

Morning Sun Community School
Board of Directors
Regular Meeting
Morning Sun School Library
Monday, October 14, 2024
5:45 pm

Tentative Agenda

1. Opening of Meeting
 - a. Call the meeting to order - President Ashley Zweibohmer
 - b. Roll Call
 - c. Determination of a quorum
 - d. Recognition of Visitors to the meeting
 - e. Approval of Agenda and requested changes
2. Communication from Public in Attendance
3. Consent Agenda
 - a. Minutes of the previous meeting
 - b. Bills
 - c. Financial Statements
4. Preliminary Certified Enrollment Projections
5. Principal's Report
6. Maintenance Report
Brad Kerr will give an update on maintenance issues
7. Board Policy Revisions
8. Transportation Annual Report
2022-23 - \$3.48/mile 2023-24 - \$3.53/mile
9. Special Education Request for Allowable Growth
Seek approval for Modified Supplemental Amount (allowable growth) and supplemental aid for negative special education balance of \$182,923.55.
Approve the following resolution: To approve a request to the School Budget Review Committee (SBRC) for Modified Supplemental Aid for the 2023-2024 Special Education Program deficit of \$182,923.55, or as determined by the Iowa Department of Education following DE audit review.

10. Personnel -

- a. Hire Craig McClenahan 50% time starting October 1, 2024

11. Update Banking Signature Cards

While Kim is gone, in order to sign checks the board needs to take action to authorize Tammy and/or Eric to sign district checks and conduct banking business for the district.

12. Old and New Business

The next meeting is tentatively scheduled for November 12, 2024 at 5:45 pm in the lunch room.

13. Adjournment

Morning Sun Community School
Board of Directors'
Public Hearing on Instructional Support Levy
Regular Meeting
Tuesday, September 10th, 2024
Morning Sun School Library
5:45 pm

Minutes

President Zweibohmer called the meeting to order at 5:45 pm.

Roll call was taken by the secretary. Present were Boulton, Lomeli, Malone and Zweibohmer. Greiner was recorded absent.

Also present were Tammy Noble, Amanda Vreeland, Tammy Malone and Sherry DeKlotz.

Approval of Agenda

MOTION: Moved by Malone, seconded by Boulton to approve the agenda as presented. Motion passed unanimously.

Public Hearing on Renewal of Instructional Support Levy

- a.) Questions from the Public – There were no questions from the public.
- b.) Discussion by Board of Directors – Discussion was held by the Board of Directors.
- c.) Action by Board of Directors

MOTION: Moved by Boulton, seconded by Malone to approve the Renewal of Instructional Support Levy. Motion passed on a roll call vote. Boulton aye, Lomeli aye, Malone aye and Zweibohmer aye.

Communication from Public in Attendance

There was no communication from the public in attendance.

Consent Agenda:

MOTION: Moved by Lomeli, seconded by Boulton to approve the consent agenda as presented. Motion passed unanimously.

Maintenance Report

Dusty Nelson will be coming to tuckpoint the chimney in the boiler room.

Board Policy Review 300-304

MOTION: Moved by Lomeli, seconded by Malone to approve the review of the following board policies: 300: Role of School District Administration, 301: Administrative Structure, 302: Administrative Relationships, 303: Superintendent, 304: Administrative Employees. Motion passed unanimously.

Library Air Conditioning

Air Conditioning in the library will be looked into and brought to the October 2024 meeting.

23-24 Preliminary Audit

The FY 2023-2024 preliminary audit was discussed.

Old and New Business

The next meeting will be held on Tuesday, October 8th, 2024 at 5:45 pm.
The safety of the entry doors was discussed.

Adjournment

There being no further business, the meeting was adjourned at 6:20 pm.
MOTION: Moved by Lomeli, seconded by Malone to adjourn the meeting at 6:20pm. Motion passed
unanimously.

Ashley Zweibohmer, Board President

Kim Hagge, Board Secretary

10/10/2024 08:54 AM

Check Number	Check Date	Vendor Name	Description	Amount
10	GENERAL FUND			
	10/09/2024	AHLERS COONEY ATTORNEYS	General Counsel	297.00
	10/09/2024	Alliant Energy	electric	156.08
	10/09/2024	Broeker, Wanda	Art supplies	38.00
	10/09/2024	Burlington Glass Co.	Replacing door locks on the building	3,350.08
	10/09/2024	CHEMSEARCH FE	boiler chemicals	5,625.00
	10/09/2024	City Of Morning Sun	water/sewer/ LF fee	276.36
	10/09/2024	Coppes Termite/pest Service	pest control	35.00
	10/09/2024	Culligan of Burlington	water & dispenser	59.45
	10/09/2024	Farmers Elevator & Exchange	rags, fluids, glass cleaner, wrench	96.61
	10/09/2024	Follett Content Solutions	Battery for library scanner	45.60
	10/09/2024	Greenwood Cleaning Systems	cleaning supplies	104.00
	10/09/2024	Kay Chapman.CPA Pc	Field Work Portion of 23-24 Audit	4,950.00
	10/09/2024	KCII	2nd half ad for back to school	106.08
	10/09/2024	Wapello Comm. School	Bus #3 repairs	129.18
	10/09/2024	Wapello Morning Sun, The	board meeting minutes	264.92
	10/09/2024	Werniga Waste Inc.	garbage pickup	370.00
10				<u>15,903.36</u>
33	SAVE			
	10/09/2024	Hinkle Lawn Maintenance	Lawn care & weed control	2,060.00
33				<u>2,060.00</u>
61	SCHOOL NUTRITION FUND			
	10/09/2024	Bimbo Bakeries USA	bread	340.57
	10/09/2024	Harbison, Darcy	fruit snacks for lunch	9.98
	10/09/2024	Iris City Cleaners	shop towels & cleaning	111.08
	10/09/2024	Performance Foodservice - Cedar Rapids	food & supplies	1,431.07
	10/09/2024	Performance Foodservice - Cedar Rapids	food & supplies	1,476.59
	10/09/2024	Prairie Farms Dairy, Inc.	MILK	596.40
61				<u>3,965.69</u>
Grand Total:				<u>21,929.05</u>

Check Number	Check Date	Vendor Name	Description	Amount
10		GENERAL FUND		
26836	09/25/2024	BMO HARRIS	STMT 09/05/24	983.60
26837	09/25/2024	City Of Morning Sun	water/sewer	160.46
26838	09/25/2024	Culligan of Burlington	water	71.90
26839	09/25/2024	Farmers Elevator & Exchange	nuts, washers, bolts	18.01
26840	09/25/2024	Mutual Telephone Co.	phone charges	218.10
26841	09/25/2024	Southeastern Comm. College	annual renewal school bus	40.00
26842	09/25/2024	Telecom Services of Iowa, Inc.	repairs to phone system	291.58
26843	09/25/2024	Wapello Comm. School	Bus #3 repairs	4.31
26843	09/25/2024	Wapello Comm. School	Bus repairs	749.51
26844	09/25/2024	Wemiga Waste Inc.	garbage collection	370.00
				<hr/> 2,907.47
61		SCHOOL NUTRITION FUND		
9691	09/25/2024	BMO HARRIS	STMT 09/05/24	167.86
9692	09/25/2024	Cones Foodservice Equipment Solutions	dishwasher repairs	611.77
9693	09/25/2024	Winfield Mt. Union School	school trays	51.91
				<hr/> 831.54
Grand Total:				<hr/> 3,739.01

