$ 235,214,431
18.4%	18.0%	16.0%	14.2%	15.2%	11.3%

Dubuque Community School District
Pledged - Revenue Coverage
Last Ten Fiscal Years

(Unaudited)											
Fiscal Year	Actual Sales Tax Revenue	Debt Service			Coverage	Estimated Debt Service and Coverage on the Bonds (without Revenue Growth)			Estimated Debt Service and Coverage on the Bonds (with Revenue Growth)		
		Principal	Interest			Estimated Collection	Debt Service		Estimated Collection	Debt Service	
							Combined P & I	Estimated Coverage		Combined P & I	Estimated Coverage
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	\$ 13,886,399	\$ 5,394,000	\$ 2,382,439		1.79	\$ 12,911,846	\$ 8,104,585	1.59	\$ 12,911,846	\$ 8,104,585	1.59
2024						\$ 12,152,411	\$ 8,175,356	1.49	\$ 12,456,825	\$ 8,175,356	1.52
2025						\$ 12,085,915	\$ 8,187,282	1.48	\$ 12,606,852	\$ 8,187,282	1.54
2026						\$ 12,085,915	\$ 7,965,805	1.52	\$ 12,795,954	\$ 7,965,805	1.61
2027						\$ 12,085,915	\$ 4,541,938	2.66	\$ 12,987,894	\$ 4,541,938	2.86
2028						\$ 12,085,915	\$ 4,177,128	2.89	\$ 13,182,712	\$ 4,177,128	3.16
2029						\$ 12,085,915	\$ 3,952,058	3.06	\$ 13,380,453	\$ 3,952,058	3.39
2030						\$ 12,085,915	\$ 4,607,438	2.62	\$ 13,581,160	\$ 4,607,438	2.95
2031						\$ 12,085,915	\$ 4,624,088	2.61	\$ 13,784,877	\$ 4,624,088	2.98
2032						\$ 12,085,915	\$ 4,581,538	2.64	\$ 13,991,650	\$ 4,581,538	3.05
2033						\$ 12,085,915	\$ 4,877,038	2.48	\$ 14,201,525	\$ 4,877,038	2.91
2034						\$ 12,085,915	\$ 4,617,000	2.62	\$ 14,414,548	\$ 4,617,000	3.12
2035						\$ 12,085,915	\$ 4,600,000	2.63	\$ 14,630,766	\$ 4,600,000	3.18
2036						\$ 12,085,915	\$ 4,480,000	2.70	\$ 14,850,227	\$ 4,480,000	3.31
2037						\$ 12,085,915	\$ 4,360,000	2.77	\$ 15,072,981	\$ 4,360,000	3.46
2038						\$ 12,085,915	\$ 4,240,000	2.85	\$ 15,299,076	\$ 4,240,000	3.61
2039						\$ 12,085,915	\$ 4,120,000	2.93	\$ 15,528,562	\$ 4,120,000	3.77
2040						\$ 12,085,915			\$ 15,761,490	\$ -	
2041						\$ 12,085,915			\$ 15,997,912	\$ -	
2042						\$ 12,085,915			\$ 16,237,881	\$ -	
2043						\$ 12,085,915			\$ 16,481,449	\$ -	
2044						\$ 12,085,915			\$ 16,728,671	\$ -	
2045						\$ 12,085,915			\$ 16,979,601	\$ -	
2046						\$ 12,085,915			\$ 17,234,295	\$ -	
2047						\$ 12,085,915			\$ 17,492,810	\$ -	
2048						\$ 12,085,915			\$ 17,755,202	\$ -	
2049						\$ 8,057,276			\$ 11,999,521	\$ -	
2050											

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)
2023	98,718	\$ 5,605,450,000	\$56,782	2.9%	10,063.1
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

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	2023 (1)			2014 (2)		
	# of Employees	Rank	Percentage of Total Employment	# of Employees	Rank	Percentage of Total Employment
John Deere	2,810	1	5.09%	2,400	1	4.30%
Dubuque Community Schools	2,000	2	3.62%	1,946	2	3.49%
Mercy Medical Center	1,438	3	2.61%	1,313	3	2.35%
Medical Associate Clinic, P.C.	1,069	4	1.94%	1,011	5	1.81%
UnityPoint Health - Finley Hospital	940	5	1.70%	859	6	1.54%
Cottingham and Butler	750	6	1.36%			
City of Dubuque	737	7	1.34%	698	7	1.25%
Sedgwick	725	8	1.31%	550	9	0.99%
Rainbo Oil Company	558	9	1.01%			
Hormel (Progressive Processing)	550	10	1.00%			
IBM (3)				1,300	4	2.33%
Eagle Window & Door				550	8	0.99%
Diamond Jo				510	10	0.91%
Total	11,577		20.98%	11,137		19.96%

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			
	2023	2022	2021	2020
Supervisory:				
Superintendent	1.00	1.00	1.00	1.00
Associate Superintendent	-	-	-	-
Principals	19.00	18.00	18.00	18.00
Assistant principals	14.00	14.00	14.00	14.00
All other administrators	12.00	12.00	12.00	10.00
Total supervisory	46.00	45.00	45.00	43.00
Instruction:				
Teachers - regular program	669.27	683.68	673.17	666.23
Teachers - special education program	219.00	222.00	225.00	224.00
Paraeducators - regular program	70.64	76.48	85.59	92.32
Paraeducators - special education program	269.34	273.41	283.84	312.13
Total instruction	1,228.25	1,255.57	1,267.60	1,294.68
Student services:				
Guidance counselors	32.00	33.00	33.00	34.00
Nurses	14.00	15.00	14.00	13.00
Media specialists	24.50	25.00	25.00	25.00
Other student services staff	61.92	61.54	50.16	49.66
Total student services	132.42	134.54	122.16	121.66
Support and administration:				
Clerical/secretarial	80.00	77.28	78.00	79.00
Custodial and maintenance	109.00	105.00	107.00	107.00
Food service	79.14	80.64	79.74	81.14
Bus drivers, attendants, truckers, mechanics	65.94	65.07	72.40	78.22
Other support services staff	13.00	12.00	12.00	12.00
Total support and administration	347.08	339.99	349.14	357.36
District Totals	1,753.75	1,775.10	1,783.90	1,816.70

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					
2019	2018	2017	2016	2015	2014
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
14.00	13.00	13.00	13.00	13.00	13.00
9.00	8.00	8.00	9.00	9.00	9.00
42.00	40.00	40.00	42.00	42.00	42.00
644.50	641.85	622.38	640.22	659.61	629.95
213.00	208.60	195.60	196.60	194.50	173.83
89.79	87.61	86.34	86.35	88.50	78.26
298.67	285.85	282.74	268.68	263.70	258.81
1,245.96	1,223.91	1,187.06	1,191.85	1,206.31	1,140.85
33.00	33.00	33.00	33.00	33.00	31.00
14.00	14.00	14.00	15.60	15.60	16.60
25.00	25.00	24.88	26.00	26.00	24.50
41.02	39.00	29.00	25.00	25.00	20.00
113.02	111.00	100.88	99.60	99.60	92.10
79.00	79.00	77.00	81.00	80.00	77.75
103.00	102.00	101.00	99.00	101.00	99.00
79.48	79.58	79.51	79.03	80.95	81.95
82.26	81.60	75.57	77.23	76.25	78.38
12.00	13.00	13.00	13.00	14.00	14.00
355.74	355.18	346.08	349.26	352.20	351.08
1,756.72	1,730.09	1,674.02	1,682.71	1,700.11	1,626.03

Table 21

Dubuque Community School District
Operating Statistics
Last Ten Fiscal Years

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						
2023	10,063	\$142,618,637	\$14,173	-0.78%	\$151,321,241		\$15,037	1.35%	888.27	11.33	44.31%
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%

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			
	2023	2022	2021	2020
Elementary:				
Audubon (1973)				
Square feet	37,992	37,992	37,992	37,992
Capacity	336	336	336	336
Enrollment	281	235	212	230
Bryant (1940)				
Square feet	30,724	30,724	30,724	30,724
Capacity	263	263	263	263
Enrollment	315	302	289	313
Carver (2007)				
Square feet	69,902	69,902	69,902	69,902
Capacity	574	574	574	574
Enrollment	536	519	525	534
Eisenhower (1970)				
Square feet	63,455	63,455	63,455	63,455
Capacity	460	460	460	460
Enrollment	567	541	539	531
Fulton (1939)				
Square feet	-	35,098	35,098	35,098
Capacity	-	264	264	264
Enrollment	-	243	265	284
Hoover (1970)				
Square feet	28,663	28,663	28,663	28,663
Capacity	231	231	231	231
Enrollment	303	313	297	378

Note: Fulton Elementary school building was sold in November 2022.

Source: District records

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2019	2018	2017	2016	2015	2014
37,992	37,992	37,992	37,992	37,992	37,992
336	336	336	336	336	336
222	256	264	289	314	290
30,724	30,724	30,724	30,724	30,724	30,724
263	263	263	263	263	263
293	290	333	311	263	266
69,902	69,902	69,902	69,902	69,902	69,902
574	574	574	574	574	574
541	570	528	550	586	587
63,455	63,455	63,455	63,455	63,455	63,455
460	460	460	460	460	460
539	531	532	523	532	547
35,098	35,098	35,098	35,098	35,098	35,098
264	264	264	264	264	264
294	314	359	292	284	287
28,663	28,663	28,663	28,663	28,663	28,663
231	231	231	231	231	231
347	339	345	330	324	317

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
Elementary:				
Irving (1951)				
Square feet	79,064	79,064	79,064	79,064
Capacity	492	492	492	492
Enrollment	417	431	427	454
Kennedy (1965)				
Square feet	69,353	69,353	69,353	69,353
Capacity	691	691	691	691
Enrollment	543	577	590	580
Lincoln (1940)				
Square feet	37,692	37,692	37,692	37,692
Capacity	296	296	296	296
Enrollment	255	249	275	268
Marshall (1939)				
Square feet	33,956	33,956	33,956	33,956
Capacity	248	248	248	248
Enrollment	331	297	314	304
Prescott (Demolished and Rebuilt 2006)				
Square feet	65,836	65,836	65,836	65,836
Capacity	375	375	375	375
Enrollment	369	265	285	289
Sageville (1956)				
Square feet	42,237	42,237	42,237	42,237
Capacity	299	299	299	299
Enrollment	293	291	261	276
Table Mound (1960)				
Square feet	51,758	51,758	51,758	51,758
Capacity	370	370	370	370
Enrollment	417	398	382	391

