

DUBUQUE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION

REGULAR MEETING December 12, 2016 5:30 p.m.

- I. Call to Order and Roll Call
- II. Pledge of Allegiance led by Eleanor Roosevelt Middle School
- III. Approve the Agenda (p. 1-3)
- IV. Approve the Minutes of Previous Board Meetings (p. 4)
 - A. Regular Meeting – November 14, 2016 (p. 5-6)
- V. Red Carpet Recognition
 - A. Teacher of the Year – Louis Fischer IV
- VI. Board Salutes
- VII. Visitors and Open Forum (p. 7)
- VIII. Consent Agenda (p. 8)
 - A. Secretary’s Report (p. 9-40)
 - B. Treasurer’s Report (p. 41)
 - C. Listing of Accounts Payable (p. 42-57)
 - 1. Budget Report (p. 58-68)
 - D. Facilities/Support Services Committee
 - 1. Minutes of December 5, 2016 (p. 69-70)
 - 2. Personnel Report (p. 71-76)
 - 3. Professional Service/Purchase Contracts (p. 77-84)
 - 4. Special Education Students (p. 85)
 - 5. General Education/PMIC Students (p. 86)
 - E. Educational Programs/Policy/Strategy Committee
 - 1. Minutes of December 6, 2016 (p. 87-88)
 - 2. Policy #6206 – Advertising in Schools (p. 89-97)
 - F. Teacher Quality Committee
 - 1. Minutes of November 16, 2016 (p. 98)
 - G. Activities Council
- IX. Facilities/Support Services Committee Report – C. Beytien (p. 99)
 - A. Receive & Approve the Comprehensive Annual Financial Report (p. 100-249)
 - B. Approve Donation of a Gaga Pit to Prescott School (p. 250)
 - C. Approve Donation of Picnic Tables to Audubon School (p. 251)
 - D. Approve Dropout Prevention Allowable Growth (p. 252)
 - E. Approve Change Order #1 on the Senior Renovation and Addition Project (p. 253)
 - F. Approve Change Order #3 on the Hoover Bus Drive Improvements Project (p. 254)
 - G. Approve Change Order #3 on the Irving Parking Improvements Project (p. 255)
 - H. Adopt Resolution for Final Acceptance of the Transportation Department Asphalt Replacement Project (p. 256-258)
 - I. Tentatively Approve Plans, Specifications, Form of Contract and Estimate of Total Cost for the Hempstead Athletic Improvements Project and Set Date, Time, and Location for Public Hearing (p. 259-261)
 - J. Approve Agreement with IIW, PC for the Hoover Roof Replacement Project (p. 262-263)

- X. Educational Programs/Policy/Strategy Committee Report – L. Wittman (p. 264)
 - A. Approve Physical Education Exemption Request (p. 265-270)
 - B. Set Date, Time, and Location for Public Hearing on the 2017-18 and 2018-19 School Calendars
- XI. New Business (p. 271)
 - A. Consider Further Disciplinary Action (p. 272-276)
- 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 meeting on November 14, 2016, as submitted

DUBUQUE COMMUNITY SCHOOL DISTRICT
Regular Board Meeting
November 14, 2016

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: Kelleher, Lucas, Rheingans. Executive present: Kramer.

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

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

Moved (Ryan) and seconded (Prochaska) to approve the minutes of the regular meeting on October 10 and the strategic plan update on October 24, 2016, as submitted. Motion carried 7-0.

Board Salutes

- Mental Health of America of Dubuque County awarded the school district a special honor for significant leadership and resources to support mental health
- Fall sports update – Hempstead and Senior men’s and women’s cross country teams qualified for state. Hempstead women were second overall. Mackenzie Gaherty from Senior was 12th overall individually. Hempstead volleyball team qualified for state. Senior men’s golf went to state as a team and ended in 7th place. Louie Psihoyos was third overall individually. Senior women’s swimming qualified 11 swimmers and one diver. Ellie Shearer was 9th overall for diving. Emma Sass was 6th in the 50 freestyle.
- Reece Drapeau, Table Mound student – first place in a nationwide art show presented by American Printing House for the Blind
- Barney Duehr & Chuck Pfeiler – district representatives that attend the NAIER distribution

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

Thirteen people spoke in objection to the book “The Perks of Being a Wallflower” and supports a board policy to inform parents of literature choices, as well as a rating scale on books similar to movies.

Moved (Beytien) and seconded (Ryan) to reinstate the rules of order and return to regular session. Motion carried 7-0. Mr. Rheingans thanked parents, as the district always values their input. The district has in place a Reconsideration Request policy and that process has begun. There will be an organizational meeting, which will be held before November 22. A second meeting will be held about a week later, at which time a decision will be made about that particular book. The request for an additional policy will be included on the next Educational Programs/Policy/Strategy Committee agenda.

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

Moved (Beytien) and seconded (Barton) to approve the Early Retirement Health Insurance Incentive for Teachers/Counselors/Nurses as submitted. Motion carried 6-1 with Prochaska opposed.

Moved (Beytien) and seconded (Siegert) to approve the District’s submission of the request to the School Budget Review Committee in the amounts of \$286,202.00 for Open Enrollment Out and \$65,320.00 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 approve the Alliant Energy Commercial New Construction Rebate Proposal for Senior High School. Motion carried 7-0.

Moved (Beytien) and seconded (Prochaska) to approve final acceptance of the Senior High School Bus Drop Off Lane Project and authorize payment of final project costs to McDermott Excavating in the amount of \$13,426.10 in accordance with the requirements of Iowa law and as more fully outlined in the submitted authorizing resolution. Motion carried 7-0.

Moved (Beytien) and seconded (Wittman) to approve Change Order #2 to McClain Excavating on the Transportation Parking Improvements Project in the increased amount of \$17,815.60. Motion carried 7-0.

Moved (Beytien) and seconded (Siegert) to approve the 10-Year Facility Plan as submitted. Motion carried 7-0.

Moved (Beytien) and seconded (Wittman) to approve naming the Kennedy Elementary School multi-purpose room the Willoughby Multi-Purpose Room in honor of former long-time principal, Dave Willoughby. Motion carried 7-0.

Moved (Ryan) and seconded (Siegert) to adopt the resolution appointing paying agent, bond registrar, and transfer agent, approving the paying agent, bond registrar and transfer agent agreement and authorizing the execution of same. Upon roll call vote, motion carried 7-0.

Moved (Ryan) and seconded (Siegert) to place on file and approve the form of Tax Exemption Certificate. Upon roll call vote, motion carried 7-0.

Moved (Ryan) and seconded (Siegert) to adopt the resolution authorizing and providing for the terms of issuance and securing the payment of \$10,000,000 school infrastructure sales, services and use tax revenue bonds, series 2016, of the Dubuque Community School District, State of Iowa, under the provisions of Chapters 423E and 423F of the Code of Iowa, and providing for a method of payment of said bonds. Upon roll call vote, motion carried 7-0.

Moved (Ryan) and seconded (Siegert) to approve the American Education Week Proclamation. President Donohue read the proclamation. Motion carried 7-0. President Donohue presented the proclamation to Annette Wohlers, teacher at Audubon Elementary School.

President Donohue declared the meeting adjourned at 6:44 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 12, 2016

TO THE BOARD OF EDUCATION
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA 52001

11/01/16

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.

GENERAL FUND RECEIPTS

11/1/2016	\$129.00	330 - DEPOSIT 2509.41
11/1/2016	\$209.40	3230 - DEPOSIT
11/1/2016	\$1,725.00	0099 - IWIRELESS
11/1/2016	\$50.00	1012 - DEPOSIT 1625.02
11/1/2016	\$1,435.02	1012 - DEPOSIT 1625.02
11/1/2016	\$140.00	1012 - DEPOSIT 1625.02
11/1/2016	\$220.00	2021 - DEPOSIT
11/1/2016	\$85.00	2020 - DEPOSIT
11/1/2016	\$54.00	0099 - CC
11/2/2016	\$587.00	0099 - CC 10200.00
11/2/2016	\$50.00	0099 - CC 10200.00
11/2/2016	\$110.00	3231 - DEPOSIT 2583.84
11/2/2016	\$35.00	3231 - DEPOSIT 2583.84
11/2/2016	\$183.27	0099 - TRI STATE ADJ
11/2/2016	\$1,258.62	0099 - TRI STATE ADJ
11/2/2016	\$1,025.40	3230 - DEPOSIT
11/2/2016	\$500.00	0099 - STATE
11/2/2016	\$127.50	2021 - DEPOSIT
11/2/2016	\$314.42	0099 - DEPOSIT
11/2/2016	\$70.00	1015 - DEPOSIT
11/3/2016	\$47,097.32	0099 - MEDICAID
11/3/2016	\$379.48	0099 - CC 9161.48
11/3/2016	\$35.00	0099 - CC 9161.48
11/3/2016	\$100.00	0099 - CC 9161.48
11/3/2016	\$2.00	3230 - DEPOSIT 3940.73
11/3/2016	\$263.00	3230 - DEPOSIT 3940.73
11/3/2016	\$3,280.30	3231 - DEPOSIT
11/3/2016	\$175.35	2025 - DEPOSIT
11/3/2016	\$140.00	1005 - DEPOSIT
11/4/2016	\$11.00	3231 - DEPOSIT
11/4/2016	\$118.00	1011 - DEPOSIT
11/4/2016	\$78.00	1013 - DEPOSIT
11/7/2016	\$6,590.40	0099 - DEPOSIT
11/7/2016	\$42.00	1008 - DEPOSIT
11/7/2016	\$62.00	3230 - DEPOSIT 875.00
11/7/2016	\$40.00	3230 - DEPOSIT 875.00
11/7/2016	\$6.99	1007 - DEPOSIT
11/7/2016	\$97.50	2020 - DEPOSIT
11/7/2016	\$30.00	2025 - DEPOSIT
11/7/2016	\$3.00	0099 - CC 9021.00
11/7/2016	\$20.00	0099 - CC 9021.00
11/7/2016	\$441.00	0099 - CC 9021.00
11/7/2016	\$56.00	0099 - CC 4836.00
11/8/2016	\$588.00	3231 - DEPOSIT 23416.10
11/8/2016	\$90.00	3230 - DEPOSIT 4432.80

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/8/2016	\$107.00	0099 - CC
11/8/2016	\$1.21	1012 - DEPOSIT 13.20
11/8/2016	\$11.99	1012 - DEPOSIT 13.20
11/9/2016	\$107.00	1099 - CC 10039.93
11/9/2016	\$493.93	0099 - CC 10039.93
11/9/2016	\$20.00	0099 - CC 10039.93
11/9/2016	\$2,607.51	0099 - STATE
11/9/2016	\$3.00	3230 - DEPOSIT 263.01
11/9/2016	\$50.00	2021 - DEPOSIT
11/9/2016	\$102.00	0098 - CENTRAL KITCHEN
11/9/2016	\$15.00	2025 - DEPOSIT
11/10/2016	\$151,133.01	0099 - MEDICAID
11/10/2016	\$99,615.00	0099 - STATE
11/10/2016	\$150.00	0099 - CC 6905.00
11/10/2016	\$59.00	3231 - DEPOSIT 6775.22
11/10/2016	\$44.00	1005 - DEPOSIT
11/10/2016	\$887.33	0099 - DEPOSIT
11/10/2016	\$3.00	3230 - DEPOSIT
11/10/2016	\$65.00	2025 - DEPOSIT
11/2/2016	\$500.00	0099 - STATE
11/2/2016	\$500.00	0099 - STATE
11/14/2016	\$170.00	0099 - CC
11/14/2016	\$304.00	0099 - CC
11/14/2016	\$205.00	0099 - CC 9305.00
11/14/2016	\$492.00	0099 - CC 9707.00
11/14/2016	\$30.00	3231 - DEPOSIT 3023.00
11/14/2016	\$83.56	1008 - DEPOSIT
11/14/2016	\$490.00	1004 - DEPOSIT
11/14/2016	\$94.00	2021 - DEPOSIT
11/14/2016	\$6.00	3230 - DEPOSIT
11/15/2016	\$300.00	1006 - DEPOSIT
11/15/2016	\$112.00	1012 - DEPOSIT 212.00
11/15/2016	\$19,487.14	0099 - JACKSON COUNTY TAXES
11/15/2016	\$1,598,747.99	0099 - DUBUQUE COUNTY TAXES
11/16/2016	\$36.00	3231 - DEPOSIT 15238.00
11/16/2016	\$200.00	3216 - DEPOSIT
11/16/2016	\$2,830.05	0099 - DEPOSIT
11/16/2016	\$382.00	2021 - DEPOSIT
11/16/2016	\$446.89	1003 - DEPOSIT
11/16/2016	\$6.00	3230 - DEPOSIT
11/16/2016	\$545.00	0099 - CC 10175.00
11/17/2016	\$292.00	0099 - CC
11/17/2016	\$6,636,765.00	0099 - STATE
11/17/2016	\$29,019.01	0099 - MEDICAID
11/17/2016	\$11,704.43	0099 - DEPOSIT
11/17/2016	\$135.25	3230 - DEPOSIT 10590.50
11/17/2016	\$70.00	1005 - DEPOSIT
11/17/2016	\$30.00	2025 - DEPOSIT
11/18/2016	\$805.00	0099 - CC 7640.00
11/18/2016	\$70.00	1005 - DEPOSIT
11/18/2016	\$110.94	1010 - DEPOSIT
11/18/2016	\$84.00	1012 - DEPOSIT
11/18/2016	\$156.00	1013 - DEPOSIT
11/18/2016	\$2.70	1015 - DEPOSIT
11/18/2016	\$216.24	2020 - DEPOSIT
11/18/2016	\$106.99	3230 - DEPOSIT 1173.14
11/18/2016	\$34.00	3231 - DEPOSIT 2706.00
11/18/2016	\$110.00	2025 - DEPOSIT

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/3/2016	-\$421.51	0099 - CC FEES
11/4/2016	\$50.00	0099 - CC 8550.28
11/4/2016	\$4.99	0099 - CC 8550.28
11/4/2016	\$451.00	0099 - CC 8550.28
11/21/2016	\$171.00	3231 - DEPOSIT 16369.75
11/21/2016	\$54.00	0099 - CC 7764.00
11/21/2016	\$293.00	0099 - CC 7408.00
11/21/2016	\$6,705.06	0099 - STATE
11/21/2016	\$3,996.36	0099 - STATE
11/21/2016	\$5.00	3230 - DEPOSIT 4527.05
11/21/2016	\$112.00	1004 - DEPOSIT
11/21/2016	\$15.00	2025 - DEPOSIT
11/22/2016	\$5,581.55	0099 - DEPOSIT
11/22/2016	\$3.00	3230 - DEPOSIT 948.00
11/22/2016	\$85.00	2021 - DEPOSIT
11/22/2016	\$51.00	2020 - DEPOSIT
11/23/2016	\$197,022.72	0099 - MEDICAID
11/23/2016	\$1,168.84	0099 - CC 9103.84
11/23/2016	\$174.20	3231 - DEPOSIT 6520.91
11/23/2016	\$14.00	3231 - DEPOSIT 6520.91
11/23/2016	\$80.33	2021 - DEPOSIT
11/28/2016	\$20,838.00	0099 - STATE
11/28/2016	\$8,483.12	0099 - DEPOSIT
11/28/2016	\$117.00	3230 - DEPOSIT
11/28/2016	\$10.48	1010 - DEPOSIT
11/28/2016	\$18.99	0099 - CC
11/28/2016	\$84.00	1007 - DEPOSIT
11/28/2016	\$9.98	1008 - DEPOSIT
11/29/2016	\$76.75	0099 - CC
11/29/2016	\$45.00	3230 - DEPOSIT 1268.85
11/29/2016	\$135.00	2025 - DEPOSIT 398.50
11/29/2016	\$70.00	1012 - DEPOSIT
11/30/2016	\$159.45	0099 - INS AUTO DEBIT
11/30/2016	\$112.00	0099 - CC 8347.00
11/30/2016	\$89.15	3231 - DEPOSIT 2119.64
11/30/2016	\$3.00	3230 - DEPOSIT 1980.00
11/30/2016	\$5.00	3230 - DEPOSIT 1980.00
11/30/2016	\$1,150.65	1010 - DEPOSIT
11/30/2016	\$632.34	1003 - DEPOSIT
11/30/2016	\$60.00	1014 - DEPOSIT
11/30/2016	\$570.00	1013 - DEPOSIT
11/30/2016	\$154.00	1008 - DEPOSIT
11/30/2016	\$241.40	1011 - DEPOSIT
11/30/2016	\$45.00	2025 - DEPOSIT
11/30/2016	\$13.00	2020 - DEPOSIT
11/25/2016	\$228.00	0099 - CC
11/25/2016	\$96.00	0099 - CC 2226.00
11/25/2016	\$7.00	0099 - STATE
11/30/2016	\$12,580.11	0099 - INTEREST
11/30/2016	-\$0.01	0099 - INS AUTO DEBIT
TOTAL	\$8,890,860.09	

STUDENT ACTIVITY FUND RECEIPTS

11/1/2016	\$5,694.02	3231 - DEPOSIT
11/1/2016	\$1,791.65	330 - DEPOSIT 2509.41
11/1/2016	\$9.70	2020 - DEPOSIT
11/1/2016	\$10.00	0099 - CC

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/1/2016	\$36.00	3231 - DALZELL CC
11/2/2016	\$78.00	0099 - CC 10200.00
11/2/2016	\$115.00	0099 - CC 10200.00
11/2/2016	\$1,759.84	3231 - DEPOSIT 2583.84
11/2/2016	\$659.00	3231 - DEPOSIT 2583.84
11/2/2016	\$1.00	0099 - TRI STATE ADJ
11/2/2016	\$150.00	0099 - TRI STATE ADJ
11/2/2016	\$26.81	3230 - DEPOSIT
11/2/2016	\$325.00	2021 - DEPOSIT
11/2/2016	\$10.00	1015 - DEPOSIT
11/2/2016	\$60.00	3230 - ADMISSIONS
11/2/2016	\$2.00	3230 - CONCESSIONS
11/3/2016	\$305.00	0099 - CC 9161.48
11/3/2016	\$98.93	3230 - DEPOSIT 3940.73
11/3/2016	\$3,573.61	3230 - DEPOSIT 3940.73
11/3/2016	\$380.00	3231 - DEPOSIT
11/3/2016	\$314.00	2025 - DEPOSIT
11/3/2016	\$50.00	2021 - DEPOSIT
11/4/2016	\$2,966.19	3230 - DEPOSIT
11/4/2016	\$331.00	3231 - DEPOSIT
11/4/2016	\$20.43	2025 - DEPOSIT
11/7/2016	\$723.00	3230 - DEPOSIT 875.00
11/7/2016	\$5.00	1007 - DEPOSIT
11/7/2016	\$250.00	2021 - DEPOSIT
11/7/2016	\$6.27	2025 - DEPOSIT
11/7/2016	\$35.00	3231 - NORA Cc
11/7/2016	\$38.00	3231 - SHS WBB - Hemp. CC
11/7/2016	\$205.00	0099 - CC 9021.00
11/8/2016	\$1,801.00	3231 - DEPOSIT 23416.10
11/8/2016	\$335.00	3231 - DEPOSIT 23416.10
11/8/2016	\$14,748.10	3231 - DEPOSIT 23416.10
11/8/2016	\$5,909.00	3231 - DEPOSIT 23416.10
11/8/2016	\$4,342.80	3230 - DEPOSIT 4432.80
11/8/2016	\$16.00	0099 - CC
11/8/2016	\$961.62	2025 - DEPOSIT
11/9/2016	\$280.00	0099 - CC 10039.93
11/9/2016	\$24.00	0099 - CC 10039.93
11/9/2016	\$26.81	3230 - DEPOSIT 263.01
11/9/2016	\$173.00	3230 - DEPOSIT 263.01
11/9/2016	\$100.00	2021 - DEPOSIT
11/9/2016	\$16.00	2025 - DEPOSIT
11/10/2016	\$25.00	0099 - CC 6905.00
11/10/2016	\$6,331.22	3231 - DEPOSIT 6775.22
11/10/2016	\$385.00	3231 - DEPOSIT 6775.22
11/10/2016	\$370.00	3230 - DEPOSIT
11/10/2016	\$7.31	2020 - DEPOSIT
11/1/2016	\$22.35	2025 - DEPOSIT, EOP 11.17.16
11/14/2016	\$100.00	0099 - CC
11/14/2016	\$100.00	0099 - CC 9305.00
11/14/2016	\$70.00	0099 - CC 9707.00
11/14/2016	\$250.00	3231 - DEPOSIT 3023.00
11/14/2016	\$2,743.00	3231 - DEPOSIT 3023.00
11/14/2016	\$150.00	2021 - DEPOSIT
11/14/2016	\$55.00	3230 - DEPOSIT
11/15/2016	\$4,274.69	3231 - DEPOSIT
11/15/2016	\$110.00	0099 - CC 3610.00
11/16/2016	\$185.00	3231 - DEPOSIT 15238.00
11/16/2016	\$1,567.00	3216 - DEPOSIT