Cash Flow Report

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
10	GENERAL FUND	2,217,299.77	0.00	5,903.51	0.00	2,223,203.28
22	MANAGEMENT FUND	2,317,595.31	0.00	0.00	0.00	2,317,595.31
33	SAVE	471,087.16	0.00	0.00	0.00	471,087.16
36	PPEL LEVY FUND	26,369.17	0.00	0.00	0.00	26,369.17
61	SCHOOL NUTRITION FUND	105,259.31	0.00	0.00	0.00	105,259.31
Grand Total:		<u>5,137,610.72</u>	<u>0.00</u>	<u>5,903.51</u>	<u>0.00</u>	<u>5,143,514.23</u>

General Fund
\$2,223,203.28 - Cash
\$1,176,672.38 - Investments

\$3,399,875.66 - Total

Check Reconciliation Report

Batch Description: 09.24 General
Checking Account: 1

Processing Month: 09/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	09/30/2024	3,818,543.35

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
25846	Quill Corp.	07/07/2022	121.06
26583	Mt. Pleasant Music Boosters	03/21/2024	40.00
26693	ITS	06/12/2024	5,298.51
26801	School Administrators Of Iowa	08/12/2024	605.00
26836	BMO HARRIS	09/25/2024	983.60
26838	Culligan of Burlington	09/25/2024	71.90
26839	Farmers Elevator & Exchange	09/25/2024	18.01
26840	Mutual Telephone Co.	09/25/2024	218.10
26841	Southeastern Comm. College	09/25/2024	40.00
26842	Telecom Services of Iowa, Inc.	09/25/2024	291.58
26843	Wapello Comm. School	09/25/2024	753.82
26844	Wemiga Waste Inc.	09/25/2024	370.00
	Total:		<u>8,811.58</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Oct. SAVE Sent to ISJIT Acct	10/31/2023	18,751.86
	Adjust incorrect online	12/31/2023	39.11
	Adjust	06/30/2024	568.94
	adjust	09/30/2024	218.18
	Total:		<u>19,578.09</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
3,818,543.35	10,766.51	3,829,309.86	3,829,309.86	0.00

Cleared Automatic Payment Total:
 Cleared Checks Total: 106,213.25
 Cleared Direct Deposit Total: (86,119.73)
 Cleared Void Total:
 Cleared Cash Receipt Total: 318,260.67
 Cleared Manual Journal Entries Total: (218.18)
 Cleared Sales Journal Total:

Check Reconciliation Report

Batch Description: 09.24 Investments
Checking Account: 10

Investments (ISJIT)

Processing Month: 09/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	
	Statement Balance	09/30/2024	1,176,672.38	
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
1,176,672.38	0.00	1,176,672.38	1,176,672.38	0.00

- Cleared Automatic Payment Total:
- Cleared Checks Total:
- Cleared Direct Deposit Total:
- Cleared Void Total:
- Cleared Cash Receipt Total:
- Cleared Manual Journal Entries Total:
- Cleared Sales Journal Total:

Cash Flow Report

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
10	GENERAL FUND	2,217,299.77	0.00	5,903.51	0.00	2,223,203.28
22	MANAGEMENT FUND	2,317,595.31	0.00	0.00	0.00	2,317,595.31
33	SAVE	471,087.16	0.00	0.00	0.00	471,087.16
36	PPEL LEVY FUND	26,369.17	0.00	0.00	0.00	26,369.17
61	SCHOOL NUTRITION FUND	105,259.31	0.00	0.00	0.00	105,259.31
Grand Total:		<u>5,137,610.72</u>	<u>0.00</u>	<u>5,903.51</u>	<u>0.00</u>	<u>5,143,514.23</u>

PPEL

\$26,369.17

Check Reconciliation Report

Batch Description: 09.24 PPEL
Checking Account: 2

PPEL

Processing Month: 09/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	
	Statement Balance	09/30/2024	26,369.17	
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
26,369.17	0.00	26,369.17	26,369.17	0.00

Cleared Automatic Payment Total:
Cleared Checks Total: 20,000.00
Cleared Direct Deposit Total:
Cleared Void Total:
Cleared Cash Receipt Total: 3,421.35
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

Cash Flow Report

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
10	GENERAL FUND	2,217,299.77	0.00	5,903.51	0.00	2,223,203.28
22	MANAGEMENT FUND	2,317,595.31	0.00	0.00	0.00	2,317,595.31
33	SAVE	471,087.16	0.00	0.00	0.00	471,087.16
36	PPEL LEVY FUND	26,369.17	0.00	0.00	0.00	26,369.17
61	SCHOOL NUTRITION FUND	105,259.31	0.00	0.00	0.00	105,259.31
Grand Total:		<u>5,137,610.72</u>	<u>0.00</u>	<u>5,903.51</u>	<u>0.00</u>	<u>5,143,514.23</u>

Lunch
\$105,259.31

Check Reconciliation Report

Batch Description: 09.24 Lunch
Checking Account: 6

Lunch

Processing Month: 09/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	09/30/2024	107,264.72

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
9168		08/20/2020	0.00
9169		08/20/2020	0.00
9524	BMO HARRIS	04/21/2023	324.26
9691	BMO HARRIS	09/25/2024	167.86
9692	Cones Foodservice Equipment Solutions	09/25/2024	611.77
9693	Winfield Mt. Union School	09/25/2024	51.91
24825		02/20/2020	0.00
24826		02/20/2020	0.00
24827		02/20/2020	0.00
24828		02/20/2020	0.00
Total:			1,155.80

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Adjust	06/30/2024	(531.43)
Total:			(531.43)

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
107,264.72	(1,687.23)	105,577.49	105,259.31	318.18

Cleared Automatic Payment Total:
 Cleared Checks Total: 6,860.27
 Cleared Direct Deposit Total: (3,878.13)
 Cleared Void Total:
 Cleared Cash Receipt Total: 2,837.72
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Cash Flow Report

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
10	GENERAL FUND	2,217,299.77	0.00	5,903.51	0.00	2,223,203.28
22	MANAGEMENT FUND	2,317,595.31	0.00	0.00	0.00	2,317,595.31
33	SAVE	471,087.16	0.00	0.00	0.00	471,087.16
36	PPEL LEVY FUND	26,369.17	0.00	0.00	0.00	26,369.17
61	SCHOOL NUTRITION FUND	105,259.31	0.00	0.00	0.00	105,259.31
Grand Total:		<u>5,137,610.72</u>	<u>0.00</u>	<u>5,903.51</u>	<u>0.00</u>	<u>5,143,514.23</u>