Source: District records

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2019	2018	2017	2016	2015	2014
79,064	79,064	79,064	79,064	79,064	79,064
492	492	492	492	492	492
470	507	462	515	532	562
69,353	69,353	69,353	69,353	69,353	52,953
691	691	691	691	691	491
583	597	597	603	592	560
37,692	37,692	37,692	37,692	37,692	37,692
296	296	296	296	296	296
214	276	265	267	273	290
33,956	33,956	33,956	33,956	33,956	33,956
248	248	248	248	248	248
305	317	335	309	301	319
65,836	65,836	65,836	65,836	65,836	65,836
375	375	375	375	375	375
319	295	277	273	270	281
42,237	42,237	42,237	42,237	42,237	42,237
299	299	299	299	299	299
290	293	287	298	284	282
51,758	51,758	51,758	51,758	51,758	51,758
370	370	370	370	370	370
396	414	393	420	442	467

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
Middle Schools:				
Jefferson (1922)				
Square feet	89,948	89,948	89,948	89,948
Capacity	620	620	620	620
Enrollment	459	521	545	569
Roosevelt (2005)				
Square feet	206,000	206,000	206,000	206,000
Capacity	1,050	1,050	1,050	1,050
Enrollment	1,092	1,123	1,191	1,163
Washington (1920)				
Square feet	98,330	98,330	98,330	98,330
Capacity	657	657	657	657
Enrollment	630	654	669	693
High Schools:				
Alta Vista Campus (1963)				
Square feet	58,041	58,041	52,763	52,763
Capacity	398	398	320	320
Enrollment (included in other schools)	0	0	0	0
Hempstead (1970)				
Square feet	372,955	372,955	372,955	372,955
Capacity	2,532	2,532	2,532	2,532
Enrollment	1,582	1,684	1,702	1,715
Senior (1920)				
Square feet	351,579	348,455	348,455	348,455
Capacity	2,282	2,282	2,282	2,282
Enrollment	1,432	1,440	1,483	1,549

Note: The Alta Vista Campus is an alternative learning program for grades 8-12.

Source: District records

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2019	2018	2017	2016	2015	2014
89,948	89,948	89,948	89,948	89,948	89,948
620	620	620	620	620	620
586	530	567	552	594	569
206,000	206,000	206,000	206,000	206,000	206,000
1,050	1,050	1,050	1,050	1,050	1,050
1,145	1,096	1,130	1,161	1,157	1,106
98,330	98,330	98,330	98,330	98,330	98,330
657	657	657	657	657	657
645	648	683	684	681	668
27,177	27,177	27,177	27,177	27,177	27,177
150	150	150	150	150	150
0	0	0	0	0	0
342,000	342,000	342,000	342,000	261,268	261,268
2,532	2,532	2,532	2,532	1,657	1,657
1,725	1,712	1,645	1,643	1,653	1,643
348,455	356,628	286,611	286,611	286,611	286,611
2,282	2,282	1,657	1,657	1,657	1,657
1,545	1,588	1,626	1,624	1,618	1,635

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

(Unaudited)

	Fiscal Year			
	2023	2022	2021	2020
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

Source: District records

Table 22

Dubuque Community School District
School Building Information
Last Ten Fiscal Years

Fiscal Year					
2019	2018	2017	2016	2015	2014
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	4,200	--	--

Table 23

**Dubuque Community School District
Certified Staff Salaries
Last Ten Fiscal Years**

(Unaudited)

School Year	Minimum	Maximum	Average
2022-2023	\$34,321	\$76,805	\$49,780
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

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, 2023

	Assistance Listing Number	Grant Number	Expenditures
Direct:			
Federal Communications Commission (FCC):			
Emergency Connectivity Fund Program	32.009	FY23	\$ 13,020
Total Direct			<u>13,020</u>
Indirect:			
U.S. Department of Agriculture:			
Passed through Iowa Department of Education:			
Child Nutrition Cluster Programs:			
School Breakfast Program	10.553	FY23	757,709
National School Lunch Program	10.555	FY23	4,269,078 *
Summer Food Service Program for Children	10.559	FY23	21,266
Fresh Fruit and Vegetable Program	10.582	FY23	61,842
Total Child Nutrition Cluster Program			<u>5,109,895</u>
Local Food for Schools	10.185	FY23	8,000
Total U.S. Department of Agriculture			<u>5,117,895</u>
U.S. Department of Education:			
Passed through Iowa Department of Education:			
Title I Grants to LEA	84.010	FY23	2,268,857
Vocational Education – Basic Grants to States	84.048	FY23	135,828
Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	FY23	113,298
Education for Homeless Children and Youth	84.196	FY23	40,221
Twenty-first Century Community Learning Centers	84.287	FY23	110,331
English Language Acquisition Grants	84.365	FY23	1,589
Improving Teacher Quality Grants	84.367	FY23	367,843
Student Support and Academic Enrichment Program	84.424	FY23	155,664
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act (CARES):			
COVID-19 eLearning Central	84.425B	FY23	48,675
COVID-19 Governor's Emergency Education Relief Fund (GEERF)	84.425C	FY23	2,600
COVID-19 Governor's Emergency Education Relief Fund (GEER II)	84.425C	FY23	221,899
			<u>224,499</u>
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	FY23	3,619,648
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSER III-Learning Loss)	84.425U	FY23	10,000
			<u>3,629,648</u>
COVID-19 ARP Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	84.425W	FY23	57,439
Total Education Stabilization Fund			<u>3,960,261</u>

Dubuque Community School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

	Assistance Listing Number	Grant Number	Expenditures
Pass-Through Keystone Area Education Agency:			
Special Education – Grants to States IDEA, Part B	84.027	FY23	531,175
English Language Acquisition Grants	84.365	FY23	6,774
			<u>7,691,841</u>
Total U.S. Department of Education			
U.S. Department of Health and Human Services:			
Passed through Iowa Department of Education:			
COVID-19 Public Health Workforce Supplemental Funding Grant	93.354	FY23	38,229
Total U.S. Department of Health and Human Services			<u>38,229</u>
Total Indirect			<u>12,847,965</u>
Total Expenditures of Federal Awards			<u>\$ 12,860,985</u>

* Includes \$534,102 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, 2023

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, 2023. 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, 2023

<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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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, 2023, 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 11, 2023.

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 or significant deficiencies may exist that were not 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, 2023, 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.

Jim Kircher & Associates, P.C.

Dubuque, Iowa

December 11, 2023

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FAX 563/556-3443

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Certified Public Accountants

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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, 2023. 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, 2023.

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.

Jim Kircher & Associates, P.C.

Dubuque, Iowa

December 11, 2023

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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)
 - Child Nutrition Cluster
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) Dubuque Community School District did qualify as a low-risk auditee.

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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:

- | | |
|--------|--|
| 2023-A | <u>Certified Budget</u> - Expenditures for the year ended June 30, 2023, did not exceed the amounts budgeted. |
| 2023-B | <u>Questionable Expenditures</u> - 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. |
| 2023-C | <u>Travel Expense</u> - 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. |
| 2023-D | <u>Business Transactions</u> - No business transactions between the District and District officials or employees were noted. |
| 2023-E | <u>Restricted Donor Activity</u> – 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. |
| 2023-F | <u>Bond Coverage</u> - 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. |

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Part IV: Other Findings Related to Statutory Reporting: (Continued)

- 2023-G Board Minutes - We noted no transaction requiring Board approval which had not been approved by the Board.
- 2023-H Certified Enrollment – 0.55 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.
- 2023-I Supplementary Weighting – No variances regarding supplementary weighting certified to the Iowa Department of Education were noted.
- 2023-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.
- 2023-K Certified Annual Report - The Certified Annual Report was certified timely to the Iowa Department of Education.
- 2023-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, 2023

Part IV: Other Findings Related to Statutory Reporting: (continued)

2023-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, 2023, the District reported the following information regarding the statewide sales, services and use tax revenue in the District's CAR:

Beginning balance			\$32,243,588
Revenue/transfers in:			
Statewide sales, services and use tax	\$13,886,399		
Investment income	488,364		
Bond proceeds	-0-		
Other local revenue	50,902	\$14,425,665	
Expenditures/transfers out			
School infrastructure:			
Construction	\$9,906,325		
Equipment	1,778,609		
Other	1,185,559		
Transfers to other funds	7,244,566	\$20,115,059	
Ending balance			<u>\$26,554,194</u>

For the year ended June 30, 2023, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

2023-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.

Dubuque Community School District
Preschool Renovation Project
Architect's Project No. 22053D
November 9, 2023
2:00 PM

Benjamin Beard and Marty Johnson, Straka Johnson Architects; District representatives present: Kevin Kelleher, Rob Powers, Jim Konrardy, Sarah Pfab, Rick Till and Amy Hawkins

Meeting called to order at 2:00 PM.

Bids were opened by Kevin Kelleher and read by Benjamin Beard in the following order:

Conlon Construction (received at 1:52 PM on 11/09/2023)

Bid Security: 10%

Addenda 1-3 Acknowledged

Acknowledgment and Certification Form: Yes

Iowa Bidder Status Form: Yes

Base Bid Amount: \$2,058,00.00

Alternate #1 – Omit ACT:

Deduct of \$1,500.00

Alternate #2 – Omit Submittal Exchange Software Subscription

Deduct of \$2,000.00

Alternate #3 – Omit Top Portion of GWB Partitions

Deduct of \$40,000.00

Alternate #4 – Omit Sitework

Deduct of \$43,000.00

Alternate #5 – Omit Playground Equipment

Deduct of \$59,000.00

Alternate #6 – Omit Hardscapes at Playground

Deduct of \$13,000.00

Alternate #7 – Omit Restroom 130

Deduct of \$8,700.00

Alternate #8 – Omit Utilities Metering

Deduct of \$26,700.00

Alternate #9 – Resinous Epoxy Flooring

Deduct of \$3,600.00

Alternate #10 – 1-Hour Fire Barrier

Add of \$18,000.00

Unit Prices:

Unit Price 1 – Over Excavation-: \$33.00 per ton

Unit Price 2 – PCC Paving - Sidewalks: \$35.00 per ton

Unit Price 3 – Pavement Scarification and Placement of HMA (SY): \$26.00 per square yard

Unit Price 4 – HMA Paving (SY): \$30.00 per square yard

Tri-Con Construction Group (received at 1:54 PM on 11/09/2023)

Bid Security: 10%

Addenda 1-3 Acknowledged

Acknowledgment and Certification Form: Yes

Iowa Bidder Status Form: Yes

Base Bid Amount: \$2,430,000.00

Alternate #1 – Omit ACT:

Add of \$60,000.00

Alternate #2 – Omit Submittal Exchange Software Subscription

Deduct of \$4,200.00

Alternate #3 – Omit Top Portion of GWB Partitions

Deduct of \$113,000.00

Alternate #4 – Omit Sitework

Deduct of \$40,000.00

Alternate #5 – Omit Playground Equipment

Deduct of \$116,000.00

Alternate #6 – Omit Hardscapes at Playground

Deduct of \$7,800.00

Alternate #7 – Omit Restroom 130

Deduct of \$5,000.00

Alternate #8 – Omit Utilities Metering

Deduct of \$28,000.00

Alternate #9 – Resinous Epoxy Flooring

-0-

Alternate #10 – 1-Hour Fire Barrier

Add of \$35,000.00

Unit Prices:

Unit Price 1 – Over Excavation-: \$40.00 per ton

Unit Price 2 – PCC Paving - Sidewalks: \$40.00 per ton

Unit Price 3 – Pavement Scarification and Placement of HMA (SY): \$25.00 per square yard

Unit Price 4 – HMA Paving (SY): \$30.00 per square yard

Sheets General Construction (received at 1:54 PM on 11/09/2023)

Bid Security: 10%

Addenda 1-3 Acknowledged

Acknowledgment and Certification Form: No

Iowa Bidder Status Form: Yes

Base Bid Amount: \$1,825,000.00

Alternate #1 – Omit ACT:

Add of \$2,680.00

Alternate #2 – Omit Submittal Exchange Software Subscription

Deduct of \$4,726.00

Alternate #3 – Omit Top Portion of GWB Partitions

Deduct of \$40,762.00

Alternate #4 – Omit Sitework

Deduct of \$62,211.00

Alternate #5 – Omit Playground Equipment

Deduct of \$121,238.00

Alternate #6 – Omit Hardscapes at Playground

Deduct of \$7,676.00

Alternate #7 – Omit Restroom 130

Deduct of \$6,761.00

Alternate #8 – Omit Utilities Metering

Deduct of \$27,351.00

Alternate #9 – Resinous Epoxy Flooring

Deduct of \$4,060.00

Alternate #10 – 1-Hour Fire Barrier

Add of \$15,063.00

Unit Prices:

Unit Price 1 – Over Excavation-: \$33.00 per ton

Unit Price 2 – PCC Paving - Sidewalks: \$38.00 per ton

Unit Price 3 – Pavement Scarification and Placement of HMA (SY): \$24.00 per square yard

Unit Price 4 – HMA Paving (SY): \$41.00 per square yard

Gronen Restoration (received at 1:56 AM on 11/09/2023)

Bid Security: 10%

Addenda 1-3 Acknowledged

Acknowledgment and Certification Form: Yes

Iowa Bidder Status Form: Yes

Base Bid Amount: \$2,026,500.00

Alternate #1 – Omit ACT:

Add of \$90,000.00

Alternate #2 – Omit Submittal Exchange Software Subscription

Deduct of \$2,000.00

Alternate #3 – Omit Top Portion of GWB Partitions

Deduct of \$31,000.00

Alternate #4 – Omit Sitework

Deduct of \$40,000.00

Alternate #5 – Omit Playground Equipment

Deduct of \$65,000.00

Alternate #6 – Omit Hardscapes at Playground

Deduct of \$16,000.00

Alternate #7 – Omit Restroom 130

Deduct of \$4,000.00

Alternate #8 – Omit Utilities Metering

Deduct of \$26,000.00

Alternate #9 – Resinous Epoxy Flooring

Deduct of \$7,000.00

Alternate #10 – 1-Hour Fire Barrier

Add of \$36,000.00

Unit Prices:

Unit Price 1 – Over Excavation-: \$28.00 per ton

Unit Price 2 – PCC Paving - Sidewalks: \$36.00 per ton

Unit Price 3 – Pavement Scarification and Placement of HMA (SY): \$25.50 per square yard

Unit Price 4 – HMA Paving (SY): \$31.00 per square yard

Portzen Construction Group (received at 1:39 PM on 11/09/2023)

Bid Security: 10%

Addenda 1-3 Acknowledged

Acknowledgment and Certification Form: Yes

Iowa Bidder Status Form: Yes

Base Bid Amount: \$2,159,000.00

Alternate #1 – Omit ACT:

Add of \$123,000.00

Alternate #2 – Omit Submittal Exchange Software Subscription

Deduct of \$4,000.00

Alternate #3 – Omit Top Portion of GWB Partitions

Deduct of \$30,000.00

Alternate #4 – Omit Sitework

Deduct of \$18,000.00

Alternate #5 – Omit Playground Equipment

Deduct of \$115,000.00

Alternate #6 – Omit Hardscapes at Playground

Deduct of \$7,000.00

Alternate #7 – Omit Restroom 130

Deduct of \$6,500.00

Alternate #8 – Omit Utilities Metering

Deduct of \$27,000.00

Alternate #9 – Resinous Epoxy Flooring

Deduct of \$200,000.00

Alternate #10 – 1-Hour Fire Barrier

Add of \$40,000.00

Unit Prices:

Unit Price 1 – Over Excavation-: \$30.00 per ton

Unit Price 2 – PCC Paving - Sidewalks: \$34.00 per ton

Unit Price 3 – Pavement Scarification and Placement of HMA (SY): \$24.00 per square yard

Unit Price 4 – HMA Paving (SY): \$30.00 per square yard

The bids will be reviewed and calculated to determine the lowest responsible, responsive bid. This will go to Facilities/Support Services Committee of the Board on December 4 and to the full board on December 11, 2023.

Bid opening concluded at 2:18 PM.

Carrie Mauss, Secretary
Board of Education

DUBUQUE COMMUNITY SCHOOL DISTRICT

DUSD PRESCHOOL RENOVATION PROJECT

7900 Chavenelle Drive

Dubuque, IA 52002

Architect's Project No. 22053D

Bid Date - November 9, 2023 before 2:00 pm

Public Bid Opening - after 2:00 pm Local Time

Straka Johnson Architects, PC



Overall Project Budget - \$2,604,300

Public meeting called to order at: 2PM

Public meeting adjourned at: 2:18PM

CONTRACTOR	CONLON	TRICON	SHEETS	GRONEN	PORTZEN	
Time Bid Received	1:52	1:54	1:54	1:56	1:39	
Bid Security	Y	Y	Y	Y	Y	
Addenda Acknowledged	Y	Y	Y	Y	Y	
Acknowledgement and Certification Form	Y	Y	N	Y	Y	
Iowa Bidder Status Form	Y	Y	Y	Y	Y	
BASE BID	\$2,058,000	\$2,430,000	\$1,825,000	\$2,026,500	\$2,159,000	
Alternate No. 1 - Omit ACT	(\$1,500)	\$60,000	\$2,680	\$90,000	\$123,000	
Alternate No. 2 - Omit Submittal Exchange Software Subscription	(\$2,000)	(\$4,200)	(\$4,726)	(\$2,000)	(\$4,000)	
Alternate No. 3 - Omit Top Portion of GWB Partitions	(\$40,000)	(\$113,000)	(\$40,762)	(\$31,000)	(\$30,000)	
Alternate No. 4 - Omit Sitework	(\$43,000)	(\$40,000)	(\$62,211)	(\$40,000)	(\$18,000)	
Alternate No. 5 - Omit Playground Equipment	(\$59,000)	(\$116,000)	(\$121,238)	(\$65,000)	(\$115,000)	
Alternate No. 6 - Omit Hardscapes at Playground	(\$13,000)	(\$7,800)	(\$7,676)	(\$16,000)	(\$7,000)	
Alternate No. 7 - Omit Restroom 130	(\$8,700)	(\$5,000)	(\$6,761)	(\$4,000)	(\$6,500)	
Alternate No. 8 - Omit Utilities Metering	(\$26,700)	(\$28,000)	(\$27,351)	(\$26,000)	(\$27,000)	
Alternate No. 9 - Resinous Epoxy Flooring	(\$3,600)	NA	(\$4,060)	(\$7,000)	(\$200)	
Alternate No. 10 - 1-Hour Fire Barrier	\$18,000	\$35,000	\$15,063	\$36,000	\$40,000	
Unit Price 1: Overexcavation - Buildings (Ton)	\$33	\$40	\$33	\$28	\$30	
Unit Price 2: PCC Paving - Sidewalks (Ton)	\$35	\$40	\$38	\$36	\$34	
Unit Price 3: Pavement Scarification and Placement of HMA (SY)	\$26	\$25	\$24	\$25.50	\$24	
Unit Price 4: HMA Paving (SY)	\$30	\$30	\$41	\$31	\$30	
DCSD Representatives Present: Amy Hawkins, Kevin Kelleher, Rob Powers, Jim Konrardy, Carrie Mauss, and Sarah Phab						
DCSD Board Members Present: None						
Others Present: Cole Amos (Conlon), Mike (Tricon), Emily +1 (Gronen), Portzen, Sheets, Marty Johnson, Benjamin Beard						
Comments:						

STRAKA JOHNSON
ARCHITECTS, P.C.

November 21, 2023

Mr. Kevin Kelleher
Chief Financial Officer, Business and Finance Services
Dubuque Community School District
2300 Chaney Road
Dubuque, Iowa 52001

Re: **Bid Recommendation for DCSD Preschool**

Dear Mr. Kelleher;

SJA is pleased with the bid results for the proposed **DCSD Preschool project**. The project received bids from five local Contractors – Conlon, Tricon, Sheets Design Build LLC (Sheets), Gronen, and Portzen. Bids were received, opened and read aloud on November 9, 2023, shortly after 2pm local time.

We report one bid anomaly associated with Sheets' bid, which did not include the Acknowledgement & Certification form, required to be included with bid packets. The District's legal team has made a recommendation to waive the anomaly and consider Sheets' bid as viable.

There were no other apparent anomalies to report, and the remainder of the bids appeared to be complete, competitive, and well-prepared. Please refer to the Bid Tabulation report for additional information.

Therefore, Straka Johnson Architects, PC recommends the Dubuque Community School District accept Sheets' bid in the amount of \$1,825,000. We further recommend that DCSD accept bid alternates No. 1 and No. 10 for a total contract amount of **\$1,842,743**, as follows:

Base Bid	\$1,825,000
Alternate Bid No. 1 – Omit ACT	+ \$2,680
Alternate Bid No. 10 – 1-hour Fire Barrier	+ <u>\$15,063</u>
Contract Amount	\$1,842,743

We recommend that DCSD reject all other bid alternates.

Based on our review of bids received and documentation provided, SJA considers Sheets to be the lowest responsive, responsible bidder, and recommends that DCSD enter into contract with Sheets for the amount of **\$1,842,743**.

