DUBUQUE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION

REGULAR MEETING
December 14, 2015
5:30 p.m.

I. Call to Order and Roll Call

II. Pledge of Allegiance led by Marshall School Students

III. Approve the Agenda (p. 1-3)

IV. Approve the Minutes of Previous Board Meetings (p. 4)
- A. Regular Meeting – November 9, 2015 (p. 5-6)
- B. Work Session – November 30, 2015 (p. 7)

V. Red Carpet Recognition
- A. Teacher of the Year – Amy Haverland

VI. Board Salutes

VII. Visitors and Open Forum (p. 8)

VIII. Consent Agenda (p. 9)
- A. Secretary's Report (p. 10-41)
- B. Treasurer's Report (p. 42)
- C. Listing of Accounts Payable (p. 43-61)
  1. Budget Report (p. 62-73)
- D. Facilities/Support Services Committee
  1. Minutes of December 7, 2015 (p. 74-75)
  2. Personnel Report (p. 76-80)
  3. Professional Service/Purchase Contracts (p. 81-85)
  4. Special Education Students (p. 86)
  5. General Education/PMIC Students (p. 87)
- E. Educational Programs/Policy/Strategy Committee
  1. Minutes of December 8, 2015 (p. 88-89)
  2. Policy #3604 – Early Retirement (p. 90-94)
  3. Policy #6222 – Student Special Health Services (p. 95-99)
- F. Teacher Quality Committee
  1. Minutes of November 23, 2015 (p. 100)
- G. Activities Committee
  1. Minutes of November 24, 2015 (p. 101-102)
- H. Senior High School Core Planning Group
  1. Minutes of November 4, 2015 (p. 103-106)
  2. Minutes of November 17, 2015 (p. 107-108)

IX. Facilities/Support Services Committee Report – C. Beytien (p. 109)
- A. Receive and Approve the Comprehensive Annual Financial Report (p. 110-266)
- B. Approve Maintenance Contract Rider with KONE, Inc. for Kennedy Elementary School (p. 267)
- C. Approve Early Retirement Health Insurance Incentive for Teachers/Counselors/Nurses (p. 268)

X. Educational Programs/Policy/Strategy Committee Report – T. Ryan (p. 269)
   A. Approve Physical Education Exemption Request (p. 270-275)

XI. New Business (p. 276)
   A. Consider Further Disciplinary Action (p. 277-278)

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

XIII. 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 board meeting on November 9, and the work session on November 30, 2015, as submitted

DUBUQUE COMMUNITY SCHOOL DISTRICT
Regular Board Meeting
November 9, 2015

President Donohue called the meeting to order at 5:30 p.m. at the Forum with the following members present: Barton, Beytien, Donohue, Prochaska, Ryan, Siegert, Wittman. Additional officers of the Board present: Lucas, Rheingans. Executives present: Devaney, Kelleher, Kramer.

The pledge of allegiance was led by Lincoln Elementary School students.

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

Moved (Prochaska) and seconded (Beytien) to approve the minutes of the regular meeting on October 12, and the strategic plan update meeting on October 26, 2015, as submitted. Motion carried 7-0.

Board Salutes

- Fulton teachers who participate in mentoring at the Dream Center
- Bill Burkhart and custodial staff for their hard work in ensuring all schools are clean and shiny
- Teacher leaders who met with the Governor on the Teacher Leadership Grant
- Boyd Card and the Career Technical Education Team for receiving the Governor's STEM Advisory Council grant for $25,000
- All families who attended parent-teacher conferences at the end of October
- Jefferson Middle School staff for making individual calls to invite parents to conferences

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

Pat Heiderscheit, Administrator for Keystone Area Education Agency
Keystone board members in attendance were Sandy Gassman, Merle Gaber, and George Holland, as well as staff members Dr. Pam Fields and Anne Faber. Mr. Heiderscheit reviewed the history of Keystone AEA. The AEA is charged by Iowa code to deliver special education, educational and media services adequately and efficiently to all school districts in the state. For this fiscal year, the district receives $4,981,385.00, which by law, flows through to the AEA.

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

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

Moved (Beytien) and seconded (Siegert) to approve a request from the Hempstead High School Green Team for the donation of trees to Hempstead High School in the amount of $1,260.00 plus a $3,762.00 grant from Trees Forever, if awarded. Motion carried 7-0.

Moved (Beytien) and seconded (Prochaska) to approve the Eagle Scout project request from Doug Beisker-Olson for the donation of flagpole improvements to Hempstead High School in the estimated amount of $2,800.00. Motion carried 7-0.

Moved (Beytien) and seconded (Siegert) to approve the request from Hempstead High School senior classes and student government for the donation of courtyard improvements at Hempstead High School in the amount of $6,000.00. Motion carried 7-0.

Moved (Beytien) and seconded (Ryan) to approve the monthly payment of $157,515.00 to Four Oaks Family and Children Services for the months of September, October, November, and December 2015. Motion carried 7-0.

Moved (Beytien) and seconded (Siegert) to approve the request from Maquoketa Valley High School for nine used empathy bellies that are no longer of use to the District. Motion carried 7-0.

Moved (Beytien) and seconded (Siegert) to approve the District's submission of the request to the SBRC in the amounts of $248,911.00 for Open Enrollment Out and $46,849.00 for LEP Instruction beyond 5 years (or as determined by the Iowa Department of Education following DE audit review) in Modified Supplemental Amount. Motion carried 7-0.

Moved (Beytien) and seconded (Siegert) to authorize the Board President to sign the Authorization to Proceed into the Construction Documents Phase for the Senior High School Renovation Project. Motion carried 7-0.

Moved (Beytien) and seconded (Prochaska) to tentatively approve the plans, specifications, form of contract and estimate of total cost for the Transportation Department Asphalt Replacement Project and set the date, time, and location as March 14, 2016, at 5:30 p.m. at the Forum, 2300 Chaney Road, Dubuque, Iowa for a hearing thereon and further authorize the advertisement for competitive bids. Motion carried 7-0.

Moved (Beytien) and seconded (Siegert) to approve the agreement with Selser Schaefer Architects for the Hempstead and Senior High School Tennis Court Repair Projects in the amount of $6,200.00. Motion carried 7-0.

Moved (Beytien) and seconded (Wittman) to approve the agreement with IIW, PC for the Hoover School Bus/Parking Lot Project in the amount of $13,920.00. Motion carried 7-0.

Moved (Beytien) and seconded (Wittman) to approve the agreement with IIW, PC for the Irving School Bus/Parking Lot Project in the amount of $27,200.00. Motion carried 7-0.

Ms. Ryan invited parents and community members to a special presentation by the FBI on the dangers and legal consequences of sexting to be held at Washington Middle School on December 10, 2015.

Moved (Beytien) and seconded (Ryan) to approve the American Education Week Proclamation. Motion carried 7-0. President Donohue read the proclamation and presented it to Tammy Duehr, DEA President.

President Donohue declared the meeting adjourned at 6:08 p.m.

Joni Lucas, Secretary
Board of Education

DUBUQUE COMMUNITY SCHOOL DISTRICT
Board Work Session
November 30, 2015

President Donohue called the meeting to order at 3:02 p.m. at the Forum with the following members present: Barton, Beytien, Donohue, Prochaska, Ryan, Siegert, Wittman. Additional officers of the Board present: Lucas, Rheingans. Executives present: Devaney, Kelleher, Kramer.

Moved (Ryan) and seconded (Prochaska) to approve the agenda as submitted, with the following change: Item VI Budgets was moved before the Facilities Plan Update. Motion carried 7-0.

Moved (Siegert) and seconded (Beytien) to approve the agreement with IIW, P.C. for the Eisenhower School Gym Roof Replacement Project. Motion carried 7-0.

Moved (Ryan) and seconded (Prochaska) to approve the contract with Music Theatre International for Jefferson Middle School Play Rights. Motion carried 7-0.

Superintendent Rheingans discussed the financial position of the district, reviewing the current state of school funding in Iowa. The recent years of historically low school funding at the state level have not matched the three to four percent cost increase the district sees on an annual basis. Like districts across the state, this shortfall has required tapping into district reserves (unspent balance) to fill the gap in expenses. Because of prudent financial management, our healthy financial position has allowed us to weather funding shortfalls for a number of years – longer than many other districts. In the long run, however, it is not sustainable. Last year, steps were taken to minimize the impact of low funding. Prior to the start of this fiscal year, the district reduced its budget by approximately $2,185,000 with an early retirement incentive, not filling some positions that were vacated, and reducing district and school budgets by 20 percent. But with a mere 1.25 percent increase in supplemental state aid (compared to an over 3 percent estimated cost increase), the reductions were essentially a neutral budget move. Moving into next year, the district will again be looking at ways to reduce the budget. While the amount of any reductions is still unknown because we don't yet know our funding from the state, we expect budget reductions somewhere in the range of $2.5 to $5 million. This represents between about 1.9 and 3.9 percent of the overall budget.

The facility plan was reviewed. Superintendent Rheingans asked the board to put the project to replace the district pool on hold for the time being. A proposed rules change by the Iowa Department of Revenue will lower the amount of sales tax collected by the state, thus lowering the amount of one-cent sales tax dollars available to school districts. The full impact needs to be considered before committing these dollars.

President Donohue declared the meeting adjourned at 6:08 p.m.

Joni Lucas, Secretary
Board of Education

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

Intro to be read by President:

"On behalf of fellow Board members, at this time I would like to invite any member of the audience to step to the microphone with comments about items of interest or concern. Please begin by stating your name and address. It would be appreciated if you would limit your comments to three (3) minutes so that we can keep the meeting moving in a timely fashion and allow others an opportunity to speak. We ask that you remember that Iowa law prohibits us from discussing specific employees or their job performance. We would appreciate it if you would refrain from using names of employees in your comments. The Board's role is to listen to your comments, but a response and/or action will not be forthcoming if the topic is not an agenda item. If you have thoughts to share about items that are included as topics for tonight's meeting, we would invite those comments at this time also. Thanks for your support of our school district."

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 MEETING
DECEMBER 14, 2015

TO THE BOARD OF EDUCATION 11/01/15
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA 52001

MEMBERS OF THE BOARD

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 291.7 OF THE CODE OF IOWA, I HEREBY SUBMIT A COMPLETE STATEMENT OF ALL RECEIPTS AND DISBURSEMENTS FROM THE VARIOUS FUNDS DURING THE MONTH OF NOVEMBER.

OPERATING FUND RECEIPTS

11/3/2015	$11,319.55	0099 - DEPOSIT
11/2/2015	$478.00	3231 - DEPOSIT 7575.75
11/2/2015	$354.00	3230 - DEPOSIT 3450.70
11/2/2015	$7.00	3230 - DEPOSIT 3450.70
11/2/2015	$171.00	0099 - WEB
11/2/2015	$85.00	2021 - DEPOSIT
11/2/2015	$166.00	0099 - WEB
11/2/2015	$14.00	1004 - DEPOSIT
11/3/2015	$14,628.40	3231 - DEPOSIT 15583.01
11/3/2015	$83.00	3231 - DEPOSIT 15583.01
11/3/2015	$359.00	0099 - WEB 7021.99
11/3/2015	$933.99	0099 - WEB 7021.99
11/3/2015	$85.00	3230 - DEPOSIT 2930.50
11/3/2015	$202.00	3230 - DEPOSIT 2930.50
11/3/2015	$2,021.70	1006 - DEPOSIT
11/3/2015	$828.36	2020 - DEPOSIT
11/3/2015	$5.00	1012 - DEPOSIT
11/3/2015	$4.12	2025 - DEPOSIT
11/4/2015	$77.00	0099 - WEB 9230.17
11/4/2015	$372.00	0099 - WEB 9230.17
11/4/2015	$5,000.00	1015 - DEPOSIT
11/4/2015	$4,471.49	1003 - DEPOSIT
11/4/2015	$63.00	1003 - DEPOSIT
11/4/2015	$8.00	3230 - DEPOSIT 2944.69
11/4/2015	$516.97	2025 - DEPOSIT
11/4/2015	$105.00	2021 - DEPOSIT
11/4/2015	$19.00	2020 - DEPOSIT 240.00
11/4/2015	$170.00	2020 - DEPOSIT 240.00
11/4/2015	$433.19	0099 - TRI STATE ADJ
11/5/2015	$185,498.08	0099 - MEDICAID
11/5/2015	$21.00	0099 - WEB 7528.75
11/5/2015	$552.75	0099 - WEB 7528.75
11/5/2015	$154.00	0099 - WEB 7528.75
11/5/2015	$157.00	1005 - DEPOSIT
11/5/2015	$7.00	1005 - DEPOSIT
11/5/2015	$111.25	0099 - TRANSPORTATION
11/5/2015	$696.93	0099 - DEPOSIT
11/5/2015	$45.00	3230 - DEPOSIT
11/6/2015	$145,868.94	0099 - DEPOSIT
11/6/2015	$165.50	0099 - TRANSPORTATION
11/6/2015	$385.50	0099 - WEB
11/6/2015	$6,689.13	1011 - DEPOSIT
11/6/2015	$96.15	3231 - DEPOSIT 2184.69
11/6/2015	$1,425.11	1013 - DEPOSIT
11/6/2015	$177.00	2020 - DEPOSIT
11/6/2015	$79.00	2021 - DEPOSIT
11/9/2015	$238.00	0099 - WEB 7947.16
11/9/2015	$99.00	0099 - WEB 7559.00

11/9/2015	$7.00	0099 - WEB 7559.00
11/9/2015	$175.00	3231 - DEPOSIT 7281.18
11/9/2015	$3,785.80	0099 - DEPOSIT
11/9/2015	$1,409.83	1007 - DEPOSIT 1522.83
11/9/2015	$22.00	3230 - DEPOSIT 1069.00
11/9/2015	$5.00	3230 - DEPOSIT 1069.00
11/9/2015	$168.00	1008 - DEPOSIT
11/9/2015	$75.99	1010 - DEPOSIT
11/9/2015	$222.00	2021 - DEPOSIT
11/10/2015	$5,000.00	1006 - DEPOSIT
11/10/2015	$5,037.99	1002 - DEPOSIT
11/10/2015	$7.00	0099 - WEB
11/10/2015	$308.00	1012 - DEPOSIT 2948.39
11/10/2015	$113.00	2021 - DEPOSIT
11/10/2015	$275.89	3230 - DEPOSIT
11/10/2015	$2,630.39	1012 - DEPOSIT 2948.39
11/10/2015	$2,044.00	2025 - DEPOSIT
11/12/2015	$42,126.93	0099 - MEDICAID
11/12/2015	$389.50	0099 - WEB 8852.50
11/12/2015	$92.00	0099 - WEB 7300.00
11/12/2015	$8,785.51	0099 - DEPOSIT
11/12/2015	$10.00	3230 - DEPOSIT 3439.88
11/12/2015	$19.00	3230 - DEPOSIT 3439.88
11/12/2015	$441.00	3231 - DEPOSIT 2619.25
11/12/2015	$4.00	1005 - DEPOSIT 801.50
11/12/2015	$705.00	1005 - DEPOSIT 801.50
11/12/2015	$42.00	1005 - DEPOSIT 801.50
11/12/2015	$147.00	1014 - DEPOSIT
11/12/2015	$33.00	2021 - DEPOSIT
11/12/2015	$76.00	2025 - DEPOSIT
11/12/2015	$40.00	2020 - DEPOSIT
11/13/2015	$1,123,067.96	0099 - DUBUQUE CTY PROPERTY TAX
11/13/2015	$16,357.60	0099 - SAVE JACKSON CTY
11/13/2015	$23.00	0099 - WEB
11/13/2015	$82.50	3230 - DEPOSIT 4442.50
11/13/2015	$1,000.00	2020 - DEPOSIT
11/13/2015	$604.49	1013 - DEPOSIT
11/13/2015	$108.97	2025 - DEPOSIT
11/13/2015	$64.81	1011 - DEPOSIT
11/16/2015	$100,377.00	0099 - STATE
11/16/2015	$39,536.25	0099 - STATE
11/16/2015	$46,969.34	0099 - DEPOSIT
11/16/2015	$243.00	0099 - WEB 8614.00
11/16/2015	$166.00	0099 - WEB 7855.27
11/16/2015	$241.27	0099 - WEB 7855.27
11/16/2015	$7.00	3230 - DEPOSIT 7481.35
11/16/2015	$1,000.00	2021 - DEPOSIT
11/16/2015	$18.88	1008 - DEPOSIT
11/17/2015	$11,756.56	0099 - STATE
11/17/2015	$77.00	0099 - WEB
11/17/2015	$15.00	3230 - DEPOSIT 709.00
11/17/2015	$35.98	1012 - DEPOSIT
11/17/2015	$75.00	2025 - DEPOSIT
11/17/2015	$9.20	1002 - DEPOSIT
11/18/2015	$6,498,137.00	0099 - STATE
11/18/2015	$15.00	0099 - WEB 9519.94
11/18/2015	$291.94	0099 - WEB 9519.94

11/18/2015	$7,831.11	0099 - STATE
11/18/2015	$3,074.50	0099 - STATE
11/18/2015	$22.00	3231 - DEPOSIT 2712.00
11/18/2015	$110.13	3230 - DEPOSIT
11/18/2015	$955.93	1003 - DEPOSIT
11/18/2015	$428.00	1015 - DEPOSIT
11/18/2015	$6.99	2025 - DEPOSIT
11/19/2015	$7,083.09	0099 - DEPOSIT
11/19/2015	$32.00	0099 - WEB
11/19/2015	$5,000.00	1014 - DEPOSIT
11/19/2015	$2,885.79	0099 - MEDICAID
11/19/2015	$115.00	1005 - DEPOSIT 218.50
11/19/2015	$103.50	1005 - DEPOSIT 218.50
11/13/2015	-$64.91	1013 - BISHOP NSF
11/20/2015	$146.00	0099 - WEB
11/20/2015	$11.00	1010 - DEPOSIT
11/20/2015	$1,007.00	1013 - DEPOSIT
11/20/2015	$14.00	3230 - DEPOSIT 946.17
11/20/2015	$15.00	3230 - DEPOSIT 946.17
11/20/2015	$21.00	1007 - DEPOSIT
11/20/2015	$176.00	3231 - DEPOSIT
11/20/2015	$300.00	1006 - DEPOSIT
11/20/2015	$42.00	1015 - DEPOSIT
11/20/2015	$63.00	1012 - DEPOSIT
11/2/2015	-$702.52	0099 - FRONTSTREAM
11/3/2015	-$130.54	0099 - OPENEDGE
11/23/2015	$14.99	0099 - WEB 6844.99
11/23/2015	$9.95	0099 - WEB 7159.95
11/23/2015	$15.00	2021 - DEPOSIT
11/23/2015	$37.00	2025 - DEPOSIT
11/24/2015	$51.00	0099 - WEB
11/24/2015	$2,796.13	0099 - STATE
11/24/2015	$52.00	3230 - DEPOSIT
11/24/2015	$15.00	2025 - DEPOSIT
11/24/2015	$393.75	0099 - TRANSPORTATION
11/24/2015	$34.00	2020 - DEPOSIT
11/24/2015	$28.00	1012 - DEPOSIT
11/25/2015	$5,289.83	0099 - DEPOSIT
11/25/2015	$361.00	0099 - WEB 6844.00
11/25/2015	$8.00	3230 - DEPOSIT 4929.10
11/25/2015	$500.00	1011 - DEPOSIT
11/25/2015	$20.00	1013 - DEPOSIT
11/25/2015	$14.45	2020 - DEPOSIT
11/27/2015	$84.00	0099 - WEB 5744
11/27/2015	$164.00	0099 - WEB
11/30/2015	$130.92	0099 - INSURANCE
11/30/2015	$2,021.82	0099 - STATE
11/30/2015	$13.99	0099 - WEB 1088.99
11/30/2015	$77.00	1005 - DEPOSIT
11/30/2015	$142.00	3231 - DEPOSIT
11/30/2015	$224.00	1014 - DEPOSIT
11/30/2015	$77.00	1004 - DEPOSIT
11/30/2015	$3.00	3230 - DEPOSIT
11/30/2015	$11,465.64	0099 - INTEREST
11/25/2015	$311,182.26	0099 - MEDICAID
TOTAL	**$8,663,696.49**	

STUDENT ACTIVITY FUND RECEIPTS

11/2/2015	$100.00	3231 - DEPOSIT 7575.75
11/2/2015	$3,731.50	3231 - DEPOSIT 7575.75
11/2/2015	$3,195.00	3231 - DEPOSIT 7575.75
11/2/2015	$2,194.70	3230 - DEPOSIT 3450.70
11/2/2015	$832.00	3230 - DEPOSIT 3450.70
11/2/2015	$2,100.08	2021 - DEPOSIT
11/2/2015	$110.00	2025 - DEPOSIT
11/2/2015	$18.00	3230 - REGIONAL VOLLEYBALL VS SENIOR ADMISSIONS
11/2/2015	$14.00	3230 - CONCESSIONS
11/3/2015	$240.86	3231 - DEPOSIT 15583.01
11/3/2015	$525.00	3231 - DEPOSIT 15583.01
11/3/2015	$45.00	0099 - WEB 7021.99
11/3/2015	$170.00	0099 - WEB 7021.99
11/3/2015	$250.00	3230 - DEPOSIT 2930.50
11/3/2015	$2,333.50	3230 - DEPOSIT 2930.50
11/4/2015	$25.17	0099 - WEB 9230.17
11/4/2015	$38.00	0099 - WEB 9230.17
11/4/2015	$30.00	1003 - DEPOSIT
11/4/2015	$15.16	3230 - DEPOSIT 2944.69
11/4/2015	$2,921.53	3230 - DEPOSIT 2944.69
11/4/2015	$16.00	3216 - DEPOSIT
11/4/2015	$1,807.00	3231 - DEPOSIT
11/4/2015	$132.42	2025 - DEPOSIT
11/4/2015	$195.00	2021 - DEPOSIT
11/4/2015	$51.00	2020 - DEPOSIT 240.00
11/4/2015	$75.00	0099 - TRI STATE ADJ
11/5/2015	$86.00	0099 - WEB 7528.75
11/5/2015	$580.55	3230 - DEPOSIT
11/5/2015	$30.00	1014 - DEPOSIT
11/6/2015	$70.00	0099 - WEB
11/6/2015	$2,370.98	3230 - DEPOSIT
11/6/2015	$1,718.54	3231 - DEPOSIT 2184.69
11/6/2015	$320.00	3231 - DEPOSIT 2184.69
11/6/2015	$49.00	2020 - DEPOSIT
11/6/2015	$117.00	2021 - DEPOSIT
11/6/2015	$114.55	2025 - DEPOSIT
11/9/2015	$49.16	0099 - WEB 7947.16
11/9/2015	$53.00	0099 - WEB 7559.00
11/9/2015	$3,436.00	3231 - DEPOSIT 7281.18
11/9/2015	$109.18	3231 - DEPSOIT 7281.18
11/9/2015	$3,531.00	3231 - DEPOSIT 7281.18
11/9/2015	$1,042.00	3230 - DEPOSIT 1069.00
11/9/2015	$32.00	1008 - DEPOSIT
11/9/2015	$30.00	1010 - DEPOSIT
11/9/2015	$325.00	2021 - DEPOSIT
11/9/2015	$10.00	2025 - DEPOSIT
11/9/2015	$85.00	3231 - WBB Tri-State Tournament
11/10/2015	$9,138.77	3231 - DEPOSIT
11/10/2015	$720.00	1006 - DEPOSIT
11/10/2015	$5.00	1002 - DEPOSIT
11/10/2015	$25.00	0099 - WEB
11/10/2015	$10.00	1012 - DEPOSIT 2948.39
11/10/2015	$155.00	2021 - DEPOSIT
11/10/2015	$1,574.29	3230 - DEPOSIT
11/12/2015	$13.00	0099 - WEB 8852.50

11/12/2015	$13.00	0099 - WEB 7300.00
11/12/2015	$3,060.88	3230 - DEPOSIT 3439.88
11/12/2015	$74.00	3231 - DEPOSIT 2619.25
11/12/2015	$2,094.25	3231 - DEPOSIT 2619.25
11/12/2015	$30.00	1015 - DEPOSIT
11/12/2015	$5.00	1014 - DEPOSIT
11/12/2015	$418.00	2021 - DEPOSIT
11/12/2015	$41.64	2025 - DEPOSIT
11/12/2015	$15.00	2020 - DEPOSIT
11/13/2015	$119.00	0099 - WEB
11/13/2015	$2,860.00	3230 - DEPOSIT 4442.50
11/13/2015	$1,500.00	3230 - DEPOSIT 4442.50
11/13/2015	$23.00	2020 - DEPOSIT
11/13/2015	$948.11	3231 - DEPOSIT
11/13/2015	$25.00	1013 - DEPOSIT
11/13/2015	$106.00	2025 - DEPOSIT
11/13/2015	$112.00	2021 - DEPOSIT
11/16/2015	$121.00	0099 - WEB 8614.00
11/16/2015	$68.00	0099 - WEB 7855.27
11/16/2015	$6,466.15	3230 - DEPOSIT 7481.35
11/16/2015	$858.20	3230 - DEPOSIT 7481.35
11/16/2015	$2,467.00	3231 - DEPOSIT
11/16/2015	$200.00	2021 - DEPOSIT
11/16/2015	$55.00	1007 - DEPOSIT
11/16/2015	$15.00	1010 - DEPOSIT
11/17/2015	$694.00	3230 - DEPOSIT 709.00
11/17/2015	$20.00	1006 - DEPOSIT
11/17/2015	$15.00	1002 - DEPOSIT
11/18/2015	$754.00	3231 - DEPOSIT 2712.00
11/18/2015	$1,881.00	3231 - DEPOSIT 2712.00
11/18/2015	$1,680.10	2020 - DEPOSIT
11/18/2015	$937.00	3230 - DEPOSIT
11/18/2015	$5.00	1003 - DEPOSIT
11/18/2015	$474.25	2021 - DEPOSIT
11/18/2015	$105.00	2025 - DEPOSIT
11/19/2015	$15.00	0099 - WEB
11/19/2015	$576.80	2025 - DEPOSIT
11/19/2015	-$23.00	0099 - HARRIS NSF
11/20/2015	$25.00	0099 - WEB
11/20/2015	$10.00	1010 - DEPOSIT
11/20/2015	$892.00	3230 - DEPOSIT 946.17
11/20/2015	$25.17	3230 - DEPOSIT 946.17
11/20/2015	$45.00	1008 - DEPOSIT
11/20/2015	$50.00	1004 - DEPOSIT
11/20/2015	$349.00	2021 - DEPOSIT
11/20/2015	$15.00	3231 - DEPOSIT
11/20/2015	$5.00	1011 - DEPOSIT
11/23/2015	$1,484.00	3231 - DEPOSIT
11/23/2015	$420.00	3230 - DEPOSIT 1111.65
11/23/2015	$691.65	3230 - DEPOSIT 1111.65
11/23/2015	$122.00	2021 - DEPOSIT
11/23/2015	$40.00	2025 - DEPOSIT
11/24/2015	$25.00	0099 - WEB
11/24/2015	$1,588.00	3230 - DEPOSIT
11/24/2015	$385.89	2025 - DEPOSIT
11/24/2015	$91.51	2020 - DEPOSIT
11/24/2015	$50.00	1012 - DEPOSIT

11/25/2015	$21,862.20	0099 - DEPOSIT
11/25/2015	$8.00	0099 - WEB 6844.00
11/25/2015	$1,680.00	3231 - DEPOSIT 10232.18
11/25/2015	$1,065.00	3231 - DEPOSIT 10232.18
11/25/2015	$5,741.57	3231 - DEPOSIT 10232.18
11/25/2015	$1,632.00	3231 - DEPOSIT 10232.18
11/25/2015	$4,551.10	3230 - DEPOSIT 4929.10
11/25/2015	$345.00	3230 - DEPOSIT 4929.10
11/25/2015	$12.00	2020 - DEPOSIT
11/27/2015	$27.00	3230 - CONCESSIONS
11/24/2015	$4.00	CC - NORA
11/24/2015	$58.00	CC - NORA
11/27/2015	$60.00	0099 - WEB 5744
11/27/2015	$13.00	0099 - WEB
11/30/2015	$289.00	3231 - DEPOSIT
11/30/2015	$17.00	2021 - DEPOSIT
11/30/2015	$20.00	2025 - DEPOSIT
11/30/2015	$503.99	0099 - INTEREST
TOTAL	**$119,998.40**	

MANAGEMENT FUND RECEIPTS

11/13/2015	$41,167.09	0099 - DUBUQUE CTY PROPERTY TAX
11/13/2015	$612.11	0099 - SAVE JACKSON CTY
11/30/2015	$4,194.05	0099 - INTEREST
TOTAL	**$45,973.25**	

SAVE SALES TAX FUND RECEIPTS

11/12/2015	$517,934.83	0099 - SAVE DUB CTY
11/12/2015	$3,896.84	0098 - SAVE JACKSON CTY
11/30/2015	$5,731.57	0099 - INTEREST
TOTAL	**$527,563.24**	

PHYSICAL PLANT & EQUIPMENT FUND RECEIPTS

11/13/2015	$103,510.35	0099 - DUBUQUE CTY PROPERTY TAX
11/13/2015	$1,299.76	0099 - SAVE JACKSON CTY
11/30/2015	$2,060.75	0099 - INTEREST
TOTAL	**$106,870.86**	

DEBT SERVICE FUND RECEIPTS

TOTAL	**$0.00**

NUTRITION FUND RECEIPTS

11/2/2015	$6.25	3231 - DEPOSIT 7575.75
11/2/2015	$63.00	3230 - DEPOSIT 3450.70
11/2/2015	$2,525.00	0099 - WEB
11/2/2015	$7.00	2021 - DEPOSIT
11/2/2015	$925.00	0099 - WEB
11/2/2015	$315.00	1010 - DEPOSIT
11/2/2015	$250.00	1004 - NUTRITION
11/2/2015	$124.00	1008 - NUTRITION
11/2/2015	$60.00	1007 - DEPOSIT
11/2/2015	$1,382.70	0098 - SENIOR

11/2/2015	$1,196.65	0098 - HEMPSTEAD
11/2/2015	$911.35	0098 - ROOSEVELT
11/2/2015	$456.63	0098 - WASHINGTON
11/2/2015	$144.30	0098 - JEFFERSON
11/3/2015	$25.00	0099 - WEB 7021.99
11/3/2015	$850.00	0099 - WEB 7021.99
11/3/2015	$4,600.00	0099 - WEB 7021.99
11/3/2015	$60.00	3230 - DEPOSIT 2930.50
11/3/2015	$88.00	1006 - NUTRITION
11/3/2015	$44.40	1012 - NUTRITION
11/3/2015	$26.20	0098 - CENTRAL KITCHEN
11/3/2015	$786.30	0098 - HEMPSTEAD
11/3/2015	$687.75	0098 - SENIOR
11/3/2015	$664.25	0098 - ROOSEVELT
11/3/2015	$373.90	0098 - WASHINGTON
11/3/2015	$57.47	0098 - JEFFERSON
11/4/2015	$8,705.00	0099 - WEB 9230.17
11/4/2015	$165.00	1015 - NUTRITION 323.85
11/4/2015	$158.85	1015 - NUTRITION 323.85
11/4/2015	$3.45	1015 - DEPOSIT
11/4/2015	$110.00	1003 - NUTRITION 412.00
11/4/2015	$80.00	1003 - NUTRITION 412.00
11/4/2015	$222.00	1003 - NUTRITION 412.00
11/4/2015	$65.30	0098 - CENTRAL KITCHEN
11/4/2015	$932.16	0098 - SENIOR
11/4/2015	$779.85	0098 - HEMPSTEAD
11/4/2015	$515.20	0098 - ROOSEVELT
11/4/2015	$223.20	0098 - WASHINGTON
11/4/2015	$175.85	0098 - ALC
11/4/2015	$83.95	0098 - JEFFERSON
11/5/2015	$6,700.00	0099 - WEB 7528.75
11/5/2015	$326.00	1005 - NUTRITION 1280.00
11/5/2015	$193.25	1005 - NUTRITION 1280.00
11/5/2015	$160.75	1005 - NUTRITION 1280.00
11/5/2015	$600.00	1005 - NUTRITION 1280.00
11/5/2015	$181.80	0098 - CENTRAL KITCHEN
11/5/2015	$50.00	3230 - DEPOSIT
11/5/2015	$75.00	1014 - NUTRITION 464.70
11/5/2015	$159.70	1014 - NUTRITION 464.70
11/5/2015	$230.00	1014 - NUTRITION 464.70
11/5/2015	$78.40	2025 - DEPOSIT
11/5/2015	$1,277.30	0098 - HEMPSTEAD
11/5/2015	$779.85	0098 - SENIOR
11/5/2015	$376.55	0098 - ROOSEVELT
11/5/2015	$269.55	0098 - WASHINGTON
11/5/2015	$138.75	0098 - JEFFERSON
11/6/2015	$33.40	0098 - CENTRAL KITCHEN
11/6/2015	$9,825.00	0099 - WEB
11/6/2015	$11.50	1011 - NUTRITION
11/6/2015	$50.00	3231 - DEPOSIT 2184.69
11/6/2015	$4.25	1013 - DEPOSIT
11/6/2015	$20.00	2021 - DEPOSIT
11/6/2015	$819.90	0098 - HEMPSTEAD
11/6/2015	$771.50	0098 - SENIOR
11/6/2015	$300.65	0098 - ROOSEVELT
11/6/2015	$236.15	0098 - WASHINGTON
11/6/2015	$127.40	0098 - JEFFERSON

11/3/2015	-$30.00	0098 - NSF CHECK #1361 MELISSA RAMEY
11/9/2015	$7,600.00	0099 - WEB 7947.16
11/9/2015	$50.00	0099 - WEB 7947.16
11/9/2015	$7,200.00	0099 - WEB 7559.00
11/9/2015	$200.00	0099 - WEB 7559.00
11/9/2015	$30.00	3231 - DEPOSIT 7281.18
11/9/2015	$3.40	0098 - CENTRAL KITCHEN
11/9/2015	$160.00	1007 - NUTRITION 607.65
11/9/2015	$77.00	1007 - NUTRITION 607.65
11/9/2015	$92.45	1007 - NUTRITION 607.65
11/9/2015	$113.00	1007 - DEPOSIT 1522.83
11/9/2015	$278.20	1007 - NUTRITION 607.65
11/9/2015	$72.00	1008 - NUTRITION 888.60
11/9/2015	$383.60	1008 - NUTRITION 888.60
11/9/2015	$86.00	1008 - NUTRITION 888.60
11/9/2015	$80.00	1008 - NUTRITION 888.60
11/9/2015	$267.00	1008 - NUTRITION 888.60
11/9/2015	$110.00	1010 - NUTRITION 735.00
11/9/2015	$190.00	1010 - NUTRITION 735.00
11/9/2015	$245.00	1010 - NUTRITION 735.00
11/9/2015	$190.00	1010 - NUTRITION 735.00
11/9/2015	$75.00	2021 - DEPOSIT
11/9/2015	$165.00	1004 - NUTRITION 514.70
11/9/2015	$165.70	1004 - NUTRITION 514.70
11/9/2015	$44.00	1004 - NUTRITION 514.70
11/9/2015	$140.00	1004 - NUTRITION 514.70
11/9/2015	$50.10	2025 - DEPOSIT
11/9/2015	$1,055.95	0098 - HEMPSTEAD
11/9/2015	$1,006.75	0098 - SENIOR
11/9/2015	$241.40	0098 - WASHINGTON
11/9/2015	$226.95	0098 - ROOSEVELT
11/9/2015	$85.75	0098 - JEFFERSON
11/10/2015	$45.00	1006 - NUTRITION
11/10/2015	$27.20	1002 - NUTRITION 42.20
11/10/2015	$15.00	1002 - NUTRITION 42.20
11/10/2015	$3,700.00	0099 - WEB
11/10/2015	$40.50	1012 - NUTRITION 77.25
11/10/2015	$14.75	1012 - NUTRITION 77.25
11/10/2015	$22.00	1012 - NUTRITION 77.25
11/10/2015	$20.00	3230 - DEPOSIT
11/10/2015	$819.25	0098 - SENIOR
11/10/2015	$696.85	0098 - HEMPSTEAD
11/10/2015	$586.00	0098 - ROOSEVELT
11/10/2015	$269.47	0098 - WASHINGTON
11/10/2015	$162.20	0098 - JEFFERSON
11/10/2015	$157.40	0098 - CENTRAL KITCHEN
11/10/2015	$200.00	2025 - DEPOSIT
11/12/2015	$50.00	0099 - WEB 8852.50
11/12/2015	$8,400.00	0099 - WEB 8852.50
11/12/2015	$7,150.00	0099 - WEB 7300.00
11/12/2015	$35.00	0099 - WEB 7300.00
11/12/2015	$100.00	3230 - DEPOSIT 3439.88
11/12/2015	$10.00	3231 - DEPOSIT 2619.25
11/12/2015	$229.15	1005 - NUTRITION 1059.80
11/12/2015	$175.65	1005 - NUTRITION 1059.80
11/12/2015	$156.00	1005 - NUTRITION 1059.80
11/12/2015	$474.00	1005 - NUTRITION 1059.80

11/12/2015	$25.00	1005 - NUTRITION 1059.80
11/12/2015	$80.00	1015 - NUTRITION 931.50
11/12/2015	$210.00	1015 - NUTRITION 931.50
11/12/2015	$60.00	1015 - DEPOSIT
11/12/2015	$305.00	1015 - NUTRITION 931.50
11/12/2015	$290.50	1015 - NUTRITION 931.50
11/12/2015	$46.00	1015 - NUTRITION 931.50
11/12/2015	$75.00	1014 - NUTRITION 528.40
11/12/2015	$178.40	1014 - NUTRITION 528.40
11/12/2015	$275.00	1014 - NUTRITION 528.40
11/12/2015	$50.00	2021 - DEPOSIT
11/12/2015	$96.80	0098 - CENTRAL KITCHEN 175.35
11/12/2015	$78.55	0098 - CENTRAL KITCHEN 175.35
11/11/2015	$664.05	0098 - SENIOR
11/12/2015	$987.80	0098 - SENIOR
11/12/2015	$627.25	0098 - HEMPSTEAD
11/12/2015	$609.78	0098 - HEMPSTEAD
11/12/2015	$465.75	0098 - ROOSEVELT
11/12/2015	$488.12	0098 - ROOSEVELT
11/12/2015	$91.05	0098 - WASHINGTON
11/12/2015	$262.05	0098 - WASHINGTON
11/12/2015	$155.75	0098 - JEFFERSON
11/12/2015	$167.70	0098 - JEFFERSON
11/13/2015	$7,300.00	0099 - WEB
11/13/2015	$28.90	1013 - DEPOSIT
11/13/2015	$20.00	1011 - DEPOSIT
11/11/2015	$12.40	1011 - NUTRITION
11/13/2015	$10.20	0098 - CENTRAL KITCHEN
11/13/2015	$1,052.00	0098 - HEMPSTEAD
11/13/2015	$699.45	0098 - SENIOR
11/13/2015	$431.65	0098 - ROOSEVELT
11/13/2015	$180.50	0098 - WASHINGTON
11/13/2015	$130.50	0098 - JEFFERSON
11/16/2015	$15.20	0098 - CENTRAL KITCHEN
11/16/2015	$50.00	0099 - WEB 8614.00
11/16/2015	$8,200.00	0099 - WEB 8614.00
11/16/2015	$650.00	0099 - WEB 7855.27
11/16/2015	$20.00	0099 - WEB 7855.27
11/16/2015	$10.00	0099 - WEB 7855.27
11/16/2015	$6,700.00	0099 - WEB 7855.27
11/16/2015	$150.00	3230 - DEPOSIT 7481.35
11/16/2015	$30.00	1007 - NUTRITION 963.40
11/16/2015	$175.00	1007 - NUTRITION 963.40
11/16/2015	$371.00	1007 - NUTRITION 963.40
11/16/2015	$288.00	1007 - NUTRITION 963.40
11/16/2015	$47.00	1007 - NUTRITION 963.40
11/16/2015	$42.40	1007 - NUTRITION 963.40
11/16/2015	$10.00	1007 - NUTRITION 963.40
11/16/2015	$50.00	1010 - NUTRITION 894.50
11/16/2015	$354.50	1010 - NUTRITION 894.50
11/16/2015	$490.00	1010 - NUTRITION 894.50
11/16/2015	$57.50	1008 - NUTRITION 801.90
11/16/2015	$109.00	1008 - NUTRITION 801.90
11/16/2015	$457.00	1008 - NUTRITION 801.90
11/16/2015	$68.40	1008 - NUTRITION 801.90
11/16/2015	$110.00	1008 - NUTRITION 801.90
11/16/2015	$82.00	1004 - NUTRITION 428.00

11/16/2015	$106.00	1004 - NUTRITION 428.00
11/16/2015	$240.00	1004 - NUTRITION 428.00
11/16/2015	$982.55	0098 - HEMPSTEAD
11/16/2015	$855.15	0098 - SENIOR
11/16/2015	$493.10	0098 - ROOSEVELT
11/16/2015	$385.05	0098 - WASHINGTON
11/16/2015	$152.10	0098 - JEFFERSON
11/17/2015	$3,375.00	0099 - WEB
11/17/2015	$2,856.00	0098 - CENTRAL KITCHEN
11/17/2015	$2.00	1012 - NUTRITION 84.30
11/17/2015	$25.00	1012 - NUTRITION 84.30
11/17/2015	$41.80	1012 - NUTRITION 84.30
11/17/2015	$15.50	1012 - NUTRITION 84.30
11/17/2015	$29.00	1006 - DEPOSIT
11/17/2015	$10.00	1002 - NUTRITION 15.50
11/17/2015	$5.50	1002 - NUTRITION 15.50
11/17/2015	$879.20	0098 - HEMPSTEAD
11/17/2015	$810.35	0098 - ROOSEVELT
11/17/2015	$771.30	0098 - SENIOR
11/17/2015	$301.00	0098 - WASHINGTON
11/17/2015	$101.45	0098 - JEFFERSON
11/18/2015	$25.00	0099 - WEB 9519.94
11/18/2015	$9,125.00	0099 - WEB 9519.94
11/18/2015	$50.00	0099 - WEB 9519.94
11/18/2015	$30.00	3231 - DEPOSIT 2712.00
11/18/2015	$4.87	3230 - DEPOSIT
11/18/2015	$216.00	1003 - NUTRITION 874.00
11/18/2015	$90.00	1003 - NUTRITION 874.00
11/18/2015	$40.00	1003 - NUTRITION 874.00
11/18/2015	$127.00	1003 - NUTRITION 874.00
11/18/2015	$17.00	1003 - NUTRITION 874.00
11/18/2015	$80.00	1003 - NUTRITION 874.00
11/18/2015	$65.00	1003 - NUTRITION 874.00
11/18/2015	$123.00	1003 - NUTRITION 874.00
11/11/2015	$116.00	1003 - NUTRITION 874.00
11/18/2015	$145.50	1015 - DEPOSIT
11/18/2015	$93.60	1015 - NUTRITION 279.60
11/18/2015	$186.00	1015 - NUTRITION 279.60
11/18/2015	$10.00	2021 - DEPOSIT
11/18/2015	$173.40	0098 - CENTRAL KITCHEN
11/18/2015	$997.10	0098 - HEMPSTEAD
11/18/2015	$709.40	0098 - SENIOR
11/18/2015	$362.80	0098 - WASHINGTON
11/18/2015	$325.75	0098 - ROOSEVELT
11/18/2015	$224.61	0098 - ALC
11/18/2015	$61.00	0098 - JEFFERSON
11/12/2015	-$25.00	1005 - NSF
11/19/2015	$30.00	0098 - CENTRAL KITCHEN
11/19/2015	$6,950.00	0099 - WEB
11/19/2015	$288.40	1014 - NUTRITION 1033.50
11/19/2015	$65.00	1014 - NUTRITION 1033.50
11/19/2015	$205.10	1014 - NUTRITION 1033.50
11/19/2015	$255.00	1014 - NUTRITION 1033.50
11/19/2015	$220.00	1014 - NUTRITION 1033.50
11/19/2015	$252.00	1005 - NUTRITION 1070.45
11/19/2015	$54.00	1005 - NUTRITION 1070.45
11/19/2015	$40.00	1005 - NUTRITION 1070.45

11/19/2015	$276.75	1005 - NUTRITION 1070.45
11/19/2015	$345.00	1005 - NUTRITION 1070.45
11/19/2015	$102.70	1005 - NUTRITION 1070.45
11/19/2015	$1,131.15	0098 - HEMPSTEAD
11/19/2015	$862.16	0098 - SENIOR
11/19/2015	$767.55	0098 - ROOSEVELT
11/19/2015	$531.15	0098 - WASHINGTON
11/19/2015	$100.49	0098 - JEFFERSON
11/20/2015	$8,700.00	0099 - WEB
11/20/2015	$542.80	1010 - NUTRITION 1113.80
11/20/2015	$571.00	1010 - NUTRITION 1113.80
11/20/2015	$96.40	1013 - DEPOSIT
11/20/2015	$410.40	1008 - NUTRITION 645.42
11/20/2015	$170.70	1008 - NUTRITION 945.42
11/20/2015	$270.32	1008 - NUTRITION 945.42
11/20/2015	$120.00	1007 - NUTRITION 492.70
11/20/2015	$50.00	1007 - NUTRITION 492.70
11/20/2015	$122.50	1007 - NUTRITION 492.70
11/20/2015	$40.20	1007 - NUTRITION 492.70
11/20/2015	$130.00	1007 - NUTRITION 492.70
11/20/2015	$30.00	1007 - NUTRITION 492.70
11/20/2015	$196.50	1004 - NUTRITION 462.40
11/20/2015	$60.00	1004 - NUTRITION 462.40
11/20/2015	$82.50	1004 - NUTRITION 462.40
11/20/2015	$123.40	1004 - NUTRITION 492.70
11/20/2015	$44.00	2021 - DEPOSIT
11/20/2015	$180.00	3231 - DEPOSIT
11/20/2015	$145.00	1006 - NUTRITION
11/20/2015	$287.30	0098 - CENTRAL KITCHEN
11/20/2015	$251.00	1014 - NUTRITION
11/20/2015	$70.00	1003 - NUTRITION 148.40
11/20/2015	$78.40	1003 - NUTRITION 148.40
11/20/2015	$40.00	1005 - NUTRITION 145.00
11/20/2015	$105.00	1005 - NUTRITION 145.00
11/20/2015	$80.00	1015 - DEPOSIT
11/20/2015	$102.50	1015 - NUTRITION
11/20/2015	$28.00	1012 - NUTRITION
11/20/2015	$1.00	1011 - NUTRITION 14.80
11/20/2015	$13.80	1011 - NUTRITION 14.80
11/20/2015	$5.00	1002 - NUTRITION 10.00
11/20/2015	$5.00	1002 - NUTRITION 10.00
11/20/2015	$834.70	0098 - HEMPSTEAD
11/20/2015	$709.10	0098 - SENIOR
11/20/2015	$406.60	0098 - ROOSEVELT
11/20/2015	$332.15	0098 - WASHINGTON
11/20/2015	$89.55	0098 - JEFFERSON
11/20/2015	$73.85	0098 - ALC
11/20/2015	$94.00	1008 - NUTRITION 945.42
11/2/2015	-$4,922.16	0099 - FRONTSTREAM
11/23/2015	$5.00	0099 - WEB 6844.99
11/23/2015	$6,800.00	0099 - WEB 6844.99
11/23/2015	$25.00	0099 - WEB 6844.99
11/23/2015	$325.00	0099 - WEB 7159.95
11/23/2015	$25.00	0099 - WEB 7159.95
11/23/2015	$6,800.00	0099 - WEB 7159.95
11/23/2015	$145.00	1004 - NUTRITION
11/23/2015	$132.80	1008 - NUTRITION

11/23/2015	$85.80	1007 - NUTRITION
11/23/2015	$73.40	1010 - NUTRITION
11/23/2015	$18.20	0098 - CENTRAL KITCHEN
11/23/2015	$1,266.35	0098 - HEMPSTEAD
11/23/2015	$609.70	0098 - ROOSEVELT
11/23/2015	$553.35	0098 - SENIOR
11/23/2015	$263.93	0098 - WASHINGTON
11/23/2015	$108.90	0098 - JEFFERSON
11/24/2015	$3,050.00	0099 - WEB
11/24/2015	$75.00	3230 - DEPOSIT
11/24/2015	$25.00	2025 - DEPOSIT
11/24/2015	$270.00	0098 - central kitchen
11/24/2015	$20.00	1012 - NUTRITION
11/24/2015	$10.00	1002 - NUTRITION 70.00
11/24/2015	$60.00	1002 - NUTRITION 70.00
11/24/2015	$15.00	1006 - NUTRITION
11/24/2015	$808.05	0098 - ROOSEVELT
11/24/2015	$751.90	0098 - HEMPSTEAD
11/24/2015	$656.00	0098 - SENIOR
11/24/2015	$402.45	0098 - WASHINGTON
11/24/2015	$93.50	0098 - JEFFERSON
11/25/2015	$203.40	0098 - CENTRAL KITCHEN
11/25/2015	$6,450.00	0099 - WEB 6844.00
11/25/2015	$25.00	0099 - WEB 6844.00
11/25/2015	$25.00	3230 - DEPOSIT 4929.10
11/25/2015	$4.50	1011 - NUTRITION 57.90
11/25/2015	$20.00	1011 - NUTRITION 57.90
11/25/2015	$33.40	1011 - NUTRITION 57.90
11/25/2015	$165.00	1015 - NUTRITION 355.00
11/25/2015	$190.00	1015 - NUTRITION 355.00
11/25/2015	$20.00	1015 - DEPOSIT
11/25/2015	$61.55	1003 - NUTRITION 238.55
11/25/2015	$70.00	1003 - NUTRITION 238.55
11/25/2015	$107.00	1003 - NUTRITION 238.55
11/25/2015	$20.00	1013 - DEPOSIT
11/25/2015	$875.00	0098 - HEMPSTEAD
11/25/2015	$790.75	0098 - SENIOR
11/25/2015	$406.05	0098 - ROOSEVELT
11/25/2015	$291.37	0098 - WASHINGTON
11/25/2015	$83.90	0098 - JEFFERSON
11/25/2015	$70.35	0098 - ALC
11/27/2015	$292,906.31	0098 - STATE OF IA
11/27/2015	$25.00	0099- WEB 5744
11/27/2015	$5,575.00	0099 - WEB 5744
11/27/2015	$5,325.00	0099 - WEB
11/30/2015	$5,513.57	0098 - STATE OF IA
11/30/2015	$625.00	0099 - WEB 1088.99
11/30/2015	$450.00	0099 - WEB 1088.99
11/30/2015	$550.00	0099 - WEB
11/30/2015	$170.00	1005 - NUTRITION 995.00
11/30/2015	$185.00	1005 - NUTRITION
11/30/2015	$630.00	1005 - NUTRITION 995.00
11/30/2015	$10.00	1005 - NUTRITION 995.00
11/30/2015	$370.00	1010 - NUTRITION 727.00
11/30/2015	$357.00	1010 - NUTRITION 727.00
11/30/2015	$198.40	1008 - NUTRITION 680.80
11/30/2015	$235.00	1008 - NUTRITION 680.80

11/30/2015	$247.40	1008 - NUTRITION 680.80
11/30/2015	$55.00	3231 - DEPOSIT
11/30/2015	$143.00	1007 - NUTRITION 426.00
11/30/2015	$85.00	1007 - NUTRITION 426.00
11/30/2015	$198.00	1007 - NUTRITION 426.00
11/30/2015	$355.40	1015 - NUTRITION
11/30/2015	$207.45	1014 - NUTRITION
11/30/2015	$143.05	1014 - NUTRITION 350.50
11/30/2015	$75.00	1004 - NUTRITION 257.50
11/30/2015	$182.50	1004 - NUTRITION 257.50
11/30/2015	$88.50	1003 - NUTRITION
11/30/2015	$71.00	0098 - CENTRAL KITCHEN
11/30/2015	$15.00	2021 - DEPOSIT
11/30/2015	$10.00	2025 - DEPOSIT
11/30/2015	$1,495.95	0098 - HEMPSTEAD
11/23/2015	$1,151.95	0098 - SENIOR
11/30/2015	$578.75	0098 - ROOSEVELT
11/30/2015	$479.78	0098 - WASHINGTON
11/30/2015	$174.55	0098 - JEFFERSON
11/30/2015	$41.80	0098 - ALC
11/30/2015	$439.11	0098 - INTEREST
11/27/2015	-$25.00	0098 - CLOSED ACCOUNT CHECK #2126 C CLARK
TOTAL	**$533,330.54**	

CLEARING FUND RECEIPTS

11/3/2015	$13.00	0099 - WEB 7021.99
11/3/2015	$26.00	0099 - WEB 7021.99
11/4/2015	$13.00	0099 - WEB 9230.17
11/4/2015	$17.00	0099 - TRI STATE ADJ
11/5/2015	$15.00	0099 - WEB 7528.75
11/5/2015	$59.09	0099 - DEPOSIT
11/9/2015	$10.00	0099 - WEB 7947.16
11/10/2015	$13.00	2021 - DEPOSIT
11/12/2015	$10.00	0099 - WEB 7300.00
11/13/2015	$36.00	0099 - WEB
11/16/2015	$159.04	0099 - DEPOSIT
11/18/2015	$13.00	0099 - WEB 9519.94
11/19/2015	$6,771.56	0099 - DEPOSIT
11/30/2015	$71,844.02	0099 - INSURANCE
TOTAL	**$78,999.71**	

EXPENDABLE TRUST FUND RECEIPTS

11/12/2015	$250.00	3230 - DEPOSIT 3439.88
11/30/2015	$71.67	0099 - INTEREST
TOTAL	**$321.67**	

HOSPITALITY FUND RECEIPTS

11/2/2015	$65.00	3231 - DEPOSIT 7575.75
11/3/2015	$105.75	3231 - DEPOSIT 15583.01
11/3/2015	$10.00	1012 - DEPOSIT
11/10/2015	$24.52	1002 - DEPOSIT
11/12/2015	$50.50	1005 - DEPOSIT 801.50
11/18/2015	$25.00	3231 - DEPOSIT 2712.00
11/23/2015	$25.00	2021 - DEPOSIT

11/25/2015	$113.61	3231 - DEPOSIT 10232.18
11/25/2015	$125.00	1003 - DEPOSIT
11/30/2015	$12.50	2021 - DEPOSIT
11/30/2015	$18.75	0099 - INTEREST
TOTAL	**$575.63**	

OPERATING FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114196	$50.00	AHLERS & COONEY, P.C.
114197	$975.00	ALL DATA
114201	$3,180.91	BLACK HILLS ENERGY
114205	$1,985.18	ENCORE ENERGY SERVICES, INC.
114209	$525.00	JG INVESTMENTS
114210	$200.00	KLINEBRIEL, JILL
114214	$400.00	NAACP NAT'L ASSN FOR THE ADVANCEMENT
114223	$174.75	UNITED PARCEL SERVICE
114224	$188.41	UNITED STATES POSTAL SERVICE
114225	$764.62	WAL-MART DUBUQUE
114227	$424.44	HORSFALL, JANET
114228	$7,260.95	ABC LEARNING
114231	$90.00	ADDOCO INC
114232	$765.90	ADVANCE DESIGNS INC
114234	$384.00	ADVANCED BUSINESS SYSTEMS INC
114235	$1,075.88	ADVANCED SYSTEMS INC
114238	$2,812.66	AIRGAS NORTH CENTRAL USA LLC
114241	$1,989.00	ALTORFER, INC.
114242	$1,811.98	AMAZON.COM CORPORATE CREDIT
114244	$11,220.00	APPLE, INC.
114246	$5,508.12	AREA RESIDENTIAL CARE, INC.
114247	$215.40	B & H PHOTO-VIDEO
114248	$3,297.68	B L MURRAY COMPANY INC
114249	$246.97	BAKER & TAYLOR BOOKS
114250	$358.50	BARD MATERIALS
114251	$4,978.28	BAUER-BUILT
114253	$185.28	BEST BUY
114254	$165.50	BLICK ART MATERIALS
114256	$120.00	BRIDEN PIANO SERVICE
114257	$9,557.68	BUSINESS TELEPHONE SUPPLY
114258	$41.84	CARLEX, INC.
114259	$490.98	CDW GOVERNMENT INC
114260	$11,862.00	CENGAGE LEARNING
114264	$1,159.00	COMELEC SERVICES, INC.
114266	$11,585.00	COMMUNITY TECH KNOWLEDGE, INC
114267	$370.42	CROSSROADS COUNSELING CENTER
114268	$1,672.20	CROWN COLLISION CENTER INC
114270	$349.00	DEAN, TINA
114273	$314.11	DEMCO INC
114275	$157.28	DEX MEDIA EAST, INC.
114276	$128.28	DISCOUNT SCHOOL SUPPLY
114279	$250.00	DUBUQUE ARTS COUNCIL
114280	$4,040.45	DUBUQUE CHILD CARE CENTER
114281	$19,927.26	DUBUQUE COUNTY AUDITOR
114282	$42.30	DUBUQUE METRO AREA SOLID WASTE AGENCY
114284	$357.10	DUBUQUE SIGN COMPANY
114286	$87.42	EBSCO ACCOUNTS RECEIVABLE
114287	$651.75	EDGE ENTERPRISES INC
114290	$190.00	ENVISION SPORTS DESIGN
114292	$351.75	FASTENAL
114294	$280.00	FINLEY HARTIG HOMECARE
114295	$373.12	FLINN SCIENTIFIC INC
114296	$667.66	FOLLETT SCHOOL SOLUTIONS, INC.