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/16/2016	\$2,452.00	3231 - DEPOSIT 15238.00
11/16/2016	\$12,305.00	3231 - DEPOSIT 15238.00
11/16/2016	\$150.00	2021 - DEPOSIT
11/16/2016	\$26.81	3230 - DEPOSIT
11/16/2016	\$55.00	0099 - CC 10175.00
11/17/2016	\$8.00	0099 - CC
11/17/2016	\$182.34	3230 - DEPOSIT 10590.50
11/17/2016	\$5,511.75	3230 - DEPOSIT 10590.50
11/17/2016	\$4,393.00	3230 - DEPOSIT 10590.50
11/17/2016	\$127.50	3230 - DEPOSIT 10590.50
11/18/2016	\$70.00	0099 - CC 7640.00
11/18/2016	\$5.00	1010 - DEPOSIT
11/18/2016	\$1,061.15	3230 - DEPOSIT 1173.14
11/18/2016	\$5.00	3230 - DEPOSIT 1173.14
11/18/2016	\$2,602.00	3231 - DEPOSIT 2706.00
11/18/2016	\$50.00	3231 - DEPOSIT 2706.00
11/18/2016	\$20.00	2025 - DEPOSIT
11/4/2016	\$66.29	0099 - CC 8550.28
11/21/2016	\$14,951.75	3231 - DEPOSIT 16369.75
11/21/2016	\$125.00	3231 - DEPOSIT 16369.75
11/21/2016	\$1,122.00	3231 - DEPOSIT 16369.75
11/21/2016	\$55.00	0099 - CC 7408.00
11/21/2016	-\$70.00	0099 - CC 7408.00
11/21/2016	\$40.30	3230 - DEPOSIT 4527.05
11/21/2016	\$2,483.00	3230 - DEPOSIT 4527.05
11/21/2016	\$1,998.55	3230 - DEPOSIT 4527.05
11/21/2016	\$10.00	3231 - NORA CC
11/21/2016	\$23.00	3231 - NORA CC
11/21/2016	\$10.00	3230 - WBB VS PLATTEVILLE
11/21/2016	\$18.00	3230 - CONCESSIONS
11/22/2016	\$26,625.00	0099 - DEPOSIT
11/22/2016	\$55.00	3230 - DEPOSIT 948.00
11/22/2016	\$890.00	3230 - DEPOSIT 948.00
11/22/2016	\$40.00	2021 - DEPOSIT
11/23/2016	\$6,097.71	3231 - DEPOSIT 6520.91
11/23/2016	\$175.00	3231 - DEPOSIT 6520.91
11/23/2016	\$1,950.58	3230 - DEPOSIT
11/23/2016	\$691.00	2020 - DEPOSIT
11/23/2016	\$22.00	3230 - BB VS CLINTON
11/28/2016	\$889.05	0099 - DEPOSIT
11/28/2016	\$3,916.17	3230 - DEPOSIT
11/28/2016	\$1,351.65	3231 - DEPOSIT
11/28/2016	\$30.00	2021 - DEPOSIT
11/28/2016	\$12.00	0099 - CC
11/29/2016	\$10.00	0099 - CC
11/29/2016	\$2,268.00	3231 - DEPOSIT
11/29/2016	\$1,163.85	3230 - DEPOSIT 1268.85
11/29/2016	\$15.00	2025 - DEPOSIT 398.50
11/29/2016	\$208.50	2025 - DEPOSIT 398.50
11/30/2016	\$1,152.49	3231 - DEPOSIT 2119.64
11/30/2016	\$25.00	3231 - DEPOSIT 2119.64
11/30/2016	\$853.00	3231 - DEPOSIT 2119.64
11/30/2016	\$55.00	3230 - DEPOSIT 1980.00
11/30/2016	\$1,917.00	3230 - DEPOSIT 1980.00
11/30/2016	\$175.53	2025 - DEPOSIT
11/30/2016	\$20.00	2021 - DEPOSIT
11/25/2016	\$122.00	0099 - CC
11/25/2016	\$30.00	0099 - CC 2226.00

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/25/2016	\$53.00	3230 - ADMISSIONS
11/25/2016	\$90.00	3230 - CONCESSIONS
11/30/2016	\$16.00	3231 - NORA CC
11/30/2016	\$93.00	3231 - NORA CC
11/30/2016	\$543.93	0099 - INTEREST
TOTAL	\$166,922.25	

MANAGEMENT FUND RECEIPTS

11/7/2016	\$83,154.00	0099 - DEPOSIT
11/15/2016	\$872.05	0099 - JACKSON COUNTY TAXES
11/15/2016	\$70,765.25	0099 - DUBUQUE COUNTY TAXES
11/30/2016	\$3,936.54	0099 - INTEREST
TOTAL	\$158,727.84	

SAVE SALES TAX FUND RECEIPTS

11/1/2016	\$828,400.99	0099 - SAVE
11/14/2016	\$399,855.63	0099 - SAVE RECONCILIATION PYMT
11/30/2016	\$6,104.49	0099 - INTEREST
TOTAL	\$1,234,361.11	

PHYSICAL PLANT & EQUIPMENT FUND RECEIPTS

11/15/2016	\$1,456.61	0099 - JACKSON COUNTY TAXES
11/15/2016	\$130,823.98	0099 - DUBUQUE COUNTY TAXES
11/30/2016	\$2,069.07	0099 - INTEREST
TOTAL	\$134,349.66	

DEBT SERVICE FUND RECEIPTS

TOTAL \$0.00

NUTRITION FUND RECEIPTS

11/1/2016	\$2,140.05	0098 - CENTRAL KITCHEN
11/1/2016	\$7.00	1012 - NUTRITION
11/1/2016	\$133.00	2021 - DEPOSIT
11/1/2016	\$3,225.00	0099 - CC
11/1/2016	\$596.45	0098 - HEMPSTEAD
11/1/2016	\$510.00	0098 - SENIOR
11/1/2016	\$261.65	0098 - WASHINGTON
11/1/2016	\$249.15	0098 - ROOSEVELT
11/1/2016	\$34.35	0098 - JEFFERSON
11/2/2016	\$300.00	0099 - CC 10200.00
11/2/2016	\$50.00	0099 - CC 10200.00
11/2/2016	\$9,010.00	0099 - CC 10200.00
11/2/2016	\$20.00	3231 - DEPOSIT 2583.84
11/2/2016	\$37.13	0099 - TRI STATE ADJ
11/1/2016	\$5.50	1006 - NUTRITION (EOPD ON 11.7)
11/2/2016	\$200.00	3230 - DEPOSIT
11/2/2016	\$160.00	1015 - NUTRITION 275.00
11/2/2016	\$115.00	1015 - NUTRITION 275.00
11/2/2016	\$25.00	1003 - NUTRITION 150.00
11/2/2016	\$125.00	1003 - NUTRITION 150.00
11/2/2016	\$901.60	0098 - HEMPSTEAD
11/2/2016	\$661.55	0098 - SENIOR
11/2/2016	\$434.50	0098 - ROOSEVELT

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/2/2016	\$404.69	0098 - WASHINGTON
11/2/2016	\$60.76	0098 - JEFFERSON
11/3/2016	\$8,327.00	0099 - CC 9161.48
11/3/2016	\$3.19	3230 - DEPOSIT 3940.73
11/3/2016	\$203.00	3231 - DEPOSIT
11/3/2016	\$65.00	2025 - DEPOSIT
11/3/2016	\$300.00	1014 - NUTRITION 461.00
11/3/2016	\$20.00	1014 - NUTRITION 461.00
11/3/2016	\$141.00	1014 - NUTRITION 461.00
11/3/2016	\$305.00	1005 - NUTRITION 428.30
11/3/2016	\$123.30	1005 - NUTRITION 428.30
11/3/2016	\$40.00	2021 - DEPOSIT
11/3/2016	\$26.55	0098 - CENTRAL KITCHEN
11/3/2016	\$713.80	0098 - SENIOR
11/3/2016	\$559.95	0098 - HEMPSTEAD
11/3/2016	\$359.70	0098 - ROOSEVELT
11/3/2016	\$268.90	0098 - WASHINGTON
11/3/2016	\$124.75	0098 - JEFFERSON
11/4/2016	\$27.00	3230 - DEPOSIT
11/4/2016	\$2,317.58	0098 - CENTRAL KITCHEN
11/4/2016	\$60.00	3231 - DEPOSIT
11/4/2016	\$20.00	1011 - NUTRITION 23.50
11/4/2016	\$3.50	1011 - NUTRITION 23.50
11/4/2016	\$16.50	1013 - DEPOSIT
11/4/2016	\$832.90	0098 - HEMPSTEAD
11/4/2016	\$624.47	0098 - ROOSEVELT
11/4/2016	\$493.46	0098 - SENIOR
11/4/2016	\$302.15	0098 - WASHINGTON
11/4/2016	\$44.60	0098 - JEFFERSON
11/7/2016	\$130.00	1004 - NUTRITION 1040.50
11/7/2016	\$75.00	1004 - NUTRITION 1040.55
11/7/2016	\$435.50	1004 - NUTRITION 1040.50
11/7/2016	\$400.00	1004 - NUTRITION 1040.50
11/7/2016	\$84.00	1008 - NUTRITION 1030.85
11/7/2016	\$98.45	1008 - NUTRITION 1030.85
11/7/2016	\$120.00	1008 - NUTRITION 1030.85
11/7/2016	\$444.00	1008 - NUTRITION 1030.85
11/7/2016	\$284.40	1008 - NUTRITION 1030.85
11/7/2016	\$135.00	1010 - NUTRITION 917.50
11/7/2016	\$382.00	1010 - NUTRITION
11/7/2016	\$400.50	1010 - NUTRITION 917.50
11/7/2016	\$50.00	3230 - DEPOSIT 875.00
11/7/2016	\$55.00	1007 - NUTRITION 819.00
11/7/2016	\$220.00	1007 - NUTRITION 819.00
11/7/2016	\$285.00	1007 - NUTRITION 819.00
11/7/2016	\$198.00	1007 - NUTRITION 819.00
11/7/2016	\$61.00	1007 - NUTRITION 819.00
11/7/2016	\$197.50	0098 - CENTRAL KITCHEN
11/7/2016	\$16.00	2025 - DEPOSIT
11/7/2016	\$899.90	0098 - SENIOR
11/7/2016	\$866.25	0098 - HEMPSTEAD
11/7/2016	\$505.45	0098 - ROOSEVELT
11/7/2016	\$259.70	0098 - WASHINGTON
11/7/2016	\$153.35	0098 - JEFFERSON
11/3/2016	-\$50.00	0098 - WASHINGTON NSF CK 1106 (#816707)
11/2/2016	-\$30.00	0098 - SENIOR NSF CHECK #2288 (#714224)
11/7/2016	\$375.00	0099 - CC
11/7/2016	\$100.00	0099 - CC 9021.00

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/7/2016	\$22.00	0099 - CC 9021.00
11/7/2016	\$8,215.00	0099 - CC 9021.00
11/7/2016	\$10.00	0099 - CC 4836.00
11/7/2016	\$75.00	0099 - CC 4836.00
11/7/2016	\$4,695.00	0099 - CC 4836.00
11/8/2016	\$40.00	3231 - DEPOSIT 23416.10
11/8/2016	\$3,675.00	0099 - CC
11/8/2016	\$100.00	2025 - DEPOSIT
11/8/2016	\$95.10	0098 - CENTRAL KITCHEN
11/8/2016	\$60.00	1006 - NUTRITION
11/8/2016	\$10.00	1012 - NUTRITION 54.00
11/8/2016	\$0.50	1012 - NUTRITION 54.00
11/8/2016	\$0.50	1012 - NUTRITION 54.00
11/8/2016	\$23.00	1012 - NUTRITION 54.00
11/8/2016	\$20.00	1012 - NUTRITION 54.00
11/8/2016	\$1.00	1002 - NUTRITION 4.50
11/8/2016	\$1.50	1002 - NUTRITION 4.50
11/8/2016	\$0.50	1002 - NUTRITION 4.50
11/8/2016	\$1.50	1002 - NUTRITION 4.50
11/8/2016	\$832.25	0098 - HEMPSTEAD
11/8/2016	\$685.05	0098 - SENIOR
11/8/2016	\$472.40	0098 - ROOSEVELT
11/8/2016	\$327.50	0098 - WASHINGTON
11/8/2016	\$139.25	0098 - JEFFERSON
11/9/2016	\$60.00	0099 - CC 10039.93
11/9/2016	\$200.00	0099 - CC 10039.93
11/9/2016	\$8,855.00	0099 - CC 10039.93
11/9/2016	\$40.00	1003 - NUTRITION 435.60
11/9/2016	\$30.00	1003 - NUTRITION 435.60
11/9/2016	\$27.10	1003 - NUTRITION 435.60
11/9/2016	\$270.00	1003 - NUTRITION 435.60
11/9/2016	\$68.50	1003 - NUTRITION 435.60
11/9/2016	\$100.00	1015 - NUTRITION 390.45
11/9/2016	\$35.00	1015 - NUTRITION 390.45
11/9/2016	\$255.45	1015 - NUTRITION 390.45
11/9/2016	\$248.00	1015 - DEPOSIT
11/9/2016	\$60.00	3230 - DEPOSIT 263.01
11/9/2016	\$0.20	3230 - DEPOSIT 263.01
11/9/2016	\$10.00	2021 - DEPOSIT
11/10/2016	\$40.00	0098 - CENTRAL KITCHEN
11/9/2016	\$46.81	0098 - CENTRAL KITCHEN
11/9/2016	\$603.85	0098 - HEMPSTEAD
11/9/2016	\$544.35	0098 - SENIOR
11/9/2016	\$401.45	0098 - ROOSEVELT
11/9/2016	\$313.20	0098 - WASHINGTON
11/9/2016	\$131.85	0098 - JEFFERSON
11/10/2016	\$30.00	0099 - CC 6905.00
11/10/2016	\$6,700.00	0099 - CC 6905.00
11/10/2016	\$165.00	1005 - NUTRITION 1770.40
11/10/2016	\$555.10	1005 - NUTRITION 1770.40
11/10/2016	\$392.30	1005 - NUTRITION 1770.40
11/10/2016	\$206.00	1005 - NUTRITION 1770.40
11/10/2016	\$372.00	1005 - NUTRITION 1770.40
11/10/2016	\$80.00	1005 - NUTRITION 1770.40
11/10/2016	\$110.00	3230 - DEPOSIT
11/10/2016	\$345.00	2025 - DEPOSIT
11/10/2016	\$180.00	1014 - NUTRITION 284.10
11/10/2016	\$104.10	1014 - NUTRITION 284.10

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/10/2016	\$10.00	2021 - DEPOSIT
11/10/2016	\$1,088.65	0098 - SENIOR
11/10/2016	\$685.20	0098 - HEMPSTEAD
11/10/2016	\$424.35	0098 - ROOSEVELT
11/10/2016	\$263.20	0098 - WASHINGTON
11/10/2016	\$88.40	0098 - JEFFERSON
11/10/2016	\$87.50	0098 - ALC
11/14/2016	\$225.00	0099 - CC
11/14/2016	\$7,365.00	0099 - CC
11/14/2016	\$50.00	0099 - CC 9305.00
11/14/2016	\$8,950.00	0099 - CC 9305.00
11/14/2016	\$25.00	0099 - CC 9707.00
11/14/2016	\$25.00	0099 - CC 9707.00
11/14/2016	\$300.00	0099 - CC 9707.00
11/14/2016	\$8,785.00	0099 - CC 9707.00
11/14/2016	\$10.00	0099 - CC 9707.00
11/14/2016	\$305.00	1010 - NUTRITION 1019.00
11/14/2016	\$304.00	1010 - NUTRITION 1019.00
11/14/2016	\$410.00	1010 - NUTRITION 1019.00
11/14/2016	\$3.00	1008 - DEPOSIT
11/14/2016	\$123.85	1008 - NUTRITION 768.35
11/14/2016	\$240.00	1008 - NUTRITION 768.35
11/14/2016	\$122.50	1008 - NUTRITION 768.35
11/14/2016	\$162.00	1008 - NUTRITION 768.35
11/14/2016	\$120.00	1008 - NUTRITION 768.35
11/14/2016	\$40.00	1007 - DEPOSIT
11/14/2016	\$50.00	1007 - NUTRITION 543.55
11/14/2016	\$28.05	1007 - NUTRITION 543.55
11/14/2016	\$111.00	1007 - NUTRITION 543.55
11/14/2016	\$67.05	1007 - NUTRITION 543.55
11/14/2016	\$30.00	1007 - NUTRITION 543.55
11/14/2016	\$228.45	1007 - NUTRITION 543.55
11/14/2016	\$29.00	1007 - NUTRITION 543.55
11/14/2016	\$65.00	1004 - NUTRITION 428.40
11/14/2016	\$108.40	1004 - NUTRITION 428.40
11/14/2016	\$70.00	1004 - NUTRITION 428.40
11/14/2016	\$40.00	1004 - NUTRITION 428.40Q
11/14/2016	\$145.00	1004 - NUTRITION 428.40
11/14/2016	\$140.00	3230 - DEPOSIT
11/14/2016	\$62.25	0098 - CENTRAL KITCHEN 147.95
11/14/2016	\$85.70	0098 - CENTRAL KITCHEN
11/14/2016	\$1,010.45	0098 - SENIOR
11/14/2016	\$1,032.40	0098 - SENIOR
11/14/2016	\$467.60	0098 - HEMPSTEAD
11/14/2016	\$1,033.85	0098 - HEMPSTEAD
11/14/2016	\$537.65	0098 - ROOSEVELT
11/14/2016	\$480.15	0098 - ROOSEVELT
11/14/2016	\$230.34	0098 - WASHINGTON
11/14/2016	\$360.55	0098 - WASHINGTON
11/14/2016	\$86.10	0098 - JEFFERSON
11/14/2016	\$58.90	0098 - JEFFERSON
11/15/2016	\$40.00	1006 - NUTRITION
11/15/2016	\$8.50	1012 - NUTRITION 32.00
11/15/2016	\$12.50	1012 - NUTRITION 32.00
11/15/2016	\$9.50	1012 - NUTRITION 32.00
11/15/2016	\$1.50	1012 - NUTRITION 32.00
11/15/2016	\$140.00	0098 - CENTRAL KITCHEN
11/15/2016	\$32.00	1002 - NUTRITION 64.50

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/15/2016	\$32.50	1002 - NUTRITION 64.50
11/15/2016	\$25.00	0099 - CC 3610.00
11/15/2016	\$3,475.00	0099 - CC 3610.00
11/15/2016	\$641.89	0098 - SENIOR
11/15/2016	\$463.20	0098 - HEMPSTEAD
11/15/2016	\$393.02	0098 - ROOSEVELT
11/15/2016	\$250.20	0098 - WASHINGTON
11/15/2016	\$40.10	0098 - JEFFERSON
11/16/2016	\$260.00	3231 - DEPOSIT 15238.00
11/16/2016	\$49.00	2021 - DEPOSIT
11/16/2016	\$107.25	1003 - NUTRITION 358.75
11/16/2016	\$142.50	1003 - NUTRITION 358.75
11/16/2016	\$90.00	1003 - NUTRITION 358.75
11/16/2016	\$19.00	1003 - NUTRITION 358.75
11/16/2016	\$40.00	1015 - NUTRITION 375.50
11/16/2016	\$174.00	1015 - NUTRITION 375.50
11/16/2016	\$200.00	1015 - DEPOSIT
11/16/2016	\$71.00	1015 - NUTRITION 375.50
11/16/2016	\$90.50	1015 - NUTRITION 375.50
11/16/2016	\$20.19	3230 - DEPOSIT
11/16/2016	\$78.00	0098 - CENTRAL KITCHEN
11/16/2016	\$75.00	0099 - CC 10175.00
11/16/2016	\$9,500.00	0099 - CC 10175.00
11/16/2016	\$909.95	0098 - HEMPSTEAD
11/16/2016	\$433.40	0098 - SENIOR
11/16/2016	\$430.52	0098 - ROOSEVELT
11/16/2016	\$410.10	0098 - WASHINGTON
11/16/2016	\$131.05	0098 - ALC
11/16/2016	\$103.10	0098 - JEFFERSON
11/17/2016	\$9,150.00	0099 - CC
11/17/2016	\$54.45	0098 - CENTRAL KITCHEN
11/17/2016	\$165.66	3230 - DEPOSIT 10590.50
11/17/2016	\$75.00	3230 - DEPOSIT 10590.50
11/17/2016	\$83.00	1005 - NUTRITION 863.50
11/17/2016	\$295.50	1005 - NUTRITION 863.50
11/17/2016	\$90.00	1005 - NUTRITION 863.50
11/17/2016	\$170.00	1005 - NUTRITION 863.50
11/17/2016	\$225.00	1005 - NUTRITION 863.50
11/17/2016	\$170.00	1014 - NUTRITION 776.00
11/17/2016	\$70.00	1014 - NUTRITION 776.00
11/17/2016	\$270.00	1014 - NUTRITION 776.00
11/17/2016	\$130.00	1014 - NUTRITION 776.00
11/17/2016	\$136.00	1014 - NUTRITION 776.00
11/17/2016	\$858.35	0098 - HEMPSTEAD
11/17/2016	\$830.83	0098 - SENIOR
11/17/2016	\$306.05	0098 - ROOSEVELT
11/17/2016	\$244.05	0098 - WASHINGTON
11/17/2016	\$71.55	0098 - JEFFERSON
11/17/2016	\$70.00	2025 - DEPOSIT
11/18/2016	\$6,740.00	0099 - CC 7640.00
11/18/2016	\$25.00	0099 - CC 7640.00
11/18/2016	\$29.00	1002 - NUTRITION
11/18/2016	\$227.70	1003 - NUTRITION 399.15
11/18/2016	\$171.45	1003 - NUTRITION 399.15
11/18/2016	\$136.00	1005 - NUTRITION
11/18/2016	\$135.00	1004 - NUTRITION 403.95
11/18/2016	\$100.10	1004 - NUTRITION 403.95
11/18/2016	\$67.45	1004 - NUTRITION 403.95