Best regards,



Benjamin H. Beard, AIA, NCARB, LEED AP® BD+C

RESIDENTIAL • COMMERCIAL • INSTITUTIONAL
3555 Digital Drive Dubuque, Iowa 52003
Phone (563) 556-8877 Fax (563) 556-0367



Date: , 2023

RESOLUTION APPROVING THE PURCHASE OF REAL PROPERTY

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DUBUQUE
COMMUNITY SCHOOL DISTRICT:

Section 1. That the District shall agree to purchase the real property described in the Real Estate Purchase Agreement attached hereto from Dubuque Childcare Collaborative, LLC for \$986,370.00.

Section 2. That the Board President and Secretary are authorized to sign the Purchase Agreement.

Section 3. That the Board President, Secretary, Superintendent, and administrative officers of the District are authorized to take all actions necessary to complete the above-described transaction, including execution of ancillary documents.

PASSED AND APPROVED, this ____ day of _____, 2023.

DUBUQUE COMMUNITY
SCHOOL DISTRICT

By: _____
Board President

ATTEST:

Board Secretary

REAL ESTATE PURCHASE AGREEMENT

This Real Estate Purchase Agreement is entered into this ____ day of _____, 2023 between Dubuque Childcare Collaborative, LLC, as "Seller", and Dubuque Community School District, as "Buyer".

The Buyer agrees to purchase, and the Seller agrees to sell, certain real estate located in the City of Dubuque, Iowa upon the following terms and conditions:

1. **Real Estate Description.** Buyer offers to buy real estate in Dubuque County, Iowa, described as follows: (i) Unit 3 of Initiatives' Condominiums, consisting of 18,788 square feet, located at 7900 Chavenelle Drive (the "Building"), Dubuque, Iowa, (ii) a 31.32% undivided interest in the common elements of the Building as described in the Declaration of Submission of Property to Horizontal Regime concerning the Building (the "Declarations"), (iii) the limited common elements assigned to Unit 3 of the Initiatives' Condominiums by the Declarations, and (iv) any easements appurtenant thereto (hereafter collectively designated the "Real Estate").

2. **Price.** The purchase price shall be \$986,370.00 (\$52.50 per square foot) and paid as follows:

- a) \$1,000.00 paid herewith as earnest money, the receipt of which is acknowledged, and shall be applied to the purchase price at the closing; and,
- b) The balance of the purchase price to be paid in full, following adjustments as provided in this Agreement, at the time of closing by reasonable means acceptable to Seller.

The payment of the purchase price and the purchase of this Real Estate is subject to the conditions and contingencies described in this Real Estate Purchase Agreement.

3. **Real Estate Taxes.** If applicable, Seller shall pay real estate taxes prorated to the date of possession and any unpaid real estate taxes payable for prior years. If applicable, Buyer shall pay all subsequent real estate taxes. Any proration of real estate taxes on the Real Estate shall be based upon such taxes for the year currently payable.

4. **Special Assessments.** Seller shall pay all special assessments which are a lien on the Real Estate as of the date of acceptance of this offer. Any preliminary or deficiency assessment which cannot be discharged by payment shall be paid by Seller through an escrow account with sufficient funds to pay such liens when payable, with any unused funds returned to Seller. All other special assessments shall be paid by Buyer.

5. Risk of Loss and Insurance. Prior to Seller's delivery of possession of the Real Estate to Buyer, all risk of loss shall remain with Seller until possession of the Real Estate shall be delivered to Buyer.

6. Condition of the Real Estate. The Seller shall preserve the Real Estate in its present condition and deliver it intact at the time possession is delivered to Buyer. For a period of thirty (30) days following the date of this Agreement (the "Inspection Period"), the Buyer may conduct any inspection of the Real Estate Buyer deems necessary to ensure the Real Estate is suitable for Buyer's intended purpose. The Buyer may terminate this Agreement by sending written notice to the Seller at any time during the Inspection Period.

7. Closing and Possession. If Buyer timely performs all obligations hereunder, possession of the Real Estate shall be delivered to Buyer on or before the 21st day of December, 2023 (herein sometimes referred to as the "Closing Date"), with any adjustments of rent, insurance and interest to be made as of the date of transfer of possession.

8. Improvements. All improvements that integrally belong to or are part of the Real Estate shall be considered a part of the Real Estate and included in this sale.

9. Use of the Purchase Price. At time of settlement, funds of the purchase price may be used to pay taxes and other liens and to acquire outstanding interests, if any, of others.

10. Abstract of Title. Seller, at its expense, shall promptly obtain an abstract of title for the Real Estate continued through a date within thirty (30) days of the closing date and deliver it to Buyer for examination. It shall show merchantable title in Seller in conformity with this agreement, Iowa Law & Title Standards of the Iowa State Bar Association. The abstract shall become the property of the Buyer when the purchase price is paid in full. Seller shall pay the cost of any additional abstracting and title work due to any act or omission of Seller.

11. Deed. Upon payment of the purchase price, Seller shall convey the Real Estate to Buyer or Buyer's assignee by Warranty Deed free and clear of all liens, restrictions and encumbrances. Any general warranties of title shall extend only to the time of acceptance of this Offer, with special warranties as to acts of Seller continuing up to time of delivery of the Deed.

12. Time is of the Essence. Time is of the essence in this contract.

13. Remedies of the Parties.

- a) If Buyer fails to timely perform this contract, Seller's sole and exclusive remedy shall be to forfeit it as provided by Iowa Code Chapter 656 (2020) and all payments made shall be forfeited.

- b) If Seller fails to timely perform this contract, or if any of Buyer's conditions herein are not satisfied at or prior to closing (or such other date or time as indicated in writing herein), Buyer shall not be required to close hereunder and Buyer has the right to all payments made returned to Buyer. (See Section 2(a) above).
- c) Buyer is also entitled to utilize any and all other remedies or actions at law or in equity available to it and shall be entitled to obtain judgment for costs and attorney's fees as permitted by law.

14. Contract Binding on Successors in Interest. This contract shall apply to and bind the successors in interest of the parties.

15. Construction. Words and phrases shall be construed as in the singular or plural number and as masculine, feminine or neuter gender, according to the context.

16. Conditions Precedent to Buyer's Obligation to Purchase. Buyer's obligation to purchase the Real Estate is expressly conditioned upon and contingent upon the satisfaction of all of the following terms and conditions prior to the closing:

Seller and Buyer mutually agreeing to terms and conditions of a Declaration of Submission of Property to Horizontal Regime, Articles of Incorporation and Bylaws of Condominium Owner's Association and any other reasonably necessary documents with respect to the creation and operation of the condominium structure for the Building.

17. Groundwater Hazards. Seller represents and warrants to Buyer that, to the best of Seller's knowledge, Seller has no knowledge of the presence in or beneath the Real Estate of solid waste, radioactive waste, hazardous waste, hazardous substances, underground storage tanks, wells or other conditions which may lead to groundwater contamination, including those substances defined to be hazardous in 42 U.S. Code Section 9601, et seq. and Iowa Code Chapter 455B (2020) or any other federal or state or local law with respect to groundwater hazards and that this transaction is therefore exempt from the requirement to submit a groundwater hazard statement under Iowa Code 558.69.

18. Exclusive Dealing and Confidentiality. Seller agrees to not continue to offer this Real Estate for sale or to negotiate with any other party other than the Buyer or Buyer's assignee herein with respect to the sale and purchase of the Real Estate from the date of the acceptance of this Offer to Buy Real Estate and Acceptance through and including the closing date set out in Section 7 hereof. Any public announcement with regard to the sale and purchase contemplated by this agreement shall be only with the consent of the other party

hereto from the date of the acceptance of this Offer through the closing date hereof; this provision shall not apply to any of the parties hereto on and after the closing date.

19. Miscellaneous. The parties agree that all understandings and agreements, if any, previously made between the parties hereto are merged in this Agreement, which alone fully and completely expresses their understanding with respect to the purchase and sale of the Real Estate. This agreement may not be changed or terminated orally, but only by an instrument in writing executed by all of the parties hereto. This agreement shall not be transferred or assigned without the prior written consent of the other party hereto, which consent shall not be unreasonably withheld. Notwithstanding the foregoing, Seller shall allow Buyer to assign this agreement to purchase the Real Estate to another entity (corporation, limited partnership or a limited liability company, or other business entity) designated by Buyer at or prior to the time of closing. This agreement shall be governed by and construed in accordance with the laws of the State of Iowa.

20. Additional Terms and Conditions.

- a) The warranty deed conveying the Real Estate to Buyer shall contain the following use restriction: "The real estate conveyed herein shall be used only for childcare or child education purposes until December 31, 2031. Should Grantee violate the terms of this use restriction it shall be responsible for all costs, damages or claims resulting from such breach."
- b) Buyer shall be solely responsible for performing, and the cost thereof, all work required to separate the Real Estate from the balance of the Building and for any build-out, furnishing or other improvement to the Real Estate.
- c) At Closing, Seller shall grant Buyer a six (6) month option to purchase Unit 7 of Initiatives' Condominiums, consisting of 5,290 square feet, at a purchase price of \$52.50 per square foot.
- d) At Closing, Seller shall grant Buyer a perpetual right of first refusal to purchase Unit 7 of the Initiatives' Condominiums for the same price offered in a bona fide third-party offer received in writing by Seller.

The parties are signing this agreement as of the date written in the introductory paragraph.

Dubuque Community School District

Dubuque Childcare Collaborative, LLC

By: _____
Kate Parks, Board President

By: _____
_____, Manager

Dubuque Community School District
Preschool Kitchen Equipment Project #22053D
Project Estimate
November 16, 2023
2:00 PM

Benjamin Beard; Straka Johnson and District representatives present: Jim Konrardy

The bid opening was called to order at 2:00 PM by Jim Konrardy.

Bid(s) were opened by Jim Konrardy and read by Benjamin Beard.

Wilson Restaurant Supply (received at 10:03 PM on 11/15/2023)

Bid Security (10%): **Not Included**

Addenda 1: Acknowledged

Iowa Bidder Status Form: Included

Benjamin Beard and Jim Konrardy noted that the bid security wasn't included with the bid paperwork. At that point, the bid opening halted, and Jim Konrardy adjourned the bid opening since the bid lacked the proper bid security.

Bid opening concluded at 2:05 PM.