SAVE - Sales Tax
\$471,087.16

Fund: 10 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
10 0000 0010 1001 000 1111	Property And Delinquent Taxes	700,000.00	81,526.79	92,393.71	13.20	607,606.29
10 0000 0010 1001 000 1114	Instructional Support	30,000.00	3,183.74	3,562.82	11.88	26,437.18
10 0000 0010 1001 000 1134	Income Surtaxes	125,000.00	0.00	0.00	0.00	125,000.00
10 0000 0010 1001 000 1171	Utility Excise Tax	30,000.00	0.00	0.00	0.00	30,000.00
10 0000 0010 1001 000 1191	Mobile Home Tax	1,000.00	0.00	0.00	0.00	1,000.00
10 3301 0010 1001 211 1322	Special Ed Tuition	80,000.00	0.00	0.00	0.00	80,000.00
10 0000 0010 1001 100 1323	Open Enrollment	200,000.00	0.00	7,413.00	3.71	192,587.00
10 3116 0010 1001 100 1323	TLC OE IN	15,000.00	0.00	357.80	2.39	14,642.20
10 3302 0010 1001 214 1324	Special Ed OE Level II	30,000.00	0.00	59,160.83	197.20	(29,160.83)
10 0000 0010 1001 000 1510	Interest On Investments	200,000.00	14,377.62	45,254.09	22.63	154,745.91
10 0000 0010 1001 000 1921	Donations, Contributions	1,000.00	0.00	0.00	0.00	1,000.00
10 0000 0010 1000 160 1922	Music Donations	700.00	0.00	0.00	0.00	700.00
10 0000 0010 1001 000 1923	Library Book Donation	5,000.00	0.00	0.00	0.00	5,000.00
10 0000 0010 1001 000 1942	Book Rental	5,000.00	0.00	0.00	0.00	5,000.00
10 0000 0010 1001 000 1999	Miscellaneous Revenue	5,000.00	50.00	2,911.63	58.23	2,088.37
Subtotal:	REVENUE FROM LOCAL SOURCES	1,427,700.00	99,138.15	211,053.88	14.78	1,216,646.12
10 0000 0010 1001 000 3111	State Foundation Aid	1,500,000.00	129,645.00	135,228.00	9.02	1,364,772.00
10 3113 0010 1001 211 3113	Special Ed Def. Suppl Aid	5,000.00	0.00	0.00	0.00	5,000.00
10 3116 0010 1001 000 3116	TLC	71,500.00	7,517.00	7,517.00	10.51	63,983.00
10 3117 0010 1001 460 3117	Preschool Grant	53,450.00	4,304.00	4,304.00	8.05	49,146.00
10 3204 0010 1001 000 3204	TSS	200,000.00	23,964.00	23,964.00	11.98	176,036.00
10 3214 0010 1001 000 3214	Aea Flow Thru Funds	90,000.00	0.00	0.00	0.00	90,000.00
10 3216 0010 1001 000 3216	Class Size Reduction	20,000.00	1,956.00	1,956.00	9.78	18,044.00
10 3342 0010 1001 000 3342	Early Literace	15,000.00	0.00	0.00	0.00	15,000.00
10 3376 0010 1001 000 3376	TSS Prof. Dev.	15,000.00	1,506.00	1,506.00	10.04	13,494.00
10 0000 0010 1001 000 3801	Military Credit	500.00	0.00	0.00	0.00	500.00
10 0000 0010 1001 000 3803	State Replacement C&I	15,000.00	0.00	0.00	0.00	15,000.00
10 0000 0010 1001 000 3804	2 Tier Access Limit Tax	6,000.00	0.00	0.00	0.00	6,000.00
Subtotal:	REVENUE FROM STATE SOURCES	1,991,450.00	168,892.00	174,475.00	8.76	1,816,975.00
10 4334 0010 1001 000 4334	Reap Monies	15,000.00	0.00	0.00	0.00	15,000.00
10 4501 0010 1001 431 4501	Title I	40,000.00	0.00	4,431.46	11.08	35,568.54
10 4643 0010 1001 100 4643	Title II Part A	6,000.00	0.00	0.00	0.00	6,000.00
10 4669 0010 1001 000 4669	Title IV	15,000.00	0.00	0.00	0.00	15,000.00
10 4521 0010 1001 000 4720	Lea Flowthru Part B Funding	11,000.00	0.00	0.00	0.00	11,000.00
Subtotal:	REVENUE FROM FEDERAL SOURCES	87,000.00	0.00	4,431.46	5.09	82,568.54
10 0000 0010 1001 000 5233	Interfund Transfer In from SAVE	19,990.00	0.00	0.00	0.00	19,990.00
Subtotal:	OTHER FINANCING SOURCES	19,990.00	0.00	0.00	0.00	19,990.00
Fund Total:		3,526,140.00	268,030.15	389,960.34	11.06	3,136,179.66

Fund: 22 MANAGEMENT FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
22 0000 0010 1001 000 1111	Prop. Tax-tort	275,000.00	31,351.23	35,562.23	12.93	239,437.77
22 0000 0010 1001 000 1171	Utility Excise Tax	12,000.00	0.00	0.00	0.00	12,000.00
22 0000 0010 1001 000 1191	Mobile Homes Tax	150.00	0.00	0.00	0.00	150.00
22 0000 0010 1001 000 1510	Interest On Investments	3,500.00	0.00	0.00	0.00	3,500.00
22 0000 0010 1001 000 1989	Prior Year	15.00	0.00	0.00	0.00	15.00
Subtotal: REVENUE FROM LOCAL SOURCES		290,665.00	31,351.23	35,562.23	12.23	255,102.77
22 0000 0010 1001 000 3801	Mgt. Military Credit	150.00	0.00	0.00	0.00	150.00
22 0000 0010 1001 000 3803	State Replacement C&I Taxes	9,000.00	0.00	0.00	0.00	9,000.00
22 0000 0010 1001 000 3804	2 Tier Access Limit Tax	6,000.00	0.00	0.00	0.00	6,000.00
Subtotal: REVENUE FROM STATE SOURCES		15,150.00	0.00	0.00	0.00	15,150.00
22 0000 0010 1001 000 5900	Upward Adjustment	2,000.00	0.00	0.00	0.00	2,000.00
Subtotal: OTHER FINANCING SOURCES		2,000.00	0.00	0.00	0.00	2,000.00
Fund Total:		307,815.00	31,351.23	35,562.23	11.55	272,252.77