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/18/2016	\$101.40	1004 - NUTRITION 403.95
11/18/2016	\$13.45	1006 - DEPOSIT
11/18/2016	\$43.85	1007 - NUTRITION 381.30
11/18/2016	\$120.00	1007 - NUTRITION 381.30
11/18/2016	\$23.45	1007 - NUTRITION 381.30
11/18/2016	\$194.00	1007 - NUTRITION 381.30
11/18/2016	\$241.55	1008 - NUTRITION 706.97
11/18/2016	\$292.42	1008 - NUTRITION 706.97
11/18/2016	\$173.00	1008 - NUTRITION 706.97
11/18/2016	\$61.00	1008 - DEPOSIT
11/18/2016	\$559.35	1010 - NUTRITION 711.85
11/18/2016	\$152.50	1010 - NUTRITION 711.85
11/18/2016	\$5.00	1011 - NUTRITION 54.65
11/18/2016	\$7.00	1011 - NUTRITION 54.65
11/18/2016	\$8.45	1011 - NUTRITION 54.65
11/18/2016	\$30.75	1011 - NUTRITION 54.65
11/18/2016	\$3.45	1011 - NUTRITION 54.65
11/18/2016	\$13.45	1012 - NUTRITION 48.95
11/18/2016	\$30.50	1012 - NUTRITION 48.95
11/18/2016	\$5.00	1012 - NUTRITION 48.95
11/18/2016	\$35.85	1013 - DEPOSIT
11/18/2016	\$25.00	1014 - NUTRITION
11/18/2016	\$100.00	1015 - NUTRITION 135.25
11/18/2016	\$20.00	1015 - DEPOSIT
11/18/2016	\$35.25	1015 - NUTRITION 135.25
11/18/2016	\$20.00	3231 - DEPOSIT 2706.00
11/18/2016	\$35.00	2025 - DEPOSIT
11/18/2016	\$866.70	0098 - SENIOR
11/18/2016	\$649.30	0098 - HEMPSTEAD
11/18/2016	\$466.60	0098 - ROOSEVELT
11/18/2016	\$203.50	0098 - WASHINGTON
11/18/2016	\$57.40	0098 - JEFFERSON
11/18/2016	\$47.00	0098 - ALC
11/17/2016	-\$50.00	0098 - NSF SENIOR STUDENT #710273 CK 1221
11/18/2016	\$455.15	0098 - CENTRAL KITCHEN
11/3/2016	-\$3,614.00	0099 - CC FEES
11/4/2016	\$50.00	0099 - CC 8550.28
11/4/2016	\$25.00	0099 - CC 8550.28
11/4/2016	\$50.00	0099 - CC 8550.28
11/4/2016	\$7,725.00	0099 - CC 8550.28
11/4/2016	\$78.00	0099 - CC 8550.28
11/21/2016	\$75.00	0099 - CC 7764.00
11/21/2016	\$20.00	0099 - cc 7764.00
11/21/2016	\$7,615.00	0099 - CC 7764.00
11/21/2016	\$75.00	0099 - CC 7408.00
11/21/2016	\$7,055.00	0099 - CC 7408.00
11/21/2016	\$425.00	0099 - CC
11/21/2016	\$0.20	3230 - DEPOSIT 4527.05
11/21/2016	\$132.95	1008 - NUTRITION
11/21/2016	\$125.00	1004 - NUTRITION
11/21/2016	\$90.00	1010 - NUTRITION
11/21/2016	\$40.00	1007 - NUTRITION
11/21/2016	\$23.45	0098 - CENTRAL KITCHEN
11/21/2016	\$726.70	0098 - ROOSEVELT
11/21/2016	\$712.82	0098 - SENIOR
11/21/2016	\$692.20	0098 - HEMPSTEAD
11/21/2016	\$224.50	0098 - WASHINGTON
11/21/2016	\$78.40	0098 - JEFFERSON

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/22/2016	\$45.00	0098 - CENTRAL KITCHEN
11/22/2016	\$2,625.00	0099 - CC
11/22/2016	\$45.00	2021 - DEPOSIT
11/22/2016	\$52.00	1006 - NUTRITION
11/22/2016	\$0.50	1012 - NUTRITION
11/22/2016	\$4.00	1002 - NUTRITION 6.50
11/22/2016	\$2.50	1002 - NUTRITION 6.50
11/22/2016	\$909.45	0098 - SENIOR
11/22/2016	\$714.20	0098 - HEMPSTEAD
11/22/2016	\$395.55	0098 - ROOSEVELT
11/22/2016	\$288.85	0098 - WASHINGTON
11/22/2016	\$96.05	0098 - JEFFERSON
11/23/2016	\$50.00	0099 - CC 9103.84
11/23/2016	\$7,885.00	0099 - CC 9103.84
11/23/2016	\$60.00	3231 - DEPOSIT 6520.91
11/23/2016	\$80.00	1015 - NUTRITION 231.10
11/23/2016	\$151.10	1015 - NUTRITION 231.10
11/23/2016	\$53.80	0098 - CENTRAL KITCHEN
11/23/2016	\$29.00	0098 - ALC
11/28/2016	\$3.83	3230 - DEPOSIT
11/28/2016	\$5.00	2021 - DEPOSIT
11/28/2016	\$650.00	0099 - CC
11/28/2016	\$225.00	1004 - NUTRITION 500.00
11/28/2016	\$275.00	1004 - NUTRITION 500.00
11/28/2016	\$451.65	1010 - NUTRITION
11/28/2016	\$325.00	0099 - CC
11/28/2016	\$225.00	0099 - CC
11/28/2016	\$3.45	1007 - NUTRITION 188.95
11/28/2016	\$185.50	1007 - NUTRITION 188.95
11/28/2016	\$110.00	1008 - NUTRITION 188.00
11/28/2016	\$78.00	1008 - NUTRITION 188.00
11/28/2016	\$0.02	1008 - DEPOSIT
11/28/2016	\$1,007.90	0098 - SENIOR
11/28/2016	\$891.10	0098 - HEMPSTEAD
11/28/2016	\$467.00	0098 - ROOSEVELT
11/28/2016	\$251.70	0098 - WASHINGTON
11/28/2016	\$63.20	0098 - JEFFERSON
11/29/2016	\$4,300.00	0099 - CC
11/29/2016	\$60.00	3230 - DEPOSIT 1268.85
11/29/2016	\$40.00	2025 - DEPOSIT 398.50
11/29/2016	\$53.45	0098 - CENTRAL KITCHEN
11/29/2016	\$10.00	1002 - NUTRITION
11/29/2016	\$868.35	0098 - HEMPSTEAD
11/29/2016	\$694.10	0098 - SENIOR
11/29/2016	\$473.25	0098 - ROOSEVELT
11/29/2016	\$332.55	0098 - WASHINGTON
11/29/2016	\$59.05	0098 - JEFFERSON
11/30/2016	\$20.00	0099 - CC 8347.00
11/30/2016	\$75.00	0099 - CC 8347.00
11/30/2016	\$8,140.00	0099 - CC 8347.00
11/30/2016	\$576.00	1010 - NUTRITION
11/30/2016	\$170.00	1003 - NUTRITION 991.10
11/30/2016	\$170.00	1003 - NUTRITION 991.10
11/30/2016	\$20.00	1003 - NUTRITION 991.10
11/30/2016	\$315.00	1003 - NUTRITION 991.10
11/30/2016	\$141.55	1003 - NUTRITION 991.10
11/30/2016	\$174.55	1003 - NUTRITION 991.10
11/30/2016	\$95.00	1005 - NUTRITION 771.50

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

11/30/2016	\$220.00	1005 - NUTRITION 771.50
11/30/2016	\$85.00	1005 - NUTRITION 771.50
11/30/2016	\$183.50	1005 - NUTRITION 771.50
11/30/2016	\$188.00	1005 - NUTRITION 771.50
11/30/2016	\$255.00	1014 - NUTRITION 663.50
11/30/2016	\$155.00	1014 - NUTRITION 663.50
11/30/2016	\$253.50	1014 - NUTRITION 663.50
11/30/2016	\$20.50	1013 - DEPOSIT
11/30/2016	\$195.00	1008 - NUTRITION 369.00
11/30/2016	\$174.00	1008 - NUTRITION 369.00
11/30/2016	\$7.00	1011 - NUTRITION 207.00
11/30/2016	\$200.00	1011 - NUTRITION 207.00
11/30/2016	\$50.00	1007 - NUTRITION 210.00
11/30/2016	\$160.00	1007 - NUTRITION 210.00
11/30/2016	\$65.00	1015 - NUTRITION 186.00
11/30/2016	\$75.00	1015 - NUTRITION 186.00
11/30/2016	\$46.00	1015 - NUTRITION 186.00
11/30/2016	\$132.55	1004 - NUTRITION
11/30/2016	\$78.45	0098 - CENTRAL KITCHEN
11/30/2016	\$30.00	1002 - NUTRITION
11/30/2016	\$4.00	1006 - DEPOSIT
11/29/2016	\$8,936.56	0098 - CK IA DEPT OF EDUCATION
11/25/2016	\$301,198.21	0098 - CK DEPT OF EDUCATION
11/25/2016	\$3,550.00	0099 - CC
11/25/2016	\$25.00	0099 - CC 2226.00
11/25/2016	\$2,075.00	0099 - CC 2226.00
11/30/2016	\$1,221.40	0098 - SENIOR
11/30/2016	\$832.05	0098 - HEMPSTEAD
11/30/2016	\$426.60	0098 - WASHINGTON
11/30/2016	\$394.65	0098 - ROOSEVELT
11/30/2016	\$93.30	0098 - JEFFERSON
11/30/2016	\$13.00	0098 - ALC
11/30/2016	\$619.39	0099 - INTEREST
TOTAL	\$545,918.54	

CLEARING FUND RECEIPTS

11/2/2016	\$10.00	0099 - CC 10200.00
11/2/2016	\$12.00	0099 - TRI STATE ADJ
11/2/2016	\$5.00	0099 - TRI STATE ADJ
11/3/2016	\$15.00	0099 - CC 9161.48
11/7/2016	\$63.22	0099 - DEPOSIT
11/7/2016	\$5.00	2020 - DEPOSIT
11/7/2016	\$15.00	0099 - CC 9021.00
11/9/2016	\$28.00	2021 - DEPOSIT
11/10/2016	\$7.00	2021 - DEPOSIT
11/14/2016	\$7.00	2021 - DEPOSIT
11/16/2016	\$7.00	2021 - DEPOSIT
11/17/2016	\$6,758.28	0099 - DEPOSIT
11/18/2016	\$5.00	2020 - DEPOSIT
11/4/2016	\$50.00	0099 - CC 8550.28
11/1/2016	\$1,814.62	0099 - ACH RETURN
11/22/2016	\$7.00	2021 - DEPOSIT
11/22/2016	\$5.00	2020 - DEPOSIT
11/30/2016	\$57,514.70	0099 - INS AUTO DEBIT
11/25/2016	\$20.00	0099 - CC
TOTAL	\$66,348.82	

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

EXPENDABLE TRUST FUND RECEIPTS

11/30/2016	\$71.96	0099 - INTEREST
TOTAL	\$71.96	

HOSPITALITY FUND RECEIPTS

11/1/2016	\$379.34	330 - DEPOSIT 2509.41
11/1/2016	\$50.00	2021 - DEPOSIT
11/1/2016	\$32.42	2020 - DEPOSIT
11/3/2016	\$20.00	2025 - DEPOSIT
11/4/2016	\$15.00	2025 - DEPOSIT
11/7/2016	\$250.00	2021 - DEPOSIT
11/9/2016	\$16.18	0099 - TRANSPORTATION
11/10/2016	\$25.00	2021 - DEPOSIT
11/15/2016	\$100.00	1012 - DEPOSIT 212.00
11/16/2016	\$60.00	3216 - DEPOSIT
11/18/2016	\$80.75	2025 - DEPOSIT
11/22/2016	\$30.00	2021 - DEPOSIT
11/22/2016	\$40.00	1012 - DEPOSIT
11/28/2016	\$50.00	2021 - DEPOSIT
11/30/2016	\$10.00	2021 - DEPOSIT
11/30/2016	\$17.70	0099 - INTEREST
TOTAL	\$1,176.39	

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

GENERAL FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120003	\$50.00	AHLERS & COONEY, P.C.
120005	\$3,524.28	BLACK HILLS ENERGY
120012	\$1,600.00	GASSER, PAUL
120017	\$200.00	KLINEBRIEL, JILL
120021	\$12,534.62	MULGREW OIL COMPANY
120026	\$56.00	ROLING, DUANE
120031	\$205.60	WAL-MART DUBUQUE
120035	\$1,260.26	HOERNER, JAMES A
120036	\$1,260.47	SCHWARTZ, DAVID L
120037	\$1,293.90	WEBER, FRANCIS G
120038	\$622.96	LAMPERS, WENDY A
120039	\$494.75	MILLER, PEGGY J
120040	\$584.05	SPLINTER, SANDRA MARIE
120043	\$572.90	BRIMEYER, GAIL R
120048	\$568.01	HOUSELOG, DIANE M
120049	\$561.37	HILLERY, RHONDA K
120050	\$55.88	BOFFELI, BERNICE F
120051	\$255.57	OSHEA, MAUREEN MARY
120052	\$578.84	CASE, SUSAN S
120053	\$45.09	DAACK, JAMES JOSEPH
120054	\$19.94	HILLERY, ELAINE J
120055	\$628.30	MONAHAN, WILLIAM E
120056	\$233.52	DUBUQUE COUNTY SHERIFF DEPARTMENT
120057	\$471.15	IOWA DEPT OF REVENUE
120058	\$131.27	LINN COUNTY SHERIFF
120059	\$91.91	MINNESOTA CHILD SUPPORT PAYMENT CENTER
120060	\$122.62	PERFORMANT RECOVERY INC
120061	\$140.65	SOCIAL SECURITY ADMINISTRATION
120062	\$81.50	US DEPARTMENT OF EDUCATION
120063	\$211.52	WISC SUPPORT COLLECTIONS TRUST
120066	\$399.00	BUREAU OF EDUCATION AND RESEARCH
120067	\$202.66	CENTURY LINK
120068	\$56.60	CHEN, GUOQIN
120069	\$4,039.50	CS TECHNOLOGIES, INC.
120075	\$1,650.00	IOWA DEPARTMENT OF PUBLIC SAFETY
120084	\$20.00	OROPEZA, GUSTAVO
120089	\$118.63	UNITED PARCEL SERVICE
120090	\$80.00	UW-PLATTEVILLE MATH DEPT.
120094	\$28.49	24HRBATTERIES
120095	\$7,575.85	ABC LEARNING
120097	\$9,821.88	ACME TOOLS
120098	\$69.45	ACP DIRECT
120101	\$164.75	ADVANCED BUSINESS SYSTEMS INC
120102	\$820.11	ADVANCED SYSTEMS INC
120104	\$83.89	AIRGAS NORTH CENTRAL USA LLC
120108	\$74.63	ALLEGRO MEDICAL
120109	\$1,191.34	AMAZON.COM CORPORATE CREDIT
120110	\$2,070.00	ANDERSON DESIGN-CONSULTING INC
120111	\$425.32	AREA RESIDENTIAL CARE, INC.
120114	\$1,395.98	B L MURRAY COMPANY INC
120115	\$365.70	BAKER & TAYLOR BOOKS
120116	\$10,238.74	BAUER-BUILT
120117	\$110.36	BEST DISTRIBUTING INC
120120	\$180.00	BRIDEN PIANO SERVICE
120122	\$100.00	BUCK WILDER, INC.

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120123	\$24.50	BUSE, LESLY
120125	\$151.98	CAROLINA BIOLOGICAL SUPPLY COMPANY
120126	\$375.00	CEC - COMMUNICATIONS ENGINEERING COMPANY
120127	\$246.36	CEDAR RAPIDS COMMUNITY SCHOOLS
120129	\$30.06	CINTAS CORPORATION
120130	\$22.00	CITY OF DUBUQUE - TREASURER'S OFFICE
120131	\$24,630.48	CITY OF DUBUQUE MANAGER'S OFFICE
120132	\$106.00	CITY OF DUBUQUE-PARKING DIVISION
120134	\$3,160.50	COMELEC SERVICES, INC.
120136	\$1,935.07	CONSOLIDATED STORAGE COMPANIES, INC.
120137	\$198.54	CONSTRUCTIVE PLAYTHINGS/US TOY
120138	\$12.00	COPYWORKS
120140	\$4,623.18	DAC, INC.
120143	\$5,509.71	DCY CREATIVE LEARNING CENTER ASBURY
120144	\$71.16	DELUXE BUSINESS CHECKS & SOLUTIONS
120145	\$246.34	DEMCO INC
120146	\$3,760.00	DEPT OF ED - INTERNAL ADMIN SERVICES
120147	\$157.28	DEX MEDIA EAST, INC.
120148	\$58.84	DIETERS, DALE
120149	\$68.00	DIGITAL DESIGNS
120150	\$212.84	DISCOUNT SCHOOL SUPPLY
120151	\$2,754.85	DUBUQUE CHILD CARE CENTER
120153	\$156.16	EAGLE COUNTRY MARKET
120159	\$115.00	ELLIS, SCOTT
120161	\$1,083.67	ENABLING TECHNOLOGIES
120165	\$12,302.76	ESTHERVILLE LINCOLN CENTRAL COMM SCHOOLS
120166	\$74.27	FABRICATION ENTERPRISES INC.
120169	\$277.86	FINTECH ABRASIVES
120170	\$132.00	FITNESS FINDERS INC
120171	\$144.30	FLINN SCIENTIFIC INC
120172	\$2,899.65	FOLLETT SCHOOL SOLUTIONS, INC.
120174	\$2,383.84	FREMONT INDUSTRIES, INC
120176	\$8,953.27	FROG HOLLOW - ASBURY
120177	\$1,683.50	FUERSTE, CAREW, JUERGENS & SUDMEIER, PC
120181	\$132.00	GEISLER BROTHERS CO.
120182	\$458.95	GN RESOUND
120183	\$55.00	GONZALES, KIM
120184	\$2,304.33	GOODWILL INDUSTRIES OF NORTHEAST IOWA
120185	\$3,163.34	GOPHER SPORT
120187	\$99.80	GOVCONNECTION, INC.
120188	\$218.52	GOVDEALS, INC.
120189	\$7,920.20	GRANDVIEW PRESCHOOL
120192	\$5,313.63	GUMDROP BOOKS DIVISION CENTRAL PROGRAMS
120194	\$10,494.00	HANDS UP COMMUNICATIONS
120199	\$12.72	HEARTLAND PAPER COMPANY
120200	\$394.00	HEIAR BROTHERS FENCING & SUPPLY, INC
120201	\$2,986.60	HEINEMANN
120202	\$384.78	HIGH INTEREST PUBLISHING. INC.
120203	\$280.02	HIGH NOON BOOKS
120204	\$256,800.00	HILLCREST FAMILY SERVICES INC
120205	\$680.00	HILLS & DALES
120206	\$4,820.99	HILLS & DALES CHILDCARE CENTER
120207	\$61,639.84	HOLY FAMILY EARLY CHILDHOOD
120208	\$15,046.09	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.
120209	\$3,000.00	HOUGHTON MIFFLIN HARCOURT-CUSTOMER SERV.
120210	\$53.04	HOUGHTON MIFFLIN HARCOURT-NEW YORK
120211	\$22.00	HP INC

