

DUBUQUE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION
2300 Chaney Road

REGULAR MEETING

August 12, 2024

5:30 p.m.

- I. Call to Order & Roll Call
- II. Pledge of Allegiance
- III. Approve the Agenda (p. 1-3)
- IV. Approve the Minutes of Previous Board Meetings (p. 4)
 - A. Regular Meeting of July 15, 2024 (p. 5-6)
 - B. Special Meeting of August 5, 2024 (p. 7)
- V. Board Salutes
- VI. Visitors and Open Forum (p. 8)
- VII. Consent Agenda (p. 9)
 - A. Treasurer's Report (p. 10-11)
 - B. Budget Report (p. 12-20)
 - C. Listing of Accounts Payable (p. 21-33)
 - D. Facilities/Support Services Committee
 1. Minutes of August 5, 2024 (p. 34-36)
 2. Personnel Report (p. 37-53)
 3. Professional Service/Purchase Contracts (p. 54)
 4. Special Education Students
 5. PMIC/General Education Students
 - E. Educational Programs/Policy Committee
 1. Minutes of August 7, 2024 (p. 55-56)
 2. Policy #2103 – Secretary (p. 57)
 3. Policy #2106 – Board Conflict of Interest (p. 58-59)
 4. Policy #2107 – Board Member Compensation (p. 60)
 5. Policy #3502 – Administrative Organization Plan (p. 61-62)
 6. Policy #4004 – Employee Resignations (p. 63-64)
 7. Policy #5201 – Student Search and Seizure (p. 65-67)
 - F. Teacher Quality Committee
 - G. Equity Committee
 - H. Activities Council
 - I. District/School Improvement Leadership Team

- VIII. Facilities/Support Services Committee Report –L. Wittman (p. 68)
 - A. Approve Employee Agreement with Food Service Employees as Presented (p. 69)
 - B. Approve Employee Agreement with Truck Drivers and Mechanics Employees as Presented (p. 70)
 - C. Approve Employee Agreement with Bus Drivers and Attendants Employees as Presented (p. 71)
 - D. Approve the Executed Construction Contract, Bonds, and Certificate of Insurance with Tricon General Construction for the Transportation Building Improvements Project in the amount of \$370,000 (p. 72-75)
 - E. Approve the Ten-Year Facility Plan as Presented (p. 76)

- IX. Educational Programs/Policy Committee Report – N. Bradley
 - A. Approve IASB Legislative Priorities (p. 77-81)
 - B. Consideration and Action on Donation and Gift Agreement of Historic and Obsolete Historic Property to Loras College (p. 82-86)

- X. New Business (p. 87)
 - A. Approximately \$14,995,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024
 - 1. Resolution to Authorize the Sale and Issuance of School Infrastructure Sales, Services and Use Tax Revenue Bonds and Approving the Official Statement (p. 88-123)
 - B. Action on Student Re-Admittance Request

- XI. Board Member or Administrative Issues (non-agenda items)

- XII. Adjournment

MISSION

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

Agenda

Recommendation:

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

Minutes

Recommendation:

✓ I move that the Board of Education approve the minutes of the regular meeting of July 15, 2024, and August 5, 2024, as submitted.

DUBUQUE COMMUNITY SCHOOL DISTRICT
Regular Meeting
July 15, 2024

President Parks called the meeting to order at 5:30 p.m. at the Forum with the following members present: Bradley, Parks, Jones, Wittman, and Hamel via TEAMS. Absent: Jacobitz-Kizzier and Sainci. Additional officers of the Board present: Mauss, Hawkins, and Kelleher. Also present: Brian Kuhle.

The pledge of allegiance was recited.

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

Moved (Jones) and seconded (Bradley) to approve the minutes of the regular meeting on June 10th as submitted. Motion carried 6-0.

Approximately \$14,995,000 School Infrastructure and Sales Tax Revenue Bonds

Board President Parks opened the public hearing. Kevin Kelleher presented to the Board that these bonds would pay for the construction of a new gym and classrooms at Eisenhower Elementary and new HVAC system at Irving Elementary. There were no public comments.

Moved (Wittman) and seconded (Jones) to adopt the resolution supporting the proposed issuance of approximately \$14,995,000 school infrastructure sales, services and use tax revenue bonds. Upon roll call vote, motion carried 6-0.

Board Salutes:

- Summer Academy Staff for this year's Summer Academy program.

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

- Beth McGorry of Donor Relations, St. Mark Youth Enrichment

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

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

Vice President Lisa Wittman gave the facility and support services committee report.

Moved (Wittman) and seconded (Jacobitz-Kizzier) to approve Change Order #15 to Tricon Construction Group on the Senior High School Phase II Project in the increased amount of \$108,548.23. Motion carried 6-0.

Moved (Wittman) and seconded (Sarah Jacobitz-Kizzier) to tentatively approve the plans, specifications, form of contract and estimate of total cost for the Transportation Building Improvements Project and set the date, time and location as August 5, 2024, at 4:30 p.m. Motion carried 6-0.

Moved (Wittman) and seconded (Jacobitz-Kizzier) to approve the professional services agreement with Origin Design Co. for survey, engineering, design and construction-related services for various minor district improvement projects. Motion carried 6-0.

Moved (Wittman) and seconded (Jacobitz-Kizzier) to approve the Facility Beliefs as submitted. Motion carried 6-0.

Moved (Wittman) and seconded (Jacobitz-Kizzier) to adopt a resolution accepting endorsement that the district's insurance carrier will indemnify an employee required to give bond for faithful performance of duties required by law. Motion carried 6-0.

Kevin Kelleher presented the quarterly budget report.

Moved (Wittman) and seconded (Jacobitz-Kizzier) to approve the Quarterly Budget Report.

Motion carried 6-0.

Board member Katie Jones gave the educational programs/policy committee report.

Moved (Bradley) and seconded (Jacobitz-Kizzier) to approve the proclamation recognizing Summer Learning Week. Motion carried 6-0.

Moved (Bradley) and seconded (Jacobitz-Kizzier) to allow student #1805561116 to re-enter the Dubuque Community School District effective July 16, 2024. Motion carried 6-0.

Board Member or Administrative Issues

Superintendent Hawkins informed the Board that she will hold a retreat on Tuesday, July 16th with the district's executive team.

Next meeting is set for August 12, 2024, at 5:30 p.m.

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

Carolyn Mauss, Secretary
Board of Education

DUBUQUE COMMUNITY SCHOOL DISTRICT
Special Meeting Minutes
August 5, 2024

President Parks called the meeting to order at 5:12 p.m. at the Forum with the following members present at roll call: Bradley, Jones, Parks, Hamel, Jacobitz-Kizzier, Sainci and Wittman. Additional officers of the Board present: Hawkins, Kelleher, and Mauss.

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

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

No public comment was received. Moved (Wittman) and seconded (Jacobitz-Kizzier) to approve the authorizing resolution as submitted adopting the plans, specifications, form of contract and estimated total cost of the Transportation Building Improvements Project. Motion carried 6-0.

Rob Powers reviewed the bids from July 30th bid opening.

Moved (Bradley) and seconded (Jacobitz-Kizzier) to approve and award the construction bid for the Transportation Building Improvements Project, as recommended and further outlined in the authorizing resolution, to Tricon General Construction in the amount of \$370,000. Motion carried 6-0.

There were no other items.

President Parks adjourned the meeting at 5:18 PM.

Carolyn Mauss
Board Secretary

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
August 12, 2024

Treasurer's Report For All District Funds

Month of July 2024

Cash (per bank statements) and Investments, beginning of month	\$ 99,209,230.87
Bank Account Deposits/Other Credits Total (Receipts)	24,482,276.11
Bank Account Checks/Other Debits Total (Disbursements)	(42,086,316.02)
Cash (per bank statement) and Investments, end of month	\$ 81,605,190.96

End of Month - July 2024

<u>Depositories</u>	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
Premier Bank	\$ 4,259,812.41	\$ -	\$ 4,259,812.41
ISJIT	974,954.32	15,008,409.59	15,983,363.91
Fidelity Bank	44,148,943.17	-	44,148,943.17
MidwestOne - Senior Renovation	-	-	-
MidwestOne - Bond Reserve	-	2,947,946.91	2,947,946.91
MidwestOne - Money Market	-	0.36	0.36
DuTrac Community Credit Union	-	12,000,286.70	12,000,286.70
DuTrac Community Credit Union - Bond Reserve	-	2,264,837.50	2,264,837.50
	\$ 49,383,709.90	\$ 32,221,481.06	\$ 81,605,190.96

Reconciling Items

Deposits In Transit	70,601.23
Outstanding Checks/ACHs	(3,006,357.61)
Reconciled Cash and Investment Balance	\$ 78,669,434.58

Cash and Investment Balances by Fund

General Fund	\$ 25,382,216.37
Scholarship Fund	119,131.91
Student Activity Fund	833,208.12
Management Fund	17,691,965.53
SAVE Fund	18,857,903.63
PPEL Fund	6,818,837.66
Debt Service Fund	2,997,717.70
Nutrition Fund	5,748,123.63
Clearing Fund	181,446.75
Agency Fund	38,883.28
Total Cash and Investment Balance	\$ 78,669,434.58

At July 31, 2024, there are no interfund loans.

Kevin Kelleher, Treasurer

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- 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	\$0.00	\$6,173,292.56	\$6,173,292.56	(\$6,173,292.56)	\$86,069,297.90	(\$92,242,590.46)	0.00%
10.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$2,494,587.19	\$2,494,587.19	(\$2,494,587.19)	\$29,617,996.95	(\$32,112,584.14)	0.00%
10.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$289,547.76	\$289,547.76	(\$289,547.76)	\$1,101,322.38	(\$1,390,870.14)	0.00%
10.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$30,994.95	\$30,994.95	(\$30,994.95)	\$374,720.80	(\$405,715.75)	0.00%
10.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$99,519.14	\$99,519.14	(\$99,519.14)	\$316,998.48	(\$416,517.62)	0.00%
10.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$525,815.10	\$525,815.10	(\$525,815.10)	\$2,692,767.32	(\$3,218,582.42)	0.00%
10.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$92,138.26	(\$92,138.26)	0.00%
10.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$28,549.35	\$28,549.35	(\$28,549.35)	\$0.00	(\$28,549.35)	0.00%
10.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$384,701.00	\$384,701.00	(\$384,701.00)	\$0.00	(\$384,701.00)	0.00%
	FUND: GENERAL FUND - 10	\$0.00	\$10,027,007.05	\$10,027,007.05	(\$10,027,007.05)	\$120,265,242.09	(\$130,292,249.14)	0.00%
19.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$9,000.00	\$9,000.00	(\$9,000.00)	\$500.00	(\$9,500.00)	0.00%
19.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$9,000.00	\$9,000.00	(\$9,000.00)	\$500.00	(\$9,500.00)	0.00%
21.0000.0000.000.0000.000100	SALARIES	\$0.00	\$1,385.30	\$1,385.30	(\$1,385.30)	\$11,909.04	(\$13,294.34)	0.00%
21.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$203.24	\$203.24	(\$203.24)	\$21.37	(\$224.61)	0.00%
21.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$1,550.00	\$1,550.00	(\$1,550.00)	\$0.00	(\$1,550.00)	0.00%
21.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$16.88	\$16.88	(\$16.88)	\$0.00	(\$16.88)	0.00%
21.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$45,819.32	\$45,819.32	(\$45,819.32)	\$125,545.28	(\$171,364.60)	0.00%
21.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$3,440.00	\$3,440.00	(\$3,440.00)	\$0.00	(\$3,440.00)	0.00%
21.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: STUDENT ACTIVITY FUND - 21	\$0.00	\$52,414.74	\$52,414.74	(\$52,414.74)	\$137,475.69	(\$189,890.43)	0.00%
22.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$1,189,802.96	\$1,189,802.96	(\$1,189,802.96)	\$2,500.00	(\$1,192,302.96)	0.00%
22.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
22.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$289,530.41	\$289,530.41	(\$289,530.41)	\$0.00	(\$289,530.41)	0.00%
	FUND: MANAGEMENT LEVY - 22	\$0.00	\$1,479,333.37	\$1,479,333.37	(\$1,479,333.37)	\$2,500.00	(\$1,481,833.37)	0.00%
33.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$681,640.43	\$681,640.43	(\$681,640.43)	\$1,039,574.40	(\$1,721,214.83)	0.00%
33.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$21,075.70	\$21,075.70	(\$21,075.70)	\$2,460,423.00	(\$2,481,498.70)	0.00%
33.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$5,437.96	\$5,437.96	(\$5,437.96)	\$59,817.56	(\$65,255.52)	0.00%
33.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$84,371.55	\$84,371.55	(\$84,371.55)	\$10,533.57	(\$94,905.12)	0.00%
33.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$133,768.10	\$133,768.10	(\$133,768.10)	\$650,006.26	(\$783,774.36)	0.00%
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	\$0.00	\$681,279.68	\$681,279.68	(\$681,279.68)	\$0.00	(\$681,279.68)	0.00%
	FUND: SECURE AN ADVANCED VISION FOR EDUCATION (SAVE) - 33	\$0.00	\$1,607,573.42	\$1,607,573.42	(\$1,607,573.42)	\$4,220,354.79	(\$5,827,928.21)	0.00%
36.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$5,489.28	\$5,489.28	(\$5,489.28)	\$117,867.04	(\$123,356.32)	0.00%
36.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$81,112.55	\$81,112.55	(\$81,112.55)	\$1,693,143.92	(\$1,774,256.47)	0.00%
36.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$5,525.11	\$5,525.11	(\$5,525.11)	\$17,789.22	(\$23,314.33)	0.00%
36.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$77,137.46	\$77,137.46	(\$77,137.46)	\$3,063,204.17	(\$3,140,341.63)	0.00%
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	\$0.00	\$169,264.40	\$169,264.40	(\$169,264.40)	\$4,892,004.35	(\$5,061,268.75)	0.00%
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	\$0.00	\$7,021,792.50	\$7,021,792.50	(\$7,021,792.50)	\$0.00	(\$7,021,792.50)	0.00%
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: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- 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	\$0.00	\$7,021,792.50	\$7,021,792.50	(\$7,021,792.50)	\$0.00	(\$7,021,792.50)	0.00%
61.0000.0000.000.0000.000100	SALARIES	\$0.00	\$26,293.32	\$26,293.32	(\$26,293.32)	\$2,387,453.14	(\$2,413,746.46)	0.00%
61.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$45,564.76	\$45,564.76	(\$45,564.76)	\$795,167.11	(\$840,731.87)	0.00%
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	\$220.00	\$220.00	(\$220.00)	\$420.00	(\$640.00)	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	\$0.00	\$4,266.40	\$4,266.40	(\$4,266.40)	\$771,734.25	(\$776,000.65)	0.00%
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	\$0.00	\$76,344.48	\$76,344.48	(\$76,344.48)	\$3,954,774.50	(\$4,031,118.98)	0.00%
76.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$308,880.50	\$308,880.50	(\$308,880.50)	\$2,265,269.45	(\$2,574,149.95)	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	\$8,372.87	\$8,372.87	(\$8,372.87)	\$101,627.13	(\$110,000.00)	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	\$317,253.37	\$317,253.37	(\$317,253.37)	\$2,366,896.58	(\$2,684,149.95)	0.00%
91.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$2,097.00	\$2,097.00	(\$2,097.00)	\$4,842.00	(\$6,939.00)	0.00%
91.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: AGENCY/HOSPITALITY FUND - 91	\$0.00	\$2,097.00	\$2,097.00	(\$2,097.00)	\$4,842.00	(\$6,939.00)	0.00%
Grand Total:		\$0.00	\$20,762,080.33	\$20,762,080.33	(\$20,762,080.33)	\$135,844,590.00	(\$156,606,670.33)	0.00%

End of Report

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2024-2025 From Date:7/1/2024 To Date:7/31/2024

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	\$0.00	(\$182,230.49)	(\$182,230.49)	\$0.00	\$182,230.49	0.00%
001112 - CASH RESERVE PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001114 - INST SUPPORT PROPERTY TAX	\$0.00	(\$27,335.37)	(\$27,335.37)	\$0.00	\$27,335.37	0.00%
001171 - UTILITY REPLACEMENT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001191 - MOBILE HOME TAX	\$0.00	(\$2,610.65)	(\$2,610.65)	\$0.00	\$2,610.65	0.00%
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001321 - TUITION/LEA'S - REG EDUC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001322 - TUITION/LEA'S SPEC EDUC	\$0.00	(\$437,964.62)	(\$437,964.62)	\$4,088.67	\$433,875.95	0.00%
001323 - TUIT/LEA/OPEN ENR/REG ED	\$0.00	(\$17,000.76)	(\$17,000.76)	\$0.00	\$17,000.76	0.00%
001361 - TUITION/SUM SCH/REG ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001411 - TRANS/FEES/REG ED/PUBLIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001441 - TRANS FEES/PRIVATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001510 - INTEREST	\$0.00	(\$76,924.29)	(\$76,924.29)	\$0.00	\$76,924.29	0.00%
001720 - BOOKSTORE & SUPPLY SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001740 - STUDENT FEES REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$0.00	(\$406.00)	(\$406.00)	\$0.00	\$406.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	(\$1,131.58)	(\$1,131.58)	\$0.00	\$1,131.58	0.00%
001921 - DRA GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001924 - MCELROY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	\$0.00	(\$83,400.37)	(\$83,400.37)	\$0.00	\$83,400.37	0.00%
001942 - TEXTBOOK FEES - PUBLIC	\$0.00	(\$152.50)	(\$152.50)	\$0.00	\$152.50	0.00%
001945 - TEXTBOOK FINES/PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001954 - LEA/AEA OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001956 - CURRICULUM COORDINATOR TO AEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001958 - MISC REV FROM LEA/AEA	\$0.00	(\$149.25)	(\$149.25)	\$0.00	\$149.25	0.00%
001960 - MISC REVENUE SALES OF SERVICES TO OTHER LOCAL GOV	\$0.00	(\$1,150.66)	(\$1,150.66)	\$0.00	\$1,150.66	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%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2024-2025 From Date:7/1/2024 To Date:7/31/2024

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
001992 - REVENUE FROM INTENTIONAL STUDENT DAMAGE	\$0.00	(\$46.00)	(\$46.00)	\$0.00	\$46.00	0.00%
001993 - FUND RAISERS OTHER THAN STUDENT ACTIVITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001996 - IA SCH MICRO SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$39,668.56)	(\$39,668.56)	\$0.00	\$39,668.56	0.00%
003111 - FOUNDATION AID-CURRENT YR	\$0.00	(\$289,629.00)	(\$289,629.00)	\$0.00	\$289,629.00	0.00%
003113 - SPEC ED DEF/SUP ST AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003116 - TEACHER LEADERSHIP STATE AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003117 - 4 YR OLD PRESCHOOL ST AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003119 - TRANSPORTATION EQUITY AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003121 - FOSTER CARE CLAIM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003123 - DISTRICT COURT CLAIM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003202 - MENTORING AND INDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003204 - SALARY IMPROVEMENT PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003205 - CONTRACTS FOR PROF DEV/TECHNICAL ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003214 - AEA FLOW THROUGH	\$0.00	(\$384,701.00)	(\$384,701.00)	\$0.00	\$384,701.00	0.00%
003216 - EARLY INTERVENTION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003217 - AMBASSADOR TO EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003221 - NON-PUBLIC TRANSPORT AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003222 - NON-PUBLIC TEXTBOOK AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003227 - D-CAT/DHS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003228 - JUVENILE DELINQUENCY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003234 - K-3 INNOVATIVE AT RISK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003238 - 4 YR OLD AT-RISK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003261 - VOCATIONAL AID	\$0.00	(\$29,219.98)	(\$29,219.98)	\$0.00	\$29,219.98	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003373 - PROF DEV MODEL CORE CURR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003374 - TEACHER DEVEL ACADEMIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003376 - ED QUALITY PROF DEVELOP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2024-2025 From Date: 7/1/2024 To Date: 7/31/2024

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

Account Type: REVENUE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
003801 - MILITARY CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003804 - STATE REPLACEMENT FOR TWO-TIERED ASSESSMENT LIMITA	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004045 - AMERICAN RESCUE PLAN ELEMENTARY & SECONDARY SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004565 - HOMELESS YOUTH GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004577 - COOPERAT AGREE/SCH HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004598 - TAP PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004624 - COVID-19 PUBLIC HEALTH WORKFORCE SUPPLEMENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004634 - MEDICAID DIRECT CARE	\$0.00	(\$103,000.08)	(\$103,000.08)	\$0.00	\$103,000.08	0.00%
004643 - TITLE II-FED TCHR QUALITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2024-2025 From Date:7/1/2024 To Date:7/31/2024

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Print accounts with zero balance
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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
004644 - TITLE III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004646 - 21ST CENTURY COM LEARN CT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004648 - TITLE VI PART A - NCLB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004654 - ADVANCED PLACEMENT PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004669 - TITLE IV - STUDENT SUPPORT & ACADEMIC ENRICHMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004720 - FEDERAL PASS-THROUGH(AEA)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004790 - THROUGH ANOTHER AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004812 - PYMTS TO ST/LIEU RE TAXES	\$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%
005261 - INTERFUND TRANS FUND 61	\$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%
005314 - SALE OF EQUIPMENT	\$0.00	(\$25.31)	(\$25.31)	\$0.00	\$25.31	0.00%
005900 - UPWARD ADJ BEG FUND BAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 - GENERAL FUND Total:						
	\$0.00	(\$1,676,746.47)	(\$1,676,746.47)	\$4,088.67	\$1,672,657.80	0.00%
19 - NON-FIDUCIARY SCHOLARSHIP FUNDS						
001510 - INTEREST	\$0.00	(\$350.44)	(\$350.44)	\$0.00	\$350.44	0.00%
001999 - MISCELLANEOUS REVENUE	\$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%
19 - NON-FIDUCIARY SCHOLARSHIP FUNDS Total:						
	\$0.00	(\$350.44)	(\$350.44)	\$0.00	\$350.44	0.00%
21 - STUDENT ACTIVITY FUND						
001510 - INTEREST	\$0.00	(\$2,450.97)	(\$2,450.97)	\$0.00	\$2,450.97	0.00%
001710 - ADMISSIONS	\$0.00	(\$2,198.40)	(\$2,198.40)	\$0.00	\$2,198.40	0.00%
001711 - TICKET BOOKLETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001740 - STUDENT FEES REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001791 - STUDENT ACTIVITY FUND RAISERS	\$0.00	(\$14,764.86)	(\$14,764.86)	\$0.00	\$14,764.86	0.00%
001792 - OTHER DISTRICTS ACTIVITY FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$28,931.20)	(\$28,931.20)	\$0.00	\$28,931.20	0.00%
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:						
	\$0.00	(\$48,345.43)	(\$48,345.43)	\$0.00	\$48,345.43	0.00%
22 - MANAGEMENT LEVY						
001111 - PROPERTY TAX	\$0.00	(\$62,738.32)	(\$62,738.32)	\$0.00	\$62,738.32	0.00%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: **2024-2025** From Date: 7/1/2024 To Date: 7/31/2024

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

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Print accounts with zero balance
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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
001191 - MOBILE HOME TAX	\$0.00	(\$790.71)	(\$790.71)	\$0.00	\$790.71	0.00%
001510 - INTEREST	\$0.00	(\$52,311.53)	(\$52,311.53)	\$0.00	\$52,311.53	0.00%
001989 - OTHER REFUND PR YR EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003801 - MILITARY CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003804 - STATE REPLACEMENT FOR TWO-TIERED ASSESSMENT LIMITA	\$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:	\$0.00	(\$115,840.56)	(\$115,840.56)	\$0.00	\$115,840.56	0.00%
33 - SECURE AN ADVANCED VISION FOR EDUCATION (SAVE)						
001510 - INTEREST	\$0.00	(\$86,147.78)	(\$86,147.78)	\$0.00	\$86,147.78	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001989 - OTHER REFUND PR YR EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003361 - SAVE	\$0.00	(\$1,219,935.92)	(\$1,219,935.92)	\$0.00	\$1,219,935.92	0.00%
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:	\$0.00	(\$1,306,083.70)	(\$1,306,083.70)	\$0.00	\$1,306,083.70	0.00%
36 - PHYSICAL PLANT/EQUIP LEVY						
001111 - PROPERTY TAX	\$0.00	(\$21,763.00)	(\$21,763.00)	\$0.00	\$21,763.00	0.00%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001191 - MOBILE HOME TAX	\$0.00	(\$251.73)	(\$251.73)	\$0.00	\$251.73	0.00%
001510 - INTEREST	\$0.00	(\$20,067.67)	(\$20,067.67)	\$0.00	\$20,067.67	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	\$0.00	(\$826.86)	(\$826.86)	\$0.00	\$826.86	0.00%
001989 - OTHER REFUND PR YR EXP	\$0.00	(\$465.66)	(\$465.66)	\$0.00	\$465.66	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003801 - MILITARY CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003804 - STATE REPLACEMENT FOR TWO-TIERED ASSESSMENT LIMITA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004662 - IA DEM CONSTRUCTION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005311 - COMP. FOR LOSS OF ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: **2024-2025** From Date: 7/1/2024 To Date: 7/31/2024

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

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Print accounts with zero balance
 Include Inactive Accounts
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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
005313 - SALE OF REAL PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36 - PHYSICAL PLANT/EQUIP LEVY Total:	\$0.00	(\$43,374.92)	(\$43,374.92)	\$0.00	\$43,374.92	0.00%
40 - DEBT SERVICE FUND						
001510 - INTEREST	\$0.00	(\$4,766.54)	(\$4,766.54)	\$0.00	\$4,766.54	0.00%
005112 - REFUNDING BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005120 - PREMIUM ON ISSUANCE-BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005130 - ACCRUED INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
005233 - INTERFUND TRANSFER	\$0.00	(\$681,279.68)	(\$681,279.68)	\$0.00	\$681,279.68	0.00%
40 - DEBT SERVICE FUND Total:	\$0.00	(\$686,046.22)	(\$686,046.22)	\$0.00	\$686,046.22	0.00%
61 - SCHOOL NUTRITION FUND						
001510 - INTEREST	\$0.00	(\$16,900.61)	(\$16,900.61)	\$0.00	\$16,900.61	0.00%
001611 - STUDENT LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001612 - STUDENT BREAKFAST SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001622 - ADULT LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001623 - ADULT BREAKFAST SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001626 - SECOND STUDENT LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001629 - CREDIT CARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001631 - SPEC FUNC/STUDENTS & STAF	\$0.00	(\$16.46)	(\$16.46)	\$0.00	\$16.46	0.00%
001651 - SUMMER LUNCH PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001652 - SUMMER BREAKFAST PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001653 - SUMMER MILK PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001655 - SUMMER ALA CARTE SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001656 - ADULT SUMMER LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001657 - SUMMER ADULT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001658 - ADULT SUMMER MILK SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001922 - DONATIONS FOR NEGATIVE NUTRITION ACCOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001925 - LOCAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$0.00	\$0.00	\$0.00	0.00%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: **2024-2025** From Date: 7/1/2024 To Date: 7/31/2024

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

Account Type: REVENUE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003251 - STATE AID LUNCH REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003252 - STATE AID BREAKFAST REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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%
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004553 - FEDERAL AID LUNCH REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004557 - FRUIT/VEGETABLE PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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:	\$0.00	(\$16,917.07)	(\$16,917.07)	\$0.00	\$16,917.07	0.00%
76 - CLEARING FUND						
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$168,608.13)	(\$168,608.13)	\$0.00	\$168,608.13	0.00%
76 - CLEARING FUND Total:	\$0.00	(\$168,608.13)	(\$168,608.13)	\$0.00	\$168,608.13	0.00%
91 - AGENCY/HOSPITALITY FUND						
001510 - INTEREST	\$0.00	(\$114.64)	(\$114.64)	\$0.00	\$114.64	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$739.54)	(\$739.54)	\$0.00	\$739.54	0.00%
91 - AGENCY/HOSPITALITY FUND Total:	\$0.00	(\$854.18)	(\$854.18)	\$0.00	\$854.18	0.00%
Grand Total:	\$0.00	(\$4,063,167.12)	(\$4,063,167.12)	\$4,088.67	\$4,059,078.45	0.00%

End of Report

**DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
AUGUST 12, 2024**

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 AUGUST 12, 2024 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: JULY 1-31, 2024
2023-2024 Connection Group