Fund: 33 SAVE

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
33 0000 0010 1001 000 3361	Local Option Sales Tax	350,000.00	18,879.29	83,463.42	23.85	266,536.58
33 3361 0010 1001 000 3361	Silo Supplemental	30,000.00	0.00	0.00	0.00	30,000.00
Subtotal:	REVENUE FROM STATE SOURCES	380,000.00	18,879.29	83,463.42	21.96	296,536.58
	Fund Total:	380,000.00	18,879.29	83,463.42	21.96	296,536.58

Fund: 36 PPEL LEVY FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
36 0000 0010 1001 000 1111	Property Tax-ppel	30,000.00	3,294.14	3,729.67	12.43	26,270.33
36 0000 0010 1001 000 1171	Utility Excise Tax	1,500.00	0.00	0.00	0.00	1,500.00
36 0000 0010 1001 000 1191	Mobile Home Tax-ppel	100.00	0.00	0.00	0.00	100.00
36 0000 0010 1001 000 1192	Military Credit	5.00	0.00	0.00	0.00	5.00
36 0000 0010 1001 000 1510	Interest On Investments	1,500.00	127.21	475.14	31.68	1,024.86
Subtotal:	REVENUE FROM LOCAL SOURCES	33,105.00	3,421.35	4,204.81	12.70	28,900.19
36 0000 0010 1001 000 3801	Military Credit	15.00	0.00	0.00	0.00	15.00
36 0000 0010 1001 000 3803	State Replacement C&I Taxes	1,000.00	0.00	0.00	0.00	1,000.00
36 0000 0010 1001 000 3804	2 Tier Access Limit Tax	700.00	0.00	0.00	0.00	700.00
Subtotal:	REVENUE FROM STATE SOURCES	1,715.00	0.00	0.00	0.00	1,715.00
36 0000 0010 1001 000 5210	Interfund Transfer in General	150.00	0.00	0.00	0.00	150.00
Subtotal:	OTHER FINANCING SOURCES	150.00	0.00	0.00	0.00	150.00
Fund Total:		34,970.00	3,421.35	4,204.81	12.02	30,765.19

Fund: 61 SCHOOL NUTRITION FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
61 0000 0010 3110 000 1510	Interest On Investments	10,000.00	432.64	1,371.23	13.71	8,628.77
61 0000 0010 3110 000 1611	Student Lunch Sales	25,000.00	765.00	6,676.00	26.70	18,324.00
61 0000 0010 3110 000 1612	Student Breakfast Sales	3,000.00	0.00	0.00	0.00	3,000.00
61 0000 0010 3110 000 1621	Milk Sales/Daycare	3,200.00	106.25	106.25	3.32	3,093.75
61 0000 0010 3110 000 1622	Adult Lunch Sales	1,500.00	0.00	50.00	3.33	1,450.00
61 0000 0010 3110 000 1999	Miscellaneous	1,800.00	0.00	0.00	0.00	1,800.00
Subtotal: REVENUE FROM LOCAL SOURCES		44,500.00	1,303.89	8,203.48	18.43	36,296.52
61 3251 0010 3110 000 3251	State Aid	750.00	0.00	0.00	0.00	750.00
61 3252 0010 3110 000 3252	State Aid Breakfast	200.00	0.00	0.00	0.00	200.00
Subtotal: REVENUE FROM STATE SOURCES		950.00	0.00	0.00	0.00	950.00
61 4014 0010 3110 000 4014	Supply Chain Assistance	19,025.93	0.00	0.00	0.00	19,025.93
61 4552 0010 3110 000 4552	Federal Aid Breakfast	10,000.00	375.46	375.46	3.75	9,624.54
61 4553 0010 3110 000 4553	Federal Aid	37,000.00	1,158.37	1,158.37	3.13	35,841.63
61 4556 0010 3110 000 4556	Summer Lunch	4,046.94	0.00	0.00	0.00	4,046.94
Subtotal: REVENUE FROM FEDERAL SOURCES		70,072.87	1,533.83	1,533.83	2.19	68,539.04
61 0000 0010 3110 000 5900	Upward Adjustment	1,170.00	0.00	0.00	0.00	1,170.00
Subtotal: OTHER FINANCING SOURCES		1,170.00	0.00	0.00	0.00	1,170.00
Fund Total:		116,692.87	2,837.72	9,737.31	8.34	106,955.56

Revenue Summary Report
Processing Month: 09/2024

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	4,365,617.87	324,519.74	522,928.11	11.98	3,842,689.76