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CHECK #	AMOUNT	VENDOR
114297	$441,290.25	FOUR OAKS FAMILY & CHILDREN SERVICES
114299	$4,377.16	FROG HOLLOW - ASBURY
114300	$5,387.27	FROG HOLLOW - LOCUST
114301	$2,079.00	FUERSTE, CAREW, JUERGENS & SUDMEIER, PC
114304	$343.50	GEISLER BROTHERS CO.
114306	$928.41	GOODWILL INDUSTRIES OF NORTHEAST IOWA
114307	$896.80	GOPHER SPORT
114308	$11,111.25	GRANDVIEW PRESCHOOL
114310	$1,812.34	GUMDROP BOOKS DIVISION CENTRAL PROGRAMS
114312	$59.50	HARTUNG, AL
114314	$194.50	HEARTLAND PAPER COMPANY
114315	$125.00	HEARTLAND TRAILER AND CONTAINER
114317	$576.40	HEINEMANN
114318	$359.00	HERBST UPHOLSTERY & AUTO FINISHING LTD
114319	$24,439.21	HEWLETT-PACKARD
114320	$19,633.50	HILLCREST FAMILY SERVICES INC
114321	$3,503.83	HILLS & DALES
114322	$4,040.45	HILLS & DALES CHILDCARE CENTER
114323	$72,391.46	HOLY FAMILY EARLY CHILDHOOD
114324	$97.50	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.
114325	$11,503.20	HOUGHTON MIFFLIN HARCOURT-CUSTOMER SERV.
114327	$202.11	HY-VEE INC.
114328	$891.04	HY-VEE, INC
114329	$432.87	HY-VEE, INC.
114331	$4,200.00	INFOSOURCE, INC.
114332	$1,540.00	IOWA DIRECT EQUIPMENT & APPRAISAL, LLC
114334	$250.00	IOWA STATE UNIV AG EDUCATION & STUDIES
114335	$80.00	IOWA WORKFORCE DEVELOPMENT-BOILER INSPEC
114337	$200.00	IOWA YOUTH SYMPOSIUM.
114338	$3,500.00	IXL MEMBERSHIP SERVICES
114340	$123.80	JAYLIN CORPORATION
114342	$1,775.28	JOSTENS INC.
114343	$4,516.39	JP GASWAY COMPANY INC
114345	$4,999.66	KENDALL/HUNT PUBLISHING CO
114346	$14,141.59	KEY WEST EARLY CHILDHOOD CENTER
114347	$29,245.00	KEYSTONE AREA EDUCATION AGENCY
114348	$25.00	KIRKWOOD COMMUNITY COLLEGE
114349	$108.00	KLAUER, KEN
114353	$352.00	KU CENTER FOR RESEARCH & LEARNING
114354	$47.75	KUYPERS CONSULTING, INC.
114355	$164.68	LAKESHORE LEARNING MATERIALS
114358	$1,691.00	LIFELINE AMPLIFICATION SYSTEMS
114360	$2,197.00	LINCOLN ELECTRIC
114362	$12,595.50	LORAS COLLEGE PRODUCTIONS
114363	$45.45	LOVE AND LOGIC
114364	$2,138.50	LUTHERAN SERVICES IN IOWA
114365	$365.97	MAIL FINANCE
114366	$184.00	MAKE MUSIC INC.
114369	$61.72	MCGRAW HILL EDUCATION
114372	$44.00	MEDICAL ASSOCIATES CLINIC PC
114373	$1,770.13	MENARDS INC
114374	$9,427.72	MERCY CHILD DEVELOPMENT CENTER
114376	$2,178.87	MIDWEST BUSINESS PRODUCTS
114378	$2,693.64	MINI MASTERPIECES PRESCHOOL INC
114379	$183.66	MIRACLE RECREATION EQUIPMENT

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CHECK #	AMOUNT	VENDOR
114383	$349.73	MULGREW OIL COMPANY
114384	$221.69	MYERS-COX COMPANY
114385	$4,880.58	NASCO
114387	$15.00	NATIONAL GEOGRAPHIC KIDS
114389	$2,241.50	NEFF COMPANY
114390	$15,685.94	NEW TEACHER CENTER
114391	$6,397.38	NOAH'S ARK PRESCHOOL
114392	$7,678.00	NORTHEAST IOWA COMMUNITY COLLEGE-CALMAR
114397	$199.43	OAKTREE PRODUCTS INC
114398	$110.51	OPPELT, DAWN
114399	$8,417.61	OUR REDEEMER LUTHERAN PRESCHOOL
114402	$180.00	PAPA'S PUMPKIN PATCH
114405	$3,886.66	PEARSON CURRICULUM CUSTOMER SERVICE
114406	$928.00	PER MAR SECURITY SERVICES
114407	$213.20	PLANE ART DESIGNS, INC.
114409	$143.20	PREMIER AGENDAS INC
114411	$76.95	PRO-ED
114413	$638.98	QUILL CORPORATION
114415	$4,264.00	RACOM CRITICAL COMMUNICATIONS
114417	$998.09	REALLY GOOD STUFF INC
114420	$3,261.63	REPUBLIC SERVICES #897
114421	$12,000.00	RESEARCH FOR BETTER TEACHING, INC.
114422	$4,821.62	RESEARCH PRESS COMPANY INC
114423	$26.58	RIVER CITY PAVING INC
114424	$80.98	RIVER CITY STONE
114425	$9,293.10	RIVERVIEW CENTER, INC.
114426	$645.15	SCHOCKPROOF SHIPPING
114427	$1,121.47	SCHOLASTIC BOOK CLUBS, INC.
114428	$856.11	SCHOLASTIC BOOK FAIRS-8
114429	$635.00	SCHOLASTIC INC
114430	$525.53	SCHOLASTIC NEWS WEEKLY READER
114431	$549.96	SCHOLASTIC TEACHER RESOURCES
114432	$105.00	SCHOOL ADMINISTRATORS OF IOWA
114433	$98.14	SCHOOL NURSE SUPPLY INC
114435	$9,922.00	SCHOOL SAVERS
114436	$375.98	SCHOOL SPECIALTY EDUCATION ESSENTIALS
114438	$500.00	SCHOOL SYSTEMS, LLC
114441	$33.70	SIGN MAKERS, INC
114442	$868.05	SIMON'S LAWN CARE & MAINTENANCE
114443	$4,349.81	SIMPLEXGRINNELL
114444	$450.00	SISTERS OF THE PRESENTATION
114445	$5,160.31	STAPLES ADVANTAGE
114448	$7,500.00	SUBSTANCE ABUSE SERVICES CENTER
114450	$396.91	SUPERIOR WELDING SUPPLY CO
114451	$87.50	SWISHER & COHRT, P.L.C.
114452	$2,555.00	TEACHERS CURRICULUM INSTITUTE
114453	$943.72	THOMPSON TIRE AND RETREAD
114454	$200.00	TNT FRAMING, ENGRAVING & AWARDS
114457	$1,390.00	TROLLEYS OF DUBUQUE, INC.
114458	$1,735.00	UNION HOERMANN PRESS
114459	$3,703.75	UNIVERSITY OF DUBUQUE CHILDCARE CENTER
114460	$252.00	UNIVERSITY OF IOWA HOSPITAL & CLINICS
114461	$150.00	VALLEY COMMUNITY SCHOOL DISTRICT
114462	$13,109.92	VALUE INSPIRED PRODUCTS & SERVICES
114463	$250.00	VOSS PEST CONTROL INC

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CHECK #	AMOUNT	VENDOR
114464	$180.80	WAL-MART VISION CENTER
114465	$40.33	WARD'S NATURAL SCIENCE EST LLC
114466	$684.00	WENGER CORPORATION
114467	$9,541.35	WEST MUSIC COMPANY
114469	$565.60	WILDWOOD LODGE
114470	$699.83	WILLIAM V MACGILL & CO
114471	$12,000.00	WINDSTAR LINES, INC.
114473	$4,800.00	XEROX CORPORATION.
114474	$7,407.50	Y CREATIVE / FINLEY / DCY
114475	$17,171.93	YOUNG-UNS CHILD CARE CENTER & PRESCHOOL
114476	$17.45	ZEE MEDICAL, INC.
114477	$139,520.96	ALLIANT ENERGY-IP&L
114478	$301.72	BELLEVUE COMMUNITY SCHOOLS
114479	$73.34	BLAUVELT, CHRYSTAL
114482	$860.50	CENTURY LINK
114483	$42.00	DIGMANN, LORAS C.
114484	$90.00	DUBUQUE COMMUNITY Y
114486	$68.64	FEDEX
114487	$95.76	FRANCIS, DAVID
114488	$96.91	HEMPSTEAD HIGH SCHOOL PETTY CASH
114489	$386.15	IOWA COMMUNICATIONS NETWORK
114492	$145.00	IOWA HIGH SCHOOL SPEECH ASSOCIATION
114493	$42.00	IVORY, MATT
114494	$262.98	JOHNSON, ANGELA
114496	$12,265.77	MULGREW OIL COMPANY
114498	$36.60	OROPEZA, GUSTAVO
114500	$50.00	SINGSANK, TIM
114501	$42.00	STECKLEIN, GERARD (JERRY)
114503	$63.48	WAL-MART DUBUQUE
114504	$1,255.20	HOERNER, JAMES A
114505	$1,255.70	SCHWARTZ, DAVID L
114506	$1,281.93	WEBER, FRANCIS G
114507	$617.30	LAMPERS, WENDY A
114508	$484.21	MILLER, PEGGY J
114509	$584.19	SPLINTER, SANDRA MARIE
114512	$619.95	CASE, SUSAN S
114515	$562.22	BRIMEYER, GAIL R
114519	$567.06	HOUSELOG, DIANE M
114520	$562.40	HILLERY, RHONDA K
114521	$28.06	BOFFELI, BERNICE F
114522	$204.39	OSHEA, MAUREEN MARY
114523	$44.17	DAACK, JAMES JOSEPH
114524	$23.60	HILLERY, ELAINE J
114525	$616.66	MONAHAN, WILLIAM E
114527	$494.43	DUBUQUE COUNTY SHERIFF DEPARTMENT
114528	$180.82	IOWA DEPT OF REVENUE
114529	$90.81	MINNESOTA CHILD SUPPORT PAYMENT CENTER
114530	$143.06	PERFORMANT RECOVERY INC
114531	$78.37	US DEPARTMENT OF EDUCATION
114532	$211.52	WISC SUPPORT COLLECTIONS TRUST
114533	$3,407.61	THOLE, RHONDA L
114534	$3,186.79	WEBER, STEFANI L
114535	$3,063.89	WARD, LAURA JEAN
114536	$3,772.05	PARKIN, CHAD M
114537	$2,526.24	POWERS, MARTHA AVELLEYRA

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CHECK #	AMOUNT	VENDOR
114538	$3,175.66	READY, VIVIAN KATHERINE
114539	$664.28	LARSON, LORRAINE R
114540	$254.02	SCHAEFER, MARGARET M
114541	$42.00	CARBER, JR., JERRY
114542	$9,000.00	CENTURY LINK - PHOENIX
114543	$84.00	DIGMANN, LORAS C.
114544	$150.00	DILLON, TERRY M.
114545	$50.00	HERMSEN, JOSEPH
114546	$87,592.61	IOWA DEPARTMENT OF HUMAN SERVICES
114547	$52.00	IOWA HIGH SCHOOL MUSIC ASSOCIATION
114548	$42.00	IVORY, MATT
114549	$42.00	KIEFER, THOMAS
114550	$12,242.80	MULGREW OIL COMPANY
114551	$100.00	PINOT'S PALETTE
114552	$84.00	ROEN, JEFFREY A.
114553	$50.00	SINGSANK, TIM
114554	$42.00	STOLTZ, ALAN
114555	$82.50	THE JULE
114556	$60.50	UNITED PARCEL SERVICE
114559	$1,232.20	HOERNER, JAMES A
114560	$1,255.70	SCHWARTZ, DAVID L
114561	$1,258.93	WEBER, FRANCIS G
114562	$759.37	LAMPERS, WENDY A
114563	$618.63	MILLER, PEGGY J
114564	$670.63	SPLINTER, SANDRA MARIE
114567	$675.00	CASE, SUSAN S
114569	$670.42	BRIMEYER, GAIL R
114573	$696.77	HOUSELOG, DIANE M
114574	$627.29	HILLERY, RHONDA K
114575	$110.86	BOFFELI, BERNICE F
114576	$248.46	OSHEA, MAUREEN MARY
114577	$577.59	MONAHAN, WILLIAM E
114579	$230.00	CARPENTERS LOCAL 678
114580	$406.63	DUBUQUE COUNTY SHERIFF DEPARTMENT
114581	$229.36	IOWA DEPT OF REVENUE
114582	$231.41	LINN COUNTY SHERIFF
114583	$90.81	MINNESOTA CHILD SUPPORT PAYMENT CENTER
114584	$160.12	PERFORMANT RECOVERY INC
114585	$2,141.75	SERVICE EMPLOYEES INTL
114586	$4,965.00	TEAMSTERS LOCAL 120
114587	$73.98	UNITED WAY SERVICES
114588	$97.06	US DEPARTMENT OF EDUCATION
114589	$211.52	WISC SUPPORT COLLECTIONS TRUST
114590	$65.00	WISC SUPPORT COLLECTIONS TRUST R & D
114591	$20.00	DCSD FOUNDATION
114592	$904.47	PERFORMANT RECOVERY INC
114593	$524.95	PHEAA PENN HIGHER EDUC ASSISTANCE AGENCY
114594	$453.73	PIONEER CREDIT RECOVERY, INC.
114595	$790.23	POLK COUNTY SHERIFF
114596	$900.00	STATE DISBURSEMENT UNIT
114597	$857.60	UNITED WAY SERVICES
114600	$126.00	CARBER, JR., JERRY
114602	$50.00	DARDIS, FRANCIS
114603	$80.00	DERR, JAMES
114605	$42.00	DIGMANN, LORAS C.

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CHECK #	AMOUNT	VENDOR
114606	$50.00	DOYLE, DANNY JOSEPH
114610	$80.00	FRANCOIS, JEFF
114614	$50.00	HAMMERAND, JIM
114617	$50.00	HERMSEN, JOSEPH
114618	$50.00	HOLLAND, LAWRENCE E.
114620	$20,889.00	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO
114624	$300.00	IOWA WORKFORCE DEVELOPMENT-BOILER INSPEC
114629	$42.00	KIEFER, THOMAS
114632	$50.00	LINK, RANDY
114634	$13,472.85	MULGREW OIL COMPANY
114637	$84.00	ROEN, JEFFREY A.
114638	$50.00	ROLING, DUANE
114640	$50.00	SADLER, DENNIS JAMES
114642	$56.00	SCHEMMEL, MICHAEL A.
114645	$50.00	SPIELMAN, CHARLES
114646	$7,275.00	STAR AUTISM SUPPORT INC.
114647	$42.00	STECKLEIN, GERARD (JERRY)
114648	$42.00	STOLTZ, ALAN
114649	$50.00	UNIFIED SCHOOL DISTRICT #233
N/C	$80.50	TILL, RICK J
N/C	$969.18	BALAYTI, ERIC M
N/C	$636.34	KELLY, JULIE A
N/C	$278.32	HEFEL-BUSCH, GWEN MARIE
N/C	$269.85	HINGTGEN, MAE L
N/C	$315.75	HOWES, BRIAN J
N/C	$86.25	JOHNSON, DANIEL J
N/C	$642.78	HABEL, ERIN V
N/C	$197.80	BAPPE, KARI E
N/C	$628.87	NELSON, KIMBERLY M
N/C	$70,931.92	HARRIS N.A.
N/C	$69.58	LAWLER, MARK E
N/C	$236.90	CARD, BOYD A
N/C	$69.58	HAMILTON, BRIDGET A
N/C	$69.58	FARNUM, RANDOLPH L
N/C	$91.99	HAYWARD-JONES, BOBBIE JO A
N/C	$85.00	TILL, RICK J
N/C	$322.45	MC DOWELL, JESSE J
N/C	$69.58	SCHMITT, ALISON R
N/C	$1,996.57	COLLECTION SERVICES CENTER-PAYROLL
N/C	$57,082.94	FEDERAL TAX WITHHOLDING
N/C	$111,039.34	FICA WITHHOLDING - EMPLOYEE
N/C	$108,225.95	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$738.20	ILLINOIS DEPARTMENT OF REVENUE
N/C	$24,462.98	IOWA STATE TAX WITHHOLDING
N/C	$484.66	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/C	$6,406.02	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$5,263.44	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/C	$532,820.50	PAYROLL NET - ACH
N/C	$575.00	RADIO DUBUQUE, INC.
N/C	$6,823.69	TIMBERLINE BILLING SERVICE LLC
N/C	$42.72	GARDE, JOHNATHAN
N/C	$32.44	HAYWARD-JONES, BOBBIE JO A
N/C	$22.71	JOHNSON, CHRISTINE A
N/C	$29.33	FREUND, MARABETH L.
N/C	$21.16	GASSMAN, AIMEE L

CHECK #	AMOUNT	VENDOR
N/C	$26.16	HILLERY, RHONDA K
N/C	$34.21	KELLY, JULIE A
N/C	$7.82	KNEPPER, ROBERT J.
N/C	$5.29	LANSER, CARLA J
N/C	$54.34	LEITZEN, AMBER K
N/C	$22.48	LIRIANO-CABA, ESPERANZA A
N/C	$48.47	LUDWIG, LAURA M
N/C	$29.96	MARTENS, PAULA S
N/C	$193.78	PIKE, JO LYNN
N/C	$28.18	SCHADLER, CINDY L
N/C	$4.89	SCHMITT, KIM M
N/C	$43.30	SIMON, KATHY LYNN
N/C	$8.45	WHITE, ALLIE M.
N/C	$160.22	WILLER, MARY T
N/C	$86.94	WIRTANEN, BETH A.
N/C	$12.08	WISSING, LORI A
N/C	$25.13	ZUGENBUEHLER, MARC C
N/C	$109.48	PHIRI, TEMWA
N/C	$66.30	PFEILER, BARBARA L
N/C	$86.83	CALDWELL, ASHLEY A
N/C	$567.53	COOK, BRENT PHILIP
N/C	$3.57	DAVIS-ORWOLL, SHIRLEY A
N/C	$215.05	CORBIN, DAVID W
N/C	$7.42	GALUSHA, KARLENE J
N/C	$8.63	MC GILL, GINGER L
N/C	$22.48	RAYMOND, CANDACE L
N/C	$41.40	SULECKI, SARA E
N/C	$22.20	VOSBERG, MARY PATRICIA
N/C	$268.72	NEMMERS, NATALIE L
N/C	$41.29	FELLENZER, REBECCA J
N/C	$40.14	BORTSCHELLER, MAUREEN M
N/C	$22.48	CONATSER, WANDA
N/C	$15.64	DAACK, BELINDA C
N/C	$33.81	DEUTSCH, STACI K
N/C	$27.60	DUCLOS, LORIE M
N/C	$14.09	EL KHATIB, JANET M
N/C	$57.67	MANTERNACH, BRAD A
N/C	$236.90	CYZE, MICHAEL T
N/C	$57.56	HILBY, NICOLE M
N/C	$67.74	ANDERSON, LORI A
N/C	$127.65	VANDERMEULEN, AMY L
N/C	$78.32	LOEWENBERG, VALERIE L
N/C	$22.48	HOLLIS, KORINNE M
N/C	$22.20	VROTSOS, BARBARA ANN
N/C	$48.69	MALONEY, JOSEPH M
N/C	$125.29	BAPPE, KARI E
N/C	$94.99	MICHELS, CLINT R
N/C	$42.38	OMARA, ROBERT J
N/C	$41.40	VALENTINE, RANDY D
N/C	$21.85	CORKERY, HEATHER A
N/C	$40.02	HAMILTON, BRIDGET A
N/C	$7.59	BARBER, CHELSY J
N/C	$233.45	LAWLER, MARK E
N/C	$7.65	KILGORE, BETH A.
N/C	$5.52	OTTING, TERA J

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CHECK #	AMOUNT	VENDOR
N/C	$33.94	CARD, BOYD A
N/C	$10.18	MOELLER, DAVID C
N/C	$64.23	FRIEDMAN, BILLIE JO S
N/C	$279.45	NEUMANN, KELLY A
N/C	$26.39	HAMEL, LORILEE B
N/C	$127.65	HAWKINS, AMY R
N/C	$25.47	MC GRANE, LISA M
N/C	$215.05	HORSTMAN, SHIRLEY A
N/C	$22.83	PICKEL, CINDY M
N/C	$8.28	CULLEN, MOLLY J
N/C	$0.92	BENKO, LISA S
N/C	$11.50	PARUCH, SANDY L
N/C	$7.65	SELLERS, KARMELLA H.
N/C	$277.78	STEURI, WANDA J
N/C	$176.70	BREITBACH, TERRENCE THOMAS
N/C	$58.94	HARWICK, CHAD K
N/C	$18.11	KUTSCH, DENNIS F.
N/C	$37.84	MEJIA, RICARDO R
N/C	$59.46	NELSON, KRISTOPHER R
N/C	$224.54	SULLIVAN, CHRISTOPHER M
N/C	$84.12	SIEVERDING, THOMAS J
N/C	$80.50	KELLEHER, KEVIN J
N/C	$36.51	ROLING, LINDA M
N/C	$49.74	HOWES, KRISTA A
N/C	$49.57	THILL, HEATHER K
N/C	$59.46	BECHLER, SARAH
N/C	$92.24	BLODGETT, KATHLEEN M
N/C	$7.36	BLUM, SHELLY A
N/C	$13.80	BORGWARDT, JULIA S
N/C	$43.93	DEGREE, THOMAS J
N/C	$11.73	FUSCHINO, JENNIFER C
N/C	$89.81	GRUDZINA, GRANT E
N/C	$8.74	HAMILTON, CHAD M
N/C	$16.10	LAMMER, JULIE A
N/C	$2.30	NIEMANN, LINDA J.
N/C	$66.13	ODELL, STACIE A
N/C	$22.48	PILLARD, JEFF M
N/C	$3.91	SINDT, CHRISTINE M
N/C	$54.05	WUERTZER, JEAN A
N/C	$30.76	STREIF, SARAH M
N/C	$21.74	TIESKOTTER, BRIANNA N
N/C	$47.73	SANDS, JAMES P
N/C	$35.37	RAMLER, RHONDA K
N/C	$12.08	CARTER, DANIELLE D
N/C	$17.25	MCCLIMON, KATHRYN L
N/C	$103.27	BREITBACH, ANGELA D
N/C	$86.08	SMITH, MICHAEL ALLEN
N/C	$319.88	BIRDSALL, ANGELA F
N/C	$78.55	SINGLETARY, CHRISTOPHER
N/C	$36.80	DERKS, JENNIFER D.
N/C	$22,637.82	CITY OF DUBUQUE - WATER DEPT
N/C	$2,205.01	AFLAC - EMPLOYEE
N/C	$2,049.71	COLLECTION SERVICES CENTER-PAYROLL
N/C	$62,394.49	FEDERAL TAX WITHHOLDING
N/C	$120,122.70	FICA WITHHOLDING - EMPLOYEE

CHECK #	AMOUNT	VENDOR
N/C	$2,864.88	HARTFORD LIFE INSURANCE
N/C	$122,141.66	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$724.20	ILLINOIS DEPARTMENT OF REVENUE
N/C	$4,335.00	ING - COMMON REMITTER
N/C	$27,076.88	IOWA STATE TAX WITHHOLDING
N/C	$2,989.93	MADISON NATIONAL LIFE INSURANCE CO.
N/C	$88,085.13	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/C	$73,601.99	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$112,250.93	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/C	$561,329.15	PAYROLL NET - ACH
N/C	$4,686.34	AFLAC - EMPLOYEE
N/C	$927.83	COLLECTION SERVICES CENTER-PAYROLL
N/C	$489,158.29	FEDERAL TAX WITHHOLDING
N/C	$684,098.08	FICA WITHHOLDING - EMPLOYEE
N/C	$5,555.67	HARTFORD LIFE INSURANCE
N/C	$700,035.41	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$5,310.43	ILLINOIS DEPARTMENT OF REVENUE
N/C	$41,409.46	DUBUQUE EDUCATION ASSOCIATION
N/C	$33,619.00	ING - COMMON REMITTER
N/C	$193,701.70	IOWA STATE TAX WITHHOLDING
N/C	$10,618.38	MADISON NATIONAL LIFE INSURANCE CO.
N/C	$277,618.36	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/C	$271,467.44	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$590,408.96	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/C	$3,085,805.74	PAYROLL NET - ACH
N/C	$104.65	CULBERTSON, COBY E
N/C	$147.75	HORSTMAN, SHIRLEY A
N/C	$83.95	HAWKINS, AMY R
N/C	$55.85	DUCCINI, BETH A
N/C	$247.49	CARD, BOYD A
N/C	$86.25	SHULTZ, ROBIN S
N/C	$223.10	KRAMER, PHILIP F
N/C	$247.25	RHEINGANS, STANTON L
N/C	$69.58	SULLIVAN, CHRISTOPHER M
N/C	$67.05	STREIF, SARAH M
113614	-$477.12	WARRANT VOIDED
113626	-$424.44	WARRANT VOIDED
113711	-$450.78	WARRANT VOIDED
113660	-$477.12	WARRANT VOIDED
113637	-$424.44	WARRANT VOIDED
113616	-$424.44	WARRANT VOIDED
113618	-$424.44	WARRANT VOIDED
113601	-$848.90	WARRANT VOIDED
TOTAL	**$9,918,021.45**	

STUDENT ACTIVITY FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114198	$55.00	ANGLESE, STEVEN W.
114199	$110.00	BALL, BILL
114200	$90.00	BEELER, GERRY
114203	$90.00	CALLAGHAN, MARK E.
114206	$63.00	HENRICHS, MERRILL
114207	$373.50	IOWA HIGH SCHOOL MUSIC ASSOCIATION
114208	$30.00	IOWA JUNIOR HONORS ORCHESTRA FESTIVAL

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CHECK #	AMOUNT	VENDOR
114211	$55.00	LAWSON, DON
114212	$136.00	LORIA, JOSEPH
114213	$55.00	MILLER, AARON ROBERT SCOTT
114215	$202.66	RHINE, DANIEL E.
114216	$90.00	SAUNDERS, ROBERT J.
114217	$140.12	SCHMERBACH, CYNTHIA S.
114218	$72.60	SCHROBILGEN, TERRY
114219	$55.00	SPECHT, RANDOPH E.
114220	$90.00	SUEPPEL, TED
114222	$63.00	THOMPSON, TERRY J.
114223	$7.58	UNITED PARCEL SERVICE
114225	$598.39	WAL-MART DUBUQUE
114226	$2,088.00	HEMPSTEAD HIGH SCHOOL
114229	$1,400.00	ACCU RACE TIMING SERVICE
114230	$253.00	ACT ASPIRE
114232	$1,159.65	ADVANCE DESIGNS INC
114233	$172.50	ADVANCE TROPHY
114236	$2,999.00	AGILE SPORTS TECHNOLOGIES
114237	$178.00	AGONSWIM.COM
114239	$4,717.00	AJG TIMES 3 SCREEN PRINTING
114240	$8,687.14	ALL AMERICAN SPORTS CORP.
114245	$54.00	ARAMARK AT LORAS COLLEGE
114261	$350.00	CHEER MUSIC ADDICTION LLC
114262	$2,660.50	CITY OF DUBUQUE - TREASURER'S OFFICE
114263	$70.60	COLLINS SPORTS MEDICINE
114274	$190.50	DERBY GRANGE GOLF & RECREATION
114277	$300.00	DONUT BOY
114278	$420.00	DUBUQUE AREA YOUTH LEADERSHIP COUNCIL
114283	$144.00	DUBUQUE POLICE DEPARTMENT
114285	$2,017.83	EASTBAY
114288	$2,754.00	EICHMANS
114290	$2,383.50	ENVISION SPORTS DESIGN
114291	$3,840.00	ERIC MUNSON BASEBALL COMPANY
114302	$1,155.10	G-SPORTS WRESTLING
114303	$235.20	GATEWAY HOTEL
114309	$3,750.20	GRAPHIC EDGE
114311	$4,351.50	HAPPY JOES DELIVERY & CARRYOUT
114312	$55.00	HARTUNG, AL
114326	$500.00	HURLEY, MIKE
114329	$6,519.99	HY-VEE, INC.
114336	$37.00	IOWA YOUTH SYMPOSIUM
114339	$1,708.00	J & M FUNDRAISING
114347	$450.00	KEYSTONE AREA EDUCATION AGENCY
114352	$2,170.34	KOLLEGE TOWN - ALL 4 YOU
114358	$270.00	LIFELINE AMPLIFICATION SYSTEMS
114359	$3,417.30	LIME ROCK SPRINGS COMPANY
114370	$2,186.62	MCLAUGHLIN INTERNATIONAL INC
114371	$7.01	MEDCO SUPPLY COMPANY
114373	$1,158.81	MENARDS INC
114380	$712.20	MONTICELLO SPORTS
114381	$45.00	MORAN, CINDY
114384	$3,257.63	MYERS-COX COMPANY
114386	$40.00	NATIONAL ASSESSMENT & TESTING
114393	$203.00	NORTHEAST IOWA COMMUNITY COLLEGE-DUBUQUE
114400	$2,158.30	PACE SUPPLY

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CHECK #	AMOUNT	VENDOR
114403	$4,013.26	PARADISE RIDGE LANDSCAPING, LLC
114406	$152.00	PER MAR SECURITY SERVICES
114407	$11,416.90	PLANE ART DESIGNS, INC.
114410	$28.80	PREMIER LINEN & DRY CLEANING SERVICES
114412	$385.73	QUAD CITY TIMES
114418	$60.58	RED WHEEL FUNDRAISING
114427	$1,828.05	SCHOLASTIC BOOK CLUBS, INC.
114429	$140.25	SCHOLASTIC INC
114434	$60.00	SCHOOL PRIDE
114439	$65.27	SCHULZ, TERI
114440	$58.80	SELCO INC
114449	$112.50	SUBWAY-JFK
114455	$360.00	TRI-STATE PORTA POTTY, INC.
114456	$2,505.00	TRI-STATE TRAVEL
114458	$514.00	UNION HOERMANN PRESS
114467	$846.11	WEST MUSIC COMPANY
114481	$60.00	CEDAR RAPIDS PRAIRIE HIGH SCHOOL
114485	$25.00	DUBUQUE COMMUNITY Y
114488	$46.65	HEMPSTEAD HIGH SCHOOL PETTY CASH
114490	$1,608.00	IOWA GIRLS HIGH SCHOOL ATHLETIC UNION
114491	$396.00	IOWA HIGH SCHOOL MUSIC ASSOCIATION
114495	$112.00	LORAS COLLEGE
114497	$100.00	NEIBA NORTHEAST IOWA BANDMASTERS ASSN
114499	$2,641.00	PSAT/NMSQT
114502	$339.00	UNIVERSITY OF DUBUQUE ATHLETIC DEPT.
114539	$83.03	LARSON, LORRAINE R
114556	$192.92	UNITED PARCEL SERVICE
114557	$85.00	WEBER PORTRAIT DESIGN, LLC
114558	$40.00	WESTERN DUBUQUE COMM. SCHOOL DISTRICT
114598	$60.00	ADAMS, DONALD JAMES
114599	$72.00	BETTENDORF HIGH SCHOOL
114601	$90.00	CEDAR RAPIDS PRAIRIE HIGH SCHOOL
114604	$60.00	DESANTI, RICHARD
114608	$855.68	EDELWEISS GERMAN RESTAURANT
114609	$1,800.00	FAULKNER, SCOTT T.
114611	$96.21	GANSEN, KYLE
114613	$90.00	GOODMAN, PAUL
114615	$100.00	HARTL, JEFF
114616	$60.00	HENRICHS, MERRILL
114619	$120.00	HOLUB, BRADLEY J.
114621	$50.00	IOWA GIRLS COACHES ASSOCIATION
114622	$42.00	IOWA HIGH SCHOOL MUSIC ASSOCIATION
114623	$60.00	IOWA JUNIOR HONORS ORCHESTRA FESTIVAL
114625	$80.00	IVORY, MATT
114626	$60.00	KAISER, AARON
114627	$60.00	KAISER, STEVEN JOSEPH
114628	$100.00	KELLEY, MARK J.
114629	$100.00	KIEFER, THOMAS
114630	$120.00	KING, DOUGLAS
114631	$100.00	LEAHY, JAMES
114633	$60.00	MATTHEWS, CARROLL
114635	$243.00	NEIBA NORTHEAST IOWA BANDMASTERS ASSN
114636	$140.00	RIDDICK, MARTY
114639	$120.00	RUDOLPH, LINDA F.
114641	$4,910.00	SAMUEL FRENCH INC.

CHECK #	AMOUNT	VENDOR
114643	$100.00	SCHULTING, JASON
114644	$120.00	SIMMONS, TERRANCE
114650	$50.00	WACHTER, JEFFERY
114651	$200.00	WAGNER, MITCHELL JAMES
114652	$100.00	WAGNER, STEVEN M.
114653	$57.94	WRIGHT, TANNER
N/C	$23,477.12	HARRIS N.A.
N/C	$84.82	DEUTSCH, CURT S
N/C	$53.96	FELDERMAN, TIM A
N/C	$71.97	WESSELS, ANGELA K
N/C	$40.00	HILLERY, RHONDA K
N/C	$86.10	PARKIN, CHAD M
N/C	$158.72	COOK, BRENT PHILIP
N/C	$1,000.64	AUDERER, SHAWNA L
N/C	$50.00	SMITH, JUSTIN W
N/C	$245.78	FICA WITHHOLDING - EMPLOYEE
N/C	$37.96	FEDERAL TAX WITHHOLDING
N/C	$54.43	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$22.29	IOWA STATE TAX WITHHOLDING
N/C	$1,412.84	PAYROLL NET - ACH
N/C	$59.09	FEDERAL TAX WITHHOLDING
N/C	$192.16	FICA WITHHOLDING - EMPLOYEE
N/C	$99.29	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$0.42	ILLINOIS DEPARTMENT OF REVENUE
N/C	$26.79	IOWA STATE TAX WITHHOLDING
N/C	$1,105.49	PAYROLL NET - ACH
N/C	$354.70	FICA WITHHOLDING - EMPLOYEE
N/C	$171.51	FEDERAL TAX WITHHOLDING
N/C	$323.30	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$5.44	ILLINOIS DEPARTMENT OF REVENUE
N/C	$65.86	IOWA STATE TAX WITHHOLDING
N/C	$1,812.44	PAYROLL NET - ACH
N/C	$178.25	WREN, ROBERT E
N/C	$199.00	WILLS, TRAVIS C
113559	-$117.00	WARRANT VOIDED
113965	-$3,446.00	WARRANT VOIDED
TOTAL	**$139,984.32**	

MANAGEMENT FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114204	$645.04	EMPLOYERS MUTUAL CASUALTY CO
114221	$100.00	TABLE MOUND PARENT TEACHER CLUB
114298	$35,524.00	FRIEDMAN GROUP INC
114447	$342.84	SU INSURANCE COMPANY
N/C	$11,484.43	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/C	$6,255.79	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$16,103.47	MEDICAL ASSOCIATES HMO (EMPLOYEE)
TOTAL	**$70,455.57**	

SAVE SALES TAX FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114272	$1,395.00	DELL COMPUTER CORPORATION
114293	$16,524.00	FEH DESIGN

CHECK #	AMOUNT	VENDOR
114305	$585.27	GLOBALCOM TECHNOLOGIES
114319	$206,084.45	HEWLETT-PACKARD
114356	$941.00	LANGE SIGN GROUP, INC.
114382	$811.53	MORSE ELECTRIC, INC.
114423	$400.00	RIVER CITY PAVING INC
114446	$95,977.13	STRAKA JOHNSON ARCHITECTS PROF. CORP.
N/C	$13,030.14	HARRIS N.A.
N/C	$46.00	TRI-TECHNICAL SYSTEMS, INC.
TOTAL	**$335,794.52**	

PHYSICAL PLANT & EQUIPMENT FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114231	$2,881.00	ADDOCO INC
114243	$3,734.00	ANDERSON DESIGN-CONSULTING INC
114252	$110,399.50	BECK CONSTRUCTION, INC.
114255	$2,181.28	BOLAND RECREATION
114257	$12,500.11	BUSINESS TELEPHONE SUPPLY
114265	$3,779.93	COMMERCIAL FLOORING COMPANY
114297	$75,000.00	FOUR OAKS FAMILY & CHILDREN SERVICES
114313	$519,563.46	HEARTLAND BUSINESS SYSTEMS
114316	$511.50	HEIAR BROTHERS FENCING & SUPPLY, INC
114330	$6,120.00	IIW, P.C.
114341	$890.00	JOHNSON CONTROLS, INC.
114351	$2,850.00	KOLKMAN TENNIS AND SPORT SURFACES, LLC
114358	$6,550.00	LIFELINE AMPLIFICATION SYSTEMS
114368	$796.00	MCGLADREY LLP
114375	$1,240.00	MIDWEST ARCHITECTURAL SHEET METAL
114376	$9,200.04	MIDWEST BUSINESS PRODUCTS
114388	$1,156.00	NEC CORPORATION OF AMERICAN
114404	$5,250.00	PATZNER CONCRETE INC
114414	$6,597.50	R & W RESTORATION LLC
114468	$2,230.95	WHKS & CO.
114472	$7,748.91	XEROX CORPORATION
N/C	$9,610.60	HARRIS N.A.
TOTAL	**$790,790.78**	

DEBT SERVICE FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
TOTAL	**$0.00**	

NUTRITION FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114269	$335.90	DAN CONE GROUP
114271	$150.00	DELAWARE COUNTY EXTENSION OFFICE
114289	$806.80	EKON-O-PAC LLC
114312	$21.70	HARTUNG, AL
114333	$1,196.00	IOWA FOOD HUB
114344	$13,473.70	KECK INC
114350	$157.50	KLOSTERMANN, SCOTT
114357	$85.00	LE, PAULINA
114361	$7,492.53	LOFFREDO FRESH PRODUCE CO. INC
114367	$5.30	MCCREA, VICKI

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CHECK #	AMOUNT	VENDOR
114377	$5,814.24	MIDWEST COCA-COLA BOTTLING COMPANY
114394	$2,031.75	NPC INTERNATIONAL INC
114395	$1,775.25	NPC INTERNATIONAL INC.
114396	$1,194.75	NPC INTERNATIONAL, INC
114401	$6,268.10	PAN-O-GOLD BAKING COMPANY
114408	$30,476.55	PRAIRIE FARMS DAIRY
114416	$3,006.25	RAPIDS WHOLESALE EQUIPMENT
114419	$165,497.35	REINHART FOODSERVICE
114437	$324.96	SCHOOL SPECIALTY FURNITURE & EQUIPMENT
114510	$597.67	JOHNSON, SHELLY M
114511	$330.53	MORGAN, JUDITH K
114513	$75.11	ALLEN, MASHAY LC
114514	$322.67	REGAN, CAROL A
114516	$500.98	STEFFY, JOAN M
114517	$125.01	DUSCHEN, LINDA A
114518	$514.32	FELLER, DONNA M
114526	$28.67	LAUFENBERG, DEBBIE A
114565	$709.56	JOHNSON, SHELLY M
114566	$495.27	MORGAN, JUDITH K
114568	$399.56	REGAN, CAROL A
114570	$570.85	STEFFY, JOAN M
114571	$462.59	DUSCHEN, LINDA A
114572	$629.63	FELLER, DONNA M
114578	$293.15	LAUFENBERG, DEBBIE A
114586	$825.00	TEAMSTERS LOCAL 120
114587	$12.50	UNITED WAY SERVICES
114607	$20.00	DUBUQUE COMMUNITY SCHOOL DISTRICT
N/C	$1,761.96	HARRIS N.A.
N/C	$100.63	FRANCK, JOANN B
N/C	$39.98	AFLAC - EMPLOYEE
N/C	$4,796.09	FEDERAL TAX WITHHOLDING
N/C	$11,731.90	FICA WITHHOLDING - EMPLOYEE
N/C	$11,205.44	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$46.39	ILLINOIS DEPARTMENT OF REVENUE
N/C	$2,140.51	IOWA STATE TAX WITHHOLDING
N/C	$514.33	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$57,147.20	PAYROLL NET - ACH
N/C	$7.48	BREUNIG, JUDITH A
N/C	$75.21	MEHRL, JANET A
N/C	$41.06	BARTELLA, SARA M
N/C	$18.63	MORGAN, JUDITH K
N/C	$1.96	BRIMEYER, JUDY K
N/C	$5.64	CUPPS, JUNE M
N/C	$10.47	VAASSEN, KATHY A
N/C	$3.57	CLANCY, PATRICIA A.
N/C	$7.76	HUSEMANN, JENNIFER L
N/C	$104.56	AFLAC - EMPLOYEE
N/C	$14,413.28	FICA WITHHOLDING - EMPLOYEE
N/C	$6,415.98	FEDERAL TAX WITHHOLDING
N/C	$437.92	HARTFORD LIFE INSURANCE
N/C	$13,813.87	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/C	$53.58	ILLINOIS DEPARTMENT OF REVENUE
N/C	$100.00	ING - COMMON REMITTER
N/C	$2,912.71	IOWA STATE TAX WITHHOLDING
N/C	$279.56	MADISON NATIONAL LIFE INSURANCE CO.

CHECK #	AMOUNT	VENDOR
N/C	$6,203.68	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/C	$15,037.67	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$15,282.26	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/C	$67,994.01	PAYROLL NET - ACH
N/C	$24.30	CROSS, CAROL M
TOTAL	**$479,756.29**	

CLEARING FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114201	$159.04	BLACK HILLS ENERGY
114202	$150.00	BRYANT SCHOOL FAMILY ORGANIZATION
114477	$6,771.56	ALLIANT ENERGY-IP&L
114612	$595.00	GEORGE WASHINGTON MIDDLE SCHOOL PTO
N/C	$22,362.27	DELTA DENTAL OF IOWA
N/C	$15,694.37	SELF INSURED SERVICES COMPANY
N/C	$32,101.58	DELTA DENTAL OF IOWA
N/C	$8,370.07	SELF INSURED SERVICES COMPANY
N/C	$23,747.89	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/C	$13,248.41	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/C	$34,003.85	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/C	$1,603.75	SELF INSURED SERVICES COMPANY
TOTAL	**$158,807.79**	

EXPENDABLE TRUST FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
TOTAL	**$0.00**	

HOSPITALITY FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
114290	$545.00	ENVISION SPORTS DESIGN
114328	$150.00	HY-VEE, INC
114407	$1,030.00	PLANE ART DESIGNS, INC.
N/C	$572.31	HARRIS N.A.
N/C	$82.80	NELSON, NANCY A
TOTAL	**$2,380.11**	

RECAPITULATION - OPERATING FUND GROUP

	OPERATING FUND
$24,039,334.84	NOVEMBER 1, 2015 CHECKING BALANCE
$8,663,696.49	RECEIPTS FOR NOVEMBER
($9,918,021.45)	DISBURSEMENTS FOR NOVEMBER
($415,115.00)	AEA FLOWTHROUGH EXPENSE TRANSFER
$415,115.00	AEA FLOWTHROUGH REVENUE TRANSFER
$10,698.50	REVENUE TRANSFER FROM OTHER FUNDS
$1,460.91	EXPENSE TRANSFER FROM OTHER FUNDS
($132,274.48)	PAYROLL BENEFITS USING REVENUE CODE
$467.07	DEFERRED REVENUE CODE USED FOR A TRANSFER
$22,665,361.88	NOVEMBER 30, 2015 CHECKING BALANCE
$1,300.00	PETTY CASH
$22,666,661.88	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	STUDENT ACTIVITY FUND
$1,003,982.74	NOVEMBER 1, 2015 CHECKING BALANCE
$119,998.40	RECEIPTS FOR NOVEMBER
($139,984.32)	DISBURSEMENTS FOR NOVEMBER
($1,272.30)	EXPENSE TRANSFER FROM OTHER FUNDS
$2,382.00	REVENUE TRANSFER FROM OTHER FUNDS
$985,106.52	NOVEMBER 30, 2015 CHECKING BALANCE
$11,425.00	PETTY CASH
$0.00	INVESTMENTS
$996,531.52	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	MANAGEMENT FUND
$8,202,345.02	NOVEMBER 1, 2015 CHECKING BALANCE
$45,973.25	RECEIPTS FOR NOVEMBER
($70,455.57)	DISBURSEMENTS FOR NOVEMBER
$8,177,862.70	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	PETTY CASH
$0.00	INVESTMENTS
$8,177,862.70	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	SAVE SALES TAX FUND
$11,258,157.85	NOVEMBER 1, 2015 CHECKING BALANCE
$527,563.24	RECEIPTS FOR NOVEMBER
($335,794.52)	DISBURSEMENTS FOR NOVEMBER
($274,103.94)	EXPENSE TRANSFER TO OTHER FUNDS
$11,175,822.63	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	PETTY CASH
$0.00	CASH IN RESERVE
$11,175,822.63	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	PHYSICAL PLANT & EQUIPMENT FUND
$4,702,118.31	NOVEMBER 1, 2015 CHECKING BALANCE
$106,870.86	RECEIPTS FOR NOVEMBER
($790,790.78)	DISBURSEMENTS FOR NOVEMBER
$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
$4,018,198.39	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	PETTY CASH
$0.00	INVESTMENTS
$4,018,198.39	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	DEBT SERVICE FUND
$0.00	NOVEMBER 1, 2015 CHECKING BALANCE
$0.00	RECEIPTS FOR NOVEMBER
$0.00	DISBURSEMENTS FOR NOVEMBER
$274,103.94	REVENUE TRANSFER FROM OTHER FUNDS
($274,103.94)	CASH WITH FISCAL AGENT - ESCROW
$0.00	NOVEMBER 30, 2015 CHECKING BALANCE

$0.00	PETTY CASH
$0.00	CASH IN RESERVE - PARITY
$0.00	CASH IN RESERVE - SUBORDINATE
$1,370,519.70	CASH WITH FISCAL AGENT - ESCROW
$3,377,654.89	CASH WITH FISCAL AGENT
$0.00	INVESTMENTS
$4,748,174.59	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	NUTRITION FUND
$818,195.05	NOVEMBER 1, 2015 CHECKING BALANCE
$533,330.54	RECEIPTS FOR NOVEMBER
($479,756.29)	DISBURSEMENTS FOR NOVEMBER
($13,560.13)	EXPENSE TRANSFER FROM OTHER FUNDS
$465.55	REVENUE TRANSFER FROM OTHER FUNDS
($2,499.70)	PAYROLL BENEFITS USING REVENUE CODE
$856,175.02	NOVEMBER 30, 2015 CHECKING BALANCE
$2,005.00	PETTY CASH
$32,288.67	MACHINERY & EQUIPMENT
$0.00	INVESTMENTS
$890,468.69	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	CLEARING FUND
$675,395.53	NOVEMBER 1, 2015 CHECKING BALANCE
$78,999.71	RECEIPTS FOR NOVEMBER
($158,807.79)	DISBURSEMENTS FOR NOVEMBER
$134,774.18	REVENUE CODE - SELF FUNDED ACCOUNTS
($188.78)	REVENUE TRANSFER TO OTHER FUNDS
$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
$730,172.85	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	PETTY CASH
$0.00	INVESTMENTS
$730,172.85	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	EXPENDABLE TRUST FUND
$139,435.36	NOVEMBER 1, 2015 CHECKING BALANCE
$321.67	RECEIPTS FOR NOVEMBER
$0.00	DISBURSEMENTS FOR NOVEMBER
$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
$139,757.03	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	PETTY CASH
$0.00	INVESTMENTS
$139,757.03	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	HOSPITALITY FUND
$38,362.63	NOVEMBER 1, 2015 CHECKING BALANCE
$575.63	RECEIPTS FOR NOVEMBER
($2,380.11)	DISBURSEMENTS FOR NOVEMBER
$0.00	DEFERRED REVENUE CODE USED FOR TRANSFER
$0.00	REVENUE TRANSFER FROM OTHER FUNDS
$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
$36,558.15	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	PETTY CASH
$0.00	INVESTMENTS
$36,558.15	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE
	GRAND TOTAL ALL FUNDS
$50,877,327.33	NOVEMBER 1, 2015 CHECKING BALANCE
$10,077,329.79	RECEIPTS FOR NOVEMBER
($11,895,990.83)	DISBURSEMENTS FOR NOVEMBER
($274,103.94)	CASH WITH FISCAL AGENT - ESCROW
$452.82	FY14-15 CHECKS VOIDED IN FY15-16
$48,785,015.17	NOVEMBER 30, 2015 CHECKING BALANCE
$14,730.00	PETTY CASH
$0.00	CASH IN RESERVE
$1,370,519.70	CASH WITH FISCAL AGENT - ESCROW - BANKERS TRUST
$3,377,654.89	CASH WITH FISCAL AGENT
$0.00	INVESTMENTS
$53,547,919.76	NOVEMBER 30, 2015 SECRETARY'S BOOK BALANCE

$48,785,015.17	NOVEMBER 30, 2015 CHECKING BALANCE
$0.00	DEPOSITS IN TRANSIT
$2,356,350.04	NOVEMBER 30, 2015 OUTSTANDING NON CHECKS
$112,738.10	NOVEMBER 30, 2015 OUTSTANDING CHECKS
$51,254,103.31	**NOVEMBER 30, 2015 BOOK TO BANK RECONCILIATION**

$6,154,265.98	**NOVEMBER 30, 2015 BANK STATEMENT BALANCE (DB&T)**
$20,047,718.35	**NOVEMBER 30, 2015 BANK STATEMENT BALANCE (AMERICAN TRUST)**
$10,052,253.94	**NOVEMBER 30, 2015 BANK STATEMENT BALANCE (FIDELITY)**
$14,999,865.04	**NOVEMBER 30, 2015 BANK STATEMENT BALANCE (PREMIER)**
$51,254,103.31	**NOVEMBER 30, 2015 TOTAL BANK STATEMENT BALANCE**

In accordance with the provisions of Section 291.7 of the Code of Iowa, I hereby submit a complete statement of all receipts and disbursements from the various funds during the month of November and also the balance remaining in each fund at the end of the month.

I, Joni Lucas, submit the foregoing report as a true statement of receipts and disbursements of the Dubuque Community School District for the month of November, 2015.

_____
Joni Lucas, Board Secretary

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
December 14, 2015

Treasurer's Report For All District Funds

Month of November 2015

Cash (per bank statements) and Investments, beginning of month	**$ 58,005,809.26**
Bank Account Deposits/Other Credits Total	**$10,083,252.92**
Bank Account Checks/Other Debits Total	**(12,086,784.28)**
Cash (per bank statement) and Investments, end of month	**$ 56,002,277.90**

	End of Month - November 2015		
Depositories	**Bank Balances**	**Investments**	**Total**
Premier Bank	**$ 14,999,865.04**	**$ -**	**$ 14,999,865.04**
Dubuque Bank & Trust Co	**6,154,265.98**		**6,154,265.98**
American Trust	**20,047,718.35**		**20,047,718.35**
Fidelity Bank	**10,052,253.94**		**10,052,253.94**
Bankers Trust Company NA	-	**1,370,519.70**	**1,370,519.70**
Bankers Trust Company NA - Bond Reserve CDs	**$ -**	**3,377,654.89**	**3,377,654.89**
	$ 51,254,103.31	**$ 4,748,174.59**	**$ 56,002,277.90**

As of November 30, 2015 there are no interfund loans.