RESPECTFULLY SUBMITTED,
SECRETARY: CAROLYN MAUSS

BOARD MEMBER SIGNATURE DATE

Fund		Amount
10	GENERAL FUND	\$7,092,858.42
61	SCHOOL NUTRITION FUND	\$1,429.02

GRAND TOTAL: \$7,094,287.44

Dubuque Community School District

Regular Board Meeting

August 12, 2024

Vendor Name	Description	Check Total
Fund: GENERAL FUND		
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$16,476.37
DCSD FOUNDATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$50.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$384,920.90
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$752,072.66
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$818,153.17
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,530.06
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$22,240.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$162,954.93
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$12,599.23
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$541,448.05
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$3,622,911.75
STATE DISBURSEMENT UNIT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,278.00
THE JUSTICE CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$983.36
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$117.88
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$748,539.06
WISC SUPPORT COLLECTIONS TRUST	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,583.00
	Fund Total:	\$7,092,858.42
Fund: SCHOOL NUTRITION FUND		
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$35.00
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$186.68
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$191.98
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$1,015.36
	Fund Total:	\$1,429.02
	Grand Total:	\$7,094,287.44

**DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
AUGUST 12, 2024**

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 AUGUST 12, 2024 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: JULY 1-31, 2024
2024-2025 Connection Group

RESPECTFULLY SUBMITTED,
SECRETARY: CAROLYN MAUSS

BOARD MEMBER SIGNATURE DATE

Fund		Amount
10	GENERAL FUND	\$2,542,695.74
19	NON-FIDUCIARY SCHOLARSHIP	\$9,000.00
21	STUDENT ACTIVITY FUND	\$52,177.49
22	MANAGEMENT LEVY	\$1,479,333.37
33	SAVE TAX	\$926,293.74
36	PHYSICAL PLANT/EQUIP LEVY	\$169,264.40
40	DEBT SERVICE FUND	\$7,021,792.50
61	SCHOOL NUTRITION FUND	\$76,765.70
76	CLEARING FUND	\$318,468.30
91	AGENCY HOSPITALITY FUND	\$2,097.00

GRAND TOTAL: \$12,597,888.24

Dubuque Community School District

Regular Board Meeting

August 12, 2024

Vendor Name	Description	Check Total
Fund: AGENCY/HOSPITALITY FUND		
AMENT, JACKIE	OTHER GENERAL SUPPLIES	\$50.00
DERBY GRANGE GOLF & RECREATION	OTHER GENERAL SUPPLIES	\$200.00
FRANCK, JOANN B	OTHER GENERAL SUPPLIES	\$50.00
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$1,489.00
HORSTMAN, SHIRLEY A	OTHER GENERAL SUPPLIES	\$150.00
LIME ROCK SPRINGS CO-PEPSI COLA CO.	OTHER GENERAL SUPPLIES	\$158.00
	Fund Total:	\$2,097.00
Fund: CLEARING FUND		
ALLIANT ENERGY-IP&L	ELECTRICITY	\$8,127.42
AMERICAN FIDELITY ASSURANCE COMPANY	OTHER EMPLOYEE DEDUCTION	\$43.26
BASE	OTHER EMPLOYEE DEDUCTION	\$56,890.95
BLACK HILLS ENERGY	NATURAL GAS	\$245.45
DELTA DENTAL OF IOWA	OTHER INSURANCE	\$147,472.14
HARRIS N.A.	MISCELLANEOUS REVENUE	\$0.55
HAYLOCK, CATHY H	MISCELLANEOUS REVENUE	\$59.33
MEDICAL ASSOCIATES HMO (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$30,865.78
SELF INSURED SERVICES COMPANY	OTHER INSURANCE	\$40,367.46
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	OTHER EMPLOYEE DEDUCTION	\$34,395.96
	Fund Total:	\$318,468.30
Fund: DEBT SERVICE FUND		
UMB BANK N.A.	INTEREST - LONG TERM DEBT	\$1,082,792.50
UMB BANK N.A.	REDEMPTION OF PRINCIPAL	\$5,939,000.00
	Fund Total:	\$7,021,792.50
Fund: GENERAL FUND		
ACCESS SYSTEMS	OFFICE SUPPLIES	\$225.00
ACCESS SYSTEMS	OTHER GENERAL SUPPLIES	\$983.99
ACCO UNLIMITED CORPORATION	OTHER GENERAL SUPPLIES	\$926.40
ACT, INC	OTHER PURCH PROF SERVICES	\$833.00
AHLERS & COONEY, P.C.	LEGAL	\$3,547.00
AIRGAS NORTH CENTRAL USA LLC	OTHER GENERAL SUPPLIES	\$552.64
ALLIANT ENERGY-IP&L	ELECTRICITY	\$164,628.94
AMAZON CAPITAL SERVICES, INC	INSTRUCTION SUPPLIES	\$3,632.93
AMAZON CAPITAL SERVICES, INC	OTHER GENERAL SUPPLIES	\$243.82
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,028.43
ARMSTRONG SYSTEMS & CONSULTING, INC	OTHER GENERAL SUPPLIES	\$848.50
ASPI SOLUTIONS, INC.	OTHER GENERAL SUPPLIES	\$288.00
BACKES, KYLE J	IN DISTRICT TRAVEL	\$36.29
BAEHLER, ERIC	OFFICIAL/REFEREE	\$249.96
BAUER-BUILT	TRANSPORTATION TIRES	\$930.00
BELLEVUE COMMUNITY SCHOOLS	TUITION/LEA	\$61,647.65
BIO CORPORATION	INSTRUCTION SUPPLIES	\$2,931.39
BLACK HILLS ENERGY	NATURAL GAS	\$4,908.83
BLICK ART MATERIALS	INSTRUCTION SUPPLIES	\$4,891.12

Dubuque Community School District
Regular Board Meeting
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Vendor Name	Description	Check Total
BOLSINGER, JODY M	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$503.20
BP CREDIT CARD CENTER	GASOLINE	\$328.66
BREITBACH, TERRENCE THOMAS	IN DISTRICT TRAVEL	\$16.00
BROADCAST MUSIC INC	SOFTWARE	\$667.19
BROSIUS, BRIAN	OFFICIAL/REFEREE	\$145.52
BRUCK, KENNETH J.	OFFICIAL/REFEREE	\$140.00
CAROLINA BIOLOGICAL SUPPLY COMPANY	INSTRUCTION SUPPLIES	\$567.00
CEC - COMMUNICATIONS ENGINEERING COMPANY	OTHER PURCH PROF SERVICES	\$12,159.32
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	TUITION/LEA	\$2,553.16
CENERGISTIC LLC	OTHER PURCH PROF SERVICES	\$57,416.00
CENGAGE LEARNING	INSTRUCTION SUPPLIES	\$2,702.70
CENTURY LINK	TELEPHONE/DATA LINES	\$287.48
CITY OF DUBUQUE	OTHER GENERAL SUPPLIES	\$210.00
CITY OF DUBUQUE	OTHER PURCH PROF SERVICES	\$2,842.84
CITY OF DUBUQUE	STORM WATER FEE	\$6,343.60
CITY OF DUBUQUE	WATER/SEWER	\$11,663.74
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,293.96
COLLEGE COMMUNITY SCHOOL DISTRICT	TUITION/LEA	\$11,248.03
CONSTELLATION NEWENERGY GAS CORNERSTONE	NATURAL GAS	\$545.34
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$2,790.25
DELUXE BUSINESS CHECKS & SOLUTIONS	OTHER CURRENT LIABILITIES	\$130.46
DEMCO INC	OTHER GENERAL SUPPLIES	\$101.52
DISCOVERY EDUCATION	SOFTWARE	\$9,515.00
DUBUQUE ESPORTS LEAGUE LLC	INSTRUCTION SUPPLIES	\$200.00
DUBUQUE METRO AREA SOLID WASTE AGENCY	REFUSE DISPOSAL	\$37.50
DUBUQUE MULCH COMPANY	OTHER PURCH PROF SERVICES	\$10.00
EMPLOYEE BENEFITS CORPORATION	OTHER PURCH PROF SERVICES	\$864.98
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$79,882.72
FEDEX	POSTAGE	\$36.78
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$141,519.48
FLINN SCIENTIFIC INC	INSTRUCTION SUPPLIES	\$75.72
FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY BOOKS	\$3,154.55
FUERSTE, CAREW, JUERGENS & SUDMEIER, PC	LEGAL	\$1,443.00
GALLAGHER BENEFIT SERVICES INC	OTHER PURCH PROF SERVICES	\$1,500.00
GAMMON APPLICATIONS, LLC	OTHER GENERAL SUPPLIES	\$1,245.00
GAMMON APPLICATIONS, LLC	SOFTWARE	\$4,000.00
GASSMANN, MARK J.	OFFICIAL/REFEREE	\$164.38
GEISTKEMPER, LAUREN M	IN STATE TRAVEL	\$259.96
GLOBAL PAYMENTS	OTHER PURCH PROF SERVICES	\$590.00
GOODHEART-WILLCOX PUBLISHER	SOFTWARE	\$97,327.35
GOODHEART-WILLCOX PUBLISHER	TEXTBOOKS	\$6,389.11
GREAT WESTERN SUPPLY CO	OTHER GENERAL SUPPLIES	\$168.35
GULYASH, RON S	OFFICIAL/REFEREE	\$540.00
HANDS UP COMMUNICATIONS INC	PROF-EDUCATIONAL SERVICES	\$613.19

Dubuque Community School District
Regular Board Meeting
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Vendor Name	Description	Check Total
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$9,959.61
HARRIS N.A.	IN STATE TRAVEL	\$588.00
HARRIS N.A.	INSTRUCTION SUPPLIES	\$18,332.22
HARRIS N.A.	MEMBERSHIP DUES	\$9,988.00
HARRIS N.A.	NEWSPAPER	\$805.79
HARRIS N.A.	OFFICE SUPPLIES	\$145.32
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$6,213.54
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$2,529.89
HARRIS N.A.	POSTAGE	\$24.19
HARRIS N.A.	SOFTWARE	\$613.79
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	\$3,670.00
HARRIS N.A.	TECH REPAIR CONSUMABLE	\$1,712.51
HARRIS N.A.	TECHNOLOGY SUPPLIES	\$329.00
HARRIS N.A.	TRANSPORTATION BATTERIES	\$98.29
HARRIS N.A.	TRANSPORTATION PARTS	\$4,698.55
HARRIS N.A.	TRANSPORTATION SUPPLIES	\$446.68
HARWICK, CHAD K	IN DISTRICT TRAVEL	\$52.91
HAWKINS, AMY R	IN STATE TRAVEL	\$288.10
HENDRICKS FEED & SEED CO., INC	OTHER GENERAL SUPPLIES	\$16.95
HOLESINGER, MIMI L	IN STATE TRAVEL	\$296.14
HORST, JEFF	OFFICIAL/REFEREE	\$140.00
HORSTMAN, SHIRLEY A	IN DISTRICT TRAVEL	\$34.84
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	SOFTWARE	\$1,800.00
HOVDEN OIL INC	TRANSPORTATION LUBRICANTS	\$3,618.46
HOWES, KRISTA A	IN DISTRICT TRAVEL	\$17.09
HUEHNERGARTH, ADAM	OFFICIAL/REFEREE	\$152.42
HUFF, JESSE J	IN STATE TRAVEL	\$450.24
IA PUBLIC EMP RETIREMENT-EMPLOYEE	IPERS	(\$3,776.00)
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$146,776.12
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$597.84
IMAGINE LEARNING LLC	SOFTWARE	\$61,869.00
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$4,289.24
INTOUCH RECEIPTING	SERV CHARGES-CREDIT CARD	\$12,052.40
IOWA ASSN OF SCHOOL BOARDS	INSTITUTION DUES	\$14,027.00
IOWA COMMUNICATIONS NETWORK	TELEPHONE/DATA LINES	\$312.43
IOWA DEPARTMENT OF HUMAN SERVICES	INTERGOVERNMENTAL PAYABLE	\$149,869.28
IOWA DEPARTMENT OF NATURAL RESOURCES	BUILDING REPAIR/MAINT	\$34.01
IOWA DIVISION OF LABOR-BOILER SAFETY	OTHER PURCH PROF SERVICES	\$1,720.00
IOWA SCHOOL FINANCE INFORMATION SERVICES	INSTITUTION DUES	\$3,736.35
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$29,666.55
IOWA TESTING PROGRAMS	OTHER PURCH PROF SERVICES	\$33,621.00
J&R RENTAL III INC	RENTAL OF EQUIP/VEHICLES	\$1,388.20
JOSTENS INC.	OTHER GENERAL SUPPLIES	\$13.56
JP GASWAY COMPANY INC	OTHER GENERAL SUPPLIES	\$59.00

Dubuque Community School District
Regular Board Meeting
August 12, 2024

Vendor Name	Description	Check Total
JUICEBOX INTERACTIVE	OTHER PURCH PROF SERVICES	\$4,598.00
JVA MOBILITY INC	INSTRUCTION SUPPLIES	\$294.00
KENNEDY, MATTHEW J	IN DISTRICT TRAVEL	\$4.42
KEYSTONE AREA EDUCATION AGENCY	STAFF WORKSHOP/CONFERENCE REG FEES	\$4,500.00
KONE INC	OTHER PURCH PROF SERVICES	\$63,510.72
LANGUAGE TESTING INTERNATIONAL	OTHER PURCH PROF SERVICES	\$5.00
LAWLER, MARK E	IN DISTRICT TRAVEL	\$24.42
LESSONPIX INC	SOFTWARE	\$2,631.60
LINK, RANDY	OFFICIAL/REFEREE	\$125.00
LORAS COLLEGE	OTHER PURCH PROF SERVICES	\$15,107.25
LRP PUBLICATIONS	PERIODICALS	\$5,179.00
LUTHERAN SERVICES IN IOWA	OTHER PURCH PROF SERVICES	\$252.64
LYNCH, CHARLES J	IN DISTRICT TRAVEL	\$15.75
MADISON NATIONAL LIFE INSURANCE CO.	MEDICAL INSURANCE	(\$7.13)
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$4,491.54
MADISON NATIONAL LIFE INSURANCE CO.	TERM LIFE INSURANCE	\$4.40
MAIL SERVICES UNLIMITED	POSTAGE	\$237.41
MALONEY, JOSEPH M	IN DISTRICT TRAVEL	\$22.77
MARTIN, ROBERT	OFFICIAL/REFEREE	\$63.85
MCGRAW HILL EDUCATION	SOFTWARE	\$19,694.88
MCGRAW HILL EDUCATION	WORKBOOKS	\$613.89
MEDICAL ASSOCIATES CLINIC PC	OTHER PURCH PROF SERVICES	\$348.00
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	(\$552.56)
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$134,979.94
MINNESOTA CLAY USA	INSTRUCTION SUPPLIES	\$1,023.46
MINNESOTA STATE ACADEMIES	TUITION/LEA	\$3,700.00
MITCHELL, NATALIE M	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$503.20
MOTTET, KYLE	OFFICIAL/REFEREE	\$350.00
MURRAY, DANIEL	OFFICIAL/REFEREE	\$200.00
NEW JERSEY FAMILY SUPPORT PYMT CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$200.00
NEWSELA, INC.	SOFTWARE	\$40,176.88
NIEHAUS, JEFF	OFFICIAL/REFEREE	\$144.48
NORTHEAST IOWA COMM COLLEGE-CALMAR	OTHER GENERAL SUPPLIES	\$24.00
NUTRISLICE, INC.	OTHER PURCH PROF SERVICES	\$7,398.00
OBERHOFFER, BETH A	IN DISTRICT TRAVEL	\$49.02
PARKER, LEVI R	IN DISTRICT TRAVEL	\$15.42
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$676,849.38
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	\$40,606.64
PERFECTION LEARNING CORPORATION	LIBRARY BOOKS	\$543.13
PETERSON, LEE ANN M	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$503.20
PRULL, CHRISTIAN	OFFICIAL/REFEREE	\$120.00
QUADIENT LEASING USA, INC	RENTAL - OTHER	\$120.00
QUADIENT, INC.	RENTAL - OTHER	\$102.00
QUILL CORPORATION	INSTRUCTION SUPPLIES	\$938.85
RADIO DUBUQUE, INC.	RENTAL OF EQUIP/VEHICLES	\$677.90

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Vendor Name	Description	Check Total
RAZO, ANTHONY	OFFICIAL/REFEREE	\$90.00
REALLY GOOD STUFF INC	OTHER GENERAL SUPPLIES	\$159.96
REALLY GREAT READING LLC	WORKBOOKS	\$211.68
RELAYHUB, LLC	PROF-EDUCATIONAL SERVICES	\$9,381.12
REPUBLIC SERVICES #897	REFUSE DISPOSAL	\$2,812.10
RESPONDUS, INC.	SOFTWARE	\$4,945.00
RICOH USA, INC	OTHER GENERAL SUPPLIES	\$175.98
ROKUSEK, GENE C	REPAIR/MAINTENANCE	\$60.00
ROSENOW, NICHOLAS R.	OFFICIAL/REFEREE	\$362.60
RUGGEBERG, STEVE	OFFICIAL/REFEREE	\$247.08
S & S WORLDWIDE INC	INSTRUCTION SUPPLIES	\$179.64
SCHOOL ADMINISTRATORS OF IOWA	MEMBERSHIP DUES	\$605.00
SCHOOL SPECIALTY, LLC	INSTRUCTION SUPPLIES	\$284.27
SCHROBILGEN, TERRY	OFFICIAL/REFEREE	\$455.20
SCHULTZ STRING	REPAIR/MAINTENANCE	\$505.75
SIMMONS, TYLER	OFFICIAL/REFEREE	\$103.34
SIoux CITY COMM SCHOOL DISTRICT	TUITION/LEA	\$1,781.64
SOLUTION TREE, INC.	PROFESSIONAL BOOKS	\$2,478.20
STAPLES ADVANTAGE	INSTRUCTION SUPPLIES	\$3,480.52
STAPLES ADVANTAGE	OFFICE SUPPLIES	\$1,042.22
STAPLES ADVANTAGE	OTHER GENERAL SUPPLIES	\$1,113.70
STOFFEL, KAREN M	IN DISTRICT TRAVEL	\$80.94
STOLL, CHRISTOPHER JON	OFFICIAL/REFEREE	\$140.00
STOREY KENWORTHY CORP	OTHER GENERAL SUPPLIES	\$12,080.00
SU INSURANCE COMPANY	REPAIR/MAINTENANCE	\$210.00
SWISHER & COHRT, P.L.C.	LEGAL	\$522.50
TEACHERGEEK, INC	INSTRUCTION SUPPLIES	\$187.28
TELEGRAPH HERALD	OTHER GENERAL SUPPLIES	\$410.90
TENNANT SALES AND SERVICE COMPANY	BUILDING REPAIR/MAINT	\$7,040.15
THE GOLDEN VIEW NEWSPAPER	OTHER PURCH PROF SERVICES	\$100.00
THE JUSTICE CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$200.73
THE PROPHET CORPORATION	INSTRUCTION SUPPLIES	\$439.80
TIMM, MICHAEL A	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$503.20
TRACHT, BETH M	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$503.20
TRI-STATE ADJUSTMENTS FREEPORT INC.	COLLECTION AGENCY FEE	\$28.05
TRI-STATE SHRED	OTHER PURCH PROF SERVICES	\$160.00
UNITED PARCEL SERVICE	POSTAGE	\$283.17
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$70.00
UNIVERSITY OF WISCONSIN-PLATTEVILLE	STUDENT/STAFF ADMISSIONS	\$36.00
URBAN EDUCATION NETWORK OF IOWA (UEN)	INSTITUTION DUES	\$10,750.00
URBAN EDUCATION NETWORK OF IOWA (UEN)	STAFF WORKSHOP/CONFERENCE REG FEES	\$3,196.00
US CELLULAR	TELEPHONE/DATA LINES	\$927.74
USI EDUCATION & GOVT SALES	OTHER GENERAL SUPPLIES	\$553.85
VALENTINE, ROBERT E	IN DISTRICT TRAVEL	\$8.84
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$40.01

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Vendor Name	Description	Check Total
VERNIER SOFTWARE & TECHNOLOGY	INSTRUCTION SUPPLIES	\$664.00
VERSARE SOLUTIONS, LLC	INSTRUCTION SUPPLIES	\$1,379.81
WALSH, JACK	OFFICIAL/REFEREE	\$90.00
WARDS SCIENCE	INSTRUCTION SUPPLIES	\$601.36
WEBER, SARAH M	IN STATE TRAVEL	\$195.64
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	(\$0.06)
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$184,967.70
WILLIAM V MACGILL & CO	OTHER GENERAL SUPPLIES	\$1,206.50
WOODWARD-GRANGER COMM SCHOOL DISTRICT	TUITION/LEA	\$12,372.64
YILEK, MICHAEL	OFFICIAL/REFEREE	\$75.00
	Fund Total:	\$2,542,695.74
Fund: MANAGEMENT LEVY		
DAKOTA TRUCK UNDERWRITERS	WORKERS COMP.	\$762,123.00
FRIEDMAN INSURANCE, INC.	BUILDING/PROPERTY	\$145,391.32
FRIEDMAN INSURANCE, INC.	GENERAL LIABILITY	\$144,139.09
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	\$17,504.77
SPECIAL PAY TRUST	EMPLOYER PAID TSA	\$391,920.80
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	MEDICAL INSURANCE	\$18,254.39
	Fund Total:	\$1,479,333.37
Fund: NON-FIDUCIARY SCHOLARSHIP FUNDS		
BRIGHAM YOUNG UNIVERSITY - FINANCIAL AID	AWARD	\$500.00
GRAND VALLEY STATE U - SCHOLARSHIPS	AWARD	\$500.00
IOWA STATE UNIVERSITY - SCHOLARSHIPS	AWARD	\$1,300.00
LUTHER COLLEGE	AWARD	\$1,000.00
NORTHEAST IOWA COMM COLLEGE-CALMAR	AWARD	\$100.00
NORTHWESTERN UNIVERSITY	AWARD	\$100.00
RICE UNIVERSITY	AWARD	\$500.00
UNIVERSITY OF DUBUQUE	AWARD	\$500.00
UNIVERSITY OF IOWA - FINANCIAL AID	AWARD	\$1,000.00
UNIVERSITY OF MISSOURI-COLUMBIA	AWARD	\$500.00
UNIVERSITY OF NORTHERN IOWA	AWARD	\$2,000.00
UNIVERSITY OF WISCONSIN-PLATTEVILLE	AWARD	\$500.00
WAYNE STATE COLLEGE - FINANCIAL AID	AWARD	\$500.00
	Fund Total:	\$9,000.00
Fund: PHYSICAL PLANT/EQUIP LEVY		
ARDENT LIGHTING GROUP LLC	F/A OTHER PROPERTY SERV	\$15,352.62
AVALON BODY SHOP INC	VEHICLE REPAIR/MAINT	\$4,003.96
COMMERCIAL FLOORING COMPANY	OTHER PROPERTY SERVICES	\$19,230.00
CRESCENT ELECTRIC SUPPLY CO	F/A OTHER PROPERTY SERV	\$10,477.46
EMCASCO INSURANCE COMPANY	VEHICLE REPAIR/MAINT	\$2,500.00
FEH ASSOCIATES, INC	ARCHITECT/CM SERVICE	\$723.90
GOPHER STAGE LIGHTING, INC.	CAPITALIZED FIXED ASSETS	\$16,020.00
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$555.11

D Dubuque Community School District

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Vendor Name	Description	Check Total
HARRIS N.A.	CONSTRUCTION SERVICES	\$754.79
HARRIS N.A.	F/A OTHER PROPERTY SERV	\$8,641.84
HARRIS N.A.	MACHINERY/EQUIPMENT	\$2,246.52
HARRIS N.A.	OTHER PROPERTY SERVICES	\$2,666.88
HODGE MATERIAL HANDLING	CAPITALIZED FIXED ASSETS	\$8,130.97
JOHNSON CONTROLS FIRE PROTECTION LP	CAPITALIZED FIXED ASSETS	\$25,434.36
KEYSTONE AREA EDUCATION AGENCY	RENTAL LAND/BUILDINGS	\$1,400.00
PER MAR SECURITY SERVICES	SOFTWARE	\$4,970.00
PLASTIC CENTER INC	RENTAL LAND/BUILDINGS	\$660.00
RACOM CORPORATION	COMPUTER HARDWARE	\$1,793.94
RICOH USA, INC	OTHER TECH SERVICES	\$4,765.38
STALKER SPORTS FLOORS LLC	F/A OTHER PROPERTY SERV	\$12,300.00
STALKER SPORTS FLOORS LLC	OTHER PROPERTY SERVICES	\$3,125.00
TRI-CITY ELECTRIC CO OF IOWA CORP	CAPITALIZED FIXED ASSETS	\$23,511.67
	Fund Total:	\$169,264.40
Fund: SCHOOL NUTRITION FUND		
ALLAMAKEE NEW BEGINNING, INC.	PURCHASED FOOD	\$954.00
AMERICAN FIDELITY ASSURANCE COMPANY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$51.00
DELUXE BUSINESS CHECKS & SOLUTIONS	OTHER GENERAL SUPPLIES	\$778.88
DUBUQUE COMMUNITY SCHOOL DISTRICT	PETTY CASH	\$1,710.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,519.98
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$3,812.42
GOODWIN TUCKER GROUP	REPAIR/MAINTENANCE	\$220.00
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$566.42
HARRIS N.A.	PURCHASED FOOD	\$281.35
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$3,943.96
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$871.36
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$462.38
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$5,272.29
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$17,992.45
PERFORMANCE FOODSERVICE	PURCHASED FOOD	\$1,685.75
WELLMARK BLUE CROSS BLUE SHIELD OF IOWA	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$33,681.20
WILSON RESTAURANT SUPPLY	MACHINERY AND EQUIPMENT	\$1,962.26
	Fund Total:	\$76,765.70
Fund: SECURE AN ADVANCED VISION FOR EDUCATION (SAVE)		
AHLERS & COONEY, P.C.	LEGAL	\$500.00
ARMSTRONG SYSTEMS & CONSULTING, INC	OTHER PURCH PROF SERVICES	\$1,615.00
CDW GOVERNMENT INC	OTHER PURCH PROF SERVICES	\$133,250.00
CEC - COMMUNICATIONS ENGINEERING COMPANY	CONSTRUCTION SERVICES	\$2,058.39
CENTURY LINK - PHOENIX	TELEPHONE/DATA LINES	\$3,192.88
COMPUTER HARDWARE INC	COMPUTER HARDWARE	\$124,002.36
COMPUTER INFORMATION CONCEPTS, INC.	OTHER PURCH PROF SERVICES	\$135,775.00
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$1,925.00

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Vendor Name	Description	Check Total
FRONTLINE TECHNOLOGIES GROUP LLC	OTHER PURCH PROF SERVICES	\$127,174.72
GOVCONNECTION, INC.	OTHER PURCH PROF SERVICES	\$25,740.00
HARRIS N.A.	CONSTRUCTION SERVICES	\$73.00
HP INC	TECHNOLOGY SUPPLIES	\$80,330.00
INTOUCH RECEIPTING	OTHER PURCH PROF SERVICES	\$10,857.00
MEDIACOM	CONSTRUCTION SERVICES	\$18,944.31
METEOR EDUCATION LLC	FURNITURE/FIXTURES	\$8,267.74
METEOR EDUCATION LLC	OTHER GENERAL SUPPLIES	\$4,041.55
MICROSOFT CORPORATION	OTHER PURCH PROF SERVICES	\$741.63
MIDWEST COMPUTER PRODUCTS INC	COMPUTER HARDWARE	\$1,498.00
MOSYLE CORPORATION	OTHER PURCH PROF SERVICES	\$17,050.00
OPEN TEXT INC	OTHER PURCH PROF SERVICES	\$125.47
PARENTSQUARE INC	OTHER PURCH PROF SERVICES	\$54,236.00
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	\$6,410.00
RAPTOR TECHNOLOGIES, LLC	OTHER PURCH PROF SERVICES	\$13,925.00
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	\$7,350.00
TERRACON CONSULTANTS INC	ARCHITECT/CM SERVICE	\$1,093.50
TIME CLOCK PLUS, LLC	OTHER PURCH PROF SERVICES	\$51,584.00
TRI-TECHNICAL SYSTEMS, INC.	OTHER PURCH PROF SERVICES	\$64.00
TYLER TECHNOLOGIES, INC.	OTHER PURCH PROF SERVICES	\$92,549.11
UMB BANK N.A.	BOND COSTS	\$1,600.00
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$320.08
	Fund Total:	\$926,293.74
Fund: STUDENT ACTIVITY FUND		
BLAINE, JAMES	OTHER GENERAL SUPPLIES	\$225.00
BP CREDIT CARD CENTER	GASOLINE	\$95.28
BSN SPORTS LLC	OTHER GENERAL SUPPLIES	\$2,138.72
BSN SPORTS, LLC	OTHER GENERAL SUPPLIES	\$148.40
CAPITAL ONE, N.A.	OTHER GENERAL SUPPLIES	\$107.34
CMC NEPTUNE, LLC	OTHER GENERAL SUPPLIES	\$1,800.00
COOPER, STEVEN ROSS	OTHER GENERAL SUPPLIES	\$175.00
DERBY GRANGE GOLF & RECREATION	OTHER GENERAL SUPPLIES	\$475.50
DISTRICT 20 SUPPLY CO.	OTHER GENERAL SUPPLIES	\$5,042.55
DUENSER, LUKE	OTHER GENERAL SUPPLIES	\$475.00
EIMERS, WENDELL J	OTHER GENERAL SUPPLIES	\$565.05
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$28.08
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$209.14
GEHL LAWN SERVICE	OTHER GENERAL SUPPLIES	\$120.00
GRUND, KATHRYN	OTHER GENERAL SUPPLIES	\$55.64
HAMMERAND, JIM	OTHER GENERAL SUPPLIES	\$200.00
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$882.00
HAPPYS PLACE	OTHER GENERAL SUPPLIES	\$2,206.30
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$6,179.32
HARRIS N.A.	STUDENT ENTRY FEES	\$1,015.00
HARTL, JEFF	OTHER GENERAL SUPPLIES	\$645.00