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120212	\$362.08	HY-VEE INC.
120213	\$1,003.44	HY-VEE, INC
120214	\$455.09	HY-VEE, INC.
120216	\$130.00	IOWA ASSN OF SCHOOL BOARDS
120217	\$500.00	IOWA DEPARTMENT OF CULTURAL AFFAIRS
120218	\$198.00	IOWA DEPARTMENT OF NATURAL RESOURCES
120219	\$108.00	IOWA DIRECT EQUIPMENT & APPRAISAL, LLC
120220	\$2,448.00	IOWA PRISON INDUSTRIES
120221	\$7,847.50	IOWA PRISON INDUSTRIES - DES MOINES
120222	\$100.00	IOWA SCHOOLS BUILDINGS & GROUNDS ASSOC
120227	\$1,999.97	JOSTENS INC.
120229	\$304.69	KAPLAN EARLY LEARNING COMPANY
120233	\$14,462.98	KEY WEST EARLY CHILDHOOD CENTER
120234	\$1,566.00	KEYSTONE AREA EDUCATION AGENCY
120235	\$50.29	KEYWEST TRUE VALUE
120236	\$1,377.43	KIDS OF THE KINGDOM - DCY
120237	\$7,389.78	KIDSFIT
120240	\$688.60	KOOT, DANA L
120241	\$98.00	LANGE, JESSE
120242	\$867.00	LIFELINE AMPLIFICATION SYSTEMS
120246	\$12,928.83	LORAS COLLEGE PRODUCTIONS
120247	\$269.50	LRP PUBLICATIONS
120248	\$3,159.00	LUTHERAN SERVICES IN IOWA
120249	\$1,120.15	M-F ATHLETIC COMPANY
120251	\$623.67	MAIL FINANCE
120252	\$137.09	MAIL SERVICES UNLIMITED
120253	\$140.00	MAKE MUSIC INC.
120258	\$1,068.00	MEDICAL ASSOCIATES CLINIC PC
120259	\$1,688.75	MENARDS INC
120260	\$8,953.27	MERCY CHILD DEVELOPMENT CENTER
120261	\$1,951.71	MIDWEST BUSINESS PRODUCTS
120263	\$1,579.00	MIDWEST COMPUTER PRODUCTS INC
120264	\$105.00	MIDWEST PRINTING & BINDERY
120265	\$2,754.85	MINI MASTERPIECES PRESCHOOL INC
120267	\$98.19	MOLO OIL COMPANY
120269	\$11,194.50	MULGREW OIL COMPANY
120273	\$3,052.02	NEW TEACHER CENTER
120274	\$2,410.50	NOAH'S ARK PRESCHOOL
120276	\$15,356.00	NORTHEAST IOWA COMMUNITY COLLEGE-CALMAR
120277	\$175.00	NORTHEAST IOWA COMMUNITY COLLEGE-DUBUQUE
120282	\$5,509.71	OUR REDEEMER LUTHERAN PRESCHOOL
120284	\$17.00	PAPA'S PUMPKIN PATCH
120286	\$1,950.00	PEARSON
120287	\$778.50	PENN STATE INDUSTRIES
120288	\$1,456.00	PER MAR SECURITY SERVICES
120289	\$15.25	PERFECTION LEARNING CORPORATION
120290	\$1,771.40	PHOTO WAREHOUSE
120292	\$149.80	PLANK ROAD PUBLISHING INC
120294	\$5,475.68	POWER DISTRIBUTORS LLC
120297	\$4,251.65	PREMIER FURNITURE & EQUIPMENT
120300	\$2,438.00	RACOM CORPORATION
120301	\$3,813.56	RACOM CRITICAL COMMUNICATIONS
120304	\$177.72	RAPIDS WHOLESALE EQUIPMENT
120305	\$149.00	REALLY GREAT READING
120307	\$3,344.73	REPUBLIC SERVICES #897
120309	\$100.00	ROTH, BEN
120311	\$5.65	SCHINDLER ELEVATOR CORPORATION

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120312	\$1,606.15	SCHOLASTIC BOOK CLUBS, INC.
120313	\$5,981.90	SCHOLASTIC BOOK FAIRS-8
120314	\$78.82	SCHOOL HEALTH CORPORATION
120315	\$158.69	SCHOOL SPECIALTY
120316	\$150.00	SCHOOL SYSTEMS, LLC
120317	\$150.00	SCHOOLSYSTEMS, LLC
120318	\$232.26	SCHULTZ STRING
120319	\$400.00	SCHUSTER TREE SERVICE
120320	\$800.00	SEESAW LEARNING, INC.
120323	\$79.20	SHEET MUSIC PLUS
120324	\$648.81	SHOPBOT TOOLS, INC.
120325	\$783.05	SIMON'S LAWN CARE & MAINTENANCE
120326	\$166.05	SMALLWOOD LOCK SUPPLY INC
120327	\$6,713.00	SOCIAL SOLUTIONS GLOBAL, INC.
120329	\$8,237.85	STAPLES ADVANTAGE
120330	\$1,250.00	STATE OF IOWA - ELEVATOR SAFETY
120333	\$7,500.00	SUBSTANCE ABUSE SERVICES CENTER
120336	\$768.30	SUPERIOR WELDING SUPPLY CO
120338	\$158.00	SWIVL
120339	\$652.50	TEACHING STRATEGIES INC.
120341	\$31.50	TEST AMERICA
120343	\$300.00	THE JULE
120344	\$7,700.88	THOMPSON TIRE AND RETREAD
120345	\$4,030.00	TIERNEY BROTHERS, INC.
120346	\$110.00	TOTAL PLUMBING & HEATING
120347	\$45.00	TRI-STATE ADJUSTMENTS FREEPORT INC.
120348	\$65.00	TRI-STATE SHRED
120349	\$990.00	TRI-STATE TRAVEL
120351	\$225.00	UNIFIED THERAPY SERVICES, INC.
120352	\$2,845.00	UNION HOERMANN PRESS
120353	\$2,066.14	UNIVERSITY OF DUBUQUE CHILDCARE CENTER
120354	\$140.99	VAN METER INC.
120355	\$165.00	VOSS PEST CONTROL INC
120358	\$3,582.75	WEILAND LUMBER
120361	\$13,376.18	WEST MUSIC COMPANY
120363	\$10,545.00	WINDSTAR LINES, INC.
120364	\$494.75	WOLF PRODUCTS, INC
120366	\$74.95	WOODWORKS LTD.
120368	\$3,314.00	XEROX CORPORATION.
120369	\$19,972.69	YOUNG-UNS CHILD CARE CENTER & PRESCHOOL
120370	\$4,390.00	YOUTH FRONTIERS, INC.
120371	\$16.56	BLAUVELT, ANDREW
120372	\$225.00	CHALLENGE TO CHANGE INC.
120373	\$20.00	CITY OF DUBUQUE - TREASURER'S OFFICE
120375	\$68.00	DOUGHERTY, RONALD J.
120378	\$189,789.39	FOUR OAKS FAMILY & CHILDREN SERVICES
120379	\$68.02	HAAS, HEATHER
120380	\$47.00	HARTIG USA DRUG STORE
120382	\$44.62	HEMPSTEAD HIGH SCHOOL PETTY CASH
120384	\$562.74	IOWA COMMUNICATIONS NETWORK
120386	\$47.00	IVORY, MATT
120387	\$13,357.64	MULGREW OIL COMPANY
120388	\$375.00	NAACP NAT'L ASSN FOR THE ADVANCEMENT
120390	\$125.00	PFOHL, JESSICA MARIE
120391	\$47.00	ROEN, JEFFREY A.
120392	\$47.00	STECKLEIN, GERARD (JERRY)
120393	\$47.00	STOLTZ, ALAN

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120394	\$262.48	TRI-STATE ADJUSTMENTS FREEPORT INC.
120396	\$584.45	US CELLULAR
120399	\$1,237.26	HOERNER, JAMES A
120400	\$1,260.47	SCHWARTZ, DAVID L
120401	\$1,308.25	WEBER, FRANCIS G
120402	\$739.17	LAMPERS, WENDY A
120403	\$625.91	MILLER, PEGGY J
120404	\$722.66	SPLINTER, SANDRA MARIE
120407	\$675.90	BRIMEYER, GAIL R
120412	\$697.54	HOUSELOG, DIANE M
120413	\$626.72	HILLERY, RHONDA K
120414	\$117.43	BOFFELI, BERNICE F
120415	\$277.98	OSHEA, MAUREEN MARY
120416	\$623.92	CASE, SUSAN S
120417	\$777.60	MONAHAN, WILLIAM E
120418	\$230.00	CARPENTERS LOCAL 678
120419	\$188.06	DUBUQUE COUNTY SHERIFF DEPARTMENT
120420	\$786.66	IOWA DEPT OF REVENUE
120421	\$214.88	LINN COUNTY SHERIFF
120422	\$91.91	MINNESOTA CHILD SUPPORT PAYMENT CENTER
120423	\$140.99	PERFORMANT RECOVERY INC
120424	\$2,044.85	SERVICE EMPLOYEES INTL
120425	\$140.65	SOCIAL SECURITY ADMINISTRATION
120426	\$5,036.00	TEAMSTERS LOCAL 120
120427	\$438.00	UNITED WAY SERVICES
120428	\$95.10	US DEPARTMENT OF EDUCATION
120429	\$211.52	WISC SUPPORT COLLECTIONS TRUST
120430	\$30.00	AHRENS, CATHRYN M
120432	\$1,619.89	BLACK HILLS ENERGY
120435	\$3,202.16	CONSTELLATION NEWENERGY GAS CORNERSTONE
120436	\$94.00	DIGMANN, LORAS C.
120437	\$70.00	DUBUQUE AREA LABOR MANAGEMENT COUNCIL
120447	\$47.00	IVORY, MATT
120449	\$94.00	KIEFER, THOMAS
120453	\$72.00	NATIONAL COUNCIL FOR SOCIAL STUDIES
120458	\$47.00	ROEN, JEFFREY A.
120459	\$55.00	ROLING, DUANE
120464	\$786.89	SCHOCKEMOEHL, CHAD & NICHOLE
120467	\$55.00	SPIELMAN, CHARLES
120469	\$47.00	STECKLEIN, GERARD (JERRY)
120470	\$47.00	STOLTZ, ALAN
120473	\$12.50	UNITED PARCEL SERVICE
120476	\$3,407.99	THOLE, RHONDA L
120477	\$3,186.41	WEBER, STEFANI L
120478	\$3,837.71	PARKIN, CHAD M
120479	\$3,270.43	READY, VIVIAN KATHERINE
120480	\$680.14	LARSON, LORRAINE R
120481	\$208.00	DCSD FOUNDATION
120482	\$871.34	DUBUQUE COUNTY SHERIFF DEPARTMENT
120483	\$1,101.76	PERFORMANT RECOVERY INC
120484	\$543.05	PHEAA PENN HIGHER EDUC ASSISTANCE AGENCY
120485	\$456.11	PIONEER CREDIT RECOVERY, INC.
120486	\$900.00	STATE DISBURSEMENT UNIT
120487	\$1,733.30	UNITED WAY SERVICES
120488	\$354.73	US DEPARTMENT OF EDUCATION
120489	\$232.20	DONOHUE, MIKE
120491	\$10,391.78	MULGREW OIL COMPANY

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120492	\$244.20	PROCHASKA, JAMES F.
120493	\$294.88	RYAN, TAMI
120494	\$30.00	THOMA, PAIGE
120495	\$347.87	THREE RIVERS FS COMPANY - DYERSVILLE
120496	\$59.91	UNITED PARCEL SERVICE
120497	\$215.00	UNITED STATES POSTAL SERVICE ANNEX
120499	\$312.96	WAL-MART DUBUQUE
N/A	\$729.27	BP CREDIT CARD CENTER
N/A	\$100.00	EHLERS, RAE ANN
N/A	\$238.68	FARNUM, RANDOLPH L
N/A	\$232.20	HAMILTON, BRIDGET A
N/A	\$68.04	JOHNSON, DANIEL J
N/A	\$217.08	RHEINGANS, STANTON L
N/A	\$91.49	SANDS, JAMES P
N/A	\$65.34	SULLIVAN, CHRISTOPHER M
N/A	\$311.23	WUERTZER, JEAN A
N/A	\$232.20	BRADLEY, NANCY LOUISE
N/A	\$12.75	WEILAND, KRISTIN L
N/A	\$43.90	ANDERSON, LORI A
N/A	\$88.34	BALAYTI, ERIC M
N/A	\$115.18	BAPPE, KARI E
N/A	\$31.10	BAULE, ROBERT T
N/A	\$31.75	BECHLER, SARAH
N/A	\$8.10	BENZ, THERESA L
N/A	\$56.97	BIRDSALL, ANGELA F
N/A	\$127.22	BLODGETT, KATHLEEN M
N/A	\$14.26	BORGWARDT, JULIA S
N/A	\$119.18	BREITBACH, ANGELA D
N/A	\$64.96	BREITBACH, TERENCE THOMAS
N/A	\$26.62	EL KHATIB, JANET M
N/A	\$63.56	FRIEDMAN, BILLIE JO S
N/A	\$9.50	GALLIART, RACHEL E
N/A	\$4.97	GALUSHA, KARLENE J
N/A	\$26.78	GARDE, JOHNATHAN S
N/A	\$26.78	GASSMAN, AIMEE L
N/A	\$22.95	GERKEN, KENNETH A
N/A	\$56.70	GRUDZINA, GRANT E
N/A	\$37.64	HAMILTON, BRIDGET A
N/A	\$52.00	HARWICK, CHAD K
N/A	\$2.16	HENDRICKS, CHRISTINE M
N/A	\$35.75	HINGTGEN, MAE L
N/A	\$27.00	HOLLIS, KORINNE M
N/A	\$46.77	HOVIND, AMANDA J
N/A	\$47.36	HOWES, KRISTA A
N/A	\$106.11	KELLY, JULIE A
N/A	\$8.21	KNEPPER, ROBERT J.
N/A	\$14.26	LAMMER, JULIE A
N/A	\$9.94	LANSER, CARLA J
N/A	\$51.03	LEITZEN, AMBER K
N/A	\$25.65	LIRIANO-CABA, ESPERANZA A
N/A	\$101.63	LOEWENBERG, VALERIE L
N/A	\$39.53	LUDWIG, LAURA M
N/A	\$11.34	MANTERNACH, BRAD A
N/A	\$4.32	MANTHEY, LAURIE L
N/A	\$59.78	MARTIN, JULIET C
N/A	\$8.91	MC GILL, GINGER L
N/A	\$9.56	MCCLIMON, KATHRYN L

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
N/A	\$26.89	MICHELS, CLINT R
N/A	\$9.50	NIEMANN, LINDA J.
N/A	\$6.05	NORMAN, DEBRA SUE
N/A	\$117.56	ODELL, STACIE A
N/A	\$20.25	OMARA, ROBERT J
N/A	\$114.97	PFEILER, BARBARA L
N/A	\$33.53	PIKE, JO LYNN
N/A	\$17.39	POWERS, MOLLY K
N/A	\$7.24	PULS, STEPHANIE A
N/A	\$25.87	RAMLER, RHONDA K
N/A	\$26.57	ROLING, LINDA M
N/A	\$148.82	SANDS, JAMES P
N/A	\$23.38	SCHADLER, CINDY L
N/A	\$8.42	SCHMITT, KIM M
N/A	\$51.19	SINGLETERY, CHRISTOPHER
N/A	\$53.30	SMITH, MICHAEL ALLEN
N/A	\$30.67	STREIF, SARAH M
N/A	\$3.99	CALDERON, SARA E
N/A	\$160.54	SULLIVAN, CHRISTOPHER M
N/A	\$39.96	SWIFT, JONATHAN L
N/A	\$63.61	THILL, HEATHER K
N/A	\$29.21	TIESKOTTER, BRIANNA N
N/A	\$3.83	VOSBERG, MARY PATRICIA
N/A	\$12.85	VROTSOS, BARBARA ANN
N/A	\$217.13	WILLER, MARY T
N/A	\$8.75	WIRTANEN, BETH A.
N/A	\$45.20	WUERTZER, JEAN A
N/A	\$4.00	CALDERON, SARA E
N/A	\$82.57	CALDWELL, ASHLEY A
N/A	\$39.74	COAKLEY, BARBARA L
N/A	\$7.34	CULLEN, MOLLY J
N/A	\$77.49	DEGREE, THOMAS J
N/A	\$57.02	DERKS, JENNIFER D.
N/A	\$16.85	DEUTSCH, STACI K
N/A	\$26.08	DOLTER, GREGORY A
N/A	\$2,022.00	DCSD DEBIT CARD
N/A	\$22,134.51	CITY OF DUBUQUE - WATER DEPT
N/A	\$88,296.42	IOWA DEPARTMENT OF HUMAN SERVICES
N/A	\$595.99	RADIO DUBUQUE, INC.
N/A	\$6,957.66	TIMBERLINE BILLING SERVICE LLC
N/A	\$119.10	BURKE, ELIZABETH S.
N/A	\$454.68	HINGTGEN, MAE L
N/A	\$108.00	KELLEY, EMILY C
N/A	\$143.01	MILUM, REBECCA J
N/A	\$232.20	OBERHOFFER, CHRISTOPHER PAUL
N/A	\$165.00	SCHMITT, DONNA J
N/A	\$462.21	WEBER, MICHELLE E
N/A	\$100.65	HOVIND, AMANDA J
N/A	\$73,508.98	HARRIS N.A.
N/A	\$2,063.56	COLLECTION SERVICES CENTER-PAYROLL
N/A	\$59,399.15	FEDERAL TAX WITHHOLDING
N/A	\$115,983.18	FICA WITHHOLDING - EMPLOYEE
N/A	\$114,077.15	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$761.97	ILLINOIS DEPARTMENT OF REVENUE
N/A	\$1,773.10	ING - COMMON REMITTER
N/A	\$25,549.73	IOWA STATE TAX WITHHOLDING
N/A	\$1,036.72	MARSH ADVANTAGE AMERICA - EMPLOYEE

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
N/A	\$6,729.58	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$6,195.66	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/A	\$554,711.19	PAYROLL NET - ACH
N/A	\$135,734.07	ALLIANT ENERGY-IP&L
N/A	\$280.87	BECHLER, SARAH
N/A	\$212.44	HAWKINS, AMY R
N/A	\$238.68	HINGTGEN, MAE L
N/A	\$84.24	HORSTMAN, SHIRLEY A
N/A	\$209.52	KELLEHER, KEVIN J
N/A	\$160.70	BIRDSALL, ANGELA F
N/A	\$222.48	CYZE, MICHAEL T
N/A	\$209.52	DEMMEER, LISA M
N/A	\$127.94	ELENZ, TRACY J
N/A	\$130.68	LAWLER, MARK E
N/A	\$154.93	MILLER, ADAM J
N/A	\$2,209.72	MOELLER, DAVID C
N/A	\$17.37	OBERHOFFER, LAURA K.
N/A	\$84.24	OLSON, DAVID ALAN
N/A	\$100.00	GASSMAN, AIMEE L
N/A	\$34.26	SMITH, ABBY L.
N/A	\$41.89	TRUESDALE, MICHAEL G
N/A	\$700.00	REED, ELIZABETH M
N/A	\$222.48	GUDENKAUF, HEATHER A
N/A	\$122.93	HOWES, BRIAN J
N/A	\$44.62	LEHMAN, GREGORY P
N/A	\$499.70	NEMMERS, NATALIE L
N/A	\$90.72	RHEINGANS, STANTON L
N/A	\$238.68	BEISKER, SANDRA L
N/A	\$135.00	DOSTAL, JANANN K
N/A	\$398.93	HEFEL-BUSCH, GWEN MARIE
N/A	\$225.08	RHEINGANS, STANTON L
N/A	\$72.25	DAACK, BELINDA C
N/A	\$73.17	DEGREE, THOMAS J
N/A	\$13.18	STREIF, SARAH M
N/A	\$7.22	STUECK, TAMARA L
N/A	\$130.30	SULLIVAN, CHRISTOPHER M
N/A	\$35.64	SWIFT, JONATHAN L
N/A	\$58.43	THILL, HEATHER K
N/A	\$22.52	TIESKOTTER, BRIANNA N
N/A	\$9.45	VROTSOS, BARBARA ANN
N/A	\$21.06	WHITE, ALLIE M.
N/A	\$164.81	WILLER, MARY T
N/A	\$5.83	WIRTANEN, BETH A.
N/A	\$68.63	WUERTZER, JEAN A
N/A	\$32.72	ZUGENBUEHLER, MARC C
N/A	\$33.16	BECHLER, SARAH
N/A	\$30.78	BIRDSALL, ANGELA F
N/A	\$116.69	BLODGETT, KATHLEEN M
N/A	\$6.48	BLUM, SHELLY A
N/A	\$17.39	BOLINGER-VALVERDE, DARCEY L
N/A	\$11.88	BORGWARDT, JULIA S
N/A	\$117.02	BREITBACH, ANGELA D
N/A	\$90.34	BREITBACH, TERENCE THOMAS
N/A	\$10.91	CALDERON, SARA E
N/A	\$52.38	CALDWELL, ASHLEY A
N/A	\$63.34	CONATSER, WANDA
N/A	\$58.48	ANDERSON, LORI A