Joni Lucas, Treasurer

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
DECEMBER 14, 2015

TO THE BOARD OF EDUCATION
DUBUQUE, IOWA

THE FOLLOWING IS A LIST OF ACCOUNTS PAYABLE WHICH WILL BE PRESENTED TO THE BOARD OF EDUCATION FOR APPROVAL PER THE DIRECTION OF THE DECEMBER 14, 2015 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: NOVEMBER 10, 2015 – DECEMBER 14, 2015

RESPECTFULLY SUBMITTED,
SECRETARY: JONI LUCAS

_____
BOARD MEMBER SIGNATURE DATE

Fund		Amount
10	GENERAL FUND	$10,267,090.27
21	STUDENT ACTIVITY FUND	$152,036.20
22	MANAGEMENT LEVY	$218,024.27
33	SAVE TAX	$685,697.34
36	PHYSICAL PLANT/EQUIP LEVY	$220,592.17
40	DEBT CLEARING FUND	$.00
61	SCHOOL NUTRITION FUND	$481,921.27
76	CLEARING FUND	$205,873.19
81	EXPENDABLE TRUST FUND	$400.00
91	AGENCY HOSPITALITY FUND	$2,929.96
	GRAND TOTAL:	**$12,234,564.67**

Dubuque Community School District
Regular Board Meeting
December 14, 2015

Vendor Name	Description		Check Total
Fund: AGENCY/HOSPITALITY FUND			
BIG APPLE BAGELS	ACCOUNTS PAYABLE		$157.75
FAT TUESDAY'S	ACCOUNTS PAYABLE		$350.00
HARRIS N.A.	ACCOUNTS PAYABLE		$1,530.41
JMJ SCREEN PRINTING	ACCOUNTS PAYABLE		$45.00
NELSON, NANCY A	ACCOUNTS PAYABLE		$82.80
PLANE ART DESIGNS, INC.	ACCOUNTS PAYABLE		$764.00
		Fund Total:	**$2,929.96**
Fund: CLEARING FUND			
ALLIANT ENERGY-IP&L	ELECTRICITY		$11,133.81
BLACK HILLS ENERGY	NATURAL GAS		$265.38
DELTA DENTAL OF IOWA	OTHER INSURANCE		$85,111.41
GEORGE WASHINGTON MIDDLE SCHOOL PTO	OTHER GENERAL SUPPLIES		$595.00
MARSH ADVANTAGE AMERICA - EMPLOYEE	OTHER EMPLOYEE DEDUCTION		$23,747.89
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION		$13,248.41
MEDICAL ASSOCIATES HMO (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION		$34,003.85
SELF INSURED SERVICES COMPANY	OTHER EMPLOYEE DEDUCTION		$29,545.78
SELF INSURED SERVICES COMPANY	OTHER INSURANCE		$8,221.66
		Fund Total:	**$205,873.19**
Fund: EXPENDABLE TRUST FUND			
UNIVERSITY OF PENNSYLVANIA	AWARD		$400.00
		Fund Total:	**$400.00**
Fund: GENERAL FUND			
ABC LEARNING	PROF-EDUCATIONAL SERVICES		$4,574.16
ABDO PUBLISHING COMPANY	LIBRARY BOOKS		$199.60
ACCO BRANDS USA LLC/GBC	OTHER GENERAL SUPPLIES		$198.00
ADAPTIVEMALL.COM/BERGERON HEALTH CARE	INSTRUCTION SUPPLIES		$388.95
AEA-267	PROF-EDUCATIONAL SERVICES		$3,450.00
AFLAC - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS		$6,891.35
AHLERS & COONEY, P.C.	LEGAL		$2,817.50
AIRGAS NORTH CENTRAL USA LLC	REPAIR/MAINTENANCE		$849.65
ALL AMERICAN MOLD LAB INC	INSTRUCTION SUPPLIES		$107.00
ALLIANT ENERGY-IP&L	ELECTRICITY		$257,369.20
AMAZON.COM CORPORATE CREDIT	INSTRUCTION SUPPLIES		$239.88
AMAZON.COM CORPORATE CREDIT	OTHER GENERAL SUPPLIES		$174.99
AMAZON.COM CORPORATE CREDIT	TECHNOLOGY SUPPLIES		$752.03
AMERICAN PRINTING HOUSE FOR THE BLIND	INSTRUCTION SUPPLIES		$190.00
AMERICAN SOLUTIONS FOR BUSINESS	OFFICE SUPPLIES		$426.67
AMERICAN THERMOFORM	INSTRUCTION SUPPLIES		$113.85
ANDERSON, LORI A	IN DISTRICT TRAVEL		$67.74
ANDERSON, LORI A	IN STATE TRAVEL		$223.10
ANDREW COMMUNITY SCHOOL DISTRICT	TUITION/OPEN ENROLL		$7,957.50
ARAMARK AT LORAS COLLEGE	OTHER GENERAL SUPPLIES		$113.04
ARAMARK CHICAGO LOCKBOX	OTHER GENERAL SUPPLIES		$56.52

Dubuque Community School District
Regular Board Meeting
December 14, 2015

Vendor Name	Description	Check Total
ARAMARK SERVICES INC.	OTHER GENERAL SUPPLIES	$72.00
AREA RESIDENTIAL CARE, INC.	OTHER PURCH PROF SERVICES	$752.15
AREA RESIDENTIAL CARE, INC.	PROF-EDUCATIONAL SERVICES	$5,985.54
ARMSTRONG MEDICAL INC.	OTHER GENERAL SUPPLIES	$560.98
B & H PHOTO-VIDEO	TECHNOLOGY SUPPLIES	$89.48
B L MURRAY COMPANY INC	OTHER GENERAL SUPPLIES	$157.20
BAKER & TAYLOR BOOKS	LIBRARY BOOKS	$33.40
BAPPE, KARI E	IN DISTRICT TRAVEL	$125.29
BAPPE, KARI E	IN STATE TRAVEL	$146.22
BARBER, CHELSY J	IN DISTRICT TRAVEL	$7.59
BATTERIES + BULBS	REPAIR/MAINTENANCE	$92.95
BAUER-BUILT	VEHICLE REPAIR/MAINT	$722.20
BECHLER, SARAH	IN DISTRICT TRAVEL	$59.46
BELLEVUE COMMUNITY SCHOOLS	MEDICAID DIRECT CARE	$301.72
BELLEVUE COMMUNITY SCHOOLS	TUITION/OPEN ENROLL	$29,777.19
BENKO, LISA S	IN DISTRICT TRAVEL	$0.92
BEST DISTRIBUTING INC	TRANSPORTATION PARTS	$274.36
BEST DISTRIBUTING INC	TRANSPORTATION SUPPLIES	$24.32
BIO CORPORATION	INSTRUCTION SUPPLIES	$162.53
BIRDSALL, ANGELA F	IN DISTRICT TRAVEL	$63.31
BIRDSALL, ANGELA F	IN STATE TRAVEL	$256.57
BLACK HILLS ENERGY	NATURAL GAS	$5,307.49
BLAUVELT, CHRYSTAL	PARENT TRAN REIMBURSEMENT	$73.34
BLICK ART MATERIALS	INSTRUCTION SUPPLIES	$6.27
BLODGETT, KATHLEEN M	IN DISTRICT TRAVEL	$92.24
BLUM, SHELLY A	IN DISTRICT TRAVEL	$7.36
BORGWARDT, JULIA S	IN DISTRICT TRAVEL	$13.80
BORTSCHELLER, MAUREEN M	IN DISTRICT TRAVEL	$40.14
BP CREDIT CARD CENTER	GASOLINE	$547.83
BP CREDIT CARD CENTER	IN STATE TRAVEL	$65.80
BREITBACH, ANGELA D	IN DISTRICT TRAVEL	$103.27
BREITBACH, TERRENCE THOMAS	IN DISTRICT TRAVEL	$176.70
BURT STEVE AND SON GARAGE INC	OTHER PURCH PROF SERVICES	$427.50
BUSHMAN, ELIZABETH S	OUT OF STATE TRAVEL	$109.98
CALDWELL, ASHLEY A	IN DISTRICT TRAVEL	$86.83
CAM COMMUNITY SCHOOL DISTRICT	TUITION/OPEN ENROLL	$15,490.71
CARBER, JR., JERRY	OFFICIAL/REFEREE	$168.00
CARD, BOYD A	IN DISTRICT TRAVEL	$33.94
CARD, BOYD A	IN STATE TRAVEL	$484.39
CAROLINA BIOLOGICAL SUPPLY COMPANY	INSTRUCTION SUPPLIES	$65.51
CARPENTERS LOCAL 678	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$230.00
CARTER, DANIELLE D	IN DISTRICT TRAVEL	$12.08
CDW GOVERNMENT INC	TECH REPAIR CONSUMABLE	$575.98
CDW GOVERNMENT INC	TECHNOLOGY SUPPLIES	$337.85
CENGAGE LEARNING	NONPRINT MEDIA	$1,044.75

Dubuque Community School District
Regular Board Meeting
December 14, 2015

Vendor Name	Description	Check Total
CENTURY LINK	TELEPHONE/DATA LINES	$1,560.93
CENTURY LINK - PHOENIX	TELEPHONE/DATA LINES	$9,000.00
CHERRY LANES	INSTRUCTION SUPPLIES	$66.00
CITY OF DUBUQUE - TREASURER'S OFFICE	OTHER PURCH PROF SERVICES	$40.00
CITY OF DUBUQUE - WATER DEPT	STORM WATER FEE	$4,028.40
CITY OF DUBUQUE - WATER DEPT	WATER/SEWER	$18,609.42
CITY OF DUBUQUE-PARKING DIVISION	OTHER GENERAL SUPPLIES	$212.00
CLAYTON RIDGE COMMUNITY SCHOOL DISTRICT	TUITION/OPEN ENROLL	$7,957.50
COCHLEAR AMERICAS	INSTRUCTION SUPPLIES	$959.00
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$4,974.11
COMELEC SERVICES, INC.	OTHER GENERAL SUPPLIES	$276.00
COMELEC SERVICES, INC.	REPAIR/MAINTENANCE	$213.92
CONATSER, WANDA	IN DISTRICT TRAVEL	$22.48
COOK, BRENT PHILIP	IN STATE TRAVEL	$567.53
COPYWORKS	OTHER GENERAL SUPPLIES	$160.00
CORBIN, DAVID W	IN STATE TRAVEL	$215.05
CORKERY, HEATHER A	IN DISTRICT TRAVEL	$21.85
COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	TUITION/LEA	$2,840.00
CRIPPES, G J	REPAIR/MAINTENANCE	$60.00
CRISIS PREVENTION INST INC	INSTRUCTION SUPPLIES	$2,838.00
CRISIS PREVENTION INST INC	STAFF WORKSHOP/CONFERENCE REG FEES	$4,657.00
CULBERTSON, COBY E	IN STATE TRAVEL	$104.65
CULBERTSON, JAYME L	IN STATE TRAVEL	$75.98
CULLEN, MOLLY J	IN DISTRICT TRAVEL	$8.28
CYZE, MICHAEL T	IN STATE TRAVEL	$236.90
DAACK, BELINDA C	IN DISTRICT TRAVEL	$15.64
DARDIS, FRANCIS	OFFICIAL/REFEREE	$100.00
DAUGHETEE, DANIELLE C	OUT OF STATE TRAVEL	$109.31
DAVIS-ORWOLL, SHIRLEY A	IN DISTRICT TRAVEL	$3.57
DCSD FOUNDATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$20.00
DEGREE, THOMAS J	IN DISTRICT TRAVEL	$43.93
DEMCO INC	OTHER GENERAL SUPPLIES	$388.17
DERKS, JENNIFER D.	IN DISTRICT TRAVEL	$36.80
DERR, JAMES	OFFICIAL/REFEREE	$140.00
DEUTSCH, STACI K	IN DISTRICT TRAVEL	$33.81
DEX MEDIA EAST, INC.	TELEPHONE/DATA LINES	$157.28
DIGITAL DESIGNS	INSTRUCTION SUPPLIES	$1,332.50
DIGMANN, LORAS C.	OFFICIAL/REFEREE	$168.00
DILLON, TERRY M.	PROF-EDUCATIONAL SERVICES	$150.00
DOMTAR	INSTRUCTION SUPPLIES	$12,390.00
DOMTAR	OTHER GENERAL SUPPLIES	$12,390.00
DOYLE, DANNY JOSEPH	OFFICIAL/REFEREE	$100.00
DREAM CENTER	PROF-EDUCATIONAL SERVICES	$9,770.67
DUBUQUE AREA LABOR MANAGEMENT COUNCIL	STAFF WORKSHOP/CONFERENCE REG FEES	$30.00

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DUBUQUE CHILD CARE CENTER	PROF-EDUCATIONAL SERVICES	$2,542.48
DUBUQUE COMMUNITY Y	INSTRUCTION SUPPLIES	$90.00
DUBUQUE COUNTY SHERIFF DEPARTMENT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$901.06
DUBUQUE EDUCATION ASSOCIATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$41,409.46
DUBUQUE METRO AREA SOLID WASTE AGENCY	REFUSE DISPOSAL	$342.50
DUBUQUE SIGN COMPANY	REPAIR/MAINTENANCE	$435.23
DUBUQUELAND OVERHEAD DOOR CO.	BUILDING REPAIR/MAINT	$208.50
DUCCINI, BETH A	GASOLINE	$55.85
DUCLOS, LORIE M	IN DISTRICT TRAVEL	$27.60
EL KHATIB, JANET M	IN DISTRICT TRAVEL	$14.09
ENCORE ENERGY SERVICES, INC.	NATURAL GAS	$6,134.91
ENVISION SPORTS DESIGN	OTHER GENERAL SUPPLIES	$340.00
FARNUM, RANDOLPH L	IN STATE TRAVEL	$208.74
FASTENAL	INSTRUCTION SUPPLIES	$1,122.70
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$608,774.05
FEDEX	INSTRUCTION SUPPLIES	$68.64
FELLENZER, REBECCA J	IN STATE TRAVEL	$41.29
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$915,581.42
FITNESS FINDERS INC	INSTRUCTION SUPPLIES	$245.09
FOLLETT SCHOOL SOLUTIONS, INC.	INSTRUCTION SUPPLIES	$44.28
FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY BOOKS	$3,871.64
FOLLETT SCHOOL SOLUTIONS, INC.	OTHER GENERAL SUPPLIES	($299.00)
FOUR OAKS FAMILY & CHILDREN SERVICES	OTHER PURCH PROF SERVICES	$2,693.40
FOUR OAKS FAMILY & CHILDREN SERVICES	PROF-EDUCATIONAL SERVICES	$132,683.29
FRANCIS, DAVID	PARENT TRAN REIMBURSEMENT	$95.76
FRANCOIS, JEFF	OFFICIAL/REFEREE	$140.00
FREMONT INDUSTRIES, INC	OTHER GENERAL SUPPLIES	$3,546.37
FREUND, MARABETH L.	IN DISTRICT TRAVEL	$29.33
FRIEDMAN, BILLIE JO S	IN DISTRICT TRAVEL	$64.23
FROG HOLLOW - ASBURY	PROF-EDUCATIONAL SERVICES	$4,908.95
FROG HOLLOW - LOCUST	PROF-EDUCATIONAL SERVICES	$4,910.87
FUERSTE, CAREW, JUERGENS & SUDMEIER, PC	LEGAL	$1,006.50
FUSCHINO, JENNIFER C	IN DISTRICT TRAVEL	$11.73
GALUSHA, KARLENE J	IN DISTRICT TRAVEL	$7.42
GARDE, JOHNATHAN	IN DISTRICT TRAVEL	$42.72
GASSMAN, AIMEE L	IN DISTRICT TRAVEL	$21.16
GBC ORDERS	OTHER GENERAL SUPPLIES	$27.05
GIBBS, JOSEPH J.	OFFICIAL/REFEREE	$100.00
GLOBAL AUGMENTATIVE COMMUNICATIONS INNOV	STAFF WORKSHOP/CONFERENCE REG FEES	$118.00
GOODWILL INDUSTRIES OF NORTHEAST IOWA	PROF-EDUCATIONAL SERVICES	$2,003.98
GOPHER SPORT	INSTRUCTION SUPPLIES	$452.56
GOVCONNECTION, INC.	OTHER GENERAL SUPPLIES	$154.79
GRANDVIEW PRESCHOOL	PROF-EDUCATIONAL SERVICES	$6,104.61
GRIGGS MUSIC	REPAIR/MAINTENANCE	$57.20
GRUDZINA, GRANT E	IN DISTRICT TRAVEL	$89.81

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GUMDROP BOOKS DIVISION CENTRAL PROGRAMS	LIBRARY BOOKS	$550.05
HAMEL, LORILEE B	IN DISTRICT TRAVEL	$26.39
HAMILTON, BRIDGET A	IN DISTRICT TRAVEL	$40.02
HAMILTON, BRIDGET A	IN STATE TRAVEL	$69.58
HAMILTON, CHAD M	IN DISTRICT TRAVEL	$8.74
HAMMERAND, JIM	OFFICIAL/REFEREE	$50.00
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	$15,483.09
HARRIS N.A.	BUILDING REPAIR/MAINT	$366.26
HARRIS N.A.	COMPUTER HARDWARE	$1,349.99
HARRIS N.A.	DUES/FEES	$219.00
HARRIS N.A.	IN DISTRICT TRAVEL	$219.99
HARRIS N.A.	IN STATE TRAVEL	$2,720.42
HARRIS N.A.	INSTRUCTION SUPPLIES	$22,200.92
HARRIS N.A.	LIBRARY BOOKS	$6,425.69
HARRIS N.A.	NEWSPAPER	$10.00
HARRIS N.A.	NON-TRANS REPAIR/MAINT PT	$11.25
HARRIS N.A.	NONPRINT MEDIA	$185.00
HARRIS N.A.	OFFICE SUPPLIES	$683.87
HARRIS N.A.	OTHER GENERAL SUPPLIES	$17,618.19
HARRIS N.A.	OTHER PURCH PROF SERVICES	$374.94
HARRIS N.A.	OUT OF STATE TRAVEL	$3,713.62
HARRIS N.A.	PERIODICALS	$131.84
HARRIS N.A.	POSTAGE	$54.95
HARRIS N.A.	PROF-EDUCATIONAL SERVICES	$740.00
HARRIS N.A.	PROFESSIONAL BOOKS	$207.96
HARRIS N.A.	REPAIR/MAINTENANCE	$1,277.21
HARRIS N.A.	SOFTWARE LICENSES	$1,987.45
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	$2,331.00
HARRIS N.A.	STUDENT ENTRY FEES	$150.00
HARRIS N.A.	TECH REPAIR CONSUMABLE	$2,105.18
HARRIS N.A.	TECHNOLOGY SUPPLIES	$2,489.11
HARRIS N.A.	TEXTBOOKS	$364.20
HARRIS N.A.	TRANSPORTATION BATTERIES	$79.80
HARRIS N.A.	TRANSPORTATION PARTS	$5,975.16
HARRIS N.A.	TRANSPORTATION SUPPLIES	$485.35
HARRIS N.A.	VEHICLE REPAIR/MAINT	$1,845.15
HARRIS N.A.	WORKBOOKS	$150.72
HARTFORD LIFE INSURANCE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$8,362.80
HARTFORD LIFE INSURANCE	TERM LIFE INSURANCE	$57.75
HARWICK, CHAD K	IN DISTRICT TRAVEL	$58.94
HAWKINS, AMY R	IN STATE TRAVEL	$211.60
HAYWARD-JONES, BOBBIE JO A	IN DISTRICT TRAVEL	$32.44
HAYWARD-JONES, BOBBIE JO A	INSTRUCTION SUPPLIES	$91.99
HEARTLAND TRAILER AND CONTAINER	OTHER PURCH PROF SERVICES	$250.00
HEMPSTEAD HIGH SCHOOL PETTY CASH	INSTRUCTION SUPPLIES	$38.88

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HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	$56.83
HEMPSTEAD HIGH SCHOOL PETTY CASH	POSTAGE	$1.20
HENDRICKS FEED & SEED CO., INC	OTHER GENERAL SUPPLIES	$10,657.50
HERBST UPHOLSTERY & AUTO FINISHING LTD	OTHER GENERAL SUPPLIES	$250.00
HERMSEN, JOSEPH	OFFICIAL/REFEREE	$100.00
HEWLETT-PACKARD	COMPUTER HARDWARE	$1,123.60
HEWLETT-PACKARD	TECHNOLOGY SUPPLIES	$262.35
HILBY, NICOLE M	IN DISTRICT TRAVEL	$57.56
HILLCREST FAMILY SERVICES INC	OTHER GENERAL SUPPLIES	$25.00
HILLCREST FAMILY SERVICES INC	OTHER PURCH PROF SERVICES	$13,057.50
HILLCREST FAMILY SERVICES INC	PROF-EDUCATIONAL SERVICES	$507.72
HILLERY, RHONDA K	IN DISTRICT TRAVEL	$26.16
HILLS & DALES	PROF-EDUCATIONAL SERVICES	$4,056.33
HILLS & DALES CHILDCARE CENTER	PROF-EDUCATIONAL SERVICES	$4,063.38
HOBBY LOBBY CREATIVE CENTERS	OTHER GENERAL SUPPLIES	$15.82
HOLLAND, LAWRENCE E.	OFFICIAL/REFEREE	$50.00
HOLLIS, KORINNE M	IN DISTRICT TRAVEL	$22.48
HOLY FAMILY EARLY CHILDHOOD	PROF-EDUCATIONAL SERVICES	$65,197.60
HORSTMAN, SHIRLEY A	IN STATE TRAVEL	$215.05
HORSTMAN, SHIRLEY A	OUT OF STATE TRAVEL	$147.75
HOSKINS, MICHAEL E	IN STATE TRAVEL	$52.49
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	CONTRACTED TRAINING PROVIDER	$37,980.00
HOUGHTON MIFFLIN HARCOURT-NEW YORK	OUT OF STATE TRAVEL	$3,425.47
HOWES, KRISTA A	IN DISTRICT TRAVEL	$49.74
HY-VEE INC.	INSTRUCTION SUPPLIES	$105.90
HY-VEE, INC	INSTRUCTION SUPPLIES	$727.31
HY-VEE, INC.	INSTRUCTION SUPPLIES	$432.14
IA PUBLIC EMP RETIREMENT-EMPLOYEE	IPERS	($0.23)
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$930,403.25
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$6,772.83
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$37,954.00
INSTRUCTURE, INC.	OTHER PURCH PROF SERVICES	$65,767.00
INTOUCH RECEIPTING	SERV CHARGES/CREDIT CARDS	$5,443.76
IOWA ASSN OF SCHOOL BOARDS	REGISTRATION FEES	$75.00
IOWA ASSN OF SCHOOL BOARDS	STAFF WORKSHOP/CONFERENCE REG FEES	$130.00
IOWA COMMUNICATIONS NETWORK	TELEPHONE/DATA LINES	$386.15
IOWA DEPARTMENT OF HUMAN SERVICES	INTERGOVERNMENTAL PAYABLE	$335,821.95
IOWA DEPT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$410.18
IOWA HIGH SCHOOL MUSIC ASSOCIATION	INSTRUCTION SUPPLIES	$52.00
IOWA HIGH SCHOOL SPEECH ASSOCIATION	STAFF WORKSHOP/CONFERENCE REG FEES	$145.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$245,325.06
IOWA WORKFORCE DEVELOPMENT-BOILER INSPEC	OTHER PURCH PROF SERVICES	$300.00
IVORY, MATT	OFFICIAL/REFEREE	$168.00
J & J POOL SPA & BILLIARDS	POOL	$278.12

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JET BUSINESS SOLUTIONS	OTHER GENERAL SUPPLIES	$4.00
JIM GIESE COMMERCIAL ROOFING INC	BUILDING REPAIR/MAINT	$14,651.43
JMJ SCREEN PRINTING	OTHER GENERAL SUPPLIES	$280.00
JOHNSON, ANGELA	PARENT TRAN REIMBURSEMENT	$262.98
JOHNSON, CHRISTINE A	IN DISTRICT TRAVEL	$22.71
JUICEBOX INTERACTIVE	OTHER PURCH PROF SERVICES	$2,752.51
JUNIOR LIBRARY GUILD	LIBRARY BOOKS	$369.00
JW PEPPER & SON, INC.	INSTRUCTION SUPPLIES	$606.32
KELLEHER, KEVIN J	IN STATE TRAVEL	$80.50
KELLY, JULIE A	IN DISTRICT TRAVEL	$34.21
KEY WEST EARLY CHILDHOOD CENTER	PROF-EDUCATIONAL SERVICES	$8,138.21
KEYSTONE AREA EDUCATION AGENCY	INSTRUCTION SUPPLIES	$100.00
KEYSTONE AREA EDUCATION AGENCY	OFFICE SUPPLIES	$150.00
KEYSTONE AREA EDUCATION AGENCY	OTHER PURCH PROF SERVICES	$150.00
KEYSTONE AREA EDUCATION AGENCY	SOFTWARE LICENSES	$2,740.00
KIEFER, THOMAS	OFFICIAL/REFEREE	$84.00
KILGORE, BETH A.	IN DISTRICT TRAVEL	$7.65
KNEPPER, ROBERT J.	IN DISTRICT TRAVEL	$7.82
KRAMER, PHILIP F	IN STATE TRAVEL	$223.10
KUTSCH, DENNIS F.	IN DISTRICT TRAVEL	$18.11
LAMMER, JULIE A	IN DISTRICT TRAVEL	$16.10
LANSER, CARLA J	IN DISTRICT TRAVEL	$5.29
LAWLER, MARK E	IN STATE TRAVEL	$372.61
LEISURE SERVICES DEPT	PROF-EDUCATIONAL SERVICES	$112.50
LEITZEN, AMBER K	IN DISTRICT TRAVEL	$54.34
LIFELINE AMPLIFICATION SYSTEMS	OTHER GENERAL SUPPLIES	$52.00
LIFELINE AMPLIFICATION SYSTEMS	REPAIR/MAINTENANCE	$601.00
LIFETOUCH NATIONAL SCHOOL STUDIOS INC	INSTRUCTION SUPPLIES	$72.00
LINK, RANDY	OFFICIAL/REFEREE	$100.00
LINN COUNTY SHERIFF	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$231.41
LIRIANO-CABA, ESPERANZA A	IN DISTRICT TRAVEL	$22.48
LOEWENBERG, VALERIE L	IN DISTRICT TRAVEL	$78.32
LORAS COLLEGE PRODUCTIONS	OTHER PURCH PROF SERVICES	$12,595.50
LUDWIG, LAURA M	IN DISTRICT TRAVEL	$48.47
LUTHERAN SERVICES IN IOWA	PROF-EDUCATIONAL SERVICES	$6,251.00
MADISON NATIONAL LIFE INSURANCE CO.	DISABILITY INSURANCE	($2.55)
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$13,610.86
MAHONEY, RANDY ALAN	OFFICIAL/REFEREE	$176.00
MAIL FINANCE	RENTAL - OTHER	$257.70
MAIL SERVICES UNLIMITED	POSTAGE	$280.77
MAKE MUSIC INC.	INSTRUCTION SUPPLIES	$140.00
MALONEY, JOSEPH M	OUT OF STATE TRAVEL	$48.69
MANTERNACH, BRAD A	IN DISTRICT TRAVEL	$57.67
MARION INDEPENDENT SCHOOL DISTRICT	TUITION/OPEN ENROLL	$1,591.50
MARSH ADVANTAGE AMERICA - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$366,188.15

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MARTENS, PAULA S	IN DISTRICT TRAVEL	$29.96
MATHRACK	INSTRUCTION SUPPLIES	$333.27
MATTER CREATIVE GROUP	PROF-EDUCATIONAL SERVICES	$3,672.00
MC DOWELL, JESSE J	IN STATE TRAVEL	$322.45
MC GILL, GINGER L	IN DISTRICT TRAVEL	$8.63
MC GRANE, LISA M	IN DISTRICT TRAVEL	$25.47
MCCLIMON, KATHRYN L	IN DISTRICT TRAVEL	$17.25
MCGRAW HILL EDUCATION	TEXTBOOKS	$4,770.24
MCGRAW HILL EDUCATION	WORKBOOKS	$384.97
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$351,475.45
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$707,923.33
MEJIA, RICARDO R	IN DISTRICT TRAVEL	$37.84
MENARDS INC	INSTRUCTION SUPPLIES	$535.38
MERCY CHILD DEVELOPMENT CENTER	PROF-EDUCATIONAL SERVICES	$7,960.31
MICHELS, CLINT R	IN DISTRICT TRAVEL	$94.99
MIDWEST BUSINESS PRODUCTS	TECH REPAIR CONSUMABLE	$666.68
MILLER'S SAW CENTER	REPAIR/MAINTENANCE	$83.00
MINI MASTERPIECES PRESCHOOL INC	PROF-EDUCATIONAL SERVICES	$2,708.91
MINNESOTA CHILD SUPPORT PAYMENT CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$181.62
MOELLER, DAVID C	IN DISTRICT TRAVEL	$10.18
MONTICELLO SCHOOL DISTRICT	TUITION/OPEN ENROLL	$3,339.34
MOVIE LICENSING USA	SOFTWARE LICENSES	$844.00
MULGREW OIL COMPANY	DIESEL	$36,171.81
MULGREW OIL COMPANY	GASOLINE	$13,472.85
MUSIC SPEAKS	PROF-EDUCATIONAL SERVICES	$1,775.64
NAPA STORE - DUBUQUE	INSTRUCTION SUPPLIES	$183.53
NASCO	INSTRUCTION SUPPLIES	$454.54
NATIONAL STUDENT CLEARINGHOUSE	PROF-EDUCATIONAL SERVICES	$850.00
NEFF COMPANY	OTHER GENERAL SUPPLIES	$282.66
NELSON, KRISTOPHER R	IN DISTRICT TRAVEL	$59.46
NEMMERS, NATALIE L	IN STATE TRAVEL	$268.72
NEUMANN, KELLY A	OUT OF STATE TRAVEL	$279.45
NICKY'S FOLDERS	OTHER GENERAL SUPPLIES	$115.00
NIEMANN, LINDA J.	IN DISTRICT TRAVEL	$2.30
NOAH'S ARK PRESCHOOL	PROF-EDUCATIONAL SERVICES	$5,419.74
NORTH TAMA COUNTY COMM SCHOOLS	TUITION/OPEN ENROLL	$477.45
NORTHEAST IOWA COMMUNITY COLLEGE-CALMAR	PROF-EDUCATIONAL SERVICES	$18,090.00
NORTHEAST IOWA COMMUNITY COLLEGE-CALMAR	TUITION/COMM. COLLEGE	$33,677.00
ODELL, STACIE A	IN DISTRICT TRAVEL	$66.13
OFFICE OF AUDITOR OF STATE	AUDIT	$850.00
OLSON, DAVID ALAN	OUT OF STATE TRAVEL	$210.70
OMARA, ROBERT J	IN DISTRICT TRAVEL	$42.38
ONCOURT OFFCOURT, INC.	OTHER GENERAL SUPPLIES	$4,161.44
ORIENTAL TRADING COMPANY INC	INSTRUCTION SUPPLIES	$187.68

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OROPEZA, GUSTAVO	PROF-EDUCATIONAL SERVICES	$36.60
OTTING, TERA J	IN DISTRICT TRAVEL	$5.52
OUR REDEEMER LUTHERAN PRESCHOOL	PROF-EDUCATIONAL SERVICES	$7,958.40
PARUCH, SANDY L	IN DISTRICT TRAVEL	$11.50
PAYROLL NET - ACH	NET PAYROLL PAYABLE	$4,181,672.91
PEARSON CURRICULUM CUSTOMER SERVICE	INSTRUCTION SUPPLIES	$188.92
PEARSON CURRICULUM CUSTOMER SERVICE	TEXTBOOKS	$2,698.64
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	$15,876.02
PERFORMANT RECOVERY INC	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$1,207.65
PFEILER, BARBARA L	IN DISTRICT TRAVEL	$66.30
PHEAA PENN HIGHER EDUC ASSISTANCE AGENCY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$524.95
PHIRI, TEMWA	IN DISTRICT TRAVEL	$109.48
PICKEL, CINDY M	IN DISTRICT TRAVEL	$22.83
PIKE, JO LYNN	IN DISTRICT TRAVEL	$193.78
PILLARD, JEFF M	IN DISTRICT TRAVEL	$22.48
PINOT'S PALETTE	STUDENT/STAFF ADMISSIONS	$100.00
PIONEER CREDIT RECOVERY, INC.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$453.73
PIRKLE, DONALD W	IN STATE TRAVEL	$486.23
PITSCO INC	INSTRUCTION SUPPLIES	$4,387.80
PLANE ART DESIGNS, INC.	OTHER GENERAL SUPPLIES	$110.00
POLK COUNTY SHERIFF	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$790.23
PRAIRIE LAKES AEA	STAFF WORKSHOP/CONFERENCE REG FEES	$285.00
RADIO DUBUQUE, INC.	RENTAL OF EQUIP/VEHICLES	$575.00
RAMLER, RHONDA K	IN DISTRICT TRAVEL	$35.37
RAYMOND, CANDACE L	IN DISTRICT TRAVEL	$22.48
REALLY GREAT READING	INSTRUCTION SUPPLIES	$716.80
REPUBLIC SERVICES #897	REFUSE DISPOSAL	$4,016.18
RESEARCH FOR BETTER TEACHING, INC.	CONTRACTED TRAINING PROVIDER	$5,712.54
RHEINGANS, STANTON L	IN STATE TRAVEL	$247.25
RICOH USA, INC	TECH REPAIR CONSUMABLE	$213.32
RIFTON EQUIPMENT	INSTRUCTION SUPPLIES	$93.75
RIVER LIGHTS 2ND EDITION	INSTRUCTION SUPPLIES	$2,874.48
ROCKLER WOODWORKING & HARDWARE	INSTRUCTION SUPPLIES	$629.13
ROEN, JEFFREY A.	OFFICIAL/REFEREE	$210.00
ROLING, DUANE	OFFICIAL/REFEREE	$50.00
ROLING, LINDA M	IN DISTRICT TRAVEL	$36.51
RONDINELLI MUSIC/AUDIO	OTHER GENERAL SUPPLIES	$609.00
ROSETTA STONE, LTD.	SOFTWARE LICENSES	$1,975.00
SADLER, DENNIS JAMES	OFFICIAL/REFEREE	$50.00
SAFETY-KLEEN SYSTEMS, INC.	INSTRUCTION SUPPLIES	$152.00
SANDS, JAMES P	IN DISTRICT TRAVEL	$47.73
SARGENT-WELCH LLC	INSTRUCTION SUPPLIES	$131.04
SCHADLER, CINDY L	IN DISTRICT TRAVEL	$28.18
SCHEMMEL, MICHAEL A.	OFFICIAL/REFEREE	$152.00
SCHMITT, ALISON R	IN STATE TRAVEL	$69.58

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SCHMITT, KIM M	IN DISTRICT TRAVEL	$4.89
SCHOLASTIC BOOK FAIRS	LIBRARY BOOKS	$40.60
SCHOLASTIC BOOK FAIRS-8	INSTRUCTION SUPPLIES	$2,630.04
SCHOLASTIC BOOK FAIRS-8	LIBRARY BOOKS	$7,453.04
SCHOLASTIC BOOK FAIRS-8	OTHER GENERAL SUPPLIES	$2,021.70
SCHOLASTIC INC	LIBRARY BOOKS	$69.60
SCHOLASTIC NEWS WEEKLY READER	INSTRUCTION SUPPLIES	$136.13
SCHOOL SPECIALTY EDUCATION ESSENTIALS	INSTRUCTION SUPPLIES	$281.46
SELLERS, KARMELLA H.	IN DISTRICT TRAVEL	$7.65
SERVICE EMPLOYEES INTL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$2,141.75
SHULTZ, ROBIN S	IN STATE TRAVEL	$86.25
SIEVERDING, THOMAS J	IN DISTRICT TRAVEL	$84.12
SIMON, KATHY LYNN	IN DISTRICT TRAVEL	$43.30
SIMPLEXGRINNELL	OTHER PURCH PROF SERVICES	$877.00
SINDT, CHRISTINE M	IN DISTRICT TRAVEL	$3.91
SINGLETARY, CHRISTOPHER	IN DISTRICT TRAVEL	$78.55
SINGSANK, TIM	OFFICIAL/REFEREE	$100.00
SIOUX CITY COMM SCHOOL DISTRICT	TUITION/LEA	$2,399.94
SMITH, MICHAEL ALLEN	IN DISTRICT TRAVEL	$86.08
SOUTHWEST BINDING & LAMINATING	OTHER GENERAL SUPPLIES	$3,805.50
SPIELMAN, CHARLES	OFFICIAL/REFEREE	$100.00
SPORT SUPPLY GROUP INC	INSTRUCTION SUPPLIES	$2,806.61
STAPLES ADVANTAGE	INSTRUCTION SUPPLIES	$1,682.65
STAPLES ADVANTAGE	OFFICE SUPPLIES	$941.65
STAPLES ADVANTAGE	OTHER GENERAL SUPPLIES	$2,173.56
STAPLES ADVANTAGE	TECH REPAIR CONSUMABLE	$3,311.14
STAPLES ADVANTAGE	TECHNOLOGY SUPPLIES	$77.97
STAR AUTISM SUPPORT INC.	CONTRACTED TRAINING PROVIDER	$7,275.00
STAR AUTISM SUPPORT INC.	INSTRUCTION SUPPLIES	$770.00
STATE DISBURSEMENT UNIT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$900.00
STATE OF IOWA - ELEVATOR SAFETY	OTHER GENERAL SUPPLIES	$3,045.00
STEAMATIC	OTHER GENERAL SUPPLIES	$1,595.83
STECKLEIN, GERARD (JERRY)	OFFICIAL/REFEREE	$126.00
STEEL MART	INSTRUCTION SUPPLIES	$472.32
STEURI, WANDA J	IN DISTRICT TRAVEL	$46.63
STEURI, WANDA J	IN STATE TRAVEL	$231.15
STOLTZ, ALAN	OFFICIAL/REFEREE	$84.00
STREIF, SARAH M	IN DISTRICT TRAVEL	$30.76
STREIF, SARAH M	IN STATE TRAVEL	$688.77
SU INSURANCE COMPANY	REPAIR/MAINTENANCE	$81.00
SULECKI, SARA E	IN DISTRICT TRAVEL	$41.40
SULLIVAN, CHRISTOPHER M	IN DISTRICT TRAVEL	$224.54
SULLIVAN, CHRISTOPHER M	IN STATE TRAVEL	$69.58
SUPERIOR WELDING SUPPLY CO	INSTRUCTION SUPPLIES	$37.20
SWISHER & COHRT, P.L.C.	LEGAL	$35.00

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TEAM BUILDING BLOCKS, LLC	BUILDING REPAIR/MAINT	$100.00
TEAMSTERS LOCAL 120	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$4,965.00
THE JULE	INSTRUCTION SUPPLIES	$82.50
THILL, HEATHER K	IN DISTRICT TRAVEL	$49.57
THIMMESCH, KATHERINE A	OUT OF STATE TRAVEL	$465.63
THOMPSON TIRE AND RETREAD	TRANSPORTATION TIRES	$4,912.08
THREE RIVERS FS COMPANY - DYERSVILLE	LP GAS	$403.91
TIESKOTTER, BRIANNA N	IN DISTRICT TRAVEL	$21.74
TILL, RICK J	DUES/FEES	$85.00
TIMBERLINE BILLING SERVICE LLC	OTHER TECH SERVICES	$6,823.69
TRI-STATE ADJUSTMENTS FREEPORT INC.	COLLECTION AGENCY FEE	$195.84
TRI-STATE SHRED	OTHER PURCH PROF SERVICES	$65.00
TRI-STATE TRAVEL	PRIVATE CONTRACT BUSSING	$3,190.00
TROLLEYS OF DUBUQUE, INC.	PRIVATE CONTRACT BUSSING	$2,840.00
TWO BY TWO CAMPUS, INC.	INSTRUCTION SUPPLIES	$3,250.00
ULINE	INSTRUCTION SUPPLIES	$137.18
ULINE - WISCONSIN	INSTRUCTION SUPPLIES	$141.27
UNIFIED SCHOOL DISTRICT #233	STAFF WORKSHOP/CONFERENCE REG FEES	$50.00
UNION HOERMANN PRESS	INSTRUCTION SUPPLIES	$153.00
UNION HOERMANN PRESS	OFFICE SUPPLIES	$659.00
UNITED PARCEL SERVICE	INSTRUCTION SUPPLIES	$13.34
UNITED PARCEL SERVICE	POSTAGE	$130.31
UNITED STATES POSTAL SERVICE	POSTAGE	$225.00
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$931.58
UNIVERSITY OF DUBUQUE CHILDCARE CENTER	PROF-EDUCATIONAL SERVICES	$3,724.76
US DEPARTMENT OF EDUCATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$175.43
US GAMES - SPORT SUPPLY GROUP INC	INSTRUCTION SUPPLIES	$44.90
USAC UNIVERSAL SERV ADMINISTRATIVE CO	OTHER PURCH PROF SERVICES	$543.75
VALENTINE, RANDY D	IN DISTRICT TRAVEL	$41.40
VALUE INSPIRED PRODUCTS & SERVICES	INSTRUCTION SUPPLIES	$1,043.30
VANDERMEULEN, AMY L	IN STATE TRAVEL	$127.65
VOSBERG, MARY PATRICIA	IN DISTRICT TRAVEL	$22.20
VROTSOS, BARBARA ANN	IN DISTRICT TRAVEL	$22.20
WAL-MART DUBUQUE	INSTRUCTION SUPPLIES	$794.23
WAL-MART DUBUQUE	OTHER GENERAL SUPPLIES	$748.74
WEILAND LUMBER	INSTRUCTION SUPPLIES	$1,728.10
WEST MUSIC COMPANY	INSTRUCTION SUPPLIES	$2,058.80
WEST MUSIC COMPANY	OTHER GENERAL SUPPLIES	$46.90
WEST MUSIC COMPANY	REPAIR/MAINTENANCE	$1,408.75
WESTERN DUBUQUE COMM. SCHOOL DISTRICT	TUITION/LEA	$1,016.21
WESTERN DUBUQUE COMM. SCHOOL DISTRICT	TUITION/OPEN ENROLL	$209,865.88
WHITE, ALLIE M.	IN DISTRICT TRAVEL	$8.45
WILLER, MARY T	IN DISTRICT TRAVEL	$160.22
WILLIAM V MACGILL & CO	INSTRUCTION SUPPLIES	$834.13
WILLIAM V MACGILL & CO	OTHER GENERAL SUPPLIES	$634.25

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Vendor Name	Description	Check Total
WIRTANEN, BETH A.	IN DISTRICT TRAVEL	$86.94
WISC SUPPORT COLLECTIONS TRUST	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$423.04
WISC SUPPORT COLLECTIONS TRUST R & D	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$65.00
WISSING, LORI A	IN DISTRICT TRAVEL	$12.08
WUERTZER, JEAN A	IN DISTRICT TRAVEL	$54.05
Y CREATIVE / FINLEY / DCY	PROF-EDUCATIONAL SERVICES	$7,956.48
YOUNG-UNS CHILD CARE CENTER & PRESCHOOL	PROF-EDUCATIONAL SERVICES	$16,762.37
YOUTHLIGHT INC	OTHER GENERAL SUPPLIES	$792.35
ZUGENBUEHLER, MARC C	IN DISTRICT TRAVEL	$25.13
	Fund Total:	**$10,267,090.27**
Fund: LOCAL OPTION SALES TAX		
AHLERS & COONEY, P.C.	LEGAL	$850.00
CDW GOVERNMENT INC	OTHER PURCH PROF SERVICES	$28,608.00
CONLON CONSTRUCTION CO.	CONSTRUCTION SERVICES	$80,204.78
DATA MANAGEMENT INC	OTHER PURCH PROF SERVICES	$18,050.00
FOLLETT SCHOOL SOLUTIONS, INC.	OTHER PURCH PROF SERVICES	$32,284.60
HARRIS N.A.	TECHNOLOGY SUPPLIES	$1,062.56
LOWERY MCDONNELL COMPANY	CAPITALIZED FIXED ASSETS	$48,570.00
LOWERY MCDONNELL COMPANY	FURNITURE/FIXTURES	$26,802.39
LOWERY MCDONNELL COMPANY	INSTRUCTION SUPPLIES	$42,271.84
LOWERY MCDONNELL COMPANY	MACHINERY/EQUIPMENT	$215,486.04
LOWERY MCDONNELL COMPANY	OFFICE SUPPLIES	$16,065.87
MORSE ELECTRIC, INC.	CONSTRUCTION SERVICES	$2,053.45
RACOM CRITICAL COMMUNICATIONS	COMPUTER HARDWARE	$2,231.16
RAPIDS REPRODUCTIONS INC	CONSTRUCTION SERVICES	$209.77
RESILITE SPORTS PRODUCTS	CONSTRUCTION SERVICES	$12,050.00
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	$157,600.88
STRAKA JOHNSON ARCHITECTS PROF. CORP.	CONSTRUCTION SERVICES	$1,250.00
TRI-TECHNICAL SYSTEMS, INC.	OTHER PURCH PROF SERVICES	$46.00
	Fund Total:	**$685,697.34**
Fund: MANAGEMENT LEVY		
FRIEDMAN GROUP INC	AUTO/BUS INSURANCE	$412.00
MARSH ADVANTAGE AMERICA - EMPLOYEE	MEDICAL INSURANCE	$11,484.43
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	MEDICAL INSURANCE	$6,255.79
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	$16,103.47
SU INSURANCE COMPANY	OTHER INSURANCE	$183,768.58
	Fund Total:	**$218,024.27**
Fund: PHYSICAL PLANT/EQUIP LEVY		
ANDERSON DESIGN-CONSULTING INC	ARCHITECT/CM SERVICE	$169.50
FOUR OAKS FAMILY & CHILDREN SERVICES	RENTAL LAND/BUILDINGS	$25,000.00
FRED JACKSON TUCKPOINTING	OTHER PROPERTY SERVICES	$2,200.00
HEARTLAND BUSINESS SYSTEMS	COMPUTER HARDWARE	$24,516.81
HIGGINS OFFICE PRODUCTS, INC.	COMPUTER HARDWARE	$11,854.95
IIW, P.C.	ARCHITECT/CM SERVICE	$11,361.00

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Vendor Name	Description	Check Total
IOWA DIRECT EQUIPMENT & APPRAISAL, LLC	CAPITALIZED FIXED ASSETS	$12,000.00
KEVIN ERICKSON WELDING	F/A OTHER PROPERTY SERV	$6,120.00
MIKE FINNIN FORD INC	VEHICLES	$118,455.00
NAUMAN NURSERY	OTHER PROPERTY SERVICES	$715.00
RSM US LLP	OTHER PURCH PROF SERVICES	$451.00
XEROX CORPORATION	RENTAL OF COMP/TECH EQUIP	$7,748.91
	Fund Total:	**$220,592.17**
Fund: SCHOOL NUTRITION FUND		
AFLAC - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$144.54
AMAZON.COM CORPORATE CREDIT	OFFICE SUPPLIES	$7.71
AMAZON.COM CORPORATE CREDIT	OTHER GENERAL SUPPLIES	$23.60
BARTELLA, SARA M	IN DISTRICT TRAVEL	$41.06
BEARCE, KATRINA	DEFERRED REVENUES	$65.80
BREUNIG, JUDITH A	IN DISTRICT TRAVEL	$7.48
BRIMEYER, JUDY K	IN DISTRICT TRAVEL	$1.96
CDW GOVERNMENT INC	TECHNOLOGY SUPPLIES	$355.00
CLANCY, PATRICIA A.	IN DISTRICT TRAVEL	$3.57
CLARK, KRISTIN	DEFERRED REVENUES	$75.10
CROSS, CAROL M	DEFERRED REVENUES	$24.30
CUPPS, JUNE M	IN DISTRICT TRAVEL	$5.64
DAN CONE GROUP	OTHER GENERAL SUPPLIES	$115.18
DUBUQUE COMMUNITY SCHOOL DISTRICT	PETTY CASH	$20.00
EFFLANDT, DAVID	DEFERRED REVENUES	$35.70
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$11,212.07
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$26,145.18
FRANCK, JOANN B	IN STATE TRAVEL	$100.63
GABER, KAYLA	DEFERRED REVENUES	$50.00
GILBREATH, BETH	DEFERRED REVENUES	$53.23
HAMBORG, KELLY	DEFERRED REVENUES	$45.10
HARRIS N.A.	OTHER GENERAL SUPPLIES	$933.29
HARRIS N.A.	PURCHASED FOOD	$136.49
HARTFORD LIFE INSURANCE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$437.92
HUSEMANN, JENNIFER L	IN DISTRICT TRAVEL	$7.76
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$25,019.31
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$99.97
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$100.00
INTOUCH RECEIPTING	SERV CHARGES-CREDIT CARD	$10,109.84
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$5,053.22
KECK INC	COMMODITIES CONSUMED	$8,611.17
LOFFREDO FRESH PRODUCE CO. INC	PURCHASED FOOD	$8,852.94
LUKENS, SHYLA	DEFERRED REVENUES	$8.55
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$279.56
MARSH ADVANTAGE AMERICA - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$6,203.68
MCMAHON, KELLY	DEFERRED REVENUES	$6.95
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$15,552.00

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Vendor Name	Description	Check Total
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$15,282.26
MEHRL, JANET A	IN DISTRICT TRAVEL	$75.21
MEZA SEGURA, RENE	DEFERRED REVENUES	$9.05
MIDWEST COCA-COLA BOTTLING COMPANY	PURCHASED FOOD	$5,687.28
MOND, ERIC	DEFERRED REVENUES	$8.40
MORGAN, JUDITH K	IN DISTRICT TRAVEL	$18.63
NORTHEAST IOWA COMM COLLEGE FOOD SERVICE	PURCHASED FOOD	$43.80
NPC INTERNATIONAL INC	PURCHASED FOOD	$749.25
NPC INTERNATIONAL INC.	PURCHASED FOOD	$1,748.25
NPC INTERNATIONAL, INC	PURCHASED FOOD	$2,369.25
PAN-O-GOLD BAKING COMPANY	PURCHASED FOOD	$5,759.00
PAYROLL NET - ACH	NET PAYROLL PAYABLE	$125,141.21
PRAIRIE FARMS DAIRY	PURCHASED FOOD	$34,290.29
RAPIDS WHOLESALE EQUIPMENT	MACHINERY AND EQUIPMENT	$3,847.41
REINHART FOODSERVICE	OTHER GENERAL SUPPLIES	$9,911.74
REINHART FOODSERVICE	PURCHASED FOOD	$155,898.78
RETT, KELLY	DEFERRED REVENUES	$30.25
SALOW, KELSEY C	IN STATE TRAVEL	$51.75
SMITH, DANA	DEFERRED REVENUES	$6.65
STAPLES ADVANTAGE	OFFICE SUPPLIES	$78.04
TEAMSTERS LOCAL 120	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$825.00
TIMMERMAN, JULIE A	DEFERRED REVENUES	$69.10
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$12.50
VAASSEN, KATHY A	IN DISTRICT TRAVEL	$10.47
WAL-MART DUBUQUE	PURCHASED FOOD	$52.20
	Fund Total:	**$481,921.27**
Fund: STUDENT ACTIVITY FUND		
ACCU RACE TIMING SERVICE	OTHER GENERAL SUPPLIES	$1,400.00
ADAMS, DONALD JAMES	OFFICIAL/REFEREE	$90.00
ADAMS, DONALD JAMES	PROF-EDUCATIONAL SERVICES	$60.00
ADVANCE DESIGNS INC	OTHER GENERAL SUPPLIES	$1,831.94
ADVANCE TROPHY	OTHER GENERAL SUPPLIES	$2,134.00
AGONSWIM.COM	OTHER GENERAL SUPPLIES	$1,111.00
AJG TIMES 3 SCREEN PRINTING	OTHER GENERAL SUPPLIES	$591.50
ALL ABOUT THE SHIRT	OTHER GENERAL SUPPLIES	$1,672.00
ARNDT, WILLIAM	PROF-EDUCATIONAL SERVICES	$80.00
AUDERER, SHAWNA L	OTHER GENERAL SUPPLIES	$270.64
AUDERER, SHAWNA L	STUDENT ENTRY FEES	$730.00
BEST WESTERN PLUS DUBUQUE	OTHER GENERAL SUPPLIES	$1,575.26
BETTENDORF HIGH SCHOOL	STUDENT ENTRY FEES	$72.00
BIG APPLE BAGELS	OTHER GENERAL SUPPLIES	$35.17
BP CREDIT CARD CENTER	IN STATE TRAVEL	$709.48
BP CREDIT CARD CENTER	OTHER GENERAL SUPPLIES	$49.36
BRADFORD, STEVEN	PROF-EDUCATIONAL SERVICES	$120.00

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Vendor Name	Description	Check Total
BREITBACH, MARK	OFFICIAL/REFEREE	$62.33
BURKHOLDER, BENJAMIN	PROF-EDUCATIONAL SERVICES	$80.00
CEDAR RAPIDS PRAIRIE HIGH SCHOOL	OTHER GENERAL SUPPLIES	$60.00
CEDAR RAPIDS PRAIRIE HIGH SCHOOL	STAFF WORKSHOP/CONFERENCE REG FEES	$90.00
CITY OF DUBUQUE - TREASURER'S OFFICE	PROF-EDUCATIONAL SERVICES	$3,692.50
COMFORT INN - MARSHALLTOWN	IN STATE TRAVEL	$1,191.51
COOK, BRENT PHILIP	OTHER GENERAL SUPPLIES	$158.72
CROWE, ROBERT A.	OFFICIAL/REFEREE	$90.00
CYRANO'S BISTROT	OTHER GENERAL SUPPLIES	$920.00
DAVENPORT WEST HIGH SCHOOL	STUDENT ENTRY FEES	$30.00
DAVIS, M. PAUL	OFFICIAL/REFEREE	$90.00
DESANTI, RICHARD	PROF-EDUCATIONAL SERVICES	$60.00
DEUTSCH, CURT S	OTHER GENERAL SUPPLIES	$84.82
DUBUQUE COMMUNITY Y	STUDENT ENTRY FEES	$25.00
DUBUQUE COUNTY FAIR ASSOCIATION INC	OTHER GENERAL SUPPLIES	$100.00
DUNBAR, STACEY	OFFICIAL/REFEREE	$135.03
EASTBAY	OTHER GENERAL SUPPLIES	$5.00
EBELING, TIMOTHY	PROF-EDUCATIONAL SERVICES	$60.00
EDELWEISS GERMAN RESTAURANT	OTHER GENERAL SUPPLIES	$855.68
ELSMORE SWIM SHOP	OTHER GENERAL SUPPLIES	$5,411.30
ENVISION SPORTS DESIGN	OTHER GENERAL SUPPLIES	$8,454.50
ERIC MUNSON BASEBALL COMPANY	OTHER GENERAL SUPPLIES	$2,500.00
FAULKNER, SCOTT T.	PROF-EDUCATIONAL SERVICES	$1,800.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$268.56
FELDERMAN, TIM A	OTHER GENERAL SUPPLIES	$53.96
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$792.64
FORNEY, MARK STEVEN	OFFICIAL/REFEREE	$245.48
GANSEN, KYLE	OFFICIAL/REFEREE	$96.21
GEORGE WASHINGTON MIDDLE SCHOOL.	OTHER GENERAL SUPPLIES	$9.15
GIBBS, JOSEPH J.	OFFICIAL/REFEREE	$50.00
GOODMAN, PAUL	OFFICIAL/REFEREE	$90.00
GREEN BEE FUNDRAISING	OTHER GENERAL SUPPLIES	$6,097.00
GROSSKOPF, KELLY J.	PROF-EDUCATIONAL SERVICES	$120.00
GUMDROP BOOKS DIVISION CENTRAL PROGRAMS	OTHER GENERAL SUPPLIES	$516.55
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	$2,248.00
HAPPYS PLACE	OTHER GENERAL SUPPLIES	$1,372.41
HARRIS N.A.	DUES/FEES	$396.00
HARRIS N.A.	IN STATE TRAVEL	$2,948.44
HARRIS N.A.	OTHER GENERAL SUPPLIES	$20,127.24
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	$34.00
HARRIS N.A.	STUDENT ENTRY FEES	$69.60
HARTL, JEFF	PROF-EDUCATIONAL SERVICES	$100.00
HEIM, ALVIN	OFFICIAL/REFEREE	$90.00
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	$46.65
HEMPSTEAD MUSTANG BOOSTER CLUB	OTHER GENERAL SUPPLIES	$8,152.14

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Vendor Name	Description	Check Total
HENRICHS, MERRILL	PROF-EDUCATIONAL SERVICES	$60.00
HILLERY, RHONDA K	OTHER GENERAL SUPPLIES	$40.00
HOLIDAY INN - DUBUQUE/GALENA	OTHER GENERAL SUPPLIES	$1,771.56
HOLIDAY INN EXPRESS	IN STATE TRAVEL	$1,552.32
HOLUB, BRADLEY J.	PROF-EDUCATIONAL SERVICES	$120.00
HY-VEE INC.	OTHER GENERAL SUPPLIES	$111.94
HY-VEE, INC.	OTHER GENERAL SUPPLIES	$4,384.98
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$477.02
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$5.86
INSTRUMENTALIST AWARDS LLC	OTHER GENERAL SUPPLIES	$96.00
IOWA GIRLS COACHES ASSOCIATION	STAFF WORKSHOP/CONFERENCE REG FEES	$50.00
IOWA GIRLS HIGH SCHOOL ATHLETIC UNION	GATE RECEIPTS	$1,608.00
IOWA HIGH SCHOOL ATHLETIC ASSOC.	GATE RECEIPTS	$324.00
IOWA HIGH SCHOOL ATHLETIC ASSOC.	OTHER GENERAL SUPPLIES	$120.90
IOWA HIGH SCHOOL MUSIC ASSOCIATION	IN STATE TRAVEL	$252.00
IOWA HIGH SCHOOL MUSIC ASSOCIATION	STUDENT ENTRY FEES	$326.00
IOWA JUNIOR HONORS ORCHESTRA FESTIVAL	STUDENT ENTRY FEES	$60.00
IOWA SPORTS SUPPLY INC.	OTHER GENERAL SUPPLIES	$558.70
IOWA STATE BAR ASSOCIATION	STUDENT ENTRY FEES	$600.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	$114.94
IVORY, MATT	PROF-EDUCATIONAL SERVICES	$80.00
J & M FUNDRAISING	OTHER GENERAL SUPPLIES	$2,933.00
JET BUSINESS SOLUTIONS	OTHER GENERAL SUPPLIES	$1,185.68
JL MARKETING	OTHER GENERAL SUPPLIES	$250.00
KAISER, AARON	PROF-EDUCATIONAL SERVICES	$60.00
KAISER, STEVEN JOSEPH	PROF-EDUCATIONAL SERVICES	$60.00
KALMES STORE & RESTAURANT	OTHER GENERAL SUPPLIES	$2,193.75
KELLEY, MARK J.	PROF-EDUCATIONAL SERVICES	$100.00
KELLEY, STEPHEN B.	OFFICIAL/REFEREE	$129.38
KEY CLUB INTERNATIONAL	DUES/FEES	$180.00
KEYSTONE AREA EDUCATION AGENCY	OTHER GENERAL SUPPLIES	$150.00
KIEFER, THOMAS	OFFICIAL/REFEREE	$105.00
KIEFER, THOMAS	PROF-EDUCATIONAL SERVICES	$100.00
KING, DOUGLAS	PROF-EDUCATIONAL SERVICES	$120.00
KIWANIS INTERNATIONAL FOUNDATION	OTHER GENERAL SUPPLIES	$327.22
KOLLEGE TOWN - ALL 4 YOU	OTHER GENERAL SUPPLIES	$2,670.00
LEAHY, JAMES	PROF-EDUCATIONAL SERVICES	$100.00
LIFELINE AMPLIFICATION SYSTEMS	OTHER GENERAL SUPPLIES	$4,235.00
LIME ROCK SPRINGS COMPANY	OTHER GENERAL SUPPLIES	$1,046.20
LITTLE CAESARS PIZZA	OTHER GENERAL SUPPLIES	$50.00
LORAS COLLEGE	OFFICIAL/REFEREE	$800.00
LORAS COLLEGE	STUDENT ENTRY FEES	$112.00
MATTHEWS, CARROLL	PROF-EDUCATIONAL SERVICES	$60.00
MCLAUGHLIN INTERNATIONAL INC	OTHER GENERAL SUPPLIES	$1,754.60
MCWILLIAMS, ANDREW	PROF-EDUCATIONAL SERVICES	$60.00

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Vendor Name	Description	Check Total
MCWILLIAMS, CHAD A.	PROF-EDUCATIONAL SERVICES	$100.00
MONTICELLO SPORTS	MACHINERY/EQUIPMENT	$990.00
MOVIE LICENSING USA	OTHER PURCH PROF SERVICES	$446.00
MYERS-COX COMPANY	OTHER GENERAL SUPPLIES	$2,278.74
NATIONAL MISSISSIPPI RIVER MUSEUM &	REGISTRATION FEES	$64.00
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	STUDENT ENTRY FEES	$487.50
NESMITH, LEROY (LEE)	PROF-EDUCATIONAL SERVICES	$120.00
NORTHEAST IOWA COMMUNITY COLLEGE-DUBUQUE	OTHER GENERAL SUPPLIES	$16.00
PACE SUPPLY	OTHER GENERAL SUPPLIES	$50.00
PARKIN, CHAD M	OTHER GENERAL SUPPLIES	$86.10
PAYROLL NET - ACH	NET PAYROLL PAYABLE	$4,330.77
PLANE ART DESIGNS, INC.	OTHER GENERAL SUPPLIES	$4,330.00
PSAT/NMSQT	OTHER GENERAL SUPPLIES	$2,641.00
QUAD CITY TIMES	OTHER GENERAL SUPPLIES	$563.65
QUALITY PRODUCTS, INC/CLASSROOM SUPPLY	OTHER GENERAL SUPPLIES	$40.93
RAM BOOSTER CLUB	OTHER GENERAL SUPPLIES	$3,103.16
RIDDICK, MARTY	PROF-EDUCATIONAL SERVICES	$140.00
ROEN, JEFFREY A.	OFFICIAL/REFEREE	$55.00
ROGAN INCORPORATED	REPAIR/MAINTENANCE	$164.00
ROLING, DUANE	OFFICIAL/REFEREE	$50.00
RUDOLPH, LINDA F.	PROF-EDUCATIONAL SERVICES	$120.00
SADLER, DENNIS JAMES	OFFICIAL/REFEREE	$62.05
SALDIVAR, JOSE ANTHONY	PROF-EDUCATIONAL SERVICES	$100.00
SAMUEL FRENCH INC.	OTHER GENERAL SUPPLIES	$4,910.00
SCHOOL PRIDE	OTHER GENERAL SUPPLIES	$457.50
SCHROEDER, RANDY	OFFICIAL/REFEREE	$90.00
SCHULTING, JASON	PROF-EDUCATIONAL SERVICES	$100.00
SHOPKO	OTHER GENERAL SUPPLIES	$183.94
SIMMONS, TERRANCE	PROF-EDUCATIONAL SERVICES	$120.00
SMITH, JUSTIN W	STUDENT ENTRY FEES	$50.00
STECKLEIN, GERARD (JERRY)	OFFICIAL/REFEREE	$45.00
SUPER 8 MOTEL - FT DODGE	IN STATE TRAVEL	$560.04
TEACHER'S DISCOVERY	OTHER GENERAL SUPPLIES	$57.70
THE PASTA SHOPPE	OTHER GENERAL SUPPLIES	$2,261.40
THE PREDICAMENT	OTHER GENERAL SUPPLIES	$60.00
THOMAS JEFFERSON HIGH SCHOOL	STUDENT ENTRY FEES	$65.00
TNT FRAMING, ENGRAVING & AWARDS	OTHER GENERAL SUPPLIES	$179.50
TRI-STATE TRAVEL	PRIVATE CONTRACT BUSSING	$2,865.00
TROWERS, LLOYD	PROF-EDUCATIONAL SERVICES	$140.00
UNITED PARCEL SERVICE	OTHER GENERAL SUPPLIES	$210.46
UNIVERSITY OF DUBUQUE ATHLETIC DEPT.	STUDENT ENTRY FEES	$339.00
VARSITY SPIRIT FASHIONS	OTHER GENERAL SUPPLIES	$2,180.00
WACHTER, JEFFERY	OFFICIAL/REFEREE	$145.00
WAGNER, MITCHELL JAMES	PROF-EDUCATIONAL SERVICES	$200.00

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Vendor Name	Description	Check Total
WAGNER, STEVEN M.	PROF-EDUCATIONAL SERVICES	$100.00
WAL-MART DUBUQUE	OTHER GENERAL SUPPLIES	$256.32
WALLIS, DAVID	OFFICIAL/REFEREE	$75.00
WEBER PORTRAIT DESIGN, LLC	OTHER GENERAL SUPPLIES	$85.00
WERNKE, ERIC J.	OFFICIAL/REFEREE	$90.00
WESSELS, ANGELA K	OTHER GENERAL SUPPLIES	$71.97
WEST MUSIC COMPANY	OTHER GENERAL SUPPLIES	($338.54)
WEST MUSIC COMPANY	REPAIR/MAINTENANCE	$77.00
WESTERN DUBUQUE COMM. SCHOOL DISTRICT	STUDENT ENTRY FEES	$80.00
WILLS, TRAVIS C	OTHER GENERAL SUPPLIES	$199.00
WINDSTAR LINES, INC.	PRIVATE CONTRACT BUSSING	$1,637.00
WREN, ROBERT E	IN STATE TRAVEL	$178.25
WRIGHT, TANNER	OFFICIAL/REFEREE	$57.94
	Fund Total:	**$152,036.20**
	Grand Total:	**$12,234,564.67**