Carrie Mauss, Board Secretary
Dubuque Community School District

Prepared by: Nate Kieffer, City of Dubuque, City Hall, 50 W 13th Street., Dubuque, IA 50201 515-382-1698
Return to: Nate Kieffer, City of Dubuque, City Hall, 50 W 13th Street., Dubuque, IA 50201 515-382-1698

PURCHASE AGREEMENT

PARCEL 1 COUNTY Dubuque
PROJECT N/A NAME Althausen/Eagle St. Water Main Project
SELLER: Dubuque Community School District

THIS AGREEMENT entered into this day of December, 2023, by and between Seller and the City of Dubuque, Iowa, Buyer.

- 1a. SELLER AGREES to sell and furnish to Buyer a conveyance document, on form(s) furnished by Buyer, and Buyer agrees to buy the following real estate, hereinafter referred to as the premises, situated in parts of the following: PARTS OF LOT 2 OF MIN LOT 472; LOTS 31, 32, 33, 43, & LOT 2-42 TAYLOR & COOLEYS; LOTS 12 THRU 16 STINES SUB; LOTS 2-11A STINES SUB; LOTS 2-9, 10, 11, 12, GMEHLES SUB; LOTS 1 THRU 9 ALTHAUSERS SUB, CITY OF DUBUQUE, IOWA., in the County of DUBUQUE, State of Iowa, as shown on the attached Easement Exhibits and Right of Way Acquisition Plats, including the following buildings, improvements and other property: None.
2. Possession of the premises is the essence of this agreement and Buyer may enter and assume full use and enjoyment of the premises per the terms of this agreement. SELLER GRANTS Buyer the immediate possession right to enter the premises for the purpose of gathering survey and soil data. SELLER MAY surrender possession of the premises or building or improvements or any part thereof prior to the time at which he has hereinafter agreed to do so, and agrees to give Buyer ten (10) days notice of Seller’s intention to do so by calling Buyer.
3. Buyer agrees to pay and SELLER AGREES to grant the right of possession, convey title, and surrender physical possession of the premises as shown on or before the dates listed below.

<u>PAYMENT AMOUNT</u>	<u>AGREED PERFORMANCE</u>	<u>DATE OF PERFORMANCE</u>
\$ <u> </u>	on conveyance of title	<u> </u>
\$ <u> </u>	on surrender of possession	<u> </u>
\$ <u>15,521.72</u>	on possession and conveyance	<u>30 days after Buyer approval</u>
\$ <u> </u>	cost-to-cure settlement	<u> </u>
\$ <u>15,521.72</u>	TOTAL LUMP SUM	

<u>Breakdown</u>	<u>Ac./Sq.Ft.</u>
Land by Fee Title	<u>6,527</u> Ac./Sq.Ft. in the name of the City of Dubuque
Permanent Utility Easement	<u>100</u> Ac./Sq.Ft. in the name of the City of Dubuque
Permanent Easement	<u> </u> Ac./Sq.Ft.
Temporary Easement	<u> </u> Ac./Sq.Ft.
Road Easement to Fee Title	<u> </u> Ac./Sq.Ft. in the name of the City of Dubuque

4. SELLER WARRANTS that there are no tenants on the premises holding under lease except: None
5. This agreement shall apply to and bind the legal successors in interest of the Seller and SELLER AGREES to pay all liens and assessments against the premises, including all taxes and special assessments payable until surrender of possession as required by the Code of Iowa, and agrees to warrant good and sufficient title.
6. Buyer may include mortgages, lienholders, encumbrancers and taxing authorities as payees on warrants issued in payment of this agreement. In addition to the Total Lump Sum, Buyer agrees to pay \$150.00 for the cost of adding title documents required by this transaction to Seller’s abstract of title. If requested to do so, SELLER WILL deliver to the Buyer an abstract of title to the premises. Buyer agrees to pay the cost of

abstract continuation. SELLER AGREES to provide such documentation as may be required by Iowa Land Title Standards to convey merchantable title to Buyer. SELLER ALSO AGREES to obtain court approval of this agreement, if requested by Buyer, in the event title to the premises becomes an asset of any estate, trust, conservatorship or guardianship. Buyer agrees to pay court approval costs and all other costs necessary to transfer the premises to Buyer, but not attorney fees. Claims for such transfer costs shall be paid in amounts supported by paid receipts or signed bills.

- 7. Buyer agrees that any agricultural drain tiles that are located within the premises and are damaged or require relocation by highway construction shall be repaired or relocated at no expense to Seller.
- 8. If Seller holds title to the premises in joint tenancy with full rights of survivorship and not as tenants in common at the time of this agreement, Buyer will pay any remaining proceeds to the survivor of that joint tenancy and will accept title solely from that survivor, provided the joint tenancy has not been destroyed by operation of law or acts of Seller.
- 9. These premises are being acquired for public purposes and this transfer is exempt from the requirements for the filing of a Declaration of Value by the Code of Iowa.
- 10. The premises also includes all estates, rights, title and interests, including all easements, and all advertising devices and the right to erect such devices as are located thereon. SELLER CONSENTS to any change of grade of the street and accepts payment under this agreement for any and all damages arising therefrom. SELLER ACKNOWLEDGES full settlement and payment from Buyer for all claims per the terms of this agreement and discharges Buyer from liability because of this agreement and the construction of this public improvement project.
- 11. Seller states and warrants that, to the best of Seller's knowledge, there is no burial site, well, solid waste disposal site, private sewage disposal systems, hazardous substance, nor underground storage tank on the premises described and sought herein, except:

None
- 12. This written agreement constitutes the entire agreement between Buyer and Seller and there is no agreement to do or not to do any act or deed except as specifically provided for herein.
- 13. Buyer hereby gives notice of Seller's five-year right to renegotiate construction or maintenance damages not apparent at the time of the signing of this agreement as required under Section 6B.52 of the Code of Iowa.
- 14. It is understood and agreed that Seller waives all rights under Iowa Code Section 306.23.
- 15. This Purchase Agreement is subject to approval by the City of Dubuque City Council.

SELLER'S SIGNATURE AND CLAIMANT'S CERTIFICATION: Upon due approval and execution by the Buyer, we the undersigned claimants certify the Total Lump Sum payment shown herein is just and unpaid.

By:_____

By:_____
Kate Parks
Dubuque Community School District Board President

This section to be completed by a Notary Public.
Both columns must be completed.

SELLER'S ACKNOWLEDGMENT

STATE OF _____ }
COUNTY OF _____ } ss:

On this _____ day of _____ December _____, A.D. 2023____, before me, the undersigned, a Notary Public in and for said State, personally appeared _____,

_____ to me personally known
or _____ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

_____ (Sign in Ink)
_____ (Print / Type Name)

Notary Public in and for the State of _____
My commission expires _____

CAPACITY CLAIMED BY SIGNER:

- _____ INDIVIDUAL
_____ CORPORATE
Title(s) of Corporate Officer(s):

_____ Corporate Seal is affixed
_____ No Corporate Seal procured
_____ PARTNER(s):
_____ Limited Partnership
_____ General Partnership
_____ ATTORNEY-IN-FACT
_____ EXECUTOR(s) or TRUSTEE(s)
_____ GUARDIAN(s) or CONSERVATOR(s)
_____ OTHER:

SIGNER IS REPRESENTING:

List name(s) of entity(ies) or person(s)

BUYER'S ACKNOWLEDGMENT

STATE OF IOWA: ss: On this _____ day of _____ December _____, 2023____, before me, the undersigned, personally appeared _____, known to me to be the _____ of Buyer and who did say that said instrument was signed on behalf of Buyer by the authority duly recorded in its minutes, and acknowledged the execution of said instrument, which signature appears hereon, to be the voluntary act and deed of Buyer and by it voluntarily executed.

Notary Public in and for the State of Iowa

BUYER'S APPROVAL

Recommended by: _____ (Date)
Right of Way Project Agent:

Approved by: _____ (Date)
Gus Psihoyos
City of Dubuque, Iowa

EXHIBIT A

INDEX LEGEND

LOCATION: LOT 6 OF ALTHAUSER'S SUBDIVISION OF LOT 2 OF LOT 1 AND PART OF LOT 1 OF LOT 1 OF MINERAL LOT NUMBER 474, LOCATED IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 13, TOWNSHIP 89 NORTH, RANGE 2 EAST OF THE 5TH PRINCIPAL MERIDIAN, CITY OF DUBUQUE, DUBUQUE COUNTY, IOWA

REQUESTOR: CITY OF DUBUQUE, IOWA, 50 W 13TH ST, DUBUQUE, IA 52001

PROPRIETOR: DUBUQUE COMMUNITY SCHOOL DISTRICT
(JEFFERSON JUNIOR HIGH), 2300 CHANEY RD,
DUBUQUE, IA 52001

SURVEYOR COMPANY: MSA PROFESSIONAL SERVICES INC., 400 ICE
HARBOR DRIVE, SUITE 110, DUBUQUE, IA 52001

RETURN TO: JOHN DEWEY, MSA PROFESSIONAL SERVICES INC., 400
ICE HARBOR DRIVE, SUITE 110, DUBUQUE, IA, 52001

FOR RECORDER USE

DESCRIPTION OF PERMANENT PUBLIC UTILITY EASEMENT:

PART OF LOT 6 OF ALTHAUSER'S SUBDIVISION OF LOT 2 OF LOT 1 AND PART OF LOT 1 OF LOT 1 OF MINERAL LOT NUMBER 474, LOCATED IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 13, TOWNSHIP 89 NORTH, RANGE 2 EAST OF THE 5TH PRINCIPAL MERIDIAN, CITY OF DUBUQUE, DUBUQUE COUNTY, IOWA MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE SOUTHEAST CORNER OF LOT 9 OF SAID ALTHAUSER'S SUBDIVISION OF LOT 2 OF LOT 1 AND PART OF LOT 1 OF LOT 1 OF MINERAL LOT NUMBER 474; THENCE NORTH 08 DEGREES 17 MINUTES 19 SECONDS EAST ALONG THE EAST LINE OF LOTS 6-9 OF SAID ALTHAUSER'S SUBDIVISION OF LOT 2 OF LOT 1 AND PART OF LOT 1 OF LOT 1 OF MINERAL LOT NUMBER 474 A DISTANCE OF 185.00 FEET; THENCE NORTH 81 DEGREES 42 MINUTES 41 SECONDS WEST A DISTANCE OF 17.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING NORTH 81 DEGREES 42 MINUTES 41 SECONDS WEST A DISTANCE OF 10.00 FEET; THENCE NORTH 08 DEGREES 17 MINUTES 19 SECONDS EAST PARALLEL WITH THE EAST LINE OF SAID LOT 6 A DISTANCE OF 10.00 FEET; THENCE SOUTH 81 DEGREES 42 MINUTES 41 SECONDS EAST A DISTANCE OF 10.00 FEET; THENCE SOUTH 08 DEGREES 17 MINUTES 19 SECONDS WEST PARALLEL WITH THE EAST LINE OF SAID LOT 6 A DISTANCE OF 10.00 FEET TO THE POINT OF BEGINNING.
CONTAINING 100 SQUARE FEET (0.002 ACRES) MORE OR LESS.