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Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
10 0409 1000 410 4644 323	Title III Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 420 1116 121	At-Risk Salary	30,000.00	4,256.01	14.19	25,743.99	0.00	25,743.99
10 0409 1000 420 1116 220	At - Risk Fica	3,500.00	325.58	9.30	3,174.42	0.00	3,174.42
10 0409 1000 420 1116 231	At-Risk Ipers	4,500.00	401.77	8.93	4,098.23	0.00	4,098.23
10 0409 1000 420 1116 270	HEALTH BENEFITS	100.00	1.79	1.79	98.21	0.00	98.21
10 0409 1000 420 1119 121	Drop Out	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00
10 0409 1000 420 1119 220	Drop Out - Fica	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00
10 0409 1000 420 1119 231	Drop Out - IPERS	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00
10 0409 1000 420 3204 121	Drop Out TSS	2,000.00	635.10	31.76	1,364.90	0.00	1,364.90
10 0409 1000 420 3204 220	TSS Drop Out	300.00	48.59	16.20	251.41	0.00	251.41
10 0409 1000 420 3204 231	Drop Out TSS	500.00	59.95	11.99	440.05	0.00	440.05
10 0409 1000 431 0000 210	Title I Cash In Lieu	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 431 0000 211	Title I Cash In Lieu No IPERS	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 431 3204 121	Title I TSS	5,500.00	635.10	11.55	4,864.90	0.00	4,864.90
10 0409 1000 431 3204 220	Title I TSS Fica	1,000.00	48.59	4.86	951.41	0.00	951.41
10 0409 1000 431 3204 231	Title I TSS IPERS	1,500.00	59.95	4.00	1,440.05	0.00	1,440.05
10 0409 1000 431 4501 121	Elem. Title 1 Teacher Sal.	40,000.00	3,553.44	8.88	36,446.56	0.00	36,446.56
10 0409 1000 431 4501 220	Title I Fica	3,000.00	133.57	4.45	2,866.43	0.00	2,866.43
10 0409 1000 431 4501 231	Title I Ipers	4,500.00	335.45	7.45	4,164.55	0.00	4,164.55
10 0409 1000 431 4501 270	Medical Insurance	100.00	2.69	2.69	97.31	0.00	97.31
10 0409 1000 431 4501 612	Elem. Title I Gen. Supplies	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 431 4508 121	Title I Prior Year Salary	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 431 4508 220	Title I Prior Year Fica	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 431 4508 231	Title I Prior Year Ipers	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 460 4045 612	ESSER III - PS	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1000 470 1118 121	Talented & Gifted Teacher Sal	12,500.00	2,112.09	16.90	10,387.91	0.00	10,387.91
10 0409 1000 470 1118 220	Tag Fica	956.25	161.57	16.90	794.68	0.00	794.68
10 0409 1000 470 1118 231	Tag Ipers	1,180.00	199.38	16.90	980.62	0.00	980.62
10 0409 1000 470 1118 270	TAG Health Ins.	100.00	1.79	1.79	98.21	0.00	98.21
10 0409 1000 470 1118 612	TAG Supplies	350.00	550.00	157.14	(200.00)	0.00	(200.00)
10 0409 1000 470 3204 121	TAG TSS	2,000.00	635.10	31.76	1,364.90	0.00	1,364.90
10 0409 1000 470 3204 220	TAG TSS FICA	500.00	48.59	9.72	451.41	0.00	451.41
10 0409 1000 470 3204 231	TAG TSS IPERS	750.00	59.95	7.99	690.05	0.00	690.05
1000	INSTRUCTION	1,724,062.06	147,494.66	8.56	1,576,567.40	0.00	1,576,567.40
10 0409 1002 460 3117 121	Preschool Salaries	30,000.00	1,184.48	3.95	28,815.52	0.00	28,815.52
10 0409 1002 460 3117 210	Cash in Lieu	9,000.00	657.00	7.30	8,343.00	0.00	8,343.00
10 0409 1002 460 3117 211	Cash in Lieu no IPERS	12,000.00	960.00	8.00	11,040.00	0.00	11,040.00
10 0409 1002 460 3117 220	Preschool Fica	3,000.00	168.21	5.61	2,831.79	0.00	2,831.79
10 0409 1002 460 3117 231	Preschool Ipers	4,000.00	173.84	4.35	3,826.16	0.00	3,826.16
10 0409 1002 460 3117 270	Preschool Life Ins,	100.00	0.89	0.89	99.11	0.00	99.11
10 0409 1002 460 3117 580	Preschool Travel	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1002 460 3117 612	Preschool Supplies	(2,573.41)	547.20	(21.26)	(3,120.61)	0.00	(3,120.61)
10 0409 1002 460 3117 652	Preschool Tech. Software	5,000.00	903.40	18.07	4,096.60	0.00	4,096.60
10 0409 1002 460 3117 734	Preschool Tech Equipment	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 1002 460 3204 121	Preschool TSS	6,000.00	635.10	10.59	5,364.90	0.00	5,364.90
10 0409 1002 460 3204 220	Preschool TSS FICA	1,000.00	48.59	4.86	951.41	0.00	951.41
10 0409 1002 460 3204 231	Preschool TSS IPERS	2,000.00	59.95	3.00	1,940.05	0.00	1,940.05
1002	1002	69,526.59	5,338.66	7.68	64,187.93	0.00	64,187.93
10 0409 1010 100 0000 567	Open Enrollment Wapello	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00

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Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
2222	SCHOOL LIBRARY/AEA MAT LENDING LIBRARY	43,600.00	5,505.16	12.63	38,094.84	0.00	38,094.84
10 0409 2237 100 0000 653	Technology	5,000.00	370.00	15.96	4,630.00	427.84	4,202.16
2237	HARDWARE MAINTENANCE & SUPPORT	5,000.00	370.00	15.96	4,630.00	427.84	4,202.16
10 0409 2314 000 0000 348	Election Service	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
2314	ELECTION SERVICES	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
10 0409 2317 000 0000 342	Legal Services	1,000.00	527.00	52.70	473.00	0.00	473.00
2317	LEGAL SERVICES	1,000.00	527.00	52.70	473.00	0.00	473.00
10 0409 2318 000 0000 341	Audit	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00
2318	EXTERNAL AUDIT SERVICES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00
10 0409 2319 000 0000 340	Accounting	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00
2319	OTHER BOARD OF EDUCATION SERVICES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00
10 0409 2321 000 0000 111	Superintendent Salary	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2321 000 0000 119	Additional Compensation	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2321 000 0000 220	Fica	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2321 000 0000 231	Ipers	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2321 000 0000 270	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2321 000 0000 591	Superintendent Sharing	85,000.00	0.00	0.00	85,000.00	0.00	85,000.00
2321	OFFICE OF SUPERINTENDENT	85,000.00	0.00	0.00	85,000.00	0.00	85,000.00
10 0409 2331 460 3117 311	PS Purchased Admin Services	299.00	0.00	0.00	299.00	0.00	299.00
2331	LEA/AEA SPECIAL EDUCATION DIRECTOR	299.00	0.00	0.00	299.00	0.00	299.00
10 0409 2410 000 0000 111	Elementary Principal	50,000.00	12,499.97	25.00	37,500.03	0.00	37,500.03
10 0409 2410 000 0000 210	Principal Cash in Lieu	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2410 000 0000 211	Principal Cash in Lieu no IPERS	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2410 000 0000 220	Principal Fica	4,000.00	956.25	23.91	3,043.75	0.00	3,043.75
10 0409 2410 000 0000 231	Principal Ipers	6,000.00	1,179.99	19.67	4,820.01	0.00	4,820.01
10 0409 2410 000 0000 270	Life Insurance	100.00	10.74	10.74	89.26	0.00	89.26
10 0409 2410 000 0000 580	Elementary Prin. Travel	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2410 000 0000 591	Elementary Principal - Shared	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2410 000 0000 611	Elementary Principal Supplies	100.00	0.00	0.00	100.00	0.00	100.00
10 0409 2410 000 0000 810	Dues And Fees	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00
2410	OFFICE OF PRINCIPAL	65,200.00	14,646.95	22.46	50,553.05	0.00	50,553.05
10 0409 2510 000 0000 111	Board Secretary	30,000.00	6,707.34	22.36	23,292.66	0.00	23,292.66
10 0409 2510 000 0000 150	Business Manager Salary	30,000.00	6,707.34	22.36	23,292.66	0.00	23,292.66
10 0409 2510 000 0000 159	Additional Compensation	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2510 000 0000 210	Business Manager Cash In Lieu	5,000.00	1,000.80	20.02	3,999.20	0.00	3,999.20
10 0409 2510 000 0000 211	Business Mgr Cash in Lieu no IPERS	11,000.00	2,880.00	26.18	8,120.00	0.00	8,120.00
10 0409 2510 000 0000 220	Business Manager Fica	6,000.00	1,159.50	19.33	4,840.50	0.00	4,840.50
10 0409 2510 000 0000 231	Business Manager IPERS	7,000.00	1,360.83	19.44	5,639.17	0.00	5,639.17
10 0409 2510 000 0000 270	Business Manager Life Ins	100.00	10.74	10.74	89.26	0.00	89.26
10 0409 2510 214 4634 359	Medicare Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2510 215 3303 359	Medicaid Billing	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2510 217 3303 359	Medicare Purchased Service	0.00	0.00	0.00	0.00	0.00	0.00
2510	FISCAL SERVICES	89,100.00	19,826.55	22.25	69,273.45	0.00	69,273.45
10 0409 2519 000 0000 310	Purchased Services	5,000.00	586.08	11.72	4,413.92	0.00	4,413.92
10 0409 2519 000 0000 531	Purc Serv Postage	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00
10 0409 2519 000 0000 532	Telephone	3,000.00	930.39	38.04	2,069.61	210.89	1,858.72
10 0409 2519 000 0000 540	Newspaper Advertising	2,500.00	442.63	17.71	2,057.37	0.00	2,057.37