Dubuque Community School District
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Vendor Name	Description	Check Total
HEFEL, MARK R	OTHER GENERAL SUPPLIES	\$42.39
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$5,313.00
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$164.41
INSIDE DECOR RENTAL INC.	OTHER GENERAL SUPPLIES	\$135.95
IOWA GIRLS COACHES ASSOCIATION	STAFF DUES	\$115.00
IOWA GIRLS HIGH SCHOOL ATHLETIC UNION	OTHER GENERAL SUPPLIES	\$15.00
IOWA GIRLS HIGH SCHOOL ATHLETIC UNION	STUDENT ENTRY FEES	\$45.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$4.48
JUSTAGAME FIELDHOUSE	STUDENT ENTRY FEES	\$225.00
KIEFER, THOMAS	OTHER GENERAL SUPPLIES	\$200.00
KOENIG, SAMUEL MICHAEL	PROF-EDUCATIONAL SERVICES	\$400.00
LAMBE, JACQUELINE A	IN DISTRICT TRAVEL	\$16.88
LANGLOIS, ISAIAH THOMAS	OTHER GENERAL SUPPLIES	\$100.00
LIME ROCK SPRINGS CO-PEPSI COLA CO.	OTHER GENERAL SUPPLIES	\$773.76
LINN-MAR COMMUNITY SCHOOL DISTRICT	STUDENT ENTRY FEES	\$400.00
LORAS COLLEGE FOOTBALL	STUDENT ENTRY FEES	\$750.00
LUTHER COLLEGE	STUDENT ENTRY FEES	\$150.00
MYERS-COX COMPANY	OTHER GENERAL SUPPLIES	\$1,501.38
NATURAL FIT INC.	PROF-EDUCATIONAL SERVICES	\$400.00
NORTH SCOTT HIGH SCHOOL	STUDENT ENTRY FEES	\$290.00
OGDEN TURF & GRADING	OTHER GENERAL SUPPLIES	\$350.00
OMNI CHEER / VICTORY CHEERLEADING	OTHER GENERAL SUPPLIES	\$479.60
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$1,182.43
PORTZEN CONSTRUCTION INC.	OTHER GENERAL SUPPLIES	\$1,792.39
RIDDELL ALL AMERICAN SPORTS CORP.	OTHER GENERAL SUPPLIES	\$1,424.22
ROEN, JEFFREY A.	OTHER GENERAL SUPPLIES	\$480.00
RUSH, RYAN A	OTHER GENERAL SUPPLIES	\$249.42
SADLER, DENNIS JAMES	OTHER GENERAL SUPPLIES	\$325.00
SAEUGLING, TYLER ALLEN	OTHER GENERAL SUPPLIES	\$88.96
SARTORI, MELANIE M	OTHER GENERAL SUPPLIES	\$21.10
SCHUELLER, ROGER E	OTHER GENERAL SUPPLIES	\$200.00
SIMMONS, TYLER	OTHER GENERAL SUPPLIES	\$175.00
SORENSEN, JOHN DAVID	PROF-EDUCATIONAL SERVICES	\$750.00
STEPHAN, DAVID	OTHER GENERAL SUPPLIES	\$300.00
SWAY MEDICAL INC	OTHER GENERAL SUPPLIES	\$1,693.20
THOMPSON, TERRY J.	OTHER GENERAL SUPPLIES	\$350.00
TRI-STATE PORTA POTTY, INC.	OTHER GENERAL SUPPLIES	\$2,200.00
UNIVERSITY OF DUBUQUE ATHLETIC DEPT	OTHER GENERAL SUPPLIES	\$1,207.50
UNIVERSITY OF DUBUQUE ATHLETIC DEPT	STUDENT ENTRY FEES	\$450.00
WELTER, KENNETH	OTHER GENERAL SUPPLIES	\$645.00
WINDSTAR LINES, INC.	OTHER GENERAL SUPPLIES	\$3,983.10
	Fund Total:	\$52,177.49

**Dubuque Community School District
Regular Board Meeting
August 12, 2024**

Vendor Name	Description	Check Total
Grand Total:		\$12,597,888.24

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: August 2, 2024
 - B. Date media were emailed agenda: August 2, 2024
 - 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: August 5, 2024 - 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: Kate Parks, Dirk Hamel, Lisa Wittman, Sarah Jacobitz-Kizzier, Nancy Bradley and Anderson Sainci. District representatives present: Amy Hawkins, Kevin Kelleher, Rick Till, Rob Powers, Ernie Bolibaugh, and Lisa Demmer.

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

Agenda for August 5, 2024

The agenda was approved as submitted.

Insurance Review

Dan Wellik from Assured Partners updated the committee on the changes in insurance coverage and premiums.

Review Employment Agreements

Food Service Employees– 2.55% total package (salary and benefits) increase
Board 08.12.24.

Truck Driver and Mechanic Employees– 2.53% total package (salary and benefits) increase
Board 08.12.24.

Bus Driver and Bus Attendant Employees– 2.52% total package (salary and benefits) increase
Board 08.12.24.

Update on Current District Projects

Senior High School Renovation Phase 2

- 1. Budget and timeline remain unchanged. Project is roughly 99.9% percent complete. Work on the West Parking Lot is wrapping up. Mostly finishing work is left to complete as they prepare for school to start.

Sageville Elementary School Solar Project

Monitoring Alliant invoices to verify energy savings and to ensure Sageville can come off demand-metering. Federal Investment Tax Credit (FITC) process and paperwork are ongoing with Eide-Bailly. Final closeout should occur in 2025 after the final disposition of the FITC. Solar Pros have been paid with the exception of the retainage of \$16,275.00, which will be held until final close-out.

Lincoln Elementary School Outdoor Wellness Project

Ninety-five percent of equipment is up and paving will begin this week. Main part of the asphalt will have to be completed when school starts. Plans have been made to have students access the play equipment until asphalt work is completed.

Preschool Renovations Project

Crews are finishing waxing floors this week. Building will be ready on Monday, August 12th to be turned over to the district. Installation of access points and technology will take place and ready for use when school starts. Educational Programs meeting will be held at Seedlings in September in conjunction with the ribbon cutting.

Audubon Playground Replacement

Eighty-five percent of equipment is up, and mulch is being put down.

Eisenhower Gym Addition Project

Preliminary design is complete and working with Principal, Andy Ferguson. Anticipate late fall or early winter for drawings to be completed and project to start in the spring of 2025 and useable by fall of 2026. Bids are anticipated for late fall.

Irving Mechanical Remodel Project

HVAC components are currently being looked at to do the initial drawings. Drawings are coming together and working with the DNR to look at the design addressing issues with underground mines on the property.

Transportation Siding Replacement

Reviewed bid tab and minutes of the bid opening from July 30th. Work will start on or about August 14, 2024, with completion of the project no later than December 20, 2024. All bids came under the estimated cost of 500,000. A public hearing will be held on Monday, August 5, 2024, immediately following the facility and support services committee meeting. Board 08.12.24

Cenergistic Update

All schools will start on August 12th with setbacks. Really good summer setback with an update at the September facility meeting. Working on community engagement with students this fall that focuses on energy saving activities.

Ten-Year Facility Plan

Kevin Kelleher discussed with the committee the ten-year facility plan. This plan will be reviewed annually. Kelleher asked if there were any changes to the future capital projects that the board would like to prioritize. The committee asked to have the name of the project priority Future southwest elementary school location changed to Future elementary school location and Valentine Park disposal-TBD to Valentine Park Property-TBD. Board 8.12.24

Project Recaps for Physical Plant and Equipment Levy and SAVE Funds

Kevin Kelleher reviewed the PPEL and SAVE project recaps.

History of PPEL and Save Funds

Kelleher presented the PPEL and SAVE expenditure history for 2014-2015 through 2023-2024. Plans to look at buildings for consolidation to save money was discussed.

Other Items

City of Dubuque police department is pausing the DARE program this year and adding that DARE officer as a full-time school resource officer (SRO) for the district. SRO's will teach the DARE curriculum.

The next meeting was scheduled for September 9, 2024. At Senior High School.

The meeting adjourned at 5:10 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
George, Kirstin	7/11/24	8/11/24	1/24/11	Forum/TOSA	Other Employment
Mueller, Lisa	7/10/24	7/25/24	8/15/22	Marshall/Behavior	Other Employment
Thimmesch, Katherine	7/30/24		8/20/03	On LOA since 8/2022	Personal

B. Classified

Alfred, Kejman	7/20/24	5/31/24	10/13/22	Irving/ECSE Paraprofessional	Education
Ary, Jennifer	8/3/24	5/31/24	8/4/20	Table Mound/Paraprofessional	Personal
Bell, Barrett	6/25/24	6/3/24	10/25/21	Senior/Vertex Coach	Personal
Benson, Beauregard	7/15/24	5/31/24	8/19/21	Washington/Paraprofessional	Personal
Bolsinger, Anthony	8/2/24	8/2/24	6/5/24	Building & Grounds/Summer Help	Other Employment
Cook, Shermaine	7/30/24	5/31/24	1/18/24	Jefferson/Supervision	Personal
DeMuth, Amanda	8/2/24	5/31/24	8/14/20	Table Mound/Paraprofessional	Personal
Gottschalk, Audrey	7/24/24	5/31/24	3/3/24	Washington/Paraprofessional	Personal
Hilgers, Delaney	8/5/24	5/31/24	11/1/23	Table Mound/Paraprofessional	Relocating
Howard, Lacey	8/5/24	5/31/24	8/24/23	Hempstead/Paraprofessional	Personal
Huseman, Terry	7/26/24	5/31/24	8/18/98	Prescott/Paraprofessional	Personal
Lee, Steven	7/12/24	5/31/24	1/24/24	Washington/Paraprofessional	Other Employment
Mc Gill, Allison	8/2/24	5/31/24	10/12/23	Lincoln/Paraprofessional	Personal
Metz, Sierra	7/30/24	5/31/24	8/21/18	Washington/Supervision	Personal
Poe-Jensen, Kimberley	7/26/24	5/31/24	11/14/23	Jefferson/Paraprofessional	Other Employment
Rausch, Deb	7/15/24	12/31/24	08/22/07	Audubon/Secretary Business Manager	Retirement
Regan, Kaylee	8/2/24	5/31/24	8/22/22	Eisenhower/Paraprofessional	Personal
Schneider, Lana	7/15/24	5/31/24	9/22/23	Hempstead/Food Service	Retirement
Welty, Devon	7/30/24	5/31/24	8/22/23	Roosevelt/Food Service	Personal

C. Teacher Coach

Hinrichson, Elias	7/13/24	6/3/24	1/12/23	Washington/ 7 th Grade Basketball	Personal
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D. Coach

Stevenson, Zach	7/19/24	7/31/24	5/4/20	Hempstead/Baseball	Personal
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ITEM II - ADMINISTRATOR APPOINTMENT – Recommended for Approval

Name	Building	Assignment	Replacing	Salary
Fellenzer, Rebecca	Forum	Director of Student Services	Horstman	\$101,356.00

ITEM III - INITIAL APPOINTMENTS – Recommended for Approval

A. Teachers

Name	College	Previous Employment	School/ Assignment	Replacing	Recommended By	Salary	
						Scale	Amount
Cady, Amy	Buena Vista	DCSD Sub	Jefferson/ ELA	Hernandez	Lehman/Kuhle	BA-0	\$47,500.00
Giesemann, Morgan	U of I	Ed-Co	Hempstead/ Counselor	Fellenzer	Jorgenson/ Kuhle	MA-6	\$50,952.00
Leick, Leah	U of I	WD Sub	Marshall/ Special Ed	Mueller	Hess/Kuhle	BA-0	\$47,500.00
Lyon, Cyntia	Brigham Young	Madison SD Idaho	Hempstead/ ELL	Additional	Jorgenson/Kuhle	BA-2	\$47,000.00
Martin, Patrica	Jamestown	Canyon Hills Texas	Washington/ Science	Likens	Oberhoffer/ Kuhle	BA-2	\$47,000.00
Mueller, Krissy	UD	DCSD	Washington/ Special Ed	Barbee	Oberhoffer/ Kuhle	MA-4	\$47,500.00
Peters, Allison	Grand Canyon	DCSD Sub	Jefferson/ Special Ed	Kim	Lehman/ Kuhle	BA-0	\$47,500.00
Wessels, Angela	Loras	Hillcrest	Washington/ Special Ed	Hines	Oberhoffer/ Kuhle	MA+45-20	\$72,716.00
Zmudka, Lucas	UNI	N/A	Hempstead/ Special Ed	Sample	Jorgenson/ Kuhle	BA-0	\$47,500.00

B. Classified

Name	School	Assignment	Replacing	Recommended By	Salary
Bailey-Keller, Deborah	Eisenhower	M/C Paraprofessional	DeBuhr	Ferguson/Kuhle	\$16.07
Bell, Jerry	Carver	Food Service Worker	Castro	Franck/Kuhle	\$15.90
Betwell, Mary	Jefferson	ELL Paraprofessional	Jolet	Lehman/Kuhle	\$16.07
Burke, Kathleen	Seedlings	ECSE Paraprofessional	Additional	Meehan/ Kuhle	\$16.07
Carman-Williams, Reigna	Jefferson	Supervision Paraprofessional	Cook	Lehman/ Kuhle	\$16.07
Coats, Abigail	Eisenhower	M/C Paraprofessional	Tangen	Ferguson/Kuhle	\$16.07
Cochran, Christine	Washington	Food Service Worker	Maas	Franck/Kuhle	\$15.90
Cornwall, Becky	Seedlings	ECSE Paraprofessional	Additional	Meehan/Kuhle	\$16.07
Dietzel, Maureen	Roosevelt	Records Secretary	Coleman	Johll/ Kuhle	\$19.09
Donovan, Julie	Prescott	M/C Paraprofessional	Puccio	Nugent/Kuhle	\$16.22
Drapeau, Tara	Irving	M/C Paraprofessional	Wild	Wagner/Kuhle	\$16.07
Dunn, Catrina	Lincoln	M/C Paraprofessional	Seals	Elsinger/Kuhle	\$16.07
Fogarty, Benjamn	Carver	M/C Paraprofessional	Kruser	Peterson/ Kuhle	\$16.07
George, Demond	Washington	M/C Paraprofessional	Loso	Oberhoffer/Kuhle	\$16.07
Hancock, Madison	Eisenhower	M/C Paraprofessional	Collins	Ferguson/ Kuhl	\$16.07
Henderson, Jessica	Carver	M/C Paraprofessional	Macdonald	Peterson/Kuhle	\$16.07
Hintemeister, Cindy	Washington	LRC Paraprofessional	Richard	Oberhoffer/Kuhle	\$16.07
Holley, Ester G	Alta Vista	M/C Paraprofessional	Additional	Santiago/Kuhle	\$16.07
Hopkins, Deshawn	Hempstead	Security Paraprofessional	Helling	Jorgenson/Kuhle	\$16.07
Keller, David	Hempstead	Security Paraprofessional	Johnson	Jorgenson/Kuhle	\$16.07
Konzen, Julie	Seedlings	ECSE Paraprofessional	Additional	Meehan/Kuhle	\$16.22
Kringle, Elizabeth	Table Mound	M/C Paraprofessional	Rawson	Hull/Kuhle	\$16.07
Lampley, Marcus	Washington	M/C Paraprofessional	Loso	Oberhoffer/Kuhle	\$16.07
Lawler, Elizabeth	Eisenhower	M/C Paraprofessional	Muhlack	Ferguson/Kuhle	\$16.07
McCarty, Nancy	AVC	Food Service Worker	Felderman	Franck/Kuhle	\$15.90

Miller, Olson	Hempstead	Custodian	Millard	Powers/Kuhle	\$22.49
Mitchell, Patricia	Jefferson	Food Service Worker	Hoffman	Franck/ Kuhle	\$16.18
Morgan, Rochelle	Senior	Vertex Coach	Bell	Howes/Kuhle	\$34.64
Oldham, Katherine	Jefferson	Food Service Worker	Ross	Franck/Kuhle	\$15.90
Pardo, Amanda	Hempstead	M/C Paraprofessional	Lapage	Jorgenson/Kuhle	\$16.07
Pauls, Destiny	Senior	M/C Paraprofessional;	Althaus	Howes/Kuhle	\$16.07
Peebles, Lindsey	Irving	M/C Paraprofessional	Millman	Wagner/Kuhle	\$16.07
Peil-Anderson, Carleigh	Audubon	ECSE Paraprofessional	Massey	Glaser/Kuhle	\$16.07
Reel, Hannah	Hempstead	M/C Paraprofessional	Kirkpatrick	Jorgenson/Kuhle	\$16.07
Ricco, Taylor	Lincoln	M/C Paraprofessional	Tranel	Elsinger/Kuhle	\$16.07
Ringo, Steven	Washington	M/C Paraprofessional	Benson	Oberhoffer/Kuhle	\$16.07
Ruden, Mia	Eisenhower	M/C Paraprofessional	Obrien	Ferguson/Kuhle	\$16.07
Runde, Megan	Washington	M/C Paraprofessional	Lee	Oberhoffer/Kuhle	\$16.07
Sanchez, Ethan	Senior	M/C Paraprofessional	Bennett	Howes/Kuhle	\$16.07
Schmitt, Shawnee	Seedlings	ECSE Paraprofessional	Additional	Meehan/ Kuhle	\$16.07
Sheehan, Jeannine	Seedlings	ECSE Paraprofessional	Additional	Meehan/Kuhle	\$16.07
Sheehy, Madison	Table Mound	M/C Paraprofessional	Hilgers	Hull/Kuhle	\$16.07
Shelke, Maniska	Audubon	ECSE Paraprofessional	Ernzen	Glaser/Kuhle	\$16.22
Small, Stephanie	Table Mound	Food Service Worker	Palmer	Franck/Kuhle	\$15.90
Smith, Alyssa	Lincoln	M/C Paraprofessional	Tranel	Elsinger/Kuhle	\$16.07
Splinter, Kylee	Hempstead	M/C Paraprofessional	Vacant	Jorgenson/Kuhle	\$16.07
Streaslin, Pamela	Kennedy	M/C Paraprofessional	Hermsen	Hatcher/Kuhle	\$16.07
Thomas, Nikiesha	Audubon	M/C Paraprofessional	Schober	Glaser/Kuhle	\$16.07
Timmons, Sylvia	Jefferson	M/C Paraprofessional	Perlewitz	Lehman/Kuhle	\$16.07
Welter, Casie	Roosevelt	M/C Paraprofessional	Rea	Johll/Kuhle	\$16.07
Westervelt, Janice	Bryant	M/C Paraprofessional	Sickler	Richardson/Kuhle	\$16.07
Westmark, Megan	Prescott	M/C Paraprofessional	McCarthy	Nugent/Kuhle	\$16.07
Wiezorek, Susan	Marshall	Food Service Worker	Weidenbacher	Franck/Kuhle	\$15.90
Wilkins, Yvette	Senior	M/C Paraprofessional	Besler	Howes/Kuhle	\$16.07
Williams, Edward	Washington	M/C Paraprofessional	Bartman	Oberhoffer/Kuhle	\$16.07
Williams, Jenaleigh	Audubon	M/C Paraprofessional	Westerband	Glaser/Kuhle	\$16.07
Wright, Katelin	Audubon	M/C Paraprofessional	Loomis	Glaser/Kuhle	\$16.07

ITEM IV - COACHING CONTRACTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Brandel, Jeff	Hempstead	Sophomore Football	Manning	Jorgenson/Kuhle	\$3,284.00
Cummings, Katherine	Roosevelt	Cross Country	Burns	Johll/Kuhle	\$2,069.00
Goedken, Kylie	Senior	Dance	Additional	Howes/Kuhle	\$2,711.00
Hinrichson, Elias	Senior	Girl's Head JV1 Bball	Shireman	Howes/Kuhle	\$3,940.00
Hudson, William	Senior	Girl's Varsity Head Wrestling	Kohl	Howes/Kuhle	\$4,927.00
Lynch, Robert	Hempstead	Girl's Head Soccer	Trilk	Jorgenson/ Kuhle	\$4,271.00
Martin, Patrica	Senior	Girl's Varsity Head Wrestling	Hudson	Howes/Kuhle	\$3,284.00
Ringo, Stephen	Senior	Boys' Varsity Cross Country	Comentino	Howes/Kuhle	\$2,711.00
Schwartz, Shelby	Senior	Head Cheerleading	Snitkey	Howes/Kuhle	\$4,271.00
Winger, Wendy	Roosevelt	Boy's Grade 6 Track	Tharp	Johll/Kuhle	\$593.00
Winger, Wendy	Roosevelt	Girl's Grade 6 Track	Tharp	Johll/Kuhle	\$593.00
Wood, Samantha	Roosevelt	Boy's Grade 6 Track	Ernst	Johll/Kuhle	\$593.00
Wood, Samantha	Roosevelt	Girl's Grade 6 Track	Ernst	Johll/Kuhle	\$593.00

ITEM V - AMENDED CONTRACTS – Recommended for Approval

Name	Salary	Increase/ Decrease	New Salary	Reason
Armstrong, Jonathan	\$22.79	Increase of \$1.39	\$24.18	Transfer
Barth, Angela	N/A	N/A	N/A	Add 2 extended days
Busack, Randall	\$22.69	Decrease of \$.20	\$22.49	Transfer
Coleman, Jordan	\$18.79	Increase \$.30	\$19.06	Transfer
McDonough, Mary	\$16.47	Increase \$.15	\$16.62	Transfer

ITEM VI - PROJECTS – Recommended for Approval

A. Hourly Project

1. Paraprofessional Development (School Charge) Project #4490

Prescott

August 1, 2024 – June 15, 2024

10.0520.1200.432.4501.000129 - \$1,000.00

2. Parent Involvement Project (School Charge) Project # 4491

Prescott

August 1, 2024 – June 15, 2024

10.0520.1200.432.4501.000129 & 10.0520.1200.432.4501.000109 - \$1,000.00

Anderson, Kristin N
Barefoot, Isabelle G
Becker, Brittany M
Caldwell, Lauren D
Carroll, Lisa M
Coulthard, Alivia A
Crowell, Molly A
Delaney, Aimee M
Drake, Brittany L
Edahl, Alexandria J
Fitzgibbons, Emma K
Forbes, Mary A
Garrett, Amanda R
Heiar, Stacey A
Hermesen, Ashley A
Kelchen, Molly K
Kimm, Nicole F
Kirchner, Gina M
Kramer, Allisan L
Kruk, Kristina L
Lambe, Emma T
Lindstrom, Emma C
Ludescher, Lindsey M

Martinez-Serrano, Wendi
Mausser, Conner L
Mc Gill, Ginger L
Mccaw, Hannah J
Mctague, Amanda J
Miller, Kayla R
Neal, Tanya M
Northouse, Theresa M
Regan, Tiffany L
Roach, Trisha R
Schoaf, Noah D
Schrobilgen, Sierra R
Sears, Sarah A
Shepler, Savannah J
Stecklein, Megan C
Steffens, Kelly L
Thein, Kristie L
Tolnai, Samantha
Tuescher, Kory S
Weber, Sarah M

ITEM VI - PROJECTS – Recommended for Approval (Continued)

3. School Plan PD (School Charge) Project #4492
 Prescott
 August 1, 2024 – June 15, 2024
 10.0520.1200.432.4501.000129 & 10.0520.1200.432.4501.000109 - \$6,000.00

Barefoot, Isabelle G
Becker, Brittany M
Caldwell, Lauren D
Carroll, Lisa M
Coulthard, Alivia A
Crowell, Molly A
Delaney, Aimee M
Edahl, Alexandria J
Garrett, Amanda R
Heiar, Stacey A
Hermesen, Ashley A
Kelchen, Molly K
Kimm, Nicole F
Kirchner, Gina M
Kramer, Allisan L
Kruk, Kristina L
Lambe, Emma T
Lindstrom, Emma C
Ludescher, Lindsey M
Martinez-Serrano, Wendi

Mausser, Conner L
Mc Gill, Ginger L
Mccaw, Hannah J
Mctague, Amanda J
Miller, Kayla R
Neal, Tanya M
Regan, Tiffany L
Roach, Trisha R
Schoaf, Noah D
Schrobilgen, Sierra R
Sears, Sarah A
Shepler, Savannah J
Stecklein, Megan C
Steffens, Kelly L
Thein, Kristie L
Tolnai, Samantha
Tuescher, Kory S
Weber, Sarah M
Wiezorek, Kelly A

4. Sp Ed IEP Meetings (School Charge) Project #4493
 Prescott
 August 1, 2024 – June 15, 2024
 10.0520.1208.219.3305.000129 & 10.0520.1208.219.3305.000109 - \$2,000.00

Anderson, Kristin N
Barefoot, Isabelle G
Becker, Brittany M
Caldwell, Lauren D
Carroll, Lisa M
Coulthard, Alivia A
Crowell, Molly A
Delaney, Aimee M
Edahl, Alexandria J
Garrett, Amanda R
Heiar, Stacey A
Hermesen, Ashley A
Kelchen, Molly K
Kimm, Nicole F
Kirchner, Gina M
Kramer, Allisan L
Kruk, Kristina L
Lambe, Emma T
Lindstrom, Emma C
Ludescher, Lindsey M

Martinez-Serrano, Wendi
Mausser, Conner L
Mc Gill, Ginger L
Mccaw, Hannah J
Mctague, Amanda J
Miller, Kayla R
Neal, Tanya M
Regan, Tiffany L
Roach, Trisha R
Schoaf, Noah D
Schrobilgen, Sierra R
Sears, Sarah A
Shepler, Savannah J
Stecklein, Megan C
Steffens, Kelly L
Thein, Kristie L
Tolnai, Samantha
Tuescher, Kory S
Weber, Sarah M
Wiezorek, Kelly A

ITEM VI - PROJECTS – Recommended for Approval (Continued)

5. Sp Ed PD (School Charge) Project #4494
 Prescott
 August 1, 2024 – June 15, 2024
 10.0520.1200.219.3305.000129 & 10.0520.1200.219.3305.000109 - \$2,000.00

Barber, Corey D
Barefoot, Isabelle G
Becker, Brittany M
Caldwell, Lauren D
Carroll, Lisa M
Coulthard, Alivia A
Crowell, Molly A
Delaney, Aimee M
Edahl, Alexandria J
Garrett, Amanda R
Gilles, Elizabeth A
Heiar, Stacey A
Hermesen, Ashley A
Kelchen, Molly K

Kimm, Nicole F
Kirchner, Gina M
Kramer, Allisan L
Kruk, Kristina L
Lambe, Emma T
Leuchs, Brittany A
Lindstrom, Emma C
Ludischer, Lindsey M
Martinez-Serrano, Wendi
Mausser, Conner L
Mc Gill, Ginger L
Mccaw, Hannah J
Mctague, Amanda J
Miller, Kayla R

Neal, Tanya M
Regan, Tiffany L
Roach, Trisha R
Schoaf, Noah D
Schrobilgen, Sierra R
Sears, Sarah A
Shepler, Savannah J
Stecklein, Megan C
Steffens, Kelly L
Thein, Kristie L
Tolnai, Samantha
Tuescher, Kory S
Weber, Sarah M
Wiezorek, Kelly A

6. Interpretation (District Charge) Project #4495
 Districtwide
 August 1, 2024 – June 30, 2025
 10.9199.1204.410.1112.000109 - \$8,000.00