MONTHLY BUDGET RECAP - EXPENSE

From Date: 11/1/2015 To Date: 11/30/2015

Fiscal Year: 2015-2016 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
08.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	FUND: GOVT LONG-TERM ASSETS - 08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
10.0000.0000.000.0000.000000	Undesignated	$0.00	($408.18)	$0.00	$0.00	$0.00	$0.00	0.00%
10.0000.0000.000.0000.000100	SALARIES	$76,020,356.09	$6,322,608.52	$29,493,253.34	$46,527,102.75	$53,671,822.39	($7,144,719.64)	-9.40%
10.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	$27,393,910.39	$2,287,759.99	$11,123,853.67	$16,270,056.72	$19,321,693.56	($3,051,636.84)	-11.14%
10.0000.0000.000.0000.000300	PURCHASED SERVICES	$5,735,247.11	$824,218.13	$2,722,174.92	$3,013,072.19	$4,478,614.33	($1,465,542.14)	-25.55%
10.0000.0000.000.0000.000400	PROPERTY SERVICES	$409,292.00	$38,696.85	$202,179.08	$207,112.92	$181,194.14	$25,918.78	6.33%
10.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	$3,185,816.19	$50,168.93	$851,302.65	$2,334,513.54	$1,404,444.97	$930,068.57	29.19%
10.0000.0000.000.0000.000600	SUPPLIES	$13,953,939.07	$383,617.07	$2,317,120.40	$11,636,818.67	$1,660,070.82	$9,976,747.85	71.50%
10.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	$95,172.87	$45,339.72	$139,067.42	($43,894.55)	$17,257.51	($61,152.06)	-64.25%
10.0000.0000.000.0000.000800	MISCELLANEOUS	$63,880.32	$9,559.00	$44,119.58	$19,760.74	$93.00	$19,667.74	30.79%
10.0000.0000.000.0000.000900	FUND TRANSFERS	$4,981,385.00	$415,115.00	$2,075,575.00	$2,905,810.00	$0.00	$2,905,810.00	58.33%
	FUND: GENERAL FUND - 10	$131,838,999.04	$10,376,675.03	$48,968,646.06	$82,870,352.98	$80,735,190.72	$2,135,162.26	1.62%
21.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
21.0000.0000.000.0000.000100	SALARIES	$0.00	$5,238.20	$39,183.58	($39,183.58)	$17,349.37	($56,532.95)	0.00%
21.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	$0.00	$682.62	$4,772.81	($4,772.81)	$53.76	($4,826.57)	0.00%
21.0000.0000.000.0000.000300	PURCHASED SERVICES	$300,000.00	$8,202.03	$41,890.20	$258,109.80	$49,496.31	$208,613.49	69.54%
21.0000.0000.000.0000.000400	PROPERTY SERVICES	$0.00	$270.00	$375.50	($375.50)	$184.00	($559.50)	0.00%
21.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	$30,000.00	$6,441.28	$16,945.41	$13,054.59	$16,267.52	($3,212.93)	-10.71%
21.0000.0000.000.0000.000600	SUPPLIES	$1,462,177.15	$116,991.85	$410,792.72	$1,051,384.43	$158,112.65	$893,271.78	61.09%
21.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	$30,000.00	$0.00	$3,918.00	$26,082.00	$990.00	$25,092.00	83.64%
21.0000.0000.000.0000.000800	MISCELLANEOUS	$22,622.85	$1,428.50	$33,575.50	($10,952.65)	$1,612.40	($12,565.05)	-55.54%
21.0000.0000.000.0000.000900	FUND TRANSFERS	$0.00	$1,099.90	$1,140.32	($1,140.32)	$0.00	($1,140.32)	0.00%
	FUND: STUDENT ACTIVITY FUND - 21	$1,844,800.00	$140,354.38	$552,594.04	$1,292,205.96	$244,066.01	$1,048,139.95	56.82%
22.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
22.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	$1,518,000.00	$70,012.73	$2,819,198.44	($1,301,198.44)	$52,180.51	($1,353,378.95)	-89.16%
22.0000.0000.000.0000.000300	PURCHASED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
22.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	$1,059,000.00	$342.84	$824,997.84	$234,002.16	$367,388.25	($133,386.09)	-12.60%
	FUND: MANAGEMENT LEVY - 22	$2,577,000.00	$70,355.57	$3,644,196.28	($1,067,196.28)	$419,568.76	($1,486,765.04)	-57.69%
33.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
33.0000.0000.000.0000.000300	PURCHASED SERVICES	$1,610,000.00	$112,547.13	$517,087.85	$1,092,912.15	$1,056,126.48	$36,785.67	2.28%
33.0000.0000.000.0000.000400	PROPERTY SERVICES	$4,350,000.00	$17,162.94	$921,773.34	$3,428,226.66	$1,184,111.24	$2,244,115.42	51.59%
33.0000.0000.000.0000.000600	SUPPLIES	$0.00	$36,822.50	$363,629.99	($363,629.99)	$99,530.26	($463,160.25)	0.00%
33.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	$2,015,000.00	$169,261.95	$1,611,827.55	$403,172.45	$333,368.53	$69,803.92	3.46%
33.0000.0000.000.0000.000800	MISCELLANEOUS	$0.00	$0.00	$4,695.30	($4,695.30)	$0.00	($4,695.30)	0.00%
33.0000.0000.000.0000.000900	FUND TRANSFERS	$3,289,250.00	$274,103.94	$1,370,490.98	$1,918,759.02	$0.00	$1,918,759.02	58.33%
	FUND: LOCAL OPTION SALES TAX - 33	$11,264,250.00	$609,898.46	$4,789,505.01	$6,474,744.99	$2,673,136.51	$3,801,608.48	33.75%
36.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
36.0000.0000.000.0000.000300	PURCHASED SERVICES	$0.00	$15,730.95	$85,038.43	($85,038.43)	$116,527.55	($201,565.98)	0.00%
36.0000.0000.000.0000.000400	PROPERTY SERVICES	$3,077,153.00	$241,149.90	$1,669,578.63	$1,407,574.37	$969,489.31	$438,085.06	14.24%
36.0000.0000.000.0000.000600	SUPPLIES	$0.00	$1,809.15	$12,692.19	($12,692.19)	$0.00	($12,692.19)	0.00%
36.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	$909,400.00	$532,100.78	$652,111.67	$257,288.33	$215,351.30	$41,937.03	4.61%
36.0000.0000.000.0000.000800	MISCELLANEOUS	$0.00	$0.00	$467.00	($467.00)	$0.00	($467.00)	0.00%
	FUND: PHYSICAL PLANT/EQUIP LEVY - 36	$3,986,553.00	$790,790.78	$2,419,887.92	$1,566,665.08	$1,301,368.16	$265,296.92	6.65%
40.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
40.0000.0000.000.0000.000300	PURCHASED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

MONTHLY BUDGET RECAP - EXPENSE

From Date: 11/1/2015 To Date: 11/30/2015

Fiscal Year: 2015-2016 ☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.0000.0000.000.0000.000800	MISCELLANEOUS	$2,713,000.00	$0.00	$2,047,769.34	$665,230.66	$0.00	$665,230.66	24.52%
40.0000.0000.000.0000.000900	FUND TRANSFERS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	FUND: DEBT SERVICE FUND - 40	$2,713,000.00	$0.00	$2,047,769.34	$665,230.66	$0.00	$665,230.66	24.52%
61.0000.0000.000.0000.000000	Undesignated	$0.00	$3,006.25	$32,067.52	($32,067.52)	$6,127.21	($38,194.73)	0.00%
61.0000.0000.000.0000.000100	SALARIES	$1,920,011.74	$173,807.73	$544,538.75	$1,375,472.99	$1,274,097.66	$101,375.33	5.28%
61.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	$693,239.28	$66,255.96	$279,190.52	$414,048.76	$503,180.42	($89,131.66)	-12.86%
61.0000.0000.000.0000.000300	PURCHASED SERVICES	$239,448.98	$5,072.16	$15,016.98	$224,432.00	$11,109.84	$213,322.16	89.09%
61.0000.0000.000.0000.000400	PROPERTY SERVICES	$0.00	$0.00	$1,000.00	($1,000.00)	$0.00	($1,000.00)	0.00%
61.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	$7,000.00	$272.41	$2,539.09	$4,460.91	$51.75	$4,409.16	62.99%
61.0000.0000.000.0000.000600	SUPPLIES	$2,366,000.00	$238,504.81	$551,723.90	$1,814,276.10	$778,534.35	$1,035,741.75	43.78%
61.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	$65,000.00	$0.00	$0.00	$65,000.00	$0.00	$65,000.00	100.00%
61.0000.0000.000.0000.000800	MISCELLANEOUS	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
61.0000.0000.000.0000.000900	FUND TRANSFERS	$0.00	$13,502.93	$67,514.67	($67,514.67)	$0.00	($67,514.67)	0.00%
	FUND: SCHOOL NUTRITION FUND - 61	$5,291,700.00	$500,422.25	$1,493,591.43	$3,798,108.57	$2,573,101.23	$1,225,007.34	23.15%
76.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
76.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	$0.00	$151,132.19	$1,056,064.37	($1,056,064.37)	$836,229.81	($1,892,294.18)	0.00%
76.0000.0000.000.0000.000300	PURCHASED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
76.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
76.0000.0000.000.0000.000600	SUPPLIES	$0.00	$7,675.60	$41,683.34	($41,683.34)	$2,138.00	($43,821.34)	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	$158,807.79	$1,097,747.71	($1,097,747.71)	$838,367.81	($1,936,115.52)	0.00%
81.0000.0000.000.0000.000000	Undesignated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
81.0000.0000.000.0000.000300	PURCHASED SERVICES	$0.00	$0.00	$11,248.00	($11,248.00)	$400.00	($11,648.00)	0.00%
81.0000.0000.000.0000.000600	SUPPLIES	$0.00	$0.00	$260.50	($260.50)	$0.00	($260.50)	0.00%
	FUND: EXPENDABLE TRUST FUND - 81	$0.00	$0.00	$11,508.50	($11,508.50)	$400.00	($11,908.50)	0.00%
91.0000.0000.000.0000.000000	Undesignated	$0.00	$1,804.48	($36,558.15)	$36,558.15	$3,211.15	$33,347.00	0.00%
	FUND: AGENCY/HOSPITALITY FUND - 91	$0.00	$1,804.48	($36,558.15)	$36,558.15	$3,211.15	$33,347.00	0.00%
	Grand Total:	$159,516,302.04	$12,649,108.74	$64,988,888.14	$94,527,413.90	$88,788,410.35	$5,739,003.55	3.60%

End of Report

General Ledger - FUNCTION LEVEL RECAP - FUND 10

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

FUND / FUNCTION / FUNCTION	Budget	Range To Date	Year To Date	Budget Balance	Encumbrance	Percent Used
10 - GENERAL FUND						
0000 - UNDISTRIBUTED						
0000 - UNDISTRIBUTED	$0.00	($11,715,449.49)	($11,715,449.49)	$11,715,449.49	$0.00	0.00%
1100 - REGULAR INSTRUCTION	$50,021,954.75	$4,063,748.83	$19,686,478.67	($4,813,601.99)	$35,149,078.07	109.62%
1101 - SUMMER SCHOOL INSTRUCTION	$0.00	$0.00	$89,521.84	($89,521.84)	$0.00	0.00%
1200 - SPECIAL INSTRUCTION	$31,765,210.07	$2,624,578.51	$11,512,928.45	($474,611.83)	$20,726,893.45	101.49%
1201 - SUMMER SCH SPECIAL INSTR	$147,540.35	$16.31	$145,040.63	$2,499.72	$0.00	98.31%
1203 - DAY TREATMENT SPEC INSTR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
1204 - ESL SPECIAL INSTRUCTION	$689,519.45	$70,333.56	$279,440.37	($114,450.32)	$524,529.40	116.60%
1207 - EXTENDED DAY SPEC INSTR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
1208 - SPECIAL EDUCATION - IEP	$25,882.00	$4,348.58	$12,662.37	($1,546.71)	$14,766.34	105.98%
1300 - VOCATIONAL INSTRUCTION	$1,534,315.65	$126,951.15	$673,902.36	($301,277.62)	$1,161,690.91	119.64%
1400 - CO-CURRICULAR	$1,212,761.28	$102,331.26	$466,503.53	($17,866.14)	$764,123.89	101.47%
1401 - DISTRICT CO-CURRICULAR	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
1500 - NON-PUBLIC INSTRUCTION	$97,582.97	$699.48	$12,669.48	$30,010.47	$54,903.02	69.25%
2112 - ATTENDANCE/TRUANCY	$214,554.63	$10,998.82	$48,441.35	$88,049.08	$78,064.20	58.96%
2113 - SOCIAL WORK	$94,284.87	$13,728.62	$30,209.45	$26,990.18	$37,085.24	71.37%
2115 - TRANSITION SERVICES	$728,028.94	$67,330.93	$315,276.02	($150,190.26)	$562,943.18	120.63%
2120 - GUIDANCE SERVICES	$2,942,838.32	$262,521.84	$1,158,219.84	($391,152.10)	$2,175,770.58	113.29%
2125 - RECORD MAINTENANCE	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
2131 - SUPRVN OF HEALTH SERVICES	$9,013.50	$881.88	$3,439.12	$4,439.35	$1,135.03	50.75%
2134 - NURSING SERVICES	$1,232,469.69	$100,710.95	$514,200.57	($181,045.27)	$899,314.39	114.69%
2139 - OTHER HEALTH SERVICES	$459,932.24	$43,038.25	$148,875.55	$19,106.74	$291,949.95	95.85%
2143 - PSYCHOLOGICAL COUNSELING	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
2153 - HEARING IMP/INTERPRETER	$406,616.02	$32,139.72	$167,811.21	($63,740.03)	$302,544.84	115.68%
2211 - SUPVN OF INSTRUCTION	$1,897,454.67	$147,698.63	$730,208.81	($105,810.70)	$1,273,056.56	105.58%
2212 - CURRICULUM DEVELOPMENT	$104,246.00	$370.65	$3,505.63	$100,628.91	$111.46	3.47%
2213 - STAFF DEVELOPMENT	$4,383,562.65	$67,944.90	$244,643.51	$3,852,626.84	$286,292.30	12.11%
2215 - PROFESSIONAL MENTORING	$2,331.24	$0.00	$0.00	$2,331.24	$0.00	0.00%
2229 - OTH EDUCATIONAL MEDIA SER	$2,506,158.09	$217,463.38	$967,411.48	($276,904.90)	$1,815,651.51	111.05%
2239 - OTH INST-RELATED TECH SER	$207,052.66	$33,978.43	$143,954.26	$55,278.66	$7,819.74	73.30%
2240 - ACADEMIC STUDENT ASSESSMENT	$198,888.00	$0.00	$93,859.61	$104,708.89	$319.50	47.35%
2314 - ELECTION SERVICES	$20,000.00	$19,927.26	$19,927.26	$72.74	$0.00	99.64%
2317 - LEGAL SERVICES	$50,000.00	$2,166.50	$13,321.25	$7,889.75	$28,789.00	84.22%
2318 - EXTERNAL AUDIT SERVICES	$20,000.00	$0.00	$15,562.50	($600.00)	$5,037.50	103.00%
2319 - OTHER BOARD OF ED SERVICE	$38,000.00	$493.31	$32,641.65	$3,678.35	$1,680.00	90.32%
2321 - OFFICE OF SUPERINTENDENT	$354,916.82	$27,413.33	$139,265.52	$16,750.65	$198,900.65	95.28%

General Ledger - FUNCTION LEVEL RECAP - FUND 10

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

FUND / FUNCTION / FUNCTION	Budget	Range To Date	Year To Date	Budget Balance	Encumbrance	Percent Used
2322 - COMMUNITY RELATIONS	$154,769.48	$12,461.11	$65,064.60	$1,160.59	$88,544.29	99.25%
2327 - OFFICE OF ASSOC SUPERINT	$1,921,707.60	$20,805.12	$109,173.55	$1,658,498.51	$154,035.54	13.70%
2329 - OTHER EXEC ADMIN SERVICES	$778,415.49	$59,047.19	$283,185.16	$46,450.53	$448,779.80	94.03%
2331 - SPECIAL ED ADMIN SERVICES	$173,694.02	$13,602.36	$68,704.27	($4,945.42)	$109,935.17	102.85%
2334 - OFFICE OF EQUITY & SAFETY	$2,691.10	$503.04	$503.04	$2,188.06	$0.00	18.69%
2335 - TITLE I ADMINISTRATION	$100.00	$0.00	$0.00	$100.00	$0.00	0.00%
2337 - ADMIN-ON BEHALF ST PRESCH	$0.00	$0.00	$11,676.00	($11,676.00)	$0.00	0.00%
2411 - SCHOOL ADMINISTRAT OFFICE	$6,262,766.64	$534,823.19	$2,568,609.85	($423,966.17)	$4,118,122.96	106.77%
2491 - SCHOOL ADMIN SUMMER SCH	$2,460.00	$0.00	$23,559.09	($21,410.40)	$311.31	970.34%
2510 - FISCAL SERVICES	$1,069,949.66	$94,773.06	$527,436.76	($280,047.41)	$822,560.31	126.17%
2511 - SUPERVISION OF FISCAL SER	$180,564.79	$14,998.41	$75,186.69	$159.36	$105,218.74	99.91%
2530 - PRINTING SERVICES	$216,089.63	$15,761.54	$60,563.95	$77,061.06	$78,464.62	64.34%
2545 - EVALUATION	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
2560 - PUBLIC INFO SERVICES	$251,222.36	$18,859.35	$94,296.75	$19,854.00	$137,071.61	92.10%
2571 - SUPRVN OF PERSONNEL SERV	$170,354.40	$14,329.82	$71,347.72	$28.27	$98,978.41	99.98%
2572 - RECRUITMENT SERVICES	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	0.00%
2574 - STAFF DEV NON INSTRUCTION	$10,100.00	$75.00	$2,647.00	$7,138.00	$315.00	29.33%
2579 - OTHER PERSONNEL SERVICES	$22,540.02	$959.91	$16,193.37	$2,404.87	$3,941.78	89.33%
2581 - SUPERVISION OF TECH SERV	$153,046.08	$12,712.17	$63,560.85	$500.00	$88,985.23	99.67%
2586 - HARDWARE MAINT & SUPPORT	$3,300.00	$0.00	$0.00	$3,300.00	$0.00	0.00%
2589 - OTHER ADMINIST TECH SERV	$1,104,279.19	$96,382.17	$461,700.27	$29,425.50	$613,153.42	97.34%
2611 - OFFICE OF OPERATION/MAINT	$2,727,696.32	$190,719.35	$928,092.51	$78,771.31	$1,720,832.50	97.11%
2621 - BUILDING OPERATION/MAINT	$6,038,927.40	$455,284.24	$2,313,353.87	$119,946.35	$3,605,627.18	98.01%
2622 - MECHANICAL/HVAC	$37,000.00	$876.17	$3,527.61	$25,622.39	$7,850.00	30.75%
2623 - PLUMBING	$20,000.00	$2,859.39	$6,424.65	$13,575.35	$0.00	32.12%
2624 - ELECTRICAL	$52,000.00	$5,566.28	$18,132.78	$33,867.22	$0.00	34.87%
2625 - CARPENTRY	$36,000.00	$1,786.07	$5,412.00	$25,070.00	$5,518.00	30.36%
2626 - PAINTING	$13,500.00	$968.83	$2,548.72	$10,951.28	$0.00	18.88%
2629 - FACILITY SCHEDULER	$50,875.41	$4,257.59	$21,072.38	$0.00	$29,803.03	100.00%
2631 - UPKEEP OF GROUNDS	$286,829.16	$19,347.43	$137,616.16	($7,273.54)	$156,486.54	102.54%
2640 - CARE & UPKEEP OF EQUIPMENT	$7,940.00	$2,671.30	$11,607.34	($11,811.76)	$8,144.42	248.76%
2641 - UPKEEP OF EQUIPMENT	$1,500.00	$0.00	$34.99	$1,465.01	$0.00	2.33%
2651 - VEHICLE OPER & MAINT	$12,000.00	$6,483.62	$10,498.85	$658.69	$842.46	94.51%
2711 - OFFICE OF TRANSPORT SERV	$253,235.06	$14,189.63	$208,523.52	($93,760.18)	$138,471.72	137.02%
2721 - BUSSING - ACTIVITY TRIPS	$80,000.00	$15,724.01	$54,205.60	$2,477.11	$23,317.29	96.90%
2722 - BUSSING - FIELD TRIPS	$36,231.55	$5,671.58	$12,418.00	$2,368.12	$21,445.43	93.46%
2723 - BUSSING/ROUTE TRIPS	$2,040,225.45	$174,005.20	$556,969.06	$408,061.58	$1,075,194.81	80.00%

General Ledger - FUNCTION LEVEL RECAP - FUND 10

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

FUND / FUNCTION / FUNCTION	Budget	Range To Date	Year To Date	Budget Balance	Encumbrance	Percent Used
2724 - OTHER TRANSPORTATION	$61,500.00	$13,472.85	$15,398.79	$38,394.34	$7,706.87	37.57%
2731 - BUS MONITORING	$453,048.70	$45,629.16	$145,303.21	($11,795.19)	$319,540.68	102.60%
2741 - VEHICLE MAINTENANCE	$418,650.47	$31,287.81	$155,716.89	$11,883.48	$251,050.10	97.16%
2791 - TRANSPORTATION SUMMER SCH	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
2792 - STATE REPORTING	$203,107.40	$14,228.72	$40,603.36	$149,044.48	$13,459.56	26.62%
2793 - DRUG/ALCOHOL TESTING	$7,500.00	$0.00	$2,155.50	($6,900.00)	$12,244.50	192.00%
2799 - TRUCKING SERVICES	$175,181.80	$14,425.38	$69,375.11	($1,735.19)	$107,541.88	100.99%
3311 - COMMUNITY SERV BLOCK GRT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
4300 - ARCHITECT/ENGINEER	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
4700 - BUILDING IMPROVEMENTS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
6100 - INTERAGENCY FLOWTHROUGH	$4,981,385.00	$415,115.00	$2,075,575.00	$2,905,810.00	$0.00	41.67%
6127 - INTERFUND TRANSFER-TRANSP	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
6261 - FUND 61 TRANSFERS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
10 - GENERAL FUND Total:	$131,838,999.04	($1,328,971.36)	$37,252,447.62	$13,850,605.55	$80,735,945.87	89.49%
Grand Total:	$131,838,999.04	($1,328,971.36)	$37,252,447.62	$13,850,605.55	$80,735,945.87	89.49%

End of Report

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

Account Mask: ?????????????????????? Account Type: REVENUE

☑ Print accounts with zero balance ☐ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
10 - GENERAL FUND						
001111 - PROPERTY TAX	($34,541,514.00)	($960,102.26)	($17,178,704.89)	$0.00	($17,362,809.11)	49.73%
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	($5,110,077.00)	($145,279.08)	($2,481,173.79)	$0.00	($2,628,903.21)	48.55%
001171 - UTILITY REPLACEMENT TAX	($1,013,234.00)	($7,489.66)	($544,099.68)	$0.00	($469,134.32)	53.70%
001191 - MOBILE HOME TAX	($90,000.00)	($6,215.21)	($56,451.82)	$0.00	($33,548.18)	62.72%
001311 - TUITION/INDIVID/REG ED	$0.00	($358.00)	($1,574.00)	$0.00	$1,574.00	0.00%
001312 - TUITION/INDIVID/SPEC ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001313 - TUITION/INDIVID/DRIVER ED	($63,000.00)	$110.51	($31,090.10)	$0.00	($31,909.90)	49.35%
001314 - TUITION/INDIVID/OUT OF ST	($25,492.00)	$0.00	($6,453.00)	$0.00	($19,039.00)	25.31%
001321 - TUITION/LEA'S - REG EDUC	($36,000.00)	$0.00	$0.00	$0.00	($36,000.00)	0.00%
001322 - TUITION/LEA'S SPEC EDUC	($2,150,000.00)	$0.00	($1,750,434.21)	$0.00	($399,565.79)	81.42%
001323 - TUIT/LEA/OPEN ENR/REG ED	($175,000.00)	($22,541.37)	($57,052.83)	$0.00	($117,947.17)	32.60%
001324 - TUITION/LEA'S OP EN/SP ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001332 - TUITION OUT OF ST SPEC ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001341 - TUIT PRV SRC REGULAR ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001361 - TUITION/SUM SCH/REG ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001362 - TUITION/SUM SCH/SPEC ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001363 - TUITION/SUM SCH/DRIVER ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001411 - TRANS/FEES/REG ED/PUBLIC	($30,000.00)	($3,302.87)	($20,494.03)	$0.00	($9,505.97)	68.31%
001413 - TRANS/FEES/REG ED/NON PUB	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001414 - TRANS/FEES/SP ED/NON PUB	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001415 - ACTIVITY/ATHLETIC TRIPS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001422 - LEA/TRAN/FEES/SPEC ED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001441 - TRANS FEES/PRIVATE	($10,000.00)	($463.65)	($8,090.74)	$0.00	($1,909.26)	80.91%
001510 - INTEREST	($44,500.00)	($11,465.64)	($45,737.91)	$0.00	$1,237.91	102.78%
001720 - BOOKSTORE & SUPPLY SALES	($50,000.00)	($1,245.58)	($30,286.94)	$0.00	($19,713.06)	60.57%
001740 - STUDENT FEES REVENUE	($30,000.00)	($898.65)	($19,420.00)	$0.00	($10,580.00)	64.73%
001748 - STUDENT FEES - CONTEST	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001910 - PROPERTY RENTAL	($124,500.00)	($1,860.00)	($80,611.77)	$0.00	($43,888.23)	64.75%
001920 - DONATIONS/CONTRIBUTIONS	($225,000.00)	($37,836.80)	($128,154.02)	$0.00	($96,845.98)	56.96%
001921 - DRA GRANT	($62,000.00)	($29,471.49)	($33,471.49)	$0.00	($28,528.51)	53.99%
001923 - EL/OUTWARD BOUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

Account Mask: ?????????????????????? Account Type: REVENUE

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
001924 - MCELROY GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001925 - LOCAL GRANT	($10,000.00)	($3,500.00)	($21,575.00)	$0.00	$11,575.00	215.75%
001927 - KIWANIS/ROTARY	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001942 - TEXTBOOK FEES - PUBLIC	($475,000.00)	($8,519.11)	($464,010.12)	$0.00	($10,989.88)	97.69%
001945 - TEXTBOOK FINES/PENALTIES	($5,000.00)	($985.86)	($4,923.16)	$0.00	($76.84)	98.46%
001951 - LEA TEACHER SERVICES	$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%
001958 - MISC REV FROM LEA/AEA	($750.00)	($41.46)	($82.92)	$0.00	($667.08)	11.06%
001960 - SALES OF SERV-LOCAL GOVT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001989 - OTHER REFUND PR YR EXP	($5,000.00)	($10,312.01)	($18,018.01)	$0.00	$13,018.01	360.36%
001993 - FUND RAISER	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001996 - IA SCH MICRO SETTLEMENT	$0.00	($145,868.94)	($329,468.94)	$0.00	$329,468.94	0.00%
001999 - MISCELLANEOUS REVENUE	($125,000.00)	($35,784.11)	($72,795.42)	$0.00	($52,204.58)	58.24%
003111 - FOUNDATION AID-CURRENT YR	($53,482,746.00)	($5,182,481.00)	($15,547,443.00)	$0.00	($37,935,303.00)	29.07%
003112 - INSTRUC SUPPORT STATE AID	$0.00	$0.00	$0.00	$0.00	$0.00	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	($3,324,945.00)	($332,495.00)	($997,485.00)	$0.00	($2,327,460.00)	30.00%
003117 - 4 YR OLD PRESCHOOL ST AID	($2,265,809.00)	($225,413.00)	($687,915.00)	$0.00	($1,577,894.00)	30.36%
003118 - ADDITIONAL 2% STATE AID	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003121 - FOSTER CARE CLAIM	($50,000.00)	$0.00	($98,185.90)	$0.00	$48,185.90	196.37%
003123 - DISTRICT COURT CLAIM	($150,000.00)	$0.00	($126,625.89)	$0.00	($23,374.11)	84.42%
003202 - MENTORING AND INDUCTION	$0.00	($39,536.25)	($39,536.25)	$0.00	$39,536.25	0.00%
003203 - EVALUATOR TRAINING PROG	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003204 - SALARY IMPROVEMENT PLAN	($6,118,525.00)	($611,853.00)	($1,835,559.00)	$0.00	($4,282,966.00)	30.00%
003205 - PROF DEV/TECH ASSIST	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003209 - ADMINISTRATOR MENTORING	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003214 - AEA FLOW THROUGH	($4,981,385.00)	($415,115.00)	($2,075,575.00)	$0.00	($2,905,810.00)	41.67%
003216 - EARLY INTERVENTION GRANT	($731,705.00)	($73,171.00)	($219,513.00)	$0.00	($512,192.00)	30.00%
003221 - NON-PUBLIC TRANSPORT AID	($505,000.00)	$0.00	($470,719.90)	$0.00	($34,280.10)	93.21%
003222 - NON-PUBLIC TEXTBOOK AID	($38,000.00)	$0.00	$0.00	$0.00	($38,000.00)	0.00%
003227 - D-CAT/DHS	($113,643.00)	($2,021.82)	($9,592.47)	$0.00	($104,050.53)	8.44%
003229 - TRUANCY INTERVENTION	($54,800.00)	($11,756.56)	($23,361.29)	$0.00	($31,438.71)	42.63%
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%
003242 - COMM PARTNER-TOBACCO SETT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
003248 - EDUC TECH	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003249 - NAEP	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003261 - VOCATIONAL AID	($45,000.00)	$0.00	($42,382.85)	$0.00	($2,617.15)	94.18%
003315 - EMPOWERMENT	($9,600.00)	$0.00	($9,600.00)	$0.00	$0.00	100.00%
003326 - IA COMP HWY SAFETY PLAN	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003334 - SS & ES	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003342 - SUCCESSFUL PROGRESSION FOR EARLY READERS	($100,377.00)	($100,377.00)	($100,377.00)	$0.00	$0.00	100.00%
003373 - PROF DEV MODEL CORE CURR	($216,896.00)	($21,690.00)	($65,070.00)	$0.00	($151,826.00)	30.00%
003374 - TEACHER DEVEL ACADEMIES	$0.00	$0.00	($223.92)	$0.00	$223.92	0.00%
003376 - ED QUALITY PROF DEVELOP	($510,343.00)	($51,034.00)	($153,102.00)	$0.00	($357,241.00)	30.00%
003720 - STATE GRANTS THRU AEA	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003751 - IOWA STEM GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
003801 - MILITARY CREDIT	($20,000.00)	($20,339.35)	($20,339.35)	$0.00	$339.35	101.70%
003803 - STATE COMM & IND REPLACEMENT	$0.00	$0.00	($756,399.50)	$0.00	$756,399.50	0.00%
004024 - ARRA HOMELESS YOUTH GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004026 - ARRA TITLE I	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004034 - ARRA STABILIZATION FUNDS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004035 - ARRA STAB-TCHR PROF DEV	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004036 - ST FIS STAB FD-INSTR SUPP	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004039 - ARRA GOVT STABILIZATION	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004041 - EDUCATION JOBS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004201 - TITLE V	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004319 - DHS CHILD CARE ASSISTANCE	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004355 - INTERV YOUTH VIOLENCE	($100,084.89)	$0.00	($69,937.72)	$0.00	($30,147.17)	69.88%
004501 - TITLE I CURRENT FISCAL YR	($2,136,379.00)	$0.00	($222,555.00)	$0.00	($1,913,824.00)	10.42%
004504 - UNDESIGNATED	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004512 - UNDESIGNATED	$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%
004514 - IDEA SUB GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004515 - IDEA SUB GRANT - FUSION	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004516 - UNDESIGNATED	$0.00	($3,074.50)	($3,914.50)	$0.00	$3,914.50	0.00%
004517 - IDEA SUB GRANT - LETRS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004521 - SPEC ED PART B	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004522 - SPECIAL ED PRESCHOOL GRT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004525 - SPEC ED PART B HIGH COST	$0.00	$0.00	($13,120.37)	$0.00	$13,120.37	0.00%

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
004526 - CAREER LADDER	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004527 - SPECIAL ED TECHNICAL ASST	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004531 - PERKINS GRANT	($116,652.00)	$0.00	($131,563.00)	$0.00	$14,911.00	112.78%
004546 - JUVENILE ACCOUNTABILITY	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004565 - HOMELESS YOUTH GRANT	($36,000.00)	($2,796.13)	($20,171.81)	$0.00	($15,828.19)	56.03%
004574 - NAT'L. SCIENCE FOUNDATION	$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%
004579 - PROMOTION OF THE ARTS GRT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004585 - TECHNOLOGY LITERACY GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004591 - DRUG FREE SCHOOLS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004598 - TAP PROGRAM	$0.00	$0.00	($17,429.25)	$0.00	$17,429.25	0.00%
004633 - MEDICAID ADMINISTRATION	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004634 - MEDICAID DIRECT CARE	($3,150,000.00)	($313,034.00)	($972,267.70)	$0.00	($2,177,732.30)	30.87%
004643 - TITLE II-FED TCHR QUALITY	($350,000.00)	$0.00	($62,010.26)	$0.00	($287,989.74)	17.72%
004644 - TITLE III-ENG LANG AQUIST	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004646 - 21ST CENTURY COM LEARN CT	($100,000.00)	($7,831.11)	($41,334.57)	$0.00	($58,665.43)	41.33%
004647 - SAFE/DRUG NATIONAL	$0.00	$0.00	($101,342.40)	$0.00	$101,342.40	0.00%
004648 - TITLE VI PART A - NCLB	($41,888.00)	$0.00	($10,470.00)	$0.00	($31,418.00)	25.00%
004653 - ENHANCE ASSESSMENT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004654 - ADVANCED PLACEMENT PROG	$0.00	$0.00	($2,984.90)	$0.00	$2,984.90	0.00%
004655 - TCHR QUALITY ENHANCEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004656 - KATRINA RELIEF	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004658 - SPEC ED TECH ASSISTANCE	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004695 - DEVEP DISAB PROJ OF NAT'L SIGNIFICANCE - METS	($17,213.80)	$0.00	($8,113.44)	$0.00	($9,100.36)	47.13%
004720 - FEDERAL PASS-THROUGH(AEA)	($550,000.00)	$0.00	($279,796.01)	$0.00	($270,203.99)	50.87%
004731 - COMMUNITY PARTNERSHIP PRG	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004740 - FED GRANTS THRU A COUNTY	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004795 - PARENTAL ASSIST CTR (SAI)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004812 - PYMTS TO ST/LIEU RE TAXES	($26,700.00)	$0.00	($27,967.95)	$0.00	$1,267.95	104.75%
005221 - FUND 21 TRANSFER	($5,000.00)	($984.45)	($984.45)	$0.00	($4,015.55)	19.69%
005233 - INTERFUND TRANSFER	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
005261 - INTERFUND TRANS FUND 61	($100,000.00)	($13,502.93)	($67,514.67)	$0.00	($32,485.33)	67.51%
005311 - COMP. FOR LOSS OF ASSETS	($50,000.00)	$0.00	($6,589.43)	$0.00	($43,410.57)	13.18%
005314 - SALE OF EQUIPMENT	($20,000.00)	$0.00	($4,158.00)	$0.00	($15,842.00)	20.79%

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

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
005900 - UPWARD ADJ BEG FUND BAL	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
10 - GENERAL FUND Total:	($123,919,758.69)	($8,861,937.34)	($48,727,406.54)	$0.00	($75,192,352.15)	39.32%
21 - STUDENT ACTIVITY FUND						
001510 - INTEREST	($2,100.00)	($503.99)	($2,325.06)	$0.00	$225.06	110.72%
001710 - ADMISSIONS	$0.00	($5,525.40)	($74,768.59)	$0.00	$74,768.59	0.00%
001711 - TICKET BOOKLETS	$0.00	$0.00	($332.00)	$0.00	$332.00	0.00%
001740 - STUDENT FEES REVENUE	($360,500.00)	($1,584.02)	($115,493.77)	$0.00	($245,006.23)	32.04%
001791 - STUDENT ACTIVITY FUND RAISERS	$0.00	($21,750.00)	($31,500.00)	$0.00	$31,500.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	$0.00	($2,488.96)	($24,739.09)	$0.00	$24,739.09	0.00%
001999 - MISCELLANEOUS REVENUE	($1,467,800.00)	($89,625.79)	($512,274.85)	$0.00	($955,525.15)	34.90%
005261 - INTERFUND TRANS FUND 61	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
21 - STUDENT ACTIVITY FUND Total:	($1,830,400.00)	($121,478.16)	($761,433.36)	$0.00	($1,068,966.64)	41.60%
22 - MANAGEMENT LEVY						
001111 - PROPERTY TAX	($1,457,629.00)	($40,505.30)	($743,090.41)	$0.00	($714,538.59)	50.98%
001113 - BUS PROP TAX CREDIT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	($42,371.00)	($280.25)	($20,359.60)	$0.00	($22,011.40)	48.05%
001191 - MOBILE HOME TAX	($10,500.00)	($232.58)	($2,372.19)	$0.00	($8,127.81)	22.59%
001510 - INTEREST	($15,000.00)	($4,194.05)	($20,952.82)	$0.00	$5,952.82	139.69%
001989 - OTHER REFUND PR YR EXP	($10,500.00)	$0.00	($155,305.07)	$0.00	$144,805.07	1479.10%
001999 - MISCELLANEOUS REVENUE	$0.00	$100.00	($2,580.00)	$0.00	$2,580.00	0.00%
003801 - MILITARY CREDIT	($1,000.00)	($761.07)	($761.07)	$0.00	($238.93)	76.11%
003803 - STATE COMM & IND REPLACEMENT	($48,719.00)	$0.00	($27,717.24)	$0.00	($21,001.76)	56.89%
005311 - COMP. FOR LOSS OF ASSETS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
22 - MANAGEMENT LEVY Total:	($1,585,719.00)	($45,873.25)	($973,138.40)	$0.00	($612,580.60)	61.37%
33 - LOCAL OPTION SALES TAX						
001510 - INTEREST	($22,500.00)	($5,731.57)	($27,887.87)	$0.00	$5,387.87	123.95%
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	($9,990,559.00)	($521,831.67)	($4,534,637.43)	$0.00	($5,455,921.57)	45.39%
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 - LOCAL OPTION SALES TAX Total:	($10,013,059.00)	($527,563.24)	($4,562,525.30)	$0.00	($5,450,533.70)	45.57%
36 - PHYSICAL PLANT/EQUIP LEVY						
001111 - PROPERTY TAX	($3,501,481.00)	($102,105.03)	($1,743,982.29)	$0.00	($1,757,498.71)	49.81%

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

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
001113 - BUS PROP TAX CREDIT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	($89,976.00)	($595.11)	($43,232.77)	$0.00	($46,743.23)	48.05%
001191 - MOBILE HOME TAX	($8,000.00)	($493.86)	($4,506.53)	$0.00	($3,493.47)	56.33%
001510 - INTEREST	($5,000.00)	($2,060.75)	($10,439.98)	$0.00	$5,439.98	208.80%
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%
003801 - MILITARY CREDIT	($1,600.00)	($1,616.11)	($1,616.11)	$0.00	$16.11	101.01%
003803 - STATE COMM & IND REPLACEMENT	($139,760.00)	$0.00	($69,869.87)	$0.00	($69,890.13)	49.99%
004662 - IA DEM CONSTRUCTION GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
005311 - COMP. FOR LOSS OF ASSETS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
005313 - SALE OF REAL PROPERTY	$0.00	$0.00	($13,314.47)	$0.00	$13,314.47	0.00%
36 - PHYSICAL PLANT/EQUIP LEVY Total:	($3,745,817.00)	($106,870.86)	($1,886,962.02)	$0.00	($1,858,854.98)	50.38%
40 - DEBT SERVICE FUND						
001510 - INTEREST	($24,250.00)	$0.00	$0.00	$0.00	($24,250.00)	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	($3,289,250.00)	($274,103.94)	($1,370,490.98)	$0.00	($1,918,759.02)	41.67%
40 - DEBT SERVICE FUND Total:	($3,313,500.00)	($274,103.94)	($1,370,490.98)	$0.00	($1,943,009.02)	41.36%
61 - SCHOOL NUTRITION FUND						
001510 - INTEREST	($2,300.00)	($439.11)	($2,067.51)	$0.00	($232.49)	89.89%
001611 - STUDENT LUNCH SALES	($1,703,000.00)	($168,544.45)	($509,262.85)	$0.00	($1,193,737.15)	29.90%
001612 - STUDENT BREAKFAST SALES	($49,000.00)	($3,332.75)	($9,783.75)	$0.00	($39,216.25)	19.97%
001613 - STUDENT MILK SALES	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
001621 - ALA CARTE SALES	($718,600.00)	($71,680.10)	($225,042.00)	$0.00	($493,558.00)	31.32%
001622 - ADULT LUNCH SALES	($100.00)	($6,024.80)	($16,264.10)	$0.00	$16,164.10	16264.10%
001623 - ADULT BREAKFAST SALES	$0.00	($65.80)	($190.80)	$0.00	$190.80	0.00%
001626 - PREPAID 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	($11,000.00)	($3,514.50)	($6,698.51)	$0.00	($4,301.49)	60.90%
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%

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2015-2016 From Date:11/1/2015 To Date:11/30/2015

Account Mask: ?????????????????????? Account Type: REVENUE

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FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
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	($500.00)	$0.00	$0.00	$0.00	($500.00)	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	($13,000.00)	$0.00	($7,091.51)	$0.00	($5,908.49)	54.55%
001999 - MISCELLANEOUS REVENUE	($16,100.00)	$0.00	($2,259.30)	$0.00	($13,840.70)	14.03%
003251 - STATE AID LUNCH REIMB	($35,000.00)	($4,686.49)	($4,686.49)	$0.00	($30,313.51)	13.39%
003252 - STATE AID BREAKFAST REIMB	($4,000.00)	($827.08)	($827.08)	$0.00	($3,172.92)	20.68%
004011 - SCHOOL LUNCH EQUIPMENT	$0.00	$0.00	($13,062.00)	$0.00	$13,062.00	0.00%
004552 - FEDERAL AID BREAKFST REIM	($320,000.00)	($45,089.74)	($91,028.07)	$0.00	($228,971.93)	28.45%
004553 - FEDERAL AID LUNCH REIMB	($1,970,000.00)	($240,147.00)	($510,317.48)	$0.00	($1,459,682.52)	25.90%
004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	($12,000.00)	$0.00	($19,303.40)	$0.00	$7,303.40	160.86%
004557 - FRUIT/VEGETABLE PROGRAM	($75,000.00)	($7,669.57)	($13,730.11)	$0.00	($61,269.89)	18.31%
004558 - TEAM NUTRITION GRANT	$0.00	$0.00	($384.07)	$0.00	$384.07	0.00%
004672 - USDA FD PROD SAFETY RECAL	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
004951 - COMMODITIES PROGRAM	($370,000.00)	$0.00	$0.00	$0.00	($370,000.00)	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%
61 - SCHOOL NUTRITION FUND Total:	($5,299,600.00)	($552,021.39)	($1,431,999.03)	$0.00	($3,867,600.97)	27.02%
76 - CLEARING FUND						
001999 - MISCELLANEOUS REVENUE	$0.00	($213,585.11)	($1,132,527.02)	$0.00	$1,132,527.02	0.00%
76 - CLEARING FUND Total:	$0.00	($213,585.11)	($1,132,527.02)	$0.00	$1,132,527.02	0.00%
81 - EXPENDABLE TRUST FUND						
001510 - INTEREST	$0.00	($71.67)	($348.82)	$0.00	$348.82	0.00%
001999 - MISCELLANEOUS REVENUE	$0.00	($250.00)	($2,838.00)	$0.00	$2,838.00	0.00%
005221 - FUND 21 TRANSFER	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
81 - EXPENDABLE TRUST FUND Total:	$0.00	($321.67)	($3,186.82)	$0.00	$3,186.82	0.00%
Grand Total:	($149,707,853.69)	($10,703,754.96)	($60,849,669.47)	$0.00	($88,858,184.22)	40.65%

End of Report

DUBUQUE COMMUNITY SCHOOL DISTRICT
Facilities/Support Services Committee

BOARD COMMITTEE MINUTES

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

I. Complete the Following Before Starting the Meeting
   A. Date agenda was posted for meeting: December 3, 2015
   B. Date media were emailed agenda: December 3, 2015
   C. Media who were emailed an agenda: Telegraph Herald; Des Moines Register; KWWL; KCRG; KGAN; Radio Dubuque; Townsquare Media Group; and Chamber of Commerce.
   D. Board Committee: **Facilities/Support Services Committee**
   E. Date and Time of Meeting: **December 7, 2015 - 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: Terra Siegert, Jim Prochaska, Craig Beytien, Tom Barton, Tami Ryan, Mike Donohue, Lisa Wittman. District representatives present: Stan Rheingans, Kevin Kelleher, Rick Till, Bill Burkhart, Charlie Clasen, Phil Kramer, Kris Hall, Terry Pape.

Mr. Beytien called the meeting to order at 4:00 p.m.

Agenda for December 7, 2015
Agenda approved as submitted.

Comprehensive Annual Financial Report
Mr. Kelleher reviewed the important aspects of this report. He did indicate that a new audit requirement (GASB 68) requires government entities to report net pension liability (future IPERS commitment) of $42,252,286.00. Mike Kircher, Jim Kircher & Associates, P.C., presented an unmodified opinion on the financial statements and an unmodified opinion on compliance with requirements applicable to each major program. Board 12/14/15

Replacement School Bus Bids
Dr. Kris Hall, Transportation Manager, reported that there is a new state web site for competitive bus bids. There are now two competitive bidders-Hoglund and Thomas. The Transportation Department is recommending the purchase of five 65 passenger buses from Hoglund and three 47 passenger buses from Thomas at a net cost (after trade-in) of $602,614.38. They are recommending the purchase of seven new buses, keeping one ten year old model another year to increase the district fleet to 83 buses. The issue of seatbelts was raised. A sample bus back showing the seat belt system was brought in for viewing. Districts are not allowed to modify school bus specifications as they are state inspected twice per year. This issue was addressed at the state legislature and the bill was defeated. Six states currently require school bus seat belt usage. Board 12/14/15

Agreement with Four Oaks Family and Children's Services for Parents as Teachers
This is an annual agreement to operate the Parents as Teachers program for Audubon, Fulton, Lincoln, Marshall and Prescott according to the Parents as Teachers program specifications at an estimated cost of $540,500.00. Board 12/14/15

Update on Current District Projects

Hempstead High School Renovation
Contractor is still working on punch list items.

Senior High School Renovation
This project is in the middle of construction document design. Project is on schedule. Bids will be due in June.

Senior High School Bus Drop Off Lane Project
This project will be bid in early spring so the project can commence as soon as school is out. District officials and Straka Johnson Architects have met with the City four times to ensure that the environment is as safe as possible.

Maintenance Department Storage Building Project
The certificate of completion will come to the board in January.

Bryant Elementary School Historic Window Replacement
Project is significantly complete.

Transportation Department Asphalt Replacement Project
Bids will be due in February.

Hempstead and Senior High School Tennis Court Repair Project
Plans will be available January 19, with bids due February 19.

Hoover Elementary School Bus/Parking Lot Project
After much design discussion, it was decided to extend the current bus lane. Bids will be due in February.

Irving Elementary School Bus/Parking Lot Project
There is an upcoming meeting with the City regarding this project.

Ms. Siegert left the meeting at 5:00 p.m.

Eisenhower Elementary School Roof Replacement Project
The district is currently working with the insurance company due to this storm damage. Bids will be due in February.

Maintenance Contract Rider with KONE, Inc.
This rider is needed to add one new vertical platform lift located at Kennedy School to the existing Service Agreement. Board 12/14/15

Early Retirement Health Insurance Incentive for Teachers/Counselors/Nurses
This comes before the board for annual review. There were no changes to this incentive except to change the due date to February 1, 2016. Board 12/14/15

The next meeting was scheduled for January 4, 2016, at 4:00 p.m.

The meeting adjourned at 5:07 p.m.

Joni Lucas, Secretary
Board of Education

Dubuque Community School District
Regular Board Meeting
December 14, 2015

PERSONNEL REPORT

ITEM I - RESIGNATIONS – Recommended for Approval

A. Classified

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Bush, Deb	11/5/15	11/17/15	8/27/13	Kennedy/Food Service Worker	Personal
Cross, Carol	11/11/15	11/11/15	2/16/95	Alta Vista/MC Paraprofessional	Retirement
Metheny, Cori	11/12/15	11/20/15	8/18/14	Lincoln/MC & Security Paraprofessional	Relocation
Meyer, Elisha	11/20/15	12/11/15	10/17/11	Fulton/MC & Security Paraprofessional	Relocation
Moriarity, Thomas	12/4/15	12/3/15	11/19/13	Transportation/Bus Driver	Personal

B. Coach (Teacher) – If and When A Suitable Replacement Can Be Found

Duccini, Beth	11/9/15	6/30/16	8/24/92	Hempstead/Varsity Girls Cross Country	Retirement

C. Coach

Esterhuizen, Peter	11/11/15	11/11/15	3/14/11	Hempstead/Varsity Head Boy's Soccer	Relocation
Klein, Holly	11/5/15	5/7/12	11/5/15	Senior/Freshman Volleyball	Personal
McIntyre, Bob	11/30/15	11/30/15	8/6/12	Hempstead/Varsity Head Football	Personal
Zerante, Nora	12/2/15	12/2/15	5/12/14	Senior/Freshman Volleyball	Relocation

ITEM II - TERMINATION – Recommended for Approval

Name	School	Position	Date of Hire	Reason
Kavicky, Kristi	Carver	Health Paraprofessional	8/31/2015	Probationary Period

ITEM III - INITIAL APPOINTMENTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Boyer, Lindsay	Washington	MC/Security Paraprofessional	Kempen	Burns/Kramer	$12.74/hr.
Davidson, Eugenia	Hempstead	Food Service Worker	Hoefer	Franck/Kramer	$12.27/hr.
Heitman, Megan	Jefferson	MC Paraprofessional	Henkes	Molony/Kramer	$12.74/hr.
Hovind, Amanda	Forum	TAP Coach	Add'l	Warder/Kramer	$13.61/hr.
Rogers, Heather	Eisenhower	MC Paraprofessional	Plowman	Ferguson/Kramer	$12.74/hr.
Smith, Sheila	Marshall	Food Service Worker	Ginter	Franck/Kramer	$12.27/hr.
Tarkett, Thomas	Alta Vista	MC Paraprofessional	Cross	Oberhoffer/Kramer	$12.74/hr.
Thiltgen, Justin	Hempstead	Supervision Paraprofessional	George	Kolker/Kramer	$12.74/hr.
Vaassen, Nicholas	Bldgs/Grounds	Custodian	Clapham	Clasen/Kramer	$17.40/hr.
Waller, Angelique	Lincoln	MC/Security Paraprofessional	Roper	Loewen/Kramer	$12.74/hr.
Wilsey, Denise	Senior	Food Service Worker	Boedeker	Franck/Kramer	$12.27/hr.