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Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
10 0409 2790 214 3301 231	Special Ed Bus Drivers-ipers	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2790 214 3301 270	Special Ed Driver	0.00	0.00	0.00	0.00	0.00	0.00
10 0409 2790 217 3303 170	Special Ed Bus Drivers	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
10 0409 2790 217 3303 220	Special Ed Bus Drivers - Fica	500.00	0.00	0.00	500.00	0.00	500.00
10 0409 2790 217 3303 231	Special Ed Bus Drivers - Ipers	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00
10 0409 2790 217 3303 270	Sped. Ed. Trans	100.00	0.00	0.00	100.00	0.00	100.00
2790	OTHER STUDENT TRANS SERVICES	3,100.00	0.00	0.00	3,100.00	0.00	3,100.00
10 0409 6100 000 3214 961	Aea Flow Through Funds	88,044.00	0.00	0.00	88,044.00	0.00	88,044.00
6100	INTERAGENCY FLOWTHROUGH	88,044.00	0.00	0.00	88,044.00	0.00	88,044.00
10 0409 6900 100 0000 990	Downward Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
6900	DOWNWARD ADJST TO BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
0409	0409	3,269,344.28	243,176.89	7.46	3,026,167.39	836.47	3,025,330.92
10	GENERAL FUND	3,269,344.28	243,176.89	7.46	3,026,167.39	836.47	3,025,330.92

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Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
22	MANAGEMENT FUND						
0409	0409						
22 0409 1000 100 0000 260	Workers Comp.-profess Employ	0.00	7,189.00	0.00	(7,189.00)	0.00	(7,189.00)
22 0409 1000 100 0000 261	Workers Comp.-other Employees	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 1000 100 0000 262	Workers Comp.- Drivers	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 1000 100 0000 263	Workers Comp.- Liability	15,000.00	8,460.00	56.40	6,540.00	0.00	6,540.00
22 0409 1000 100 0000 270	Medical	0.00	0.00	0.00	0.00	0.00	0.00
1000	INSTRUCTION	15,000.00	15,649.00	104.33	(649.00)	0.00	(649.00)
22 0409 1200 211 3301 121	LD Early Retirement	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 1200 211 3301 220	Fica	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 1200 211 3301 231	lpers	0.00	0.00	0.00	0.00	0.00	0.00
1200	1200	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 2310 100 0000 526	Umbrella	5,000.00	3,168.00	63.36	1,832.00	0.00	1,832.00
2310	BOARD OF EDUCATION	5,000.00	3,168.00	63.36	1,832.00	0.00	1,832.00
22 0409 2319 100 0000 525	Crime	1,500.00	741.00	49.40	759.00	0.00	759.00
2319	OTHER BOARD OF EDUCATION SERVICES	1,500.00	741.00	49.40	759.00	0.00	759.00
22 0409 2519 000 0000 251	C.d.'s	0.00	0.00	0.00	0.00	0.00	0.00
2519	OTHER FISCAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 2610 000 0000 250	Unemployment Comp.	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 2610 000 0000 522	Management-boiler Ins.	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00
22 0409 2610 100 0000 520	Management-property Ins.	25,000.00	25,643.54	102.57	(643.54)	0.00	(643.54)
22 0409 2610 100 0000 521	Management-liability Ins.	15,000.00	6,221.00	41.47	8,779.00	0.00	8,779.00
22 0409 2610 100 0000 523	Management-fidelity & Surety	0.00	0.00	0.00	0.00	0.00	0.00
22 0409 2610 100 0000 527	Linebacker	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00
22 0409 2610 100 0000 528	Pollution	1,000.00	490.00	49.00	510.00	0.00	510.00
22 0409 2610 100 0000 529	Other Insurance	35,000.00	23,562.50	67.32	11,437.50	0.00	11,437.50
22 0409 2610 100 0000 621	NATURAL GAS	40,000.00	28,740.22	71.85	11,259.78	0.00	11,259.78
2610	SUPERVISION OF OPER/MAINT OF PLANT SERVC	128,000.00	84,657.26	66.14	43,342.74	0.00	43,342.74
22 0409 2710 100 0000 522	Management-auto Ins.	5,000.00	4,933.00	98.66	67.00	0.00	67.00
2710	SUPERVISION OF STUDENT TRANSPORTATION	5,000.00	4,933.00	98.66	67.00	0.00	67.00
22 0409 6900 000 0000 990	Downward Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
6900	DOWNWARD ADJST TO BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
0409	0409	154,500.00	109,148.26	70.65	45,351.74	0.00	45,351.74
22	MANAGEMENT FUND	154,500.00	109,148.26	70.65	45,351.74	0.00	45,351.74

Expenditure Report by Facility/Function

Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
33	SAVE						
0409	0409						
33 0409 4000 000 3361 450	Building Improve.local Option	0.00	15,720.68	0.00	(15,720.68)	0.00	(15,720.68)
33 0409 4000 000 3361 740	SILO Expenses	350,000.00	62,514.11	18.61	287,485.89	2,625.00	284,860.89
33 0409 4000 000 4334 740	REAP	0.00	0.00	0.00	0.00	0.00	0.00
4000	FACILITIES ACQUISITION AND CONSTRUCTION	350,000.00	78,234.79	23.10	271,765.21	2,625.00	269,140.21
33 0409 6210 000 0000 910	Fund Transfer Out to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
6210	INTERFUND TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
33 0409 6900 000 0000 990	Downward Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
6900	DOWNWARD ADJST TO BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
0409	0409	350,000.00	78,234.79	23.10	271,765.21	2,625.00	269,140.21
33	SAVE	350,000.00	78,234.79	23.10	271,765.21	2,625.00	269,140.21