7. Sp Ed Professional Learning/Meetings/Support/Services (School Charge) Project #4496
 Hoover
 August 1, 2024 – June 30, 2025
 10.0475.1200.219.3305.000129 - \$1,300.00

Allen, Jessica J
Bechen, Lilian B
Flores, Jennifer L
Forbes, Jennifer D
Hefel, Ashley C

8. QBS Training Non Sp Ed Staff (School Charge) Project #4497
 Hoover
 August 1, 2024 – December 20, 2024
 10.0475.1100.110.0000.000129 - \$1,200.00

Fuchs, Catherine F
Galusha, Karlene J
Mc Cormick, Kale J
Pfaff, Nicholas J
Van Vleck, Steven E

9. Open House/Cultural Fair (School Charge) Project #4498
 Hoover
 August 1, 2024 – October 31, 2024
 10.0475.1100.110.0000.000109 \$ 10.0475.2411.000.0000.000159 - \$450.00

Winkel, Dirk F

ITEM VI - PROJECTS – Recommended for Approval (Continued)

10. Kdg. Welcome Event (School Charge) Project #4499

Hoover

January 2, 2025 – May 30, 2025

10.0475.1100.110.0000.000129, 10.0175.1100.1100.0000.000109, 10.0475.2411.000.0000.000159 - \$1,500.00

Allen, Jessica J
Flores, Jennifer L
Fuchs, Catherine F
Kramer, Meggan M
Ligeralde, Krista M
Mc Grane, Lisa M
Pfaff, Nicholas J
Riegler, Lindsey J
Soppe, Amy R
Winkel, Dirk F

11. IEP Meetings (School Charge) Project #4500

Hoover

August 1, 2024 – June 15, 2025

10.0475.1208.219.3305.000129, 10.0475.2134.219.3305.000139 \$1,500.00

Allen, Jessica J
Bechen, Lilian B
Flores, Jennifer L
Forbes, Jennifer D
Friederick, Janet M
Fuchs, Catherine F
Galusha, Karlene J
Harvey, Katie L
Hefel, Ashley C

Kass, Sheena K
Klein, Ellen K
Kramer, Meggan M
Ligeralde, Krista M
Mc Cormick, Kale J
Mc Grane, Lisa M
Meyer, Macy L
Noel, Angela M
Noll-Schueller, Rachel

Pfaff, Nicholas J
Pillard, Lindsey N
Rambousek, Amy L
Riegler, Lindsey J
Smith, Abby L
Soppe, Amy R
Van Vleck, Steven E
Vandermillen, Michelle
Winkel, Dirk F

12. School Improvement Initiative/Committee Task Work (School Charge) Project #4501

Lincoln

August 1, 2024 – June 30, 2025

10.0499.1200.432.4501.000.000129, 01.0499.2113.432.4501.000.000139, 10.0499.1200.432.4501.000139, 10.0499.2411.432.4501.000159 - \$15,000.00

Bechen, Kerry J
Blanchard, Elizabeth J
Bobis, Elizabeth F
Bolsinger, Jody M
Brimeyer, Jessica L
Buelow, Kristin L
Buerger, Sean W
Busch, Emily A
Doyle, Mackenzie L
Eigenberger, Kelly J
Elsinger, Megan E

Erner, Abigail M
Frett, Jennifer L
Hohmann, Jill A
Jean Gilles, Gabrielle K
Kizzier, Casey B
Knabel, Kristina R
Lang, Callison M
Loney, Alexis A
Martin, Linda M
Mueller, Kathryn S
Murray, Kendra E

O'Brien, Kaitlyn M
Roarig, Jenna L
Ryan, Lorlie L
Shultz, Anna M
Small, Jessalyn T
Steines, Lindsay J
Stoll, Jennifer L
Tranel, Makenzi
Vanderheyden, Brittany
Wallace, Amanda
Weinschenk, Courtney S

ITEM VI - PROJECTS – Recommended for Approval (Continued)

13. SP Ed Meetings/PD/Student Support Services (School Charge) Project #4502

Lincoln

August 1, 2024 – June 10, 2025

10.0499.1200.219.3305.000109, 10.0494.1200.219.3305.000129, 10.0499.2134.219.3305.000139,
10.0499.2113.219.3305.000139, 10.0499.2411.000.000.000159 - \$2,200.00

Bechen, Kerry J
Blanchard, Elizabeth J
Bobis, Elizabeth F
Bolsinger, Jody M
Brimeyer, Jessica L
Buelow, Kristin L
Buerger, Sean W
Busch, Emily A
Doyle, Mackenzie L
Eigenberger, Kelly J
Elsinger, Megan E

Erner, Abigail M
Frett, Jennifer L
Hohmann, Jill A
Jean Gilles, Gabrielle K
Kizzier, Casey B
Knabel, Kristina R
Lang, Callison M
Loney, Alexis A
Martin, Linda M
Mueller, Kathryn S
Murray, Kendra E

O'Brien, Kaitlyn M
Roarig, Jenna L
Ryan, Lorlie L
Shultz, Anna M
Small, Jessalyn T
Steines, Lindsay J
Stoll, Jennifer L
Tranel, Makenzi
Vanderheyden, Brittany
Wallace, Amanda
Weinschenk, Courtney S

14. Title I Training & Materials (School Charge) Project #4503

Lincoln

August 1, 2024 – June 15, 2025

10.0499.1200.431.4501.000129, 10.0499.2113.421.4501.000139, 10.0499.213.431.4501.000139,
10.0499.2411.431.4501.000159 - \$15,000.00

Bechen, Kerry J
Blanchard, Elizabeth J
Bobis, Elizabeth F
Brimeyer, Jessica L
Buelow, Kristin L
Buerger, Sean W
Curler, Alexis M
Doyle, Mackenzie L
Eigenberger, Kelly J
Elsinger, Megan E
Erner, Abigail M

Frett, Jennifer L
Hohmann, Jill A
Jean Gilles, Gabrielle K
Kizzier, Casey B
Knabel, Kristina R
Kratz, Amelia M
Lang, Callison M
Loney, Alexis A
Martin, Linda M
Mueller, Kathryn S
Murray, Kendra E

O'Brien, Kaitlyn M
Roarig, Jenna L
Ryan, Hillary D
Ryan, Lorlie L
Shultz, Anna M
Steines, Lindsay J
Stoll, Jennifer L
Tranel, Makenzi
Vanderheyden, Brittany
Wallace, Amanda
Weinschenk, Courtney S

15. Special Ed Training & Consult (School Charge) Project #4504

Lincoln

August 1, 2024 – June 15, 2025

10.0499.1200.219.3305.000129, 10.0499.2113.219.3305.000139, 10.0499.2134.219.3305.000139 - \$2,200.00

Bechen, Kerry J
Bobis, Elizabeth F
Bolsinger, Jody M
Buelow, Kristin L
Buerger, Sean W
Busch, Emily A
Curler, Alexis M
Doyle, Mackenzie L
Eigenberger, Kelly J
Elsinger, Megan E
Erner, Abigail M

Frett, Jennifer L
Hohmann, Jill A
Jean Gilles, Gabrielle K
Kizzier, Casey B
Knabel, Kristina R
Kratz, Amelia M
Lang, Callison M
Loney, Alexis A
Martin, Linda M
Mueller, Kathryn S
Murray, Kendra E

O'Brien, Kaitlyn M
Roarig, Jenna L
Ryan, Hillary D
Ryan, Lorlie L
Shultz, Anna M
Steines, Lindsay J
Stoll, Jennifer L
Tranel, Makenzi
Vanderheyden, Brittany
Wallace, Amanda
Weinschenk, Courtney S

ITEM VI - PROJECTS – Recommended for Approval (Continued)

16. Parent University (School Charge) Project #4505
 Washington
 August 13, 2024 – June 6, 2025
 10.0218.1100.110.0000.000129 - \$4,317.90

Bhatia, Kelsey M
Dowell, Sara A
Hefel, Erin L
Kaune, Aundrea L
Kueter, Sydney M
Leytem, Amanda M
Maro, Kimberly L
Mozena, Amy L
Murphy, Ryan B
Schuster-Davis, Amanda
Sheehan, Carolyn E
Weidemann, Annalise M
Wernimont, Katie L

17. Special Ed Training & Support (School Charge) Project #4506
 Washington
 August 13, 2024 – June 6, 2025
 10.0218.1200.219.3305.000129, 10.0218.1200.219.3305.000109, 10.0218.2134.219.3305.000139 - \$2,000.00

Bhatia, Kelsey M
Dowell, Sara A
Hefel, Erin L
Kaune, Aundrea L
Kueter, Sydney M
Leytem, Amanda M
Maro, Kimberly L
Mozena, Amy L
Murphy, Ryan B
Schuster-Davis, Amanda
Sheehan, Carolyn E
Weidemann, Annalise M
Wernimont, Katie L
Bhatia, Kelsey M
Dowell, Sara A
Hefel, Erin L
Kaune, Aundrea L
Kueter, Sydney M
Leytem, Amanda M
Maro, Kimberly L
Mozena, Amy L
Murphy, Ryan B
Schuster-Davis, Amanda
Sheehan, Carolyn E
Weidemann, Annalise M
Wernimont, Katie L
Bhatia, Kelsey M
Dowell, Sara A
Hefel, Erin L

Kaune, Aundrea L
Kueter, Sydney M
Leytem, Amanda M
Maro, Kimberly L
Mozena, Amy L
Murphy, Ryan B
Schuster-Davis, Amanda
Sheehan, Carolyn E
Weidemann, Annalise M
Wernimont, Katie L
Bhatia, Kelsey M
Dowell, Sara A
Hefel, Erin L
Kaune, Aundrea L
Kueter, Sydney M
Leytem, Amanda M
Maro, Kimberly L
Mozena, Amy L
Murphy, Ryan B
Schuster-Davis, Amanda
Sheehan, Carolyn E
Weidemann, Annalise M
Wernimont, Katie L
Bhatia, Kelsey M
Dowell, Sara A
Hefel, Erin L
Kaune, Aundrea L
Kueter, Sydney M
Leytem, Amanda M

ITEM VI - PROJECTS – Recommended for Approval (Continued)

18. IEP Meetings (School Charge) Project #7507

Washington

August 13, 2024 – June 6, 2025

10.0218.216.3305.000129, 10.0218.1208.219.3305.000109, 10.0218.2134.219.3305.000139,

10.0218.2113.219.3305.000139 - \$1,500.00

Brimeyer, Stacy M
Daly Wilhelm, Bridget A
Digmann, Karla J
Dolter, Mallory Suzanne
Dowell, Sara A
Glab, Thomas J
Graham, Elizabeth G
Gregory, Veronica N
Gunn, Carol L
Hanson, Paige M
Hefel, Erin L
Henneberry, Patrick T
Henry, Nicole K
Hinrichsen, Elias J
Hofer, Andy M
Jenn, Elizabeth C
Johannsen, Ashley J
Johnson, Amanda J
Kashmar, Ann M

Kaune, Aundrea L
Kohlhof, Kelly L
Krow, Heather M
Kueter, Sydney M
Kult, Jill M
Kurt, Ashley K
Lenz, Laura L
Leytem, Amanda M
Lobianco, Maria R
Loy, Jordan T
Maro, Kimberly L
Martin, Patrica C
May, Margaret M
Mccormick, Mackenzie
Mentz, Michelle H
Meyer, Megan A
Miller, Lynn M
Mozena, Amy L
Mueller, Kristin H

Murphy, Ryan B
Oberbroeckling, Tonya
Redfern, Brenda J
Reed, Elizabeth M
Reel, David D
Ricke, Kellie J
Rothert, Karen J
Schmitt, Kim M
Schramm, Katherine A
Schuster-Davis, Amanda
Schwartz, Lizzie M
Sheehan, Carolyn E
Sindt, Christopher J
Soer, Zachary D
Theisen, Bailey K
Weidemann, Annalise M
Wernimont, Katie L
Wessels, Angela K
Zepeski, Kelsie N

19. Special Ed IEP Meetings and Projects (School Charge) Project #4508

Marshall

July 1, 2024 – June 10, 2025

10.0508.1208.219.3305.000129 & 10.0508.2134.219.3305.000139 - \$3,090

Boigenzahn, Kalie
Deutmeyer, Christina L
Donovan, Alyssa M
Esser, Bayleigh C
Gudenkauf, Lana M
Hefel, Ashley C
Hermsen, Erin E
Lambe, Stephanie L

Meadows, Elissa J
Olberding, Kayla A
Osterberger, Alli A
Perreard, Katherine Ann
Roth, Andrew P
Schneider, Hannah M
Schroeder, Kirsten P
Splinter, Kelli L

Steil, Emma J
Stork, Damian J
Tressel, Lynne M
Tuthill, Megan A
Van Cleve, Calli A
Weber, Kelli A
Wiersema, Ashley L

20. BLT Meetings (School Charge) Project #4509

Marshall

July 1, 2024 – June 30, 2025

10.0508.1200.431.4501.000129 & 10.0508.2113.431.4501.000139 - \$6,318.00

Boigenzahn, Kalie
Deutmeyer, Christina L
Donovan, Alyssa M
Esser, Bayleigh C

Gudenkauf, Lana M
Hefel, Ashley C
Hermsen, Erin E
Lambe, Stephanie L

Meadows, Elissa J
Olberding, Kayla A

ITEM VI - PROJECTS – Recommended for Approval (Continued)

21. Kdg Welcome Event (School Charge) Project #4510

Marshall

March 1, 2025 – June 1, 2025

10.0508.1100.110.0000.000129, 10.0508.2411.000.0000.000159, 10.0508.1100.110.0000.000109,

10.0508.2134.000.0000.000139 - \$1,230.22

Deutmeyer, Christina L
Esser, Bayleigh C
Hefel, Ashley C
Markham, Molly A
Meadows, Elissa J
Splinter, Kelli L
Stork, Damian J

22. Para hours (School Charge) Project #

Marshall

August 1, 2024 – June 30, 2025

10.0508.1100.110.0000.000109 - \$624.00

23. QBS Training (School Charge) Project #4512

Marshall

July 18, 2024 – June 30, 2025

10.0508.1200.219.3305.000129, 10.0508.1200.219.3305.000109, 10.0508.2113.219.3305.000139 - \$5,544.00

Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A

24. Para Support (School Charge) Project #4513

Carver

August 1, 2024 – June 30, 2025

10.0409.1100.110.0000.000109 & 10.0409.2411.000.0000.000159 - \$2,000.00

25. School Improvement (School Charge) Project #4514

Carver

August 1, 2024 – June 30, 2025

10.0408.1100.110.0000.000129 & 10.0409.2134.000.0000.000139 - \$9,000.00

Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C

Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A

Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A
Deutmeyer, Christina L
Hefel, Ashley C
Stork, Damian J
Tuthill, Megan A

ITEM VI - PROJECTS – Recommended for Approval (Continued)

26. Special Ed Professional Learning and Collaboration (School Charge) Project #4515
Carver

August 1, 2024 – June 30, 2025

10.0409.1200.219.3305.000129, 10.0409.1200.219.3305.000109, 10.0409.2411.000.0000.000159,
10.0409.2153.219.3305.000139 - \$2,000.00

Albers, Julee A
Astgen, Katie J
Auderer, Shawna L
Baumhover, Emma E
Bell, Kimberly Ann
Benko, Lisa S
Bergfeld, Alicia M
Blankenship, Bethany
Budde, Angela L
Chambers, Marla
Cluff, Donna L
Delaney, Sarah J
Dirks, Nichole I
Donath, Jennifer L
Ellerbach, Kathlyn A
Fitzpatrick, Megan L
Goerd, Peggy Sue

Hayward, Ivy L
Heiar, Amanda E
Herman, Laura D
Hunold, Carrie S
Jochum, Andrea R
Jokiell, Karla Ann
Kirman, Amy L
Kleiner, Kristi M
Korman, Emily R
Kruse, Kathy A
Kueter, Katherine M
Lammer, Julie A
Lex, Tanya D
Maddock, Jodi
Martel, Jenifer S
Mccormick, Mackenzie
Millius, Patricia J

Moeggenberg, Brandi L
Murray, Sarah L
Pollock, Stacy M
Potter, Kathleen E
Potts, Tracy A
Rockford, Melanie Kay
Runde, Sara M
Sabers, Julie A
Schmitt, Donna J
Silver, Tammy J
Skemp, Kristi
Spilger, Jennifer L
Streets, Dawn M
Theobald, David
Valentine, Joyce A
Walsh, Staci A

27. Carver IEP Meetings (School Charge) Project #4516

Carver

August 1, 2024 – June 30, 2025

10.0409.1208.219.3305.000129, 10.0409.1208.219.3305.000109, 10.0409.2411.000.0000.000159,
10.0409.2134.219.3305.000139, 10.0409.2153.219.3305.000139 - \$3,000.00

Albers, Julee A
Astgen, Katie J
Auderer, Shawna L
Baumhover, Emma E
Bell, Kimberly Ann
Benko, Lisa S
Bergfeld, Alicia M
Blankenship, Bethany
Budde, Angela L
Chambers, Marla
Cluff, Donna L
Delaney, Sarah J
Dirks, Nichole I
Donath, Jennifer L
Ellerbach, Kathlyn A
Fitzpatrick, Megan L
Goerd, Peggy Sue

Hayward, Ivy L
Heiar, Amanda E
Herman, Laura D
Hunold, Carrie S
Jochum, Andrea R
Jokiell, Karla Ann
Kirman, Amy L
Kleiner, Kristi M
Korman, Emily R
Kruse, Kathy A
Kueter, Katherine M
Lammer, Julie A
Lex, Tanya D
Maddock, Jodi
Martel, Jenifer S
Millius, Patricia J
Moeggenberg, Brandi L

Murray, Sarah L
Pollock, Stacy M
Potter, Kathleen E
Potts, Tracy A
Rockford, Melanie Kay
Runde, Sara M
Sabers, Julie A
Schmitt, Donna J
Silver, Tammy J
Skemp, Kristi
Spilger, Jennifer L
Streets, Dawn M
Theobald, David
Valentine, Joyce A
Vermeulen, Beth M
Walsh, Staci A

ITEM VI - PROJECTS – Recommended for Approval (Continued)

28. Grief Counseling (District Charge) Project #4517

July 1, 2024 – September 30, 2024

10.9331.1100.110.0000.000129 & 10.9334.1100.110.0000.000129 - \$5,154.25

Gallucci, Valerie K
Leytem, Amanda M
Schroeder, Lisa M
Streif, Sarah M
Summer, Molly A

29. IEP Meetings (School Charge) Project #4518

Jefferson

August 22, 2024 – June 5, 2025

10.0209.1208.219.3305.000109, 10.0209.1208.219.3305.000129, 10.0209.2134.219.3305.000139,

10.0209.2113.219.3305.000139 - \$4,700.00

Biros, Tristan R
Bonnette, Kelly C
Boucher, Anne-Marie K
Busch, Emily A
Cady, Amy J
Canfield, Emily S
Clauson, Payton M
Coates, Keagen A
Decker, Leah M
Duesing, Tiffany K
Flack, Angel M
Forbes, Craig A
Frederick, Molly J
Garner, Mariah K
Gomez, Leticia G
Haverland, Amy L
Hefel-Busch, Gwen

Holm, Amanda M
Kass, Nathaniel T
Kay, Riley B
Kelchen, Shelby R
Kim, Andrew Y
Kluga, Maria Elaine M
Marks, Amanda L
Mcginnis, Kevin J
Mcmullen, Nathan M
Mcneil, Rachel E
Mootz, Courtney C
O'neill, Samantha R
Olson, Amanda L
Peters, Allison L
Putman, Ryan S
Richter, Reginald V
Risher, Dale W

Runde, Heather L
Rush, Ryan A
Schroeder, Lisa M
Seyer, Stacy L
Simon, Courtney I
Snitkey, Nicole A
Stoltz, Jesse T
Streif, Sarah M
Taylor, Thomas S
Thole, Rhonda L
Tomkins, Christopher D
Tringale, Daniel J
Tritz, Diana R
Turney, Jordan L
Weber, Michelle E
Wehrspann, William M
Zillig, Sandra E

30. Open House and Registration (School Charge) Project #4519

Jefferson

August 14, 2024 – August 31, 2024

10.0209.2411.000.0000.000159 - \$120.00

31. Guiding Coalition (School Charge) Project # 4520

Jefferson

August 14, 2024 - May 30, 2025

10.0209.1100.110.0000.000129 - \$12,200.00

Biros, Tristan R
Bonnette, Kelly C
Boucher, Anne-Marie K
Busch, Emily A
Cady, Amy J
Canfield, Emily S

Clauson, Payton M
Coates, Keagen A
Decker, Leah M
Duesing, Tiffany K
Flack, Angel M

ITEM VI - PROJECTS – Recommended for Approval (Continued)

32. Professional Development Certified Staff (School Charge) Project #4521
 Marshall
 August 1, 2024 – June 30, 2025
 10.0508.1100.110.0000.000129 - \$3,627.00

Boigenzahn, Kalie
Deutmeyer, Christina L
Donovan, Alyssa M
Esser, Bayleigh C
Felderman, Heather J
Gabriel, Megan S
Haas, Brandon M
Hefel, Ashley C
Hermesen, Erin E
Lambe, Stephanie L
Lancaster, Denali R
Markham, Molly A
Meadows, Elissa J
Miller, M'lis M
Olberding, Kayla A
Osterberger, Alli A

Perreard, Katherine Ann
Pins, Carrie M
Roth, Andrew P
Schneider, Hannah M
Schroeder, Kirsten P
Splinter, Kelli L
Steil, Emma J
Stork, Damian J
Tauber, Karen M
Tressel, Lynne M
Tuthill, Megan A
Van Cleve, Calli A
Wall, Amanda M
Weber, Kelli A
Wiersema, Ashley L

33. Library Para (School Charge) Project #4522
 Marshall
 August 1, 2024 – June 30, 2025
 10.0508.1100.110.0000.000109 - \$99.00

34. Food Services Cashier Training New System (District Charge) Project #4523
 Districtwide
 August 20, 2024
 61.9199.3110.000.8160.000199 - \$1,056.24

35. Food Services Cashier Training New System (District Charge) Project #4524
 Districtwide
 August 20, 2024
 61.9199.3110.000.8160.000199 - \$939.38

36. Paraprofessional Training (School Charge) Project #4525
 Washington
 August 20, 2024
 10.0218.1200.219.3305.000109 - \$2,000.00

37. Bridges Math Training (School Charge) Project #4523
 Washington
 August 13, 2024 – September 6, 2024
 10.0218.1100.110.0000.000129 - \$500.00

Digman, Karla
Jenn, Elizabeth
Reed, Liz
Rothert, Karen

ITEM VI - PROJECTS – Recommended for Approval (Continued)

38. IEP Meetings

Seedlings

August 1, 2024 – June 10, 2025

10.0532.2134.239.3305.000139 & 10.0532.1208.239.3305.000129 - \$1,244.80

Blaser, Trisha L
Block, Tiffany A
Carbajal, Breanna L
Flores, Jennifer L

Goerdts, Stacy M
Heims, Erin M
Ungs, Cynthia A
Blaser, Trisha L

39. ELA Transition (District Charge) Project # 4528

Forum

August 5, 2024 – August 9, 2024

10.9331.1100.110.0000.000129 - \$1,800.00

George, Kirstin

40. LEAP (Grant Charge) Project #4529

Washington

September 9, 2024 – May 30, 2025

10.0218.1400.1100.4646.000129 & 10.0218.1400.1100.4646.000109

Hefel, Erin
Mozena, Amy

41. LEAP (Grant Charge) Project #4530

Jefferson

September 9, 2024 – May 30, 2025

10.0209.1400.1100.4646.000129 & 10.0209.1400.1100.4646.000109

Haverland, Amy
Olson, Amanda

B. Updated Hourly Projects

1. Behavior Solutions Sessions - Secondary Schools Project #4451

Filippi, Katie
Streif, Sarah
Wiedemann, Sara

2. School Improvement After Hours - Audubon Project #4469

Boals, Brianne M
Buerger, Sean W
Cortez Cordova, Ariana
Dyer, Jeffrey D
Hernandez, Amy
Mueller, Kathryn S

Noethe, Heather M
Pfaff, Amanda M
Roschen, Brenda J
Sellers, Karmella H
Tracht, Beth

ITEM VI - PROJECTS – Recommended for Approval (Continued)

3. Title I After Hours Meetings/Trainings - Audubon Project #4470

Boals, Brianna
Buerger, Sean
Cortez Cordova, Ariana
Dyer, Jeffrey D
Hernandez, Amy
Mueller, Kathryn S

Noethe, Heather M
Pfaff, Amanda M
Roschen, Brenda J
Sellers, Karmella H
Small, Jessalyn T
Volkert, Leeann

4. Sp Ed Professional Learning Supports - Audubon Project #4471

Cortez Cordova, Ariana
Pfaff, Amanda M

5. IEP Meetings - Audubon Project #4472

Cortez Cordova, Ariana
Pfaff, Amanda M
Roschen, Brenda J

6. LAU Plan Review - Districtwide Project #4485

Change coding to 10.9331.1204.412.4644.000129, 10.9332.1204.412.4644.000129, 10.9334.1204.412.4644.000129

C. Stipends

1. Solo and Ensemble Accompaniment (Activities Charge)

Senior
July 1, 2024 – July 30, 2024
21.0109.1400.910.6240.000129 - \$596.95

Amossen, Staci

2. Yearbook Editor (School Charge)

Jefferson
January 2, 2025 – May 23, 2025
10.0209.1100.110.0000.000129 - \$600.00

Marks, Amanda

3. Summer Diving Camp (Activities Charge)

Hempstead
July 1, 2024 – July 18, 2024
21.0118.1400.920.6870.000129 - \$1,112.40

ITEM VI - PROJECTS – Recommended for Approval (Continued)

4. Summer Collaboration Hours (Reimbursement from state)
 Elementary
 July 1, 2024 – August 14, 2024
 10.0499.1100.110.4043.000129 - \$50,159.80

Bechen, Kerry J
Blanchard, Elizabeth J
Buelow, Kristin L
Curler, Alexis M
Delaney, Aimee M
Doyle, Mackenzie L
Eigenberger, Kelly J
Elsinger, Megan E
Erner, Abigail M
Frett, Jennifer L

Her, Kristina
Hohmann, Jill A
Jean Gilles, Gabrielle K
Kizzier, Casey
Koos, Kristina R
Kratz, Amelia M
Loney, Alexis A
Martin, Linda M
Murray, Kendra E
Obrien, Kaitlyn M

Roarig, Jenna L
Ryan, Hillary D
Ryan, Lorlie L
Shultz, Anna M
Tebockhorst, Lisa A
Vanderheyden, Brittany
Wallace, Amanda
Weinschenk, Courtney S
Witt, Lisa M

ITEM VII - TRANSFERS – For Information Only

A. Teachers

Name	From	To
Freeze, Susan	Senior/Special Ed Health Liaison	Senior/ Nurse
Herber, Karen	Washington/Nurse	Sageville & Prescott/Nurse
Pfaff, Amanda	Roosevelt/Special Ed Coach	Audubon/Special Ed Coach
Voseberg, Anna	Prescott/Grade 3	Irving/Grade 3

B. Classified

Althaus, Brett	Senior/MC Paraprofessional	Roosevelt/MC Paraprofessional
Armstrong, Jonathan	Senior/Custodian	Senior/Asst Head Custodian
Busack, Randall	Hempstead/Custodian	Marshall/Custodian
Coleman, Jordan	Roosevelt/Records Secretary	Roosevelt/Principal Business Mgr
Harshman, Mercedes	Lincoln/ECSE Paraprofessional	Lincoln/MC Paraprofessional
Kruser, Briana	Carver/MC Paraprofessional	Roosevelt/ MC Paraprofessional
Loso, Kyle	Washington/MC Paraprofessional	AVC/MC Paraprofessional
McDonough, Mary	Irving/MC Paraprofessional	Irving/ECSE Paraprofessional
Neyens, Jeff	Senior/Asst Head Custodian	Irving/Head Custodian
Perlewitz, Tim	Jefferson/MC Paraprofessional	Roosevelt/MC Paraprofessional
Seals, Patricia	Lincoln/ECSE Paraprofessional	Lincoln/ MC Paraprofessional
Tigges, Nicole	Washington/MC Paraprofessional	Hempstead/MC Paraprofessional

C. Coaching

Fleming, Demacus	Senior/Freshman Football	Senior/Varsity Asst Football
Gukeisen, Michael	Senior/Varsity Asst Football	Senior/Head Sophomore Football

**Dubuque Community School District
Board Meeting
August 12, 2024**

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
Alliant Energy	Irving Mechanical Upgrade Rebate Proposal	---	---	Professional
Aveanna Healthcare	School Provider Agreement	---	---	Professional
Clarke University	Cooperative Student Teaching Agreement for 2024-25	---	---	Professional
Code HS	Order Form	\$2,380.00	Fund 10	Professional
D.A. Davidson & Co.	Engagement Letter	TBD	Fund 33	Professional
Drake Law Firm, PC	Acknowledgment and Waiver of Conflict	---	---	Professional
Dubuque Area Labor-Management Council	Career Related information and hands on experiences for students	\$5,000.00	Fund 10	Professional
City of Dubuque	Fourth Amendment to Subrecipient Agreement for Community Development Block Grant	---	---	Professional
Grand River Center	Event Contract August 16, 2024	\$3,000.00	Fund 10	Professional
High 5	Student Data Privacy Agreement	---	---	Professional
Hillcrest Family Services	Revision of Fourth Amendment to MOU	---	---	Professional
Keystone Area Education Agency	Rental Agreement	\$16,800.00	Fund 10	Professional
Music Theatre International	Production Contract for Jefferson Middle School	\$740.00	Fund 21	Professional
Nativity Church	Addendum to Parking Lot Lease	\$3,600.00	Fund 36	Professional
National Insurance Services	Life and Long-Term Disability Insurance Renewal for Aug 1, 2024 to July 1, 2028	TBD	Fund 10	Professional
Premier Bank	ACH Origination Agreement	---	---	Professional
Jacob B. Priest	Speaker Contract on October 31, 2024	\$2,500.00	Fund 10	Professional
Radisson Hotel Ames IA	Room Rental Contract for All-State Speech Feb 21-22, 2025	\$4,400.00	Fund 21	Professional
St. Mark's Youth Enrichment	Beyond the Bell Grant Memorandum of Understanding	TBD	Grant	Professional
St. Stephens Food Bank	Backpack Agreement	---	---	Professional
	School Pantry Agreement	---	---	Professional
Universal Pediatrics	Nursing Services Agreement	---	---	Professional

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: August 2, 2024
 - B. Date media was emailed agenda: August 2, 2024
 - C. Board Committee: **Educational Programs/Policy Committee**
 - D. Date and Time of Meeting: **August 7, 2024, at 4:00 p.m.**
 - E. Place of Meeting: **The Forum, 2300 Chaney Road**
 - 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, Dirk Hamel, Anderson Sainci, Kate Parks and Lisa Wittman. District representatives present: Amy Hawkins via TEAMS, Mike Cyze, Mimi Holesinger

Nancy Bradley called the meeting to order at 4:00 p.m.