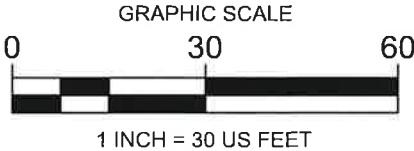
LINE	BEARING	LENGTH
L10	N81°42'41"W	17.00'
L11	N81°42'41"W	10.00'
L12	N08°17'19"E	10.00'
L13	S81°42'41"E	10.00'
L14	S08°17'19"W	10.00'

LEGEND

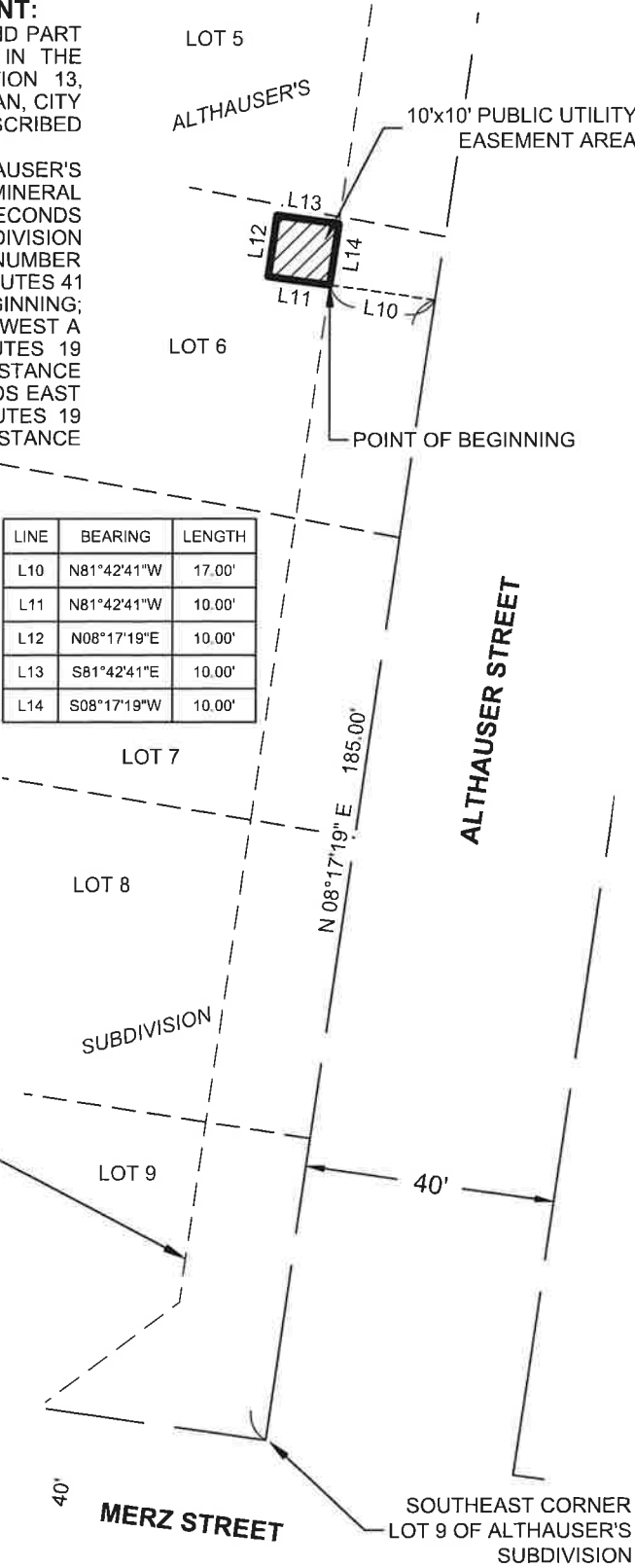
- BOUNDARY LINE
- RIGHT OF WAY LINE
- PLATTED LINE
- BOUNDARY TIE



BEARING BASED ON IOWA STATE PLANE
COORDINATE SYSTEM NAD 83, NORTH ZONE.



RIGHT-OF-WAY TO BE
ACQUIRED BY OTHER
DOCUMENT



PERMANENT PUBLIC UTILITY
EASEMENT EXHIBIT

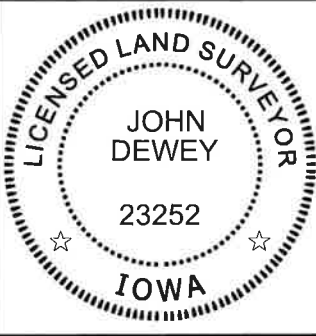
ALTHAUSER AND EAGLE STS. WATERMAIN
CITY OF DUBUQUE
DUBUQUE COUNTY, IOWA

1 OF 1

PROJECT NO: 00492098 F.B.: FILE

PROJECT DATE: 1/18/23 PLOT DATE: 7/28/23

DRAWN BY: SRS CHECKED BY: EJS



I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

7/28/23

JOHN DEWEY DATE

LICENSE NO. 23252

MY LICENSE RENEWAL DATE IS DECEMBER 31, 2023

PAGES OR SHEETS COVERED BY THIS SEAL: 1 OF 1

INDEX LEGEND

LOCATION: LOTS 1-9, OF ALTHAUSER'S SUBDIVISION OF LOT 2 OF LOT 1 AND PART OF LOT 1 OF LOT 1 OF MINERAL LOT NUMBER 474, LOCATED IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 13, TOWNSHIP 89 NORTH, RANGE 2 EAST OF THE 5TH PRINCIPAL MERIDIAN, CITY OF DUBUQUE, DUBUQUE COUNTY, IOWA

REQUESTOR: CITY OF DUBUQUE, IOWA, 50 W 13TH ST, DUBUQUE, IA 52001

PROPRIETOR: DUBUQUE COMMUNITY SCHOOL DISTRICT
(JEFFERSON JUNIOR HIGH), 2300 CHANEY RD,
DUBUQUE, IA 52001

SURVEYOR COMPANY: MSA PROFESSIONAL SERVICES INC., 400 ICE HARBOR DRIVE, SUITE 110, DUBUQUE, IA 52001

RETURN TO: JOHN DEWEY, MSA PROFESSIONAL SERVICES INC., 400 ICE HARBOR DRIVE, SUITE 110, DUBUQUE, IA, 52001

FOR RECORDER USE

DESCRIPTION OF ACQUISITION PLAT:
PART OF LOTS 1-9 OF ALTHAUSER'S SUBDIVISION OF LOT 2 OF LOT 1 AND PART OF LOT 1 OF LOT 1 OF MINERAL LOT NUMBER 474, LOCATED IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 13, TOWNSHIP 89 NORTH, RANGE 2 EAST OF THE 5TH PRINCIPAL MERIDIAN, CITY OF DUBUQUE, DUBUQUE COUNTY, IOWA MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT THE NORTHEAST CORNER OF LOT 1 OF SAID ALTHAUSER'S SUBDIVISION; THENCE SOUTH 00 DEGREES 16 MINUTES 01 SECOND EAST ALONG THE EAST LINE OF LOTS 1-4 OF SAID ALTHAUSER'S SUBDIVISION A DISTANCE OF 163.68 FEET; THENCE SOUTH 08 DEGREES 17 MINUTES 19 SECONDS WEST ALONG THE EAST LINE OF LOTS 4-9 OF SAID ALTHAUSER'S SUBDIVISION A DISTANCE OF 290.90 FEET TO THE SOUTHEAST CORNER OF SAID LOT 9; THENCE NORTH 81 DEGREES 42 MINUTES 33 SECONDS WEST ALONG THE SOUTH LINE OF SAID LOT 9 A DISTANCE OF 37.00 FEET; THENCE NORTH 53 DEGREES 17 MINUTES 23 SECONDS EAST A DISTANCE OF 28.28 FEET; THENCE NORTH 08 DEGREES 17 MINUTES 19 SECONDS EAST PARALLEL WITH THE EAST LINE OF SAID LOTS 4-9 A DISTANCE OF 240.00 FEET; THENCE NORTH 77 DEGREES 19 MINUTES 01 SECOND EAST A DISTANCE OF 16.06 FEET; THENCE NORTH 08 DEGREES 17 MINUTES 19 SECONDS EAST PARALLEL WITH THE EAST LINE OF SAID LOTS 1-4 A DISTANCE OF 138.68 FEET; THENCE NORTH 42 DEGREES 07 MINUTES 44 SECONDS WEST A DISTANCE OF 37.25 FEET TO THE NORTH LINE OF SAID LOT 1; THENCE SOUTH 84 DEGREES 26 MINUTES 00 SECONDS EAST ALONG THE NORTH LINE OF SAID LOT 1 A DISTANCE OF 27.00 FEET TO THE POINT OF BEGINNING. CONTAINING 5,365 SQUARE FEET (0.123 ACRES) MORE OR LESS.

LEGEND

- BOUNDARY LINE

- PROPERTY LINE

- PLATTED LINE

- RIGHT OF WAY LINE

- 1" IRON ROD FOUND

- CAPPED IRON ROD FOUND

- SQUARE IRON ROD FOUND

- 1.0" IRON PIPE FOUND

- 0.75" IRON ROD SET W/ORANGE CAP "MSA PLS P23252"

N

S

E

W

MSA

BEARING BASED ON IOWA STATE PLANE COORDINATE SYSTEM NAD 83, NORTH ZONE.

GRAPHIC SCALE

0

60

120

1 INCH = 60 US FEET

LINE	BEARING	LENGTH
L4	N81°42'33"W	37.00'
L5	N53°17'23"E	28.28'
L6	N77°19'01"E	16.06'
L7	N08°17'19"E	25.00'
L8	N42°07'44"W	37.25'
L9	S84°26'00"E	27.00'

The diagram illustrates a survey plat for the acquisition of a portion of Althausers Subdivision. It shows nine lots (LOT 1 to LOT 9) arranged in a grid-like fashion. The plat is bounded by Eagle Street to the north, Althausers Street to the east, and Merz Street to the south. The acquisition path is defined by boundary lines L4 through L9. Key bearings and distances are provided for these lines: L4 (N81°42'33"W, 37.00'), L5 (N53°17'23"E, 28.28'), L6 (N77°19'01"E, 16.06'), L7 (N08°17'19"E, 25.00'), L8 (N42°07'44"W, 37.25'), and L9 (S84°26'00"E, 27.00'). The plat also shows the northeast corner of Lot 1 of Althausers Subdivision as the starting point. The area contains 5,365 square feet (0.123 acres) more or less.