Expenditure Report by Facility/Function

Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
36	PPEL LEVY FUND						
0409	0409						
36 0409 2519 000 0000 310	Ppel Levy Fund Purchased Service	35,000.00	20,000.00	57.14	15,000.00	0.00	15,000.00
2519	OTHER FISCAL SERVICES	35,000.00	20,000.00	57.14	15,000.00	0.00	15,000.00
36 0409 4600 000 0000 390	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
36 0409 4600 000 0000 490	Improvements-crusade School	0.00	0.00	0.00	0.00	0.00	0.00
4600	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
36 0409 4662 000 4662 450	Fire Life Safety	0.00	0.00	0.00	0.00	0.00	0.00
4662	4662	0.00	0.00	0.00	0.00	0.00	0.00
36 0409 6210 000 0000 910	Interfund Transfer to General	0.00	0.00	0.00	0.00	0.00	0.00
6210	INTERFUND TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
36 0409 6900 000 0000 990	Downward Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
6900	DOWNWARD ADJUST TO BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
0409	0409	35,000.00	20,000.00	57.14	15,000.00	0.00	15,000.00
36	PPEL LEVY FUND	35,000.00	20,000.00	57.14	15,000.00	0.00	15,000.00

Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
61	SCHOOL NUTRITION FUND						
0000	UNALLOCATED						
61 0000 3140 000 0000 220	SOCIAL SECURITY CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
3140	SUMMER FOOD PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
0000	UNALLOCATED	0.00	0.00	0.00	0.00	0.00	0.00
0409	0409						
61 0409 2590 000 0000 233	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00
2590	OTHER CENTRAL BUSINESS SUPPORT SRVCES	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 0000 191	Food Director Salary	45,000.00	12,336.71	27.41	32,663.29	0.00	32,663.29
61 0409 3110 000 0000 192	Food Sub	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00
61 0409 3110 000 0000 220	Lunch Fica	5,000.00	920.27	18.41	4,079.73	0.00	4,079.73
61 0409 3110 000 0000 231	Lunch Ipers	7,000.00	1,164.58	16.64	5,835.42	0.00	5,835.42
61 0409 3110 000 0000 233	Pension Expense Collection	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 0000 580	Travel Expense	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 0000 612	Non Food Items	500.00	0.00	0.00	500.00	0.00	500.00
61 0409 3110 000 0000 618	Miscellaneous	2,000.00	962.89	48.14	1,037.11	0.00	1,037.11
61 0409 3110 000 0000 631	Food and Milk	45,000.00	4,503.41	10.01	40,496.59	0.00	40,496.59
61 0409 3110 000 0000 790	Depreciation	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00
61 0409 3110 000 0019 191	Covid Hazard Pay	26.91	0.00	0.00	26.91	0.00	26.91
61 0409 3110 000 0019 220	SOCIAL SECURITY CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 0019 231	IPERS-EMPLOYER'S SHARE	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 1621 631	Extra Milk	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 1622 631	Non Program Food Costs	500.00	0.00	0.00	500.00	0.00	500.00
61 0409 3110 000 1623 631	Non Program Food Costs	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 1626 631	Non Program Food Cost	100.00	0.00	0.00	100.00	0.00	100.00
61 0409 3110 000 4014 631	Supply Chain Costs	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3110 000 4951 639	Commodities	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00
3110	SCHOOL LUNCH/BREAKFAST PROGRAM	118,626.91	19,887.86	16.77	98,739.05	0.00	98,739.05
61 0409 3140 000 0000 191	Summer Lunch Pay	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3140 000 0000 220	SOCIAL SECURITY CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3140 000 0000 231	IPERS-EMPLOYER'S SHARE	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3140 000 0000 270	HEALTH BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3140 000 0000 618	Summer Misc	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 3140 000 0000 631	PURCHASED FOOD	0.00	0.00	0.00	0.00	0.00	0.00
3140	SUMMER FOOD PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
61 0409 6900 000 0000 990	Downward Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
6900	DOWNWARD ADJST TO BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
0409	0409	118,626.91	19,887.86	16.77	98,739.05	0.00	98,739.05
61	SCHOOL NUTRITION FUND	118,626.91	19,887.86	16.77	98,739.05	0.00	98,739.05

Expenditure Report by Facility/Function

Account Number	Account Description	Revised Budget	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
Grand Total:		3,927,471.19	470,447.80	12.07	3,457,023.39	3,461.47	3,453,561.92

Morning Sun Community School District Certified Enrollment								
	24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
K-6 Morning Sun Residents Attending MS Elementary	84	86	85	76	82	86	81	76
7-12 Morning Sun Residents Attending Wapello	34	39	36	31	34	29	32	30
7-12 Morning Sun Residents Attending WMU	35	33	33	39	39	48	44	52
K-6 Morning Sun Residents Open-Enrolled to Wapello	7	6	5	4	5	7	6	3
K-6 Morning Sun Residents Open-Enrolled to WMU	9	6	5	3	4	4	6	9
K-12 Morning Sun Residents Open-Enrolled to Mediapolis	23	27	29	26	25	33	35	37
K-12 Morning Sun Residents Open-Enrolled to Other Schools	0	2	1	0	0	1	1	2
PK3 Tuitioned Out	0	0	0	0	0	1	0	0
STEP (SCC)	0	0	0	0	1	0	0	0
Total Morning Sun Resident Students	192	199	194	179	190	209	205	209
K-6 Non-Resident Students Open-Enrolled to Morning Sun	24	27	24	28	23	24	25	22
Total K-6 Students Served in This Building (Bolded Lines)	108	113	109	104	105	110	106	98
Misc.								
Home School/Not Dual Enrolled	2	0	0	0	0	0	2	0
PK	11	11	14					

100 LEGAL STATUS OF THE SCHOOL DISTRICT

Iowa law authorizes the creation of a Common Schools System. As part of this Common Schools System, this school district is a school corporation created and organized under Iowa law. This school district shall be known as the Morning Sun Community School District.

This school corporation is located in Louisa and Des Moines Counties, and its affairs are conducted by elected school officials, the Morning Sun Community School District Board of Directors. This school corporation has exclusive jurisdiction over school matters in the territory of the school district.

Legal Reference: Iowa Code §§ 274.1, .2, .6, .7; 279.8; 594A.

Cross Reference: 200 Legal Status of the Board of Directors

Approved: 08/23/94

Reviewed: 09/16/96; 08/11.99; 08/11/04; 09/17/09; 10/08/14; 10/15/19

Revised:

101 EDUCATIONAL PHILOSOPHY OF THE SCHOOL DISTRICT

As a school corporation of Iowa, the Morning Sun Community School District, acting through its board of directors, is dedicated to promoting an equal opportunity for a quality public education to its students within the limitations of the school district's ability and willingness to furnish financial support to provide for students in cooperation with their parents and the school district community, the opportunity to develop a healthy social, intellectual, emotional, and physical self-concept in a learning environment that provides guidance to and encourages critical thinking in the students for a lifetime.

The board endeavors through the dedication of the school district's resources, to encourage students, who come to the school district from a variety of backgrounds, to look forward to the time when they will have jobs, homes, families, places in the school district community, and attain recognition as individuals. In order to achieve this goal, the board will seek qualified employees dedicated to development of their professional skills for the betterment of the education program and for the expertise for educational productivity.