STRATEGIC PLAN

IASB Legislative Priorities

Superintendent Hawkins shared eight IASB Legislative Priorities with the committee. These include student achievement, preschool, mental health, teacher recruitment and licensure, supplemental state aid, unfunded mandates, school funding policy, and bond issues. After discussion, the committee decided to add private school choice as an additional priority. Board 08.12/

Priority Initiatives

Superintendent Hawkins presented five priority initiatives around the four pillars of the new district Strategic Plan.

The district executive staff met and developed the following initiatives:

Priority 1-Strengthen and systemize how the district tracks, monitors and shares student progress toward graduation.

Priority 2-Enhance instructional practices through dedicated focus on student growth and progression toward grade-level standards.

Priority 3-Enhance fundamental structures in place to reduce barriers

Priority 4-Update district's 10-year capital facility plan with a focus on the student experience and financial efficiencies.

Priority 5-Enhance the overall recruitment and retention systems in the district.

Committee was informed that they will continue to be updated on these priorities with data and action steps at the quarterly Strategic Plan meetings.

Policy #2103 – Secretary

Reviewed the Center for Dubuque History Deed of Gift document with the committee and asked that they approve the motion to donate obsolete Board meeting record books to Loras College for use and display at the Center for Dubuque History located in the library on the Loras College campus. Board 08.12.24

Policy #2106 – Board Conflict of Interest

Reviewed – Board 08.12.24

Policy #2107 – Board Member Compensation

Reviewed – Board 08.12.24

Policy #3502 – Administrative Organization Plan

Revised – Board 08.12.24.

Policy #4004 – Employee Resignations

Reviewed – Board 08.12.24.

Policy #4010 – Employment Reference Limitations
Moved to September for further review.

Policy #5201 – Student Search and Seizure
Reviewed – Board 08.12.24.

Next meeting will be held on September 11, 2024, at the new Seedlings Preschool Center.

The meeting adjourned at 6:00 p.m.

Carolyn Mauss
Board Secretary

Secretary

A Board Secretary may be appointed from employees, other than a position requiring a teaching certificate, or from the public. To finalize the appointment, the Board Secretary will take the oath of office during the meeting at which the individual was appointed (or no later than ten days thereafter) and annual meetings thereafter. It is the responsibility of the Board to evaluate the Board Secretary biennially.

It is the responsibility of the Board Secretary, as custodian of school district records, to preserve and maintain the records and documents pertaining to the business of the Board; to keep complete minutes of special and regular Board meetings, including closed sessions; to keep a record of the results of regular and special elections; to keep an accurate account of school funds; to sign warrants drawn on the school funds after board approval; and collect data on truant students.

Adopted: May 8, 1967
Revised: September 16, 2013
Revised: August 13, 2018
Reviewed: November 13, 2023

Board Conflict of Interest

Board members must be able to make decisions objectively. It is a conflict of interest for a Board member to receive direct compensation from the school district, unless exempted in law or policy, for anything other than reimbursement of actual and necessary expenses, including travel, incurred in the performance of official duties. A member of the Board of Education may not:

1. Receive direct compensation from the school district unless the Board member receives less than \$6,000 per fiscal year or receives the compensation through a contract competitively bid in writing, publicly invited and opened (279.7A).
2. Act as an agent for school textbooks or school supplies including sports apparel or equipment, in any transaction during the Board member's term of office. (301.28).

The conflict of interest provisions do not apply to a contract that is a bond, note or other obligation of a school corporation if the contract is not acquired directly from the school corporation, but is acquired in a transaction with a third party, who may or may not be the original underwriter, purchaser, or obligee of the contract, or to a contract in which a Board member has an interest solely by reason of employment if the contract was made by competitive bid, in writing, publicly invited and opened, or if the remuneration for employment will not be directly affected as a result of the contract and duties of employment do not involve any of the preparation or procurement of any part of the contract. The competitive bid section of the conflict of interest provision does not apply to a contract for professional services not customarily awarded by competitive bid.

It will also be a conflict of interest for a Board member to engage in any outside employment or activity which is in conflict with the Board member's official duties and responsibilities. In determining whether outside employment or activity of a Board member creates a conflict of interest, situations in which an unacceptable conflict of interest is deemed to exist includes, but are not limited to, any of the following:

- (1) The outside employment or activity involves the use of the school district's time, facilities, equipment and supplies or the use of the school district badge, uniform, business card or other evidence of office to give the Board member or member of the Board member's immediate family an advantage or pecuniary benefit that is not available to other similarly situated members or classes of members of the general public. For purposes of this section, a person is not "similarly situated" merely by being related to a Board member.

- (2) The outside employment or activity involves the receipt of, promise of, or acceptance of money or other consideration by the Board member or a member of the Board member's immediate family from anyone other than the state or the school district for the performance of any act that the Board member would be required or expected to perform as part of the Board member's regular duties or during the hours in which the Board member performs service or work for the school district.
- (3) The outside employment or activity is subject to the official control, inspection, review, audit, or enforcement authority of the Board member, during the performance of the Board member's duties of office or employment.

If the outside employment or activity is employment or activity in (1) or (2) above, the Board member must cease the employment of or activity. If the activity or employment falls under (3), then the Board member must:

- Cease the outside employment or activity; or;
- Publicly disclose the existence of the conflict and refrain from taking any official action or performing any official duty that would detrimentally affect or create a benefit for the outside employment or activity. Official action or official duty includes, but is not limited to, participating in any vote, taking affirmative action to influence any vote, determining the facts or law in a contested case or rulemaking proceeding, conducting any inspection, or providing any other official service or thing that is not available generally to members of the public in order to further the interests of the outside employment or activity.

When procurement is supported by Federal Child Nutrition funds, Board members will not participate in the selection, award, or administration of a contract if there is a real or apparent conflict of interest in the contract. Contract, for purposes of this paragraph, includes a contract where the Board member, Board member's immediate family, partner, or a non-school district employer of these individuals is a party to the contract.

It is the responsibility of each Board member to be aware of and take the action necessary to eliminate a potential conflict of interest should it arise.

Adopted: January 9, 1967

Reviewed: April 7, 2014

Revised: March 14, 2016

Revised: July 15, 2019

Board Member Compensation

Members of the Board of Education shall serve without pay.

Adopted: May 8, 1967
Reviewed: February 5, 2014
Revised: February 11, 2019

Administrative Organization Plan

The legal authority of the board is to be transmitted through the superintendent along specific paths from person to person as shown by the organizational chart for the district. The lines of authority in the chart represent direction of authority and responsibility. Changes to the organizational chart shall be submitted to the board for approval and shall be regarded as visual representation of policy.

Adopted: May 13, 1992
Revised: March 11, 2013
Revised: August 13, 2018
Revised: July 15, 2019

Reference: Organizational Chart



Employee Resignations

~~An Administrator/Teacher/Nurse who has a signed contract but submits a resignation to the Board of Education through the Chief Human Resources Officer will not be released from his/her contractual obligations (including extra duty assignments) unless the resignation is accepted by the Board of Education. The acceptance of a request for resignation will be subject to the following conditions:~~

- ~~1. A certified replacement acceptable to the Board of Education can be hired to perform the services of the employee submitting the resignation and/or~~
- ~~2. An employee is unable to carry out his/her contract.~~

~~If the Board of Education does not accept a resignation and the employee leaves the District without release from his/her contract, the Board of Education has the options to:~~

- ~~1. File a complaint with the Board of Educational Examiners, State of Iowa and/or~~
- ~~2. Withhold a sum of no more than \$3,000 for liquidated damages.~~

~~All other employees to resign in good standing shall give a two week written notice of his/her intention to resign.~~

A licensed employee who wishes to resign must notify the Chief Human Resources Officer or Superintendent in writing within the time period set by the Board for return of the contract each year. This applies to contracts for the licensed employee's regular duties and for an extracurricular contract for extra duty. Resignations will be referred by the Superintendent to the Board with recommendations as required by law.

The Board recognizes there are some circumstances which force an employee to request a release from a contract before the expirations date of the contract. These requests will be considered on an individual basis by the Board upon recommendation from the Superintendent. Personnel may not be released from their contracts unless or until a suitable replacement is contracted.

Any employee who submits a resignation after the deadline set for return of contracts for the following school year will be required to pay \$3000.00 to the District for the administrative and other direct costs associated with hiring a replacement. This includes resignations that occur within the current school year. These expenses shall be payable to the

District by resigning teacher or deducted from the employee's salary upon written agreement, as a condition for the Board to accept the resignation. Failure to provide reimbursement may result in legal action. The Board may waive these provisions for good cause and special circumstances.

In the event an employee leaves employment without proper release, the Superintendent may make a complaint with the Board of Educational Examiners consistent with applicable law.

Adopted: March 13, 1972
Reviewed: March 26, 2013
Revised: September 9, 2019
Revised: January 8, 2024

Student Search and Seizure

School district property is held in public trust by the Board of Education. School district authorities may, without a search warrant, search students or protected student areas based on a reasonable and articulable suspicion that a school district policy, rule, regulation, or law has been violated. The search is in a manner reasonable in scope to maintain order and discipline in the schools, promote the educational environment, and protect the safety and welfare of students, employees, and visitors to the school district facilities. The furnishing of a locker, desk or other facility or space owned by the school and provided as a courtesy to a student, even if the student provides the lock for it, will not create a protected student area and will not give rise to an expectation of privacy with respect to the locker, desk, or other facility.

School authorities may seize any illegal, unauthorized, or contraband materials discovered in the search. Items of contraband may include, but are not limited to, nonprescription controlled substances, marijuana, cocaine, amphetamines, barbiturates, apparatus used for controlled substances, alcoholic beverages, tobacco/nicotine, weapons, explosives, poisons, and stolen property. Such items are not to be possessed by a student while they are on school district property or on property within the jurisdiction of the school district; while on school owned and/or operated school or chartered vehicles; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management, and welfare of the school district. Possession of such items will be grounds for disciplinary action including suspension or expulsion and may be reported to local law enforcement officials. The Board believes that illegal, unauthorized, or contraband materials may cause material and substantial disruption to the school environment and/or presents a threat to the health and safety of students, employees, or visitors on the school district premises or property within the jurisdiction of the school district.

Adopted: April 12, 2021
Revised:

Administrative Guidelines

Searches, in general.

- A. Reasonable and Articulate Suspicion: A search of a student will be justified when there are reasonable grounds for the suspicion that the search will turn up evidence that the student has violated or is violating the law or school district policy, rules, or regulations affecting school order.

Reasonable suspicion may be formed by considering factors such as the following:

- (1) eyewitness observations by employees;
 - (2) information received from reliable sources;
 - (3) suspicious behavior by the student; or,
 - (4) the student's past history and school record although this factor alone is not sufficient to provide the basis for reasonable suspicion.
- B. Reasonable Scope: A search will be permissible in its scope or intrusiveness when the measures adopted are reasonably related to the objectives of the search. Reasonableness of scope or intrusiveness may be determined based on factors such as the following:
- (1) the age of the student;
 - (2) the gender of the student;
 - (3) the nature of the infraction; and
 - (4) the emergency requiring the search without delay.

C. Types of Searches

A. Personal Searches

- D. A student's person and/or personal effects (e.g., purse, backpack, etc.) may be searched when a school official has reasonable suspicion to believe the student is in possession of illegal or contraband items or has violated school district policies, rules, regulations, or the law affecting school order.
- E. Personally intrusive searches will require more compelling circumstances to be considered reasonable.

- (a) ***Hand-Held Metal Detector "Wand" Search: A wand search of a student and/or personal effects is permissible in emergency situations when the health and safety of students, employees, or visitors are threatened. A wand search may also be utilized as a component of a written safety plan when school officials deem wand searches to be reasonable at the inception or modification of the plan considering the totality of the circumstances. Circumstances that may give rise to a reasonable suspicion justifying the inclusion of a wand search in a safety plan include but are not limited to the past or present use of a weapon, dangerous object, or look-a-like weapon (as defined by Policy #5202) by the student on or off school grounds; an arrest or investigation of the student for possession or use of a weapon, dangerous object or look-a-like weapon; the threat of harm or violence by the student; behavior of the student suggesting an intent to harm; or as otherwise approved by the Superintendent considering the totality of the circumstances. Any wand search of a student and/or a student's personal effects will be conducted according to the school district's Search and Seizure Protocol for Wands.***
- (b) **Pat-Down Search: If a pat-down search or a search of a student's garments (such as jackets, socks, pockets, etc.) is conducted, it will be conducted in private by a school official ~~of the same gender as the student and with another adult witness of the same gender present~~ and with another adult staff as a witness; the official and the witness will be of the same gender as the student,** when feasible.

- (c) A more intrusive search, short of a strip search, of the student's person, handbags, book bags, etc., is permissible in emergency situations when the health and safety of students, employees, or visitors are threatened. Such a search may only be conducted in private by a school official of the same gender as the student, with an adult of the same gender present unless the health or safety of students will be endangered by the delay which may be caused by following these procedures.

B. Locker and Desk Inspections

Although school lockers and desks are temporarily assigned to individual students, they remain the property of the school district at all times. The school district has a reasonable and valid interest in insuring the lockers and desks are properly maintained. For this reason, lockers and desks are subject to unannounced inspections and students have no legitimate expectations of privacy in the locker or desk. Periodic inspections of all or a random selection of lockers or desks may be conducted by school officials in the presence of the student or another individual. Any contraband discovered during such searches will be confiscated by school officials and may be turned over to law enforcement officials. The contents of a student's locker or desk (coat, backpack, purse, etc.) may be searched when a school official has reasonable and articulable suspicion that the contents contain illegal or contraband items or evidence of a violation of law or school policy or rule. Such searches should be conducted in the presence of another adult *staff* witness ~~when feasible~~.

C. Automobile Searches

Students are permitted to park on school premises as a matter of privilege, not of right. The school retains authority to conduct routine patrols of the student parking lots. The interior of a student's automobile on the school premises may be searched if the school official has reasonable and articulable suspicion to believe that illegal, unauthorized or contraband items are contained inside.

D. Use of Police Canines in Searches

In order to deter or detect the presence on school property of drugs or other contraband items, school officials may use trained, certified, and reliable police canines (drug-detecting or drug-sniffing dogs) to assist in the search of lockers, desks, facilities, school owned spaces and vehicles parked on school premises under the following conditions:

- a. The school Principal requests such assistance based on reasonable suspicion that cannot be resolved by an individual search.
- b. The Superintendent authorizes such assistance.
- c. The search is supervised at all times by school officials.
- d. The police canine is under control at all times by its police handler.
- e. All appropriate means are used to ensure that no contact occurs between students and the police canine.
- f. Canines will not be used to search students' bodies, worn clothing, or carried bags or containers unless school officials reasonably believe that such a search is necessary to prevent immediate bodily injury or harm to students, faculty and/or staff.
- g. In addition to the above Principal-initiated searches, the Superintendent may schedule a canine-assisted search in any district facility to deter or detect the presence on school district property of drugs or other contraband items.

Facilities/Support Services

Recommendations:

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

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

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

✓ I move that the Board of Education approve the executed construction contract, bonds and certificate of insurance with Tricon General Construction for the Transportation Building Improvements Project in the amount of \$370,000.00

✓ I move that the Board of Education approve the Ten-Year Facility Plan as presented

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO THE BOARD OF EDUCATION
August 12, 2024

TENTATIVE AGREEMENT

FOOD SERVICE EMPLOYEES
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the Food Service Personnel, represented by the International Brotherhood of Teamsters, have reached a tentative contract agreement for the 2024/25 contract year, effective July 1, 2024.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.35 - \$.40
- B. Salary and Benefits Increase = 2.55%
- C. Annual Total Dollar Increase = \$65,947.00
- D. Employees Covered by the New Agreement = 110

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

Brian Kuhle
Chief Human Resources Officer

NEGOTIATING TEAM MEMBERS

Dubuque Community School District
Brian Kuhle
Jackie Ament
Kevin Kelleher
Rick Till
Joann Franck
Amy Vandermeulen

International Brotherhood of Teamsters
John Klootwyk
Michelle Switzer

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO THE BOARD OF EDUCATION
August 12, 2024

TENTATIVE AGREEMENT

TRUCK DRIVER AND MECHANIC EMPLOYEES
and the
DUBUQUE COMMUNITY SCHOOL DISTRICT

The Dubuque Community School District and the Truck Drivers and Mechanic employees, represented by the International Brotherhood of Teamsters, have reached a tentative contract agreement for the 2024/25 contract year, effective July 1, 2024.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.65
- B. Salary and Benefits Increase = 2.53%
- C. Annual Total Dollar Increase = \$14,641.00
- D. Employees Covered by the New Agreement = 7

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

Brian Kuhle
Chief Human Resources Officer

NEGOTIATING TEAM MEMBERS

Dubuque Community School District
Brian Kuhle
Ernie Bolibaugh
Kevin Kelleher
Rick Till

International Brotherhood of Teamsters
John Klootwyk

DUBUQUE COMMUNITY SCHOOL DISTRICT
HUMAN RESOURCE SERVICES

RECOMMENDATION TO THE BOARD OF EDUCATION
August 12, 2024

TENTATIVE AGREEMENT

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

The Dubuque Community School District and the Bus Drivers and Bus Attendant Personnel, represented by the International Brotherhood of Teamsters, have reached a tentative contract agreement for the 2024/25 contract year, effective July 1, 2024.

Contract provisions are as follows:

- A. Hourly Salary Increase = \$.83
- B. Salary and Benefits Increase = 2.52%
- C. Annual Total Dollar Increase = \$53,495.00
- D. Employees Covered by the New Agreement = 90

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

Brian Kuhle
Chief Human Resources Officer

NEGOTIATING TEAM MEMBERS

Dubuque Community School District
Brian Kuhle
Ernie Bolibaugh
Kevin Kelleher
Lisa Demmer
Rick Till
Amy VanderMeulen

International Brotherhood of Teamsters
John K

**RESOLUTION APPROVING CONSTRUCTION CONTRACT,
CERTIFICATE OF INSURANCE AND BONDS**

Be it resolved by the Board of Education of the Dubuque Community School District, Dubuque, Iowa:

That the construction contract and bonds executed and insurance coverage for the Transportation Building Improvements Project, as described in detail in the plans and specifications heretofore approved, and which have been signed by the Contractor be and the same are hereby approved and Board President is authorized to execute said Contract on behalf of the District outlined as follows:

Contractor: Tricon General Construction, Inc. of Dubuque, IA

Date of contract: August 12, 2024

Bond surety: Swiss RE Corporate Solutions America Insurance Corporation, \$37,000.00

Date of bond: July 30, 2024

AIA® Document A101® – 2017

Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum

AGREEMENT made as of the 12th day of August in the year 2024
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)

Dubuque Community School District
2300 Chaney Road
Dubuque, IA 52001

and the Contractor:
(Name, legal status, address and other information)

Tricon General Construction, Inc.
1230 East 12th Street
Dubuque, IA 52001

for the following Project:
(Name, location and detailed description)

Dubuque Community School District
Transportation Building Improvements

The Architect:
(Name, legal status, address and other information)

Origin Design Co.
137 Main Street, Suite 100
Dubuque, IA 52001

The Owner and Contractor agree as follows.

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The parties should complete A101®–2017, Exhibit A, Insurance and Bonds, contemporaneously with this Agreement, AIA Document A201®–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

§ 3.3 Substantial Completion

§ 3.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:

(Check one of the following boxes and complete the necessary information.)

Not later than () calendar days from the date of commencement of the Work.

By the following date: December 20, 2024.

§ 3.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
N/A	

§ 3.3.3 If the Contractor fails to achieve Substantial Completion as provided in this Section 3.3, liquidated damages, if any, shall be assessed as set forth in Section 4.5.

ARTICLE 4 CONTRACT SUM

§ 4.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor’s performance of the Contract. The Contract Sum shall be Three Hundred Seventy Thousand Dollars and Zero Cents (\$ 370,000.00), subject to additions and deductions as provided in the Contract Documents.

§ 4.2 Alternates

§ 4.2.1 Alternates, if any, included in the Contract Sum:

Item	Price
None	

§ 4.2.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Agreement. Upon acceptance, the Owner shall issue a Modification to this Agreement. *(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)*

Item	Price	Conditions for Acceptance
None		

§ 4.3 Allowances, if any, included in the Contract Sum: *(Identify each allowance.)*

Item	Price
Contingency Allowance	\$15,000.00

§ 4.4 Unit prices, if any:

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

(Table Deleted)

Unit Price No. 1: Removal and replacement of top of foundation wall steel base girt framing: \$10.00 per LF of foundation wall.

§ 4.5 Liquidated damages, if any:

(Insert terms and conditions for liquidated damages, if any.)

N/A

Init.

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User Notes:

(3B9ADA3B)

This Agreement entered into as of the day and year first written above.

OWNER *(Signature)*

Kate Parks, Board President
(Printed name and title)



CONTRACTOR *(Signature)*

Ron Richard, Owner
(Printed name and title)

Educational Programs/Policies Committee

Recommendations:

✓ I move that the Board of Education approve the 2024-2025 IASB legislative priorities as presented

✓ I move that the Board of Education approve the Donation by Gift agreement of historic and obsolete Board meeting record books to Loras College for use and display at the Center for Dubuque History

**2024 IASB/UEN Legislative Action
Priorities Dubuque Community School
District Recommendations**

1. STUDENT ACHIEVEMENT

Iowa students benefit from rigorous content standards and benchmarks that reflect the real-world knowledge and skills students need to graduate from high school prepared for college, trade school, military service, or to enter the workforce. We support state policies to: Provide technical assistance for school districts to fully implement the Iowa Content Standards which define what students should know and be able to do in math, science, literacy, social studies, and 21st century skills. Ensure research-based professional development that provides educators with training, support and time to work together. Support intensive, high-quality tutoring to improve student literacy and math proficiency. Continue evidenced-based literacy materials to help improve student achievement. Expand programming for career and technical education and apprenticeships. Ensure assessments are aligned to high expectations, improve and align instruction, and quality professional development. Support curriculum decisions that are made by locally elected school boards. Allow a consideration process that engages stakeholders, the Department of Education, and the state board of education in new graduation requirements. Provide full access to technology and online learning through Infrastructure investments, including incentives to expand service with a priority on those areas with access to the slowest speeds and guarantee minimum download and upload speeds as a condition to receive grant funding or other financial incentives.

2. PRESCHOOL

Research demonstrates that children who take part in early childhood education are more likely to succeed in school. We support state policies to: Ensure all school districts have the capacity to serve all 4- and 5-year-olds and allow districts to provide services such as full-day programming, transportation and wraparound care as well as additional support and resources to provide the necessary behavioral and educational services for preschool-aged students.

3. MENTAL HEALTH

Student mental health issues are increasing and impacting student achievement. To address these concerns, we support state policies that would establish comprehensive school and community mental health systems to offer preventative and treatment services to: Increase access to mental health professionals via in-school, in-person, or telehealth visits. Expand the capacity for therapeutic classrooms to provide short-term solutions to behavioral issues. Improve awareness and understanding of child emotional and mental health needs through ongoing teacher, administrator, and support staff training. Integrate suicide prevention and coping skills into existing curriculum. Support the mental health needs of educators and staff. Provide a comprehensive mental health resources clearinghouse for schools and community providers. Expand training that includes a referral plan for continuing action provided by

mental health professionals outside of the school district. Designate a categorical funding stream for mental health professionals serving students and ongoing teacher, administrator, and support staff mental health training. Support development of a mental health workforce to provide services to children

4. TEACHER RECRUITMENT AND LICENSURE

A highly skilled teacher workforce is essential to student achievement and can be supported by state policies that: Ensure high-quality teacher preparation programs, including alternative licensure programs that include in-classroom experiences, pedagogy training, content knowledge in curricular area and mentoring for individuals with non-traditional or international education backgrounds. Encourage initiatives and programs that diversify Iowa's teaching profession to better match our student demographic makeup. Expand programs such as Teach Iowa Scholar, Teacher Intern Program, and others as approved by the Board of Educational Examiners. Create programs for student teaching grants and stipends and expand teacher apprenticeship programs to make education careers a more attractive and affordable option. Create a program to provide beginning teacher incentives and recruitment incentives to attract high-quality teachers. Create reciprocity agreements with other states that have high-quality teacher preparation programs to increase diversity among certified teachers and administrators.

5. SUPPLEMENTAL STATE AID

The school aid formula is the biggest driver in providing resources for a high-quality education that translates to a successful future for our students and economic growth in our state. A school's general fund supports a high-quality teacher workforce, critical for student achievement. We support state policies on supplemental state aid rate that: sufficiently supports the ability of local districts to meet parent and community expectations and provide a world-class education for all students, provide the resources to recruit and retain a high-quality teacher and staff workforce, and incorporate inflation and cost-of-living increases to minimize the negative impact on a district's general fund from these increased costs.

6. UNFUNDED MANDATES

Mandates on school districts that are imposed without funding put pressure on the school's general fund budget and can negatively impact efforts to provide a high-quality education for all students. We oppose any mandate that does not provide adequate and direct funding for successful implementation.

7. SCHOOL FUNDING POLICY

Schools and school boards have a longstanding commitment to provide students with the programs and services they need to be successful. We support state policies on public school funding that: Sufficiently supports the ability of local districts to meet parent and community expectations and provides a world class education to all students. Equalize per-pupil funding for all program areas. Equitably funds all Area Education Agencies (AEAs). Maintain the funding mechanism for transportation costs that reduces the pressure on the general fund and addresses inequities between school districts. Include factors based on changes in

demographics, including socio-economic status, remedial programming, and enrollment challenges. Reflect actual costs for special education services. Support flexibility in the use of voter and board-approved special levy funds. Incorporate categorical funding in the formula within three years. Include a mix of state aid and property taxes. Increase the budget guarantee to 103% to provide additional stability to support student achievement for districts with declining enrollment

8. **BOND ISSUES**

Local community investment in world-class education facilities is an important part of providing the best opportunities for student achievement. We support state policies to: Allow school bond issues to be passed by a simple majority vote. Provide the authority to levy a combination of property taxes and income surtaxes to pay the indebtedness. Clarify that revenue bonds do not count toward a 5% statutory debt limit. Allow bond issues to be on the ballot during any special election date

9. **PRIVATE SCHOOL CHOICE**

Accredited private schools who accept education savings account funds should be required to accept all students regardless of race, religion, gender, gender identity, sexual orientation, socio-economic status, and disability. Accredited private schools who accept education savings account funds should be held to the same standard as public schools with respect to accountability and transparency. This includes but is not limited to the following: Make public the annual audit of the accredited private school. Adhere to the same reporting requirements on student achievement as is required of public schools. Reimburse the pro-rated amount of educational savings account funds for a student who is expelled or voluntarily withdraws before the conclusion of the semester.