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
N/A	\$34.99	BAHL, CALVIN J
N/A	\$60.86	BALAYTI, ERIC M
N/A	\$97.96	BAPPE, KARI E
N/A	\$19.35	BARBER, BLYTHE
N/A	\$36.72	DERKS, JENNIFER D.
N/A	\$19.71	DEUTSCH, STACI K
N/A	\$6.80	DOLTER, GREGORY A
N/A	\$3.46	DUCLOS, LORIE M
N/A	\$27.00	EL KHATIB, JANET M
N/A	\$48.06	ENABNIT, BRIAN R.
N/A	\$66.96	FRIEDMAN, BILLIE JO S
N/A	\$8.64	GALLIART, RACHEL E
N/A	\$2.48	GALUSHA, KARLENE J
N/A	\$20.74	GARDE, JOHNATHAN S
N/A	\$16.31	GASSMAN, AIMEE L
N/A	\$22.95	GERKEN, KENNETH A
N/A	\$9.59	GOEDKEN, CHELSY J
N/A	\$53.35	GRUDZINA, GRANT E
N/A	\$19.66	HAMILTON, BRIDGET A
N/A	\$47.41	HARWICK, CHAD K
N/A	\$1.08	HENDRICKS, CHRISTINE M
N/A	\$16.26	HILLERY, RHONDA K
N/A	\$34.07	HINGTGEN, MAE L
N/A	\$87.10	HOVIND, AMANDA J
N/A	\$39.10	HOWES, KRISTA A
N/A	\$85.05	KELLY, JULIE A
N/A	\$14.26	LAMMER, JULIE A
N/A	\$46.17	LEITZEN, AMBER K
N/A	\$10.42	LIRIANO-CABA, ESPERANZA A
N/A	\$118.75	LOEWENBERG, VALERIE L
N/A	\$44.71	LUDWIG, LAURA M
N/A	\$11.93	MANTERNACH, BRAD A
N/A	\$14.04	MANTHEY, LAURIE L
N/A	\$64.59	MARTENS, PAULA S
N/A	\$43.31	MARTIN, JULIET C
N/A	\$5.67	MC GILL, GINGER L
N/A	\$17.50	MC GRANE, LISA M
N/A	\$27.22	MEYER, DONALD A
N/A	\$27.54	MICHELS, CLINT R
N/A	\$8.64	NIEMANN, LINDA J.
N/A	\$110.70	ODELL, STACIE A
N/A	\$3.83	OMARA, ROBERT J
N/A	\$108.65	PFEILER, BARBARA L
N/A	\$79.22	PIKE, JO LYNN
N/A	\$10.69	POWERS, MOLLY K
N/A	\$9.61	PULS, STEPHANIE A
N/A	\$21.82	RAMLER, RHONDA K
N/A	\$23.54	ROLING, LINDA M
N/A	\$1,946.60	AFLAC - EMPLOYEE
N/A	\$2,143.99	COLLECTION SERVICES CENTER-PAYROLL
N/A	\$64,541.33	FEDERAL TAX WITHHOLDING
N/A	\$124,558.84	FICA WITHHOLDING - EMPLOYEE
N/A	\$2,966.08	HARTFORD LIFE INSURANCE
N/A	\$128,000.80	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$781.43	ILLINOIS DEPARTMENT OF REVENUE
N/A	\$1,773.10	ING - COMMON REMITTER
N/A	\$28,187.35	IOWA STATE TAX WITHHOLDING

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
N/A	\$3,104.35	MADISON NATIONAL LIFE INSURANCE CO.
N/A	\$124,515.72	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/A	\$78,482.84	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$117,033.58	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/A	\$584,055.65	PAYROLL NET - ACH
N/A	\$542.29	BREITBACH, ANGELA D
N/A	\$901.38	FRIEDMAN, BILLIE JO S
N/A	\$592.85	LOEWENBERG, VALERIE L
N/A	\$94.50	VROTSOS, BARBARA ANN
N/A	\$4,579.88	AFLAC - EMPLOYEE
N/A	\$842.83	COLLECTION SERVICES CENTER-PAYROLL
N/A	\$40,061.55	DUBUQUE EDUCATION ASSOCIATION
N/A	\$481,803.08	FEDERAL TAX WITHHOLDING
N/A	\$676,460.72	FICA WITHHOLDING - EMPLOYEE
N/A	\$5,433.32	HARTFORD LIFE INSURANCE
N/A	\$693,695.53	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$4,993.99	ILLINOIS DEPARTMENT OF REVENUE
N/A	\$34,380.00	ING - COMMON REMITTER
N/A	\$192,031.37	IOWA STATE TAX WITHHOLDING
N/A	\$10,467.07	MADISON NATIONAL LIFE INSURANCE CO.
N/A	\$285,715.75	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/A	\$279,628.87	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$628,389.89	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/A	\$3,051,296.30	PAYROLL NET - ACH
119008	-\$786.89	WARRANT VOIDED
TOTAL	\$9,930,003.48	

STUDENT ACTIVITY FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120002	\$3,500.00	ACT ASPIRE
120004	\$60.00	BALL, BILL
120006	\$129.50	BORCHARDT, MARK
120008	\$85.50	FLECKENSTEIN, JOSEPH J.
120009	\$129.50	FOSTER, BRYAN D
120010	\$95.00	FRESE, JEFF
120011	\$95.00	FRITZ, SCOTT D.
120014	\$94.70	HAMMERAND, JIM
120015	\$60.00	HANTELMANN, GARY
120016	\$359.00	IOWA HIGH SCHOOL MUSIC ASSOCIATION
120018	\$60.00	LAWSON, DON
120019	\$192.00	LORAS COLLEGE BAND
120022	\$500.00	NATURAL FIT INC.
120023	\$127.20	PEIFFER, RON
120024	\$1,710.00	PSAT/NMSQT
120025	\$1,725.00	PSAT/NMSQT
120027	\$121.65	SCHMERBACH, CYNTHIA S.
120028	\$129.50	SCHNEEKLOTH, TERRY
120029	\$60.00	SPECHT, RANDOPH E.
120030	\$60.00	TIMMERMAN, PHILLIP
120031	\$180.82	WAL-MART DUBUQUE
120032	\$66.00	WEST DELAWARE MIDDLE SCHOOL
120034	\$40.00	WESTERN DUBUQUE HIGH SCHOOL
120064	\$63.88	AMERICAN CANCER SOCIETY
120065	\$72.00	BETTENDORF SPEECH & DEBATE TEAM
120070	\$1,040.00	CYRANO'S BISTROT
120071	\$600.00	DILLON, TERRY M.

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120074	\$90.00	HARTL, JEFF
120076	\$50.00	IOWA GIRLS COACHES ASSOCIATION
120077	\$2,400.00	IOWA GIRLS HIGH SCHOOL ATHLETIC UNION
120078	\$257.00	IOWA HIGH SCHOOL MUSIC ASSOCIATION
120079	\$350.00	IOWA STATE BAR ASSOCIATION
120081	\$152.00	LORAS COLLEGE
120082	\$40.00	NATIONAL ASSESSMENT & TESTING
120083	\$84.00	NEIBA NORTHEAST IOWA BANDMASTERS ASSN
120085	\$70.00	RUTZ, STEVE
120086	\$90.00	SCHULTING, JASON
120087	\$50.00	STOLTZ, ALAN
120092	\$60.00	VIERTEL, DAVID E.
120093	\$140.00	WELTER, KENNETH
120096	\$1,600.00	ACCU RACE TIMING SERVICE
120099	\$780.00	ADRENALINE FUNDRAISING - CHATFIELD
120100	\$5,975.00	ADVANCE DESIGNS INC
120105	\$200.00	AJG TIMES 3 SCREEN PRINTING
120106	\$680.00	ALL ABOUT THE SHIRT
120112	\$195.00	ARTISTIC CLEANERS
120121	\$236.00	BSN SPORTS
120128	\$642.00	CHEER BOWS IOWA
120139	\$402.84	CREMER GROCERY CO.
120141	\$3,225.00	DAKTRONICS
120149	\$650.00	DIGITAL DESIGNS
120155	\$1,727.92	EASTBAY
120158	\$410.00	EICHMANS
120159	\$75.00	ELLIS, SCOTT
120160	\$2,759.00	ELSMORE SWIM SHOP
120162	\$916.30	ENTERPRISE RENT-A-CAR MIDWEST
120164	\$3,053.50	ENVISION SPORTS DESIGN
120167	\$35.00	FAGAN PHOTOGRAPHY
120168	\$11,185.00	FAN CLOTH
120178	\$920.90	G-SPORTS WRESTLING
120180	\$120.96	GATEWAY HOTEL
120186	\$610.00	GORDON'S TOGGERY
120195	\$6,200.00	HAPPY JOES DELIVERY & CARRYOUT
120197	\$198.00	HAPPY JOES PIZZA & ICE CREAM PARLOUR
120214	\$5,953.49	HY-VEE, INC.
120223	\$16,828.00	J & M FUNDRAISING
120224	\$275.00	JL MARKETING
120225	\$1,580.50	JMJ SCREEN PRINTING
120228	\$1,400.00	KALMES STORE & RESTAURANT
120239	\$4,873.48	KOLLEGE TOWN - ALL 4 YOU
120243	\$2,168.20	LIME ROCK SPRINGS COMPANY
120244	\$90.00	LITTLE CAESARS PIZZA
120256	\$5,381.85	MCLAUGHLIN INTERNATIONAL INC
120257	\$35.76	MEDCO SUPPLY COMPANY
120268	\$1,296.00	MONTICELLO SPORTS
120270	\$4,403.04	MYERS-COX COMPANY
120272	\$363.31	NEFF COMPANY
120277	\$14.00	NORTHEAST IOWA COMMUNITY COLLEGE-DUBUQUE
120288	\$147.25	PER MAR SECURITY SERVICES
120291	\$8,697.00	PLANE ART DESIGNS, INC.
120293	\$280.00	PODIUM ATHLETICS, LLC
120298	\$28.75	PREMIER LINEN & DRY CLEANING SERVICES
120299	\$409.93	QUAD CITY TIMES
120302	\$150.00	RAM BOOSTER CLUB

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120308	\$195.00	RIEPE, HEIDI
120310	\$67.28	ROUSH, KIM
120314	\$563.66	SCHOOL HEALTH CORPORATION
120331	\$121.69	STIERMAN, KURT
120334	\$701.25	SUBWAY #19418
120335	\$1,055.04	SUPER 8 MOTEL - FT DODGE
120337	\$750.00	SWATT, CRAIG M.
120340	\$440.00	TEAM BUILDING BLOCKS, LLC
120342	\$350.00	THE BARN
120349	\$990.00	TRI-STATE TRAVEL
120350	\$14,000.00	TRI-STATE TRAVEL
120352	\$364.00	UNION HOERMANN PRESS
120356	\$12,603.81	WALSWORTH PUBLISHING CO. INC.
120357	\$1,780.00	WARCO TRANSPORTATION
120359	\$51.50	WEISSMAN'S DESIGNS FOR DANCE
120360	\$302.00	WENGER CORPORATION
120361	\$539.04	WEST MUSIC COMPANY
120362	\$565.60	WILDWOOD LODGE
120363	\$1,685.00	WINDSTAR LINES, INC.
120365	\$38.00	WOODLINE, INC.
120374	\$250.00	COENEN, SHAWN M.
120376	\$896.00	EDELWEISS GERMAN RESTAURANT
120377	\$1,800.00	FAULKNER, SCOTT T.
120381	\$40.00	HARTL, JEFF
120382	\$94.48	HEMPSTEAD HIGH SCHOOL PETTY CASH
120383	\$45.00	IOWA CITY CITY HIGH
120385	\$1,470.00	IOWA HIGH SCHOOL ATHLETIC ASSOC.
120389	\$351.00	NEIBA NORTHEAST IOWA BANDMASTERS ASSN
120395	\$60.00	TUCKER, DUANE
120397	\$90.00	WATERLOO EAST HIGH SCHOOL
120398	\$40.00	WELTER, KENNETH
120431	\$72.00	BETTENDORF SPEECH & DEBATE TEAM
120433	\$66.00	BRADFORD, STEVEN
120434	\$110.00	CARBER, JR., JERRY
120438	\$95.00	EKLUND, RYAN D.
120439	\$110.00	FELLENZER, JEFF
120440	\$95.00	GRAWE, DANIEL R.
120441	\$44.00	HARTL, JEFF
120442	\$6,843.91	HEMPSTEAD MUSTANG BOOSTER CLUB
120443	\$198.00	HOLUB, BRADLEY J.
120444	\$88.00	INGRAM, BILL
120445	\$121.00	ISENHART, CHARLES W.
120446	\$70.00	ISTA - IOWA STRING TEACHERS ASSOCIATION
120448	\$110.00	JOHNSON, ERIK
120449	\$88.00	KIEFER, THOMAS
120450	\$44.00	KING, DAVID M
120451	\$198.00	KING, DOUGLAS
120452	\$154.00	LEAHY, JAMES
120454	\$88.00	NESMITH, LEROY (LEE)
120455	\$6,268.33	RAM BOOSTER CLUB
120456	\$266.80	RED WHEEL FUNDRAISING
120457	\$88.00	RIDDICK, MARTY
120458	\$110.00	ROEN, JEFFREY A.
120459	\$58.00	ROLING, DUANE
120460	\$88.00	RUDOLPH, LINDA F.
120461	\$58.00	SCHEWE, JERRY
120462	\$132.00	SCHLUETER, MARK

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120463	\$66.00	SCHNIER, WAYNE R.
120465	\$176.00	SCHULTING, JASON
120466	\$88.00	SIMMONS, TERRANCE
120467	\$66.00	SPIELMAN, CHARLES
120468	\$377.44	STAYBRIDGE SUITES
120469	\$132.00	STECKLEIN, GERARD (JERRY)
120471	\$88.00	TROWERS, LLOYD
120472	\$55.00	UHAL, LEN
120473	\$277.67	UNITED PARCEL SERVICE
120475	\$88.00	WELTER, KENNETH
120498	\$40.00	UW-PLATTEVILLE MATH DEPT.
N/A	\$27,740.83	HARRIS N.A.
N/A	\$58.91	FEDERAL TAX WITHHOLDING
N/A	\$325.00	FICA WITHHOLDING - EMPLOYEE
N/A	\$124.99	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$2.22	ILLINOIS DEPARTMENT OF REVENUE
N/A	\$28.62	IOWA STATE TAX WITHHOLDING
N/A	\$1,862.01	PAYROLL NET - ACH
N/A	\$345.74	EIMERS, WENDELL J
N/A	\$71.25	UNMACHT, AMY J
N/A	\$93.74	WILLS, TRAVIS C
N/A	\$50.00	SMITH, JUSTIN W
N/A	\$77.03	LAMMER, SCOTT M.
N/A	\$119.20	PARKIN, CHAD M
N/A	\$40.00	ROUSSEL, JOANN M
N/A	\$68.84	SIMBECK, CAITLIN M
N/A	\$30.00	FISCHER, LOUIS A IV
N/A	\$10.00	WITTMAN, GARY D
N/A	\$10.60	COLLECTION SERVICES CENTER-PAYROLL
N/A	\$250.26	FICA WITHHOLDING - EMPLOYEE
N/A	\$43.07	FEDERAL TAX WITHHOLDING
N/A	\$114.26	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$31.21	IOWA STATE TAX WITHHOLDING
N/A	\$1,389.76	PAYROLL NET - ACH
N/A	\$55.86	FICA WITHHOLDING - EMPLOYEE
N/A	\$36.10	FEDERAL TAX WITHHOLDING
N/A	\$29.76	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$10.17	IOWA STATE TAX WITHHOLDING
N/A	\$278.96	PAYROLL NET - ACH
TOTAL	\$205,078.12	

MANAGEMENT FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120080	\$22,850.66	IOWA WORKFORCE DEVELOPMENT.
120175	\$10,568.00	FRIEDMAN GROUP INC
N/A	\$10,777.57	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/A	\$4,951.81	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$10,730.37	MEDICAL ASSOCIATES HMO (EMPLOYEE)
TOTAL	\$59,878.41	

SAVE SALES TAX FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120020	\$2,985.00	MEDIACOM
120091	\$280.07	VERIZON WIRELESS
120103	\$312.00	AHLERS & COONEY, P.C.

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120135	\$667,590.00	CONLON CONSTRUCTION CO.
120142	\$22,787.43	DATA MANAGEMENT INC
120152	\$309.52	DUBUQUE SIGN COMPANY
120157	\$29,583.24	EHRlich EXCAVATING, INC.
120172	\$32,284.60	FOLLETT SCHOOL SOLUTIONS, INC.
120175	\$41,467.00	FRIEDMAN GROUP INC
120211	\$4,800.00	HP INC
120215	\$1,245.00	IIW, P.C.
120254	\$9,135.50	MCCLAIN EXCAVATING COMPANY INC
120255	\$6,933.80	MCDERMOTT EXCAVATING
120303	\$276.02	RAPIDS REPRODUCTIONS INC
120321	\$224.00	SELCO INC
120328	\$950.00	SOLUTIONWHERE, INC
120332	\$17,250.73	STRAKA JOHNSON ARCHITECTS PROF. CORP.
120354	\$2,249.84	VAN METER INC.
120490	\$2,985.00	MEDIACOM
N/A	\$46.00	TRI-TECHNICAL SYSTEMS, INC.
N/A	\$4,312.00	HARRIS N.A.
TOTAL	\$848,006.75	

PHYSICAL PLANT & EQUIPMENT FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120072	\$12,455.20	GIESE ROOFING COMPANY
120073	\$5,132.10	GIESE ROOFING COMPANY
120088	\$82,226.00	THOMAS BUS SALES, INC.
120124	\$2,472.00	CAPITOL R & D, INC.
120141	\$14,466.00	DAKTRONICS
120163	\$16,250.00	ENVIRONMENTAL MGMT SERVICES OF IOWA, INC
120181	\$12,516.00	GEISLER BROTHERS CO.
120190	\$800.00	GREAT PLAINS LANDSCAPING
120193	\$5,715.00	HAMEL PARKING LOT SERVICE, INC.
120204	\$52,250.00	HILLCREST FAMILY SERVICES INC
120215	\$21,032.75	IIW, P.C.
120226	\$3,833.50	JOHNSON CONTROLS, INC.
120238	\$525.00	KLAUER, KEN
120242	\$9,500.00	LIFELINE AMPLIFICATION SYSTEMS
120250	\$6,795.00	M.D. ALIGNMENT SERVICES, INC.
120261	\$15,365.00	MIDWEST BUSINESS PRODUCTS
120266	\$1,974.59	MODERN PIPING INC-CEDAR RAPIDS
120271	\$7,014.04	N/S CORPORATION
120285	\$6,926.00	PATZNER CONCRETE INC
120322	\$1,442.72	SELSER SCHAEFER ARCHITECTS
120367	\$7,748.91	XEROX CORPORATION
120378	\$25,000.00	FOUR OAKS FAMILY & CHILDREN SERVICES
N/A	\$6,101.18	HARRIS N.A.
TOTAL	\$317,540.99	

DEBT SERVICE FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
TOTAL	\$0.00	

NUTRITION FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120041	\$605.97	JOHNSON, SHELLY M

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
120042	\$230.12	MORGAN, JUDITH K
120044	\$341.75	REGAN, CAROL A
120045	\$488.71	STEFFY, JOAN M
120046	\$283.05	DUSCHEN, LINDA A
120047	\$519.65	FELLER, DONNA M
120107	\$3,745.05	ALLAMAKEE NEW BEGINNING, INC.
120109	\$13.74	AMAZON.COM CORPORATE CREDIT
120113	\$6,474.00	ATLANTIC COCA-COLA BOTTLING COMPANY
120118	\$13.85	BICKAL, CYNTHIA
120119	\$20.50	BORMANN, JESSICA
120133	\$22.45	CLEMENTS, JOSHUA
120154	\$33.55	EARL, SABRINA
120179	\$17.80	GABEL, MARCY
120191	\$110.45	GREMMEL, JOHN & JULIE
120198	\$8.65	HEACOCK, SUSAN
120211	\$972.42	HP INC
120230	\$4,456.90	KECK INC
120231	\$94.25	KENNEDY, LISA
120232	\$49.85	KEUTER, CARRIE
120241	\$56.20	LANGE, JESSE
120245	\$9,895.62	LOFFREDO FRESH PRODUCE CO. INC
120262	\$1,989.12	MIDWEST COCA-COLA BOTTLING COMPANY
120275	\$20.50	NORTHEAST IOWA COMM COLLEGE FOOD SERVICE
120278	\$1,923.75	NPC INTERNATIONAL INC
120279	\$1,532.25	NPC INTERNATIONAL INC.
120280	\$1,552.50	NPC INTERNATIONAL, INC
120281	\$38.50	ORR, GABRIELA
120283	\$8,045.20	PAN-O-GOLD BAKING COMPANY
120295	\$5.80	POZEGA, AMANDA
120296	\$37,705.73	PRAIRIE FARMS DAIRY
120304	\$248.74	RAPIDS WHOLESALE EQUIPMENT
120306	\$202,670.55	REINHART FOODSERVICE
120329	\$152.21	STAPLES ADVANTAGE
120396	\$17.14	US CELLULAR
120405	\$718.94	JOHNSON, SHELLY M
120406	\$368.71	MORGAN, JUDITH K
120408	\$417.10	REGAN, CAROL A
120409	\$575.98	STEFFY, JOAN M
120410	\$435.82	DUSCHEN, LINDA A
120411	\$637.53	FELLER, DONNA M
120426	\$996.00	TEAMSTERS LOCAL 120
120427	\$15.00	UNITED WAY SERVICES
120474	\$49.69	WAL-MART DUBUQUE
N/A	\$994.82	HARRIS N.A.
N/A	\$5,007.43	FEDERAL TAX WITHHOLDING
N/A	\$12,141.22	FICA WITHHOLDING - EMPLOYEE
N/A	\$11,512.09	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$30.73	ILLINOIS DEPARTMENT OF REVENUE
N/A	\$2,234.65	IOWA STATE TAX WITHHOLDING
N/A	\$561.10	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$59,155.75	PAYROLL NET - ACH
N/A	\$5.80	KILBURG, RACHAEL M.
N/A	\$94.50	FRANCK, JOANN B
N/A	\$6.70	SCHREYER, ANNE M
N/A	\$43.04	AMENT, JACKIE
N/A	\$1.19	DENLINGER, KAREN S
N/A	\$39.10	SCHOENBERGER, JOLENE A