ITEM IV - LEAVE OF ABSENCE – Recommended for Approval

Name	Building	Position	Dates of Absence	Reason
Stevens, Chance	Eisenhower	Multicategorical Paraprofessional	12/7/15 – 6/3/16	Personal

Dubuque Community School District
Regular Board Meeting
December 14, 2015

PERSONNEL REPORT

ITEM V - SEPARATE COACHING CONTRACTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Burbach, Aaron	Jefferson	6th Grade Football	Stoltz	Molony/Kramer	$541
Decker, Leah	Jefferson	8th Grade Volleyball	Self	Molony/Kramer	$1,905
Kucharski, Lisa	Senior	Varsity Asst. Girl's Track	Nessan	Johnson/Kramer	$2,997
Stoltz, Jesse	Jefferson	6th Grade Girl's Basketball	Maneman	Molony/Kramer	$541
Warnke, John	Hempstead	Varsity Asst. Boy's Track	Ressler	Kolker/Kramer	$2,997

ITEM VI - AMENDED CONTRACTS – Recommended for Approval

Name	Salary	Increase/ Decrease	New Salary	Reason
Bappe, Mari	N/A	N/A	N/A	Add .5 hrs/day
Borovic, Nicole	$13.94/hr.	ADD $1.22/hr.	$15.16/hr.	Transfer
Boyer, Lindsay	N/A	N/A	N/A	Add 40 minutes/day
Klauer, Amanda	$13.89/hr.	LESS $.15/hr.	$13.74/hr.	Transfer
O'Rourke, Amy	$13.74/hr.	ADD $.15/hr.	$13.89/hr.	Transfer
Pfeiler, Jean	$15.81/hr.	ADD $1.02/hr.	$16.83/hr.	Transfer
Renkert, Julie	N/A	N/A	N/A	Add .5 hrs/day
Roen, Kelly	$13.89/hr.	LESS $.15/hr.	$13.74/hr.	Transfer

ITEM VII - PROJECTS – Recommended for Approval

A. Imagine It Training (Teacher Quality) – Project #2188
Audubon Elementary School
November 25, 2015 – August 7, 2016

Name	Rate	Hours	Total	Account
Clemen, Tara R	$35.04	7.00	$245.28	10.1002.1100.110.3376.000129
Godel, Rosette	$39.78	7.00	$278.46	10.1002.1100.110.3376.000129
Total Cost Of Project			$523.74	

(Professional development that supports reading curriculum)

B. Counting Collections (Teacher Quality) - Project #2189
Audubon Elementary School
November 19, 2015 – August 7, 2016

Name	Rate	Hours	Total	Account
Rothweiler, Debra J	$27.13	7.00	$189.91	10.1002.1100.110.3376.000129
Schrader, Emily S	$23.51	7.00	$164.57	10.1002.1100.110.3376.000129
Total Cost Of Project			$354.48	

(Professional development)

PERSONNEL REPORT

ITEM VII - PROJECTS – Continued

C. Evening Activities Support (School Budget) - Project #2190
Eisenhower Elementary School
December 17, 2015 – May 30, 2016

Name	Rate	Hours	Total	Account
Ambrosy, Kelsey K	$22.60	4.00	$90.40	10.1004.1100.110.1114.000129
Blum, Shawna M	$12.74	4.00	$50.96	10.1004.1100.110.1114.000109
Davisdon, Christina R	$12.74	4.00	$50.96	10.1004.1100.110.1114.000109
Duehr, Susan M	$13.94	4.00	$55.76	10.1004.1100.110.1114.000109
Eberly, Linda K	$14.04	4.00	$56.16	10.1004.1100.110.1114.000109
Gelinas, Michelle C	$12.74	4.00	$50.96	10.1004.1100.110.1114.000109
Gilligan, Meg E	$12.74	4.00	$50.96	10.1004.1100.110.1114.000109
Goedert, Tara M	$13.99	4.00	$55.96	10.1004.1100.110.1114.000109
Guns, Tamisha M	$13.74	4.00	$54.96	10.1004.1100.110.1114.000109
Herbstreith, Phyllis	$14.14	4.00	$56.56	10.1004.1100.110.1114.000109
Hess Feldmann, Tammy	$38.43	4.00	$153.72	10.1004.1100.110.1114.000129
King, Kelly G	$39.78	4.00	$159.12	10.1004.1100.110.1114.000129
Krause, Aulanda L	$39.78	4.00	$159.12	10.1004.1100.110.1114.000129
Larkin, Joyce M	$12.74	4.00	$50.96	10.1004.1100.110.1114.000109
Link, Tiffany L	$24.41	4.00	$97.64	10.1004.1100.110.1114.000129
Martin, Mary K	$13.99	4.00	$55.96	10.1004.1100.110.1114.000109
Mccabe, Lacey	$33.00	4.00	$132.00	10.1004.1100.110.1114.000129
Osterberger, Lisa A	$13.94	4.00	$55.76	10.1004.1100.110.1114.000109
Plein, Karen L	$13.94	4.00	$55.76	10.1004.1100.110.1114.000109
Rath, Heather L	$35.72	4.00	$142.88	10.1004.1100.110.1114.000129
Rhomberg, Lisa A	$13.74	4.00	$54.96	10.1004.1100.110.1114.000109
Rockwell-Dalton, Sharon	$13.94	4.00	$55.76	10.1004.1100.110.1114.000109
Sabers, Cathy A	$40.69	4.00	$162.76	10.1004.1100.110.1114.000129
Stevens, Chance Elaine	$13.94	4.00	$55.76	10.1004.1100.110.1114.000109
Van Natta, Sara Lynn	$13.94	4.00	$55.76	10.1004.1100.110.1114.000109
Wiedemann, Paul G	$13.99	4.00	$55.96	10.1004.1100.110.1114.000109
Total Cost Of Project			$2,077.52	

(Assist students with additional adult assistance during evening activities)

D. New Physical Science Training (Professional Development) - Project #2191
December 16, 2015 – May 15, 2016

Name	Rate	Hours	Total	Account
Clemen, Tara R	$35.04	8.00	$280.32	10.0099.1100.110.9213.000129
Evarts, Amy L	$38.43	8.00	$307.44	10.0099.1100.110.9213.000129
Giese, Amanda	$24.64	8.00	$197.12	10.0099.1100.110.9213.000129
Marty, Paula J	$38.43	8.00	$307.44	10.0099.1100.110.9213.000129
Olds, Erica K	$24.41	8.00	$195.28	10.0099.1100.110.9213.000129
Pociask, Amber J	$23.51	8.00	$188.08	10.0099.1100.110.9213.000129
Stoll, Mandie M	$38.43	8.00	$307.44	10.0099.1100.110.9213.000129
Total Cost Of Project			$1,783.12	

(Online workshops)

PERSONNEL REPORT

ITEM VII - PROJECTS – Continued

E. After School Lexia Program (Support Levy) - Project #2192
Eisenhower Elementary School
January 4 – May 27, 2016

Name	Rate	Hours	Total	Account
Balster, Margaret A	$14.04	31.50	$442.26	10.1004.1100.110.1114.000109
Davis, Renee L	$13.99	31.50	$440.69	10.1004.1100.110.1114.000109
Goedert, Tara M	$13.99	31.50	$440.69	10.1004.1100.110.1114.000109
Hesselman, Jill A	$14.04	31.50	$442.26	10.1004.1100.110.1114.000109
Muhlack, Betsy B	$14.04	31.50	$442.26	10.1004.1100.110.1114.000109
Plein, Karen L	$13.94	31.50	$439.11	10.1004.1100.110.1114.000109
Rockwell-Dalton, Sharon	$13.94	31.50	$439.11	10.1004.1100.110.1114.000109
Total Cost Of Project			$3,086.37	

(Monitor students in the computer lab after school)

F. Choral Concert (School Budget) - Project #2193
Eleanor Roosevelt Middle School
December 14, 2015

Name	Rate	Hours	Total	Account
Garde, Johnathan S	$26.22	2.00	$52.44	21.2025.1400.910.6210.000129
Total Cost Of Project			$52.44	

(Sound board for concert)

G. LEAP DCAT (Grant) - Project #2194
Jefferson, Roosevelt & Washington Middle Schools
December 1, 2015 – June 30, 2016

Name	Rate	Hours	Total	Account
Blue, Emily Taylor	$20.00	TBD	TBD	10.2000.1100.492.3227.000129
Castaneda, Kristina M	$34.36	TBD	TBD	10.2000.1100.492.3227.000129
Mc Cormick, Kale J	$26.22	TBD	TBD	10.2000.1100.492.3227.000129
O'Neill, Mallory	$29.16	TBD	TBD	10.2000.1100.492.3227.000129
Palm, Amy S	$40.69	TBD	TBD	10.2000.1100.492.3227.000129
Reel, David D	$35.94	TBD	TBD	10.2000.1100.492.3227.000129
Reif, Carmen M	$13.74	TBD	TBD	10.2000.1100.492.3227.000109
Schober, Ann C	$35.94	TBD	TBD	10.2000.1100.492.3227.000129
Steepleton, Scott R	$28.26	TBD	TBD	10.2000.1100.492.3227.000129
Timm, Michael A	$12.74	TBD	TBD	10.2000.1100.492.3227.000109
Willey, Katie J	$27.13	TBD	TBD	10.2000.1100.492.3227.000129
Total Cost Of Project			$54,000.00	

(After school programming)

PERSONNEL REPORT

ITEM VII - PROJECTS – Continued

H. Fall Musical (School Budget)
Senior High School
August 1 – November 8, 2015

Name	Total	Code
Geyssens, Andrew	$1,050.00	10.3231.1100.110.0000.000129
Schumacher, Megan	$1,050.00	10.3231.1100.110.0000.000109
Total Cost of Project	$2,100.00	

(Pit conductor and choreography)

I. Musical Play (School Budget)
Thomas Jefferson Middle School
January 5 – May 1, 2015

Name	Total	Code
Baumann, Paula	$1,500.00	21.2020.1400.910.6110.000129
Blue, Emily	$200.00	21.2020.1400.910.6110.000129
Glennon, Katelyn	$700.00	21.2020.1400.910.6110.000129
Total Cost of Project	$2,400.00	

(Assist with school play)

J. Speech Coach (District budget)
Senior High School
November 17, 2015 – February 21, 2016

Name	Total	Code
Bookless, Susan	$1,000.00	10.3271.1400.910.6220.000129
Halder, Nick	$800.00	10.3271.1400.910.6220.000129
Marple, Chris	$500.00	10.3271.1400.910.6220.000129
Total Cost of Project	$2,300.00	

(Coaching students)

ITEM VIII - TRANSFERS – For Information Only

Name	From	To
Borovic, Nicole	Prescott/Health Paraprofessional	Prescott/Principal's Secretary/Business Manager
Conlan, Michelle	Transportation/Bus Driver	Transportation/Relief Bus Driver
Ethier, Val	Prescott/MC & Security Paraprofessional	Prescott/Health Paraprofessional
Flogel, Misti	Carver/Clerical/Health Paraprofessional	Carver/Clerical Paraprofessional
Giesler, James	Transportation/Bus Attendant	Transportation/Relief Bus Attendant
Heck, Jerry	Transportation/Bus Driver	Transportation/Relief Bus Driver
Hess, Jennifer	Transportation/Bus Driver	Transportation/Relief Bus Driver
Jackson, William	Transportation/Relief Bus Attendant	Transportation/Bus Attendant
Klauer, Amanda	Irving/ECSE Paraprofessional	Marshall/MC & Life Skills Paraprofessional
Koontz, Tori	Alta Vista/Multicategorical Paraprofessional	Kennedy/Life Skills Paraprofessional
Kremer, Kori	Washington/Multicategorical Paraprofessional	Washington/MC & Security Paraprofessional
Kunnert, William	Transportation/Relief Bus Driver	Transportation/Bus Driver
McGovern, Thomas	Transportation/Relief Bus Driver	Transportation/Bus Driver
O'Rourke, Amy	Prescott/MC & Security Paraprofessional	Irving/ECSE Paraprofessional
Pfeiler, Jean	Prescott/Principal's Secretary/Business Manager	Forum/Receptionist & HR Assistant
Roen, Kelly	Carver/ECSE Paraprofessional	Carver/Clerical/Health Paraprofessional
Tuthill, Carla	Audubon/Food Service Worker	Kennedy/Food Service Worker

Dubuque Community School District
Board Meeting
December 14, 2015

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
Appleby, Joshua	Accompaniment for fall concert at Senior High School on October 22, 2015	$175.00	Activity Fund	Professional
Blue, Justin E.	Assist with performance of Thoroughly Modern Millie at Jefferson Middle School on April 7-10, 2016	$2,000.00	Activity Fund	Professional
Clarke University	28E Agreement to Share Athletic Facilities	---	---	Professional
Coenen, Shawn M.	Theater technician for three productions at Hempstead High School on November 12-14, 2015, March 17-20, 2016, and April 21-22,2016	$450.00	Activity Fund	Professional
Dubuque Fighting Saints	Group Sales Contract for Eisenhower and Hoover Elementary School students to attend a Dubuque Fighting Saints game	$1,850.00	General Fund	Purchase
Faulkner, Tom	Senior High School 2015 Hall of Fame Banquet at Nora Gym and Grand River Center on October 10, 2015	$400.00	Activity Fund	Professional
Fortinet, Inc.	Donation Agreement for a FortiGate 60D, an entry-level device that allows technology personnel to test product feature sets	---	Donation	Professional
Fortinet, Inc.	Evaluation Agreement for a FortiGate 3000D next-generation data center appliance which may potentially replace the current firewall/content filtering/VPNs solution	---	No charge unless not returned	Professional
Four Oaks Family and Children's Services	Agreement on Purchase and Sale of Services for the Parents as Teachers Program for 2015-16	$540,500.00	General Fund	Professional
Gloss, Megan	All-State coaching at Senior High School on October 22, 2015	$75.00	Activity Fund	Professional
Goodwill Industries	Work services for December 2015 – February 2016	$2,027.85	General Fund	Professional
Grives, Dr. Steven	All-State coaching at Senior High School on October 22, 2015	$50.00	Activity Fund	Professional
Iowa Mathematics and Science Education Partnership	Grant Agreement for STEM Redesigned Learning Environment Supports	Reimbursed up to $25,000.00	Grant	Grant

Provider	Description	Estimated Cost	Funding	Purchase or Professional Service Contract
Johnson, Jennifer	Presenter for Counting Collections at Fulton Elementary School on November 19-20, 2015	$1,381.15	General Fund	Professional
Landis, Richard W.	Presenter for Chinese Culture After School Program at Roosevelt Middle School from October 7 – November 18, 2015	$60.00	General Fund	Professional
National Mississippi River Museum & Aquarium	Tour of the Mississippi River Center and National River Center for Kennedy Elementary School 3rd grade students on May 5, 2016	$854.00	General Fund	Professional
New Horizons Computer Learning Centers	Season Pass Agreement for IT-related professional development opportunities for technology personnel from January 1, 2016, through December 31, 2016	$20,000.00	General Fund	Professional
Old Creamery Theatre	Performance of Character Chronicles at Kennedy Elementary School on March 2, 2016	$650.00	Activity Fund	Professional
Patterson, Lloyd David	Chamber orchestra instruction at Roosevelt Middle School on October 1, 2015	$50.00	Activity Fund	Professional
Taylor, Dee J.	Assist with performance of Thoroughly Modern Millie at Jefferson Middle School on April 7-10, 2016	$1,000.00	Activity Fund	Professional
Tri-State Travel	Charter bus service for Senior High School speech students to travel to Waterloo, Iowa on February 6, 2016; Ames, Iowa on February 19, 2016; and Cedar Falls, Iowa on April 4, 2016	$9,605.00	General Fund	Professional
University of Dubuque Heritage Center	School Bus Performance Series events for Eisenhower, Kennedy, and Irving Elementary School students	$2,526.00	General Fund	Professional
Western Dubuque High School	Cross country meet at Western Dubuque High School on September 29, 2016, for Jefferson Middle School	---	---	Professional

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

☐ Purchase Contract (renewal) for $100,000 or more (purchase of goods or materials) **Provider:** _____

☒ Professional Service Contract (renewal) for $100,000 or more (professional services from an independent contractor) **Provider:** Four Oaks

Brief Description of Contract:

Operate the Parents as Teachers program for Audubon, Fulton, Lincoln, Marshall, and Prescott according to the Parents as Teachers program specifications.

Estimated Cost:

$540,500.00

Effective Date:

November 1, 2015

Source of Funding:

☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education

☒ Other Title I, Four Year Old Preschool, and Dropout Prevention

Budget Code:

10.0099.1200.431.4501.000320, 10.1100.1100.860.3117.000320, 10.3200.2120.420.1119.000349

Recommended by:

Lynne Devaney, Associate Superintendent **Date: December 2, 2015**
Principal or Program/Grant Coordinator

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

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__/__/__ Human Resources/Support Services Committee Approval Date

__/__/__ Board Approval Date

__/__/__ Approval Forwarded to District Administrator Overseeing Contract

RPO #____ Date __/__/__

__/__/__ Completed copy to Joni Lucas for Official Board Book

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

☒ Purchase Contract (new) for $50,000 or more (purchase of goods or materials) **Provider:** Hoglund Bus Company

☐ Professional Service Contract (new) for $50,0000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

Purchase of five (5) conventional 65 passenger school buses with white roof

Estimated Cost:

$82,671.00 x 5 =	$413,355.00	65 passenger, white roof
	- 40,500.00	Trade-ins
	$372,855.00	Net District Cost

Effective Date:

Upon Delivery

Source of Funding:

☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education

☒ Other Physical Plant and Equipment Levy, Fiscal Year 2015-16

Budget Code:

10.0099.2711.000.0000.000732

Recommended by:

Kris Hall, Manager of Transportation **Date: December 8, 2015**

Principal or Program/Grant Coordinator

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

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_____/_____/_____ Human Resources/Support Services Committee Approval Date

_____/_____/_____ Board Approval Date

_____/_____/_____ Approval Forwarded to District Administrator Overseeing Contract

RPO #_____ Date _____/_____/_____

_____/_____/_____ Completed copy to Joni Lucas for Official Board Book

Dubuque Community School District

Request Board Approval for Purchase/Professional Service Contract

Type of Contract (check one):

☒ Purchase Contract (new) for $50,000 or more (purchase of goods or materials) **Provider:** Thomas Bus Sales

☐ Professional Service Contract (new) for $50,0000 or more (professional services from an independent contractor) **Provider:** _____

Brief Description of Contract:

Purchase of one (1) flat floor 48 passenger school bus with chair lift, air conditioning, and white roof
Purchase of two (2) conventional 47 passenger school buses with air conditioning and white roof

Estimated Cost:

$101,643.44 x 1 = $ 101,643.44 48 passenger, lift, air conditioning, white roof
$ 91,057.97 x 2 = $ 182,115.94 47 passenger, air conditioning, white roof
$283,759.38 Total Price
- 54,000.00 Trade-ins
$229,759.38 Net District Cost

Effective Date:

Upon Delivery

Source of Funding:

☐ Special Education ☐ Talented and Gifted ☐ Dropout Prevention ☐ General Education

☒ Other Physical Plant and Equipment Levy, Fiscal Year 2015-16

Budget Code:

10.0099.2711.000.0000.000732

Recommended by:

Kris Hall, Manager of Transportation **Date: December 8, 2015**
Principal or Program/Grant Coordinator

Please submit this form to:

Professional Service Contracts for Professional Development – Linda Gratton, Forum Human Resources Office, lgratton@dbqschools.org

Purchase Contracts and Professional Service Contracts for Student Services - Joan Steffen, Forum Business Office, jsteffen@dbqschools.org

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_____/_____/_____ Human Resources/Support Services Committee Approval Date
_____/_____/_____ Board Approval Date
_____/_____/_____ Approval Forwarded to District Administrator Overseeing Contract
RPO #_____ Date _____/_____/_____
_____/_____/_____ Completed copy to Joni Lucas for Official Board Book

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DUBUQUE COMMUNITY SCHOOL DISTRICT
Educational Programs/Policy/Strategy Committee

BOARD COMMITTEE MINUTES

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

I. Complete the Following Before Starting the Meeting
- A. Date agenda was posted for meeting: December 4, 2015
- B. Date media were faxed agenda: December 4, 2015
- C. Media who were faxed an agenda: Telegraph Herald; Des Moines Register; KWWL; KCRG; KGAN; Radio Dubuque; Townsquare Media Group; and Chamber of Commerce.
- D. Board Committee: **Educational Programs/Policy/Strategy Committee**
- E. Date and Time of Meeting: **December 8, 2015, 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: Tami Ryan, Jim Prochaska, Lisa Wittman. District representatives present: Stan Rheingans, Lynne Devaney, Phil Kramer, David Olson.

Ms. Ryan called the meeting to order at 4:00 p.m. at the Forum.

The agenda was approved as submitted.

District/School Improvement Leadership Team Report
The D/SILT meeting was held on November 18. There was no objection to the By Law changes in membership whereby 2/3 of the committee are parents (one from each school), 1/3 administrators and teachers, plus some community leaders. The final approval will take place at the next meeting. The time of the meeting was discussed. It is imperative that the parent representatives are in attendance.

Parent/Teacher Conference Data
Mr. Rheingans reported on Parent/Teacher Conference Comparisons Fall 2014 and Fall 2015. Overall, there was 78.3% attendance this fall. There was discussion around the possibility of discontinuing parent/teacher conferences due to today's technology to gain more instructional days. This will be discussed more in detail at a later date.

Calendar Development Processes
Several calendar versions have been drafted. The calendar may again be posted on the district's web site requesting feedback, but a new plan this year is to send out a calendar (or multiple calendars) to parents through Survey Monkey to hear their voice.

Physical Education Exemption Request
Ms. Devaney reviewed this annual exemption request for Hempstead and Senior High Schools to offer physical education courses five days per week for one semester. Board 12/14/15

Policy #3604 – Early Retirement
This policy was revised from 15 years of service to 10 years, as well as moving up the due date from March 1 to January 30. Board 12/14/15

Policy #6222 – Student Special Health Services
This policy was revised. Board 12/14/15

Other Items
Mr. Rheingans reported that the Activities Council discussed the concept of offering free activities passes to senior citizens (inter-city games not included). Most districts do not offer this. The recommendation is to offer this for citizens age 65 and older. More information will be presented at the next meeting.

The next meeting is scheduled for January 7 at 4:00 p.m.

The meeting adjourned at 5:30 p.m.

Joni Lucas, Secretary
Board of Education

Chapter 3: ADMINISTRATION
Section 2: MISCELLANEOUS

Early Retirement

As an incentive to attract employees and to reward long service to the District, the Dubuque Community Schools will offer an early retirement plan. The District will provide a suitable plan to include all Central Office executives, those on the administrative salary schedule, managers, assistant managers, and administrative coordinators, supervisors and specialists.

Adopted: March 11, 1985
Revised: November 8, 2010
Revised: December 14, 2015

DUBUQUE COMMUNITY SCHOOL DISTRICT

ADMINISTRATORS/SUPERVISORS VOLUNTARY EARLY RETIREMENT PLAN

PURPOSE

An administrative early retirement plan is intended to promote the public good by enabling the administration and the Board of Education to (1) facilitate administrative reductions, (2) enable aspiring educational leaders an opportunity for leadership, (3) facilitate the health and welfare of administrators, and (4) effect a cost savings to the district.

ELIGIBILITY AND PROCEDURE

1. The administrator must be 55 years of age or older by June 30 and have provided no less than ~~15~~ ***10*** years of service to the district, of which the last five shall be consecutive full-time years of administrative service to the District prior to retirement.
2. Written application for early retirement must be submitted to the Superintendent of Schools by ~~March 1~~ ***January 30*** of the current school year.
3. The administrator's early retirement shall be voluntary on the part of the administrator. Termination of the administrator's continuing contract will be effective on the last day of the current contract.
4. The Board approval of the application and retirement benefits will serve as the agreement between the retiring administrator and the Board of Education.

5. Administrators eligible for these benefits are: Central Office executives, those on the administrator salary schedule, managers, assistant managers, and administrative coordinators, supervisors, and specialists.

6. Administrators on disability leave are not eligible for the early retirement incentive.

INCENTIVE

An administrator, upon early retirement, shall receive two benefits:

a) a (one time) cash incentive, and

b) health insurance.

1) Cash Incentive

a. Employees retiring prior to age 60 and who do not qualify for full retirement benefits under the Iowa Public Employees' Retirement System (IPERS) and who meet the service requirements for the Dubuque Community School District's early retirement policy will receive the (one time) incentive based on the age and salary of the administrator at the time of early retirement and shall be computed as follows:

Age on June 30	% of Base Contract Salary in Last Year of Employment
60+	50%
59	45%
58	40%
57	35%
56	30%

55 25%

b. Employees retiring prior to age 60 and who qualify for full retirement benefits under the Iowa Public Employees' Retirement System (IPERS) and who meet the service requirements for the Dubuque Community School District's early retirement policy will receive the maximum (one time) cash incentive of 50% of the administrator's base contract salary.

2. Method of Payment

a. Approval by the Board will authorize the administration to implement and contribute to a plan that utilizes IRS Code Section 403(b) to save both the district and employees, payroll taxes on payments to employees at retirement. Payments to the plan will be made on or before July 31 of the year of retirement.

3. Insurance Incentive

a. Upon early retirement, the district will provide and pay for, from age 55 to age 65, health insurance benefits equal to those provided to administrators actively employed; the employer's contribution shall cease when the employee receives other employment covered by a health insurance program, reaches the age of 65 or dies.

b. If the employee chooses to participate in the Health Insurance Program, the employee must notify the Business

Office in writing on or before June 1. Upon reaching the age of 55, the employee becomes eligible for insurance benefits as identified in 3.a above. Payment of premiums shall be deducted from the retiree's bank account on the last business day of the month of coverage the following month. Failure to pay the advance premium by the due date shall cancel the insurance coverage and no re-admittance to the program will be allowed. It shall also be the responsibility of the retiree to provide any and all information necessary for participation in the program.

c. An employee who is approved for retirement and chooses not to remain in the district insurance plan forfeits rights to further insurance benefits.

Student Special Health Services

The Board recognizes that some students ~~entitled for special education services~~ ***may need*** special health services during the school day. These students shall receive special health services as ***outlined in the contractual agreement with the agency providing services to the student and the student's Individualized Health Plan (IHP).*** ~~in conjunction with their individualized education program~~.

The superintendent, in conjunction with licensed health personnel, shall establish administrative guidelines for the implementation of this policy.

Adopted: May 8, 2000
Revised: December 13, 2010
Revised: December 14, 2015

Legal Reference:
Iowa Code 256.11(7); 256B; 273.2, .5, .9(2)-(3); 280.8 (1999)
281 I.A.C. 41.12(6)(e); 41.96

Student Special Health Services

1. **General** – This policy shall apply to private duty nurses providing health care to students at school and/or in district vehicles. Except as provided by this policy, no person other than an employee, contractor, agent or representative of the district may provide health care to any student at school and/or in district vehicles.
   1.1 A private duty nurse is a duly-licensed health care provider engaged by a student's parent or guardian or an entity having legal authority to make health care decisions for the student to assume responsibility for the student's medical care at school and/or in district vehicles, including emergency care. A private duty nurse is not an employee, contractor, agent or representative of the district. The district shall have no responsibility for compensation of the private duty nurse, for any employment-related benefits, for the supervision, terms, conditions or hours of employment, or for the commencement or termination of any such employment.
      1.1.1. A private duty nurse will not be permitted by the district to provide health care to a student at school and/or in district vehicles unless the student's parent or guardian or the entity having legal authority to make health care decisions for the student and the private duty nurse have agreed in writing to comply with this policy and have agreed in writing to assume responsibility for the student's medical care according to this policy.
   1.2 A private duty nurse shall abide by all district and school policies unless specifically stated otherwise in the Individualized Health Plan (IHP) for the student to whom the nurse is providing health care.
   1.3 The district will have no responsibility to provide health care to a student to whom a private duty nurse is providing health care, and district staff will not participate in the student's ongoing medical care and treatment, except that the student and his or her family will participate in and receive the following district health services provided by district school nurses to the extent of the student's ability as determined by the private duty nurse:
      - Assessment of physical, mental, psycho-social factors that affect the student's learning adjustment in school;
      - Promotion of healthy lifestyles tailored to the needs of the school population;
      - Screening programs (auditory, vision, heights, weights, scoliosis);
      - Communicable disease control;
      - Immunization status verification; and

- Health counseling and health guidance to the student and his or her family.

1.3.1. The district's sole function in relation to the private duty nurse is to permit the nurse to accompany his or her patient on school premises and in district vehicles in order to provide his or her patient with health care.

1.3.2. The district shall have no control over or responsibility for the medical care provided by the private duty nurse, nor for the nature or quality of such health care, nor for the outcome of such health care. Except in a medical emergency, the district will not furnish any tools, equipment or material to the private duty nurse.

1.4 **Insurance** – Before providing health care to any student, a private duty nurse will provide the district with a certificate satisfactory to the district demonstrating that the private duty nurse is covered by professional liability insurance, providing coverage limits of at least $1 million. Such insurance shall be written by a company that has an A.M. best rating of "A" or higher and is otherwise reasonably satisfactory to the district.

1.5 **Removal** – The district reserves the right to require the removal of any private duty nurse for cause, in its discretion, with or without notice, such cause to include, for example and not in limitation, any conduct or condition on the part of the private duty nurse which in the judgment of the district interferes with the educational purposes of the district, endangers the health or safety of any student or district staff, or creates an unreasonable risk of damage to property.

1.6 **Indemnification** – Each nurse who and each health service agency which agrees to provide a student's health care according to this policy and each parent, guardian or other entity who agrees to assume responsibility for a student's health care according to this policy also agrees to indemnify, protect, defend and hold harmless the district and its employees, officers, directors, agents and representatives from and against all claims, demands, and expenses whatsoever (including attorney fees and expenses) for injury or damage to person or property, including without limitation injury or damage to the student, arising from or relating to any error, act or omission of the private duty nurse, the presence of the private duty nurse in a school or district vehicle, and the provision of health care services by the private duty nurse.

1.7 **DNR Directives** – The district shall not be required to comply with any "do not resuscitate" (DNR) directive with respect to any student. No private duty nurse may comply with a DNR directive on district premises or in any district vehicles.

2. **Private Duty Nurse**

2.1 The private duty nurse is only responsible for medical services for their client, and shall not be asked to provide medical services of any type to any other students, staff or visitors.

2.2 The private duty nurse is an independent contractor employed to provide medical services to an individual student, and shall not be asked to act as a liaison between the school and their client's parent or guardian on education issues.

2.3 Unless stated otherwise in the student's IHP, Individualized Education Plan (IEP) or Section 504 Plan, the student's private duty nurse must be allowed visual access and must be available to their client at all times.

2.4 The private duty nurse shall make every attempt to ensure that the medical services they provide to their client shall be as non-disruptive and non-intrusive as possible for the client, for other students and for staff.

2.5 The private duty nurse shall be responsible for handling any medical emergency involving their client.

2.6 The private duty nurse may be requested to attend IEP, IHP or Section 504 meetings about their client to provide relevant medical information.

3. **Role of Teachers and Other School Staff**

3.1 Teachers and other school staff shall not expect or request the private duty nurse to assist with any tasks, medical or other, for any students other than the private duty nurse's own client.

3.2 Teachers and other school staff shall help ensure that the private duty nurse is available to their client – in school, on school property, at school activities and/or on district transportation – at all times.

3.3 Teachers and other school staff shall consider the student's medical needs and schedule when planning the student's educational program.

3.4 Teachers and other school staff shall not share educational information with the private duty nurse unless it is necessary for medical planning purposes for their client.

4. **School Nurse** – In relation to a student with a private duty nurse and to the private duty nurse, the school nurse's responsibilities are as follows:

4.1 Providing the student with the usual school health services that are available to all students, unless stated otherwise in the student's IHP;

4.2 Providing back-up emergency nursing support services for the student, as indicated in the student's IHP;

4.3 Helping to determine where and when the student's medical needs will be met within the school setting, and

4.4 Participating in development of the student's IHP.

5. **Individualized Health Plan (IHP)**

5.1 If the student has an IHP which calls for a private duty nurse to be with the student at school, it shall include the following:

5.1.1. In the absence of the private duty nurse, the student may not attend school but shall receive home instruction in accordance with applicable state law;

5.1.2. School staff will abide by district policies and the educational components of the student's IHP, and will not assume or share the duties of the private duty nurse, and

5.1.3. A statement of the clear delineation of the roles of the private duty nurse and the school health nurse, including a statement of their respective obligations and duties in ongoing and emergency medical circumstances.

5.2 The IHP must be developed, agreed to by participants and on file in the school office before the student attends school with the private duty nurse.

6. **Communications** – This policy and related district policies, regulations and procedures shall be reviewed with school nurses, private duty nurses and the parents or guardians of students who have private duty nurses.

Teacher Quality Meeting Notes

November 23, 2015 3:45 – 5:00 p.m.

Forum Board Room

In attendance: Maureen Waskow, Tammy Duehr, Joel Miller, Terry Gross, Kelly Pfohl, Nancy Bradley, Ed Glaser, Dale Lass, David Olson and Lynne Devaney.

- School-based Funding Requests (Tammy)
    a. Counting Collections and Imagine It training-Audubon (approved)

- Iowa Department of Education School Leader Update Article from October, 2015 "Appropriate Use of Teacher Quality and Iowa Core Funds"
    a. Nancy shared an article from Iowa Department of Ed School Leader Update

- Next Steps for Growing Our PLCs…..Action Planning
    - Provide principals with Friday morning professional learning follow-up optional idea for PLC group norms; 1,5,10 PLC improvement plans; PLC group versus team.
        David and Nancy will talk with principals in December to see if there is any interest in this type of PD.

    - Principal follow-up with each PLC to check implementation of August 28 session elements.
        Use the TQ4U newsletter to ask teachers to take a survey of the impact of the training. Kelly will create the survey and put it in the newsletter.

    - Optional template for PLCs to use as an artifact for individuals evaluation process.
        A sub-committee was formed and will meet Dec. 3 to begin to draft this template.
- Teacher Quality Budget Review for 2015-2016
    a. Nancy shared budget numbers with the group around
        - School based funds
        - Committee/District Funds
        - Future Use of Funds…Additional purchased half-day for 2016-17
            The committee reviewed the budget and decided we would like to purchase a 3 hour PD slot next August preferably on the first Friday of in-service week as we did this year. Nancy will communicate this with Stan.

Next meeting:
December-3rd Sub-Committee Work
January 6th 3:45-5:30 p.m.
February3rd 3:45-5:30 p.m.
March 15th 3:45-5:30 p.m.
April 12th 3:45-5:30 p.m.
May 11th 3:45-5:30 p.m.

Submitted by Tammy Duehr

Minutes: Activities Council Meeting 11/24/15

Call to order: 1:03 p.m. by Chairperson Jim Prochaska.

Present: Board members Tom Barton, Jim Prochaska and Lisa Wittman; Athletic Directors Brent Cook, Dubuque Senior and from Hempstead, Brian Kuhle; Middle School: Roosevelt Assistant Principal/Athletic Director Jeff Johll, and Scott Firzlaff; Erin Hefel, Washington and Rich Hatcher, Jefferson; Forum: Amy Hawkins and Shirley Davis-Orwoll; taking minutes: Deb Powers, Administrative Assistant to Amy Hawkins. Superintendent Stan Rheingans and Mike Cyze, Director of School and Community Relations were unable to attend.

Mr. Prochaska introduced Lisa Wittman and Shirley Davis-Orwoll as new members of the council and asked them to offer a little of their backgrounds. Fellow council members then introduced themselves.

Ms. Hawkins recapped fall athletic highlights and Ms. Davis-Orwoll for K-12 vocal and instrumental music, visual arts, and speech and theater.

Amy Hawkins gave updates from the fall coaches' meeting. The 2016 middle school football program will have 1 game per week. Safety emergency plans for secondary schools were developed in cooperation with the Athletic Trainers. All coaches met the concussion requirement and became CPR certified. Amy shared an email sent to her, the superintendent, high school ADs, and Mark Burns, GWMS Principal, how a woman's life was saved by her husband- a DCSD coach, because he had recently become CPR certified. The handling of large amounts of money, for instance for apparel orders, has been removed as a responsibility of the coaches and ordering is done online now. Camps will be online in the near future.

Ms. Hawkins reviewed the *Facility Needs for the Secondary Schools in Athletics, Activities and Arts* handout, as well as the *Music/Art Requests from Spring 2015*. Discussion ensued re: Community Use Items in the Middle Schools. A closer look will be taken at the existing policy and a proposal to change the user fee may be made. She meets quarterly with Bill Burkhart, manager of Buildings and Grounds, and asked ADs to let her know by Dec 9 if they have anything to add.

Mr. Prochaska will check with the Facilities Committee and find out what's happening with its study as concerns have been made about Senior and Hempstead's softball and baseball fields' concession stands becoming ADA compliant. Adding lights to all fields is a concern too.

Lisa Wittman asked about naming rights for Senior's baseball field as she had received a letter inquiring about it. Board policy will be reviewed.

Each AD recapped how their school had spent the additional monies allocated to them.

Amy Hawkins recounted the success of the new coaches mentoring program thus far.

While attending the November 18 MVC annual fall meeting, concern was raised among ADs about new rules initiated immediately by the Iowa High School Athletic Association, applicable to all sports and requiring policy or guideline changes.

Tom Barton noted how other school districts have had great success with offering free passes to Senior Citizens. A report will be generated to find out how many tickets are sold to seniors and a closer look taken at initiating this at our district.

Uniform guidelines were addressed. Currently coaches send their recommendation to the school AD, the AD to the Principal, and the Principal to Amy Hawkins. She noted new band uniforms were recently approved for Dubuque Senior.

Discussion took place regarding the recent article in the Telegraph Herald about school logos. Hempstead's recent renovation brought this concern to the forefront. Mike Cyze and Tricia Pitz, Web/Print Design specialist for the district are working on the issue.

Amy Hawkins will send out a Meeting Wizard to plan future meeting dates for sub-committees and large group.

Adjournment: 2:45 p.m.

Respectfully submitted,

Deb Powers

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To: Attendees

From: Joanna Wozniak // JW

Date: November 5, 2015

Comm. No: 14014

Subject: Dubuque Community Schools
Senior High School Renovation and Additions
November 4, 2015 Core Planning Group Meeting #16 Minutes

Attendants:
David Olson, DCSD Director of Secondary Education
Stan Rheingans, DCSD Superintendent
Jim Prochaska, DCSD Board Member
Tami Ryan, DCSD Board Member
Kevin Kelleher, DCSD Executive Director of Finance
Dr. Dan Johnson, Senior High School Principal
Joan Schueller, Senior High School AP
Brian Howes, Senior High School Registrar
Brent Cook, Senior High School AD
Charlie Clasen, DCSD Assistant Manager of Building and Grounds
Bill Burkhart, DCSD Manager of Buildings and Grounds
Jean Bontemps, Senior High School Teacher
Angela Wessels, Senior High School Teacher
Terry Mozena, DCSD Community Member
Sarah Cunningham, DCSD Community Member
Marty Johnson, SJA
Ken Johnson, SJA
Justin McCarthy, SJA
Roger Schroepfer, Wold Architects and Engineers
Kirsta Ehmke, Wold Architects and Engineers
Joanna Wozniak, Wold Architects and Engineers

Handouts
Agenda
DD Budget

Discussion Topics:
A. The Group discussed and approved the previous Meeting Minutes.
B. Core Planning Group Information
    1. SJA revisited previous meeting minutes and determined the average student count of breakfast served is 60-80 students per day as pertains to previous discussion regarding ala carte and its importance to the overall Food Service program.
C. Design Development User Group Recap
    1. The Straka/Wold Team reviewed minor modifications to the Guidance area, Trainer Room, and Concessions area as a result of DD User Group meetings.
    2. The Group discussed the potential benefits of the Booster Club proximity to Concessions and determined that a door between the two spaces would be advantageous.
    3. Attached with these minutes are updated diagrams of the areas noted above.

4. The Straka/Wold Team held a ceremonious plan signing with all CPG members to signify the transition from design development to the construction document phase.

D. City Requirements of Site Plan Approval
   1. The Straka/Wold Team reviewed new city requirements regarding stormwater detention at Senior High School site as well as the requirement of a traffic study prior to site approval. The Group discussed potential alternatives to the proposed site improvements in order to offset the aforementioned City requirements and ensure the project remains on schedule. SJA awaiting response from City regarding specific requirements.

E. Design Development Budget
   1. The Straka/Wold Team noted that a professional Cost Consultant has provided estimates of the Hard Construction Costs of the project (approximately $27M). The Overall Project Costs - including Soft Costs (furnishings, associated costs, fees) - are currently projected to be approximately $32.6 million.
      a. The Group discussed potential options to decrease the construction cost to the budgeted $30 million.
      b. A concern was noted for the total number of teaching spaces and programs affected with potential cuts to new construction square footage.
      c. The Straka/Wold Team to provide strategies with associated counts of teaching spaces and further coordinate with CPG members to determine an appropriate direction.
      d. Alternate Bids were discussed as a possible tool to use to ensure that the budget cap is not exceeded; however, Alternate Bids need to be easily understandable by the bidders (not overly complicated) and limited in number, in order to receive the best value at bid time.
   2. It was noted that Phase 2 should not be considered eminent or timely. Phase 1 needs to be thought of as a standalone project until funding for a potential Phase 2 becomes available.
   3. It was noted that a recent reduction in the sales tax structure has restricted the ability to add more funding to Phase 1 of Senior High School, and will likely have implications on the timing - or eventuality - of Phase 2.

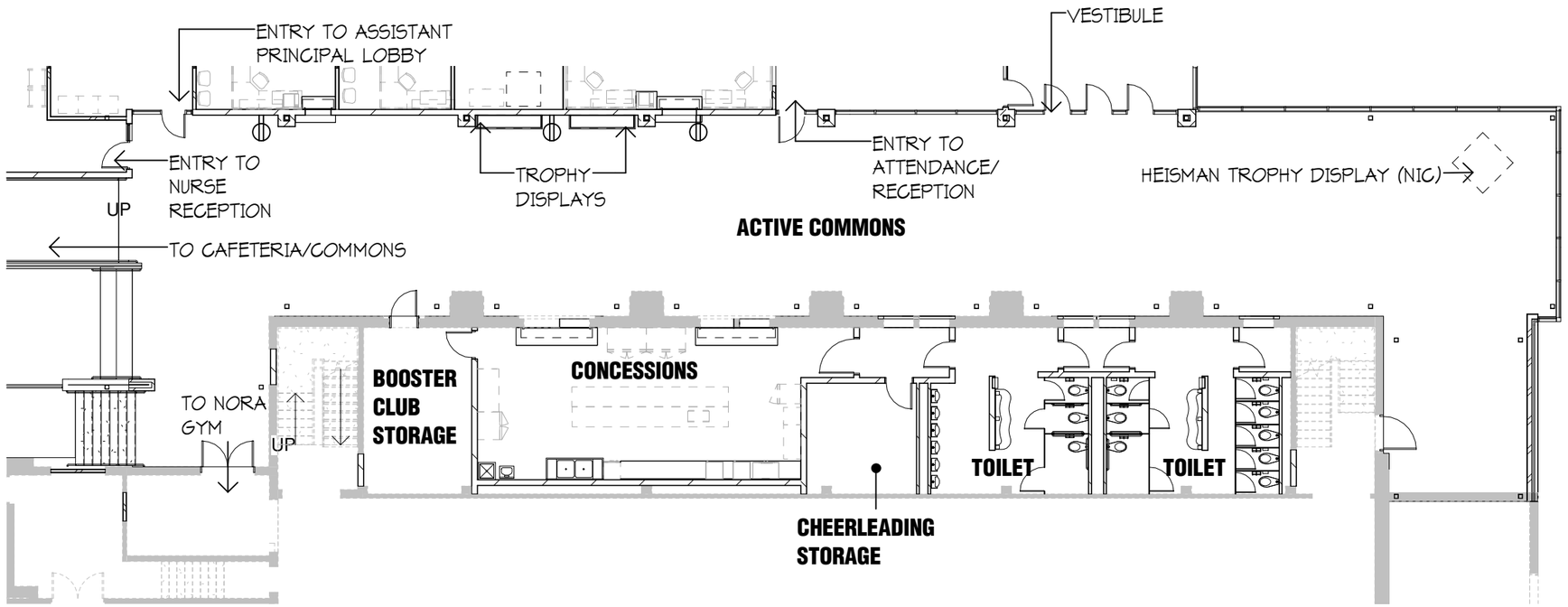
F. Other Business
   1. It was noted that funding for the ram statue proposed in the Main Entry plaza is in progress. The Straka/Wold Team to continue to incorporate the statue in the design.
   2. The Group discussed a potential need for an elevator at the Active Commons area and determined the existing elevator, coupled with the new elevator at the SW addition and new elevator at the gym addition, is sufficient.

Next Meetings: CPG Meeting #17: November 17th, 2:45 p.m. – 4:15 p.m. @ Senior H.S. Teachers' Lounge

cc: Joni Lucas, DCSD Board Secretary

ELECTRICAL SYMBOL KEY

- DUPLEX RECEPTACLE
- DUPLEX GFCI
- DUPLEX ISOLATED GROUND
- DOUBLE DUPLEX ISOLATED GROUND
- SURFACE WIREWAY
- FLOOR BOX
- JUNCTION BOX
- JUNCTION BOX WITH FURNITURE CONNECTION
- SPECIAL PURPOSE OUTLET
- SINGLE LIGHT SWITCH
- DOUBLE LIGHT SWITCH
- TRIPLE LIGHT SWITCH
- LPB LOCKDOWN PUSH BUTTON
- WALL OR CEILING PROJECTOR
- WALL OR CEILING SPEAKER
- WALL OR CEILING LOUD SPEAKER
- VOLUME CONTROL
- MICROPHONE & AUXILIARY CONNECTOR
- TV TV OUTLET (HIGH AND/OR LOW)
- VOICE WALL OUTLET
- DATA OUTLET WITH DIRECT PHONE LINE OUTLET
- DATA OUTLET (# OF DROPS INDICATED)
- WIRELESS DATA ACCESS POINT
- CLOCK
- MAGNETIC DOOR HOLD OPEN
- HA HANDICAP ACTUATOR
- SECURITY - CARD READER



1 ACTIVE COMMONS & NORA GYM SUPPORT

1/16" = 1'-0"

0 12' 24'

GENERAL NOTES:

-ALL CONVENIENCE OUTLETS IN CIRCULATION AREAS TO BE MIN. 30 AMP TO ACCOMODATE CLEANING EQUIPMENT.

QUESTIONS:

-DISPLAY MONITORS?

ROOM FINISHES (ACTIVE COMMONS):

CEILING:	EXPOSED, WOOD LOUVRE CEILING
WALL:	EXISTING LIMESTONE, BURNISHED BLOCK
FLOOR:	LUXURY VINYL TILE

ROOM FINISHES (NORA GYM SUPPORT):

CEILING:	ACT, PTD GYP @ TOILETS
WALL:	EXISTING LIMESTONE, PTD C. BLOCK
FLOOR:	LUXURY VINYL TILE @ TOILETS, OFFICES EPOXY @ CONCESSIONS
DOOR:	3' SOLID WOOD DOOR @ TOILETS 3' SOLID WOOD DOOR @ CONCESSIONS 3' SOLID WOOD DOOR W/ SIDELIGHT @ OFFICES

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ELECTRICAL SYMBOL KEY

- DUPLEX RECEPTACLE
- DUPLEX GFCI
- DUPLEX ISOLATED GROUND
- DOUBLE DUPLEX ISOLATED GROUND
- SURFACE WIREWAY
- FLOOR BOX
- JUNCTION BOX
- JUNCTION BOX WITH FURNITURE CONNECTION
- SPECIAL PURPOSE OUTLET
- SINGLE LIGHT SWITCH
- DOUBLE LIGHT SWITCH
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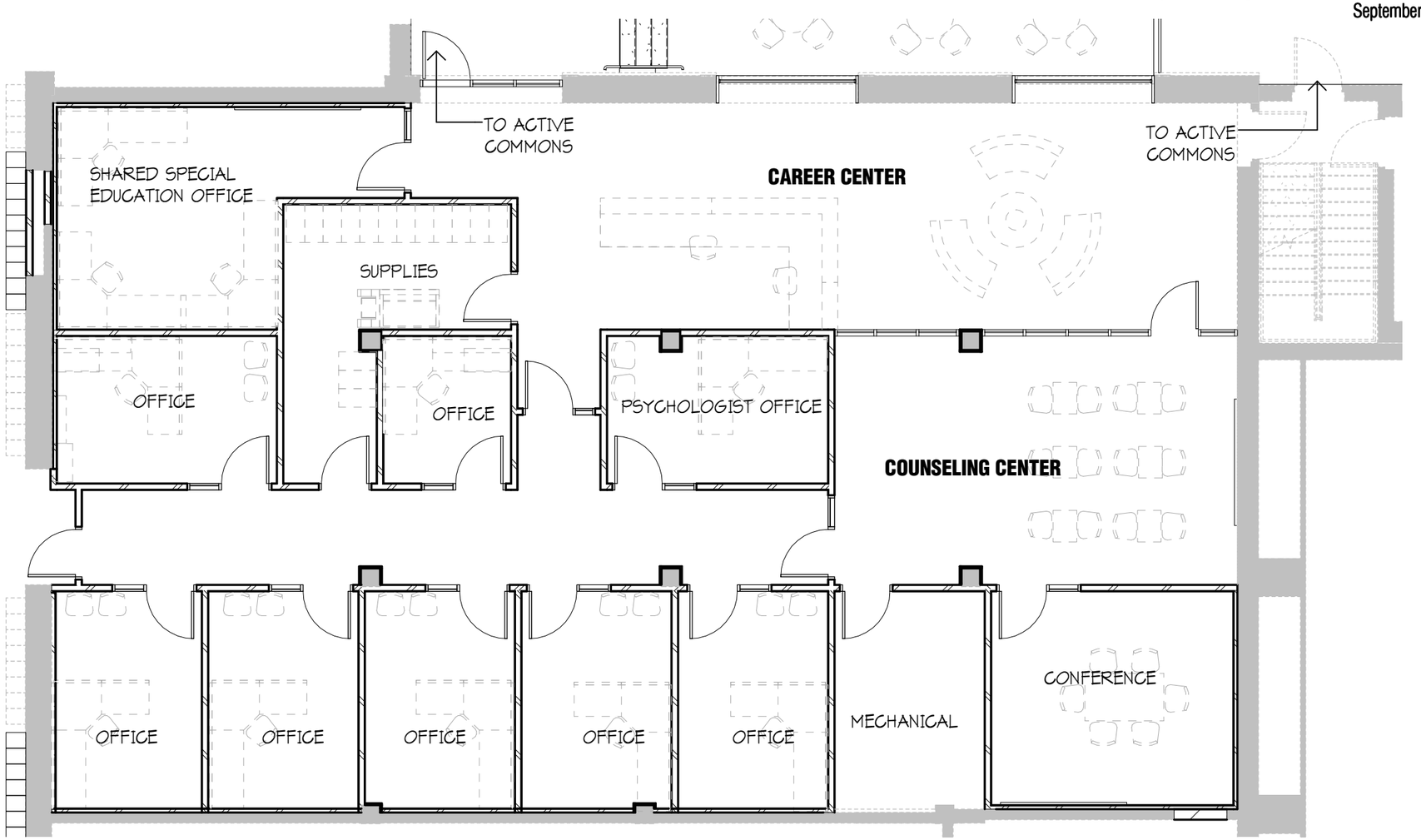
- CLOCK
- F D MAGNETIC DOOR HOLD OPEN
- HA HANDICAP ACTUATOR
- SECURITY - CARD READER



1 CAREER/ COUNSELING CENTER

1/8" = 1'-0"

0 6' 12'

QUESTIONS:

ROOM FINISHES:

CEILING:	ACT
WALL:	PTD GYP BD
FLOOR:	CARPET TILE
DOOR:	3' SOLID WOOD DOOR WITH SIDELIGHT @ OFFICES 3' ALUM. STOREFRONT @ MAIN ENTRY 3' STD WOOD @ SECONDARY ENTRY

GENERAL NOTES:

SECURITY: OFFICE LOCK, TYP.

SEE PAGE 48 FOR TYP. SHARED OFFICE LAYOUT

SEE PAGE 18 FOR TYP. CONFERENCE ROOM LAYOUT

SEE PAGE 9 FOR TYP. OFFICE LAYOUT

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To: Attendees

From: Justin McCarthy // JM

Date: November 23, 2015

Comm. No: 14014

Subject: Dubuque Community Schools
Senior High School Renovation and Additions
November 17, 2015 Core Planning Group Meeting #17 Minutes

Attendants:
Stan Rheingans, DCSD Superintendent
Jim Prochaska, DCSD Board Member
Tami Ryan, DCSD Board Member
Dr. Dan Johnson, Senior High School Principal
Joan Schueller, Senior High School AP
Brian Howes, Senior High School Registrar
Charlie Clasen, DCSD Assistant Manager of Building and Grounds
Angela Wessels, Senior High School Teacher
Terry Mozena, DCSD Community Member
Marty Johnson, SJA
Ken Johnson, SJA
Justin McCarthy, SJA

Handouts
Agenda
DD Budget

Discussion Topics:

A. The Group discussed and approved the previous Meeting Minutes.
B. Core Planning Group Information
    1. No new information to report
C. Traffic Study - update
    1. SJA share a recap of a meeting on 11/10/15 with City, SJA, Buesing and Buildings and Grounds, to review the traffic study requirements of the City.
        a. That meeting relaxed some of the requirements, with the city performing a speed study as information to base site planning around
    2. SJA suggested moving the entrance road to the top of the hill nearest the intersection of Clarke drive and Locust Street, in order to increase sight distances, in direct response to the results of the City's speed study.
        a. That layout was sent to the city for review and comment.
        b. The CPG was supportive of the revised entrance location.
D. Food Service User Group meeting recap
    1. SJA, MVP, B&G and District Food Service staff met to review/revise the Kitchen/Servery layout, A la Carte as future, and look at other cost saving strategies.
    2. Through value-minded collaboration, deferment of some equipment, and more reuse of appropriate existing equipment, a net-savings of $359,220 was found in Food Service Equipment
E. Budget
    1. The Cafeteria south wall was relocated to align with the south wall of the LRC above, reducing the square footage of the cafeteria, and saving the cost of roofing/skylights at the formerly offset wall - saving approximately $200k.

a. The functional requirements of the cafeteria are virtually unchanged by this reduction, and the proposed new seating arrangement will still accommodate 613 students. (600 seats are desired to reduce lunch periods from 4 to 3).
b. The CPG was supportive of the new plan layout

2. SJA presented a design update for the SW addition, which was reduced to omit the Corridor and Stair that were previously shown as predecessors of possible future addition(s).
    a. The footprint reduction saves approximately $600K and still yields 94 teaching stations at the completion of Phase 1 (compared to the current 84 teaching stations and 95 as formerly proposed after Phase 1).
    b. It was determined and agreed that possible future addition(s) further west of the SW Addition are not feasible, due to site constraints
    c. A future Phase 3 (Auditorium) project is unaffected by this determination.
    d. This was acceptable to the CPG.
3. SJA/DE suggested approximately $400K in hard construction cost savings by changing heat pumps to Roof Top Units for the larger spaces in the plan - Gym, Cafeteria and LRC.
    a. Buildings and Grounds is supportive of this change.
4. The results of the cost savings strategies and review yielded an Overall Project Budget of $30,549,955; this is still above the $30M stated budget.
    a. The CPG and Administration determined to proceed with the current plan and adjustments, as described above, with the understanding that a significant Alternate Bid(s) should be included to dramatically reduce the hard construction costs if required - for example, omitting the SW Addition in its entirety.

F. Other Business
1. SJA is continuing to work on Storm water retention requirements and strategy
    a. It was determined that storm water on the west side of the site should not be detained on the softball or field-events sites.
2. The Group reviewed updates of the developing elevations, primarily at the Administration Addition
3. Brian inquired about classrooms displaced in phase 2 (for example, World Language). SJA referred to the Pre-Conceptual plan study showing added Instructional Spaces primarily above the SW Addition and the 1964 Science Building to offset any classrooms lost in other areas of the building.

Next Meetings: CPG Meeting #18: December 2nd, 2:45 p.m. – 4:15 p.m. Senior H.S. teachers lounge

cc: Joni Lucas, DCSD Board Secretary
David Olson, DCSD Director of Secondary Education
Kevin Kelleher, DCSD Executive Director of Finance
Brent Cook, Senior High School AD
Bill Burkhart, DCSD Manager of Buildings and Grounds
Jean Bontemps, Senior High School Teacher
Sarah Cunningham, DCSD Community Member
Roger Schroepfer, Wold Architects and Engineers
Kirsta Ehmke, Wold Architects and Engineers
Joanna Wozniak, Wold Architects and Engineers

Facilities/Support Services

Recommendations:

✓ I move that the Board of Education receive and approve the June 30, 2015, Comprehensive Annual Financial Report

✓ I move that the Board of Education approve the Maintenance Contract Rider with KONE, Inc. for Kennedy Elementary School in the amount of $1,272.00

✓ I move that the Board of Education approve the Early Retirement Health Insurance Incentive for Teachers/Counselors/Nurses as presented

Telephone 563/556-3392
FAX 563/556-3443

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

815 Century Drive
Dubuque, Iowa 52002

December 14, 2015

To The Board of Education
Dubuque Community School District
Dubuque, Iowa 52001

We have audited the financial statements of the governmental activities, the business- type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dubuque Community School District for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 4, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Dubuque Community School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the government unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the estimated useful lives of capital assets is based on guidance from GASB 34 and management's judgment of an asset's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 14, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and

auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Education and management of Dubuque Community School District and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

JIM KIRCHER & ASSOCIATES, P.C.
Jim Kircher & Associates, P.C.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

DUBUQUE COMMUNITY SCHOOL DISTRICT

Dubuque, Iowa

For the Fiscal Year Ended June 30, 2015

2300 Chaney Road, Dubuque, Iowa 52001

In the Counties of Dubuque and Jackson, State of Iowa

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

DUBUQUE COMMUNITY SCHOOL DISTRICT

Dubuque, Iowa

For the Fiscal Year Ended June 30, 2015

OFFICIAL ISSUING REPORT

Kevin Kelleher

Executive Director of Finance and Business Services

OFFICE ISSUING REPORT

Business Office

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INTRODUCTORY SECTION

Dubuque COMMUNITY SCHOOLS

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

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

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

THE BOARD OF EDUCATION VALUES

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

2300 Chaney Road | Dubuque, Iowa 52001-3059 | 563/552-3000 | www.dbqschools.org

Dubuque
COMMUNITY SCHOOLS

December 14, 2015

Mr. Mike Donohue, President,
Members of the Board of Education, and
Residents of the Dubuque Community School District

We are pleased to submit to you the Comprehensive Annual Financial Report for the Dubuque Community School District for the fiscal year ended June 30, 2015. This report has been prepared to conform to guidelines recommended by the Association of School Business Officials International. Responsibility for the accuracy of data presented and the completeness and fairness of the presentation, including all disclosures, rests with the District. We believe the data is presented in a manner designed to fairly present the financial position and results of operations of the District, as measured by the financial activity of the various funds; that all disclosures necessary to enable the reader to gain a comprehensive understanding of the District's financial activity have been included; and the information provided is complete and accurate in all material respects.

The financial statements and schedules presented in this Comprehensive Annual Financial Report (CAFR) include all the funds of the District in accordance with standards set by the Governmental Accounting Standards Board (GASB).

The report presents the financial information of the District accurately and concisely. It is designed to be comprehensive, yet easily readable and accessible.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the officials of the District. To the best of our knowledge and belief, the enclosed information is fairly stated in all material respects and is presented in a manner which sets forth the financial position and results of operations of the various funds and account groups of the District in accordance with generally accepted accounting principles, (GAAP). It includes all funds of the District. The District is not included in any other reporting entity, nor are any other entities included within this report. All disclosures necessary to enable a reader to gain maximum understanding of the District's financial activities have been included.

To facilitate the understanding of the District's financial affairs, the Comprehensive Annual Financial Report (CAFR) is presented in four sections:

Introductory Section – This section includes the District Mission Statement, this transmittal letter, the District's organizational chart, a list of principal officers, the District's consultants and advisors, and a Certificate of Excellence in Financial Reporting from the Association of School Business Officials.

Financial Section – This section includes the independent auditor's report, the Management's Discussion and Analysis (MD&A), the basic financial statements, notes to the financial statements, required supplementary information, and other supplementary information.

Statistical Section – This section includes selective financial, economic, and demographic information for up to a ten-year period and has been thoroughly revised in accordance with GASB Statement 44, Economic Condition Reporting: The Statistical Section.

The Compliance and Single Audit Section – This section includes the schedules and various independent auditors' reports and findings as required by the Single Audit Act Amendment of 1996, along with comments required by the Iowa Auditor of State.

This letter of transmittal is designed to complement the Management's Discussion and Analysis included within the financial section of the CAFR and should be read in conjunction with it.

The current Comprehensive Annual Financial Report will be submitted to the Association of School Business Officials International (ASBO) for review for the ASBO Certificate of Excellence.

Reporting Entity and Its Services

The Dubuque Community School District was organized in 1856. The District is supported financially by legislatively appropriated state aid, property taxes, local option sales and services tax, state and federal grants for special projects and local revenue received in the form of tuition and other miscellaneous income items. The District is governed by a seven-member board of education. Effective with the September 2009 election, school board members are elected to four-year terms and elections are held only in odd-numbered years, as opposed to annual elections under previous law. All board members are elected at large.

The District provides a full range of educational services for residents of the Dubuque Community School District appropriate to students in early childhood and grades kindergarten through twelve. These services include basic, regular and enriched academic education, special education for identified children with qualifying special needs, vocational education and many individualized programs such as specialized instruction for students at-risk and students whose primary language is not English. The official enrollment of the District as of October 2014 (the official count date) was 10,634 students. This District is the seventh largest of Iowa's 337 public school systems. The District operates two regular high schools, three middle schools, and thirteen elementary schools.

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

Accounting System

All funds of the District are presented in this report and have been audited by the District's independent certified public accountants, Jim Kircher & Associates, P.C.

Accounting System, continued

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

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

Relevant Financial Policies

The State of Iowa funding formula for Iowa school districts' General Fund is pupil driven. An increase in spending authority occurs in two different ways, either an increase in pupils or an increase in State Supplemental Aid which is set by the state legislature. Under state law, the legislature has thirty (30) days after receiving the Governor's budget recommendation to set the percentage of growth (State Supplemental Aid) for the following budget year. To illustrate, the 2013 legislature sets the FY 2014-15 percent. This percentage growth is very important to districts as this is the basis for planning purposes, budgeting purposes, and negotiating union contracts. For the past several years, the legislature has not followed their legal responsibility in setting the growth rate in thirty (30) days which makes planning, budgeting, and negotiating much harder to accomplish. For FY 2015-16, State Supplemental Aid was signed by the Governor in July of 2015, which is after the start date of FY 2015-16.

The District has three financial benchmarks that are used to measure the financial strength of the District's General Fund. These three benchmarks are Cash Balance, Solvency Ratio, and Unspent Balance (which is another term for Spending Authority). The District had the following goals for these three benchmarks:

1. Cash Balance – Three months' worth of cash expenditures

2. Solvency Ratio – Range of 5% to 15%

3. Unspent Balance – One months' worth of cash expenditures

For fiscal year 2014-15, listed below are the District's benchmarks and actual amounts;

	Benchmark	Actual
Cash Balance	$31,917,988	$23,606,780
Solvency Ratio	5% - 15%	11.3%
Unspent Balance	$10,509,744	$11,129,370

The District did not meet the cash balance benchmark and met and/or exceeded the other benchmarks. The rapid decline in cash balance was mostly caused by the large special education deficit. There were declines in all three areas for the year ended June 30, 2015. The District is expecting declines again in the 2015-16 fiscal year and will need to begin making budget reduction plans for the 2016-17 fiscal year.

Budgeting

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

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

Management's Discussion and Analysis

The Management's Discussion and Analysis provides a narrative overview and a detailed analysis of the changes in the District's financial position.

Major Initiatives and Achievements

In September of 2002, local voters approved a one-cent local option sales and services tax for school infrastructure. With that sales tax funding, the District was able to develop a plan for the future. Beginning in February 2003, a group of citizens made up a public planning task force. Working with the School Board, they began to develop a plan on choosing locations for a new middle school, replacement downtown elementary school and a new west-end elementary school. The next step was to design a new middle school, a replacement downtown elementary school, a west-end elementary school, as well as certain essential repairs and renovations to one of the existing high school buildings. Plans for construction were approved and bids taken for each project. Construction was completed in August 2005 on the new 206,000 square foot Eleanor Roosevelt Middle School. The new 66,000 square foot Prescott Elementary School has been completed and opened in August of 2006. The new 66,000 square foot George Washington Carver Elementary School was completed and opened in August of 2007. Also extensive remodeling and additional classrooms were done at Stephen Hempstead High School during this period. The District issued revenue bonds in October 2004, January 2005, January 2006, and January 2007 to finance the new construction, with sales tax revenues paying off the bonds. These bonds were either paid off or refinanced through three new issuances in December 2009 and February 2010 at a lower interest rate.

The State of Iowa has subsequently enacted legislation that extended the statewide sales tax to 2029. Because of this extension, the District has developed a long-term facilities plan and a long-term technology plan to strategically use these additional funds to complement the District Strategic Plan.