Instruction and curriculum are the key elements of a public education. Critical thinking and problem solving skills that will assist the students' preparation for life shall be instructed as part of a sequentially coordinated curriculum. The school district strives to prepare students for employment, to discover and nurture creative talent and to prepare them to meet and cope with social change in an atmosphere conducive to learning.

The support and involvement of the home and the school district community are essential to achieve educational excellence in the school district. The school district strives to maintain an active relationship with the home and the school district community to create within the students an awareness of dignity and worth of the individual, civic responsibility and respect for authority.

Legal Reference: Iowa Code §§ 256.11, .11A; 275.1 (1993).

Cross Reference: 102 Equal Educational Opportunity
200 Legal Status of the Board of Directors
600 Goals and Objectives of the Education Program

Approved: 08/23/94

Reviewed: 09/16/96; 8/11/99; 8/11/04; 9/17/09; 10/8/14; 10/15/2019

Revised:

102 EQUAL EDUCATIONAL OPPORTUNITY

It is the goal of the board to develop a healthy, social, intellectual, emotional, and physical self-concept in the students enrolled in the school district. Each student attending school will have the opportunity to use its education program and services as a means for self-improvement and individual growth. In so doing, the students are expected to conduct themselves in a manner that assures each student the same educational opportunity.

The Morning Sun Community School District does not discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. The belief in equal educational opportunity serves as a guide for the board and employees in making decisions relating to school district facilities, employment, selection of educational materials, equipment, curriculum, and regulations affecting students. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact Mike Peterson, 311 Division Street, Morning Sun, Iowa 52640, 319.868.7701 or mike.peterson@mcsd.org.

Board policies, rules, and regulations affect students 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.

The board requires all persons, agencies, vendors, contractors and other persons and organizations doing business with or performing services for the school district to subscribe to all applicable federal and state laws, executive orders, rules and regulations pertaining to contract compliance and equal opportunity.

Inquiries by students regarding compliance with equal educational opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, are directed to the Affirmative Action Coordinator by writing to the Affirmative Action Coordinator, Morning Sun Community School District or by telephoning the school district office.

Inquiries by students regarding compliance with equal educational opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, may also be directed in writing to the Director of the Region VII office of Civil Rights, U.S. Department of Education, John C. Kluczynski Federal Building, 230 S Dearborn St., 37th Floor, Chicago, IL 60604. (312) 730-1560, fax (312) 730-1576 OCR, Chicago@ed.gov, the Iowa Civil Rights Commissioner, <https://icrc.iowa.gov>, (515) 281-4121, or the Iowa Department of Education, Grimes State Office Building, Des Moines, IA 50319, (515) 281-5294. This inquiry or complaint

to the federal of state office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Legal Reference: 20 U.S.C. §§ 1221 *et seq.*
20 U.S.C. §§ 1681 *et seq.*
20 U.S.C. §§ 1701 *et seq.*
29 U.S.C. § 206 *et seq.*
29 U.S.C. § 794
42 U.S.C. §§ 2000d and 2000e.
42 U.S.C. §§ 12101 *et seq.*
34 C.F.R. Pt. 100.
34 C.F.R. Pt. 104.
Iowa Code §§ 216.6; 216.9; 256.11; 280.3.
281 I.A.C. 12.

Cross Reference: 101 Educational Philosophy of the School District
401.1 Equal Employment Opportunity
500 Objectives for Equal Educational Opportunities for Students
506 Student Records

Approved: 08/23/94
Reviewed: 09/16/96; 8/11/99; 12/13/04; 10/14/09; 10/08/14; 10/15/2019
Revised: 08/13/07; 9/17/18; 12/8/2020

Contract with Teacher

THIS CONTRACT, is entered into by and between Craig McClenahan, a teacher, and the Board of Directors, hereinafter called the board, of the Morning Sun School District, located at Morning Sun, County of Louisa, State of Iowa.

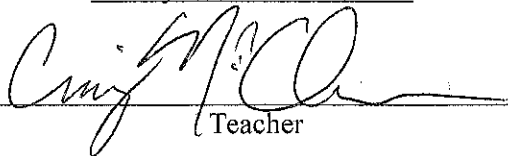
In consideration of the salary of (\$50,690.00*) per school year, plus TSS Dollars in the amount of \$15,242.42 for a total of \$65,932.42 X 50% for a contract total of \$28,282.49 or more specifically, (\$3,142.49) Three Thousand Obe Hundred Forty-Two Dollars and Forty-Nine Cents cent per school month of four weeks for a term of 9 school months, said teacher agrees to well and faithfully perform the duties of Music/Band Teacher (50%) and such other duties connected with the public schools in said district as may be assigned by the board or its duly authorized representative, such salary payable in installments of (\$2,567.49) on the 20 day of each calendar school month for a period of 11 consecutive months, the first payment to be made on the 20th day of October, 2024, or in installments payable as follows:

AND IT IS FURTHER AGREED:

- 1) That said term shall commence on the 1st day of October, 2024.
- 2) That an amount equal to the pay for one day of service shall be deducted from the salary of said teacher for each day of service not performed if absence from duty with pay is not authorized by the board or leave policy in effect.
- 3) That if said teacher is lawfully discharged or is released by mutual agreement before the completion of said term, final settlement shall be made so the total amount which the teacher shall have received shall be an amount equal to the product of the number of days of service multiplied by the amount considered as pay for one day of service.
- 4) That the use to be made of the days in said term, which are in excess of the number of teaching days as stated herein, shall be determined by the board and may be stated in a school calendar adopted by the board.
- 5) That said teacher shall attend, outside of regular school hours as established by the board, such professional meetings as might be called by school authorities for coordinating the work of the teacher in the school program.
- 6) That the teacher shall present the Board Secretary with proof that he or she is qualified and properly certified to complete his or her teaching assignment and the teacher shall not accept, and the District shall not be under any obligation to pay, any part of the annual salary until said qualifications and certification are submitted.
- 7) That this contract shall be subject to the provisions of *Iowa Code*, §§279.13 and 279.19 inclusive, and 279.27.
- 8) That this contract shall be invalid if the teacher is under contract with another Board of Directors in the state of Iowa to teach covering the same period of time.
- 9) See addendum to Probationary Teacher's Contract attached hereto and incorporated herein by reference.
- 10) Additional compensation (Cash in Lieu) will be given per month in wages and benefits to be used at the employee's discretion. The amount will be \$727.65. (70% \$1,000 deductible plan) These additional dollars will be subject to all employment taxes.
** BA 12 * 12 – 50%
- 12.) The Teacher Salary Supplement dollar amount may be decreased depending on circumstances.

THIS CONTRACT, shall be without force and effect unless it is in the hands of the board, bearing the signature of said teacher and the president of the board on or before the 4th Day of November, 2024.

Dated Oct 9, 2024



Teacher

Dated October 14, 2024

President, Board of Directors