ACQUISITION PLAT

ALTHAUSER AND EAGLE STS. WATERMAIN
CITY OF DUBUQUE
DUBUQUE COUNTY, IOWA

1 OF 1

PROJECT NO.: 00492098

F.B.: FILE

PROJECT DATE: 1/18/23

PLOT DATE: 7/28/23

DRAWN BY: SRS

CHECKED BY: EJS

LICENSED LAND SURVEYOR

JOHN DEWEY

23252

IOWA

I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

JOHN DEWEY

LICENSE NO. 23252

MY LICENSE RENEWAL DATE IS DECEMBER 31, 2023

PAGES OR SHEETS COVERED BY THIS SEAL: 1 OF 1

7/28/23

DATE

271

INDEX LEGEND

LOCATION: LOT 1 OF ALTHAUSER'S SUBDIVISION; LOT 2 OF THE SUBDIVISION OF MINERAL LOT NUMBER 472; LOT 33 OF TAYLOR & COOLEY'S SUBDIVISION AND THE ALLEY IN ALTHAUSER'S SUBDIVISION VACATED IN BOOK A2, PAGE 552; ALL LOCATED IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 13, TOWNSHIP 89 NORTH, RANGE 2 EAST OF THE 5TH PRINCIPAL MERIDIAN, CITY OF DUBUQUE, DUBUQUE COUNTY, IOWA

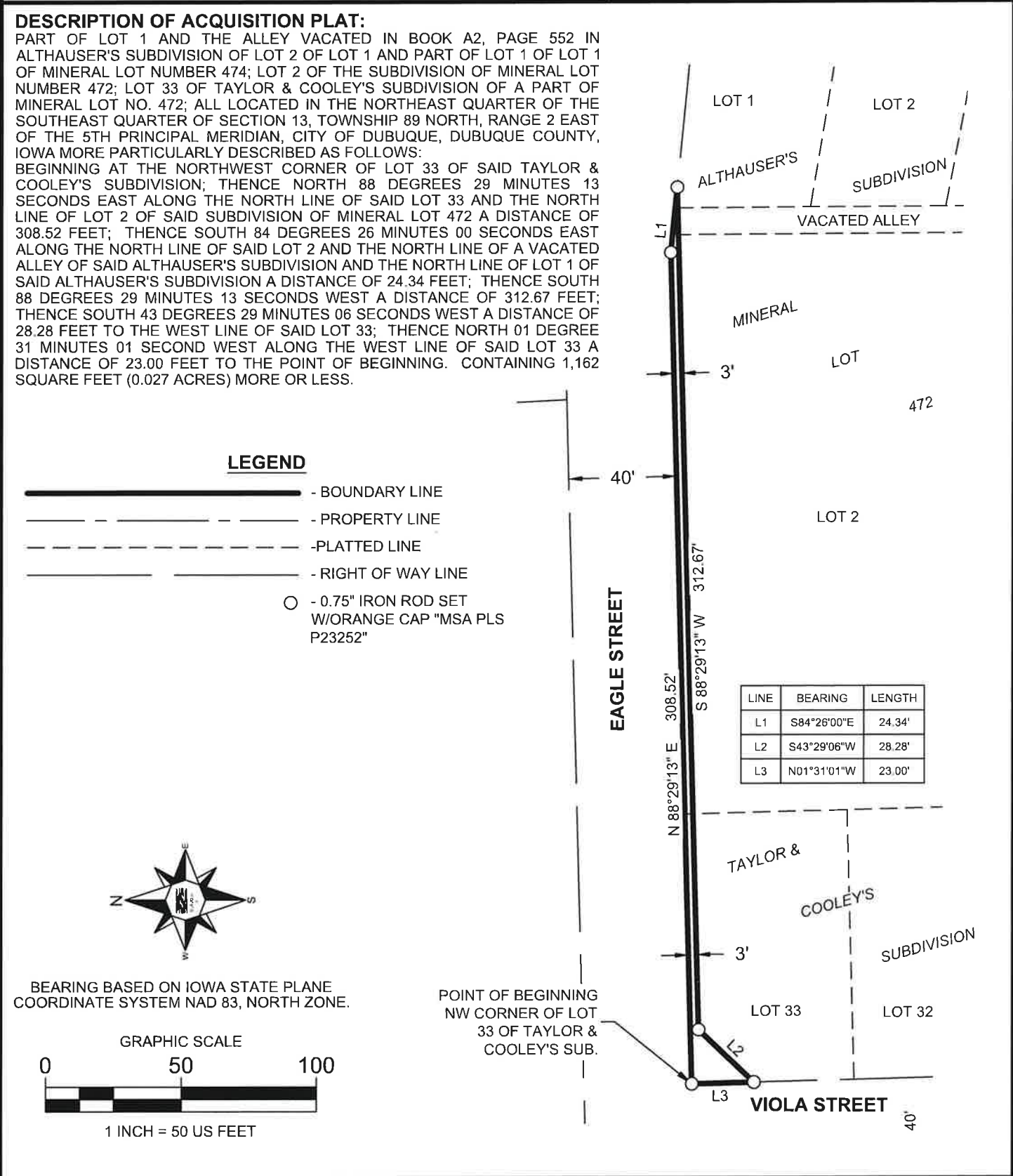
REQUESTOR: CITY OF DUBUQUE, IOWA, 50 W 13TH ST, DUBUQUE, IA 52001

PROPRIETOR: DUBUQUE COMMUNITY SCHOOL DISTRICT
(JEFFERSON JUNIOR HIGH), 2300 CHANEY RD,
DUBUQUE, IA 52001

SURVEYOR COMPANY: MSA PROFESSIONAL SERVICES INC., 400 ICE HARBOR DRIVE, SUITE 110, DUBUQUE, IA 52001

RETURN TO: JOHN DEWEY, MSA PROFESSIONAL SERVICES INC., 400 ICE HARBOR DRIVE, SUITE 110, DUBUQUE, IA, 52001

FOR RECORDER USE



**DOCUMENT 00 11 13
NOTICE TO BIDDERS**

NOTICE TO BIDDERS FOR PUBLIC IMPROVEMENT PROJECT

**AUDUBON ELEMENTARY PLAYGROUND REPLACEMENT
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA**

NOTICE IS HEREBY GIVEN: BIDS FOR THE DUBUQUE COMMUNITY SCHOOL DISTRICT AUDUBON ELEMENTARY PLAYGROUND REPLACEMENT PROJECT WILL BE ACCEPTED FOR REVIEW AND CONSIDERATION.

Sealed bids for the Dubuque Community School District Audubon Elementary Playground Replacement Project will be received on Tuesday, January 9, 2023 at the Dubuque Community School District Administration Building (The Forum), 2300 Chaney Road, Dubuque, Iowa, 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., January 9, 2023 in the Board Room of the Dubuque Community School District Administration Building. 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.

In general, the Work will include complete removal of the existing playground structures and installation of the new playground structure and ground cover.

A pre-bid conference is scheduled for December 21, 2023, at 4:00 pm, central time, at Audubon Elementary School, 605 Lincoln Avenue, Dubuque, Iowa, 52001. Bidders are highly encouraged to attend this meeting, although attendance is not mandatory to bid the project.

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 10, 2024. Substantial completion to be no later than August 23, 2024

Bid documents will be available for viewing on or after December 13, 2023, at the Dubuque Community School District Buildings and Grounds Department, 2300 Chaney Road, Dubuque, Iowa 52001; FEH Design office, 951 Main Street, Dubuque, Iowa, 52001; and at plan room locations as listed below:

Master Builders/Construction Update/iSqFt Plan Room: mbionline.com
Dodge Data & Analytics: <http://construction.com>

Bidders may obtain copies of the Bidding Documents from Tri-State Blue Print & Framing Company, Rapid Reproductions, 696 Central Avenue, Dubuque, Iowa 52001, 563-556-3030 or triblue@techioda.com upon depositing the sum of fifty dollars (\$50) 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.

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 cause for rejection of the bid.

Each bid shall be accompanied by a Bid Security in the amount equal to ten percent (10%) of the total bid submitted. Bid Security to be submitted in a separate sealed envelope with the Project Name and name and address of Bidder. Bid Security must be in the form set forth in the Instruction to Bidders. Bid Security must be in one of the following forms: Certified Check, Cashier's Check, Credit Union Certified 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 the 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 or 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 the opening of bids.

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.

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 the 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 5, 2024, 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. This Notice and Request for Bids is given and published pursuant to authorization and direction of the Board of Education of the Dubuque Community School District.

By: Carolyn Mauss, Board Secretary, Dubuque Community School District

Publish: December 13, 2023

DOCUMENT 00 11 14
NOTICE OF PUBLIC HEARING

NOTICE OF PUBLIC HEARING
DUBUQUE COMMUNITY SCHOOL DISTRICT

Notice is hereby given that the Board of Directors of the Dubuque Community School District will hold a public hearing in accordance with the *Code of Iowa, Chapter 26* on Monday, February 5, 2023 at 4:30 o'clock p.m., Central Standard Time, (or immediately following the conclusion of the Facilities/Support Service 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 Audubon Elementary School in the City of Dubuque, Iowa.

AUDUBON ELEMENTARY PLAYGROUND 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: January 17, 2024; in the *Dubuque Telegraph Herald*

Resolution

I move that the Board of Education authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$390,094.00 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for open enrolled out students not included in the district's previous year's certified enrollment count

Resolution

I move that the Board of Education authorize the district's administration to submit a request to the School Budget Review Committee in the amount of \$179,651.00 (or as determined by the Iowa Department of Education following DE audit review) for Modified Supplemental Amount for providing an English language learner program for students who have exceeded five years of weighted funding in Fall 2023

RESOLUTION TO VOID A BID

WHEREAS On October 19, 2022, the Dubuque Community School District publicly bid the purchase of two trucks described as two 2023 two-wheel drive cab/chassis Truck with a lift 16' van delivery body with rail gate type lift gate in accordance with District policy; and

WHEREAS, in November 2022 a successful bidder was approved and a purchase order was created with the successful bidder for the purchase of the truck chassis; and

WHEREAS, this outstanding purchase order has still not been fulfilled or paid and the successful bidder has informed the District it is unlikely to be able to fulfill the order as made due to a shortage of product from the manufacturers and dealer supply chain issues, and

WHEREAS, the District has decided, after consultation with the successful bidder, that it is in the District's best interest to void the original award of bid and cancel the corresponding purchase.