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

CHECK #	AMOUNT	VENDOR
N/A	\$6.05	KOSTER, SUSAN M
N/A	\$4.54	FITZPATRICK, CYNTHIA J
N/A	\$32.89	BARTELLA, SARA M
N/A	\$4.54	CUPPS, JUNE M
N/A	\$64.59	AFLAC - EMPLOYEE
N/A	\$6,820.13	FEDERAL TAX WITHHOLDING
N/A	\$14,882.54	FICA WITHHOLDING - EMPLOYEE
N/A	\$445.28	HARTFORD LIFE INSURANCE
N/A	\$14,208.15	IA PUBLIC EMP RETIREMENT-EMPLOYEE
N/A	\$37.43	ILLINOIS DEPARTMENT OF REVENUE
N/A	\$3,038.33	IOWA STATE TAX WITHHOLDING
N/A	\$289.90	MADISON NATIONAL LIFE INSURANCE CO.
N/A	\$6,456.45	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/A	\$17,236.57	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$15,646.79	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/A	\$70,390.71	PAYROLL NET - ACH
TOTAL	\$529,964.30	

CLEARING FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120005	\$176.24	BLACK HILLS ENERGY
120013	\$1,962.00	GEORGE WASHINGTON MIDDLE SCHOOL PTO
120432	\$81.00	BLACK HILLS ENERGY
N/A	\$1,814.62	REDFERN, BRENDA J
N/A	\$1,088.50	SABERS, LORA A
N/A	\$18,632.67	DELTA DENTAL OF IOWA
N/A	\$19,162.64	SELF INSURED SERVICES COMPANY
N/A	-\$131.69	HARRIS N.A.
N/A	\$18,608.25	DELTA DENTAL OF IOWA
N/A	\$6,582.04	ALLIANT ENERGY-IP&L
N/A	\$1,712.87	SMITH, ABBY L.
N/A	\$11,207.17	DELTA DENTAL OF IOWA
N/A	\$8,273.26	SELF INSURED SERVICES COMPANY
N/A	\$14,846.65	DELTA DENTAL OF IOWA
N/A	\$21,359.93	MARSH ADVANTAGE AMERICA - EMPLOYEE
N/A	\$7,519.97	MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)
N/A	\$25,517.18	MEDICAL ASSOCIATES HMO (EMPLOYEE)
N/A	\$15,132.25	DELTA DENTAL OF IOWA
N/A	\$3,721.42	SELF INSURED SERVICES COMPANY
TOTAL	\$177,266.97	

EXPENDABLE TRUST FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
TOTAL	\$0.00	

HOSPITALITY FUND DISBURSEMENTS

CHECK #	AMOUNT	VENDOR
120196	\$450.00	HAPPY JOES DELIVERY & CARRYOUT
120213	\$117.51	HY-VEE, INC
N/A	\$1,792.58	HARRIS N.A.
N/A	\$10.68	FOHT, JEANNE R
TOTAL	\$2,370.77	

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

RECAPITULATION - OPERATING FUND GROUP

	GENERAL FUND
\$25,136,096.21	NOVEMBER 1, 2016 CHECKING BALANCE
\$8,890,860.09	RECEIPTS FOR NOVEMBER
(\$9,930,003.48)	DISBURSEMENTS FOR NOVEMBER
\$423,216.31	REVENUE TRANSFER FROM OTHER FUNDS
(\$414,947.13)	EXPENSE TRANSFER FROM OTHER FUNDS
(\$129,590.66)	PAYROLL BENEFITS USING REVENUE CODE
(\$3,855.14)	DEFERRED REVENUE CODE USED FOR A TRANSFER
\$2,022.00	DEBIT CARDS TRANSFERS
\$23,973,798.20	NOVEMBER 30, 2016 CHECKING BALANCE
\$1,300.00	PETTY CASH
\$23,975,098.20	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
	STUDENT ACTIVITY FUND
\$1,080,815.55	NOVEMBER 1, 2016 CHECKING BALANCE
\$166,922.25	RECEIPTS FOR NOVEMBER
(\$205,078.12)	DISBURSEMENTS FOR NOVEMBER
(\$6,762.76)	EXPENSE TRANSFER FROM OTHER FUNDS
(\$51.64)	REVENUE TRANSFER FROM OTHER FUNDS
\$1,035,845.28	NOVEMBER 30, 2016 CHECKING BALANCE
\$11,425.00	PETTY CASH
\$1,047,270.28	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
	MANAGEMENT FUND
\$7,402,771.65	NOVEMBER 1, 2016 CHECKING BALANCE
\$158,727.84	RECEIPTS FOR NOVEMBER
(\$59,878.41)	DISBURSEMENTS FOR NOVEMBER
\$7,501,621.08	NOVEMBER 30, 2016 CHECKING BALANCE
\$7,501,621.08	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
	SAVE SALES TAX FUND
\$11,519,170.79	NOVEMBER 1, 2016 CHECKING BALANCE
\$1,234,361.11	RECEIPTS FOR NOVEMBER
(\$848,006.75)	DISBURSEMENTS FOR NOVEMBER
(\$272,594.55)	EXPENSE TRANSFER TO OTHER FUNDS
\$11,632,930.60	NOVEMBER 30, 2016 CHECKING BALANCE
\$11,632,930.60	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
	PHYSICAL PLANT & EQUIPMENT FUND
\$4,126,084.91	NOVEMBER 1, 2016 CHECKING BALANCE
\$134,349.66	RECEIPTS FOR NOVEMBER
(\$317,540.99)	DISBURSEMENTS FOR NOVEMBER
\$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
\$3,942,893.58	NOVEMBER 30, 2016 CHECKING BALANCE
\$3,942,893.58	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
	DEBT SERVICE FUND
\$0.00	NOVEMBER 1, 2016 CHECKING BALANCE
\$0.00	RECEIPTS FOR NOVEMBER
\$0.00	DISBURSEMENTS FOR NOVEMBER
\$272,594.55	REVENUE TRANSFER FROM OTHER FUNDS
(\$272,594.55)	CASH WITH FISCAL AGENT - ESCROW
\$0.00	NOVEMBER 30, 2016 CHECKING BALANCE
\$1,362,972.75	CASH WITH FISCAL AGENT - ESCROW
\$3,377,654.89	CASH WITH FISCAL AGENT
\$4,740,627.64	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
	NUTRITION FUND
\$1,165,893.73	NOVEMBER 1, 2016 CHECKING BALANCE
\$545,918.54	RECEIPTS FOR NOVEMBER
(\$529,964.30)	DISBURSEMENTS FOR NOVEMBER
(\$11.70)	EXPENSE TRANSFER FROM OTHER FUNDS
\$959.69	REVENUE TRANSFER FROM OTHER FUNDS
(\$2,464.16)	PAYROLL BENEFITS USING REVENUE CODE

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR MEETING
DECEMBER 12, 2016

\$2.29	DEFERRED REVENUE CODE USED FOR A TRANSFER
\$1,180,334.09	NOVEMBER 30, 2016 CHECKING BALANCE
\$2,015.00	PETTY CASH
\$42,275.88	MACHINERY & EQUIPMENT
\$1,224,624.97	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
CLEARING FUND	
\$723,598.66	NOVEMBER 1, 2016 CHECKING BALANCE
\$66,348.82	RECEIPTS FOR NOVEMBER
(\$177,266.97)	DISBURSEMENTS FOR NOVEMBER
\$132,054.82	REVENUE CODE - SELF FUNDED ACCOUNTS
\$0.00	REVENUE TRANSFER TO OTHER FUNDS
\$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
\$744,735.33	NOVEMBER 30, 2016 CHECKING BALANCE
\$744,735.33	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
EXPENDABLE TRUST FUND	
\$137,027.38	NOVEMBER 1, 2016 CHECKING BALANCE
\$71.96	RECEIPTS FOR NOVEMBER
\$0.00	DISBURSEMENTS FOR NOVEMBER
\$0.00	EXPENSE TRANSFER FROM OTHER FUNDS
\$137,099.34	NOVEMBER 30, 2016 CHECKING BALANCE
\$137,099.34	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
HOSPITALITY FUND	
\$35,404.77	NOVEMBER 1, 2016 CHECKING BALANCE
\$1,176.39	RECEIPTS FOR NOVEMBER
(\$2,370.77)	DISBURSEMENTS FOR NOVEMBER
\$0.00	DEFERRED REVENUE CODE USED FOR TRANSFER
\$0.10	REVENUE TRANSFER FROM OTHER FUNDS
(\$443.22)	EXPENSE TRANSFER FROM OTHER FUNDS
\$33,767.27	NOVEMBER 30, 2016 CHECKING BALANCE
\$33,767.27	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
GRAND TOTAL ALL FUNDS	
\$51,326,863.65	NOVEMBER 1, 2016 CHECKING BALANCE
\$11,198,736.66	RECEIPTS FOR NOVEMBER
(\$12,070,109.79)	DISBURSEMENTS FOR NOVEMBER
(\$272,594.55)	CASH WITH FISCAL AGENT - ESCROW
(\$4.15)	DEPOSIT ADJUSTMENTS
\$132.95	MISC ADJUSTMENTS
\$50,183,024.77	NOVEMBER 30, 2016 CHECKING BALANCE
\$14,740.00	PETTY CASH
\$42,275.88	MACHINERY & EQUIPMENT
\$1,362,972.75	CASH WITH FISCAL AGENT - ESCROW - BANKERS TRUST
\$3,377,654.89	CASH WITH FISCAL AGENT
\$54,980,668.29	NOVEMBER 30, 2016 SECRETARY'S BOOK BALANCE
\$50,183,024.77	NOVEMBER 30, 2016 CHECKING BALANCE
\$2,399,121.12	NOVEMBER 30, 2016 OUTSTANDING NON CHECKS
\$108,446.32	NOVEMBER 30, 2016 OUTSTANDING CHECKS
<u>\$52,690,592.21</u>	NOVEMBER 30, 2016 BOOK TO BANK RECONCILIATION
\$581.64	NOVEMBER 30, 2016 BANK STATEMENT BALANCE (DB&T)
\$20,144,144.07	NOVEMBER 30, 2016 BANK STATEMENT BALANCE (AMERICAN TRUST)
\$16,139,443.80	NOVEMBER 30, 2016 BANK STATEMENT BALANCE (FIDELITY)
\$16,406,422.70	NOVEMBER 30, 2016 BANK STATEMENT BALANCE (PREMIER)
<u>\$52,690,592.21</u>	NOVEMBER 30, 2016 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, 2016.

Joni Lucas, Board Secretary

DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
December 12, 2016

Treasurer's Report For All District Funds
--

Month of November 2016

Cash (per bank statements) and Investments, beginning of month	\$ 58,279,896.80
Bank Account Deposits/Other Credits Total	\$23,632,308.89
Bank Account Checks/Other Debits Total	<u>(24,480,985.84)</u>
Cash (per bank statement) and Investments, end of month	<u>\$ 57,431,219.85</u>

End of Month - November 2016

<u>Depositories</u>	<u>Bank Balances</u>	<u>Investments</u>	<u>Total</u>
Premier Bank	\$ 16,406,422.70	\$ -	\$ 16,406,422.70
Dubuque Bank & Trust Co	581.64		581.64
American Trust	20,144,144.07		20,144,144.07
Fidelity Bank	16,139,443.80		16,139,443.80
Bankers Trust Company NA	-	1,362,972.75	1,362,972.75
Bankers Trust Company NA - Bond Reserve CDs	\$ -	3,377,654.89	3,377,654.89
	<u>\$ 52,690,592.21</u>	<u>\$ 4,740,627.64</u>	<u>\$ 57,431,219.85</u>

As of November 30, 2016 there are no interfund loans.

Kevin Kelleher, Treasurer

**DUBUQUE COMMUNITY SCHOOL DISTRICT
REGULAR BOARD MEETING
DECEMBER 12, 2016**

TO THE BOARD OF EDUCATION
DUBUQUE, IOWA

THE FOLLOWING IS A LIST OF ACCOUNTS PAYABLE WHICH WILL BE PRESENTED TO THE BOARD OF EDUCATION FOR APPROVAL PER THE DIRECTION OF THE DECEMBER 12, 2016 MEETING. SHOULD YOU DESIRE ANY INFORMATION IN REGARD TO THE SAME, I SHALL BE PLEASED TO FURNISH IT UPON REQUEST.

PERIOD: NOVEMBER 15, 2016 – DECEMBER 12, 2016

RESPECTFULLY SUBMITTED,
SECRETARY: JONI LUCAS

BOARD MEMBER SIGNATURE DATE

Fund		Amount
10	GENERAL FUND	\$9,752,831.63
21	STUDENT ACTIVITY FUND	\$121,436.91
22	MANAGEMENT LEVY	\$204,169.50
33	SAVE TAX	\$128,592.68
36	PHYSICAL PLANT/EQUIP LEVY	\$194,281.86
40	DEBT CLEARING FUND	\$.00
61	SCHOOL NUTRITION FUND	\$446,570.41
76	CLEARING FUND	\$157,688.75
81	EXPENDABLE TRUST FUND	\$.00
91	AGENCY HOSPITALITY FUND	\$838.78

GRAND TOTAL: \$11,006,410.52

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
Fund: AGENCY/HOSPITALITY FUND		
FOHT, JEANNE R	ACCOUNTS PAYABLE	\$10.68
HARRIS N.A.	ACCOUNTS PAYABLE	\$803.10
MC CAW, JULIA M	ACCOUNTS PAYABLE	\$25.00
	Fund Total:	\$838.78
Fund: CLEARING FUND		
BLACK HILLS ENERGY	NATURAL GAS	\$81.00
BLACK HILLS ENERGY	NATURAL GAS	\$194.76
DELTA DENTAL OF IOWA	OTHER INSURANCE	\$65,418.23
MARSH ADVANTAGE AMERICA - EMPLOYEE	OTHER EMPLOYEE DEDUCTION	\$21,359.93
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$7,519.97
MEDICAL ASSOCIATES HMO (EMPLOYEE)	OTHER EMPLOYEE DEDUCTION	\$25,517.18
SELF INSURED SERVICES COMPANY	OTHER EMPLOYEE DEDUCTION	\$29,535.81
SELF INSURED SERVICES COMPANY	OTHER INSURANCE	\$6,349.00
SMITH, ABBY L.	MISCELLANEOUS REVENUE	\$1,712.87
	Fund Total:	\$157,688.75
Fund: GENERAL FUND		
ABC LEARNING	PROF-EDUCATIONAL SERVICES	\$7,601.22
ADA BADMINTON & TENNIS INC	OTHER GENERAL SUPPLIES	\$409.89
ADVANCED BUSINESS SYSTEMS INC	OFFICE SUPPLIES	\$164.75
AFLAC - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,526.48
AHLERS & COONEY, P.C.	LEGAL	\$52.00
AHRENS, CATHRYN M	OTHER PURCH PROF SERVICES	\$30.00
AJG TIMES 3 SCREEN PRINTING	OTHER GENERAL SUPPLIES	\$130.00
AMAZON.COM CORPORATE CREDIT	INSTRUCTION SUPPLIES	\$4,511.21
AMAZON.COM CORPORATE CREDIT	LIBRARY BOOKS	\$19.90
AMAZON.COM CORPORATE CREDIT	MACHINERY/EQUIPMENT	\$1,179.90
AMAZON.COM CORPORATE CREDIT	OFFICE SUPPLIES	\$394.00
AMAZON.COM CORPORATE CREDIT	OTHER GENERAL SUPPLIES	\$138.54
AMAZON.COM CORPORATE CREDIT	TECH REPAIR CONSUMABLE	\$299.65
AMAZON.COM CORPORATE CREDIT	TECHNOLOGY SUPPLIES	\$131.95
AMERICAN SOLUTIONS FOR BUSINESS	OFFICE SUPPLIES	\$983.62
AMERICAN THERMOFORM	INSTRUCTION SUPPLIES	\$107.97
ANDERSON, LORI A	IN DISTRICT TRAVEL	\$58.48
AREA RESIDENTIAL CARE, INC.	OTHER PURCH PROF SERVICES	\$330.26
ATTAINMENT COMPANY, INC.	INSTRUCTION SUPPLIES	\$24.00
BAHL, CALVIN J	IN DISTRICT TRAVEL	\$34.99
BAKER & TAYLOR BOOKS	LIBRARY BOOKS	\$424.73
BAL-A-VIS-X, INC.	INSTRUCTION SUPPLIES	\$88.00
BALAYTI, ERIC M	IN DISTRICT TRAVEL	\$60.86
BAPPE, KARI E	IN DISTRICT TRAVEL	\$97.96
BAPPE, KARI E	OUT OF STATE TRAVEL	\$284.28
BARBER, BLYTHE	IN DISTRICT TRAVEL	\$19.35
BECHLER, SARAH	IN DISTRICT TRAVEL	\$33.16
BECHLER, SARAH	IN STATE TRAVEL	\$280.87

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
BED, BACK AND BLINDS	OTHER GENERAL SUPPLIES	\$1,916.00
BEISKER, SANDRA L	IN STATE TRAVEL	\$238.68
BERNA, NICOLE M	IN STATE TRAVEL	\$77.22
BIO CORPORATION	INSTRUCTION SUPPLIES	\$1,033.62
BIRDSALL, ANGELA F	IN DISTRICT TRAVEL	\$30.78
BIRDSALL, ANGELA F	IN STATE TRAVEL	\$160.70
BLACK HILLS ENERGY	NATURAL GAS	\$1,619.89
BLACK HILLS ENERGY	NATURAL GAS	\$3,894.85
BLAUVELT, ANDREW	PARENT TRAN REIMBURSEMENT	\$16.56
BLICK ART MATERIALS	INSTRUCTION SUPPLIES	\$304.00
BLICK ART MATERIALS	OTHER GENERAL SUPPLIES	\$91.95
BLODGETT, KATHLEEN M	IN DISTRICT TRAVEL	\$116.69
BLUM, SHELLY A	IN DISTRICT TRAVEL	\$6.48
BOLINGER-VALVERDE, DARCEY L	IN DISTRICT TRAVEL	\$17.39
BORGWARDT, JULIA S	IN DISTRICT TRAVEL	\$11.88
BP CREDIT CARD CENTER	GASOLINE	\$534.75
BREITBACH, ANGELA D	IN DISTRICT TRAVEL	\$117.02
BREITBACH, ANGELA D	OUT OF STATE TRAVEL	\$542.29
BREITBACH, TERRENCE THOMAS	IN DISTRICT TRAVEL	\$90.34
BUCK WILDER, INC.	PROF-EDUCATIONAL SERVICES	\$150.00
CALDERON, SARA E	IN DISTRICT TRAVEL	\$10.91
CALDWELL, ASHLEY A	IN DISTRICT TRAVEL	\$52.38
CARPENTERS LOCAL 678	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$230.00
CARSON ODE DESIGN	LIBRARY BOOKS	\$82.00
CHALLENGE TO CHANGE INC.	PROF-EDUCATIONAL SERVICES	\$525.00
CHERRY LANES	INSTRUCTION SUPPLIES	\$20.00
CINTAS CORPORATION	OTHER GENERAL SUPPLIES	\$50.15
CITY OF DUBUQUE - TREASURER'S OFFICE	OTHER PURCH PROF SERVICES	\$60.00
CITY OF DUBUQUE-PARKING DIVISION	OTHER GENERAL SUPPLIES	\$212.00
CLEAR IMPACT, LLC	OTHER PURCH PROF SERVICES	\$240.00
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$5,103.72
COMELEC SERVICES, INC.	OTHER GENERAL SUPPLIES	\$200.00
CONATSER, WANDA	IN DISTRICT TRAVEL	\$63.34
CONSTELLATION NEWENERGY GAS	NATURAL GAS	\$3,202.16
CORNERSTONE		
CS TECHNOLOGIES, INC.	TELEPHONE/DATA LINES	\$4,039.50
CYZE, MICHAEL T	IN STATE TRAVEL	\$222.48
DAACK, BELINDA C	IN DISTRICT TRAVEL	\$72.25
DAC, INC.	PROF-EDUCATIONAL SERVICES	\$6,640.07
DCSD FOUNDATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$208.00
DCY CREATIVE LEARNING CENTER ASBURY	PROF-EDUCATIONAL SERVICES	\$9,669.67
DEGREE, THOMAS J	IN DISTRICT TRAVEL	\$73.17
DEMCO INC	OTHER GENERAL SUPPLIES	\$58.94
DEMMER, LISA M	IN STATE TRAVEL	\$285.12
DERKS, JENNIFER D.	IN DISTRICT TRAVEL	\$36.72
DEUTSCH, STACI K	IN DISTRICT TRAVEL	\$19.71