We support the following: Elimination of the tuition and textbook tax credit for those who receive an education savings account. Limiting the amount a student may receive from a school tuition organization grant to the difference between the educational savings account tuition payment and the actual tuition. Closure of educational savings accounts and all unspent deposited funds returned to the state's general fund for eligible students who did not enroll in an accredited private school. Eliminate state funding for the purchase of textbooks by accredited private schools. Requiring that a nonpublic school must be in operation for at least one school year and provides either:

- A letter from a certified public accountant that the school is insured and has sufficient capital or credit to operate in the upcoming school year
OR
- A surety bond or letter of credit to be filed with the Iowa department of education that the school in the amount equal to the funds needed for the upcoming school year.

Payment to the AEAs for services provided to students at nonpublic schools.

We continue to oppose state policies that: Establish educational savings accounts, vouchers or any other programs that use taxpayer dollars to fund private schools, provide direct payment of taxpayer funds to private schools, parents, or for home school education and increase tax credits or deductions directed toward private schools or home school education.



Center for Dubuque History Deed of Gift

I, the undersigned Donor, hereby donate and convey to the Loras College Center for Dubuque History (the "CDH"), subject to the Terms and Conditions attached hereto, all rights, title, and interest that I possess in the following materials.

Description of Materials (a separate sheet may be attached if needed)

Dubuque Community School District school board meeting minutes from 1856-2009.

Donor Name: Dubuque Community School District-Carrie Mauss, Board Secretary
Address: 2300 Chaney Road Dubuque, IA 52001
Phone Number: 563-552-3037
Email Address: cmauss@dbqschools.org

Date Loras College took possession of the Materials:	
The Material was acquired by the Donor on:	
The Material was acquired by the Donor by:	
Gift	
Inheritance	
Purchase	
Other – Please Explain	Dubuque Community School District Board Records

Access to the Collection

I grant permission to the CDH to use the Materials in accordance with institutional and Archives policies and for commercial purposes to promote and benefit the College. This includes display of Materials and reformatting of the Materials for digitization purposes.

I understand that researcher access to the materials is governed by departmental policies and procedures, including:

- materials held by the Center for Dubuque History are held in secure storage and are only used in the supervised reading room or via library-approved digital platforms
- materials will be open for research use
- materials may be used in physical and digital exhibits
- materials may be reproduced, digitized, and reformatted for preservation and access
- materials may be reproduced, in limited quantities, and provided to researchers for future reference

Restricted Access to Materials

I wish to restrict access to the:

- entire collection
- materials identified below

These materials will be restricted until no later than _____

Restricted sensitive materials:

Intellectual Property & Conveyance

Intellectual Property Rights refers to copyright, literary rights, artistic rights, or patents that may be associated with the physical materials being donated. Please check one of the following:

X I control the Intellectual Property Rights in some or all of the donated materials (Please indicate on a separate page the materials for which you control the Intellectual Property Rights and the nature of your rights, e.g. copyright, sole/joint owner, heir, literary executor, etc.)

- For those items that I control Intellectual Property Rights, by checking this box I have indicated that I wish to transfer, convey and assign to Loras College all Intellectual Property Rights that I control in the described materials.
- I do not control the Intellectual Property Rights in any of the donated materials. To the best of my knowledge, the Intellectual Property Rights are controlled by:

Name:
Address:
Phone Number:
Email Address:

Terms and Conditions

Center for Dubuque History has accepted Donor’s gift of Property (and, if applicable, Intellectual Property) listed above, subject to the following terms and conditions.

- Donor acknowledges that upon execution of this Deed of Gift, the Property, irrevocably, becomes the property of Center for Dubuque History. The display (including online collections), use, maintenance, and disposition of the Property are at Center for Dubuque History’s sole discretion.
- Donor represents and warrants that no customs laws, tax laws, laws of inheritance, or other laws or regulations applicable to the Property, its export or import, have been broken.
- Donor represents and warrants that there are no claims, judgments, liens, or other encumbrances of any kind whatsoever against the Property, any portion of the Property, or title to it.
- The Internal Revenue Service has determined that the Center for Dubuque History as a department in Loras College is organized and operated exclusively for educational purposes and is exempt from federal income tax pursuant to Section 501(a) and (c)(3) of the Internal Revenue Code. Loras College does not advise donors on tax matters and suggests that Donor direct any questions regarding donations as charitable contributions to Donor’s tax advisor or an office of the Internal Revenue Service.
- Loras College does not appraise donations but will make the Property available for appraisal upon the request of the Donor.

- Donor will defend, indemnify, and hold the Center for Dubuque History harmless from claims or allegations arising from or relating to conduct that would be a breach of Donor’s warranties or presentations herein if established.
- I understand that the location, retention, cataloging, and preservation of the Materials are at the discretion of the Center for Dubuque History in accordance with institutional policies.
- The Materials shall be accessible to all Loras College faculty, staff, students, and alumni, as well as members of the general public who adhere to policies and procedures of the Center for Dubuque History and/or the College and/or the Library.
- The Center for Dubuque History may use its discretion to dispose of materials inappropriate for its collections unless instructions to return unwanted materials to the donor are specified.
- Additional terms and conditions for use of the collection, if any, are stated below.

Additional Terms and Conditions

Financials

By this agreement I also donate the sum of \$ _____ dollars, to assist in defraying any costs of maintenance of the property described above. I believe the value of this gift to be \$ _____

Tax laws prohibit Library personnel from providing an estimate of the value of the donated materials. If a gift is monetarily valuable and the donor wishes to deduct the gift for tax purposes, the donor must have the gift appraised by a certified appraiser, complete IRS Form 8283, and send a copy of the form to the Director.

Authority & Understanding

I have the full right, power, and authority to donate and convey the Materials to the Center for Dubuque History. I have received an explanation of all terms and conditions of this Deed of Gift and agree to them as indicated by my signature below. I understand the above provisions and acknowledge that the information I have provided is accurate.

Donors Name: Carrie (Carolyn) Mauss, Board Secretary to the Dubuque Community School Board of Education
Address: 2300 Chaney Road, Dubuque, Iowa 52001
Phone Number: 563-552-3037
Email Address: cmauss@dbqschools.org
Signature:
Today's Date: August 12, 2024

The Center for Dubuque History gratefully acknowledges receipt of this gift and agrees to the stipulations outlined above.

Center for Dubuque History Director's Signature
Center for Dubuque History Director's printed name Heidi Pettitt
Today's Date

New Business

Recommendations:

✓ I move that the Board of Education approve the resolution directing the sale and issuance of school infrastructure sales, services and use tax revenue bonds, and approve the official statement [Roll Call Vote]

✓ I move that the Board of Education allow student # 1795673147 to re-enter the Dubuque Community School District effective August 13, 2024

ITEMS TO INCLUDE ON AGENDA

DUBUQUE COMMUNITY SCHOOL DISTRICT

Approximately \$14,995,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024

- Resolution to Authorize the Sale and Issuance of School Infrastructure Sales, Services and Use Tax Revenue Bonds and Approving the Official Statement.

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

August 12, 2024

The Board of Directors of the Dubuque Community School District, in the Counties of Dubuque and Jackson, State of Iowa, met in _____ session, in The Forum, 2300 Chaney Road, Dubuque, Iowa 52001, at 5:30 P.M., on the above date. ***The Board of Directors provided a hybrid option for the members of the Board to participate in the meeting.*** There were present President _____, in the chair, and the following named Board Members:

Absent: _____

Vacant: _____

* * * * *

The matter of the issuance of approximately \$14,995,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 (the "Bonds"), was discussed. It was the consensus that the District should offer the Bonds for sale as described in the following Resolution.

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

AYES: _____

NAYS: _____

The President declared the Resolution adopted.

RESOLUTION TO AUTHORIZE THE SALE AND ISSUANCE
OF SCHOOL INFRASTRUCTURE SALES, SERVICES AND
USE TAX REVENUE BONDS, SERIES 2024, AND APPROVING
THE OFFICIAL STATEMENT

WHEREAS, pursuant to Iowa Code Chapters 423F, the Board of Directors of the Dubuque Community School District (the "Issuer") is currently entitled to receive proceeds of the statewide School Infrastructure Sales, Services and Use tax; and

WHEREAS, pursuant to an election duly held in the District in accordance therewith on November 5, 2019 approving a revenue purpose statement pursuant to Iowa Code Chapters 423F, the District is currently entitled to expend proceeds of the statewide School Infrastructure Sales, Services and Use tax; and

WHEREAS, the District has complied with the provisions of Iowa Code Section 423F.4 by providing notice and holding a public hearing on the proposal to issue approximately \$14,995,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds to build, furnish, and equip a new gymnasium and classroom additions, a new secure entrance, with related remodeling and improvements and site improvements to Eisenhower Elementary; to remodel, repair, improve, and equip Irving Elementary, including HVAC, lighting, fire alarm, intercom, mechanical, electrical, and plumbing improvements, including costs of issuance and a debt service reserve fund if required by the purchaser, and no petition for election following that hearing was filed; and

WHEREAS, the Board finds it advisable and necessary that approximately \$14,995,000 of the Bonds authorized to be sold through the election and hearing processes be offered for sale to provide funds to build, furnish, and equip a new gymnasium and classroom additions, a new secure

entrance, with related remodeling and improvements and site improvements to Eisenhower Elementary; to remodel, repair, improve, and equip Irving Elementary, including HVAC, lighting, fire alarm, intercom, mechanical, electrical, and plumbing improvements, including costs of issuance and a debt service reserve fund, and that it is in the best interest of the District to issue such Bonds.

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

Section 1. That this Board authorizes the sale and issuance in the manner required by law of approximately \$14,995,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024.

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

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

PASSED AND APPROVED this 12th day of August, 2024.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF DUBUQUE)

I, the undersigned Secretary of the Board of Directors of the Dubuque Community School District, in the Counties of Dubuque and Jackson, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the corporate records of the School District showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that the meeting and all action was duly and publicly held in accordance with a notice of meeting and a tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective offices as indicated therein, that no board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the School District or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand this _____ day of _____, 2024.

Secretary of the Board of Directors of the
Dubuque Community School District

NEW ISSUE - DTC BOOK ENTRY ONLY

S & P's Rating: “_”

Assuming compliance with certain covenants, in the opinion of Ahlers & Cooney, P.C., Bond Counsel, under present law and assuming continued compliance with the requirements of the Internal Revenue Code of 1986, as amended (the “Code”), the interest on the Bonds is excludable from gross income for federal income tax purposes and interest on the Bonds is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals; however, such interest is taken into account in determining the annual adjusted financial statement income of certain applicable corporations (as defined in Section 59(k) of the Code) for the purpose of computing the alternative minimum tax imposed on corporations for tax years beginning after December 31, 2022. Interest on the Bonds is not exempt from present Iowa income taxes. The Bonds will NOT be designated as “qualified tax-exempt obligations”. See “TAX MATTERS” herein for a more detailed discussion.



Dubuque Community School District, Iowa
\$14,995,000*

School Infrastructure Sales, Services and Use Tax Revenue Bonds Series 2024

Dated: Date of delivery

The School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 (the “Bonds”) are issued by the Dubuque Community School District, Iowa (the “Issuer”) pursuant to Iowa Code Chapter 423F and a resolution authorizing the issuance of the Bonds (the “Series 2024 Resolution”) expected to be adopted by the Board of Directors of the Issuer on September 16, 2024. The Bonds are being issued to provide funds to build, furnish, and equip a new gymnasium and classroom additions, a new secure entrance, with related remodeling and improvements and site improvements to Eisenhower Elementary; to remodel, repair, improve, and equip Irving Elementary, including HVAC, lighting, fire alarm, intercom, mechanical, electrical, and plumbing improvements, including costs of issuance and a debt service reserve fund. Any Bond proceeds remaining after completion of these projects will be used for other school infrastructure projects as authorized by the Issuer’s Revenue Purpose Statement.

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

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

Interest on the Bonds is payable on January 1 and July 1 in each year, beginning January 1, 2025 to the registered owners thereof. Interest shall be payable by check or draft of the Paying Agent mailed to the persons who were registered owners thereof as of the fifteenth day of the month immediately preceding the Interest Payment Date, to the addresses appearing on the registration books maintained by the Paying Agent or a such other address as is furnished to the Paying Agent in writing by a registered owner.

The Bonds maturing after July 1, 2032, may be called for redemption by the Issuer and paid before maturity on said date or any date thereafter, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

MATURITY SCHEDULE *

Bond Due	Amount *	Rate *	Yield *	Cusip Num.**	Bonds Due	Amount *	Rate *	Yield *	Cusip Num.**
July 1, 2041	\$3,530,000				July 1, 2043	\$3,820,000			
July 1, 2042	3,675,000				July 1, 2044	3,970,000			
\$	%		Term bond due July 1		Yield				Cusip Num.**

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

The Bonds are being offered when, as and if issued by the Issuer and accepted by the Underwriter, subject to receipt of an opinion as to legality, validity and tax exemption by Ahlers & Cooney, P.C., Des Moines, Iowa, Bond Counsel. Ahlers & Cooney, P.C. is also serving as Disclosure Counsel to the Issuer in connection with the issuance of the Bonds. Piper Sandler & Co. is serving as Municipal Advisor to the Issuer in connection with the issuance of the Bonds. It is expected that the Bonds in definitive form will be available for delivery on or about September 24, 2024. The Underwriter intends to engage in secondary market trading of the Bonds subject to applicable securities laws. The Underwriter is not obligated, however, to repurchase any of the Bonds at the request of the holder thereof.

The Date of this Official Statement is _____, 2024

* Preliminary, subject to change

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

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of the securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

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

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

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

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

References to website addresses presented herein are for informational purposes only and may be in the form of a hyperlink solely for the reader's convenience. Unless specified otherwise, such websites and the information or links contained therein are not incorporated into, and are not part of, this Official Statement for purposes of, and as that term is defined in, Securities and Exchange Commission Rule 15c2-12.

FORWARD-LOOKING STATEMENTS

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

OFFICIAL STATEMENT
\$14,995,000* SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE BONDS, SERIES 2024
DUBUQUE COMMUNITY SCHOOL DISTRICT, IOWA

INTRODUCTORY STATEMENT

This Official Statement presents certain information relating to the Dubuque Community School District, Iowa (the “District” or the “Issuer”), in connection with the sale of the Issuer’s School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 (the “Bonds”). The bonds are being issued to fund the following school infrastructure projects: to build, furnish, and equip a new gymnasium and classroom additions, a new secure entrance, with related remodeling and improvements and site improvements to Eisenhower Elementary; to remodel, repair, improve, and equip Irving Elementary, including HVAC, lighting, fire alarm, intercom, mechanical, electrical, and plumbing improvements, costs of issuance and a debt service reserve fund (the “Project”). See “**THE PROJECT**” herein. The Bonds will be issued pursuant to a Resolution authorizing the issuance of the Bonds expected to be adopted on or about September 9, 2024 (the “Resolution” or the “Bond Resolution”).

Prior to the adoption by the Iowa Legislature (the “Legislature”) of Chapter 423F of the Code of Iowa, 2023, as amended (the “Act”), voters in Dubuque County, authorized a school infrastructure local option sales and services tax to be used for school infrastructure purposes. Under the Act, all prior school infrastructure local option sales and services taxes were repealed on July 1, 2008, in favor of a new statewide one cent school infrastructure sales, services & use tax (the “Tax”). Under the provisions of the Act, school corporations are authorized to issue Sales Tax Revenue Bonds payable from the revenues collected from such Tax for certain purposes, and for certain periods of time, set forth in the Act (the “Tax Revenues”). See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS**” herein.

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

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

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

The Bonds are special, limited obligations payable solely from the collections of the School Infrastructure Sales, Services & Use Tax and funds pledged to the payment thereof in the Bond Resolution. See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS**”

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

CERTAIN BONDHOLDERS’ RISKS

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

Limited Obligations

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

Estimated Tax Receipts

Estimates of Tax Revenues available to pay the Bonds in the future presented herein are based on estimates provided to the Issuer by the State

of Iowa Department of Revenue (the “Department”), which estimates have not been independently reviewed by any third parties. Failure to receive Tax Revenues in the amount estimated would reduce the debt service coverage ratios described herein (see “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS - Estimated Debt Service and Coverage on the Bonds**” herein). If such estimates vary significantly from actual Tax collections in the future, that variance could prevent the Issuer from making timely payments of principal of and interest on the Bonds.

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

Enrollment Trends

Receipts of the Tax are based on the certified enrollment of the Issuer as described herein. Changes in enrollment, whether up or down, will impact distribution of the Tax Revenues, the impact of which could be material. Deterioration in long term enrollment, or increases in statewide enrollments not matched by increases in enrollments in the Issuer will potentially reduce the distribution of the Tax Revenues, and that reduction could materially alter the Issuer’s ability to repay the Bonds. The District’s enrollment has declined over the past 5 years and is expected to continue to decline over the next 8 years before leveling off. See “**THE BONDS – Estimated Debt Service Coverage on the Bonds**” herein.

Economic Conditions

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

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

The Revenue Purpose Statement

The Act provides that a school corporation may use receipts from the Tax for school infrastructure purposes, as authorized pursuant to a Revenue Purpose Statement (the “RPS”) by the voters at a special election held for such purpose on November 5, 2019. The RPS describes the permitted uses of the Tax, and is effective until January 1, 2051 unless repealed or amended. The RPS may be amended from time to time by the voters in the District. However, the RPS may not be amended in a way that would cause the school corporation to be unable to use collections from the Tax to repay validly issued School Infrastructure Sales, Services & Use Tax Revenue Bonds, including the Bonds.

Legislative Revisions of the Act

Iowa Code Chapter 423E (the “Prior Tax”) was originally enacted during the 1998 session of the Iowa General Assembly to set forth conditions under which bonds payable from a local sales and services tax may be issued and was amended by the General Assembly on multiple occasions after its enactment. The Act was initially enacted to repeal the Prior Tax effective July 1, 2008. Potential purchasers of the Bonds should recognize that the Act may be amended further while the Bonds are outstanding, and such legislation could materially revise the current provisions of the Act relating to the collection, payment, application, receipt or distribution of the Sales, Services & Use Tax Revenues to the Issuer, subject to constitutional restraints on impairment of contracts. It cannot be predicted whether or in what form any proposal might be enacted or whether if enacted, it would apply to the Bonds issued prior to enactment. Any such legislative amendments could adversely affect the Issuer’s ability to make timely payments of principal of and interest on the Bonds. Bond Counsel, Disclosure Counsel, the Municipal Advisor, Counsel to the Municipal Advisor, the Issuer or the Underwriter do not express any opinion regarding any pending or proposed legislation related to the Act.

During the 2022 Legislative session, the Iowa General Assembly adopted and the Governor signed Senate File 2367 (the “2022 Act”), amending the Iowa Department’s method of distributing Tax Revenues received. The Act requires the Department to, annually prior to August 15, estimate the amount of revenue that will be remitted to the school corporations for the fiscal year beginning each July 1. Historically, the Department was required to remit 95% of the annual estimate of Tax revenues to be remitted to the school corporations in monthly installments over the fiscal year, and was allowed to retain 5% of the estimate until the end of the fiscal year, at which time the Department would complete an audit of the actual receipts and the actual remittances of the Tax. The Department would then reconcile the difference between the actual receipts and the estimated remittances and would remit the remaining balance to the school corporations on or around November 1 for the fiscal year ending the previous July 30 (the “Reconciliation Payment”). It was possible for the Reconciliation Payment to be a negative number if actual receipts were less than expected receipts by an amount greater than 5%. The 2022 Act requires the Department to transfer monthly to each school corporation the actual amount of Tax Revenue remitted to the Department attributable to the school corporation from the preceding month. Beginning with the October 2022 transfer, the Department began transferring the actual amount of Tax Revenue attributable to each school corporation for the Tax Revenue remitted in the preceding month.

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

Legislative Change Related to School Choice

The Legislature enacted and the Governor signed House File 68 (HF68) during its 2023 legislative session. HF68 establishes a standing unlimited State general fund appropriation for an Education Savings Account Fund (Fund) under the control of the Department of Education. The Fund must be used to establish individual accounts for participating pupils and to make qualified education savings account payments on behalf of parents and guardians, including payment for non-public school tuition, textbooks, software, fees, curriculum materials, and other similar expenses. HF68 was effective on July 1, 2023, for fiscal year ending June 30, 2024 and expands eligibility for the program each year with all students attending a non-public school becoming eligible beginning in fiscal year ending June 30, 2026.

The annual amount per account in the Fund is determined by the State Cost Per Pupil (SCPP) for that fiscal year and changes each year based on the State Percent of Growth (SPG). For fiscal year ending 2024, the SCPP is \$7,598, which amount will be deposited into the Fund, instead of being sent to the Issuer, for each qualifying student within the Issuer attending a nonpublic school. HF68 provides that a District is funded in an amount of \$1,176 per student for resident pupils who attend a nonpublic school. According to the Department of Education, there were 1,777 students who reside within the boundaries of the Issuer but attended non-public schools for the 2023-24 school year. It is unknown how many additional students, if any, will attend non-public schools in future years, as HF68 is implemented. If a significant number of eligible students in the Issuer transition to non-public schools, it could have an adverse impact on the Issuer’s finances given the reduction in per student funding the Issuer would otherwise receive. See “**THE BONDS – Source of Security for the Bonds**” herein.

Additional Debt and Parity Bonds

The Bond Resolution permits the Issuer to incur additional indebtedness under certain circumstances, including bonds, notes or other obligations payable solely from the Tax Revenues on an equal basis with the Bonds and any Additional Bonds (as defined herein) as authorized to be issued under the terms of the Resolution (the “Parity Bonds”) that could have a lien on the Tax Revenues on a parity basis with the lien securing the Bonds. See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS — Additional Obligations — Prior Lien and Parity Bonds**” herein. Such additional debt could increase the Issuer’s debt service and repayment requirement in a manner which would adversely affect debt service coverage on the Bonds.

Debt Payment History

The Issuer knows of no instance in which it has intentionally defaulted in the payment of principal and interest on any of its debt.

Secondary Market for the Bonds

There can be no guarantee that there will be a secondary market for the Bonds or, if a secondary market exists, that such Bonds can be sold for any particular price. Occasionally, because of general market conditions or because of adverse history of economic prospects connected with a particular issue, and secondary marketing practices in connection with a particular Bond or Bonds issue are suspended or terminated. Additionally, prices of Bond or bond issues for which a market is being made will depend upon then prevailing circumstances. Such prices could be substantially different from the original purchase price of the Bonds.

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

Ratings

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

Matters Relating to Enforceability of Agreements/Limitation or Delay in Remedies

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

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

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

Pension and OPEB Information

The Issuer contributes to the Iowa Public Employees' Retirement System ("IPERS"), which is a state-wide multiple-employer cost-sharing defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. All full-time employees of the Issuer are required to participate in IPERS. IPERS plan members are required to contribute a percentage of their annual salary, in addition to the Issuer being required to make annual contributions to IPERS. Contribution amounts are set by State statute. The IPERS Annual Comprehensive Financial Report for its fiscal year ended June 30, 2023 (the "IPERS ACFR"), indicates that as of June 30, 2023, the date of the most recent actuarial valuation for IPERS, the funded ratio of IPERS was 89.70%, and the unfunded actuarial liability was approximately \$4.707 billion. The IPERS ACFR identifies the IPERS Net Pension Liability at June 30, 2023, at approximately \$4.514 billion, while its net pension liability at June 30, 2022, was approximately \$3.783 billion. The IPERS ACFR is available on the IPERS website, or by contacting IPERS at 7401 Register Drive, Des Moines, IA 50321. See "**APPENDIX D – AUDITED FINANCIAL STATEMENTS OF THE ISSUER**" for additional information on IPERS.

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

In fiscal year ended June 30, 2023, the Issuer's IPERS contribution totaled approximately \$8,425,675. The Issuer is current in its obligations to IPERS. Pursuant to Governmental Accounting Standards Board Statement No. 68, IPERS has allocated the net pension liability among its members, with the Issuer's identified portion at June 30, 2023, at approximately \$40,635,412. While the Issuer's contributions to IPERS are controlled by state law, there can be no assurance the Issuer will not be required by changes in State law to increase its contribution requirement in the future, which may have the effect of negatively impacting the finances of the Issuer. See "**APPENDIX D – AUDITED FINANCIAL STATEMENTS**" for additional information on pension and liabilities of the Issuer.

The Issuer operates a single-employer health 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. 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.

Retired participants must be age 55 or older at retirement. As of June 30, 2023, there were 1,459 active employees and 60 inactive employees or beneficiaries in the plan. For the fiscal year ended June 30, 2023, the unfunded actuarial accrued liability was \$10,990,332 and was determined by an actuarial valuation as of that date. See "**APPENDIX D – AUDITED FINANCIAL STATEMENTS**" for additional

information on OPEB obligations of the Issuer.

Forward-Looking Statements

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

Tax Matters and Loss of Tax Exemption

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

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

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

DTC-Beneficial Owners

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

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

Redemption Prior to Maturity

In considering whether the Bonds might be redeemed prior to maturity, Bondholders should consider the information included in this Official Statement under the heading “**THE BONDS – Redemption.**” Furthermore, the Bonds are subject to optional and mandatory redemption as set forth herein. See “**THE BONDS**” herein.

Cybersecurity

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

The Issuer maintains cyber-insurance policies. The issuer cannot predict whether these policies would be sufficient in the event of cyber-incident.

Environmental and Climate-Related

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

Continuing Disclosure

A failure by the Issuer to comply with the continuing disclosure obligations (see “CONTINUING DISCLOSURE” herein) will not constitute an event of default on the Bonds. Any such failure must be disclosed in accordance with the Rule and may adversely affect the transferability and liquidity of the Bonds and their market price.

Bankruptcy and Insolvency

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

Under sections 76.16 and 76.16A of the Iowa Code, as amended, a city, county, or other political subdivision may become a debtor under Chapter Nine of the Federal Bankruptcy Code, if it is rendered insolvent, as defined in 11 U.S.C. §101(32)(c), as a result of a debt involuntarily incurred. As used therein, “debt” means an obligation to pay money, other than pursuant to a valid and binding collective bargaining agreement or previously authorized bond issue, as to which the governing body of the city, county, or other political subdivision has made a specific finding set forth in a duly adopted resolution of each of the following: (1) that all or a portion of such obligation will not be paid from available insurance proceeds and must be paid from an increase in general tax levy; (2) that such increase in the general tax levy will result in a severe, adverse impact on the ability of the city, county, or political subdivision to exercise the powers granted to it under applicable law, including without limitation providing necessary services and promoting economic development; (3) that as a result of such obligation, the city, county, or other political subdivision is unable to pay its debts as they become due; and (4) that the debt is not an obligation to pay money to a city, county, entity organized pursuant to Chapter 28E of the Iowa Code, or other political subdivision.

Project Completion/Risks of Construction

A delay in completion of the Project may arise from any number of other causes, including but not limited to, adverse weather conditions, unavailability of subcontractors, and negligence on the part of subcontractors, labor disputes, or unanticipated costs of construction, equipping or renovation. Any of these events or occurrences, separately or in combination, could have a material adverse effect on the Issuer’s ability to complete the Project, or to complete it as planned and on schedule. The Issuer believes that the proceeds of the Bonds will be sufficient to complete the Project; however, the cost of construction of the Project may be affected by factors beyond the control of the Issuer, including strikes, material shortages, adverse weather conditions, trade tariffs, subcontractor defaults, delays, and unknown conditions.

General Liability Claims

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

Risks as Employer

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

Proposed Federal Tax Legislation

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

Risk of Audit

The Internal Revenue Service has an ongoing program to audit tax-exempt obligations to determine the legitimacy of the tax status of such obligations. No assurance can be given as to whether the Internal Revenue Service will commence an audit of the Bonds. Public awareness of any audit could adversely affect the market value and liquidity of the Bonds during the pendency of the audit, regardless of the ultimate outcome of the audit.