In FY 2013-14, the District completed a large facility project and started two large facility projects. They included an approximately $10,100,000 stadium renovation project at Senior High School that was completed in the summer of 2013 and an approximately $33,000,000 multi-year remodel/addition project at Hempstead High School, and an approximately $6,600,000 remodel/addition multi-year project at Kennedy Elementary School. The Kennedy Elementary School project was completed during FY 2014-15 while the Hempstead High School project will be completed in FY 2015-16. During the 2014-15 fiscal year, the District conducted a study and began architectural drawings on a major remodel/addition project budgeted at $30,000,000 at Dubuque Senior

Major Initiatives and Achievements, continued

High School. All of these projects have been funded with sales tax revenue and sales tax revenue bonds. The District issued $10,000,000 bonds in April 2012, $10,000,000 in April 2013, $13,033,000 in March 2014, and $15,960,000 in January 2015. The District will need to issue additional bonds in the future in order to complete the Senior project.

Economic Condition and Outlook

The City of Dubuque's location in the tri-state area of Iowa, Illinois, and Wisconsin provides the area with a regional economic importance. The city has been endorsed as an All-American City in 2007, 2012, and 2013. The regional tax base is strong; the property tax base of the Dubuque Community School District itself is below the state average. The per pupil property tax valuation ranks 191 out of 337 school districts in the state. The strong regional retail market continues to provide wealth to the community. The strong regional market is illustrated by various convention and tourism activities.

The State of Iowa's school funding formula projects a controlled budget based on October's enrollment for the current budget year multiplied by a legislatively approved cost per pupil for the subsequent budget year. The per pupil allowable cost for budget year 2014-15 was $6,373. The State Supplemental Aid rate for FY 2015-16 is at 1.25% which equates to a per pupil amount of $6,453.

In light of these circumstances, the School District must continue to operate in the most efficient manner during 2015-16 to help ensure adequate funding for staff, services, and supplies.

Independent Audit

The accounting firm of Jim Kircher & Associates, P.C., was selected to perform the annual audit in accordance with Chapter 11 of the Code of Iowa. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133. The auditor's report on the basic financial statements, combining and individual fund statements, and other schedules is included in the financial section of this report. The auditors have issued an unmodified "clean" opinion on the Dubuque Community School District's financial statements for the year ended June 30, 2015. The Independent Auditor's Report is located in the financial section of this report.

Certificate of Achievement for Excellence in Financial Reporting

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence to the District for their Comprehensive Annual Financial Report. In order to be awarded this certificate, the District must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both U.S. generally accepted accounting principles and applicable legal requirements. This certificate is valid for a period of one year only. We believe our current report conforms to these requirements and we are submitting it to ASBO International to determine its eligibility for a certificate from this organization.

Other Matters

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

Other Matters, continued

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

We wish to take this opportunity to thank the Business Department staff, in particular, Rick Till and Joan Steffen that assisted in obtaining and organizing data, the Dubuque County Auditor and Treasurer Offices and the city and county officials who provided much needed information. Without all of the above groups' efforts, the report could not have been completed.

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

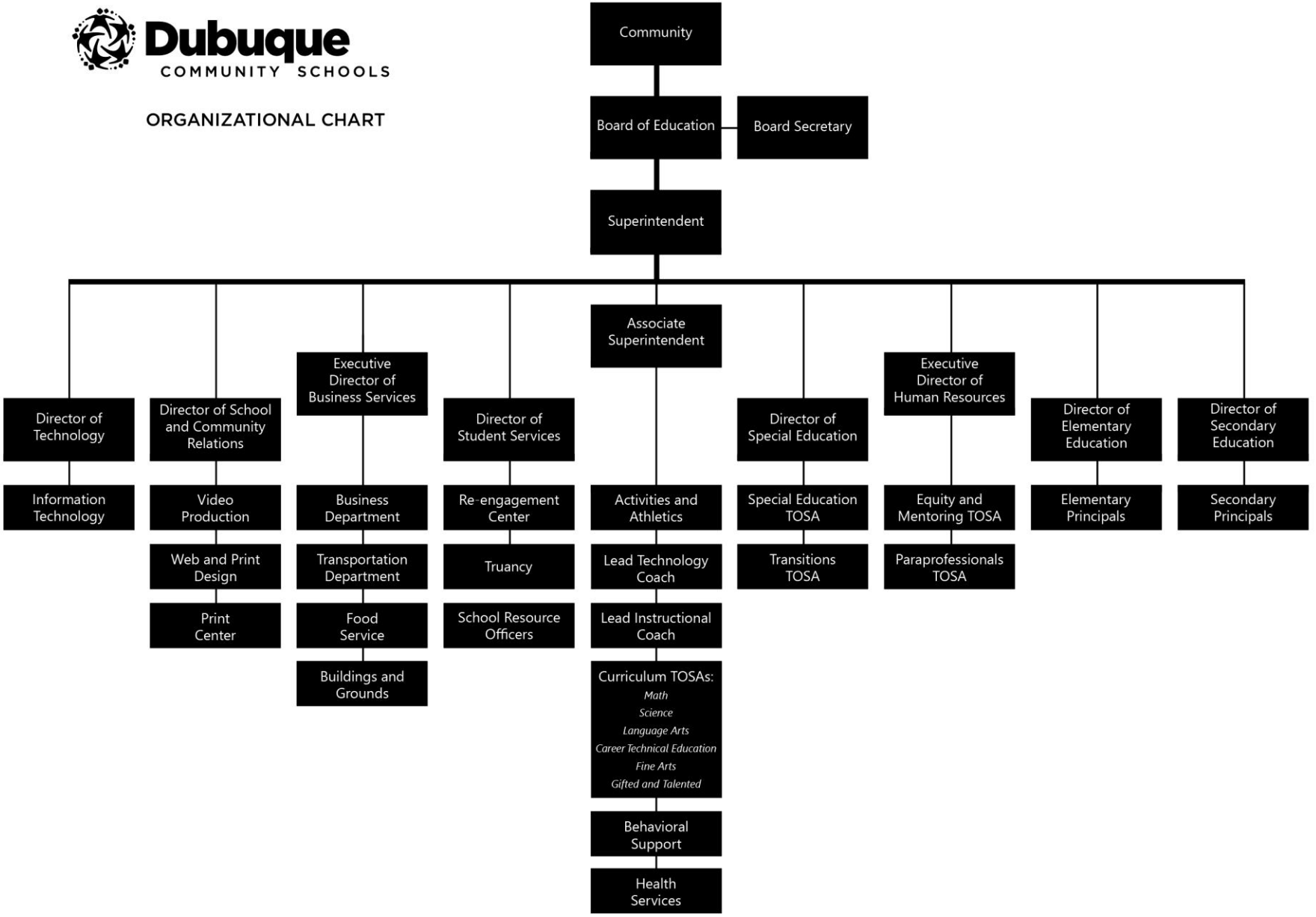
Very truly yours,

Kevin Kelleher
Executive Director of Finance and Business Services

Stan Rheingans
Superintendent of Schools

Dubuque COMMUNITY SCHOOLS

ORGANIZATIONAL CHART



Dubuque Community School District

Board of Education

Year Ended June 30, 2015

		Term Expires:
Mike Donohue	President	September 2015
Tami Ryan	Vice-President	September 2015
Tom Barton	Board Member	September 2015
Matt Strelo	Board Member	September 2015
Craig Beytien	Board Member	September 2017
Jim Prochaska	Board Member	September 2017
Terra Siegert	Board Member	September 2017

Dubuque Community School District

School District Administration

Year Ended June 30, 2015

Stan Rheingans	Superintendent of Schools
Lynne Devaney	Associate Superintendent
Kevin Kelleher	Executive Director of Finance and Business Services
Richard Colpitts	Executive Director of Human Resources

Directors

Coby Culbertson	Director of Technology
Michael Cyze	Director Community/School Relations
David Olson	Director of Secondary Education, Alternative Programs & Staff Development
Nancy Bradley	Director of Elementary Education and Staff Development
Rozanne Warder	Director of Special Education
Shirley Horstman	Director of Student Services

Business Office

Rick Till	Assistant Director of Business Services
Amy VanderMeulen	Manager of Payroll and Benefits
Bill Burkhart	Manager of Buildings and Grounds
Charlie Clasen	Assistant Manager of Buildings and Grounds
Kris Hall	Manager of Transportation
Sue Shaull	Assistant Manager of Transportation
Joann Franck	Manager of Food Services
Kelsey Salow	Assistant Manager of Food Services

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2015

Certified Public Accountants

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

Bond Attorneys

Ahlers, Cooney, Dorweiler, Haynie, Smith & Allbee
100 Court Avenue, Suite 600
Des Moines, IA 50309

General Counsel

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

Insurance Consultants

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

Financial Advisors

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

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2015

Official Depositories

Premier Bank
2625 NW Arterial
Dubuque, IA 52002

American Trust & Savings Bank
895 Main St.
Dubuque, IA 52001

Dubuque Bank & Trust
1398 Central
Dubuque, IA 52001

East Dubuque Savings Bank
3999 Pennsylvania Ave.
Dubuque, IA 52002

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

Bankers Trust
453 7th Street
Des Moines, IA 50309

Fidelity Bank
4250 Asbury Road
Dubuque, IA 52002

Association of School Business Officials International

The Certificate of Excellence in Financial Reporting Award
is presented to

Dubuque Community School District

For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2014

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards

Mark C. Pepera, MBA, RSBO, SFO
President

John D. Musso, CAE, RSBA
Executive Director

FINANCIAL SECTION

Telephone 563/556-3392
FAX 563/556-3443

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

815 Century Drive
Dubuque, Iowa 52002

Independent Auditor's Report

To the Board of Education of
Dubuque Community School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dubuque Community School District, Dubuque, Iowa, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks and material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dubuque Community School District as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

As discussed in Note 11 to the financial statements, Dubuque Community School District adopted new accounting guidance related to Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the District's Proportionate Share of the Net Pension Liability, the Schedule of District Contributions, and the Schedule of Funding Progress for the Retiree Health Plan on pages 20 through 34 and 76 through 83 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dubuque Community School District's basic financial statements. We previously audited, in accordance with the standards referred to in the second paragraph of this report, the financial statements for the nine years ended June 30, 2014 (which are not presented herein) and expressed unmodified opinions on those financial statements. The combining nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, and the accompanying Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2015, on our consideration of Dubuque Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dubuque Community School District's internal control over financial reporting and compliance.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 14, 2015

Dubuque Community School District (the "District") provides this Management's Discussion and Analysis of its financial statements. The narrative overview and analysis focuses on the financial activities for the fiscal year ended June 30, 2015. Please read this information in conjunction with the District's financial statements, which immediately follow this section.

2015 FINANCIAL HIGHLIGHTS

- Funding levels for Iowa K-12 school districts depend principally on two factors: first, changes in enrollment and second, changes in *per pupil district cost*. Of these two factors, changes in *per pupil district cost* normally have the larger impact on District funding. *Per pupil district cost* is an amount annually set by state government. This amount has historically been determined by applying a percentage increase to the prior year's amount. The percentage increase was 4.0% for FY 2014-15, 2.0% for FY 2013-14, 2.0% for FY 2012-13, and 0% for FY 2011-12. This percentage amount has a substantial impact on district-funding levels.
- The District's enrollment has been relatively steady in recent years. From October 2014 to 2015, there was a decrease of 46 students. The prior three years have seen small enrollment increases. The Iowa Department of Education projects stable enrollment over the next several years.
- General fund revenues increased by $5.7 million (5.0%) in FY 2014-15. Major components of this change include a $3.6 million increase in state aid, a $0.7 million increase from real estate taxes and a $1.4 million increase in miscellaneous income.
- General fund expenses increased by $6.3 million (5.2%) in this fiscal year. Salaries and benefits comprise 81.3% of general fund expenditures for FY 2014-15 as compared to 80.2% of general fund expenditures for FY 2013-14.
- General fund excess of expenses over revenues resulted in a $7.4 million decrease in fund balance and a $6.6 million decrease in cash/investments. Estimated unspent balance also decreased by $2.1 million.
- The District's total net position decreased by $0.3 million (0.3%) this fiscal year primarily due to the District increase in salary and benefit expenditures.
- The District monitors the three primary school district financial indicators of cash/investments, solvency ratio, and unspent balance. These indicators are measured at year end and compared to prior-years' results, state standards, and other districts' results.
- The FY 2014-15 estimated unspent balance decreased by $2.1 million. With 1.25% State Supplemental Aid for FY 2015-16, the unspent balance is projected to decline again in the FY 2015-16 year. The District will need to begin budget reduction planning to alleviate this trend.
- The Local Option Sales Tax, now called the Secure an Advanced Vision for Education ("SAVE") fund is used to build new facilities and improve old ones. The District collected approximately $10.0 million of sales tax revenue in FY 2014-15 most of which was used to pay construction costs, bond principal and interest, and the District technology plan. The collection amount substantially exceeds revenue projections made in January 2003 when the sales tax referendum first passed.

USING THIS ANNUAL REPORT

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

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

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

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

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

Required Supplementary Information further explains and supports the financial statements with a comparison of the District's budget for the year, the District's proportionate share of the net pension liability and related contributions, as well as presenting the Schedule of Funding Progress for the Retiree Health Plan.

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

Figure A-1 shows how the various parts of this annual report are arranged and relate to one another.

Figure A-1

Dubuque Community School District

Annual Financial Report

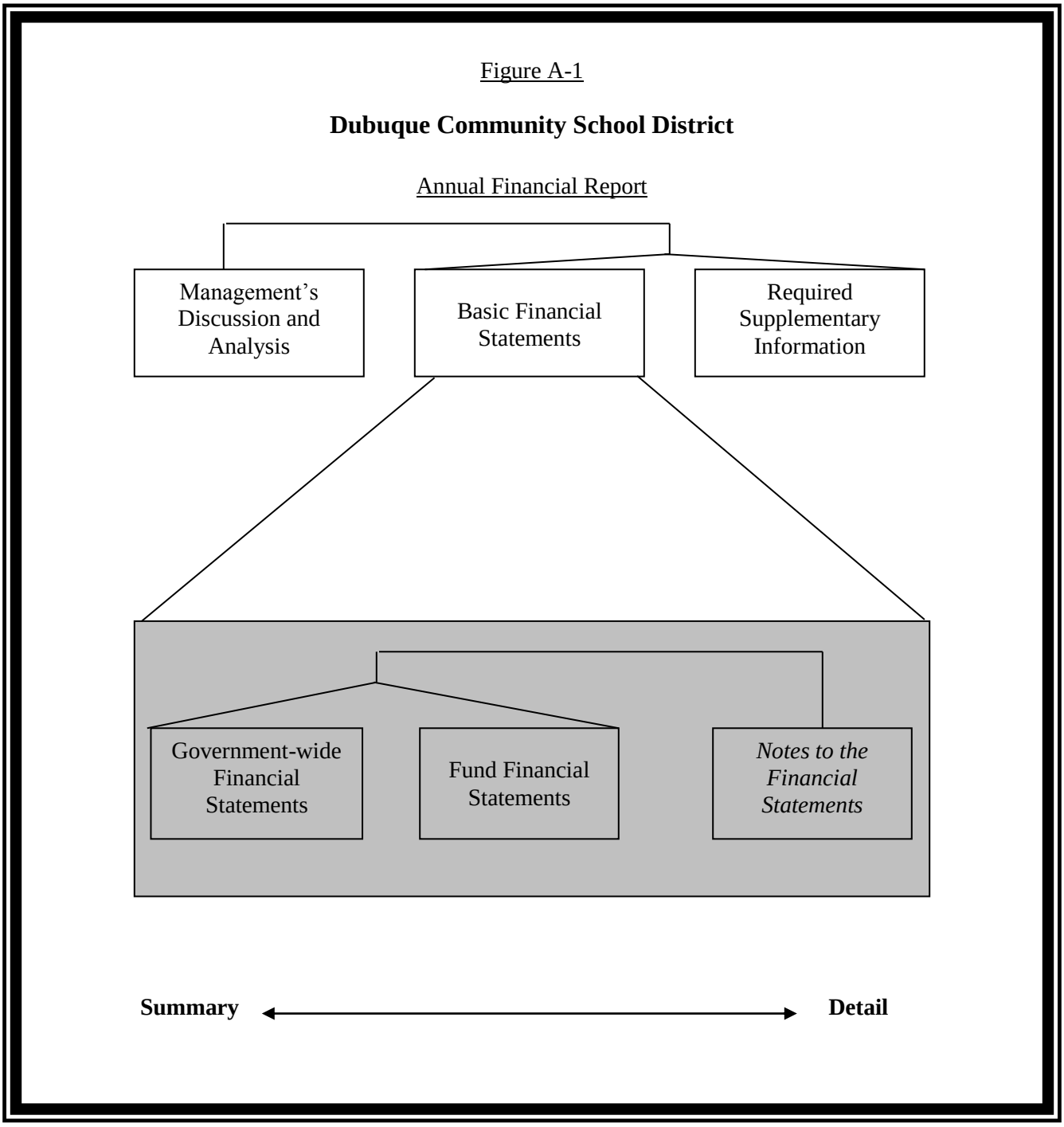


Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section highlights the structure and contents of each of the statements.

Figure A-2: Major Features of the Government-wide and Fund Financial Statements				
		Fund Financial Statements		
	Government-wide Statements	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds**
Scope	Entire district (except fiduciary funds)	The activities of the district that are not proprietary or fiduciary, such as special education and building maintenance.	Activities the district operates similar to private businesses: food service is included here.	Instances in which the district administers resources on behalf of someone else, such as scholarship programs.
Required financial statements	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures and changes in fund balances	• Statement of net position • Statement of revenues, expenses, and changes in fund net position • Statement of cash flows	• Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of deferred outflow/inflow information	Consumption/ acquisition of net position that is applicable to a future reporting period	Consumption/acquisition of a fund balance that is applicable to a future reporting period	Consumption/ acquisition of net position that is applicable to a future reporting period	Consumption/ acquisition of net position that is applicable to a future reporting period
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

REPORTING THE DISTRICT'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

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

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

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

- *Governmental activities:* Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property tax and state aid finance most of these activities.

- *Business-type activities:* The District charges fees to help cover the costs of certain services it provides. The District's school nutrition program is included here.

Fund Financial Statements

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

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

The District has three kinds of funds:

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

REPORTING THE DISTRICT'S FINANCIAL ACTIVITIES, continued

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

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

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

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

3) *Fiduciary funds:* The District is the trustee, or fiduciary, for assets that belong to others. These funds include private-purpose trust and agency funds.

- Private-purpose trust fund – The District accounts for outside donations for scholarships for individual students in this fund.

- Agency funds – These are funds through which the District administers and accounts for certain federal and/or state grants on behalf of other districts and certain revenue collected for employee purchases of soft drinks and related expenditures.

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure A-3 below provides a summary of the District's net position at June 30, 2015, compared to June 30, 2014.

Figure A-3:
Condensed Statement of Net Position
June 30,

	Governmental Activities		Business-type Activities		Total District		Total Percentage Change
	2014 Not Restated	2015	2014 Not Restated	2015	2014 Not Restated	2015	2014-15
Current and other assets	$104,270,816	$109,046,262	$ 895,479	$ 943,974	$105,166,295	$109,990,236	4.6%
Capital assets	126,589,198	135,940,969	226,852	180,689	126,816,050	136,121,658	7.3%
Total assets	**$230,860,014**	**$244,987,231**	**$1,122,331**	**$1,124,663**	**$231,982,345**	**$246,111,894**	**6.1%**
Deferred outflows of resources	$ 0	$ 9,783,307	$ 0	$ 244,170	$ 0	$ 10,027,477	100.0%
Long-term liabilities	$ 16,210,429	$ 17,039,903	$ 6,963	$ 7,649	$ 16,217,392	$ 17,047,552	5.1%
Other liabilities	40,196,931	97,465,532	232,647	1,252,203	40,429,578	98,717,735	144.2%
Total liabilities	**$ 56,407,360**	**$114,505,435**	**$ 239,610**	**$1,259,852**	**$ 56,646,970**	**$115,765,287**	**104.4%**
Deferred inflows of resources	$ 45,075,240	$ 61,568,705	$ 83,134	$ 486,746	$ 45,158,374	$ 62,055,451	37.4%
Net position:							
Net investment in capital assets	$ 93,556,198	$ 88,077,969	$ 226,852	$ 180,689	$ 93,783,050	$ 88,258,658	(5.9%)
Restricted	22,585,523	32,900,265	0	0	22,585,523	32,900,265	45.7%
Unrestricted	13,235,693	(42,281,836)	572,735	(558,454)	13,808,428	(42,840,290)	(410.2%)
Total net position	**$129,377,414**	**$ 78,696,398**	**$ 799,587**	**$ (377,765)**	**$130,177,001**	**$ 78,318,633**	**(39.8%)**

The District's total net position decreased 39.8%, or $51,858,368, from the prior year. The largest portion of the District's net position is invested in capital assets (e.g., land, infrastructure, intangibles, buildings and equipment), less the related debt. The debt related to the investment in capital assets is liquidated with resources other than capital assets.

Restricted net position represents resources subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. The District's restricted net position increased approximately $10,314,742, or 45.7%, over the prior year. The increase was primarily a result of a $15,960,000 bond issuance (in the Capital Projects Fund) in which most expenditures will occur in FY 2015-16. In addition, a $1,596,000 bond reserve was required.

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements – decreased approximately $56,648,718, or 410.2%. This reduction in unrestricted net position was primarily a result of the District's net pension liability and net pension expense recorded in the current year.

Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27 was implemented during fiscal year 2015. The beginning net position as of July 1, 2014, for governmental activities and business-type activities were restated by $50,420,212 and $1,258,376, respectively, to retroactively report the net pension liability as of June 30, 2013, and deferred outflows of resources related to contributions made after June 30, 2013, but prior to July 1, 2014. Fiscal years 2013 and 2014 financial statement amounts for net pension liabilities, pension expense, deferred outflows of resources and deferred inflows of resources were not restated because the information was not available. In the past, pension expense was the amount of the employer contribution. Current reporting provides a more comprehensive measure of pension expense which is more reflective of the amounts employees earned during the year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Figure A-4 shows the change in net position for the year ended June 30, 2015, compared to the year ended June 30, 2014.

Figure A-4:
Changes in Net Position

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2014 Not Restated	2015	2014 Not Restated	2015	2014 Not Restated	2015	2014-15
Revenues							
Program revenues changes for services	$ 4,516,049	$ 5,092,390	$2,421,620	$2,472,084	$ 6,937,669	$ 7,564,474	9.0%
Operating grants & contributions	19,919,287	23,329,640	2,667,519	2,758,432	22,586,806	26,088,072	15.5%
Capital grants & contributions	0	0	0	0	0	0	0.0%
General revenues property taxes and other taxes	54,230,914	55,737,249	0	0	54,230,914	55,737,249	2.8%
Unrestricted state grants	52,932,505	54,664,713	0	0	52,932,505	54,664,713	3.3%
Other	1,487,954	1,030,944	1,807	2,256	1,489,761	1,033,200	(30.6%)
Total revenues	**$133,086,709**	**$139,854,936**	**$5,090,946**	**$5,232,772**	**$138,177,655**	**$145,087,708**	**5.0%**
Expenses							
Instruction	$ 83,984,002	$ 87,066,710	$ 0	$ 0	$ 83,984,002	$ 87,066,710	3.7%
Support services student and instructional services	12,057,380	12,108,063	0	0	12,057,380	12,108,063	0.4%
Administrative and business	13,236,921	13,683,311	0	0	13,236,921	13,683,311	3.4%
Maintenance and operations	9,684,699	10,753,161	0	0	9,684,699	10,753,161	11.0%
Transportation	4,981,110	4,906,348	0	0	4,981,110	4,906,348	(1.5%)
Non-instructional	159,179	184,930	4,983,100	4,988,071	5,142,279	5,173,001	0.6%
Other	10,096,272	11,413,217	148,252	163,677	10,244,524	11,576,894	13.0%
Total expenses	**$134,199,563**	**$140,115,740**	**$5,131,352**	**$5,151,748**	**$139,330,915**	**$145,267,488**	**4.3%**
Change in net position	**$ (1,112,854)**	**$ (260,804)**	**$ (40,406)**	**$ 81,024**	**$ (1,153,260)**	**$ (179,780)**	**(84.4%)**
Beginning net Position, as restated	**130,490,268**	**78,957,202**	**839,993**	**(458,789)**	**131,330,261**	**78,498,413**	**(40.2%)**
Ending net position	**$129,377,414**	**$ 78,696,398**	**$ 799,587**	**$ (377,765)**	**$130,177,001**	**$ 78,318,633**	**(39.8%)**

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

In fiscal year 2015, general revenues property taxes and other taxes and unrestricted state grants accounted for 78.9% of governmental activities revenue while charges for service and operating grants, contributions, and restricted interest accounted for 99.9% of business-type activities revenue. The District's total revenues were approximately $145.1 million, of which approximately $139.9 million was for governmental activities and approximately $5.2 million was for business-type activities.

As shown in Figure A-4, the District as a whole experienced a 5.0% increase in revenues and a 4.3% increase in expenses. Operating grants and contributions increased approximately $3.5 million, unrestricted state grants increased approximately $1.7 million and property tax increased approximately $1.5 million. The increase in expenses is mainly related to increases in negotiated salaries and benefits.

Governmental Activities

The following table presents the total and net cost of the District's major governmental activities: instruction, support services, non-instructional programs, and other expenses.

Figure A-5:
Total and Net Cost of Governmental Activities
Years Ended June 30,

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2014	2015	2014-15	2014	2015	2014-15
Instruction	$ 83,984,002	$ 87,066,710	3.7%	$ 65,920,361	$ 66,725,419	1.2%
Support services student and instructional services	12,057,380	12,108,063	0.4%	11,052,554	9,536,376	(13.7%)
Administrative and business	13,236,921	13,683,311	3.4%	13,236,921	13,683,311	3.4%
Maintenance and operations	9,684,699	10,753,161	11.0%	9,684,699	10,753,161	11.0%
Transportation	4,981,110	4,906,348	(1.5%)	4,337,897	4,326,113	(0.3%)
Non-instructional	159,179	184,930	16.2%	159,179	184,930	16.2%
Other	10,096,272	11,413,217	13.0%	5,372,616	6,484,400	20.7%
Total	**$134,199,563**	**$140,115,740**	4.4%	**$109,764,227**	**$111,693,710**	1.8%

Business-Type Activities

District maintains only one activity within the business-type activities classification, and this is its school nutrition fund. School nutrition fund revenues increased by $141,743 over the prior year. The school nutrition fund balances increased slightly this year due to operations. However, with the implementation of Governmental Accounting Standards Board Statement No. 68, the net position as of June 30, 2014, was significantly adjusted downward. Please see Note 11 in the Notes to Financial Statements section for further details.

INDIVIDUAL FUND ANALYSIS

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The financial performance of the District as a whole is reflected in its government funds. At June 30, 2015, total government fund balance was $46,816,856.

Governmental Fund Highlights

- The District's general fund and cash/investment balance fund balance and unspent balance all decreased in the 2014-15 fiscal year. At June 30, 2015, the estimated unspent balance was $11,129,370.

- Salaries and benefits comprise about 81.3% of the general fund expenditures. These expenditures increased $6,441,092 due primarily to the negotiated settlements with the District's eight different bargaining units and the District receiving $3,266,883 from the teacher leadership grant. A majority of these grant dollars were spent on salaries and benefits.

- The physical plant and equipment levy (PPEL) fund balance increased in FY 2014-15. The District carefully monitors this fund to ensure balances are carried over from year-to-year in order to meet possible unexpected emergency costs and also to take advantage of property acquisition opportunities.

- Within the statewide sales, services, and use tax fund, revenues are generated by two main sources. They are the issuance of sales tax revenue bonds and sales taxes generated by statewide retail purchases. The statewide sales tax is now called Secure an Advanced Vision for Education (SAVE), formerly the Local Option Sales Tax (LOST). With regards to SAVE, the legislature recently passed legislation which did two things; first created a sunset date that this new provision would be in effect through June 30, 2029; and second, created a provision which required all collections of sales tax funds be put into a statewide pool which is then distributed on a district per pupil basis. Previous to this legislation, all sales tax generated in Dubuque County was distributed to the schools located within Dubuque County on a resident student basis. For the 2014-15 fiscal year, the District received $10,038,752 in sales tax revenue and issued $15,960,000 in sales tax revenue bonds. These dollars were used to fund ongoing capital projects. Please see the next page for more details.

Proprietary Fund Highlights

As stated previously, the school nutrition fund is the only proprietary fund maintained by the District. The nutrition fund slightly increased from operations.

BUDGETARY HIGHLIGHTS

The District maintains two types of budgets. The first is the *certified budget* which must meet certain state publication and monitoring requirements and is filed in April for the following year. The second is a management budget (sometimes called *line-item* budget) which is used by District administration to control and monitor expenditures. The *certified budget* needs to be tabulated in the following four functional areas: instruction, total support services, non-instructional programs, and total other expenditures. The District amended its original budget in 2014-15 for an increase in expenditures from $156,919,594 to $157,919,594 to reflect increased expenses for student technology purchases and additional salaries and benefits created by the teacher leadership grant.

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

In spite of the District's budgetary practice, the certified budget was exceeded in the instruction and support services functional areas due to the expenses being incurred after the latest permissible date for budget amendment.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2015, the District had invested $136.1 million, net of accumulated depreciation, in a broad range of capital assets, including land, buildings, athletic facilities, computers, infrastructure equipment, and transportation equipment. The year-end balance is a 7.3% increase over the prior year. More detailed information about the District's capital assets is presented in its Note 4 to the Financial Statements. Depreciation expense for the year was $5,737,200.

The largest increase in capital assets during the year resulted from continued construction of facilities funded by sales tax revenues. The District is collecting approximately $10 million annually from this fund source and it is anticipated its capital assets will continue to increase over the course of sales tax collection.

CAPITAL ASSETS AND DEBT ADMINISTRATION, continued

Figure A-6
Capital Assets, Net of Depreciation
June 30, 2015

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2014	2015	2014	2015	2014	2015	2014-15
Land	$ 7,252,362	$ 7,492,362	$ 0	$ 0	$ 7,252,362	$ 7,492,362	3.3%
Construction in progress	25,179,586	30,982,503	0	0	25,179,586	30,982,503	23.0%
Buildings and improvements	75,266,374	80,035,511	0	0	75,266,374	80,035,511	6.3%
Land improvements	12,419,970	11,717,905	0	0	12,419,970	11,717,905	(5.7%)
Furniture and equipment	6,470,906	5,712,688	226,852	180,689	6,697,758	5,893,377	(12.0%)
Total	**$126,589,198**	**$135,940,969**	**$226,852**	**$180,689**	**$126,816,050**	**$136,121,658**	**7.3%**

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

The District worked on three large projects in fiscal year 2014-15. They include a $31,200,000 remodel/renovation at Hempstead High School which involves remodeling two wings, an additional gymnasium, and new auditorium. The completion of a $6,700,000 remodel/renovation of Kennedy Elementary School which involves a new gymnasium, additional classrooms, remodel of some classrooms and completion of air conditioning throughout the whole school. The beginning of architectural study and drawings of a $30,000,000 remodel/renovation/addition at Senior High School which involves an additional gymnasium, cafeteria, library, and administrative area.

Long-term Debt

At June 30, 2015, the District had $47,863,000 in revenue bond debt outstanding. This represents an increase of approximately 44.9% from the prior year and results from borrowing for new projects exceeding the amount of bond principal paid during the year. The majority of the outstanding debt is secured by a first lien against sales tax collections. See Note 5 to the Financial Statements for additional information.

Figure A-7
Outstanding Long-term Bond Obligations
June 30, 2015

	Total District		Total Change
	2014	2015	2014-15
Revenue bonds	$33,033,000	$47,863,000	$14,830,000

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

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

- The level of *unspent balance* has been declining in recent years due to low percentages of State Supplemental Aid. The percentages have been lower than the increase in District costs. For FY 2015-16 the percentage increase is 1.25% so the District will need to monitor expenditures and how they affect future years' unspent balance. The budget planning for the District becomes much more difficult when the State legislature does not approve the State Supplemental Aid rate in a timely manner. This was the case for FY 2015-16, as the Governor approved the State Supplemental Aid rate in July of 2015 which is after the start of the fiscal year. This timing also makes it very difficult for the District to negotiate contracts for the upcoming year with the eight bargaining units. Additions to *unspent balance* are controlled by the State of Iowa. The District continues to apply to the State School Budget Review Committee for *modified allowable growth* (a direct addition to *unspent balance*) whenever possible. District administration will continue to work with the State of Iowa Department of Education to ascertain when requests for *modified allowable growth* are appropriate.

- The Instructional Support Levy (ISL) is used to support a variety of education programs including the following:

  - ♦ Full-day, every day kindergarten in every elementary school.
  - ♦ Grades K-3 class-size reduction.
  - ♦ Upgrading outdated equipment in classrooms, science and industrial technology labs, print centers, and the transportation department.
  - ♦ Restoration of site-based funding that was discontinued in prior years.

  For years prior to 2008-09, the District's ISL rate was 5%. On February 3, 2009, the District's voters passed a referendum for a 10% ISL for fiscal years 2009-10 through 2018-19. This increases the District's spending authority by approximately $2.7 million per year.

- District employees are covered by the Iowa Public Employees Retirement System (IPERS). This system has experienced recent-year increases in its unfunded actuarial liability resulting in a change to both employer and employee contribution rates. Wage levels will likely rise due to inflation and negotiated settlements. The IPERS' rate for the upcoming fiscal years is scheduled to remain unchanged.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE, continued

- Iowa school district funding faces many challenges in future years. Approximately $82 million of District revenues (primarily state aid) come from sources that are funded by state income, sales, and use taxes. These state revenues are expected to increase slightly for FY 2015-16 when compared to FY 2014-15 amounts. The state of the economy impacts Iowa general fund revenues. These revenues ultimately support state school aid. The economy of Iowa has slowly been improving which is reflected by the large cash balances at the state level. How that improvement will be reflected in school funding is yet to be determined.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

Dubuque Community School District

Statement of Net Position

June 30, 2015

	Governmental Activities	Business-type Activities	Total
Assets:			
Current assets:			
Cash and cash equivalents	$ 56,622,772	$ 798,420	$ 57,421,192
Receivables:			
Property tax:			
Delinquent	339,015	0	339,015
Succeeding year	45,756,282	0	45,756,282
Accounts	228,372	0	228,372
Interest:	28,280	0	28,280
Other	4,875	0	4,875
Due from other governments	5,611,766	8,752	5,620,518
Inventories	444,900	136,802	581,702
Security deposit	10,000	0	10,000
Total current assets	$109,046,262	$ 943,974	$109,990,236
Non-current assets:			
Capital assets not being depreciated	$ 38,474,865	$ 0	$ 38,474,865
Capital assets net of accumulated depreciation/amortization	97,466,104	180,689	97,646,793
Total non-current assets	$135,940,969	$ 180,689	$136,121,658
Total assets	$244,987,231	$1,124,663	$246,111,894
Deferred Outflows of Resources:			
Pension related deferred outflows	$ 9,783,307	$ 244,170	$ 10,027,477
Total deferred outflows of resources	$ 9,783,307	$ 244,170	$ 10,027,477
Liabilities:			
Current liabilities:			
Accounts payable	$ 2,276,008	$ 7,649	$ 2,283,657
Salaries and benefits payable	11,715,449	0	11,715,449
Early retirement payable	1,818,170	0	1,818,170
Due to other governments	562,507	0	562,507
Security deposit payable	10,000	0	10,000
Accrued interest payable	657,769	0	657,769
Long-term liabilities:			
Portion due within one year:			
Revenue bonds	1,390,000	0	1,390,000
Compensated absences	600,660	0	600,660
Portion due after one year:			
Revenue bonds	46,473,000	0	46,473,000
Net pension liability	41,223,441	1,028,845	42,252,286
Net OPEB liability	7,778,431	223,358	8,001,789
Total liabilities	$114,505,435	$1,259,852	$115,765,287
Deferred Inflows of Resources:			
Succeeding year property tax	$ 45,756,282	$ 0	$ 45,756,282
Pension related deferred inflows	15,721,433	392,372	16,113,805
Other	90,990	94,374	185,364
Total deferred inflows of resources	$ 61,568,705	$ 486,746	$ 62,055,451
Net position:			
Net investment in capital assets	$ 88,077,969	$ 180,689	$ 88,258,658
Restricted for:			
Teacher salary supplement	292,008	0	292,008
Professional development	382,065	0	382,065
Market factor incentives	34,620	0	34,620
Four-year-old preschool state aid	76,443	0	76,443
Professional development for model core curriculum	515,403	0	515,403
Textbook aid for non-public students	16,502	0	16,502
Successful progression for early readers	7,903	0	7,903
Student activities	777,659	0	777,659
Management levy	9,044,008	0	9,044,008
Physical plant and equipment levy	4,382,277	0	4,382,277
Capital projects	12,575,413	0	12,575,413
Debt service	4,795,964	0	4,795,964
Unrestricted	(42,281,836)	(558,454)	(42,840,290)
Total net position	$ 78,696,398	$ (377,765)	$ 78,318,633

See notes to financial statements.

Dubuque Community School District
Statement of Activities
Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Service	Program Revenues: Operating Grants, Contributions, and Restricted Interest	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:						
Instruction:						
Regular instruction	$ 47,442,346	$1,017,497	$ 7,368,820	$ (39,056,029)	$ 0	$ (39,056,029)
Special instruction	25,848,102	2,196,007	7,496,757	(16,155,338)	0	(16,155,338)
Other instruction	13,776,262	1,823,909	438,301	(11,514,052)	0	(11,514,052)
	$ 87,066,710	$5,037,413	$15,303,878	$ (66,725,419)	$ 0	$ (66,725,419)
Support services:						
Student services	$ 6,457,946	$ 0	$ 647,459	$ (5,810,487)	$ 0	$ (5,810,487)
Instructional staff services	5,650,117	0	1,924,228	(3,725,889)	0	(3,725,889)
Administration services	13,683,311	0	0	(13,683,311)	0	(13,683,311)
Operation & maintenance of plant services	10,753,161	0	0	(10,753,161)	0	(10,753,161)
Transportation services	4,906,348	54,977	525,258	(4,326,113)	0	(4,326,113)
	$ 41,450,883	$ 54,977	$ 3,096,945	$ (38,298,961)	$ 0	$ (38,298,961)
Non-instructional programs	$ 184,930	$ 0	$ 0	$ (184,930)	$ 0	$ (184,930)
AEA flowthrough	$ 4,928,817	$ 0	$ 4,928,817	$ 0	$ 0	$ 0
Interest and other charges	1,441,641	0	0	(1,441,641)	0	(1,441,641)
Other post-employment benefits	1,142,693	0	0	(1,142,693)	0	(1,142,693)
Depreciation and other expenses (unallocated)*	3,900,066	0	0	(3,900,066)	0	(3,900,066)
	$ 11,413,217	$ 0	$ 4,928,817	$ (6,484,400)	$ 0	$ (6,484,400)
Total governmental activities	$140,115,740	$5,092,390	$23,329,640	$(111,693,710)	$ 0	$(111,693,710)
Business-type activities:						
Non-instructional programs:						
Nutrition services	$ 4,988,071	$2,472,084	$ 2,758,432	$ 0	$ 242,445	$ 242,445
Total	$145,103,811	$7,564,474	$26,088,072	$(111,693,710)	$ 242,445	$(111,451,265)
General Revenues:						
Property tax levied for:						
General purposes				$ 41,351,887	$ 0	$ 41,351,887
Capital outlay				4,346,610	0	4,346,610
Local option sales tax				10,038,752	0	10,038,752
Unrestricted state grants				54,664,713	0	54,664,713
Unrestricted investment earnings				155,764	2,256	158,020
Miscellaneous				711,503	0	711,503
Total general revenues				$ 111,269,229	$ 2,256	$ 111,271,485
Transfers				163,677	(163,677)	0
Total general revenues and transfers				$ 111,432,906	$(161,421)	$ 111,271,485
Change in net position				$ (260,804)	$ 81,024	$ (179,780)
Net position beginning of year				78,957,202	(458,789)	78,498,413
Net position end of year				$ 78,696,398	$(377,765)	$ 78,318,633

* This amount excludes the depreciation that is included in the direct expense of the various programs.

See notes to financial statements.

Dubuque Community School District
Balance Sheet
Governmental Funds
June 30, 2015

	General	Capital Projects Fund	Debt Service Fund	Special Revenue Fund	Total
Assets					
Cash and pooled investment	$23,606,780	$15,953,926	$5,425,453	$11,636,613	$ 56,622,772
Receivables:					
Property tax:					
Delinquent	275,487	28,150	0	35,378	339,015
Succeeding year	40,664,825	3,591,457	0	1,500,000	45,756,282
Accounts	228,372	0	0	0	228,372
Interest	0	0	28,280	0	28,280
Other	0	0	0	4,875	4,875
Due from other governments	4,042,401	1,569,365	0	0	5,611,766
Inventories	444,900	0	0	0	444,900
Security deposit	10,000	0	0	0	10,000
Total assets	$69,272,765	$21,142,898	$5,453,733	$13,176,866	$109,046,262
Liabilities, Deferred Inflows of Resources and Fund Balance					
Liabilities:					
Accounts payable	$ 1,662,288	$ 586,182	$ 0	$ 27,538	$ 2,276,008
Salaries and benefits payable	11,715,449	0	0	0	11,715,449
Early retirement payable	0	0	0	1,818,170	1,818,170
Due to other governments	562,507	0	0	0	562,507
Security deposit payable	10,000	0	0	0	10,000
Total liabilities	$13,950,244	$ 586,182	$ 0	$ 1,845,708	$ 16,382,134
Deferred inflows of resources:					
Succeeding year property tax	$40,664,825	$ 3,591,457	$ 0	$ 1,500,000	$ 45,756,282
Other	73,930	7,569	0	9,491	90,990
Total deferred inflows of resources	$40,738,755	$ 3,599,026	$ 0	$ 1,509,491	$ 45,847,272
Fund balances:					
Non-spendable:					
Inventory	$ 444,900	$ 0	$ 0	$ 0	$ 444,900
Restricted for:					
Categorical funding:					
Teacher salary supplement	292,008	0	0	0	292,008
Professional development	382,065	0	0	0	382,065
Market factor incentives	34,620	0	0	0	34,620
Four-year-old preschool state aid	76,443	0	0	0	76,443
Professional development for model core curriculum	515,403	0	0	0	515,403
Textbook aid for non-public students	16,502	0	0	0	16,502
Successful progression for early readers	7,903	0	0	0	7,903
Debt service	0	0	5,453,733	0	5,453,733
Management levy purposes	0	0	0	9,044,008	9,044,008
Student activities	0	0	0	777,659	777,659
School infrastructure	0	12,575,413	0	0	12,575,413
Physical plant and equipment levy	0	4,382,277	0	0	4,382,277
Unassigned	12,813,922	0	0	0	12,813,922
Total fund balances	$14,583,766	$16,957,690	$5,453,733	$ 9,821,667	$ 46,816,856
Total liabilities, deferred inflows of resources and fund balance	$69,272,765	$21,142,898	$5,453,733	$13,176,866	$109,046,262

See notes to financial statements.

Dubuque Community School District

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

Year Ended June 30, 2015

Total fund balances of governmental funds (page 38)		$ 46,816,856
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		135,940,969
Accrued interest payable on long-term liabilities is not due and payable in the current period and, therefore, is not reported as a liability in the governmental funds.		(657,769)
Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:		
Deferred outflows of resources	$(15,721,433)	
Deferred inflows of resources	9,783,307	
		$ (5,938,126)
Long-term liabilities, including bonds payable, compensated absences, and other post-employment benefits payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Compensated absences	$ (600,660)	
Bonds payable	(47,863,000)	
Net OPEB liability	(7,778,431)	
Pension liability	(41,223,441)	
		(97,465,532)
Net position of governmental activities (page 36)		$ 78,696,398

See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2015

	General	Capital Projects Fund	Debt Service Fund	Special Revenue Fund	Total
Revenues:					
Local sources:					
Local tax	$ 36,607,011	$ 3,566,611	$ 0	$4,744,876	$ 44,918,498
Tuition	2,571,634	0	0	0	2,571,634
Other	1,757,230	946,901	35,518	1,721,408	4,461,057
State sources	71,259,365	10,110,185	0	92,893	81,462,443
Federal sources	6,277,627	0	0	0	6,277,627
Total revenues	$118,472,867	$14,623,697	$ 35,518	$6,559,177	$139,691,259
Expenditures:					
Current:					
Instruction:					
Regular instruction	$ 46,700,801	$ 589,226	$ 0	$1,454,920	$ 48,744,947
Special instruction	26,048,304	0	0	603,570	26,651,874
Other instruction	12,131,570	3,658	0	1,627,938	13,763,166
	$ 84,880,675	$ 592,884	$ 0	$3,686,428	$ 89,159,987
Support services:					
Student services	$ 6,444,374	$ 75,047	$ 0	$ 135,656	$ 6,655,077
Instructional staff services	5,685,454	0	0	102,829	5,788,283
Administration services	11,144,284	2,199,203	0	163,142	13,506,629
Operation and maintenance of plant services	9,319,185	0	0	1,466,232	10,785,417
Transportation services	3,714,134	765,812	0	244,933	4,724,879
	$ 36,307,431	$ 3,040,062	$ 0	$2,112,792	$ 41,460,285
Non-instructional programs	$ 0	$ 57,598	$ 0	$ 130,759	$ 188,357
Facilities acquisition	$ 0	$14,428,903	$ 0	$ 0	$ 14,428,903
Debt service:					
Principal	0	0	1,130,000	0	1,130,000
Interest and other charges	0	293,111	680,952	0	974,063
AEA flowthrough	4,928,817	0	0	0	4,928,817
	$ 4,928,817	$14,722,014	$ 1,810,952	$ 0	$ 21,461,783
Total expenditures	$126,116,923	$18,412,558	$ 1,810,952	$5,929,979	$152,270,412
Excess (deficiency) of revenues over (under) expenditures	$ (7,644,056)	$ (3,788,861)	$(1,775,434)	$ 629,198	$(12,579,153)
Other financing sources:					
Revenue bonds issued	$ 0	$15,960,000	$ 0	$ 0	$ 15,960,000
Sales of property and equipment	83,679	13,315	0	0	96,994
Transfers in	176,512	0	4,041,360	0	4,217,872
Transfers out	0	(4,041,360)	0	(12,835)	(4,054,195)
Net change in fund balances	$ (7,383,865)	$ 8,143,094	$ 2,265,926	$ 616,363	$ 3,641,518
Fund balances beginning of year	21,967,631	8,814,596	3,187,807	9,205,304	43,175,338
Fund balances end of year	$ 14,583,766	$16,957,690	$ 5,453,733	$9,821,667	$ 46,816,856

See notes to financial statements.

Dubuque Community School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities

Year Ended June 30, 2015

Net change in fund balances – total governmental funds (page 40)		$ 3,641,518
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are reported in the Statement of Net Position and are allocated over their estimated useful lives as depreciation expense in the Statement of Activities. Capital outlay expenditures exceeded depreciation expense in the current year as follows:		
Expenditures for capital assets	$ 15,075,282	
Depreciation expense	(5,678,481)	
		9,396,801
Proceeds from the sale of property and equipment are reported in the governmental funds, however, in the Statement of Activities, it is netted against the book value of the assets being deleted and only the gain portion is recognized.		
Book value of assets retired this year.		(45,030)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Current year repayments exceeded issues, as		
Issued	$(15,960,000)	
Repaid	1,130,000	
		(14,830,000)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the governmental funds when due. In the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due.		(467,578)
The current year District employer share of IPERS contributions are reported as expenditures in the governmental funds, but are reported as a deferred outflow of resources in the Statement of Net Position.		6,566,052
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences	$ (72,467)	
Other post-employment benefits	(1,142,693)	
Pension expense	(3,307,407)	
		(4,522,567)
Change in net position of governmental activities (page 37)		$ (260,804)

See notes to financial statements.

Dubuque Community School District

Statement of Net Position

Proprietary Fund

June 30, 2015

	School Nutrition
Assets:	
Current assets:	
Cash	$ 798,420
Due from other governments	8,752
Inventories	136,802
Total current assets	$ 943,974
Non-current assets:	
Capital assets, net of accumulated depreciation	180,689
Total assets	**$1,124,663**
Deferred Outflows of Resources:	
Pension related deferred outflows	$ 244,170
Total deferred outflows of resources	**$ 244,170**
Liabilities:	
Current liabilities:	
Accounts payable	$ 7,649
Long-term liabilities:	
Net pension liability	1,028,845
Net OPEB liability	223,358
Total liabilities	**$1,259,852**
Deferred Inflows of Resources:	
Pension related deferred inflows	$ 392,372
Other	94,374
Total deferred inflows of resources	**$ 486,746**
Net Position:	
Invested in capital assets	$ 180,689
Unrestricted	(558,454)
Total net position	**$ (377,765)**

See notes to financial statements.

Dubuque Community School District

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Fund

Year Ended June 30, 2015

	School Nutrition
Operating revenue:	
Local sources:	
Charges for service	$ 2,442,999
Other	29,085
Total operating revenue	$ 2,472,084
Operating expenses:	
Non-instructional programs:	
Food service operations:	
Salaries	$ 1,883,342
Benefits	614,996
Purchased services	57,641
Supplies	2,371,052
Depreciation	58,719
Loss on disposal of assets	2,321
Total operating expenses	$ 4,988,071
Operating loss	$(2,515,987)
Non-operating revenue:	
State sources	$ 39,047
Federal sources	2,719,385
Interest on investments	2,256
Total non-operating revenue	$ 2,760,688
Net income before transfers	$ 244,701
Transfers in	0
Transfers out	(163,677)
Change in net position	$ 81,024
Net position beginning of year, as restated	(458,789)
Net position end of year	$ (377,765)

See notes to financial statements.

Dubuque Community School District

Statement of Cash Flows

Proprietary Fund

Year Ended June 30, 2015

	School Nutrition
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	$ 2,443,604
Cash received from miscellaneous operating activities	39,658
Cash payments to employees for services	(2,588,955)
Cash payments to suppliers for goods or services	(2,095,632)
Net cash used in operating activities	$(2,201,325)
Cash flows from non-capital financing activities:	
State grants received	$ 39,047
Federal grants received	2,344,318
Transfers from other funds	0
Transfers to other funds	(163,677)
Net cash provided by non-capital financing activities	$ 2,219,688
Cash flows from capital and related financing activities:	
Acquisition of capital assets	$ (14,876)
Cash flows from investing activities:	
Interest on investments	2,256
Net increase in cash and cash equivalents	$ 5,743
Cash and cash equivalents at beginning of year	792,677
Cash and cash equivalents at end of year	$ 798,420

(continued)

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows (continued)
Proprietary Fund
Year Ended June 30, 2015

	School Nutrition
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$(2,515,987)
Adjustments to reconcile operating loss to net cash used in operation activities:	
Commodities used	366,314
Depreciation	58,719
Loss on disposal of assets	2,321
(Increase) in inventories	(34,000)
Increase in accounts payable	686
(Decrease) in net pension liability	(381,122)
(Increase) in deferred outflows of resources	(92,579)
Increase in deferred inflows of resources	403,612
(Decrease) in net OPEB liability	(9,289)
Net cash used in operating activities	$(2,201,325)

Non-cash investing, capital, and financial activities:

During the year ended June 30, 2015, the District received $366,314 of Federal commodities.

See notes to financial statements.

Dubuque Community School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Private Purpose Trust	
	Scholarship	**Agency**
Assets:		
Cash	$148,079	$29,056
Liabilities:		
Other payables	$ 0	$29,056
Net Position:		
Reserved for scholarships	$148,079	$ 0

See notes to financial statements.

Dubuque Community School District
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2015

	Private Purpose Trust
	Total
Additions:	
Local sources:	
Other local sources	$ 5,220
Interest on investments	365
Total revenues	$ 5,585
Deductions:	
Instruction:	
Regular instruction:	
Other	$ 3,581
Change in net position	$ 2,004
Net position beginning of year	146,075
Net position end of year	$148,079

See notes to financial statements.

Note 1: Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

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

B. Basis of Presentation: (continued)

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

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

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

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

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

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

The District reports the following major governmental funds:

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

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

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

B. Basis of Presentation: (continued)

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

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

The District reports the following major proprietary fund:

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

The District also reports fiduciary funds which focus on net position and changes in net position. The District's fiduciary funds include the following:

The Private-Purpose Trust Fund is used to account for assets held by the District under trust agreements which require income earned to be used to benefit individuals through scholarship awards.

The Agency Fund is used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The Agency Fund is custodial in nature, assets equal liabilities, and does not involve measurement of results of operations.

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Property tax revenue recognized in these funds become due and collectible in September and March of the fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2013, assessed property valuations; is for the tax accrual period July 1, 2014, through June 30, 2015, and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2014.

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

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

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

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

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

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

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

Deferred Outflows of Resources – Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

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

Deferred Inflows of Resources – Although certain revenues are measurable, they are not available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred inflows of resources in the governmental fund financial statements represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred inflows of resources consists of unspent grant proceeds as well as property tax receivable and other receivables not collected within sixty (60) days after year end.

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

Compensated Absences – District employees accumulate a limited amount of earned but unused vacation for subsequent use or for payment upon termination, death, or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental fund financial statements for all employees. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2014. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

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

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

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

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

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

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

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

Committed – Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the Board of Education through resolution approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned – Amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the executive director of finance and business services.

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

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

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

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

Net Position – Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by any outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District first applies restricted resources.

Net position restricted through enabling legislation include $1,324,944 for state funding, $12,575,413 for capital projects, $5,453,733 for debt service, $4,382,277 for physical plant and equipment levy, $9,044,008 for management levy purposes, and $777,659 for student activities.

E. Budgets and Budgetary Accounting

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

F. Subsequent Events

Management has evaluated for subsequent events through December 14, 2015, the date the financial statements were available to be issued. Based on that evaluation, there were no material subsequent events disclosed.

Note 2: Cash and Pooled Investments

As of June 30, 2015, the book balance of the District's petty cash totaled $12,845 and the cash deposit balances totaled $54,207,827.

As of June 30, 2015, the District had investments as follows:

Investment	Type	Issue Date	Term	Maturity Date	Amount
Dubuque Bank & Trust	Certificate of Deposit	06/05/13	36 months	06/05/16	$ 781,655
Dubuque Bank & Trust	Certificate of Deposit	05/22/12	134 months	07/01/23	1,000,000
Iowa Schools Joint Investment Trust (ISJIT)	Certificate of Deposit	01/15/15	65 months	06/20/20	1,596,000
					$3,377,655

Note 2: Cash and Pooled Investments: (continued)

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

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

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

Custodial Credit Risk: For deposits and investments, this is the risk that, in the event of bank failure, the District's deposits may not be returned to it. Chapter 12C of the Code of Iowa requires all District deposits in banks to be entirely covered by federal depository insurance or by the State Sinking Fund. As of June 30, 2015, the District had no deposits or investments subject to custodial credit risk.