NOW, THEREFORE, BE IT RESOLVED BY THE DUBUQUE COMMUNITY SCHOOL DISTRICT BOARD OF EDUCATION:

Section 1. The Board of Education does hereby void the original award of bid for the purchase of two trucks described as two 2023 two-wheel drive cab/chassis Truck with a lift 16' van delivery body with rail gate type lift gate to Victory Ford on November 14, 2022, and does hereby further cancel District purchase order number 239450952 dated November 17, 2022, due to unfulfillment of the purchase order terms and timelines.

Passed this 11th day of December, 2023.

DUBUQUE COMMUNITY SCHOOL
DISTRICT BOARD OF EDUCATION

Kathrin A Parks, Board President

ATTEST:

Carlyn B Mauss, Board Secretary

RESOLUTION TO VOID A BID

WHEREAS On September 24, 2022 the Dubuque Community School District publicly bid the purchase of four vans described as four 2023 Transit passenger vans in accordance with District policy; and

WHEREAS, in September 2022 a successful bidder was approved and a purchase order was created with the successful bidder for the purchase of the truck chassis; and

WHEREAS, this outstanding purchase order has still not been fulfilled or paid and the successful bidder has informed the District it is unlikely to be able to fulfill the order as made due to a shortage of product from the manufacturers and dealer supply chain issues, and

WHEREAS, the District has decided, after consultation with the successful bidder, that it is in the District's best interest to void the original award of bid and cancel the corresponding purchase.

NOW, THEREFORE, BE IT RESOLVED BY THE DUBUQUE COMMUNITY SCHOOL DISTRICT BOARD OF EDUCATION:

Section 1. The Board of Education does hereby void the original award of bid for the purchase described as four 2023 Transit passenger vans to Mike Finnin Ford on September 13, 2022, and does hereby further cancel District purchase order number 239450652 dated September 20, 2022, due to unfulfillment of the purchase order terms and timelines.

Passed this 11th day of December, 2023.

DUBUQUE COMMUNITY SCHOOL
DISTRICT BOARD OF EDUCATION

Kathrin A Parks, Board President

ATTEST:

Carlyn B Mauss, Board Secretary

Educational Programs

Recommendation:

✓ I move that the Board of Education approve the physical education exemption request as submitted

**Dubuque Community School District
Education Standards Exemption Application 2023/24
Offer and Teach Physical Education (Grades 9 through 12)
Status as of 12/5/2023 – 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 receive and file the abstract of votes for the school board election on November 7, 2023

✓ I move that the Board of Education Expel Student #1938179980 from Attending School in the Dubuque Community School District

**County of Dubuque
Abstract of Votes**

We, the undersigned members of the Dubuque County Board of Canvassers, hereby certify the following to be a true

Public Measure HA

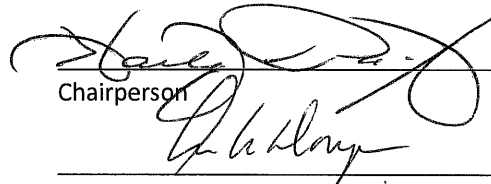
Yes	Received Seven Thousand Two Hundred and Sixty Five (7,265) votes
No	Received Five Thousand and Sixty Seven (5,067) votes

Total **Twelve Thousand Three Hundred and Thirty Two (12,332) votes**

We therefore declare:

Public Measure HA to not be passed.

IN TESTIMONY WHEREOF, we have hereunto set our hands and caused to be affixed the Great Seal of Dubuque County at Dubuque, Iowa this Monday, November 20, 2023.



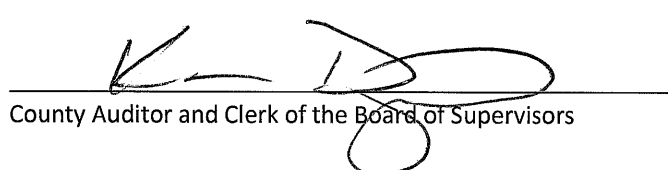
Chairperson

(SEAL)



Wayne Kemmick

Members of
the Board of
Supervisors
and ex-officio
County Board
of Canvassers



Attest: County Auditor and Clerk of the Board of Supervisors

County of Dubuque
Abstract of Votes

We, the undersigned members of the Dubuque County Board of Canvassers, hereby certify the following to be a true and correct abstract of the votes cast at the City-School Election held on Tuesday, November 7, 2023 for as shown by the county abstract returns.

Dubuque Community School District At-Large

Lisa Ann Wittman	Received Six Thousand Nine Hundred and Forty One (6,941) votes
Dirk Hamel	Received Six Thousand Four Hundred and Sixty Seven (6,467) votes
Kate Parks	Received Seven Thousand Seven Hundred and Eleven (7,711) votes
Cynthia Mueller	Received Five Thousand Nine Hundred and Forty Five (5,945) votes
Sarah Jacobitz-Kizzier	Received Seven Thousand and Sixty Seven (7,067) votes
Scattering	Received Two Hundred and Thirty (230) votes

Total **Thirty Four Thousand Three Hundred and Sixty One (34,361) votes**

We therefore declare:

Lisa Ann Wittman duly elected to the office of Dubuque Community School District At-Large for the term of four years beginning Monday, December 11, 2023.


Dirk Hamel duly elected to the office of Dubuque Community School District At-Large for the term of four years beginning Monday, December 11, 2023.

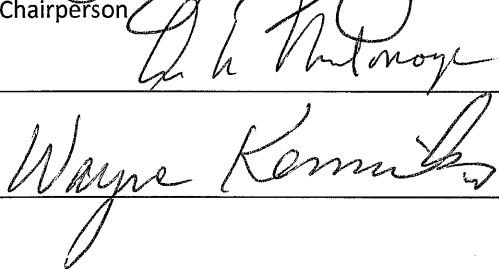
Kate Parks duly elected to the office of Dubuque Community School District At-Large for the term of four years beginning Monday, December 11, 2023.

Sarah Jacobitz-Kizzier duly elected to the office of Dubuque Community School District At-Large for the term of four years beginning Monday, December 11, 2023.

IN TESTIMONY WHEREOF, we have hereunto set our hands and caused to be affixed the Great Seal of Dubuque County at Dubuque, Iowa this Monday, November 20, 2023.

(SEAL)


Chairperson


Wayne Korman

Members of
the Board of
Supervisors
and ex-officio
County Board
of Canvassers

Attest:  County Auditor and Clerk of the Board of Supervisors



Jeff Hoerner
Student Needs Facilitator
Dubuque Community School District
Hempstead High School
3715 Pennsylvania Avenue
Dubuque, Iowa 52002

jehoerner@dbqschools.org
(563) 552-5208

November 15, 2023

██████████
██████████
Dubuque, IA 52001

Dear ██████████,

This letter is a confirmation of your student's suspension from school. School Board Policy 5200 provides consequences and interventions to improve student behavior. In choosing a consequence or intervention, authorized school personnel consider a student's past performance, the circumstances of the specific offense, and the seriousness of the incident.

Student: ██████████	Grade: 12
Date of Incident:	November 6, 2023
Reason for Suspension:	Major: Drug Related
Additional Comments:	There is evidence of ██████████ selling marijuana to a peer in a restroom.
School Board Policy Violation:	DCSD Policy 5200: Student Conduct
Number of Days:	5 days
Date(s) of Suspension:	November 10-16, 2023
Location of Suspension:	Home
Reentry Meeting:	Parent phone call made

Suspension absences are excused and students are allowed to make up work for full credit if work is completed in a reasonable time set by their teachers. Homework during the suspension period may be obtained by contacting the student's teachers by email. The Hempstead High School web site has a listing of all Hempstead teaching staff (<http://www.hempstead.dubuque.k12.ia.us/>). Click on *Academics* and then on *Staff E-mail/Phone #'s* to locate the emails and phone numbers of all staff.

An out-of-school suspension means the student is removed from the school environment, which includes school classes and activities. We look forward to working with you in the future in the best interest of your child. Please email or call, 563-552-5208, if you have any comments, concerns, and/or questions. Thank you for your time and consideration.

Sincerely,

Jeff Hoerner

C: Yellow Folder in Student's Cumulative File
Counselor/Discipline File
Carrie Mauss, School Board Secretary
Amy Hawkins, Superintendent

Appoint Temporary Chairperson

Recommendation:

- ✓I move that the Board of Education appoint, Carrie Mauss, Board Secretary, as the temporary chairperson

Board President

Members may nominate a member for the office of President. A member should know beforehand if the person he or she wishes to nominate is both eligible and willing to serve.

- A person can nominate himself or herself.
- A nomination does not need a second.
- A member can be nominated for more than one office.
- The presiding officer can continue presiding, even if he or she is one of the nominees for the office.
- A member can rise and decline the nomination during the nominating process.

If there is only one nomination:

✓ I move that the Board of Education close the nominations and cast a unanimous ballot of _____ as President

If more than one nomination:

The presiding officer states that _____ and _____ have been nominated for the office of President. Is there any discussion?

All those who wish to cast a vote for _____, please signify by raising your hand; all those who wish to cast a vote for _____, please signify by raising your hand. (Secret ballot is not allowed.)

✓ I move that the Board of Education elect _____ as President

Board Secretary administers the oath of office to the newly elected President.

Board Vice President

Members may nominate a member for the office of Vice President. A member should know beforehand if the person he or she wishes to nominate is both eligible and willing to serve.

- A person can nominate himself or herself.
- A nomination does not need a second.
- A member can be nominated for more than one office.
- The presiding officer can continue presiding, even if he or she is one of the nominees for the office.
- A member can rise and decline the nomination during the nominating process.

If there is only one nomination:

✓ I move that the Board of Education close the nominations and cast a unanimous ballot of _____ as Vice President

If more than one nomination:

The presiding officer states that _____ and _____ have been nominated for the office of Vice President. Is there any discussion?

All those who wish to cast a vote for _____, please signify by raising your hand; all those who wish to cast a vote for _____, please signify by raising your hand. (Secret ballot is not allowed.)

✓ I move that the Board of Education elect _____ as Vice President

Board Secretary or presiding officer administers the oath of office to the newly elected Vice President.

Board Secretary

Recommendation:

✓ I move that the Board of Education appoint 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.

New Business

Recommendations:

✓ I move that the Board of Education name the following financial institutions as depositories for District funds in the amount of \$50 million each:

Capra Bank
Collins Community Credit Union
Dubuque Bank & Trust
Dupaco Community Credit Union
DuTrac Community Credit Union
Fidelity Bank
Green State Credit Union
ISJIT
MidWestOne Bank
Premier Bank
UMB Bank
U.S. Bank

✓ 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 June 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