Other Factors

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

Summary

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

SECURITY AND SOURCE OF PAYMENT FOR THE BONDS

The Tax; Collection and Remittance of the Tax

Authorization

In 1998, the school districts in Iowa were allowed to implement on a county-by-county basis a \$0.01 school infrastructure local option sales and services tax, pursuant to Iowa Code Chapter 423E, to be used for school infrastructure purposes, for ten-year periods. In 2008, the Iowa Legislature adopted Iowa Code Chapter 423F (the “Act”) which replaced the county-by-county school infrastructure local option sales and services tax (the “Prior Tax”) with a statewide \$0.01 school infrastructure sales, services and use tax (the “Tax”). Under the Act, all Prior Taxes were repealed on July 1, 2008, in favor of the new Tax to be imposed through December 31, 2029. After July 1, 2008, the use of Tax Revenues by each school district is governed by a revenue purpose statement which must be approved by voters of a school district.

In 2019, House File 546 was signed into law (“2019 Act”) extending the Tax from December 31, 2029 to January 1, 2051. Provisions in the 2019 Act include an increase in the amount of the tax that is dedicated toward property tax relief, among others, under specific conditions related to the overall annual growth in the Tax, additional public hearing processes, expanded definition of “school infrastructure” and voter re-approval required for revenue purpose statements (“RPS”). Under the 2019 Act, an existing RPS approved by the voters of a school district before July 1, 2019 shall terminate on January 1, 2031 or the expiration date contained in the current RPS, whichever is earlier.

Use of Tax

On November 5, 2019 voters in the District approved the current RPS, which expires when the Tax sunsets on January 1, 2051. Revenues from the Tax may be used for the Project as detailed in the resolution authorizing the issuance of the Bonds or for any other purpose described in the RPS.

Issuance of Bonds

Under provisions of the Act, school corporations are authorized to issue sales tax revenue bonds payable from the collection of such tax for certain purposes, and for certain periods of time, as set forth in the Act. A school district receiving Tax Revenues may issue bonds in anticipation of the collection of Tax Revenues and may pledge irrevocably an amount of Tax Revenues for each of the years the bonds remain outstanding to the payment of such bonds. Bonds may be issued only for one or more of the purposes set forth on the Revenue Purpose Statement as approved by the electors of the District. Prior to the issuance of sales tax revenue bonds, school districts must hold a public hearing on the proposal to issue such bonds and must publish a notice of hearing not less than ten (10) nor more than twenty (20) days prior to such hearing. If a valid petition is received prior to fifteen (15) days of the public hearing calling for an election on the bonds, the school district must either submit the bond proposition to an election of the voters or abandon the issuance of bonds.

A hearing on the Bonds was held July 15, 2024, and no petition was presented calling for an election on the issuance of the Bonds.

Imposition and Collection

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

The Tax is collected by the retailers in the State and remitted at the end of each calendar month to the State. The Department remits the Tax to the school corporations on the last day of the next month. Prior to September, 2022, the Act required the Department to, annually prior to August 15, estimate the amount of revenue that will be remitted to the school corporations for the fiscal year beginning each July 1, and to remit 95% of the annual estimate of Tax Revenues to be remitted to the school corporations in monthly installments over the fiscal year, and was allowed to retain 5% of the estimate until the end of the fiscal year, at which time the Department would complete an audit of the actual receipts and the actual remittances of the Tax. The Department would then reconcile the difference between the actual receipts and the estimated remittances and would remit the remaining balance to the school corporations on or around November 1 for the fiscal year ending the previous June 30 (the “Reconciliation Payment”). It was possible for the Reconciliation Payment to be a negative number if actual receipts were less than expected receipts by an amount greater than 5%. The 2022 Act requires the Department to transfer monthly to each school corporation the actual amount of Tax Revenue remitted to the Department attributable to the school corporation from the preceding month. Beginning with the October 2022 transfer, the Department transfers the actual amount of Tax Revenue attributable to each school corporation for the Tax Revenue remitted in the preceding month.

The Tax is remitted to each school corporation in the State based on actual enrollment for the fiscal year in question. The actual enrollment for a fiscal year is determined by a count of those students registered to attend the school corporation as of October 1st (as amended from time to time in the future by the Legislature). Each school corporation receives an equal amount of revenue from the Tax, per student, and all taxes collected under the Tax will be remitted to each school corporation based on their actual enrollment as a percentage of the total enrollment in the State.

With the extension of the Tax from December 31, 2029, to January 1, 2051, a change to the calculation of the remittance to schools was made. Previously, an annual allocation of 2.1% of available revenues were diverted to the Property Tax Equity Relief fund (“PTER”). Effective July 1, 2019, that amount increased to 3.1% and allows for an annual increase of 1.0% each subsequent year if the growth in total Tax revenues per year exceed 2.0%. For example, if Fiscal Year 2020 Tax revenues actually grow at 4.0%, there will be a 1.0% increase in the distribution

amount to the PTER fund, making that amount 4.1% instead of 3.1% and passing on to the schools 3.0% instead of 4.0% growth. In any given year, if the annual growth of the Tax revenues is less than 2.0%, no additional amount will be diverted to the PTER fund. The maximum amount of Tax dollars that can be diverted is 30.0%. The amounts diverted now to the PTER fund will be divided among schools in two categories: one portion being shared by schools above the statewide average base tax levy rate, and the other portion shared by all schools equally. The 2019 legislation also created a category of annual competitive grant funds that will be administered through the State Department of Education for career academy infrastructure and equipment. The fund was established with \$1.0 million available in FY2020, and the fund may grow when the prior fiscal year's growth rate exceeds 2.5%. The maximum annual amount that could be diverted in the future to this career academy fund would be \$5.0 million.

Historical and Estimated Statewide Receipts of the Tax

Presented below is the actual or estimated receipts of the Tax by the State and the allocations to the various funds pursuant to the 2019 Act, as discussed herein:

<u>Fiscal Year</u>	<u>Total Collections</u>	<u>Allocated to PTER</u>	<u>Allocated to Career Academies</u>	<u>Allocated to schools</u>
2024			\$5,000,000	<u>640,864,200</u>
2023	626,759,000	38,232,299	5,000,000	583,190,527
2022	632,076,590	32,235,906	5,000,000	594,840,687
2021	571,743,550	23,441,486	3,515,436	544,786,628

Current Statewide Receipts of the Tax – Average Per Pupil Receipts

<u>Fiscal Year</u>	<u>Original State Estimate (1)</u>	<u>Statewide Disbursements (1) (2)</u>	<u>Statewide Enrollment (3)</u>	<u>Average Revenue per Student (4)</u>
2019	\$494,111,435	\$483,940,176	486,264	\$995.22
2020	516,999,504	505,593,619	487,652	1,036.79
2021	499,356,865	544,786,628	490,094	1,111.60
2022	540,481,659	594,840,687	484,159	1,228.61
2023	598,208,742	583,190,527	485,630	1,200.89
2024 (5)	600,005,449	<u>640,864,200</u> 3,365	486,476	1,317.36

- (1) Original Estimate of Statewide Disbursements through 2023, as provided by the Department
- (2) Historical Payments through Fiscal Year 2024 as provided by the Department
- (3) Statewide Enrollment count is from the Prior October Count (i.e. the October 1, 2023 count is used for Fiscal Year 2024)
- (4) Revenue calculations are provided on an accrual basis
- ~~(5) FY2024 revenue per pupil estimate provided by the Department.~~

Estimated Receipts of the Tax Available for Distribution – Per Pupil Basis (4)(5)

Table I: Assuming Actual FY2024⁴³ Revenues, Estimated FY25⁴ Revenues & No Growth in Statewide Revenues & No Enrollment Changes

<u>Fiscal Year (6/30)</u> 2025 & thereafter (5)	<u>Total Revenues (1)</u>	<u>Total Enrollment (3)</u>	<u>Average Revenue Per Student</u>
		483,609	

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

<u>Fiscal Year (6/30)</u>	<u>Total Revenues (1)(2)</u>	<u>Total Enrollment (3)</u>	<u>Average Revenue Per Student</u>
2026		483,609	
2027		483,609	
2028		483,609	
2029		483,609	
2030		483,609	
2031		483,609	
2032		483,609	
2033		483,609	
2034		483,609	
2035		483,609	
2036		483,609	
2037		483,609	
2038		483,609	
2039		483,609	
2040		483,609	
2041		483,609	
2042		483,609	
2043		483,609	
2044		483,609	
2045		483,609	
2046		483,609	
2047		483,609	
2048		483,609	
2049		483,609	
2050		483,609	
2051		483,609	

-
- (1) Effective July 1, 2019 the Tax expires January 1, 2051 and schools will receive revenues for only one-half of FY2051
 - (2) The assumption for growth in retail sales is based on an estimated growth rate of 1.50%. ~~The statewide average percentage increases on a 25 year, 10 year, and 5 year historical basis were 2.564%, 1.835%, and 2.285% respectively.~~
 - (3) No Change in enrollment from the October 1, 2023 Certified Enrollment Count, which is used for FY2025 Revenue/Pupil Calculations
 - (4) Revenue calculations are provided on an accrual basis and not cash basis.
 - (5) FY2025 revenue per pupil estimate as provided by the Department.

Calculations of Fiscal Year Total Collections

The 2022 Act requires the Department to pay the school districts in the State an amount equal to 100% of the actual amount received multiplied by the individual school district’s enrollment as a percentage of total statewide school enrollment. The Department is obligated to estimate revenues as of each August 15 of the fiscal year beginning July 1, and provide that revenue estimate to the school districts in the State, for planning purposes.

Historic Resident Enrollment in the School District

<u>Count Date</u>	<u>Fiscal Year</u>	<u>Enrollment</u>
October-11	2012-13	10,469.8
October-12	2013-14	10,513.3
October-13	2014-15	10,578.6
October-14	2015-16	10,633.7
October-15	2016-17	10,587.9
October-16	2017-18	10,555.8
October-17	2018-19	10,506.8
October-18	2019-20	10,429.8
October-19	2020-21	10,489.0
October-20	2021-22	10,309.8
October-21	2022-23	10,120.3
October-22	2023-24	10,064.1
October-23	2024-25	9,996.0

Actual Historic Sales, Services & Use Tax Receipts (1) (2)

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

<u>Fiscal Year</u>	<u>Cash Basis</u>
2003	19,382
2004	6,269,016
2005	9,723,616
2006	9,766,211
2007	10,164,063
2008	10,507,090
2009	10,076,950
2010	10,485,603
2011	10,515,826
2012	11,479,426
2013	12,057,512
2014	9,360,566
2015	9,605,999
2016	10,038,689
2017	10,119,388
2018	9,851,695
2019	10,733,289
2020	10,699,802
2021	10,537,851
2022	12,450,426
2023	13,517,222
2024	13,434,259
<u>2025</u>	

(1) Source: Iowa Department of Revenue
 (2) FY25 revenues are estimated

ESTIMATED FUTURE SALES, SERVICES & USE TAX RECEIPTS

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

Period Ending <u>June 30</u>	W/out Growth Estimated Collection <u>(1)(3)</u>	With Growth Estimated Collection <u>(2)(3)</u>
2025		
2026		
2027		
2028		
2029		
2030		
2031		
2032		
2033		
2034		
2035		
2036		
2037		
2038		
2039		
2040		
2041		
2042		
2043		
2044		
2045		
2046		
2047		
2048		
2049		
2050		
2051		

-
- (1) Assumes revenue per pupil as outlined in “ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table I” herein. Assumes no enrollment decline or increase of students per year from October 1, 2023 count used for Fiscal Year 2025 for fiscal years 2025 and thereafter
 - (2) Assumes revenue per pupil increase as outlined in “ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table II” herein
 - (3) For fiscal years 2026 through 2032, assumes — student decline per year from October 1, 2023 count used for Fiscal Year 2025 Tax Revenue distributions and then assumes no enrollment decline or increase of students For fiscal years 2026 through 2028, assumes 150 student decline per year; for fiscal years 2029-2033, assumes 55 student decline per year; and thereafter assumes no enrollment decline or increase in students.

EXISTING SCHOOL INFRASTRUCTURE SALES, SERVICES & USE TAX DEBT OF THE ISSUER (5)

Presented below is the principal schedule, including aggregate interest, on the Issuer’s outstanding SAVE Revenue Bonds:

<u>Fiscal Year</u>	<u>12/1/17</u>	<u>10/30/18</u>	<u>12/9/19</u>	<u>7/15/20</u>	<u>7/6/21</u>	<u>1/4/22</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Obligations</u>
6/30/25	1,170,000	900,000	696,000	1,510,000	0	1,889,000	6,165,000	2,010,356	8,175,356
6/30/26	1,210,000	900,000	710,000	1,585,000	0	1,935,000	6,340,000	1,847,282	8,187,282
6/30/27	1,255,000	925,000	722,000	1,665,000	0	1,721,000	6,288,000	1,677,805	7,965,805
6/30/28		900,000	388,000	1,750,000	0	0	3,038,000	1,503,938	4,541,938
6/30/29		960,000	0	1,835,000	0	0	2,795,000	1,382,128	4,177,128
6/30/30		760,000	0	1,930,000	0	0	2,690,000	1,262,058	3,952,058
6/30/31			0	2,000,000	1,445,000	0	3,445,000	1,162,438	4,607,438
6/30/32			0	2,085,000	1,500,000	0	3,585,000	1,039,088	4,624,088
6/30/33			0	2,150,000	1,500,000	0	3,650,000	931,538	4,581,538
6/30/34			0	2,215,000	1,840,000	0	4,055,000	822,038	4,877,038
6/30/35			0	0	3,900,000	0	3,900,000	717,000	4,617,000
6/30/36			0	0	4,000,000	0	4,000,000	600,000	4,600,000
6/30/37			0	0	4,000,000	0	4,000,000	480,000	4,480,000
6/30/38			0	0	4,000,000	0	4,000,000	360,000	4,360,000
6/30/39			0	0	4,000,000	0	4,000,000	240,000	4,240,000
6/30/40			0	0	4,000,000	0	4,000,000	120,000	4,120,000
Totals:	3,635,000	5,345,000	2,516,000	18,725,000	30,185,000	5,545,000	65,951,000	16,155,665	82,106,665

ESTIMATED DEBT SERVICE AND COVERAGE ON THE BONDS

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

<u>Period Ending June 30</u>	<u>Combined P&I</u>	<u>Estimated Collection</u>	<u>Estimated Coverage</u>	<u>Estimated Collection</u>	<u>Estimated Coverage</u>
2025	8,636,869				
2026	8,787,082				
2027	8,565,605				
2028	5,141,738				
2029	4,776,928				
2030	4,551,858				
2031	5,207,238				
2032	5,223,888				
2033	5,181,338				
2034	5,476,838				
2035	5,216,800				
2036	5,199,800				
2037	5,079,800				
2038	4,959,800				
2039	4,839,800				
2040	4,719,800				
2041	4,129,800				
2042	4,133,600				
2043	4,131,600				
2044	4,128,800				

- (1) Represents Estimated Debt Service on the Bonds. Preliminary, subject to change
- (2) For fiscal years 2026 through 2028~~32~~, assumes 150 student decline per year ~~from October 1, 2023 count used for Fiscal Year 2025; for fiscal years 2029-2033, assumes 55 student decline per year~~; and thereafter assumes no enrollment decline or increase in students thereafter.
- (3) Assumes revenue per pupil as outlined in “ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table I” herein and District receipt estimates as outlined in “ESTIMATED FUTURE SALES, SERVICES & USE TAX RECEIPTS”
- (4) Assumes revenue per pupil as outlined in “ESTIMATED RECEIPTS OF THE TAX AVAILABLE FOR DISTRIBUTION – PER PUPIL BASIS – Table II” herein and District receipt estimates as outlined in “ESTIMATED FUTURE SALES, SERVICES & USE TAX RECEIPTS”
- (5) Source: the Issuer

Summary of Bond Resolution

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

Funds and Accounts

The following is a summary of certain portions of the Bond Resolution. This summary is not to be considered a full statement of the provisions of the Bond Resolution and is qualified by reference to the Series 2024 Resolution, which will be adopted and approved by the Issuer's Board of Directors upon sale of the Series 2024 Bonds.

Definitions. The following terms with or without capitalization shall have the following meanings in the Resolution unless the text expressly or by necessary implication requires otherwise:

- "Act" shall mean Iowa Code Chapter 423F, as from time to time amended and supplemented.
- "Additional Bonds" shall mean any school infrastructure sales, services and use tax revenue bonds issued on a parity with the Bonds in accordance with the provisions of this Resolution.
- "Authorized Denominations" shall mean \$5,000 or any integral multiple thereof.
- "Beneficial Owner" shall mean the person in whose name such Bond is recorded as the beneficial owner of a Bond by a Participant on the records of such Participant or such person's subrogee.
- "Bond(s)" shall mean \$ _____ School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, authorized to be issued by this Resolution.
- "Bond Proceeds" shall mean the amount actually received from the sale of the Bonds and paid to the Issuer on the Closing Date.
- "Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.
- "Closing Date" shall mean the date of the delivery of the Bonds in exchange for the agreed upon purchase price.
- "Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate executed by the Issuer and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.
- "Debt Service Fund" shall mean the Sinking Fund.
- "Depository Bonds" shall mean the Bonds as issued in the form of one global certificate for each maturity, registered in the Registration Books maintained by the Registrar in the name of DTC or its nominee.
- "DTC" shall mean The Depository Trust Company, New York, New York, a limited purpose trust company, or any successor book-entry securities depository appointed for the Bonds.
- "Economic Refunding" shall mean the sale and issuance of refunding bonds issued to discharge and satisfy all or a part of the Bonds or the Outstanding Bonds in accordance with Section 20 of this Resolution, and to pay costs of issuance. The refunding must (i) produce annual debt service on the refunding bonds not greater than the total (remaining) debt service on the refunded bonds; (ii) shall not have a payment in any Fiscal Year (through maturity of the new bonds) that is greater than the payment on the Bonds or Outstanding Bonds being refunded, and (iii) shall not extend the final maturity of the refunded bonds.
- "Fiscal Year" shall mean the twelve-month period beginning on July 1 of each year and ending on the last day of June of the following year, or any other consecutive twelve-month period adopted by the Governing Body or by law as the official accounting period of the Issuer. Requirements of a Fiscal Year as expressed in this Resolution shall exclude any payment of principal or interest falling due on the first day of the Fiscal Year and include any payment of principal or interest falling due on the first day of the succeeding Fiscal Year, except to the extent of any conflict with the terms of the Outstanding Bonds while the same remain outstanding.
- "Governing Body" shall mean the Board of Directors of the School District.
- "Independent Auditor" shall mean an independent firm of Certified Public Accountants, an independent financial consultant, placement agent, Municipal Advisor, or the Auditor of State.
- "Issuer" and "School District" shall mean the Dubuque Community School District.
- "Original Purchaser" shall mean _____.
- "Outstanding Bonds" shall mean the \$10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2017, dated December 1, 2017, of which \$3,635,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; the \$5,455,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2018A, dated October 30, 2018 (the "Series 2018A Bonds"), of which \$3,083,762.57 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; the \$4,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2018B, dated October 30, 2018 (the "Series 2018B Bonds"), of which \$2,261,237.43 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; the \$9,058,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, Series 2019, dated December 9, 2019 (the "Series 2019 Bonds"), of which \$2,516,000 of the

bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; the \$24,085,000 School Infrastructure Sales, Services and Use Tax Revenue and Refunding Bonds, Series 2020, dated July 15, 2020 (the "Series 2020 Bonds"), of which \$18,725,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; the \$30,185,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021, dated July 6, 2021 (the "Series 2021 Bonds"), of which \$30,185,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; and the \$9,165,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, Series 2022A, dated January 4, 2022 (the "Series 2022A Bonds"), of which \$5,545,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues, all issued in accordance with the Prior Bond Resolutions.

- "Parity Bonds" shall mean School Infrastructure Sales, Services and Use Tax Revenue Bonds, notes or other obligations payable solely from the School Infrastructure Tax Revenues on an equal basis with the Bonds herein authorized to be issued and shall include Additional Bonds as authorized to be issued under the terms of this Resolution.
- "Participants" shall mean those broker-dealers, banks and other financial institutions for which DTC holds Bonds as securities depository.
- "Paying Agent" shall mean UMB Bank, N.A., or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Bonds as the same shall become due.
- "Permitted Investments" shall mean any investments permitted in Iowa Code Chapter 12B or Section 12C.9. All interim investments must mature before the date on which the moneys are required for payment of principal and interest on the Bonds or project costs.
- "Prior Bond Resolutions" shall mean a certain resolution adopted by the Issuer on November 13, 2017 (for the Series 2017 Bonds"), October 8, 2018 (for the Series 2018A and Series 2018B Bonds), November 25, 2019 (for the Series 2019 Bonds), June 29, 2020 (for the Series 2020 Bonds), June 28, 2021 (for the Series 2021 Bonds), and December 13, 2021 (for the Series 2022A Bonds) authorizing the issuance of the Outstanding Bonds.
- "Project" shall mean a school infrastructure project as authorized by the electors at the election held November 5, 2019 and the Act, including to build, furnish, and equip a new gymnasium and classroom additions, a new secure entrance, with related remodeling and improvements and site improvements to Eisenhower Elementary; to remodel, repair, improve, and equip Irving Elementary, including HVAC, lighting, fire alarm, intercom, mechanical, electrical, and plumbing improvements.
- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Bonds.
- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.
- "Registrar" shall mean UMB Bank, N.A. of West Des Moines, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Bonds. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Bonds.
- "Representation Letter" shall mean the Blanket Issuer Letter of Representations executed and delivered by the Issuer to DTC on file with DTC.
- "Reserve Fund" shall mean the reserve fund established in Section 16 of this Resolution.
- "Reserve Fund Requirement" shall mean an amount equal to the lesser of (a) the maximum amount of the principal and interest coming due on the Bonds and Parity Bonds secured by the Reserve Fund; (b) 10% of the stated principal amount of the Bonds and Parity Bonds secured by the Reserve Fund (for issues with original issue discount the issue price as defined in the Tax Exemption Certificate shall be substituted for the stated principal amount) or (c) 125% of the average principal and interest coming due on the Bonds and Parity Bonds secured by the Reserve Fund. For purposes of this definition: (1) "issue price" shall be substituted for "stated principal amount" for issues with original issue discount or original issue premium of more than a de minimus amount and (2) stated principal amount shall not include any portion of an issue refunded or advance refunded by a subsequent issue.
- "Revenue Fund" shall mean the revenue fund established in Section 16 of this Resolution.
- "School Infrastructure Tax" shall mean the School District's portion of the one percent (1%) sales, services and use tax imposed by the State of Iowa for school infrastructure purposes which must be deposited into the State Secure an Advanced Vision for Education Fund and distributed to the School District pursuant to Iowa Code Section 423F.2, as amended.
- "School Infrastructure Tax Revenues" shall mean all of the revenues received by the School District in each Fiscal Year from the imposition of the School Infrastructure Tax (including, without limitation, any revenues received by the School District from interest and penalties on delinquent collections of the School Infrastructure Tax).
- "Secretary" shall mean the Secretary of the Board of Directors of the School District, or such other officer of the successor Governing Body as shall be charged with substantially the same duties and responsibilities.
- "Sinking Fund" shall mean the Sinking Fund established in Section 16 of this Resolution.
- "State" shall mean the State of Iowa.
- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate executed by the Treasurer and delivered at the time of issuance and delivery of the Bonds.
- "Treasurer" shall mean the Treasurer of the School District or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Bonds issued hereunder.
- "Yield Restricted" shall mean any amount required to be invested at a yield that is not materially higher than the yield on the Bonds under Section 148(a) of the Internal Revenue Code or regulations issued thereunder.

Project Fund. The Series 2024 Resolution establishes a Project Fund (the "Project Fund"), to be held by the Issuer, into which the balance of the Bond Proceeds shall be deposited and expended therefrom for the purposes of issuance. Any amounts on hand in the Project Fund shall

be available for the payment of the principal of or interest on the Bonds at any time that other School Infrastructure Tax Revenues shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law, the Internal Revenue Code, and the 2024 Resolution.

Revenue Fund. Pursuant to the Series 2024 Resolution, as long as any of the Bonds or Parity Bonds shall be outstanding and unpaid either as to principal or interest, or until all of the Bonds and Parity Bonds then outstanding shall have been discharged and satisfied in the manner provided in the Resolution, all of the receipts of the School Infrastructure Tax Revenues shall be deposited as collected with the Issuer in a special fund to be known as the Clarinda Dubuque Community School District School Infrastructure Sales and Services Tax Revenue Fund (the "Revenue Fund"), to be held by the Issuer and shall be disbursed in the following priority and only as follows:

The provisions in the Prior Bond Resolutions, whereby there was created and is to be maintained a School Infrastructure Sales, Services and Use Tax Revenue Bond Sinking Fund (the "Sinking Fund"), and for the monthly payment into said fund from future School Infrastructure Tax Revenues such portion thereof as will be sufficient to meet the principal and interest of the Outstanding Bonds, and maintaining a reserve therefor for certain Outstanding Bonds, are hereby ratified and confirmed, and all such provisions inure to and constitute the security for the payment of the principal and interest on the Bonds hereby authorized to be issued; provided, however, that the amounts to be set aside and paid into the Sinking Fund in equal monthly installments from the earnings shall be sufficient to pay the principal and interest due each year, not only on the Outstanding Bonds, but also the principal and interest of the Bonds herein authorized to be issued. Consistent with the above Prior Bond Resolutions, proceeds of the Bonds or other funds may be invested in Permitted Investments.

Nothing in the 2024 Resolution shall be construed to impair the rights vested in the Outstanding Bonds. The amounts herein required to be paid into the various funds named in this Section shall be inclusive of payments required in respect to the Outstanding Bonds. The provisions of the Prior Bond Resolutions and the provisions of the 2024 Resolution are to be construed wherever possible so that the same will not be in conflict. In the event such construction is not possible, the provisions of the resolution first adopted shall prevail until such time as the bonds authorized by said resolution have been paid in full or otherwise satisfied as therein provided at which time the provisions of the 2024 Resolution shall again prevail.

From and after delivery of the Bonds, and so long as the Bonds or Parity Bonds remain outstanding and unpaid the same are discharged and satisfied in the manner provided in the 2024 Resolution, the School Infrastructure Tax Revenues shall be deposited and collected in a fund to be known as the Revenue Fund, and shall be disbursed only as follows:

1. Sinking Fund. In accordance with the provisions of the Prior Bond Resolutions whereby there was created a Sinking Fund into which amounts sufficient to pay principal of and interest on obligations secured by the School Infrastructure Tax Revenues shall be deposited and held by or on behalf of the Issuer for the satisfaction of said obligations, money in the Revenue Fund shall first be disbursed to make deposits in the Sinking Fund in accordance herewith. The fund shall be known as the School Infrastructure Sales, Services and Use Tax Revenue Bond Interest Sinking Fund (the "Sinking Fund"). The required amount to be deposited in the Sinking Fund in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the then Outstanding Bonds and Parity Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on such obligations on the next succeeding principal payment date until the full amount of such installment is on hand. There shall be created within the Sinking Fund various subaccounts with respect to each series of Outstanding Bonds, the Bonds and any Additional Bonds. The money deposited into the Sinking Fund shall be disbursed on a parity basis to make deposits into the various subaccounts of the Sinking Fund. The Issuer may establish other subaccounts within the Sinking Fund upon the issuance of Additional Bonds. The subaccounts in the Sinking Fund shall be segregated from all other Funds, accounts and subaccounts established by the Prior Bond Resolutions, the 2024 Resolution, and any future resolution for Additional Bonds, and each subaccount shall be segregated and shall not be commingled or pledged to any other series of bonds or Additional Bonds, if issued. Upon the issuance of Additional Bonds or Parity Bonds, the Issuer may provide for annual or more or less frequent payments of principal and interest into the subaccount(s) for the Parity Bonds or Additional Bonds proposed to be issued. The following subaccounts are hereby established:

(i) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2017 Sinking Fund Subaccount ("2017 Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2017 Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by the November 13, 2017 Resolution (the "2017 Bonds"). The required amount to be deposited in the 2017 Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2017 Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2017 Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2017 Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2017 Bonds. If for any reason the amount on hand in the 2017 Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2017 Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2017 Bonds at maturity, and interest on the 2017 Bonds when due, if any.

(ii) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2018A Sinking Fund Subaccount ("2018A Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2018A Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by this Resolution (the "2018A Bonds"). The required amount to be deposited in the 2018A Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2018A Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2018A Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2018A Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2018A Bonds. If for any reason the amount on hand in the 2018A Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2018A Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2018A Bonds at maturity, and interest on the 2018A Bonds when due, if any.