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

Petty cash	$ 12,845
Cash deposits	54,207,827
Investments	3,377,655
	$57,598,327
Governmental activities	$56,622,772
Business-type activities	798,420
Fiduciary funds:	
Private Purpose Trust	148,079
Agency	29,056
	$57,598,327

Note 3: Inter-fund Transfers

The detail of inter-fund transfers for the year ended June 30, 2015, is as follows:

Transfer to	Transfer from	Amount
General	Proprietary	$ 163,677
General	Special Revenue: Student Activity	12,835
Debt Service	Capital Projects	4,041,360
Total		$4,217,872

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

Note 4: Capital Assets (see next page)

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2015, is as follows:

	Balance Beginning of Year	Increases / Reclassifications	(Decreases)	Balance End of Year
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 7,252,362	$ 240,000	$ 0	$ 7,492,362
Construction in progress	25,179,586	13,924,134	(8,121,217)	30,982,503
Total capital assets not being depreciated	$ 32,431,948	$14,164,134	$(8,121,217)	$ 38,474,865
Capital assets being depreciated:				
Buildings and improvements	$113,920,412	$ 7,910,835	$ 0	$121,831,247
Land improvements	17,389,819	32,457	0	17,422,276
Furniture and equipment	21,999,298	1,089,073	(1,661,028)	21,427,343
Total capital assets being depreciated	$153,309,529	$ 9,032,365	$(1,661,028)	$160,680,866
Less accumulated depreciation for:				
Buildings and improvements	$ 38,654,038	$ 3,141,698	$ 0	$ 41,795,736
Land improvements	4,969,849	734,522	0	5,704,371
Furniture and equipment	15,528,392	1,802,261	(1,615,998)	15,714,655
Total accumulated depreciation	$ 59,152,279	$ 5,678,481	$(1,615,998)	$ 63,214,762
Total capital assets being depreciated, net	$ 94,157,250	$ 3,353,884	$ (45,030)	$ 97,466,104
Governmental activities capital assets, net	$126,589,198	$17,518,018	$(8,166,247)	$135,940,969
Business-type Activities:				
Furniture and equipment	$ 1,461,446	$ 14,876	$ (22,450)	$ 1,453,872
Less accumulated depreciation	1,234,594	58,719	(20,130)	1,273,183
Business-type activities capital assets, net	$ 226,852	$ (43,843)	$ (2,320)	$ 180,689

Note 4: Capital Assets: (continued)

Depreciation expense was charged by the District as follows:

Governmental activities:	
Instruction:	
Regular	$ 143,926
Special	22,072
Other	108,639
Support services:	
Student services	2,521
Instructional staff	0
Administration	524,726
Operation and maintenance of plant	128,549
Transportation	786,219
Non-instructional programs	0
	$1,716,652
Unallocated depreciation	3,961,829
Total governmental activities depreciation expense	$5,678,481
Business-type activities:	
Food services	
Regular depreciation	$ 58,719

Note 5: Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2015, are summarized as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
Revenue bonds	$33,033,000	$15,960,000	$ 1,130,000	$47,863,000	$1,390,000
Compensated absences	528,193	600,660	528,193	600,660	600,660
Net pension liability	56,494,118	0	15,270,677	41,223,441	0
Net OPEB liability	6,635,738	1,713,318	570,625	7,778,431	0
	$96,691,049	$18,273,978	$17,499,495	$97,465,532	$1,990,660
Business type activities:					
Net pension liability	$ 1,409,967	$ 0	$ 381,122	$ 1,028,845	$ 0
Net OPEB liability	232,647	7,096	16,385	223,358	0
	$ 1,642,614	$ 7,096	$ 397,507	$ 1,252,203	$ 0

Note 5: Long-term Liabilities: (continued)

Revenue Bonds Payable

Summary of debt service requirements to maturity on the outstanding bonded indebtedness and loans as of June 30, 2015, is as follows:

	Summary – Debt Service Requirements to Maturity		
Year Ending June 30	Principal	Interest	Total
2016	$ 1,390,000	$ 1,322,393	$ 2,712,393
2017	1,960,000	1,312,691	3,272,691
2018	1,975,000	1,279,466	3,254,466
2019	2,994,000	1,229,947	4,223,947
2020	3,009,000	1,163,042	4,172,042
2021	2,930,000	1,095,170	4,025,170
2022	2,960,000	1,025,871	3,985,871
2023	2,995,000	953,293	3,948,293
2024	2,100,000	888,227	2,988,227
2025	1,745,000	835,996	2,580,996
2026	1,760,000	786,657	2,546,657
2027	1,775,000	735,646	2,510,646
2028	1,790,000	683,075	2,473,075
2029	7,210,000	541,242	7,751,242
2030	11,270,000	279,300	11,549,300
	$47,863,000	$14,132,016	$61,995,016

Note 5: Long-term Liabilities: (continued)

Details of the District's June 30, 2015, school infrastructure sales, services and use tax revenue refunding bond indebtedness are as follows:

Series 2012 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2016	1.50%	$ 570,000	$166,613	$ 736,613
2017	1.50%	1,165,000	153,600	1,318,600
2018	1.50%	1,175,000	136,050	1,311,050
2019	1.55%	1,190,000	118,015	1,308,015
2020	1.75%	1,210,000	98,205	1,308,205
2021	1.95%	1,230,000	75,625	1,305,625
2022	2.10%	1,250,000	50,508	1,300,508
2023	2.25%	1,275,000	23,038	1,298,038
2024	2.35%	370,000	4,347	374,347
		$9,435,000	$826,001	$10,261,001

Series 2013 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2016	1.50%	$ 570,000	$ 188,270	$ 758,270
2017	1.50%	570,000	179,720	749,720
2018	1.50%	575,000	171,133	746,133
2019	1.50%	580,000	162,470	742,470
2020	1.50%	590,000	153,695	743,695
2021	1.50%	600,000	144,770	744,770
2022	1.65%	610,000	135,238	745,238
2023	1.75%	620,000	124,780	744,780
2024	2.00%	630,000	113,055	743,055
2025	2.15%	645,000	99,821	744,821
2026	2.35%	660,000	85,132	745,132
2027	2.55%	675,000	68,771	743,771
2028	2.70%	690,000	50,850	740,850
2029	2.85%	710,000	31,417	741,417
2030	3.00%	710,000	15,150	725,150
		$9,435,000	$1,724,272	$11,159,272

Note 5: Long-term Liabilities: (continued)

Series 2014 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2016	3.15%	$ 250,000	$ 406,602	$ 656,602
2017	3.15%	225,000	399,121	624,121
2018	3.15%	225,000	392,033	617,033
2019	3.15%	1,224,000	369,212	1,593,212
2020	3.15%	1,209,000	330,892	1,539,892
2021	3.15%	1,100,000	294,525	1,394,525
2022	3.15%	1,100,000	259,875	1,359,875
2023	3.15%	1,100,000	225,225	1,325,225
2024	3.15%	1,100,000	190,575	1,290,575
2025	3.15%	1,100,000	155,925	1,255,925
2026	3.15%	1,100,000	121,275	1,221,275
2027	3.15%	1,100,000	86,625	1,186,625
2028	3.15%	1,100,000	51,975	1,151,975
2029	3.15%	1,100,000	17,325	1,117,325
2030	3.15%	0	0	0
		$13,033,000	$3,301,185	$16,334,185

Series 2015 Bonds

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2016	3.25%	$ 0	$ 560,908	$ 560,908
2017	3.25%	0	580,250	580,250
2018	3.25%	0	580,250	580,250
2019	3.25%	0	580,250	580,250
2020	3.25%	0	580,250	580,250
2021	3.25%	0	580,250	580,250
2022	3.25%	0	580,250	580,250
2023	3.25%	0	580,250	580,250
2024	3.25%	0	580,250	580,250
2025	3.25%	0	580,250	580,250
2026	3.25%	0	580,250	580,250
2027	3.25%	0	580,250	580,250
2028	3.25%	0	580,250	580,250
2029	3.25%	5,400,000	492,500	5,892,500
2030	3.50% - 4.00%	10,560,000	264,150	10,824,150
		$15,960,000	$8,280,558	$24,240,558

Note 5: Long-term Liabilities: (continued)

The District has pledged future statewide sales, services and use tax revenues to repay the $47,863,000 of bonds issued in May 2012, June 2013, March 2014, and January 2015.

In May 2012, the District issued $10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2012 for the purpose of providing funds to construct, remodel, repair and equip athletic facilities at Dalzell Field and Hempstead Field, to improve the sites therefore, and to fund other school infrastructure projects.

In June 2013, the District issued $10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2013 for the purpose of providing funds for renovations, improvements and additions to Hempstead High School, Kennedy Elementary School, Carver Elementary School, Washington Middle School, renovations to the Jones Campus, and/or other school infrastructure projects as authorized by the electors.

In March 2014, the District issued $13,033,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2014 for the purpose of providing funds for renovations, improvements, and additions to Hempstead High School and Kennedy Elementary School.

In January 2015, the District issued $15,960,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2015 for the purpose of providing funds for renovations, improvements, and additions to Hempstead High School, renovations to the Senior High School and/or other school infrastructure projects as authorized by the electors.

The bonds are payable solely from the proceeds of the statewide sales, services and use tax revenues received by the District and are payable through 2030. The bonds are not a general obligation of the District. However, the debt is subject to the constitutional debt limitation of the District. Annual principal and interest payments on the bonds are expected to require a large percentage of the statewide sales, services and use tax revenues. The total principal and interest remaining to be paid on the notes is $61,995,016.

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

a) $3,377,655 of the proceeds from the issuance of the revenue bonds shall be deposited to a reserve account to be used solely for the purpose of paying principal and interest on the bonds if insufficient money is available in the sinking account. The balance of the proceeds shall be deposited to the project account.

b) All proceeds from the statewide sales, services and use tax shall be placed in a revenue account.

c) Monies in the revenue account shall be disbursed to make deposits into a sinking account to pay the principal and interest requirements of the revenue bonds for the fiscal year.

Note 5: Long-term Liabilities: (continued)

d) Any monies remaining in the revenue account after the required transfer to the sinking account may be transferred to the project account to be used for any lawful purpose.

The District complied with all revenue-bond provisions during the year ended June 30, 2015.

During the year ended June 30, 2015, the District made interest payments totaling $680,952.

Note 6: Pension Plan and Retirement Benefits

Plan Description - IPERS membership is mandatory for employees of the District, except for those covered by another retirement system. Employees of the District are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

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

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

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

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

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

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

Contributions - Effective July 1, 2012, as a result of a 2010 law change, the contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2015, pursuant to the required rate, Regular members contributed 5.95 percent of pay and the District contributed 8.93 percent for a total rate of 14.88 percent.

The District's contributions to IPERS for the year ended June 30, 2015 were $6,729,926.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2015, the District reported a liability of $42,252,286 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2014, the District's collective proportion was 1.044018 percent, which was an increase of 0.021340 from its proportion measured as of June 30, 2013.

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

For the year ended June 30, 2015, the District recognized pension expense of $3,389,952. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 459,200	$ 0
Changes of assumptions	1,864,689	0
Net difference between projected and actual earnings on pension plan investments	0	16,113,805
Changes in proportion and differences between District contributions and proportionate share of contributions	973,662	0
District contributions subsequent to the measurement date	6,729,926	0
Total	$10,027,477	$16,113,805

$6,729,926 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2016	$ (3,257,995)
2017	(3,257,995)
2018	(3,257,995)
2019	(3,257,995)
2020	215,728
Total	$(12,816,252)

There were no non-employer contributing entities at IPERS.

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

Actuarial Assumptions - The total pension liability in the June 30, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (effective June 30, 2014)	3.00 percent per annum
Rates of salary increase (effective June 30, 2010	4.00 to 17.00 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 1996)	7.50 percent, compounded annually, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

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

Asset Class	Asset Allocation	Long-term Expected Real Rate of Return
US Equity	23%	6.31
Non US Equity	15%	6.76
Private Equity	13%	11.34
Real Estate	8%	3.52
Core Plus Fixed Income	28%	2.06
Credit Opportunities	5%	3.67
TIPS	5%	1.92
Other Real Assets	2%	6.27
Cash	1%	(0.69)
Total	100%	

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

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
District's proportionate share of the net pension liability	$79,834,507	$42,252,286	$10,528,997

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to the Pension Plan - At June 30, 2015, the District reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

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

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

The cost of early retirements expected to be liquidated currently, are recorded as a liability of the special revenue – management levy fund. At June 30, 2015, the District has obligations to fifty-two (52) participants with a total accrued liability of $1,818,170. These early retirement benefits will be paid July 1, 2015.

Early retirement benefits paid during the year ended June 30, 2015, totaled $237,469.

Note 7: Other Post-employment Benefits

Plan Description: The Dubuque Community School District sponsors a single-employer health care plan that provides medical and prescription drug benefits to all eligible active and retired employees and their eligible dependents. Retiree coverage begins at IPERS retirement age of at least 55 and continues until the retiree is Medicare eligible at age 65. Eligibility requirements under IPERS are summarized as follows: a) Normal Retirement – earliest of the first day of the month of employee's 65th birthday, age 62 with 20 years of service, or Rule of 88 (age plus years of service of at least 88) with a minimum age of 55, b) Early Retirement – age 55, and c) Disability – 4 years of service. The plan does not issue a stand-alone financial report.

Funding Policy: The health insurance plan contributions on behalf of retirees are based on decisions made by the School Board. Retirees pay a portion of the premium amount. The current funding policy of the District is to pay insurance premiums as they become due.

Annual OPEB Cost and Net OPEB Obligation: The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the District, an amount actuarially determined in accordance to the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty (30) years.

The following table shows the components of the District's annual OPEB cost for the year ended June 30, 2015, the amount actuarially contributed to the plan and changes in the District's annual OPEB obligation:

Annual required contribution	$1,514,362
Interest on net OPEB obligation	206,052
Adjustment to annual required contribution	(228,946)
Annual OPEB cost (expenses)	$1,491,468
Contributions and payments made	(358,064)
Increase in net OPEB obligation	$1,133,404
Net OPEB obligation – June 30, 2014	6,868,385
Net OPEB obligation – June 30, 2015	$8,001,789

For calculation of the net OPEB obligation, the actuary has set the transition day as July 1, 2008. The end-of-year net OPEB obligation was calculated by the actuary as the cumulative difference between the actuarially determined funding requirements and the actual contributions for the year ended June 30, 2015.

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

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation as of June 30, 2015, are summarized as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2011	$2,067,203	30.5%	$3,640,609
June 30, 2012	$2,076,822	28.6%	$5,123,789
June 30, 2013	$1,345,484	40.4%	$5,925,236
June 30, 2014	$1,342,812	29.8%	$6,868,385
June 30, 2015	$1,491,468	24.0%	$8,001,789

Funded Status and Funding Progress: As of July 1, 2014, the most recent actuarial valuation date for the period July 1, 2014, through June 30, 2015, the actuarial accrued liability was $12.147 million, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of $12.147 million. The covered payroll (annual payroll of active employees covered by the plan) was approximately $75,363,092 and the ratio of the UAAL to covered payroll was 16.1%. As of June 30, 2015, there were no trust fund assets.

Actuarial Methods and Assumptions: Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections and benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014, actuarial valuation the unit credit actuarial cost method was used. The actuarial assumptions included an annual health care cost trend rate of 7.1% initially, to an ultimate rate of 4.4%. The District's unfunded actuarial liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at July 1, 2014, was 30 years.

Note 8: Risk Management

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

Note 9: Area Education Agency

The District is required by the Code of Iowa to budget for its share of special education support, media and educational services provided through the area education agency. The District's actual amount for this purpose totaled $4,928,817 for the year ended June 30, 2015, and is recorded in the general fund by making a memorandum adjusting entry to the financial statements.

Note 10: Construction Contracts and Other Commitments

On May 13, 2013, the District signed a $30,343,000 contract for renovations to Hempstead High School. As of June 30, 2015, $(389,763) of change orders had been subtracted from the project. Funding will come from the sales tax fund. As of June 30, 2015, $28,238,154 had been paid on the contract.

On April 13, 2015, the District signed a $675,504 contract for the historic window replacement at Bryant Elementary School. As of June 30, 2015, $19,793 of change orders had been added to the project. Funding will come from private donations. As of June 30, 3015, $256,555 had been paid on the contract.

At June 30, 2015, the District had approximately $450,885 in commitments related to unfilled purchase orders for goods and services.

Note 11: Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions – an Amendment of GASB No. 27 was implemented during fiscal year 2015. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with pension benefits, including additional note disclosures and required supplementary information. In addition, GASB No. 68 requires a state or local government employer to recognize a net pension liability and changes in the net pension liability, deferred outflows of resources and deferred inflows of resources which arise from other types of events related to pensions. During the transition year, as permitted, beginning balances for deferred outflows of resources and deferred inflows of resources will not be reported, except for deferred outflows of resources related to contributions made after the measurement date of the beginning net pension liability which is required to be reported by Governmental Accounting Standards Board Statement No. 71, Pension Transition for Contributions

Note 11: Accounting Change/Restatement: (continued)

Made Subsequent to the Measurement Date. Beginning net position for governmental and business type activities were restated to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date, as follows:

	Governmental Activities	Business-type Activities
Net position June 30, 2014, as previously reported	$129,377,414	$ 799,587
Net pension liability at June 30, 2014	(56,494,118)	(1,409,967)
Deferred outflows of resources related to contributions made after the June 30, 2013, measurement date	6,073,906	151,591
Net position July 1, 2014, as restated	$ 78,957,202	$ (458,789)

Note 12: New Governmental Accounting Standards Board (GASB) Statements

The District implemented the following statements:

- The GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations* in January 2013. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 31, 2013, and should be applied on a prospective basis. The Statement had no effect on the District in the current fiscal year.

- The GASB issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees.* The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. This liability should be reported until legally released as an obligor. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units by specifying the information required to be disclosed by governments that extend nonexchange financial guarantee as well as new information to be disclosed by

Note 12: New Governmental Accounting Standards Board (GASB) Statements: (continued)

governments that receive nonexchange financial guarantees. This Statement is effective for fiscal years ended December 31, 2014. The Statement had no effect on the District in the current fiscal year.

As of June 30, 2015, the GASB had issued statements not yet implemented by the District. The statements which might impact the District are as follows:

- The GASB issued Statement No. 72, *Fair Value Measurement and Application.* This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015. Earlier application is encouraged.

- GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, issued June 2015, will be effective for the District beginning with its fiscal year ending June 30, 2016 - except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for the District beginning with its fiscal year ending June 30, 2017. The Statement establishes requirements for pensions not covered by Statement Nos. 67 and 68 which are essentially the same requirements as Statement No. 68. However, the lack of a pension plan that is administered through a trust that meets specified criteria is reflected in the measurements.

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, will be effective for the District beginning with its fiscal year ending June 30, 2018. The Statement replaces the requirements of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions and requires governments to report a liability on the face of the financial statements for the OPEB they provide and outlines the reporting requirements by governments for defined benefit OPEB plans administered through a trust, cost-sharing OPEB plans administered through a trust and OPEB not provided through a trust. The Statement also requires governments to present more extensive note disclosures and required supplementary information about their OPEB liabilities. Some governments are legally responsible to make contributions directly to an OPEB plan or make benefit payments directly as OPEB comes due for employees of other governments. In certain circumstances, called special funding situations, the Statement requires these governments to recognize in their financial statements a share of the other government's net OPEB liability.

- GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, issued July 2015, will be effective for the District beginning with its fiscal year ending June 30, 2016. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP from the four categories under GASB Statement No. 55. The first category of authoritative

Note 12: New Governmental Accounting Standards Board (GASB) Statements: (continued)

- GAAP consists of GASB Statements. The second category comprises GASB Technical Bulletins and Implementation Guides, as well as guidance from the AICPA that is cleared by the GASB. The Statement also addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.
- GASB Statement No. 77, *Tax Abatement Disclosures*, issued August 2015, will be effective for the District beginning with its fiscal year ending June 30, 2017. This Statement requires governments to disclose information about their own tax abatements separately from information about tax abatements that are entered into by other governments and reduce the reporting government's tax revenues. The disclosures about the government's own tax abatement agreements includes the purpose of the tax abatement program, the tax being abated, the amount of tax being abated, the provisions of recapturing abated taxes, the types of commitments made by tax abatement recipients, and other commitments made by government in tax abatement agreements. The disclosures about tax abatements that are entered into by other governments and reduce the reporting government's tax revenues includes the name of the government entering into the abatement agreement, the tax being abated, and the amount of the reporting government's tax being abated.

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

Required Supplementary Information

Dubuque Community School District

Budgetary Comparison Schedule of Revenues, Expenditures/Expenses, and Changes in Balances – Budget and Actual

All Governmental Funds and Proprietary Fund

Required Supplementary Information

Year Ended June 30, 2015

	Actual Amounts			Budgeted Amounts		
	Governmental Funds	Proprietary Fund	Total	Original	Amended	Final to Actual Variance
Revenues:						
Local sources	$ 51,951,189	$2,474,340	$ 54,425,529	$ 53,657,438	$ 53,657,438	**$ 768,091**
State sources	81,462,443	39,047	81,501,490	80,701,244	80,701,244	**800,246**
Federal sources	6,277,627	2,719,385	8,997,012	8,782,200	8,782,200	**214,812**
Total revenues	$139,691,259	$5,232,772	$144,924,031	$143,140,882	$143,140,882	**$1,783,149**
Expenditures:						
Instruction	$ 89,159,987	$ 0	$ 89,159,987	$ 88,356,873	$ 88,356,873	**$ (803,114)**
Support services	41,460,285	0	41,460,285	40,792,858	41,292,858	**(167,427)**
Non-instructional programs	188,357	4,988,071	5,176,428	5,236,604	5,736,604	**560,176**
Other expenditures	21,461,783	0	21,461,783	22,533,259	22,533,259	**1,071,476**
Total expenditures	$152,270,412	$4,988,071	$157,258,483	$156,919,594	$157,919,594	**$ 661,111**
Excess (deficiency) of revenues over expenditures	$ (12,579,153)	$ 244,701	$ (12,334,452)	$ (13,778,712)	$ (14,778,712)	**$2,444,260**
Other financing sources, net	16,220,671	(163,677)	16,056,994	10,105,000	10,105,000	**5,951,994**
Excess (deficiency) of revenues and other financing sources over expenditures	$ 3,641,518	$ 81,024	$ 3,722,542	$ (3,673,712)	$ (4,673,712)	**$8,396,254**
Balances beginning of year	43,175,338	(458,789)	42,716,549	42,338,066	42,338,066	**378,483**
Balances end of year	$ 46,816,856	$ (377,765)	$ 46,439,091	$ 38,664,354	$ 37,664,354	**$8,774,737**

See accompanying independent auditor's report.

Dubuque Community School District

Notes to Required Supplementary Information – Budgetary Reporting

Year Ended June 30, 2015

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

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

Formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functions, not by fund. These four functions are instruction, support services, non-instructional programs, and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated function level, not by fund. The Code of Iowa also provides that District expenditures in the general fund may not exceed the amount authorized by the school finance formula. During the year, the District adopted one budget amendment, increasing budgeted expenditures by $1,000,000.

During the year ended June 30, 2015, expenditures in the instruction and support services functions exceeded the amounts budgeted.

Dubuque Community School District

Schedule of the District's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System
Last Fiscal Year *

Required Supplementary Information

	2015
District's proportion of the net pension liability	1.044018%
District's proportionate share of the net pension liability	$42,252,286
District's covered-employee payroll	$75,363,092
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	56.06%
Plan fiduciary net position as a percentage of the total pension liability	87.61%

* The amounts presented for each fiscal year were determined as of June 30.

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

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of District Contributions

Iowa Public Employees' Retirement System
Last Ten Fiscal Years

Required Supplementary Information

	2015	2014	2013	2012
Statutorily required contribution	$ 6,729,926	$ 6,225,569	$ 5,734,626	$ 5,218,342
Contributions in relation to the statutorily required contribution	(6,729,926)	(6,225,569)	(5,734,626)	(5,218,342)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
District's covered-employee payroll	$75,363,092	$69,715,216	$66,143,315	$64,684,349
Contributions as a percentage of covered-employee payroll	8.93%	8.93%	8.67%	8.07%

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of District Contributions

Iowa Public Employees' Retirement System
Last Ten Fiscal Years

Required Supplementary Information

2011	2010	2009	2008	2007	2006
$ 4,466,474	$ 4,313,135	$ 4,199,404	$ 3,807,858	$ 3,342,705	$ 3,147,107
(4,466,474)	(4,313,135)	(4,199,404)	(3,807,858)	(3,342,705)	(3,147,107)
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
$64,287,186	$64,871,878	$66,137,994	$62,939,802	$58,134,000	$54,732,296
6.95%	6.65%	6.35%	6.05%	5.75%	5.75%

See accompanying independent auditor's report.

Changes of benefit terms:

Legislation passed in 2010 modified benefit terms for current Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 percent per year measured from the member's first unreduced retirement age to a 6 percent reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Benefit provisions for sheriffs and deputies were changed in the 2004 legislative session. The eligibility for unreduced retirement benefits was lowered from age 55 by one year each July 1 (beginning in 2004) until it reached age 50 on July 1, 2008. The years of service requirement remained at 22 or more. Their contribution rates were also changed to be shared 50-50 by the employee and employer, instead of the previous 40-60 split.

Changes of assumptions:

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

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

The 2007 valuation adjusted the application of the entry age normal cost method to better match projected contributions to the projected salary stream in the future years. It also included in the calculation of the UAL amortization payments the one-year lag between the valuation date and the effective date of the annual actuarial contribution rate.

The 2006 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted salary increase assumptions to service based assumptions.
- Decreased the assumed interest rate credited on employee contributions from 4.25 percent to 4.00 percent.
- Lowered the inflation assumption from 3.50 percent to 3.25 percent.
- Lowered disability rates for sheriffs and deputies and protection occupation members.

Dubuque Community School District

Schedule of Funding Progress for the Retiree Health Benefit Plan

Required Supplementary Information

June 30, 2015

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Net Position (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Over funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2010	7/1/2008	$0	$17,672,059	$17,672,059	0.0%	$64,871,878	27.2%
2011	7/1/2010	$0	$20,671,234	$20,671,234	0.0%	$64,287,186	32.2%
2012	7/1/2010	$0	$20,671,234	$20,671,234	0.0%	$64,684,349	32.0%
2013	7/1/2012	$0	$14,401,113	$14,401,113	0.0%	$66,143,315	21.8%
2014	7/1/2012	$0	$14,401,113	$14,401,113	0.0%	$69,715,216	20.7%
2015	7/1/2014	$0	$12,146,829	$12,146,829	0.0%	$75,363,092	16.1%

See Note 7 in the accompanying Notes to Financial Statements for the plan description, funding policy, annual OPEB cost and net OPEB obligation, funded status, and funding progress.

See accompanying independent auditor's report.

Other Supplementary Information

Dubuque Community School District

Governmental Funds

Special Revenue Funds

June 30, 2015

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Student Activity Fund	Accounts for funds raised by student groups. Under state law the Board retains responsibility for the Student Activity Fund's ultimate disposition.
Management Fund	Accounts for resources accumulated and payments made for property insurance, fidelity bonds, worker compensation, liability premiums, unemployment insurance claims and early retirement incentives.

Dubuque Community School District

Combining Balance Sheet

Special Revenue Funds

June 30, 2015

	Special Revenue		
	Management Levy	Student Activity	Total
Assets			
Cash	$10,848,921	$787,692	$11,636,613
Receivables:			
Property tax:			
Delinquent	35,378	0	35,378
Succeeding year	1,500,000	0	1,500,000
Other	0	4,875	4,875
Total assets	$12,384,299	$792,567	$13,176,866
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	$ 12,630	$ 14,908	$ 27,538
Early retirement payable	1,818,170	0	1,818,170
Total liabilities	$ 1,830,800	$ 14,908	$ 1,845,708
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	$ 1,500,000	$ 0	$ 1,500,000
Other	9,491	0	9,491
Total deferred inflows of resources	$ 1,509,491	$ 0	$ 1,509,491
Fund balances:			
Restricted for:			
Management levy purposes	$ 9,044,008	$ 0	$ 9,044,008
Student activities	0	777,659	777,659
Total fund balances	$ 9,044,008	$777,659	$ 9,821,667
Total liabilities, deferred inflows of resources and fund balances	$12,384,299	$792,567	$13,176,866

See accompanying independent auditor's report.

Dubuque Community School District

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Special Revenue Funds

Year Ended June 30, 2015

	Special Revenue		
	Management Levy	Student Activity	Total
Revenues:			
Local sources:			
Local tax	$4,744,876	$ 0	$4,744,876
Other	29,686	1,691,722	1,721,408
State sources	92,893	0	92,893
Total revenues	$4,867,455	$1,691,722	$6,559,177
Expenditures:			
Current:			
Instruction:			
Regular instruction	$1,454,920	$ 0	$1,454,920
Special instruction	603,570	0	603,570
Other instruction	4,354	1,623,584	1,627,938
Support services:			
Student services	135,656	0	135,656
Instructional staff services	102,829	0	102,829
Administration services	144,630	18,512	163,142
Operation and maintenance of plant services	1,463,786	2,446	1,466,232
Transportation services	187,090	57,843	244,933
Non-instructional programs	130,759	0	130,759
Total expenditures	$4,227,594	$1,702,385	$5,929,979
Excess (deficiency) of revenues over (under) expenditures	$ 639,861	$ (10,663)	$ 629,198
Other financing sources:			
Operating transfers out	$ 0	$ (12,835)	$ (12,835)
Net change in fund balances	$ 639,861	$ (23,498)	$ 616,363
Fund balances beginning of year	8,404,147	801,157	9,205,304
Fund balances end of year	$9,044,008	$ 777,659	$9,821,667

See accompanying independent auditor's report.

Dubuque Community School District

Capital Project Accounts

Capital Projects Fund

Year Ended June 30, 2015

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

Statewide Sales, Services, and Use Tax	Statewide sales and services tax moneys received for school infrastructure purposes shall be utilized solely for school infrastructure needs or school district property tax relief. These activities include the construction, reconstruction, repair, demolition work, purchasing, or remodeling of schoolhouses, stadiums, gyms, field houses, and bus garages and the procurement of schoolhouse construction sites and making of site improvements and those activities for which revenues under Iowa Code Section 298.3 or Section 300.2 may be spent. Additionally, "school infrastructure" includes the payment or retirement of outstanding bonds previously issued for school infrastructure purposes, and the payment or retirement of bonds issued under Iowa Code Section 423E.5.
Physical Plant and Equipment Levy Fund	Accounts for resources accumulated and payments made for the purchase and improvement of grounds; purchase of buildings; major repairs, remodeling, reconstructing, improving or expanding the schools or buildings; expenditures for energy conservation; and for equipment purchases. The purchase of transportation vehicles qualifies under the law.

Dubuque Community School District

Combining Balance Sheet

Capital Project Accounts

Year Ended June 30, 2015

	Capital Projects		
	Statewide Sales, Services, and Use Tax	Physical Plant and Equipment Levy	Total
Assets			
Cash and pooled investments	$11,402,802	$4,551,124	$15,953,926
Receivables:			
Property tax:			
Delinquent	0	28,150	28,150
Succeeding year	0	3,591,457	3,591,457
Due from other governments	1,556,050	13,315	1,569,365
Total assets	$12,958,852	$8,184,046	$21,142,898
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	$ 383,439	$ 202,743	$ 586,182
Total liabilities	$ 383,439	$ 202,743	$ 586,182
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	$ 0	$3,591,457	$ 3,591,457
Other	0	7,569	7,569
Total deferred inflows of resources	$ 0	$3,599,026	$ 3,599,026
Fund balances:			
Restricted for:			
School infrastructure	$12,575,413	$ 0	$12,575,413
Physical plant and equipment levy	0	4,382,277	4,382,277
Total fund balances	$12,575,413	$4,382,277	$16,957,690
Total liabilities, deferred inflows of resources and fund balances	$12,958,852	$8,184,046	$21,142,898

See accompanying independent auditor's report.

Dubuque Community School District

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Capital Project Accounts

Year Ended June 30, 2015

	Capital Projects		
	Statewide Sales, Services, and Use Tax	Physical Plant and Equipment Levy	Total
Revenues:			
Local sources:			
Local tax	$ 0	$3,566,611	$ 3,566,611
Other	156,744	790,157	946,901
State sources	10,038,752	71,433	10,110,185
Federal sources	0	0	0
Total revenues	$10,195,496	$4,428,201	$14,623,697
Expenditures:			
Current:			
Instruction:			
Regular instruction	$ 545,136	$ 44,090	$ 589,226
Other instruction	0	3,658	3,658
	$ 545,136	$ 47,748	$ 592,884
Support services:			
Student services	$ 75,047	$ 0	$ 75,047
Administration services	1,833,653	365,550	2,199,203
Transportation services	13,044	752,768	765,812
	$ 1,921,744	$1,118,318	$ 3,040,062
Non-instructional programs	$ 0	$ 57,598	$ 57,598
Facilities acquisition	$12,550,018	$1,878,885	$14,428,903
Debt service:			
Principal	$ 0	$ 0	$ 0
Interest and other charges	293,111	0	293,111
	$12,843,129	$1,878,885	$14,722,014
Total expenditures	$15,310,009	$3,102,549	$18,412,558
Excess (deficiency) of revenues over (under) expenditures	$(5,114,513)	$1,325,652	$(3,788,861)
Other financing sources:			
Revenue bonds issued	$15,960,000	$ 0	$15,960,000
Sale of property and equipment	0	13,315	13,315
Transfers out	(4,041,360)	0	(4,041,360)
Net change in fund balances	$ 6,804,127	$1,338,967	$ 8,143,094
Fund balances beginning of year	5,771,286	3,043,310	8,814,596
Fund balances end of year	$12,575,413	$4,382,277	$16,957,690

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of Changes in Special Revenue Fund, Student Activity Accounts

Year Ended June 30, 2015

	Balance June 30, 2014	Revenues	Expenditures	Balance June 30, 2015
Senior High Schools:				
Alternative Learning Center	$ 1,142	$ 2,793	$ 2,335	$ 1,600
Stephen Hempstead	254,605	492,377	491,438	255,544
Dubuque Senior	296,225	592,895	604,216	284,904
Total Senior High Schools	$551,972	$1,088,065	$1,097,989	$542,048
Middle Schools:				
Jefferson	$ 81,442	$ 20,514	$ 30,152	$ 71,804
Washington	38,728	58,370	56,252	40,846
Roosevelt	97,991	60,544	85,324	73,211
Total Middle Schools	$218,161	$ 139,428	$ 171,728	$185,861
Elementary Schools:				
Audubon	$ 6,993	$ 303	$ 1,541	$ 5,755
Bryant	1,134	3,521	3,373	1,282
Eisenhower	1,006	421	0	1,427
Carver	1,524	357	0	1,881
Fulton	3,594	5,438	5,193	3,839
Hoover	4,024	6,047	4,653	5,418
Irving	2,925	8,149	5,806	5,268
Kennedy	1,570	338	650	1,258
Lincoln	734	584	310	1,008
Marshall	2,759	7,636	6,301	4,094
Prescott	1,624	908	498	2,034
Sageville	857	845	209	1,493
Table Mound	4,115	761	140	4,736
Jones Hand-in-Hand Preschool	352	0	0	352
Total Elementary Schools	$ 33,211	$ 35,308	$ 28,674	$ 39,845
Athletic reserve	$ (13,955)	$ 420,895	$ 409,386	$ (2,446)
District instrumental music	11,768	8,026	7,443	12,351
	$ (2,187)	$ 428,921	$ 416,829	$ 9,905
Grand Total	$801,157	$1,691,722	$1,715,220	$777,659

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended June 30, 2015

	Private Purpose Trust				
	Trust	Scholarships			
	Prescott Elementary Trust	Dubuque Senior High School Scholarships	Stephen Hempstead High School Scholarships	Alternative Learning Center Scholarship	Total
Additions:					
Local sources:					
Other local sources	$ 0	$ 3,200	$ 2,020	$ 0	$ 5,220
Interest on investments	39	254	70	2	365
Total revenues	$ 39	$ 3,454	$ 2,090	$ 2	$ 5,585
Deductions:					
Instruction:					
Regular instruction:					
Other	$ 0	$ 818	$ 2,763	$ 0	$ 3,581
Change in net position	$ 39	$ 2,636	$ (673)	$ 2	$ 2,004
Net position beginning of year	$15,694	$100,115	$29,623	$643	$146,075
Net position end of year	$15,733	$102,751	$28,950	$645	$148,079

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of Changes in Fiduciary Assets and Liabilities

Agency Fund

Year Ended June 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Assets				
Cash	$31,415	$29,289	$31,648	$29,056
Total assets	$31,415	$29,289	$31,648	$29,056
Liabilities				
Other payables	$31,415	$29,289	$31,648	$29,056
Total liabilities	$31,415	$29,289	$31,648	$29,056

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of Revenues by Source and Expenditures by Function

All Governmental Funds

For the Last Ten Years

	Modified Accrual Basis			
	2015	2014	2013	2012
Revenues:				
Local sources:				
Local tax	$ 44,918,498	$ 45,256,554	$ 57,952,211	$ 59,573,803
Tuition	2,571,634	2,076,227	2,364,636	2,264,001
Other	4,461,057	4,403,650	4,149,932	3,237,573
State sources	81,462,443	74,879,014	62,706,583	62,040,783
Federal sources	6,277,627	6,323,012	6,852,735	7,729,416
Total	$139,691,259	$132,938,457	$134,026,097	$134,845,576
Expenditures:				
Instruction:				
Regular instruction	$ 48,744,947	$ 45,838,993	$ 41,180,652	$ 40,768,416
Special instruction	26,651,874	24,813,653	23,533,298	22,492,388
Other instruction	13,763,166	13,169,530	13,080,400	12,840,284
Support services:				
Student services	6,655,077	6,305,561	5,492,706	5,252,695
Instructional staff services	5,788,283	5,750,601	4,602,493	3,984,983
Administration services	13,506,629	12,725,816	12,389,626	12,341,464
Operation and maintenance of plant services	10,785,417	9,599,256	9,057,962	8,702,928
Transportation services	4,724,879	5,612,731	4,277,877	4,120,582
Non-instructional programs	188,357	156,327	364,825	135,718
Other expenditures:				
Facilities acquisition	14,428,903	25,750,982	14,520,178	4,919,944
Debt service:				
Principal	1,130,000	4,850,000	7,600,000	7,200,000
Interest and fiscal charges	974,063	471,005	507,785	556,069
AEA flowthrough	4,928,817	4,723,656	4,515,012	4,496,822
TIF property tax payment to City and other property taxes	0	0	0	0
City street assessments	0	0	0	0
Total	$152,270,412	$159,768,111	$141,122,814	$127,812,293

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of Revenues by Source and Expenditures by Function

All Governmental Funds

For the Last Ten Years

Modified Accrual Basis					
2011	**2010**	**2009**	**2008**	**2007**	**2006**
$ 56,970,220	$ 55,448,603	$ 53,527,722	$ 49,698,676	$ 47,166,139	$ 43,695,073
2,146,825	2,229,601	2,054,271	1,974,497	1,970,036	1,591,829
3,523,606	3,716,733	3,845,347	4,531,034	4,342,335	4,853,070
60,409,551	52,410,026	60,032,976	57,095,921	51,611,486	47,796,591
9,393,044	12,657,914	6,694,658	4,296,825	3,460,383	3,630,635
$132,443,246	$126,462,877	$126,154,974	$117,596,953	$108,550,379	$101,567,198
$ 39,582,892	$ 40,345,167	$ 41,870,736	$ 39,315,976	$ 36,383,897	$ 34,064,192
21,727,446	22,461,743	22,934,962	19,711,873	17,799,574	16,289,430
12,144,120	11,483,872	8,923,625	9,841,978	9,059,837	8,659,689
					0
5,034,660	5,053,316	5,093,057	4,893,096	4,422,022	4,285,632
3,566,495	3,422,804	3,552,175	3,755,466	3,615,550	4,135,111
12,875,379	10,602,780	10,349,190	10,428,962	10,120,152	9,499,497
8,406,122	8,554,178	8,958,199	9,118,255	8,564,905	8,312,753
4,003,962	3,465,091	3,019,418	3,145,333	3,729,525	3,364,702
155,648	306,817	93,675	143,549	133,012	166,235
					0
1,471,553	3,547,438	3,718,729	6,024,792	18,839,199	21,353,125
					0
8,710,000	33,299,833	7,466,208	4,496,208	1,036,209	101,208
524,654	1,323,733	1,482,355	1,675,126	1,542,704	1,236,956
4,922,517	4,802,377	4,321,171	4,106,863	3,803,870	3,532,385
0	0	229	25,690	26,248	26,248
0	0	0	0	79,548	0
$123,125,448	$148,669,149	$121,783,729	$116,683,167	$119,156,252	$115,027,163

STATISTICAL SECTION

Dubuque Community School District

Statistical Section (unaudited)

Narrative Explanations

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

Contents	**Tables**
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	**1-9**
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	**10-13**
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	**14-17**
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	**18-19**
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	**20-22**

Table 1

Dubuque Community School District

Net Position by Components

Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Governmental activities:				
Net investment in capital assets	$88,077,969	$ 93,556,198	$ 80,199,696	$ 72,432,082
Restricted	33,558,034	22,585,523	29,345,373	25,752,325
Unrestricted	(42,939,605)	13,235,693	20,945,199	22,014,328
Total governmental activities net position	$78,696,398	$129,377,414	$130,490,268	$120,198,735
Business-type activities:				
Net investment in capital assets	$ 180,689	$ 226,852	$ 294,532	$ 280,661
Restricted	0	0	0	0
Unrestricted	(558,454)	572,735	545,461	851,251
Total business-type activities net position	$ (377,765)	$ 799,587	$ 839,993	$ 1,131,912
Primary government:				
Net investment in capital assets	$88,258,658	$ 93,783,050	$ 80,494,228	$ 72,712,743
Restricted	32,900,265	22,585,523	29,345,373	25,752,325
Unrestricted	(42,840,290)	13,808,428	21,490,660	22,865,579
Total primary government net position	$78,318,633	$130,177,001	$131,330,261	$121,330,647

Source: *District Financial Records*

Table 1

Dubuque Community School District

Net Position by Components

Last Ten Fiscal Years

2011	2010	2009	2008	2007	2006
$ 72,646,181	$64,429,213	$59,780,783	$53,355,696	$43,446,260	$41,984,932
18,245,575	17,404,114	9,206,811	8,920,643	6,559,669	5,713,421
13,348,662	5,121,609	7,757,840	4,416,579	5,627,070	8,371,837
$104,240,418	$86,954,936	$76,745,434	$66,692,918	$55,632,999	$56,070,190
$ 311,734	$ 399,217	$ 442,195	$ 483,616	$ 537,950	$ 518,906
0	0	0	0	0	0
934,055	861,361	808,733	882,625	877,323	714,858
$ 1,245,789	$ 1,260,578	$ 1,250,928	$ 1,366,241	$ 1,415,273	$ 1,233,764
$ 72,957,915	$64,828,430	$60,222,978	$53,839,312	$43,984,210	$42,503,838
18,245,575	17,404,114	9,206,811	8,920,643	6,559,669	5,713,421
14,282,717	5,982,970	8,566,573	5,299,204	6,504,393	9,086,695
$105,486,207	$88,215,514	$77,996,362	$68,059,159	$57,048,272	$57,303,954

Table 2

Dubuque Community School District

Expenses, Program Revenues, and Net (Expense) Revenue

Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Expenses:				
Governmental activities:				
Instruction	$ 87,066,710	$ 83,984,002	$ 77,755,484	$ 76,200,554
Student services	6,457,946	6,306,779	5,505,944	5,262,498
Instructional staff services	5,650,117	5,750,601	4,602,597	3,988,500
Administration services	13,683,311	13,236,921	12,281,517	11,285,684
Operation and maintenance of plant services	10,753,161	9,684,699	9,102,217	8,800,056
Transportation services	4,906,348	4,981,110	4,420,179	4,040,587
Non-instructional programs	184,930	159,179	364,825	134,228
AEA flowthrough	4,928,817	4,723,656	4,515,012	4,496,822
TIF property tax payment and street assessments to City	0	0	0	0
Interest on long-term debt	1,148,530	406,017	344,756	317,750
Bond costs	293,111	116,998	166,710	143,819
Other post-employment benefits	1,142,693	911,203	777,152	1,432,116
Depreciation (unallocated)	3,900,066	3,938,398	4,243,202	3,110,181
Total governmental activities expenses	$140,115,740	$134,199,563	$124,079,595	$119,212,795
Business-type activities:				
Nutrition services	$ 4,988,071	$ 4,983,100	$ 5,014,578	$ 4,829,167
Total business-type activities expenses	$ 4,988,071	$ 4,983,100	$ 5,014,578	$ 4,829,167
Total primary government expenses	$145,103,811	$139,182,663	$129,094,173	$124,041,962

(Continued on the following page.)

Table 2

Dubuque Community School District

Expenses, Program Revenues, and Net (Expense) Revenue

Last Ten Fiscal Years

2011	2010	2009	2008	2007	2006
$ 73,398,582	$ 74,580,509	$ 74,524,139	$ 67,010,362	$ 68,921,618	$57,066,744
4,916,281	5,064,842	5,147,311	4,766,058	4,813,824	4,149,153
3,582,091	3,442,464	3,607,500	3,677,598	3,873,716	3,987,756
12,704,945	10,704,315	10,590,758	10,125,713	10,955,010	9,174,908
8,123,156	8,658,932	9,011,009	8,835,601	8,967,625	7,960,412
3,511,033	3,521,943	3,501,716	3,683,632	3,738,099	3,259,502
157,526	309,415	96,998	142,067	138,771	161,802
4,922,517	4,802,377	4,321,171	4,106,863	3,803,870	3,532,385
0	0	229	25,690	105,796	26,248
487,800	1,271,952	1,482,355	1,675,126	1,542,704	1,120,477
1,000	316,635	0	0	23,615	128,710
1,380,724	1,044,119	1,090,424	0	0	0
2,259,167	3,230,537	3,090,034	2,745,092	2,227,645	1,875,361
$115,444,822	$116,948,040	$116,463,644	$106,793,802	$109,112,293	$92,443,458
$ 4,609,057	$ 4,562,590	$ 4,336,522	$ 4,159,239	$ 3,949,212	$ 3,957,058
$ 4,609,057	$ 4,562,590	$ 4,336,522	$ 4,159,239	$ 3,949,212	$ 3,957,058
$120,053,879	$121,510,630	$120,800,166	$110,953,041	$113,061,505	$96,400,516

Table 2

Dubuque Community School District

Expenses, Program Revenues, and Net (Expense) Revenue

Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Program revenues:				
Governmental activities:				
Charges for services:				
Instruction	$ 5,037,413	$ 4,465,125	$ 4,900,867	$ 4,441,216
Support services	54,977	50,924	38,310	39,417
Operating grants and contributions	23,329,640	19,919,287	19,679,045	20,298,874
Capital grants and contributions	0	0	0	0
Total governmental activities program revenues	$ 28,422,030	$ 24,435,336	$ 24,618,222	$ 24,779,507
Business-type activities:				
Charges for services:				
Nutrition services	$ 2,472,084	$ 2,421,620	$ 2,403,562	$ 2,471,310
Operating grants and contributions	2,758,432	2,667,519	2,590,171	2,517,574
Total business-type program revenues	$ 5,230,516	$ 5,089,139	$ 4,993,733	$ 4,988,884
Total primary government program revenues	$ 33,652,546	$ 29,524,475	$ 29,611,955	$ 29,768,391
Net (expense) revenue:				
Governmental activities	$(111,693,710)	$(109,764,227)	$(99,461,373)	$(94,433,288)
Business-type activities	242,445	106,039	(20,845)	159,717
Total primary government net expense	$(111,451,265)	$(109,658,188)	$(99,482,218)	$(94,273,571)

Source: *District Financial Records*

Table 2

Dubuque Community School District

Expenses, Program Revenues, and Net (Expense) Revenue

Last Ten Fiscal Years

2011	2010	2009	2008	2007	2006
$ 4,481,908	$ 4,343,293	$ 4,139,082	$ 4,181,758	$ 4,234,503	$ 3,897,690
35,099	34,133	29,432	26,076	27,342	28,613
22,162,557	25,152,465	21,261,442	15,582,180	12,145,764	11,319,335
61,864	88,137	0	5,850	50,750	325,600
$ 26,741,428	$ 29,618,028	$ 25,429,956	$ 19,795,864	$ 16,458,359	$ 15,571,238
$ 2,505,477	$ 2,520,337	$ 2,484,568	$ 2,369,246	$ 2,425,845	$ 2,404,627
2,362,623	2,365,458	1,992,219	1,823,216	1,793,501	1,675,198
$ 4,868,100	$ 4,885,795	$ 4,476,787	$ 4,192,462	$ 4,219,346	$ 4,079,825
$ 31,609,528	$ 34,503,823	$ 29,906,743	$ 23,988,326	$ 20,677,705	$ 19,651,063
$(88,703,394)	$(87,330,012)	$(91,033,688)	$(86,997,938)	$(92,653,934)	$(76,872,220)
259,043	323,205	140,265	33,223	270,134	122,767
$(88,444,351)	$(87,006,807)	$(90,893,423)	$(86,964,715)	$(92,383,800)	$(76,749,453)

Table 3

Dubuque Community School District

General Revenues and Total Change in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Net (expenses) revenue:				
Governmental activities	$(111,693,710)	$(109,764,227)	$(99,461,373)	$(94,430,288)
Business-type activities	242,445	106,039	(20,845)	159,717
Total primary government net expense	$(111,451,265)	$(109,658,188)	$(99,482,218)	$(94,270,571)
General revenues and other changes in net position:				
Governmental activities:				
Property tax levied for general purposes	$ 41,351,887	$ 41,857,102	$ 42,464,403	$ 45,002,685
Property tax levied for capital outlay	4,346,610	3,399,452	3,297,757	3,135,590
Local option sales tax	10,038,752	8,974,360	12,190,050	11,435,526
Unrestricted state grants	54,664,713	52,932,505	50,568,860	49,804,874
Investment earnings	155,764	139,790	369,289	455,973
Miscellaneous	711,503	1,199,912	595,896	281,764
Transfers	163,677	148,252	266,651	275,196
Total governmental activities	$ 111,432,906	$ 108,651,373	$109,752,906	$110,391,608
Business-type activities:				
Investment earnings	$ 2,256	$ 1,807	$ 2,582	$ 6,034
Transfers	(163,677)	(148,252)	(273,656)	(279,628)
Total business-type activities	$ (161,421)	$ (146,445)	$ (271,074)	$ (273,594)
Change in net position:				
Governmental activities	$ (260,804)	$ (1,112,854)	$ 10,291,533	$ 15,958,320
Business-type activities	81,024	(40,406)	(291,919)	(113,877)
Total primary government	$ (179,780)	$ (1,153,260)	$ 9,999,614	$ 15,844,443

Source: *District Financial Records*

Table 3

Dubuque Community School District

General Revenues and Total Change in Net Position

Last Ten Fiscal Years

2011	2010	2009	2008	2007	2006
$ (88,703,394)	$(87,330,012)	$(91,033,688)	$(86,997,938)	$(92,653,934)	$(76,872,220)
259,043	323,205	140,265	33,223	270,134	122,767
$ (88,444,351)	$(87,006,807)	$(90,893,423)	$(86,964,715)	$(92,383,800)	$(76,749,453)
$ 43,385,106	$ 42,170,729	$ 40,684,264	$ 36,598,441	$ 34,446,462	$ 31,504,694
3,006,514	2,857,384	2,737,058	2,532,490	2,470,364	2,374,392
10,578,600	10,420,491	10,106,400	10,567,745	10,249,312	9,815,987
47,873,056	40,152,782	46,053,267	46,501,356	43,373,049	40,715,113
539,547	747,429	682,349	774,912	1,013,746	793,031
318,999	854,031	543,975	959,573	539,087	792,744
287,054	336,668	278,891	123,340	124,723	93,916
$105,988,876	$ 97,539,514	$101,086,204	$ 98,057,857	$ 92,216,743	$ 86,089,877
$ 13,222	$ 23,113	$ 23,313	$ 44,086	$ 36,098	$ 19,665
(287,054)	(336,668)	(278,891)	(126,341)	(124,723)	(93,916)
$ (273,832)	$ (313,555)	$ (255,578)	$ (82,255)	$ (88,625)	$ (74,251)
$ 17,285,482	$ 10,209,502	$ 10,052,516	$ 11,059,919	$ (437,191)	$ 9,217,657
(14,789)	9,650	(115,313)	(49,032)	181,509	48,516
$ 17,270,693	$ 10,219,152	$ 9,937,203	$ 11,010,887	$ (255,682)	$ 9,266,173

Table 4

Dubuque Community School District

Fund Balances, Governmental Funds

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
General Fund:				
Nonspendable	$ 444,900	$ 534,198	$ 551,464	$ 626,239
Restricted	1,324,944	1,377,816	1,463,431	1,398,368
Unassigned	12,813,922	20,055,617	26,768,208	26,932,135
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	$14,583,766	$21,967,631	$28,783,103	$28,956,742
All other governmental funds:				
Restricted	$32,233,090	$21,207,707	$27,881,942	$24,353,957
Reserved	0	0	0	0
Unreserved, reported in				
Capital projects fund	0	0	0	0
Debt service fund	0	0	0	0
Special revenue funds	0	0	0	0
Total all other governmental funds	$32,233,090	$21,207,707	$27,881,942	$24,353,957
Total all governmental funds	$46,816,856	$43,175,338	$56,665,045	$53,310,699

Source: *District Financial Records*

Notes: The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in fiscal year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.

Table 4

Dubuque Community School District

Fund Balances, Governmental Funds

Last Ten Years

2011	2010	2009	2008	2007	2006
$ 644,808	$ 0	$ 0	$ 0	$ 0	$ 0
1,894,368	0	0	0	0	0
16,911,942	0	0	0	0	0
0	1,343,743	1,541,028	1,283,675	738,613	618,359
0	7,449,116	4,393,552	(573,069)	21,603	1,174,798
$19,451,118	$ 8,792,859	$ 5,934,580	$ 710,606	$ 760,216	$ 1,793,157
$16,354,207	$ 0	$ 0	$ 0	$ 0	$ 0
0	8,600,545	6,947,435	7,017,199	5,339,534	4,408,492
0	4,427,498	3,271,080	4,039,660	5,258,518	6,967,955
0	72,864	115,299	124,370	46,382	0
0	3,506,028	2,259,376	1,903,504	1,220,135	1,304,929
$16,354,207	$16,606,935	$12,593,190	$13,084,733	$11,864,569	$12,681,376
$35,805,325	$25,399,794	$18,527,770	$13,795,339	$12,624,785	$14,474,533

Table 5

Dubuque Community School District

Governmental Funds Revenue

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Local sources:				
Local tax	$ 44,918,498	$ 45,256,554	$ 57,952,211	$ 59,573,803
Tuition	2,571,634	2,076,227	2,364,636	2,264,001
Other	4,461,057	4,403,650	4,149,932	3,237,573
Total local sources	$ 51,951,189	$ 51,736,431	$ 64,466,779	$ 65,075,377
State sources:				
State sources	$ 81,462,443	$ 74,879,014	$ 62,706,583	$ 62,040,783
Total state sources	$ 81,462,443	$ 74,879,014	$ 62,706,583	$ 62,040,783
Federal sources:				
Federal sources	$ 6,277,627	$ 6,323,012	$ 6,852,735	$ 7,729,416
Total federal sources	$ 6,277,627	$ 6,323,012	$ 6,852,735	$ 7,729,416
Total governmental funds revenue	$139,691,259	$132,938,457	$134,026,097	$134,845,576

Source: *District Financial Records*

Table 5

Dubuque Community School District

Governmental Funds Revenue

Last Ten Years

2011	2010	2009	2008	2007	2006
$ 56,970,220	$ 55,448,603	$ 53,527,722	$ 49,698,676	$ 47,166,139	$ 43,695,073
2,146,825	2,229,601	2,054,271	1,974,497	1,970,036	1,591,829
3,523,607	3,716,733	3,845,347	4,531,034	4,342,335	4,853,070
$ 62,640,652	$ 61,394,937	$ 59,427,340	$ 56,204,207	$ 53,478,510	$ 50,139,972
$ 60,409,551	$ 52,410,026	$ 60,032,976	$ 57,095,921	$ 51,611,486	$ 47,796,591
$ 60,409,551	$ 52,410,026	$ 60,032,976	$ 57,095,921	$ 51,611,486	$ 47,796,591
$ 9,393,044	$ 12,657,914	$ 6,694,658	$ 4,296,825	$ 3,460,383	$ 3,630,635
$ 9,393,044	$ 12,657,914	$ 6,694,658	$ 4,296,825	$ 3,460,383	$ 3,630,635
$132,443,247	$126,462,877	$126,154,974	$117,596,953	$108,550,379	$101,567,198

Table 6

Dubuque Community School District

Revenue by Source – General Fund

Last Ten Fiscal Years

	Fiscal Year				
	2015	2014	2013	2012	2011
Local sources					
Taxes	$ 36,607,011	$ 35,856,044	$ 37,460,938	$ 43,252,276	$ 41,381,061
Tuition	2,571,634	2,076,227	2,364,636	2,264,001	2,146,825
Transportation	54,977	50,924	38,311	39,418	35,099
Interest	65,090	71,643	79,149	154,800	212,981
Student activities	162,048	158,018	153,964	307,725	321,686
Other local revenues	1,475,115	2,236,384	1,591,477	889,746	904,610
Subtotal local revenue	$ 40,935,875	$ 40,449,240	$ 41,688,475	$ 46,907,966	$ 45,002,262
State sources					
State foundation aid	$ 52,004,458	$ 49,048,080	$ 48,166,131	$ 47,711,831	$ 44,937,511
Instructional support	0	0	0	0	0
AEA flowthrough	4,928,817	4,723,656	4,515,012	4,496,822	4,922,517
Other state revenue	14,326,090	12,127,823	10,020,866	9,829,379	10,546,522
Subtotal state revenue	$ 71,259,365	$ 65,899,559	$ 62,702,009	$ 62,038,032	$ 60,406,550
Federal sources					
Title I	$ 1,651,588	$ 1,597,490	$ 1,806,912	$ 1,613,871	$ 1,667,226
Other federal revenue	4,626,039	4,725,522	5,045,823	6,115,545	7,663,954
Subtotal federal revenue	$ 6,277,627	$ 6,323,012	$ 6,852,735	$ 7,729,416	$ 9,331,180
Other sources	$ 260,191	$ 360,473	$ 470,082	$ 498,391	$ 611,753
Total revenue	$118,733,058	$113,032,284	$111,713,301	$117,173,805	$115,351,745

Source: *District Financial Records*

Table 6

Dubuque Community School District

Revenue by Source – General Fund

Last Ten Fiscal Years

2010	2009	2008	2007	2006
$ 39,500,291	$ 38,480,604	$ 34,543,982	$32,342,730	$29,605,400
2,229,601	2,054,271	1,974,497	1,970,036	1,591,829
34,133	29,432	26,076	27,342	28,613
306,352	210,070	185,034	323,806	359,018
279,663	257,654	240,278	242,785	337,557
958,946	1,176,120	1,433,500	1,036,089	1,270,377
$ 43,308,986	$ 42,208,151	$ 38,403,367	$35,942,788	$33,192,794
$ 37,662,216	$ 45,392,552	$ 45,809,960	$42,708,273	$40,133,528
0	174,406	182,466	183,625	185,665
4,802,377	4,321,171	4,106,863	3,803,870	3,532,385
9,941,876	10,141,446	6,993,167	4,912,063	3,941,314
$ 52,406,469	$ 60,029,575	$ 57,092,456	$51,607,831	$47,792,892
$ 1,685,273	$ 1,665,591	$ 1,630,564	$ 1,347,870	$ 1,187,939
10,884,504	5,029,067	2,666,262	2,112,513	2,442,696
$ 12,569,777	$ 6,694,658	$ 4,296,826	$ 3,460,383	$ 3,630,635
$ 406,526	$ 407,252	$ 238,586	$ 199,506	$ 125,987
$108,691,758	$109,339,636	$100,031,235	$91,210,508	$84,742,308

Table 7

Dubuque Community School District

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Instruction	$ 89,159,987	$ 83,822,176	$ 77,794,350	$ 76,101,088
Student services	6,655,077	6,305,561	5,492,706	5,252,695
Instructional staff services	5,788,283	5,750,601	4,602,493	3,984,983
Administration services	13,506,629	12,725,816	12,389,626	12,341,464
Operation and maintenance of plant services	10,785,417	9,599,256	9,057,962	8,702,928
Transportation services	4,724,879	5,612,731	4,277,877	4,120,582
Non-instructional services	188,357	156,327	364,825	135,718
Facilities acquisition	14,428,903	25,750,982	14,520,178	4,919,944
Debt service:				
Principal	1,130,000	4,850,000	7,600,000	7,200,000
Interest	680,952	354,007	341,075	412,250
AEA flowthrough	4,928,817	4,723,656	4,515,012	4,496,822
Other	293,111	116,998	166,710	143,819
Total expenditures	$152,270,412	$159,768,111	$141,122,814	$127,812,293
Debt service as a percentage of noncapital expenditures	1.31%	3.88%	6.27%	6.19%

Source: *District Financial Records*

Notes: The District refinanced all of its bonds payable in fiscal year 2010. Details of the District's outstanding debt can be found in Note 5 in the Notes to the Financial Statements.