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
DEX MEDIA EAST, INC.	TELEPHONE/DATA LINES	\$93.03
DIGMANN, LORAS C.	OFFICIAL/REFEREE	\$94.00
DISCOUNT SCHOOL SUPPLY	INSTRUCTION SUPPLIES	\$34.11
DOLTER, GREGORY A	IN DISTRICT TRAVEL	\$6.80
DOMTAR	INSTRUCTION SUPPLIES	\$9,860.00
DOMTAR	OTHER GENERAL SUPPLIES	\$14,820.00
DONOHUE, MIKE	IN STATE TRAVEL	\$232.20
DOSTAL, JANANN K	STAFF WORKSHOP/CONFERENCE REG FEES	\$270.00
DOUGHERTY, RONALD J.	OFFICIAL/REFEREE	\$68.00
DUBUQUE AREA LABOR MANAGEMENT COUNCIL	REGISTRATION FEES	\$70.00
DUBUQUE CHILD CARE CENTER	PROF-EDUCATIONAL SERVICES	\$2,246.39
DUBUQUE COUNTY AUDITOR	OTHER PURCH PROF SERVICES	\$8,290.29
DUBUQUE COUNTY SHERIFF DEPARTMENT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,151.64
DUBUQUE EDUCATION ASSOCIATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$40,061.55
DUBUQUE METRO AREA SOLID WASTE AGENCY	REFUSE DISPOSAL	\$34.20
DUBUQUE POLICE DEPARTMENT	OTHER PURCH PROF SERVICES	\$3,160.00
DUBUQUE POLICE DEPARTMENT	PROF-EDUCATIONAL SERVICES	\$76,202.75
DUBUQUE SIGN COMPANY	BUILDING REPAIR/MAINT	\$1,368.82
DUBUQUE SIGN COMPANY	OTHER GENERAL SUPPLIES	\$32.99
DUBUQUELAND OVERHEAD DOOR CO.	BUILDING REPAIR/MAINT	\$98.72
DUCLOS, LORIE M	IN DISTRICT TRAVEL	\$3.46
EAGLE COUNTRY MARKET	INSTRUCTION SUPPLIES	\$82.41
EL KHATIB, JANET M	IN DISTRICT TRAVEL	\$27.00
ELEANOR ROOSEVELT MIDDLE SCHL-PETTY CASH	INSTRUCTION SUPPLIES	\$81.80
ELEANOR ROOSEVELT MIDDLE SCHL-PETTY CASH	OTHER GENERAL SUPPLIES	\$8.95
ELENZ, TRACY J	OTHER GENERAL SUPPLIES	\$127.94
ENABNIT, BRIAN R.	IN DISTRICT TRAVEL	\$48.06
EPWORTH CABINET SHOP LLC	INSTRUCTION SUPPLIES	\$1,925.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$609,419.15
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$922,395.48
FLEETSOFT, LLC	OTHER PURCH PROF SERVICES	\$818.00
FOLLETT SCHOOL SOLUTIONS, INC.	INSTRUCTION SUPPLIES	\$159.97
FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY BOOKS	\$155.66
FOUR OAKS FAMILY & CHILDREN SERVICES	PROF-EDUCATIONAL SERVICES	\$289,463.56
FRANCOIS, JEFF	OFFICIAL/REFEREE	\$68.00
FRIEDMAN, BILLIE JO S	IN DISTRICT TRAVEL	\$66.96
FRIEDMAN, BILLIE JO S	OUT OF STATE TRAVEL	\$901.38
FROG HOLLOW - ASBURY	PROF-EDUCATIONAL SERVICES	\$8,465.57
FUERSTE, CAREW, JUERGENS & SUDMEIER, PC	LEGAL	\$1,320.00
FUN AND FUNCTION	INSTRUCTION SUPPLIES	\$117.47
GALLIART, RACHEL E	IN DISTRICT TRAVEL	\$8.64
GALUSHA, KARLENE J	IN DISTRICT TRAVEL	\$2.48
GARDE, JOHNATHAN S	IN DISTRICT TRAVEL	\$20.74
GASSMAN, AIMEE L	IN DISTRICT TRAVEL	\$16.31

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
GASSMAN, AIMEE L	INSTRUCTION SUPPLIES	\$100.00
GERKEN, KENNETH A	IN DISTRICT TRAVEL	\$22.95
GOEDKEN, CHELSY J	IN DISTRICT TRAVEL	\$9.59
GOODWILL INDUSTRIES OF NORTHEAST IOWA	PROF-EDUCATIONAL SERVICES	\$955.41
GRANDVIEW PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$8,464.42
GREENE, ANDREA	OTHER GENERAL SUPPLIES	\$77.04
GRUDZINA, GRANT E	IN DISTRICT TRAVEL	\$53.35
GUDENKAUF, HEATHER A	IN STATE TRAVEL	\$461.16
HAAS, HEATHER	PARENT TRAN REIMBURSEMENT	\$68.02
HAMILTON, BRIDGET A	IN DISTRICT TRAVEL	\$19.66
HAMILTON, BRIDGET A	IN STATE TRAVEL	\$222.48
HARRIS N.A.	BLDG CONSTRUCTION SUPPLY	\$11,910.72
HARRIS N.A.	IN STATE TRAVEL	\$3,232.86
HARRIS N.A.	INSTRUCTION SUPPLIES	\$16,033.95
HARRIS N.A.	LIBRARY BOOKS	\$1,418.26
HARRIS N.A.	MACHINERY/EQUIPMENT	\$3,476.15
HARRIS N.A.	MISCELLANEOUS REVENUE	(\$9.39)
HARRIS N.A.	NEWSPAPER	\$10.00
HARRIS N.A.	NONPRINT MEDIA	\$24.94
HARRIS N.A.	OFFICE SUPPLIES	\$1,580.00
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$13,981.39
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$1,503.05
HARRIS N.A.	OUT OF STATE TRAVEL	\$4,779.19
HARRIS N.A.	PROF-EDUCATIONAL SERVICES	\$270.00
HARRIS N.A.	PROFESSIONAL BOOKS	\$168.89
HARRIS N.A.	REPAIR/MAINTENANCE	\$84.76
HARRIS N.A.	SOFTWARE LICENSES	\$1,790.95
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	\$3,373.00
HARRIS N.A.	STUDENT ENTRY FEES	\$255.00
HARRIS N.A.	TECH REPAIR CONSUMABLE	\$2,074.29
HARRIS N.A.	TECHNOLOGY SUPPLIES	\$3,788.40
HARRIS N.A.	TEXTBOOKS	\$383.80
HARRIS N.A.	TRANSPORTATION LUBRICANTS	\$31.98
HARRIS N.A.	TRANSPORTATION PARTS	\$16,173.90
HARRIS N.A.	TRANSPORTATION SUPPLIES	\$598.48
HARRIS N.A.	TRANSPORTATION TIRES	\$347.00
HARRIS N.A.	VEHICLE REPAIR/MAINT	\$1,194.90
HARTFORD LIFE INSURANCE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$8,341.64
HARTFORD LIFE INSURANCE	TERM LIFE INSURANCE	\$57.76
HARTIG USA DRUG STORE	POSTAGE	\$47.00
HARWICK, CHAD K	IN DISTRICT TRAVEL	\$47.41
HAWKEYE STAGES	PRIVATE CONTRACT BUSSING	\$2,118.00
HAWKINS, AMY R	IN STATE TRAVEL	\$212.44
HEFEL-BUSCH, GWEN MARIE	OUT OF STATE TRAVEL	\$398.93
HEMPSTEAD HIGH SCHOOL PETTY CASH	INSTRUCTION SUPPLIES	\$19.86

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$24.76
HENDRICKS, CHRISTINE M	IN DISTRICT TRAVEL	\$1.08
HIGH NOON BOOKS	LIBRARY BOOKS	\$39.75
HILLCREST FAMILY SERVICES INC	OTHER PURCH PROF SERVICES	\$33,318.90
HILLCREST FAMILY SERVICES INC	PROF-EDUCATIONAL SERVICES	\$256,800.00
HILLERY, RHONDA K	IN DISTRICT TRAVEL	\$16.26
HILLS & DALES	PROF-EDUCATIONAL SERVICES	\$391.50
HILLS & DALES CHILDCARE CENTER	PROF-EDUCATIONAL SERVICES	\$3,801.77
HINGTGEN, MAE L	IN DISTRICT TRAVEL	\$34.07
HINGTGEN, MAE L	IN STATE TRAVEL	\$238.68
HOLY FAMILY EARLY CHILDHOOD	PROF-EDUCATIONAL SERVICES	\$63,399.36
HORSTMAN, SHIRLEY A	IN STATE TRAVEL	\$84.24
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	TEXTBOOKS	\$219.50
HOUGHTON MIFFLIN HARCOURT PUBLISHING CO.	INSTRUCTION SUPPLIES	\$225.00
HOVIND, AMANDA J	IN DISTRICT TRAVEL	\$87.10
HOWES, BRIAN J	IN STATE TRAVEL	\$122.93
HOWES, KRISTA A	IN DISTRICT TRAVEL	\$39.10
HP INC	COMPUTER HARDWARE	\$8,368.00
HP INC	TECHNOLOGY SUPPLIES	\$1,118.00
HY-VEE INC.	INSTRUCTION SUPPLIES	\$58.20
HY-VEE, INC	INSTRUCTION SUPPLIES	\$839.28
HY-VEE, INC.	INSTRUCTION SUPPLIES	\$51.47
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$118.27
IA PUBLIC EMP RETIREMENT-EMPLOYEE	IPERS	(\$0.20)
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$940,991.09
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,587.01
ING - COMMON REMITTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$37,926.20
IOWA COMMUNICATIONS NETWORK	TELEPHONE/DATA LINES	\$562.74
IOWA DEPT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,714.52
IOWA DIRECT EQUIPMENT & APPRAISAL, LLC	OTHER GENERAL SUPPLIES	\$3,703.20
IOWA PRISON INDUSTRIES	INSTRUCTION SUPPLIES	\$4,815.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$247,565.37
IOWA WORKFORCE DEVELOPMENT-BOILER INSPEC	OTHER PURCH PROF SERVICES	\$120.00
ISENHART, CHARLES W.	OFFICIAL/REFEREE	\$47.00
IVORY, MATT	OFFICIAL/REFEREE	\$141.00
JOHLL, JEFFREY J	OUT OF STATE TRAVEL	\$277.56
JOHN DEERE FINANCIAL	INSTRUCTION SUPPLIES	\$2,239.70
JOHN DEERE FINANCIAL	OTHER GENERAL SUPPLIES	\$10,317.46
JOSTENS OF BETTENDORF-FRANK ZUCKER	INSTRUCTION SUPPLIES	\$127.74
JUNIOR LIBRARY GUILD	OTHER PURCH PROF SERVICES	\$189.60
KAISER, STEVEN JOSEPH	OFFICIAL/REFEREE	\$55.00
KELLEHER, KEVIN J	IN STATE TRAVEL	\$209.52
KELLY, JULIE A	IN DISTRICT TRAVEL	\$85.05
KEY WEST EARLY CHILDHOOD CENTER	PROF-EDUCATIONAL SERVICES	\$14,511.42

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
KIDS OF THE KINGDOM - DCY	PROF-EDUCATIONAL SERVICES	\$2,935.10
KIEFER, THOMAS	OFFICIAL/REFEREE	\$94.00
LAMMER, JULIE A	IN DISTRICT TRAVEL	\$14.26
LAWLER, MARK E	IN STATE TRAVEL	\$130.68
LEHMAN, GREGORY P	OUT OF STATE TRAVEL	\$44.62
LEITZEN, AMBER K	IN DISTRICT TRAVEL	\$46.17
LIFELINE AMPLIFICATION SYSTEMS	CAPITALIZED FIXED ASSETS	\$8,525.00
LINN COUNTY SHERIFF	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$393.23
LIRIANO-CABA, ESPERANZA A	IN DISTRICT TRAVEL	\$10.42
LOEWENBERG, VALERIE L	IN DISTRICT TRAVEL	\$118.75
LOEWENBERG, VALERIE L	OUT OF STATE TRAVEL	\$592.85
LORAS COLLEGE PRODUCTIONS	OTHER PURCH PROF SERVICES	\$12,928.83
LUDWIG, LAURA M	IN DISTRICT TRAVEL	\$44.71
LUTHERAN SERVICES IN IOWA	PROF-EDUCATIONAL SERVICES	\$3,001.05
M-F ATHLETIC COMPANY	INSTRUCTION SUPPLIES	\$364.65
MADISON NATIONAL LIFE INSURANCE CO.	DISABILITY INSURANCE	(\$7.38)
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$13,578.80
MAIL SERVICES UNLIMITED	POSTAGE	\$81.65
MANTERNACH, BRAD A	IN DISTRICT TRAVEL	\$11.93
MANTHEY, LAURIE L	IN DISTRICT TRAVEL	\$14.04
MARSH ADVANTAGE AMERICA - EMPLOYEE	MEDICAL INSURANCE	(\$2,073.43)
MARSH ADVANTAGE AMERICA - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$413,306.50
MARTENS, PAULA S	IN DISTRICT TRAVEL	\$64.59
MARTIN, JULIET C	IN DISTRICT TRAVEL	\$43.31
MARTIN, ROBERT	OFFICIAL/REFEREE	\$55.00
MARY WECK ED.D	PROF-EDUCATIONAL SERVICES	\$1,000.00
MC GILL, GINGER L	IN DISTRICT TRAVEL	\$5.67
MC GRANE, LISA M	IN DISTRICT TRAVEL	\$17.50
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$364,582.46
MEDICAL ASSOCIATES CLINIC PC	INSTRUCTION SUPPLIES	\$1,053.50
MEDICAL ASSOCIATES CLINIC PC	OTHER GENERAL SUPPLIES	\$289.50
MEDICAL ASSOCIATES CLINIC PC	OTHER PURCH PROF SERVICES	\$599.50
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$751,619.13
MENARDS INC	INSTRUCTION SUPPLIES	\$195.73
MERCY CHILD DEVELOPMENT CENTER	PROF-EDUCATIONAL SERVICES	\$8,983.26
MEYER, DONALD A	IN DISTRICT TRAVEL	\$27.22
MICHELS, CLINT R	IN DISTRICT TRAVEL	\$27.54
MIDWEST COMPUTER PRODUCTS INC	COMPUTER HARDWARE	\$1,579.00
MIDWEST COMPUTER PRODUCTS INC	MACHINERY/EQUIPMENT	\$4,751.20
MIDWEST COMPUTER PRODUCTS INC	TECHNOLOGY SUPPLIES	\$434.01
MIHALAKIS, PHIL	TUITION/INDIVID/DRIVER ED	\$349.00
MILLER, ADAM J	INSTRUCTION SUPPLIES	\$62.93
MILLER, ADAM J	OTHER GENERAL SUPPLIES	\$92.00
MINI MASTERPIECES PRESCHOOL INC	PROF-EDUCATIONAL SERVICES	\$3,799.46
MINNESOTA CHILD SUPPORT PAYMENT CENTER	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$183.82

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
MINNESOTA CLAY USA	INSTRUCTION SUPPLIES	\$700.94
MOELLER, DAVID C	INSTRUCTION SUPPLIES	\$2,209.72
MOLO OIL COMPANY	OTHER GENERAL SUPPLIES	\$130.05
MONTICELLO SCHOOL DISTRICT	TUITION/OPEN ENROLL	\$3,379.34
MULGREW OIL COMPANY	DIESEL	\$23,749.42
MUSIC SPEAKS	PROF-EDUCATIONAL SERVICES	\$9,144.49
NAACP NAT'L ASSN FOR THE ADVANCEMENT	OTHER GENERAL SUPPLIES	\$375.00
NATIONAL COUNCIL FOR SOCIAL STUDIES	DUES/FEES	\$72.00
NATIONAL STUDENT CLEARINGHOUSE	PROF-EDUCATIONAL SERVICES	\$850.00
NEMMERS, NATALIE L	IN STATE TRAVEL	\$499.70
NIEMANN, LINDA J.	IN DISTRICT TRAVEL	\$8.64
NOAH'S ARK PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$2,418.57
NORTHEAST IOWA COMMUNITY COLLEGE-DUBUQUE	OTHER GENERAL SUPPLIES	\$154.00
OBERFOELL, LAURA J	OUT OF STATE TRAVEL	\$259.20
OBERHOFFER, LAURA K.	INSTRUCTION SUPPLIES	\$17.37
ODELL, STACIE A	IN DISTRICT TRAVEL	\$110.70
OKAPI EDUCATIONAL PUBLISHING, INC.	INSTRUCTION SUPPLIES	\$657.80
OLSON, DAVID ALAN	IN STATE TRAVEL	\$84.24
OMARA, ROBERT J	IN DISTRICT TRAVEL	\$3.83
ORIENTAL TRADING COMPANY INC	INSTRUCTION SUPPLIES	\$259.77
OUR REDEEMER LUTHERAN PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$5,528.16
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$4,214,252.74
PER MAR SECURITY SERVICES	OTHER PURCH PROF SERVICES	\$512.00
PERFECTION LEARNING CORPORATION	OTHER GENERAL SUPPLIES	\$21.95
PERFORMANT RECOVERY INC	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$1,311.14
PFEILER, BARBARA L	IN DISTRICT TRAVEL	\$108.65
PFOHL, JESSICA MARIE	PROF-EDUCATIONAL SERVICES	\$125.00
PHEAA PENN HIGHER EDUC ASSISTANCE AGENCY	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$543.05
PIKE, JO LYNN	IN DISTRICT TRAVEL	\$79.22
PIONEER CREDIT RECOVERY, INC.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$456.11
POLAR ELECTRO INC.	SOFTWARE LICENSES	\$350.00
POWERS, MOLLY K	IN DISTRICT TRAVEL	\$10.69
PRINTERS PLUS	OTHER GENERAL SUPPLIES	\$58.82
PROCHASKA, JAMES F.	IN STATE TRAVEL	\$244.20
PULS, STEPHANIE A	IN DISTRICT TRAVEL	\$9.61
RAMLER, RHONDA K	IN DISTRICT TRAVEL	\$21.82
REED, ELIZABETH M	TUITION REIMBURSEMENT	\$700.00
REPUBLIC SERVICES #897	REFUSE DISPOSAL	\$3,434.77
RHEINGANS, STANTON L	IN STATE TRAVEL	\$315.80
RIVER LIGHTS 2ND EDITION	INSTRUCTION SUPPLIES	\$771.73
RIVER LIGHTS 2ND EDITION	LIBRARY BOOKS	\$2,627.13
ROEN, JEFFREY A.	OFFICIAL/REFEREE	\$141.00
ROLING, DUANE	OFFICIAL/REFEREE	\$55.00
ROLING, LINDA M	IN DISTRICT TRAVEL	\$23.54

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
RYAN, TAMI	IN STATE TRAVEL	\$294.88
SADLER, DENNIS JAMES	OFFICIAL/REFEREE	\$55.00
SCHOCKEMOEHL, CHAD & NICHOLE	PARENT TRAN REIMBURSEMENT	\$786.89
SCHOLASTIC BOOK FAIRS-8	LIBRARY BOOKS	\$2,484.46
SCHOLASTIC INC	INSTRUCTION SUPPLIES	\$258.12
SCHOLASTIC INC	PERIODICALS	\$347.32
SCHOOL ADMINISTRATORS OF IOWA	STAFF WORKSHOP/CONFERENCE REG FEES	\$550.00
SCHOOL HEALTH CORPORATION	OTHER GENERAL SUPPLIES	\$86.45
SCHOOL OUTFITTERS, LLC	TECHNOLOGY SUPPLIES	\$460.68
SCHOOL SPECIALITY	INSTRUCTION SUPPLIES	\$262.29
SCHOOL SPECIALTY EDUCATION ESSENTIALS	INSTRUCTION SUPPLIES	\$821.45
SCHULTZ STRING	INSTRUCTION SUPPLIES	\$100.22
SCHULTZ STRING	MACHINERY/EQUIPMENT	\$525.00
SCHULTZ STRING	REPAIR/MAINTENANCE	\$361.25
SCHULTZ, BOB	LIBRARY BOOKS	\$12.25
SEESAW LEARNING, INC.	INSTRUCTION SUPPLIES	\$400.00
SERVICE EMPLOYEES INTL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,044.85
SIGN MAKERS, INC	OTHER GENERAL SUPPLIES	\$4.00
SIoux CITY COMM SCHOOL DISTRICT	TUITION/LEA	\$1,061.98
SMITH, ABBY L.	MISCELLANEOUS REVENUE	\$34.26
SOCIAL SECURITY ADMINISTRATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$281.17
SPIELMAN, CHARLES	OFFICIAL/REFEREE	\$55.00
STAPLES ADVANTAGE	INSTRUCTION SUPPLIES	\$1,048.03
STAPLES ADVANTAGE	OFFICE SUPPLIES	\$407.13
STAPLES ADVANTAGE	OTHER GENERAL SUPPLIES	\$1,168.02
STAPLES ADVANTAGE	TECH REPAIR CONSUMABLE	\$3,658.27
STAPLES ADVANTAGE	TECHNOLOGY SUPPLIES	\$15.19
STATE DISBURSEMENT UNIT	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$900.00
STATE OF IOWA - ELEVATOR SAFETY	OTHER PURCH PROF SERVICES	\$2,510.00
STECKLEIN, GERARD (JERRY)	OFFICIAL/REFEREE	\$188.00
STOLTZ, ALAN	OFFICIAL/REFEREE	\$141.00
STREIF, SARAH M	IN DISTRICT TRAVEL	\$13.18
STUECK, TAMARA L	IN DISTRICT TRAVEL	\$7.22
STULLER, INC.	INSTRUCTION SUPPLIES	\$255.97
SULLIVAN, CHRISTOPHER M	IN DISTRICT TRAVEL	\$130.30
SWIFT, JONATHAN L	IN DISTRICT TRAVEL	\$35.64
SYN-TECH SYSTEMS INC.	TECH REPAIR CONSUMABLE	\$44.55
TEAM BUILDING BLOCKS, LLC	STUDENT ENTRY FEES	\$590.00
TEAMSTERS LOCAL 120	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$5,036.00
THILL, HEATHER K	IN DISTRICT TRAVEL	\$58.43
THOMA, PAIGE	OTHER PURCH PROF SERVICES	\$90.00
THOMPSON TIRE AND RETREAD	TRANSPORTATION TIRES	\$3,687.24
THREE RIVERS FS COMPANY - DYERSVILLE	LP GAS	\$347.87
TIESKOTTER, BRIANNA N	IN DISTRICT TRAVEL	\$22.52
TRI-STATE ADJUSTMENTS FREEPORT INC.	COLLECTION AGENCY FEE	\$262.48