(iii) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2018B Sinking Fund Subaccount ("2018B Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2018B Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by this Resolution (the "2018B Bonds"). The required amount to be deposited in the 2018B Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2018B Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2018B Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2018B Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2018B Bonds. If for any reason the amount on hand in the 2018B Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2018B Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2018B Bonds at maturity, and interest on the 2018B Bonds when due, if any.

(iv) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2019 Sinking Fund Subaccount ("2019 Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2019 Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by the November 25, 2019 Resolution (the "2019 Bonds"). The required amount to be deposited in the 2019 Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2019 Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2019 Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2019 Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2019 Bonds. If for any reason the amount on hand in the 2019 Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2019 Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2019 Bonds at maturity, and interest on the 2019 Bonds when due, if any.

(v) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2020 Sinking Fund Subaccount ("2020 Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2020 Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by the June 29, 2020 Resolution (the "2020 Bonds"). The required amount to be deposited in the 2020 Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2020 Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2020 Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2020 Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2020 Bonds. If for any reason the amount on hand in the 2020 Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2020 Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2020 Bonds at maturity, and interest on the 2020 Bonds when due, if any.

(vi) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2021 Sinking Fund Subaccount ("2021 Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2021 Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by the June 28, 2021 Resolution (the "2021 Bonds"). The required amount to be deposited in the 2021 Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2021 Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2021 Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2021 Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2021 Bonds. If for any reason the amount on hand in the 2021 Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2021 Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2021 Bonds at maturity, and interest on the 2021 Bonds when due, if any.

(vii) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2022A Sinking Fund Subaccount ("2022A Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2022A Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by the January 4, 2022 Resolution (the "2022A Bonds"). The required amount to be deposited in the 2022A Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2022A Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2022A Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2022A Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2022A Bonds. If for any reason the amount on hand in the 2022A Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2022A Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2022A Bonds at maturity, and interest on the 2022A Bonds when due, if any.

(viii) School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2024 Sinking Fund Subaccount ("2024 Bond Sinking Fund Subaccount").

There shall be established a subaccount entitled "2024 Bond Sinking Fund Subaccount" within the Sinking Fund for the purpose of paying principal and interest on the Bonds authorized by the September 9, 2024 Resolution (the "2024 Bonds"). The required amount to be deposited in the 2024 Bond Sinking Fund Subaccount in any month shall be the equal monthly amount necessary to pay in full the installment of interest coming due on the next interest payment date on the 2024 Bonds, plus the equal monthly amount necessary to pay in full the installment of principal coming due on the next succeeding principal payment date for that fiscal year until the full amount of such installment is on hand. The money deposited in the 2024 Bond Sinking Fund Subaccount shall be held by or on behalf of the Issuer and shall be applied in accordance with this Section. The money deposited in the 2024 Bond Sinking Fund Subaccount shall be used solely to pay the principal of, and interest requirements, of each Fiscal Year on the 2024 Bonds. If for any reason the amount on hand in the 2024 Bond Sinking Fund Subaccount exceeds the required amount, the excess shall forthwith be withdrawn and deposited into the Revenue Fund. The 2024 Bond Sinking Fund Subaccount is pledged solely to the payment of the principal on the 2024 Bonds at maturity, and interest on the 2024 Bonds when due, if any.

2. Reserve Fund. In accordance with the provisions of the Prior Bond Resolutions whereby there was created a Reserve Fund into which amounts sufficient to maintain a debt service reserve for obligations secured by the School Infrastructure Tax Revenues shall be deposited, money in the Revenue Fund shall next be disbursed to maintain a debt service reserve. Such fund shall be known as the School Infrastructure Sales, Services and Use Tax Revenue Debt Service Reserve Fund (the "Reserve Fund"). There shall be created within the Reserve Fund various subaccounts with respect to each series of Outstanding Bonds, except the Series 2017 Bonds, Series 2018A Bonds, Series 2018B Bonds, Series 2019 Bonds, and Series 2022A Bonds, which were issued without a reserve fund, the Bonds and for any Additional Bonds for which a Reserve Fund is required. The Reserve Fund secures only the Series 2020 and Series 2021 Bonds, the Bonds, and only Additional Bonds for which a Reserve Fund is required. The money deposited into the Reserve Fund shall be disbursed on a parity basis to make deposits into the various subaccounts of the Reserve Fund. The Issuer may establish other subaccounts within the Reserve Fund upon the issuance of Additional Bonds. The subaccounts in the Reserve Fund shall be segregated from all other Funds, accounts and Subaccounts established by the Prior Bond Resolutions, the 2024 Resolution, and any future resolution for Additional Bonds, and each subaccount shall be segregated and shall not be commingled or pledged to any other Parity Bonds or Additional Bonds, if issued. In each month there shall be deposited in the Reserve Fund an amount equal to 100% of the amount required by the 2024 Resolution to be deposited in such month in the subaccount(s) of the Sinking Fund for each series of bonds; respectively; provided, however, that when the amount on deposit in each of the subaccounts of the Reserve Fund shall be not less than the minimum amount

required for each Subaccount, no further deposits shall be made into the Reserve Fund except to maintain such level, and when the amount on deposit in the Reserve Fund is greater than the balance required above, such additional amounts shall be withdrawn and paid into the Revenue Fund. The following subaccounts are hereby established:

(i) The School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2020 Debt Service Reserve Fund Subaccount ("2020 Bond Reserve Fund Subaccount").

There is hereby established a subaccount entitled "2020 Bond Reserve Fund Subaccount" within the Reserve Fund for the purpose of maintaining a debt service reserve on the 2020 Bonds. In each month there shall be deposited in the 2020 Bond Reserve Fund Subaccount an amount equal to 100% of the amount required by this Resolution to be deposited in such month in the 2020 Bond Sinking Fund Subaccount; provided, however, that when the amount on deposit in the 2020 Bond Reserve Fund Subaccount shall be not less than the Reserve Fund Requirement, no further deposits shall be made into the Reserve Fund for allocation to the 2020 Bond Reserve Fund Subaccount except to maintain such level, and when the amount on deposit in the 2020 Bond Reserve Fund Subaccount is greater than the balance required herein, such additional amounts shall be withdrawn and paid into the Reserve Fund for allocation to other subaccount(s), or if all Reserve Fund obligations are met, then paid to the Revenue Fund. The 2020 Bond Reserve Fund Subaccount shall be used solely for the purpose of paying principal at maturity or interest on the 2020 Bonds for the payment of which insufficient money shall be available in the 2020 Bond Sinking Fund Subaccount. The 2020 Bond Reserve Fund Subaccount is pledged solely to the Bonds and shall not secure other Outstanding Bonds, Parity Bonds, or any Additional Bonds. Whenever it shall become necessary to use money in the 2020 Bond Reserve Fund Subaccount, the payments required above shall be continued or resumed until it shall be restored to the required minimum amount. At Closing, the 2020 Bond Reserve Fund Subaccount shall be fully funded.

(ii) The School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021 Debt Service Reserve Fund Subaccount ("2021 Bond Reserve Fund Subaccount").

There is hereby established a subaccount entitled "2021 Bond Reserve Fund Subaccount" within the Reserve Fund for the purpose of maintaining a debt service reserve on the 2021 Bonds. In each month there shall be deposited in the 2021 Bond Reserve Fund Subaccount an amount equal to 100% of the amount required by this Resolution to be deposited in such month in the 2021 Bond Sinking Fund Subaccount; provided, however, that when the amount on deposit in the 2021 Bond Reserve Fund Subaccount shall be not less than the Reserve Fund Requirement, no further deposits shall be made into the Reserve Fund for allocation to the 2021 Bond Reserve Fund Subaccount except to maintain such level, and when the amount on deposit in the 2021 Bond Reserve Fund Subaccount is greater than the balance required herein, such additional amounts shall be withdrawn and paid into the Reserve Fund for allocation to other subaccount(s), or if all Reserve Fund obligations are met, then paid to the Revenue Fund. The 2021 Bond Reserve Fund Subaccount shall be used solely for the purpose of paying principal at maturity or interest on the 2021 Bonds for the payment of which insufficient money shall be available in the 2021 Bond Sinking Fund Subaccount. The 2021 Bond Reserve Fund Subaccount is pledged solely to the Bonds and shall not secure other Outstanding Bonds, Parity Bonds, or any Additional Bonds. Whenever it shall become necessary to use money in the 2021 Bond Reserve Fund Subaccount, the payments required above shall be continued or resumed until it shall be restored to the required minimum amount. At Closing, the 2021 Bond Reserve Fund Subaccount shall be fully funded.

(iii) The School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 Debt Service Reserve Fund Subaccount ("2024 Bond Reserve Fund Subaccount").

There is hereby established a subaccount entitled "2024 Bond Reserve Fund Subaccount" within the Reserve Fund for the purpose of maintaining a debt service reserve on the 2024 Bonds. In each month there shall be deposited in the 2024 Bond Reserve Fund Subaccount an amount equal to 100% of the amount required by the 2024 Resolution to be deposited in such month in the 2024 Bond Sinking Fund Subaccount; provided, however, that when the amount on deposit in the 2024 Bond Reserve Fund Subaccount shall be not less than the Reserve Fund Requirement, no further deposits shall be made into the Reserve Fund for allocation to the 2024 Bond Reserve Fund Subaccount except to maintain such level, and when the amount on deposit in the 2024 Bond Reserve Fund Subaccount is greater than the balance required herein, such additional amounts shall be withdrawn and paid into the Reserve Fund for allocation to other subaccount(s), or if all Reserve Fund obligations are met, then paid to the Revenue Fund. The 2024 Bond Reserve Fund Subaccount shall be used solely for the purpose of paying principal at maturity or interest on the 2024 Bonds for the payment of which insufficient money shall be available in the 2024 Bond Sinking Fund Subaccount. The 2024 Bond Reserve Fund Subaccount is pledged solely to the Bonds and shall not secure other Outstanding Bonds, Parity Bonds, or any Additional Bonds. Whenever it shall become necessary to use money in the 2024 Bond Reserve Fund Subaccount, the payments required above shall be continued or resumed until it shall be restored to the required minimum amount. On the Closing Date, \$_____ of the Bond Proceeds shall be deposited in the 2024 Bond Reserve Fund Subaccount. In lieu of maintaining and depositing moneys in the 2024 Bond Reserve Fund Subaccount, the Issuer may hold in deposit in the 2024 Bond Reserve Fund Subaccount a letter of credit, surety bond or similar instrument issued by a bank, insurance company or other financial institution in an amount equal to the Reserve Fund Requirement.

Subordinate Obligations. Money in the Revenue Fund may next be used to pay principal of and interest on (including reasonable reserves

therefor) any other obligations which by their terms shall be payable from the School Infrastructure Tax Revenues, but subordinate to the Bonds and Parity Bonds.

Surplus Revenue. Any remaining money may be used to pay or redeem any of the Bonds or Parity Bonds or may be used for any lawful purpose.

Money in the Revenue Fund shall be allotted and paid into the various funds and accounts hereinbefore referred to in the order in which said funds are listed, on a cumulative basis on or before the 15th day of each month, or on the next succeeding business day when the 15th shall not be a business day; and if in any month the money in the Revenue Fund (including the Sinking Fund or the Reserve Fund), shall be insufficient to deposit or transfer the required amount in any of said funds or accounts, the deficiency shall be made up in the following month or months after payments into all funds and accounts enjoying a prior claim to the revenues shall have been met in full. The Issuer may establish various subaccounts within each fund established by the Prior Bond Resolutions or the 2024 Resolution.

Failure to make such allocation and payment without cure within thirty days shall constitute an event of default under the 2024 Resolution. Investments. Moneys on hand in the Project Fund and all of the funds provided by the 2024 Resolution may be invested only in Permitted Investments or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation, or its equivalent successor, and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with the State Sinking Fund provided under Iowa Code Chapter 12C, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All investments shall mature before the date on which the moneys are required for the purposes for which the fund was created or otherwise as herein provided but in no event maturing in more than three years in the case of the Reserve Fund. The provisions of this Section shall not be construed to require the Issuer to maintain separate accounts for the funds created by this Section.

The Sinking Fund and the Reserve Fund shall be segregated in a separate account but may be invested in the same manner as other funds of the School District but designated as a trust fund on the books and records of the School District. The Sinking Fund and Reserve Fund shall not be available for any other purposes other than those specified in the 2024 Resolution.

All income derived from such investments in the Revenue Fund shall be regarded as School Infrastructure Tax Revenues.

Earnings on investments of the Project Fund shall be deposited in and expended from the Project Fund.

Investments shall at any time necessary be liquidated and the proceeds thereof applied to the purpose for which the respective fund was created. Prior Lien and Parity Bonds; Subordinate Obligations. So long as the Outstanding Bonds remain a lien on the School Infrastructure Tax Revenues, Section 19 of the Prior Bond Resolutions dated November 13, 2017, October 8, 2018, November 25, 2019, and December 13, 2021 shall apply; and Section 20 of the Prior Bond Resolutions dated June 29, 2020 and June 28, 2021 shall apply. Thereafter, this Section shall apply.

The Issuer will issue no other Additional Bonds or obligations of any kind or nature payable from or enjoying a lien or claim on the School Infrastructure Tax Revenues having priority over the Bonds or Parity Bonds.

Additional Bonds may be issued on a parity and equality of rank with the Bonds and any Parity Bonds with respect to the lien and claim of such Additional Bonds to the School Infrastructure Tax Revenues and the money on deposit in the funds adopted by the 2024 Resolution, for the following purposes and under the following conditions, but not otherwise:

- a) For the purpose of refunding any of the Bonds or Parity Bonds outstanding so long as the refunding is an Economic Refunding, without complying with subsection (b) below.
- b) For the purpose of refunding any Bonds or Parity Bonds outstanding, or for other lawful purposes, provided that, before any such Additional Bonds ranking on a parity are issued, there will have been procured and filed with the Secretary, a statement of an Independent Auditor reciting the opinion based upon necessary investigations that the School Infrastructure Tax Revenues for the preceding Fiscal Year (with adjustments as hereinafter provided) were equal to at least 1.25 times the maximum amount that will be required in any Fiscal Year for the payment of both principal of and interest on all Bonds or Parity Bonds then outstanding which are payable from the School Infrastructure Tax Revenues and the Additional Bonds then proposed to be issued.

For the purpose of determining the School Infrastructure Tax Revenues for the preceding Fiscal Year, the amount of the revenues for such year may be adjusted by the Independent Auditor to reflect: (1) any revision of the rate of the School Infrastructure Tax as if such revision had been in effect during all of such preceding Fiscal Year; (2) the current level at which the State funds the Statewide Average Revenue Per Student then in effect for the year in which the Additional Bonds are issued. For the purpose of determining the School Infrastructure Tax Revenues for the preceding Fiscal Year, the amount of revenues for such year may be adjusted by the Independent Auditor to reflect the most recent certified enrollment count of students for the School District.

- c) the Additional Bonds must be payable as to principal and as to interest on the same month and day as the Bonds herein authorized.
- d) for the purposes of this Section, principal and interest falling due on the first day of a Fiscal Year shall be deemed a requirement of the immediately preceding Fiscal Year.
- e) the Reserve Fund, including all subaccounts within the Reserve Fund, for the Bonds and the Additional Bonds, if required, must be fully funded as of the date of issue of the Additional Bonds.

The Issuer may issue any bonds, notes, or other obligations that are subordinate to the Bonds ("Subordinate Obligations").

Amendment of Resolution Without Consent. The Issuer may, without the consent of or notice to any of the holders of the Bonds and Parity Bonds, amend or supplement the 2024 Resolution for any one or more of the following purposes:

- a) to cure any ambiguity, defect, omission or inconsistent provision in the 2024 Resolution or in the Bonds or Parity Bonds; or to comply with any applicable provision of law or regulation of federal or state agencies; provided, however, that such action shall not materially adversely affect the interests of the holders of the Bonds or Parity Bonds;
- b) to change the terms or provisions of the 2024 Resolution to the extent necessary to prevent the interest on the Bonds or Parity Bonds from being includable within the gross income of the holders thereof for federal income tax purposes;
- c) to grant to or confer upon the holders of the Bonds or Parity Bonds any additional rights, remedies, powers or authority that may lawfully be granted to or conferred upon the bondholders;
- d) to add to the covenants and agreements of the Issuer contained in the 2024 Resolution other covenants and agreements of, or conditions or restrictions upon, the Issuer or to surrender or eliminate any right or power reserved to or conferred upon the Issuer in the 2024 Resolution; or
- e) to subject to the lien and pledge of the 2024 Resolution additional pledged revenues as may be permitted by law.

Amendment of Resolution Requiring Consent. The 2024 Resolution may be amended from time to time if such amendment shall have been consented to by holders of not less than two-thirds in principal amount of the Bonds and Parity Bonds at any time outstanding (not including in any case any bonds which may then be held or owned by or for the account of the Issuer, but including such refunding bonds as may have been issued for the purpose of refunding any of such bonds if such refunding bonds shall not then be owned by the Issuer); but the 2024 Resolution may not be so amended in such manner as to:

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

Whenever the Issuer shall propose to amend the 2024 Resolution under the provisions of this Section, it shall cause notice of the proposed amendment to be filed with the Original Purchaser and to be mailed by certified mail to each registered owner of any Bond as shown by the records of the Registrar. Such notice shall set forth the nature of the proposed amendment and shall state that a copy of the proposed amendatory Resolution is on file in the office of the Secretary.

Whenever at any time within one year from the date of the mailing of said notice there shall be filed with the Secretary an instrument or instruments executed by the holders of at least two-thirds in aggregate principal amount of the Bonds then outstanding as in this Section defined, which instrument or instruments shall refer to the proposed amendatory Resolution described in said notice and shall specifically consent to and approve the adoption thereof, thereupon, but not otherwise, the governing body of the Issuer may adopt such amendatory Resolution and such Resolution shall become effective and binding upon the holders of all of the Bonds and Parity Bonds.

Any consent given by the holder of a bond pursuant to the provisions of this Section shall be irrevocable for a period of six months from the date of the instrument evidencing such consent and shall be conclusive and binding upon all future holders of the same bond during such period. Such consent may be revoked at any time after six months from the date of such instrument by the holder who gave such consent or by a successor in title by filing notice of such revocation with the Secretary.

The fact and date of the execution of any instrument under the provisions of this Section may be proved by the certificate of any officer in any jurisdiction who by the laws thereof is authorized to take acknowledgments of deeds within such jurisdiction that the person signing such instrument acknowledged before him the execution thereof, or may be proved by an affidavit of a witness to such execution sworn to before such officer.

The amount and numbers of the bonds held by any person executing such instrument and the date of his holding the same may be proved by an affidavit by such person or by a certificate executed by an officer of a bank or trust company showing that on the date therein mentioned such person had on deposit with such bank or trust company the bonds described in such certificate.

Discharge and Satisfaction of Bonds. The covenants, liens and pledges entered into, created or imposed pursuant to the 2024 Resolution may be fully discharged and satisfied with respect to the Bonds and Parity Bonds, or any of them, in any one or more of the following ways:

- a) By paying the Bonds or Parity Bonds when the same shall become due and payable; and
- b) By depositing in trust with the Treasurer, or with a corporate trustee designated by the Governing Body for the payment of said obligations and irrevocably appropriated exclusively to that purpose an amount in cash or direct obligations of the United States the maturities and income of which shall be sufficient to retire at maturity, or by redemption prior to maturity on a designated date upon which said obligations may be redeemed, all of such obligations outstanding at the time, together with the interest thereon to maturity or to the designated redemption date, premiums thereon, if any that may be payable on the redemption of the same; provided that proper notice of redemption of all such obligations to be redeemed shall have been previously published or provisions shall have been made for such publication.

Upon such payment or deposit of money or securities, or both, in the amount and manner provided by this Section, all liability of the Issuer with respect to the Bonds or Parity Bonds shall cease, determine and be completely discharged, and the holders thereof shall be entitled only to payment out of the money or securities so deposited.

THE PROJECT

Proceeds of the bonds will be used to provide funds to (i) build, furnish, and equip a new gymnasium and classroom additions, a new secure entrance, with related remodeling and improvements and site improvements to Eisenhower Elementary; (ii) to remodel, repair, improve, and equip Irving Elementary, including HVAC, lighting, fire alarm, intercom, mechanical, electrical, and plumbing improvements; (iii) to fund a debt service reserve fund; and (iv) to pay related costs of issuance. Any bond proceeds remaining after completion of these projects will be used for other school infrastructure projects as authorized by the Issuer’s Revenue Purpose Statement.

Estimated Sources & Uses of Funds (*)

SOURCES OF FUNDS		
	Bond Proceeds	\$14,995,000*
	Original Reoffering Premium	
TOTAL SOURCES		
USES OF FUNDS		
	Project Costs	
	Issuance Costs	
	Reserve Fund	
	Underwriters Discount	
TOTAL USES OF FUNDS		

Future Debt

The Issuer has no current plans to issue additional debt.

* Preliminary, subject to change

THE BONDS

General

The Bonds are dated as of the date of delivery and will bear interest at the rates to be set forth on the cover page herein, with interest payable on January 1, and July 1 in each year, beginning on January 1, 2025, calculated on the basis of a year of 360 days and twelve 30-day months. Interest shall be payable by check or draft of the Paying Agent mailed to the persons who were registered owners thereof as of the fifteenth day of the month immediately preceding the Interest Payment Date, to the addresses appearing on the registration books maintained by the Paying Agent or a such other address as is furnished to the Paying Agent in writing by a registered owner.

Authorization for the Issuance

The Bonds are being issued pursuant to the Act and the Bond Resolution expected to be adopted on September 9, 2024. See “**SECURITY AND SOURCE OF PAYMENT FOR THE BONDS**” herein.

Book Entry Only System

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

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

DTC, the world’s largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S equity, corporate and municipal debt issues and money market instrument (from over 100 countries) that DTC’s participants (“Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participations include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies clearing corporations and certain other organizations. DTC is a wholly-owned subsidiary of the Depository Trust & Clearing Corporation (“DTCC”).

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

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

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

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or

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

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

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

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

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

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

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

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

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

Transfer and Exchange

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

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

respect to such exchange. All Bonds surrendered pursuant to the provisions of this and the preceding paragraph shall be canceled by the Bond Registrar and shall not be redelivered.

Redemption *

Optional Redemption. All of the Bonds are subject to prepayment at the option of the Issuer, as a whole or in part, and within a maturity by lot from any source of available funds, beginning July 1, 2032 and on any date thereafter, at a prepayment price equal to the principal amount of the Bonds, together with accrued interest to the date fixed for prepayment, without premium.

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

<u>_____ Term Bond</u>	
<u>Mandatory Sinking Fund Date</u>	<u>Principal Amount</u>
(maturity)	\$

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

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

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

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

LITIGATION

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

UNDERWRITING

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

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

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

TAX MATTERS

Tax Exemption

Federal tax law contains a number of requirements and restrictions that apply to the Bonds, including investment restrictions, periodic payments of arbitrage profits to the United States, requirements regarding the proper use of Bond proceeds and facilities financed with Bond proceeds, and certain other matters. The Issuer has covenanted to comply with all requirements that must be satisfied in order for the interest on the Bonds to be excludable from gross income for federal income tax purposes. Failure to comply with certain of such covenants could cause interest on the Bonds to become includable in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

Subject to the Issuer's compliance with the above-referenced covenants, under present law, in the opinion of Bond Counsel, the interest on the Bonds is excludable from gross income for federal income tax purposes and interest on the Bonds is not an item of tax preference for purposes of the federal alternative minimum tax on individuals; however, such interest is taken into account in determining the annual adjusted financial statement income of certain applicable corporations (as defined in Section 59(k) of the Code) for the purpose of computing the alternative minimum tax imposed on corporations for tax years beginning after December 31, 2022.

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

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

Not-Qualified Tax Exemption Obligations

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

Discount and Premium Bonds

The initial public offering price of certain Bonds may be less than the amount payable on such Bonds at maturity ("Discount Bonds"). Owners of Discount Bonds should consult with their own tax advisors with respect to the determination of accrued original issue discount on Discount Bonds for income tax purposes and with respect to the state and local tax consequences of owning and disposing of Discount Bonds. It is possible that, under applicable provisions governing determination of state and local income taxes, accrued interest on Discount Bonds may be deemed to be received in the year of accrual even though there will not be a corresponding cash payment.

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

Other Tax Advice

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

Audits

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

Reporting and Withholding

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

Tax Legislation

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

Current and future legislative proposals, including some that carry retroactive effective dates, if enacted into law, court decisions, or clarification of the Code may cause interest on the Bonds to be subject, directly or indirectly, to federal income taxation, or otherwise prevent owners of the Bonds from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any other legislative proposals, clarification of the Code or court decisions may also affect, perhaps significantly, the market price for, or marketability of, the Bonds. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed tax legislation, as to which Bond Counsel expresses no opinion other than as set forth in its legal opinion.

The Opinion

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

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

Enforcement

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

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

Bond Counsel Review

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

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

MUNICIPAL ADVISOR

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

CONTINUING DISCLOSURE

The Issuer will covenant in a Continuing Disclosure Certificate (the “Undertaking”) for the benefit of the Owners and Beneficial Owners of the Bonds to provide annually certain financial information and operating data relating to the Issuer (the “Annual Report”), and to provide notices of the occurrence of certain enumerated events. The notices of events, if any, are also to be filed with the Municipal Securities Rulemaking Board, at its internet repository named “Electronic Municipal Market Access” (“EMMA”). The notices of events, if any, are also to be filed with EMMA. See “**APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE.**” The specific nature of the information to be contained in the Annual Report or the notices of events, and the manner in which such materials are to be filed, are summarized in “**APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE.**” These covenants have been made in order to assist the Underwriter in complying with the Rule.

Breach of the Disclosure Covenants will not constitute a default or an “Event of Default” under the Bonds or Resolution, respectively. A broker or dealer is to consider a known breach of the Disclosure Covenants, however, before recommending the purchase or sale of the Bonds in the secondary market. Thus, a failure on the part of the Issuer to observe the Disclosure Covenants may adversely affect the transferability and liquidity of the Bonds and their market price. If the Issuer fails to comply with any provision of the Continuing Disclosure Certificate, the sole remedy available shall be an action to compel performance. Any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Certificate. Direct, indirect, consequential, and punitive damages shall not be recoverable by any person for any default thereunder.

The Issuer provides the following information in accordance with the reporting requirement of paragraph (f)(3) of the Rule.

For the five-year period beginning August 12, 2019 through August 12, 2024 inclusive, the Issuer believes it has complied in all material respects with regard to its prior Disclosure Covenants, except:

On January 4, 2022, the Issuer issued \$9,165,000 School Infrastructure Sales, Services and Use Tax Revenue Refunding Bonds, Series 2022A, to currently refund its School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2016, dated December 5, 2016, but did not timely file a material event notice. On July 30, 2024, the Issuer filed a Material Event Notice and a related Failure to Provide Event Filing Information Notice.

MISCELLANEOUS

Brief descriptions or summaries of the Issuer, the Bonds, the Bond Resolution and other documents, agreements and statutes are included in this Official Statement. The summaries or references herein to the Bonds, the Bond Resolution and other documents, agreements and statutes referred to herein, and the description of the Bonds included herein, do not purport to be comprehensive or definitive, and such summaries, references and descriptions are qualified in their entireties by reference to such documents, and the description herein of the Bonds is qualified in its entirety by reference to the form thereof and the information with respect thereto included in the aforesaid documents. Copies of such documents may be obtained from the Issuer.

Any statements in this Official Statement involving matters of opinion or estimates, whether or not expressly so stated, are intended as such and not as representations of fact, and no representation is made that any of the estimates will be realized. This Official Statement is not to be construed as a contract or agreement between the Issuer and the purchasers or Owners of any of the Bonds.

The attached APPENDICES A, B, C, D, and E are integral parts of this Official Statement and must be read together with all of the foregoing statements.

It is anticipated that CUSIP identification numbers will be printed on the Bonds, but neither the failure to print such numbers on any Bonds nor any error in the printing of such numbers shall constitute cause for a failure or refusal by the purchaser thereof to accept delivery of and pay for any Bonds.

The Issuer has reviewed the information contained herein which relates to it and has approved all such information for use within this Official Statement. The execution and delivery of this Official Statement has been duly authorized by the Issuer.

DUBUQUE COMMUNITY SCHOOL DISTRICT, STATE OF IOWA

/s/ Carolyn Mauss
Board Secretary

Please have the President and the Secretary of the Board of Directors sign where indicated. We will affix these signatures to the Bonds.

By: _____
Secretary of the Board of Directors

By: _____
President of the Board of Directors

By: _____
Secretary of the Board of Directors

By: _____
President of the Board of Directors

**Prepared for the Dubuque Community
School District**

August 2024