Table 7

Dubuque Community School District

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Years

2011	2010	2009	2008	2007	2006
$ 73,454,458	$ 74,290,782	$ 73,729,323	$ 68,869,827	$ 63,243,308	$ 59,013,311
5,034,660	5,053,316	5,093,057	4,893,096	4,422,022	4,285,632
3,566,495	3,422,804	3,552,175	3,755,466	3,615,550	4,135,111
12,875,379	10,602,780	10,349,190	10,428,962	10,120,152	9,499,497
8,406,122	8,554,178	8,958,199	9,118,255	8,564,905	8,312,753
4,003,962	3,465,091	3,019,418	3,145,333	3,729,525	3,364,702
155,648	306,817	93,675	143,549	133,012	166,235
1,471,553	3,547,438	3,718,729	6,024,792	18,839,199	21,353,125
8,710,000	33,299,833	7,466,208	4,496,208	1,036,209	101,208
523,617	1,007,098	1,482,355	1,675,126	1,542,704	1,236,956
4,922,517	4,802,377	4,321,171	4,106,863	3,803,870	3,532,385
1,037	316,635	229	25,690	105,796	26,248
$123,125,448	$148,669,149	$121,783,729	$116,683,167	$119,156,252	$115,027,163
7.59%	23.6%	7.58%	5.58%	2.57%	1.43%

Table 8

Dubuque Community School District

Expenses by Function - General Fund

Last Ten Years

(modified basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Instruction:				
Regular	$ 46,700,801	$ 43,124,337	$ 40,706,822	$ 39,611,990
Special	26,048,304	24,657,319	23,348,053	22,048,080
Other	12,131,570	11,673,565	10,997,304	11,261,238
Total Instruction	$ 84,880,675	$ 79,455,221	$ 75,052,179	$ 72,921,308
Student Support Services:				
Attendance and social work	$ 950,365	$ 692,378	$ 375,815	$ 257,588
Guidance services	3,090,367	3,087,135	2,781,619	2,700,544
Health and psychological services	1,961,395	1,876,211	1,911,961	1,836,573
Speech, pathology, & audiology	442,247	428,960	379,621	369,530
Total Student Support Services	$ 6,444,374	$ 6,084,684	$ 5,449,016	$ 5,164,235
Staff Instruction Services:				
Improvement of instruction	$ 2,597,937	$ 2,201,148	$ 2,066,467	$ 1,596,748
Library media	2,487,240	2,261,003	2,097,142	2,069,525
Instruction-related technology	452,258	1,208,510	341,021	214,859
Academic student assessment	148,019	0	0	0
Total Staff Instruction Services	$ 5,685,454	$ 5,670,661	$ 4,504,630	$ 3,881,132
General Administration Services:				
Board of education	$ 104,151	$ 118,695	$ 92,664	$ 183,228
Executive administration	1,450,997	1,482,745	1,387,549	1,177,114
Special area administration	172,077	192,153	180,334	173,551
Total General Administration Services	$ 1,727,225	$ 1,793,593	$ 1,660,547	$ 1,533,893
School Administration Services	$ 6,268,992	$ 6,223,048	$ 5,864,477	$ 5,634,449
Business & Central Services:				
Business administration fiscal	$ 1,245,087	$ 1,358,567	$ 1,201,038	$ 1,180,505
Printing, publishing, & duplicating	210,811	235,921	186,296	229,022
Public information	223,791	105,486	60,315	126,079
Personnel	219,258	217,727	195,659	219,393
Administrative technology	1,249,120	1,238,257	1,174,492	975,394
Total Business & Central Services	$ 3,148,067	$ 3,155,958	$ 2,817,800	$ 2,730,393
Operation and Maintenance of Plant	$ 9,319,185	$ 8,962,416	$ 8,325,758	$ 8,072,928
Student Transportation	$ 3,714,134	$ 3,778,519	$ 3,425,265	$ 3,171,242
Community Service Operations	$ 0	$ 0	$ 265,000	$ 54,900
Funds Transfer	$ 0	$ 0	$ 7,256	$ 6,877
AEA Flowthrough	$ 4,928,817	$ 4,723,656	$ 4,515,012	$ 4,496,822
Total expenditures	$126,116,923	$119,847,756	$111,886,940	$107,668,179
Percentage Increase (Decrease)	5.23%	7.12%	3.92%	2.84%

Source: *District Financial Records*

Table 8

Dubuque Community School District

Expenses by Function – General Fund

Last Ten Years

2011	2010	2009	2008	2007	2006
$ 38,569,286	$ 39,316,368	$ 40,417,644	$ 38,358,714	$35,059,099	$33,274,986
21,514,318	22,216,791	22,579,460	19,516,753	17,742,545	16,891,696
10,389,358	9,951,775	7,303,035	8,210,378	7,396,413	6,345,494
$ 70,472,962	$ 71,484,934	$ 70,300,139	$ 66,085,845	$60,198,057	$56,512,176
$ 245,310	$ 242,555	$ 216,417	$ 213,433	$ 183,463	$ 147,791
2,588,620	2,506,763	2,628,026	2,583,096	2,414,892	2,374,275
1,854,693	2,003,904	1,952,039	1,802,329	1,549,048	1,494,243
258,457	253,437	248,044	252,735	199,376	225,371
$ 4,947,080	$ 5,006,659	$ 5,044,526	$ 4,851,593	$ 4,346,779	$ 4,241,680
$ 1,564,958	$ 1,312,805	$ 1,502,253	$ 1,743,510	$ 1,617,242	$ 1,280,695
1,930,039	2,026,201	1,961,782	1,936,232	1,940,853	1,886,064
3,713	3,381	5,285	349	3,693	494,209
0	0	0	0	0	0
$ 3,498,710	$ 3,342,387	$ 3,469,320	$ 3,680,091	$ 3,561,788	$ 3,660,968
$ 123,341	$ 111,715	$ 152,068	$ 116,152	$ 113,031	$ 101,427
1,069,273	1,110,061	1,039,931	929,460	865,829	824,070
311,894	466,575	395,637	342,743	321,244	353,238
$ 1,504,508	$ 1,688,351	$ 1,587,636	$ 1,388,355	$ 1,300,104	$ 1,278,735
$ 5,416,059	$ 5,507,383	$ 5,529,464	$ 5,600,024	$ 5,296,832	$ 4,894,650
$ 1,188,291	$ 1,110,037	$ 1,091,848	$ 1,187,387	$ 1,140,121	$ 1,058,216
371,377	297,494	306,609	415,914	432,423	401,308
110,362	107,253	107,409	151,130	125,116	130,467
217,204	201,459	188,015	189,884	179,552	174,671
1,128,712	1,203,563	1,159,867	1,109,396	1,177,286	1,119,177
$ 3,015,946	$ 2,919,806	$ 2,853,748	$ 3,053,711	$ 3,054,498	$ 2,883,839
$ 7,650,801	$ 8,018,101	$ 8,243,558	$ 8,322,151	$ 7,899,172	$ 7,496,659
$ 3,171,723	$ 2,811,825	$ 2,741,183	$ 2,897,710	$ 2,707,252	$ 2,842,768
$ 91,329	$ 247,508	$ 15,269	$ 88,352	$ 74,089	$ 101,085
$ 1,851	$ 4,148	$ 9,648	$ 6,150	$ 1,008	$ 0
$ 4,922,517	$ 4,802,377	$ 4,321,171	$ 4,106,863	$ 3,803,870	$ 3,532,385
$104,693,486	$105,833,479	$104,115,662	$100,080,845	$92,243,449	$87,444,945
(1.08%)	1.65%	4.03%	8.50%	5.49%	12.06%

Table 9

Dubuque Community School District

Other Financing Sources and Uses and Net Change in Fund Balances

Governmental Funds

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Excess of revenues over (under) expenditures	$(12,579,153)	$(26,829,654)	$(7,096,717)	$ 7,033,283
Other financing sources (uses):				
Sales of property and equipment	$ 96,994	$ 158,695	$ 106,031	$ 146,553
Operating transfers in	4,217,872	3,908,856	8,469,539	9,250,938
Operating transfers out	(4,054,195)	(3,760,604)	(8,195,883)	(8,975,742)
Revenue bonds net proceeds	15,960,000	13,033,000	10,071,376	10,050,343
Total other financing sources (uses)	$ 16,220,671	$ 13,339,947	$10,451,063	$10,472,092
Net change in fund balance	$ 3,641,518	$(13,489,707)	$ 3,354,346	$17,505,375

Source: *District Financial Records*

Table 9

Dubuque Community School District

Other Financing Sources and Uses and Net Change in Fund Balances

Governmental Funds

Last Ten Years

2011	2010	2009	2008	2007	2006
$ 9,317,799	$(22,206,272)	$4,371,245	$ 913,786	$(10,605,873)	$(13,459,965)
$ 800,677	$ 23,631	$ 82,295	$ 133,428	$ 65,016	$ 7,206
9,234,683	12,321,591	8,936,054	7,776,538	3,405,251	4,878,923
(8,947,627)	(11,984,923)	(8,657,163)	(7,653,198)	(3,280,527)	(4,785,007)
0	28,717,997	0	0	8,566,385	9,871,290
$ 1,087,733	$ 29,078,296	$ 361,186	$ 256,768	$ 8,756,125	$ 9,972,412
$10,405,532	$ 6,872,024	$4,732,431	$ 1,170,554	$ (1,849,748)	$ (3,487,553)

Dubuque Community School District

Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

Tax Levy Year	Fiscal Year	Actual Value				Less Exemptions	Total Taxable Value	Total Direct Rate (*)
		Residential Property	Commercial Property	Other Property	Total Property			
2013	2014-15	$3,735,243,695	$1,223,371,310	$635,758,386	$5,594,373,391	$2,024,655,305	$3,569,718,086	$13.99630
2012	2013-14	$3,636,383,604	$1,108,148,171	$556,660,706	$5,301,192,481	$1,901,700,042	$3,399,492,439	$14.60281
2011	2012-13	$3,584,139,640	$1,107,954,369	$545,384,690	$5,237,478,699	$1,941,516,491	$3,295,962,208	$15.40388
2010	2011-12	$3,460,202,341	$1,083,065,132	$507,827,323	$5,051,094,796	$1,915,108,686	$3,135,986,110	$16.87685
2009	2010-11	$3,400,988,084	$1,066,381,565	$466,520,254	$4,933,889,903	$1,931,149,023	$3,002,740,880	$16.88349
2008	2009-10	$3,270,589,555	$ 955,990,303	$372,478,777	$4,599,058,635	$1,865,471,659	$2,733,586,976	$16.88112
2007	2008-09	$2,853,522,831	$ 900,890,827	$365,894,560	$4,120,308,218	$1,592,339,503	$2,527,968,715	$16.40925
2006	2007-08	$2,754,856,383	$ 871,632,936	$365,846,895	$3,992,336,214	$1,524,149,772	$2,468,186,442	$15.92538
2005	2006-07	$2,673,314,363	$ 767,458,864	$354,344,941	$3,795,118,168	$1,418,056,181	$2,377,061,987	$15.09695
2004	2005-06	$2,470,390,147	$ 783,228,104	$339,583,016	$3,593,201,267	$1,296,814,972	$2,296,386,295	$14.27491

Sources: *Dubuque County Auditor's Office and Jackson County Auditor's Office*

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

* Per $ 1,000 of taxable value.

Table 11

Dubuque Community School District

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

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

		District Direct Rates				Overlapping Rates				
Levy Year	Fiscal Year Ended June 30,	General Purposes	Capital Purposes	Management Purposes	Total	County	Community College	Board of Education and Independents	City of Dubuque	City of Asbury
2013	2015	$11.48470	$1.00000	$1.51160	$13.99630	$6.43124	$0.90807	$0.67315	$11.02588	$10.30200
2012	2014	$11.62865	$1.00000	$1.97416	$14.60281	$6.43124	$0.90455	$0.77468	$11.02586	$10.29932
2011	2013	$12.70671	$1.00000	$1.69717	$15.40388	$6.43124	$0.98407	$0.80305	$10.78477	$10.28790
2010	2012	$15.25931	$1.00000	$0.61754	$16.87685	$6.49167	$1.07379	$0.68380	$10.45111	$10.30123
2009	2011	$15.14980	$1.00000	$0.73369	$16.88349	$6.50193	$1.03532	$0.61503	$10.02741	$10.30237
2008	2010	$14.87364	$1.00000	$1.00554	$16.87918	$6.40435	$0.99471	$0.62393	$ 9.85777	$10.29738
2007	2009	$15.02092	$1.00000	$0.86020	$16.88112	$6.40844	$0.55714	$0.72556	$ 9.96904	$10.30313
2006	2008	$14.54425	$1.00000	$0.86500	$16.40925	$6.42691	$0.61270	$0.78578	$10.31690	$10.30080
2005	2007	$14.01385	$1.00000	$0.91153	$15.92538	$6.17924	$0.61127	$0.60802	$ 9.98033	$10.22827
2004	2006	$13.24710	$1.00000	$0.84985	$15.09695	$6.08416	$0.60517	$0.60226	$ 9.69910	$10.29980

Sources: *Dubuque County Auditor and Iowa Department of Management*

Table 12

Dubuque Community School District

Principal Property Taxpayers

Current Year and Nine Years Ago

Current Year and Nine Years Ago
(Amounts expressed in thousands)
(Unaudited)

	2015 (1)			2006 (2)		
Taxpayer	**Taxable Value**	**Rank**	**Percentage of Total Taxable Value**	**Taxable Value**	**Rank**	**Percentage of Total Taxable Value**
Peninsula Gaming Company LLC	$ 63,779	1	1.78%			
Kennedy Mall	39,659	2	1.10%	$ 23,834	1	0.89%
Deere & Co.	36,073	3	1.00%			
Progressive Processing LLC	25,365	4	0.71%			
Medical Associates Realty	21,598	5	0.60%	17,880	2	0.67%
Nordstrom, Inc.	17,427	6	0.49%	16,723	4	0.62%
Walter Development	16,464	7	0.46%			
McGraw Hill	16,225	8	0.45%			
Platinum Holdings	15,749	9	0.44%	10,162	6	0.38%
Flexsteel Industries	13,332	10	0.37%			
Otto A LLC				17,500	3	0.65%
American Trust & Savings Bank				10,531	5	0.39%
Lexington Dubuque				9,815	7	0.37%
Asbury Dubuque				9,095	9	0.34%
Minglewood Limited Partnership				9,043	10	0.34%
US West Communications				9,401	8	0.35%
Total	$265,671		7.40%	$133,984		5.00%

Sources: *Dubuque County Auditor's Office and City of Dubuque's Comprehensive Annual Financial Report*
Dubuque County Auditor's Office (1) and City of Dubuque CAFR (2)

Table 13

Dubuque Community School District

Property Tax Levies and Collections

Last Ten Fiscal Years

(Unaudited)

Collection Fiscal Year Ending	Levy Fiscal Year Ending	Total Tax Levy	Collected in Fiscal Year		Collections of Delinquent Taxes	Total Collections to Date	
			Amount	Percentage of Levy		Total Amount Collected	Percentage of Levy
2014-2015	2013	$45,011,938	$44,895,410	99.74%	$23,088	$44,918,498	99.79%
2013-2014	2012	$45,250,137	$45,235,328	99.97%	$21,226	$45,256,554	100.01%
2012-2013	2011	$45,730,866	$45,741,269 *	100.02%	$20,891	$45,762,160	100.07%
2011-2012	2010	$48,128,348	$48,116,040	99.97%	$22,237	$48,138,277	100.02%
2010-2011	2009	$46,298,936	$46,256,166	99.91%	$31,049	$46,287,215	99.97%
2009-2010	2008	$45,105,254	$44,925,064	99.60%	$ 1,136	$44,926,200	99.60%
2008-2009	2007	$43,350,451	$43,301,067	99.89%	$16,821	$43,317,888	99.92%
2007-2008	2006	$39,047,138	$39,015,256	99.92%	$13,800	$39,029,056	99.95%
2006-2007	2005	$36,853,657	$36,798,981	99.85%	$15,095	$36,814,076	99.89%
2005-2006	2004	$33,893,459	$33,763,573	99.62%	$13,287	$33,776,860	99.66%

Sources: *Dubuque County Auditor's Office and District Records*

* Utility replacement tax collections exceeded amount estimated by the Iowa Department of Management by $93,860.

Dubuque Community School District

Outstanding Debt by Type

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Governmental Activities				Business-type Activities	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	ISCAP Warrants Payable	Notes Payable	General Obligation Bonds	Sales Tax Revenue Bonds				
2015	$ 0	$ 0	$ 0	$47,863,000	$ 0	$47,863,000	1.2131%	$500
2014	$ 0	$ 0	$ 0	$33,033,000	$ 0	$33,033,000	0.8604%	$347
2013	$ 0	$ 0	$ 0	$24,850,000	$ 0	$24,850,000	0.6752%	$263
2012	$ 0	$ 0	$ 0	$22,450,000	$ 0	$22,450,000	0.6507%	$239
2011	$ 0	$ 0	$ 0	$19,650,000	$ 0	$19,650,000	0.5925%	$211
2010	$ 0	$ 0	$ 0	$28,360,000	$ 0	$28,360,000	0.8684%	$306
2009	$5,000,000	$ 0	$ 0	$33,299,833	$ 0	$38,299,833	1.2385%	$414
2008	$5,000,000	$ 0	$ 0	$40,766,042	$ 0	$45,766,042	1.5653%	$500
2007	$1,185,000	$ 0	$ 0	$45,262,250	$ 0	$46,447,250	1.6750%	$510
2006	$ 0	$ 0	$ 0	$37,708,458	$ 0	$37,708,458	1.4202%	$416

Source: *District Financial Records*

Details of the District's outstanding debt can be found in Note 7 in the Notes to the Financial Statements.

(a) See Table 18 for personal income and population data. These ratios are calculated using that data.

Table 15

Dubuque Community School District

Direct and Overlapping Governmental Activities Debt

As of June 30, 2015

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (a)	Estimated Share of Direct and Overlapping Debt
City of Asbury	$12,168,145	100.00%	$ 12,168,145
City of Dubuque	210,798,058	100.00%	210,798,058
Dubuque County	5,552,668	77.57%	4,307,205
Northeast Iowa Community College	47,270,000	77.65%	36,705,155
Subtotal, overlapping debt			$263,978,563
District direct debt			47,863,000
Total direct and overlapping debt			$311,841,563

Sources: *City of Asbury, City of Dubuque, County Auditor, and Northeast Iowa Community College*

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(a): The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the District's boundaries and dividing it by each unit's total taxable value.

Table 16

Dubuque Community School District

Legal Debt Margin Information

Last Ten Years

(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Debt Limit	$178,485,904	$169,974,622	$164,798,110	$156,799,306
Gross debt applicable to limit	$ 47,863,000	$ 33,033,000	$ 24,850,000	$ 22,450,000
Reserves for payments on debt	(5,453,733)	(3,187,807)	(7,004,837)	(6,911,747)
Total net debt applicable to limit	$ 42,409,267	$ 29,845,193	$ 17,845,163	$ 15,538,253
Legal debt margin	$136,076,637	$140,129,429	$146,952,947	$141,261,053
Total net debt applicable to the limit as a percentage of debt limit	23.8%	17.6%	10.8%	9.9%

Sources: *District Financial Records and Dubuque County Auditor*

Notes:

(a) Actual taxable value includes Tax Increment Financing

(b) Code of Iowa Section 296.1

Legal Debt Margin Calculation for Fiscal Year 2015

Actual taxable value (a)	$3,569,718,086
Debt limit (5% of assessed value) (b)	178,485,904
Debt applicable to limit	42,409,267
Legal debt margin	$ 136,076,637

Table 16

Dubuque Community School District

Legal Debt Margin Information

Last Ten Years

2011	2010	2009	2008	2007	2006
$150,137,044	$143,129,676	$136,679,349	$126,398,436	$123,409,322	$118,853,099
$ 19,650,000	$ 28,360,000	$ 33,299,833	$ 40,766,042	$ 45,262,250	$ 37,708,458
(5,704,327)	(7,875,854)	(6,209,000)	(6,209,000)	(4,559,000)	(3,700,000)
$ 13,945,673	$ 20,484,146	$ 27,090,833	$ 34,557,042	$ 40,703,250	$ 34,008,458
$136,191,371	$122,645,530	$109,588,516	$ 91,841,394	$ 82,706,072	$ 84,844,641
9.3%	14.3%	19.8%	27.3%	33.0%	28.6%

Table 17

Dubuque Community School District

Pledged - Revenue Coverage

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Actual Sales Tax Revenue	Debt Service		Coverage	Estimated Debt Service and Coverage on the Bonds (without Revenue Growth)			Estimated Debt Service and Coverage on the Bonds (with Revenue Growth)		
		Principal	Interest		Estimated Collection	Debt Service Combined P & I	Estimated Coverage	Estimated Collection	Debt Service Combined P & I	Estimated Coverage
2006	$ 9,815,987	$ 101,208	$1,236,956	7.34						
2007	$10,249,312	$1,036,208	$1,542,704	3.97						
2008	$10,567,745	$4,496,208	$1,675,126	1.71						
2009	$10,106,400	$7,466,208	$1,479,355	1.13						
2010	$10,420,491	$3,206,208	$1,007,098	2.47						
2011	$10,578,600	$8,710,000	$ 523,617	1.15						
2012	$11,435,526	$7,200,000	$ 412,250	1.50						
2013	$12,190,050	$7,600,000	$ 341,075	1.54						
2014	$ 8,974,360	$4,850,000	$ 354,007	1.72						
2015	$10,038,752	$1,130,000	$ 680,953	5.54						
2016					$10,020,749	$3,289,247	3.05	$10,020,749	$3,289,247	3.05
2017					$ 9,918,781	$3,271,135	3.03	$10,078,575	$3,271,135	3.08
2018					$ 9,783,847	$4,256,797	2.30	$10,143,798	$4,256,797	2.38
2019					$ 9,783,847	$4,206,096	2.33	$10,346,674	$4,206,096	2.46
2020					$ 9,783,847	$4,058,988	2.41	$10,553,608	$4,058,988	2.60
2021					$ 9,783,847	$4,021,353	2.43	$10,764,680	$4,021,353	2.68
2022					$ 9,783,847	$3,985,388	2.45	$10,979,974	$3,985,388	2.76
2023					$ 9,783,847	$3,016,200	3.24	$11,199,573	$3,016,200	3.71
2024					$ 9,783,847	$2,605,255	3.76	$11,423,564	$2,605,255	4.38
2025					$ 9,783,847	$2,571,738	3.80	$11,652,036	$2,571,738	4.53
2026					$ 9,783,847	$2,536,578	3.86	$11,885,076	$2,536,578	4.69
2027					$ 9,783,847	$2,499,715	3.91	$12,122,778	$2,499,715	4.85
2028					$ 9,783,847	$7,866,435	1.24	$12,365,234	$7,866,435	1.57
2029					$ 9,783,847	$7,866,050	1.24	$12,612,538	$7,866,050	1.60
2030					$ 5,136,520	$3,896,275	1.32	$ 6,728,950	$3,896,275	1.73

Sources: *School District Financial Records for actual data and Piper Jaffray & Co. for estimates of future sales tax collections.*

Note: The revenue growth assumes a 2% increase with no changes to enrollment.

Table 18

Dubuque Community School District

Demographic and Economic Statistics

Last Ten Fiscal Years

(Unaudited)

Calendar Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	Unemployment Rate (2)	Certified Enrollment (3)
2015	95,697	$3,945,492,000	$41,229	N/A	10,633.7
2014	95,097	$3,839,185,000	$40,371	4.3%	10,578.6
2013	94,648	$3,680,443,000	$38,886	4.5%	10,513.3
2012	93,888	$3,450,110,000	$36,747	4.8%	10,469.8
2011	93,072	$3,316,659,000	$35,635	5.5%	10,517.4
2010	92,589	$3,265,881,000	$35,273	6.0%	10,697.2
2009	92,296	$3,092,423,000	$33,505	6.1%	10,614.2
2008	91,486	$2,923,799,000	$31,959	4.3%	10,727.6
2007	91,032	$2,773,002,000	$30,462	4.0%	10,733.6
2006	90,681	$2,655,174,000	$29,280	3.8%	10,547.4

Sources:

(1) Bureau of Economic Analysis - Note that the information for Dubuque schools is not available. Information is based on the Dubuque Metropolitan Areas

(2) Iowa Department of Employment Services

(3) District Certified Enrollment Records

N/A - The information for the period is not available at report date

Table 19

Dubuque Community School District

Principal Employers

Current Year and Nine Years Ago

(Unaudited)

	2015 (1)			2006 (2)		
Taxpayer	**# of Employees**	**Rank**	**Percentage of Total Employment**	**# of Employees**	**Rank**	**Percentage of Total Employment**
John Deere	2,400	1	4.52%	1,900	1	3.35%
Dubuque Community Schools	1,946	2	3.66%	1,410	2	2.49%
Mercy Medical Center	1,313	3	2.47%	1,324	3	2.33%
Medical Associates Clinic, P.C.	1,027	4	1.93%	998	5	1.76%
Unity Point Health - Finley Hospital	859	5	1.62%	920	7	1.62%
City of Dubuque	695	6	1.31%	716	10	1.26%
Eagle Window & Door	660	7	1.24%	950	6	1.68%
IBM, Corp.	625	8	1.18%			
Sedgwick	550	9	1.04%			
Diamond Jo Casino	510	10	0.96%			
McCoy Group (3)				1,200	4	2.12%
Heartland Financial				760	8	1.34%
Flexsteel				750	9	1.32%
Total	10,585		19.93%	10,928		19.27%

Sources:

(1) Greater Dubuque Development Corp.

(2) Information provided from the City of Dubuque Comprehensive Annual Financial Report

(3) McCoy Group included all employees, not just Dubuque's location

Table 20

Dubuque Community School District

Full-time Equivalent District Employees by Type

Last Ten Years

(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Supervisory:				
Superintendent	1.00	1.00	1.00	1.00
Associate superintendent	1.00	1.00	1.00	1.00
Principals	18.00	18.00	18.00	18.00
Assistant principals	13.00	13.00	13.00	13.00
All other administrators	9.00	9.00	9.00	6.00
Total supervisory	42.00	42.00	42.00	39.00
Instruction:				
Teachers - regular program	659.61	629.95	623.14	604.40
Teachers - special education program	194.50	173.83	163.11	153.00
Paraeducators - regular program	88.50	78.26	84.34	82.23
Paraeducators - special education program	263.70	258.81	250.77	259.71
Total instruction	1,206.31	1,140.85	1,121.36	1,099.34
Student services:				
Guidance counselors	33.00	31.00	30.00	30.00
Nurses	15.60	16.60	17.20	16.20
Media specialists	26.00	24.50	24.00	18.50
Other student services staff	25.00	20.00	14.00	12.00
Total student services	99.60	92.10	85.20	76.70
Support and administration:				
Clerical/secretarial	80.00	77.75	76.75	77.75
Custodial and maintenance	101.00	99.00	98.00	98.00
Food service	80.95	81.95	82.64	80.48
Bus drivers, attendants, truckers, mechanics	76.25	78.38	76.30	68.95
Other support services staff	14.00	14.00	14.00	11.50
Total support and administration	352.20	351.09	347.69	336.68
District Totals	1,700.11	1,626.03	1,596.25	1,551,72

Source: *District Payroll Records*

In 2014, mechanics were included with bus drivers, attendants and truckers not custodial and maintenance.

Table 20

Dubuque Community School District

Full-time Equivalent District Employees by Type

Last Ten Years

2011	2010	2009	2008	2007	2006
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
18.50	19.50	19.50	19.50	19.00	19.00
12.00	11.00	14.00	14.00	15.00	13.00
7.50	10.50	11.50	13.25	13.75	15.00
40.00	43.00	47.00	48.75	49.75	49.00
590.53	638.87	639.09	675.16	654.68	636.07
159.77	171.96	174.36	170.00	161.50	156.80
75.57	53.82	54.38	56.51	56.66	53.91
244.01	260.71	270.88	231.90	226.66	215.66
1,069.88	1,125.36	1,138.71	1,133.57	1,099.50	1,062.44
31.00	30.00	31.00	34.00	33.00	33.00
18.20	21.40	21.40	21.40	19.40	19.40
19.90	21.20	21.20	21.19	20.69	20.00
9.00	9.00	9.00	10.00	10.00	9.28
78.10	81.60	82.60	86.59	83.09	81.68
79.00	79.88	85.57	85.44	86.44	83.88
103.00	111.00	112.00	118.00	114.00	114.00
78.39	78.25	78.58	77.51	75.32	74.46
61.66	60.37	62.70	62.27	59.71	60.47
12.50	12.50	11.00	11.00	11.00	11.00
334.55	342.00	349.85	354.22	346.47	343.81
1,522.53	1,591.96	1,618.16	1,623.13	1,578.81	1,536.93

Table 21

Dubuque Community School District

Operating Statistics

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Enrollment	General Fund Expenditures	Cost Per Pupil	Percentage Change	Total Governmental Activities Expenses	Cost Per Pupil	Percentage Change	FTE Teaching Staff	Pupil-Teacher Ratio	% of Students Receiving Free or Reduced-Priced Meals
2015	10,634	$126,116,923	$11,860	4.69%	$140,115,740	$13,176	2.19%	854.11	12.45	39.36%
2014	10,579	$119,847,755	$11,329	6.45%	$136,390,090	$12,893	9.24%	803.78	13.16	39.27%
2013	10,513	$111,886,940	$10,643	3.50%	$124,079,595	$11,802	3.65%	786.25	13.37	39.00%
2012	10,470	$107,668,179	$10,283	3.29%	$119,212,795	$11,386	3.73%	757.40	13.82	37.60%
2011	10,517	$104,693,486	$ 9,955	0.62%	$115,444,822	$10,977	0.40%	750.30	14.02	37.50%
2010	10,697	$105,833,479	$ 9,894	0.87%	$116,948,040	$10,933	(0.36%)	810.83	13.19	37.80%
2009	10,614	$104,115,662	$ 9,809	5.15%	$116,463,644	$10,973	10.23%	813.45	13.05	36.30%
2008	10,728	$100,080,845	$ 9,329	8.56%	$106,793,802	$ 9,955	(2.07%)	845.16	12.69	34.70%
2007	10,734	$ 92,243,449	$ 8,593	3.65%	$109,112,293	$10,165	15.97%	816.18	13.15	34.80%
2006	10,547	$ 87,444,945	$ 8,291	10.76%	$ 92,443,458	$ 8,765	6.94%	792.87	13.30	34.00%

Source: *District Financial Records, District Payroll Records, and the Iowa Department of Education*

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Elementary:				
Audubon (1973)				
Square feet	37,992	37,992	37,992	37,992
Capacity	336	336	336	336
Enrollment	314	290	259	290
Bryant (1940)				
Square feet	30,724	30,724	30,724	30,724
Capacity	263	263	263	263
Enrollment	263	266	284	303
Carver (2007)				
Square feet	69,902	69,902	66,202	66,202
Capacity	574	574	524	524
Enrollment	586	587	575	580
Eisenhower (1970)				
Square feet	63,455	63,455	63,455	63,455
Capacity	460	460	460	460
Enrollment	532	547	525	523
Fulton (1939)				
Square feet	35,098	35,098	35,098	35,098
Capacity	264	264	264	264
Enrollment	284	287	283	285
Hoover (1970)				
Square feet	28,663	28,663	28,663	28,663
Capacity	231	231	231	231
Enrollment	324	317	282	246

Source: *District Records*

Notes: During the 2009-10 school year, an extensive facilities study was completed by architects and all building capacities were adjusted.

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

2011	2010	2009	2008	2007	2006
37,992	37,992	37,992	37,992	37,992	37,992
336	336	390	390	390	390
259	309	284	292	344	337
30,724	30,724	30,724	30,724	30,724	30,724
263	263	390	390	390	390
316	315	321	330	317	309
66,202	66,202	66,202	66,202	N/A	N/A
524	524	624	624	N/A	N/A
562	497	435	416	N/A	N/A
63,455	63,455	63,455	63,455	63,455	63,455
460	460	624	624	624	624
547	557	547	527	581	589
35,098	35,098	35,098	35,098	35,098	35,098
264	264	312	312	312	312
274	271	215	252	265	195
28,663	28,663	28,663	28,663	28,663	28,663
231	231	312	312	312	312
258	278	281	283	336	318

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Elementary:				
Irving (1951)				
Square feet	79,064	79,064	79,064	79,064
Capacity	492	492	492	492
Enrollment	532	562	537	540
Kennedy (1965)				
Square feet	69,353	52,953	52,953	52,953
Capacity	691	491	491	491
Enrollment	592	560	537	542
Lincoln (1940)				
Square feet	37,692	37,692	37,692	37,692
Capacity	296	296	296	296
Enrollment	273	290	314	292
Marshall (1939)				
Square feet	33,956	33,956	33,956	33,956
Capacity	248	248	248	248
Enrollment	301	319	308	279
Prescott (Demolished and Rebuilt 2006)				
Square feet	65,836	65,836	65,836	65,836
Capacity	375	375	375	375
Enrollment	270	281	302	287
Sageville (1956)				
Square feet	42,237	42,237	42,237	41,612
Capacity	299	299	299	299
Enrollment	284	282	281	280
Table Mound (1960)				
Square feet	51,758	51,758	51,758	51,758
Capacity	370	370	370	370
Enrollment	442	467	446	410

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

2011	2010	2009	2008	2007	2006
79,064	79,064	79,064	59,755	47,655	47,655
492	492	624	624	624	624
525	494	477	492	519	535
52,953	52,953	52,953	52,953	52,953	52,953
491	491	624	624	624	624
511	508	491	481	662	613
37,692	37,692	37,692	37,692	37,692	37,692
296	296	390	390	390	390
286	374	336	320	333	300
33,956	33,956	33,956	33,956	33,956	33,956
248	248	312	312	312	312
249	263	267	253	282	286
65,836	65,836	65,836	65,836	65,836	30,547
375	375	312	312	312	312
298	266	265	272	246	273
41,612	41,612	41,612	41,612	41,612	41,612
299	299	390	390	390	390
278	281	313	320	327	302
51,758	51,758	51,758	51,758	51,758	51,758
370	370	546	546	546	546
422	435	449	464	400	397

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
Middle Schools:				
Jefferson (1922)				
Square feet	89,948	89,948	89,948	89,948
Capacity	620	620	620	620
Enrollment	594	569	594	567
Roosevelt (2005)				
Square feet	206,000	206,000	206,000	206,000
Capacity	1,050	1,050	1,050	1,050
Enrollment	1,157	1,106	1,132	1,127
Washington (1920)				
Square feet	98,330	98,330	92,830	92,830
Capacity	657	657	657	657
Enrollment	681	668	672	671
High Schools:				
Alta Vista Campus (1963)				
Square feet	27,177	27,177	26,427	26,427
Capacity	150	150	150	150
Enrollment	0	0	0	0
Hempstead (1970)				
Square feet	261,268	261,268	261,268	261,268
Capacity	1,657	1,657	1,657	1,657
Enrollment	1,653	1,643	1,614	1,681
Senior (1920)				
Square feet	286,611	286,611	286,611	286,611
Capacity	1,657	1,657	1,657	1,657
Enrollment	1,618	1,635	1,618	1,593

Note: Previous to the 2005-2006 school year, Washington and Jefferson Middle Schools were Junior High Schools.

The Alta Vista Campus is an alternative learning program for grades 8-12. It was a preschool from 2005-2006 through the 2010-2011 school year.

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

2011	2010	2009	2008	2007	2006
89,948	89,948	89,948	89,948	89,948	89,948
620	620	775	775	775	775
583	600	616	607	654	720
206,000	206,000	206,000	206,000	206,000	206,000
1,050	1,050	1,400	1,400	1,400	1,400
1,162	1,104	1,113	1,163	1,146	1,107
92,830	92,830	92,830	92,830	92,830	92,830
657	657	775	775	775	775
637	642	639	692	682	724
26,427	26,427	26,427	26,427	26,427	26,427
68	68	184	184	184	184
51	61	71	155	164	126
261,268	261,268	261,268	261,268	258,988	256,112
1,657	1,657	1,920	1,920	1,920	1,920
1,756	1,727	1,823	1,829	1,797	1,718
286,611	286,611	286,611	286,611	286,611	286,611
1,657	1,657	1,920	1,920	1,920	1,920
1,542	1,516	1,468	1,459	1,563	1,583

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2014	2013	2012
High Schools: (continued)				
Central Alternative (1906)				
Square feet	---	---	---	---
Capacity	---	---	---	---
Enrollment	---	---	---	---
Other District Facilities:				
Forum (1979)				
Square feet	24,959	24,959	24,959	24,959
Warehouse/Central Kitchen (1981)				
Square feet	33,000	33,000	33,000	33,000
Bus Garage (1985)				
Square feet	11,020	11,020	11,020	11,020
Buildings and Grounds (1985)				
Square feet	13,680	13,680	13,680	13,680
Buildings and Grounds Warehouse (1985)				
Square feet	5,000	5,000	5,000	5,000

Note: Central Alternative school building was sold in November of 2010.

Table 22

Dubuque Community School District

School Building Information

Last Ten Years

2011	2010	2009	2008	2007	2006
---	89,948	89,948	89,948	89,948	89,948
---	620	775	775	775	775
---	600	616	607	654	720
24,959	24,959	24,959	24,959	24,959	24,959
33,000	33,000	30,000	30,000	30,000	30,000
11,020	11,020	11,020	11,020	11,020	11,020
13,680	13,680	13,680	13,680	13,680	13,680
5,000	5,000	5,000	5,000	5,000	5,000

Table 23

Dubuque Community School District

Certified Staff Salaries

Last Ten Fiscal Years

(Unaudited)

School Year	Minimum	Maximum	Average
2014 - 2015	$29,117	$71,161	$44,438
2013 - 2014	$28,192	$69,020	$43,335
2012 - 2013	$27,865	$60,468	$42,785
2011 - 2012	$27,645	$59,990	$43,122
2010 - 2011	$27,645	$59,990	$42,888
2009 - 2010	$27,695	$60,097	$44,127
2008 - 2009	$28,095	$60,815	$44,648
2007 - 2008	$27,505	$59,532	$43,028
2006 - 2007	$26,578	$57,530	$41,594
2005 -2006	$25,880	$56,000	$40,942

Source: *District Payroll Records*

Note: Average salary includes supplemental Phase payments in all years prior to 2009-10. The Iowa legislature eliminated funding for the Phase program going forward. Salaries do not include Teacher Salary Supplement for any year.

COMPLIANCE SECTION

Dubuque Community School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Grantor/Program	CFDA Number	Grant Number	Expenditures	
Direct:				
U.S. Department of Education:				
Supporting Teens through Education and Protection Act of 2005 (STEP Act)	16.684	FY15	$ 165,172	
Indirect:				
U.S. Department of Agriculture:				
Iowa Department of Education:				
Child Nutrition Cluster Programs:				
School Breakfast Program	10.553	FY15	$ 319,890	
National School Lunch Program	10.555	FY15	2,304,544	*
Summer Food Service Program for Children	10.559	FY 15	19,718	
			$2,644,152	
Team Nutrition Grant	10.574	FY15	$ 384	
Fresh Fruit and Vegetable Program	10.582	FY15	$ 74,848	
U.S. Department of Education:				
Iowa Department of Education:				
Title I Grants to LEA	84.010	FY15	$1,651,588	
Vocational Education – Basic Grants to States	84.048	FY15	$ 131,563	
Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	FY15	$ 25,643	
Safe and Drug-free Schools and Communities – National Programs	84.184	FY15	$ 138,643	
Education for Homeless Children and Youth	84.196	FY15	$ 35,000	
Twenty-first Century Community Learning Centers	84.287	FY15	$ 150,000	
Advanced Placement Program	84.330	FY15	$ 2,984	
Improving Teacher Quality Grants	84.367	FY15	$ 365,834	
Grants for State Assessments and Related Activities	84.369	FY15	$ 52,350	
Developmental Disabilities Projects of National Significance	93.631	FY15	$ 12,253	
Keystone Area Education Agency:				
Special Education – Grants to States	84.027	FY15	$ 574,679	
English Language Acquisition Grants	84.365	FY15	$ 5,256	
Total			$6,030,349	

* Includes $366,314 of non-cash awards

See Notes to Schedule of Expenditures of Federal Awards

Dubuque Community School District

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Dubuque Community School District for the year ended June 30, 2014. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other governmental agencies is included in the schedule. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Significant Accounting Policies

Revenue from federal awards is recognized when the District has done everything necessary to establish its right to revenue. For governmental funds, revenue from federal grants is recognized when they become both measurable and available. Expenditures of federal awards are recognized in the accounting period when the liability is incurred.

Dubuque Community School District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2015

Findings	Status	Corrective Action Plan or Other Explanation
Reportable Conditions in Internal Control		
None		
Reportable Conditions in Administering Federal Awards		
None		
Other Findings Related to Required Statutory Reporting		
None		

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education of
Dubuque Community School District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dubuque Community School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Dubuque Community School District's basic financial statements, and have issued our report thereon dated December 14, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dubuque Community School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dubuque Community School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Dubuque Community School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dubuque Community School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the District's operations for the year ended June 30, 2015 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statues.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 14, 2015

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FAX 563/556-3443

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

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Dubuque, Iowa 52002

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To The Board of Education of
Dubuque Community School District:

Report on Compliance for Each Major Federal Program

We have audited Dubuque Community School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Dubuque Community School District's major federal programs for the year ended June 30, 2015. Dubuque Community School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dubuque Community School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dubuque Community School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Dubuque Community School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Dubuque Community School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of Dubuque Community School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dubuque Community School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dubuque Community School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 14, 2015

Dubuque Community School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

Part I: Summary of the Independent Auditor's Results

(a) Unmodified opinions were issued on the financial statements.

(b) No significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements.

(c) The audit did not disclose any noncompliance which is material to the financial statements.

(d) No material weaknesses in internal control over the major programs were disclosed by the audit of the financial statements.

(e) An unmodified opinion was issued on compliance with requirements applicable to each major program.

(f) The audit did not disclose any audit findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).

(g) Major programs were as follows:

1) CFDA Number 84.010 - Title I Grants to Local Educational Agencies

2) CFDA Number 84.367 – Improving Teacher Quality Grants

(h) The dollar threshold used to distinguish between Type A and Type B programs was $300,000.

(i) Dubuque Community School District did qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part III: Findings and Questioned Costs for Federal Awards:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over major programs that we consider to be material weaknesses.

Part III: Findings and Questioned Costs for Federal Awards: (continued)

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part IV: Other Findings Related to Statutory Reporting:

IV-A-15 Certified Budget - Expenditures for the year ended June 30, 2015, exceeded the amended certified budget amounts in the instruction and support services functions.

Recommendation – The certified budget should have been amended in accordance with Chapter 24.9 of the Code of Iowa before expenditures were allowed to exceed the budget.

Response – Future budgets will be amended in sufficient amounts to ensure the certified budget is not exceeded.

Conclusion – Response accepted.

IV-B-15 Questionable Expenditures - No expenditures we believe that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979, were noted.

IV-C-15 Travel Expense - No expenditures of District money for travel expenses of spouses of District officials or employees were noted. No travel advances to District officials or employees were noted.

IV-D-15 Business Transactions - No business transactions between the District and District officials or employees were noted.

IV-E-15 Bond Coverage - Surety bond coverage of District officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.

IV-F-15 Board Minutes - We noted no transaction requiring Board approval which had not been approved by the Board.

IV-G-15 Certified Enrollment – 3.66 variances in the basic enrollment data certified by the Iowa Department of Education were noted.

Recommendation - A system should be developed to reconcile the enrollment data collected by the District before submission to the Iowa Department of Education.

Response - We will attempt to develop such a system.

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

IV-H-15 Supplementary Weighting - No variances regarding supplementary weighting certified to the Iowa Department of Education were noted.

IV-I-15 Deposits and Investments - No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the District's investment policy were noted.

IV-J-15 Certified Annual Report - The Certified Annual Report was certified timely to the Iowa Department of Education.

IV-K-15 Categorical Funding - No instances were noted of categorical funding being used to supplant rather than supplement other funds.

IV-L-15 Statewide Sales, Services and Use Tax - No instances of noncompliance with the use of the statewide sales, services and use tax revenue provisions of Chapter 423F.3 of the Code of Iowa were noted.

Pursuant to Chapter 423F.5 of the Code of Iowa, the annual audit is required to include certain reporting elements related to the statewide sales, services and use tax revenue. Districts are required to include these reporting elements in the Certified Annual Report (CAR) submitted to the Iowa Department of Education. For the year ended June 30, 2015, the District reported the following information regarding the statewide sales, services and use tax revenue in the District's CAR:

Beginning balance		$ 5,771,286
Revenues/transfers in:		
Statewide sales, services and use tax	$10,038,752	
Other local revenue	136,551	
Investment income	20,194	
Revenue bonds issued	15,960,000	$26,155,497
Expenditures/transfers out:		
School infrastructure:		
Construction	$12,550,018	
Equipment	2,345,719	
Other	414,273	
Transfers to other funds	4,041,360	$19,351,370
Ending balance		$12,575,413

For the year ended June 30, 2015, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

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

IV-M-15 Revenue Bonds - The District has established the reserve account required by the revenue bond resolution. In addition, the required monthly transfers from the revenue account to the sinking account were made by the District.

Maintenance Contract Rider

Elevators Escalators

November 30, 2015

Dubuque Community School District
2300 Chaney Road
Dubuque, Iowa 52001

KONE Inc.
1801 River Drive
Moline, IL 61265
Tel (309) 797-3232
Fax (309) 797-3377
www.kone.com
jennifer.reyes@kone.com

CONTRACT #40123792

LOCATION: Kennedy

PURPOSE: Add one (1) new Vertical Platform Lift located at Kennedy School to the existing Service Agreement between Dubuque Community School District and KONE Inc. dated 6/1/13.

PRICE: Add $106.00 per month per elevator to the current monthly price.

EFFECTIVE: 12/1/2015

All terms and conditions of the Service Agreement remain unchanged.

Please sign and fax to Jennifer Reyes at (309) 797-3377. Please contact her at (309) 797-3232, extension 209 with any questions.

ACCEPTANCE: The foregoing Agreement is hereby signed and accepted in duplicate on behalf of:

_____
(Signature)

Michael J. Donohue
(Print Name)

President, Board of Education
(Print Title)

Date: 12/14/2015

Respectfully submitted by,
KONE Inc.

_____
Jennifer Reyes, Sr. Sales Representative

_____
(Approved By) Authorized Representative

Title

Date: _____ / _____ / _____

EARLY RETIREMENT HEALTH INSURANCE INCENTIVE
Teachers, Counselors, Nurses

Benefit:

A health insurance benefit of $300 per month to be paid by the District and applied toward the payment of a single health insurance program. This benefit will be available from the date of retirement to the date of Medicare eligibility. This is not a cash incentive and must be applied toward the payment of a District single health insurance plan.

-or-

A health insurance benefit of $450 per month to be paid by the District and applied toward the payment of a family health insurance program. This benefit will be available from the date of retirement to the date of Medicare eligibility. This is not a cash incentive and must be applied toward the payment of a District family health insurance plan. If a family plan should not be needed for the entire period of retirement, the District will pay only $300 per month toward a single plan until Medicare eligible.

Eligibility:

A) Eligible employees will include teachers, counselors and nurses.
B) Applicants must have been employed in the Dubuque Community School District for twenty (20) years, of which the last five (5) years shall be consecutive full-time employment, or employed in the Dubuque Community School District for thirty (30) years, of which the last one (1) year shall be consecutive full-time employment.
C) Eligible employees who are age 55-65 on or before June 30, 2016, may make application for the early retirement insurance incentive on or before February 1, 2016. Each application will be reviewed on an individual basis and will be subject to Board of Education approval. If the Board approves the application, the insurance incentive of $300 or $450 will be provided from the date of retirement to the date that the retired employee becomes eligible for Medicare.

Restrictions:

A) The health insurance incentive described herein will be for the 2015/2016 school year retirees only.
B) The insurance incentive will not be available to applicants who request early retirement after February 1, 2016.

Additional Considerations:

A) Employees who accept early retirement under this proposal will be a retired employee of the Dubuque Community School District and entitled to all rights and privileges of such retiree under applicable laws, policies and provisions of the District.
B) All eligible employees may make application for early retirement benefits by applying to the Executive Director of Human Resource Services.
C) Applications must be received no later than February 1, 2016.
D) The employee must notify the Payroll/Benefits office in writing of his/her intent to participate in either the single or family health insurance incentive.
E) It shall be the responsibility of the individual upon retirement to provide any and all information necessary for participation in the program. The method of premium payment shall be determined by the District.

Educational Programs

Recommendation:

✓ I move that the Board of Education approve the Physical Education Exemption Request form as submitted

General Accreditation Standards 281—IAC Chapter 12
Exemption Request Form
(for implementation in the 2015-2016 School Year)
Request Due On or Before January 1, 2016

Send the completed form below (and all attachments) to this address:

Amy Williamson, Bureau Chief
Bureau of School Improvement
Iowa Department of Education
Grimes State Office Building
400 E 14th Street
Des Moines, IA 50319-0146

School District Name and Address	**AEA**
Dubuque Community School District 2300 Chaney Road Dubuque IA 52001	Keystone AEA 1
School District Contact Person and E-mail Address	**Phone**
Dr. Dan Johnson, Principal, Dubuque Senior High dajohnson@dbqschools.org	563.552.5500
Lee Kolker, Principal, Hempstead High lkolker@dbqschools.org	563.552.5200
Stan Rheingans, Superintendent srheingans@dbqschools.org	563.552.3012

Required Components for a General Accreditation Standards Exemption Request

a) The standard or standards for which the exemption is requested. In the box below, please list the specific accreditation standard or standards from which exemption is sought. Include the legal citation from Chapter 12.

Chapter 12.5(5)f.
f. Physical education (one unit). Physical education shall include the physical fitness activities that increase cardiovascular endurance, muscular strength and flexibility; sports and games; tumbling and gymnastics; rhythms and dance; water safety; leisure and lifetime activities.

All physically able students shall be required to participate in the program for a minimum of one-eighth unit during each semester they are enrolled except as otherwise provided in this paragraph.

The Dubuque Community School District requests that Senior High School and Hempstead High School offer physical education courses five days per week for one semester. The option of the alternating semester will allow the district to add and/or enhance the following activities with students:

1. Physical education teachers developing individualized fitness plans for each student
2. Revised and enhanced health education curriculum for grades 9 and 10
3. Revised and enhanced digital literacy curriculum for grades 9 and 10

Introduction of financial literacy curriculum for grades 9 and 10

b) A rationale for each general accreditation standard identified in item "a." In the box below, describe the rationale for the request for exemption. This answers the question "why."

This request would afford the district with the following to reach district goals around wellness:

- Would increase the total time a student will spend in fitness class by 25%
- Increase daily contact needed to increase fitness levels
- Help students to develop more realistic and effective fitness lifestyles
- Help students to create realistic individual fitness plans with their physical education teachers during the semester they are enrolled

This request would also serve to meet other goals established within our Iowa Core Implementation Plan. This would include:

- Add the ability of students to take additional courses that expand the Iowa Core; digital and financial literacy

Increase the ability of students to take expanded courses that expand the Iowa Core; health literacy

c) The sources of supportive research evidence and information, when appropriate, that were analyzed and used to form the basis of each rationale.
In the box below, provide at least one research citation.

Active Living Research, Journal of School Health, 2007

National Association for Sport and Physical Education and the American Heart Association, 2006

Shape of the Nation Report: Status of Physical Education in the USA, Reston VA

d) How the school or school district staff collaborated with the local community or with the school improvement advisory committee about the need for the exemption request. In the box below, describe how local stakeholders played a role in determining that this request for exemption from accreditation standards is appropriate and needed.

Dubuque Community Schools Wellness Study: January 23, 2007; February 6 and 20, 2007; March 6 and 20, 2007; April 3 and 17, 2007.
Dubuque Senior High Site Council: January 22, 2007 Advisory Group – parents, students, community and staff membership.

Conversations from 2010-2011:

- Feb. 1—Met with Senior and Hempstead department chairs at Hempstead
- Jan. 29—Talked with Principal Kolker about the decision at Hempstead
- Jan. 28—Met with the Wellness Department at Hempstead
- Jan. 18—Talked with Director of Secondary Education, David Olson
- Jan. 10—Talked with Senior and Hempstead Department Chairs about the idea of 5 days
- Dec. 10—Met with Director of Secondary Education, High School Principals and Registrars to investigate issues associated with implementation
- Dec. 1—Wellness teachers had discussion at collateral time so Hempstead could ask Senior questions about the program.
- Aug. 22-ongoing—Health Committee developed standards, benchmarks and grade level expectations for middle and high school instruction

e) Evidence that the board approved the exemption request.

_____ Attached is a copy of the board minutes in which the school board approved this request for exemption from accreditation standards.

f) A list of the indicators that will be measured to determine success. In the box below, list the measurable indicator or indicators that the school or school district will use to measure whether the exemption from standards has accomplished the purpose for which the exemption was designed.

Fitness test data collected each semester. This includes:

- Cardiovascular
- Flexibility
- Muscular strength
- Muscular endurance
- Body mass index

This data is collected at the beginning and end of each semester throughout the years of student participation.

g) How the school or school district will measure the success of the standards exemption plan on improving student achievement or performance. In the box below, list the assessment(s) that the school or school district will use to measure the indicators listed in "f."

Students keep logs with the following information: pacer test results for cardiovascular, weight room data, target heart rate logs, body mass index.

We have previous baseline data of student fitness levels that include our traditional instruction of students two times per week for the entire year through our proposed methodology of five times per week for one semester with a required fitness plan. Our data tells that overall student fitness levels improve with the 2nd methodology.

We have moved district-wide with this premise to meet our district wellness goals. Additionally, during the semester opposite physical education, we can add sorely needed time for expanded health instruction for the high school and units in digital literacy and financial literacy for each high school age student.

Required Signatures

DUBUQUE COMMUNITY SCHOOL DISTRICT

_____Superintendent

_____Board President

_____Date

The Department of Education will complete this section.

General Accreditation Standards 281—IAC Chapter 12
Exemption Request Form
(for implementation in the 2015-2016 school year)

Yes	No	Required Components for a General Accreditation Standards Exemption Request
		a) The standard or standards for which the exemption is requested.
		b) A rationale for each general accreditation standard identified in item "a."
		c) The citation of research, when appropriate, that was analyzed and used to form the basis of each rationale.
		d) How the school or school district's staff collaborated with the local community or with the school improvement advisory committee about the need for the exemption request.
		e) Evidence that the board approved the exemption request.
		f) A list of the indicators that will be measured to determine success.
		g) How the school or school district will measure the success of the standards exemption plan on improving student achievement or performance.

Yes	No	Results of Request for Exemption of General Accreditation Standards
		Pursuant to the provisions of 281—IAC 12.9(256), the Department grants your school district's general accreditation standards exemption request for the 2015-2016 school year.
Approved by:		
Date:		

New Business

Recommendation:

✓ I move that the Board of Education take no further disciplinary action related to students #809602 and #814867 at this time

AUDUBON school
DUBUQUE, IOWA

Ed Glaser; Audubon School Principal, 605 Lincoln Avenue, Dubuque, IA 52001; Office: 563-552-3300; Fax: 563-552-3301; Email: eglaser@dbqschools.org

November 20, 2015

#809602

Dubuque, IA 52001

Dear

This letter is a confirmation to follow up on the conversation we had on November 9, 2015. I was physically and verbally aggressive toward Corporal Stair and Audubon Staff. School Board Policy 5200 provides consequences for misbehavior and interventions to improve student behavior. In choosing a consequence or intervention, authorized school personnel consider a student's past performance, the circumstances of the specific offense, and the seriousness of the incident.

Child: Grade: 2nd Grade

Date of Incident: November 17, 2015

Reason for Suspension: became physically and verbally aggressive. He swore, bit, spit at, kicked, scratched and punched Audubon Staff.

School Board Policy Violation: 5200

Policies & Offenses:

Assault, Physical or Verbal
Any act which is intended to place another in fear, is intended to cause or does cause physical contact, which is offensive, insulting, painful, or injurious to another person, is prohibited. An assault may occur even though there is no physical contact or injury inflicted.

Additional Comments:

Number of Days: .5

Date(s) of Suspension: November 17, 2015

Location of Suspension: Out of School

Reentry Meeting: November 18, 2015

Suspension absences are excused and students are allowed to make up work for full credit if work is completed in a reasonable time set by their teachers. Homework during the suspension period may be obtained by contacting your student's teachers.

We look forward to working with you in the future in the best interest of your child. Please E-mail, telephone, or FAX if you have any comments, concerns, and/or questions. Thank you for your time and consideration.

Sincerely,

Ed Glaser
C: Yellow Folder in Student's Cumulative File
Counselor/Discipline File
Stan Rheingans, Superintendent
Joni Lucas, School Board Secretary
Mae Hingtgen, Behavioral Support Specialist

Dubuque
COMMUNITY SCHOOLS

Rich Hatcher
Dubuque Community School District
Jefferson Middle School
1105 Althauser
Dubuque, IA 52001-3095

rhatcher@dbqschools.org
(563) 552-4720
FAX: (563) 552-4701

December 7, 2015

814867

Dubuque, IA 52001

Dear

This letter is a confirmation of our telephone call/conversation of December 3, 2015. School Board Policy 5200 provides consequences and interventions to improve student behavior. In choosing a consequence or intervention, authorized school personnel consider a student's past performance, the circumstances of the specific offense, and the seriousness of the incident.

Child: Grade: 6

Date of Incident: December 3, 2015

Reason for Suspension: Assault on Staff: Physical

School Board Policy Violation: 5200 Policies & Offenses: C

Additional Comments: i threw a broken pencil at a teacher. He denied doing this, but was viewed on the cameras and was seen.

Number of Days: 1

Date(s) of Suspension: December 4, 2015

Location of Suspension: In school suspension

Reentry Meeting:

We look forward to working with you in the future in the best interest of your child. Please E-mail, telephone, or FAX if you have any comments, concerns, and/or questions. Thank you for your time and consideration.

Sincerely,

Rich Hatcher

C: Yellow Folder in Student's Cumulative File
Counselor/Discipline File
Joni Lucas, School Board Secretary
Stan Rheingans, Superintendent
Mae Hingtgen
Kelly Molony, Principal
Greg Lehman, Assistant Principal
Gwen Hefel Busch