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
TRUESDALE, MICHAEL G	INSTRUCTION SUPPLIES	\$41.89
TWO BY TWO CAMPUS, INC.	INSTRUCTION SUPPLIES	\$200.00
UNI HYDRO IRON WORKERS, INC.	INSTRUCTION SUPPLIES	\$1,304.05
UNITED PARCEL SERVICE	POSTAGE	\$72.41
UNITED STATES POSTAL SERVICE ANNEX	POSTAGE	\$430.00
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$2,171.30
UNIVERSITY OF DUBUQUE	OTHER GENERAL SUPPLIES	\$1,396.00
UNIVERSITY OF DUBUQUE	STUDENT/STAFF ADMISSIONS	\$2,225.00
UNIVERSITY OF DUBUQUE CHILDCARE CENTER	PROF-EDUCATIONAL SERVICES	\$3,108.44
US CELLULAR	TELEPHONE/DATA LINES	\$584.45
US DEPARTMENT OF EDUCATION	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$537.78
VALLEY ENVIRONMENTAL SERVICES	OTHER PURCH PROF SERVICES	\$65.00
VOSS PEST CONTROL INC	PEST CONTROL	\$130.00
VROTSOS, BARBARA ANN	IN DISTRICT TRAVEL	\$9.45
VROTSOS, BARBARA ANN	IN STATE TRAVEL	\$94.50
WAL-MART DUBUQUE	INSTRUCTION SUPPLIES	\$523.63
WEBER PAPER COMPANY	OTHER GENERAL SUPPLIES	\$49.75
WEST MUSIC COMPANY	INSTRUCTION SUPPLIES	\$197.45
WEST MUSIC COMPANY	MACHINERY/EQUIPMENT	\$2,474.50
WEST MUSIC COMPANY	OTHER GENERAL SUPPLIES	\$106.96
WEST MUSIC COMPANY	REPAIR/MAINTENANCE	\$232.00
WHITE, ALLIE M.	IN DISTRICT TRAVEL	\$21.06
WILLER, MARY T	IN DISTRICT TRAVEL	\$164.81
WILLIAM V MACGILL & CO	OTHER GENERAL SUPPLIES	\$517.81
WIRTANEN, BETH A.	IN DISTRICT TRAVEL	\$5.83
WISC SUPPORT COLLECTIONS TRUST	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$423.04
WUERTZER, JEAN A	IN DISTRICT TRAVEL	\$68.63
YOUNG-UNS CHILD CARE CENTER & PRESCHOOL	PROF-EDUCATIONAL SERVICES	\$20,557.27
ZUGENBUEHLER, MARC C	IN DISTRICT TRAVEL	\$32.72
Fund Total:		\$9,752,831.63
Fund: LOCAL OPTION SALES TAX		
AHLERS & COONEY, P.C.	LEGAL	\$390.00
CEC - COMMUNICATIONS ENGINEERING COMPANY	REP/MAINT - TECH RELATED	\$1,045.50
CENTURY LINK - PHOENIX	TELEPHONE/DATA LINES	\$9,500.00
GOVCONNECTION, INC.	COMPUTER HARDWARE	\$1,875.00
HAASCO, LTD.	ARCHITECT/CM SERVICE	\$1,300.00
HARRIS N.A.	OTHER PURCH PROF SERVICES	\$4,788.00
HARRIS N.A.	TECHNOLOGY SUPPLIES	\$3,092.83
HEARTLAND BUSINESS SYSTEMS	OTHER PURCH PROF SERVICES	\$9,500.00
IIW, P.C.	ARCHITECT/CM SERVICE	\$11,184.00
MCDERMOTT EXCAVATING	CONSTRUCTION SERVICES	\$13,426.10
MEDIACOM	TELEPHONE/DATA LINES	\$2,985.00
MULTIVISTA	CONSTRUCTION SERVICES	\$1,500.00
PORTZEN CONSTRUCTION INC.	CONSTRUCTION SERVICES	\$265.95

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
SELCO INC	CONSTRUCTION SERVICES	\$110.00
STRAKA JOHNSON ARCHITECTS PROF. CORP.	ARCHITECT/CM SERVICE	\$63,908.23
SYN-TECH SYSTEMS INC.	OTHER PURCH PROF SERVICES	\$2,650.00
TYLER TECHNOLOGIES, INC.	OTHER PURCH PROF SERVICES	\$792.00
VERIZON WIRELESS	TELEPHONE/DATA LINES	\$280.07
Fund Total:		\$128,592.68
Fund: MANAGEMENT LEVY		
MARSH ADVANTAGE AMERICA - EMPLOYEE	MEDICAL INSURANCE	\$10,777.57
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	MEDICAL INSURANCE	\$4,951.81
MEDICAL ASSOCIATES HMO (EMPLOYEE)	MEDICAL INSURANCE	\$10,730.37
SU INSURANCE COMPANY	OTHER INSURANCE	\$177,709.75
Fund Total:		\$204,169.50
Fund: PHYSICAL PLANT/EQUIP LEVY		
EASTERN IOWA EXCAVATING & CONCRETE LLC	F/A OTHER PROPERTY SERV	\$13,046.34
ENVIRONMENTAL MGMT SERVICES OF IOWA, INC	OTHER PROPERTY SERVICES	\$9,288.14
FONDELL EXCAVATING, INC.	OTHER PROPERTY SERVICES	\$1,275.00
FOUR OAKS FAMILY & CHILDREN SERVICES	RENTAL LAND/BUILDINGS	\$50,000.00
GIESE ROOFING COMPANY	F/A OTHER PROPERTY SERV	\$14,380.00
GREAT PLAINS LANDSCAPING	F/A OTHER PROPERTY SERV	\$372.00
HARRIS N.A.	OTHER PROPERTY SERVICES	\$2,012.00
HILLCREST FAMILY SERVICES INC	RENTAL LAND/BUILDINGS	\$52,250.00
IIW, P.C.	ARCHITECT/CM SERVICE	\$5,352.75
JOHNSON CONTROLS, INC.	F/A OTHER PROPERTY SERV	\$3,833.50
LIFELINE AMPLIFICATION SYSTEMS	CAPITALIZED FIXED ASSETS	\$517.00
MCCLAIN EXCAVATING COMPANY INC	F/A OTHER PROPERTY SERV	\$21,534.22
PRO TRACK AND TENNIS INC	F/A OTHER PROPERTY SERV	\$10,795.00
SELSER SCHAEFER ARCHITECTS	ARCHITECT/CM SERVICE	\$1,350.00
WELTER STORAGE EQUIPMENT CO INC	OTHER GENERAL SUPPLIES	\$527.00
XEROX CORPORATION	RENTAL OF COMP/TECH EQUIP	\$7,748.91
Fund Total:		\$194,281.86
Fund: SCHOOL NUTRITION FUND		
AFLAC - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$64.59
ALLAMAKEE NEW BEGINNING, INC.	PURCHASED FOOD	\$2,864.00
AMENT, JACKIE	IN DISTRICT TRAVEL	\$43.04
ATLANTIC COCA-COLA BOTTLING COMPANY	PURCHASED FOOD	\$6,420.48
BARTELLA, SARA M	IN DISTRICT TRAVEL	\$32.89
BRANDEL, KEITH	DEFERRED REVENUES	\$225.90
CHEUNG, FRED & JULIA	DEFERRED REVENUES	\$24.05
CUPPS, JUNE M	IN DISTRICT TRAVEL	\$4.54
DENLINGER, KAREN S	IN DISTRICT TRAVEL	\$1.19
DUBUQUE HOSE & HYDRAULICS	OTHER GENERAL SUPPLIES	\$39.75
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$12,682.92
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$28,190.14
FITZPATRICK, CYNTHIA J	IN DISTRICT TRAVEL	\$4.54

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
FRANCK, JOANN B	IN STATE TRAVEL	\$94.50
FUERSTENBERG, CONNIE	DEFERRED REVENUES	\$17.05
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$534.36
HARRIS N.A.	PURCHASED FOOD	\$110.43
HARRIS N.A.	STAFF WORKSHOP/CONFERENCE REG FEES	\$150.00
HARTFORD LIFE INSURANCE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$445.28
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$26,889.99
ILLINOIS DEPARTMENT OF REVENUE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$71.66
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$5,638.30
KILBURG, RACHAEL M.	DEFERRED REVENUES	\$5.80
KOSTER, SUSAN M	IN DISTRICT TRAVEL	\$6.05
LOFFREDO FRESH PRODUCE CO. INC	PURCHASED FOOD	\$7,212.19
MADISON NATIONAL LIFE INSURANCE CO.	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$289.90
MARSH ADVANTAGE AMERICA - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$6,456.45
MEDICAL ASSOCIATES - I PLAN (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$17,797.67
MEDICAL ASSOCIATES HMO (EMPLOYEE)	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$15,646.79
NORTHEAST IOWA COMM COLLEGE FOOD SERVICE	PURCHASED FOOD	\$10.50
NPC INTERNATIONAL INC	PURCHASED FOOD	\$1,086.75
NPC INTERNATIONAL INC.	PURCHASED FOOD	\$1,107.00
NPC INTERNATIONAL, INC	PURCHASED FOOD	\$1,201.50
PAN-O-GOLD BAKING COMPANY	PURCHASED FOOD	\$6,305.44
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$134,428.29
PRAIRIE FARMS DAIRY	PURCHASED FOOD	\$28,166.03
REINHART FOODSERVICE	OTHER GENERAL SUPPLIES	\$9,344.22
REINHART FOODSERVICE	PURCHASED FOOD	\$131,761.05
SCHOENBERGER, JOLENE A	IN DISTRICT TRAVEL	\$39.10
SCHREYER, ANNE M	DEFERRED REVENUES	\$6.70
SHARKEY, WAYNE	DEFERRED REVENUES	\$71.55
TEAMSTERS LOCAL 120	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$996.00
UNITED WAY SERVICES	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$15.00
US CELLULAR	OTHER GENERAL SUPPLIES	\$17.14
WAL-MART DUBUQUE	PURCHASED FOOD	\$49.69
	Fund Total:	\$446,570.41
Fund: STUDENT ACTIVITY FUND		
ADVANCE DESIGNS INC	OTHER GENERAL SUPPLIES	\$1,841.78
ADVANCE TROPHY	OTHER GENERAL SUPPLIES	\$232.00
ALL ABOUT THE SHIRT	OTHER GENERAL SUPPLIES	\$985.00
ALL AMERICAN SPORTS CORP.	OTHER GENERAL SUPPLIES	\$128.95
AMAZON.COM CORPORATE CREDIT	OTHER GENERAL SUPPLIES	\$1,388.88
ARTISTIC CLEANERS	OTHER GENERAL SUPPLIES	\$20.00
BEST WESTERN PLUS DUBUQUE	OTHER GENERAL SUPPLIES	\$1,757.83
BEST WESTERN STARLITE VILLAGE-FORT DODGE	IN STATE TRAVEL	\$116.48
BEST WESTERN STARLITE VILLAGE-FORT DODGE	OTHER GENERAL SUPPLIES	\$465.92

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
BETTENDORF SPEECH & DEBATE TEAM	STUDENT ENTRY FEES	\$72.00
BP CREDIT CARD CENTER	GASOLINE	\$586.25
BRADFORD, STEVEN	PROF-EDUCATIONAL SERVICES	\$66.00
BRAND L EMBROIDERY COMPANY	OTHER GENERAL SUPPLIES	\$459.00
CALLAHAN, JOSEPH	OFFICIAL/REFEREE	\$190.00
CARBER, JR., JERRY	PROF-EDUCATIONAL SERVICES	\$110.00
CARSON SPORTS PRINTS	OTHER GENERAL SUPPLIES	\$500.00
CITY OF DUBUQUE - TREASURER'S OFFICE	OTHER GENERAL SUPPLIES	\$504.00
CITY OF DUBUQUE - TREASURER'S OFFICE	PROF-EDUCATIONAL SERVICES	\$5,902.50
CLARION INN	OTHER GENERAL SUPPLIES	\$96.32
COENEN, SHAWN M.	PROF-EDUCATIONAL SERVICES	\$250.00
COLLECTION SERVICES CENTER-PAYROLL	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$10.60
CRESLANES BOWLING	OTHER GENERAL SUPPLIES	\$76.00
DECKER SPORTING GOODS	OTHER GENERAL SUPPLIES	\$974.00
DERBY GRANGE GOLF & RECREATION	OTHER GENERAL SUPPLIES	\$120.00
DERBY GRANGE GOLF & RECREATION	STUDENT ENTRY FEES	\$160.00
DIGMANN, LORAS C.	OFFICIAL/REFEREE	\$190.00
DOMINOS - DUBEST PIZZA INC	OTHER GENERAL SUPPLIES	\$120.40
DUBUQUE AREA LABOR HARVEST	OTHER GENERAL SUPPLIES	\$171.50
EASTBAY	OTHER GENERAL SUPPLIES	\$1,766.95
EDELWEISS GERMAN RESTAURANT	OTHER GENERAL SUPPLIES	\$896.00
EIMERS, WENDELL J	OTHER GENERAL SUPPLIES	\$345.74
EKLUND, RYAN D.	OFFICIAL/REFEREE	\$95.00
ELEANOR ROOSEVELT MIDDLE SCHL-PETTY CASH	OTHER GENERAL SUPPLIES	\$29.35
ENGRAVED GIFT COLLECTION	OTHER GENERAL SUPPLIES	\$2,091.50
ENTERPRISE RENT-A-CAR MIDWEST	OTHER GENERAL SUPPLIES	\$315.94
ENVISION SPORTS DESIGN	OTHER GENERAL SUPPLIES	\$4,863.00
EPILEPSY FOUNDATION	OTHER GENERAL SUPPLIES	\$484.00
EZ FLEX SPORT MATS	OTHER GENERAL SUPPLIES	\$1,846.00
FAULKNER, SCOTT T.	PROF-EDUCATIONAL SERVICES	\$1,800.00
FEDERAL TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$80.85
FELLENZER, JEFF	PROF-EDUCATIONAL SERVICES	\$110.00
FERRIS, KEVIN S.	OFFICIAL/REFEREE	\$130.42
FICA WITHHOLDING - EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$403.30
FISCHER, LOUIS A IV	GASOLINE	\$30.00
GANSEN, KYLE	OFFICIAL/REFEREE	\$168.40
GAU, ED	OFFICIAL/REFEREE	\$95.00
GIBBS, JOSEPH J.	OFFICIAL/REFEREE	\$142.20
GOODWIN TUCKER GROUP	OTHER GENERAL SUPPLIES	\$54.04
GOVCONNECTION, INC.	OTHER GENERAL SUPPLIES	\$160.00
GRAND RIVER CENTER	OTHER GENERAL SUPPLIES	\$4,032.00
GRAWE, DANIEL R.	OFFICIAL/REFEREE	\$95.00
GRIMM, VAUGHN	OFFICIAL/REFEREE	\$201.04
GROSSKOPF, KELLY J.	PROF-EDUCATIONAL SERVICES	\$88.00
HAPPY JOES DELIVERY & CARRYOUT	OTHER GENERAL SUPPLIES	\$1,588.00

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
HARRIS N.A.	DUES/FEES	\$372.00
HARRIS N.A.	FY14/15 BUDGET ALLOCATION	\$40.00
HARRIS N.A.	IN STATE TRAVEL	\$1,188.16
HARRIS N.A.	OTHER GENERAL SUPPLIES	\$25,642.63
HARRIS N.A.	REGISTRATION FEES	\$24.95
HARRIS N.A.	STAFF DUES	\$99.00
HARRIS N.A.	STUDENT ENTRY FEES	\$70.00
HARTL, JEFF	OTHER GENERAL SUPPLIES	\$40.00
HARTL, JEFF	PROF-EDUCATIONAL SERVICES	\$44.00
HEMPSTEAD HIGH SCHOOL PETTY CASH	OTHER GENERAL SUPPLIES	\$94.48
HEMPSTEAD MUSTANG BOOSTER CLUB	OTHER GENERAL SUPPLIES	\$6,843.91
HENRICHS, MERRILL	OFFICIAL/REFEREE	\$63.28
HERMSEN, JOSEPH	OFFICIAL/REFEREE	\$55.00
HINES, TIMOTHY	PROF-EDUCATIONAL SERVICES	\$132.00
HOLUB, BRADLEY J.	PROF-EDUCATIONAL SERVICES	\$198.00
HY-VEE INC.	OTHER GENERAL SUPPLIES	\$297.17
HY-VEE, INC	OTHER GENERAL SUPPLIES	\$54.80
HY-VEE, INC.	OTHER GENERAL SUPPLIES	\$409.92
IA PUBLIC EMP RETIREMENT-EMPLOYEE	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$157.91
INGRAM, BILL	PROF-EDUCATIONAL SERVICES	\$88.00
IOWA CITY CITY HIGH	STUDENT ENTRY FEES	\$45.00
IOWA HIGH SCHOOL ATHLETIC ASSOC.	GATE RECEIPTS	\$1,470.00
IOWA HIGH SCHOOL MUSIC ASSOCIATION	STUDENT ENTRY FEES	\$140.00
IOWA SPORTS SUPPLY INC.	OTHER GENERAL SUPPLIES	\$435.00
IOWA STATE TAX WITHHOLDING	PAYROLL DEDUCTIONS AND WITHHOLDINGS	\$43.29
ISENHART, CHARLES W.	OFFICIAL/REFEREE	\$185.00
ISENHART, CHARLES W.	PROF-EDUCATIONAL SERVICES	\$66.00
ISTA - IOWA STRING TEACHERS ASSOCIATION	STUDENT ENTRY FEES	\$70.00
J & M FUNDRAISING	OTHER GENERAL SUPPLIES	\$9,163.00
JACKS, MARLENE	PROF-EDUCATIONAL SERVICES	\$110.00
JMJ SCREEN PRINTING	OTHER GENERAL SUPPLIES	\$760.75
JOHNSON, ERIK	PROF-EDUCATIONAL SERVICES	\$110.00
JOHNSON, ROGER	OFFICIAL/REFEREE	\$95.00
KALMES STORE & RESTAURANT	OTHER GENERAL SUPPLIES	\$3,255.00
KIEFER, THOMAS	OFFICIAL/REFEREE	\$55.00
KIEFER, THOMAS	PROF-EDUCATIONAL SERVICES	\$88.00
KING, DAVID M	PROF-EDUCATIONAL SERVICES	\$44.00
KING, DOUGLAS	PROF-EDUCATIONAL SERVICES	\$198.00
KOLLEGE TOWN - ALL 4 YOU	OTHER GENERAL SUPPLIES	\$11.60
LAMMER, SCOTT M.	OTHER GENERAL SUPPLIES	\$77.03
LEAHY, JAMES	PROF-EDUCATIONAL SERVICES	\$154.00
LIME ROCK SPRINGS COMPANY	OTHER GENERAL SUPPLIES	\$1,072.65
MATHIAS, JOHN	OFFICIAL/REFEREE	\$95.00
MCLAUGHLIN INTERNATIONAL INC	OTHER GENERAL SUPPLIES	\$1,346.00
MENARDS INC	OTHER GENERAL SUPPLIES	\$452.89

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
MILROY TUXEDOS	OTHER GENERAL SUPPLIES	\$259.35
MYERS-COX COMPANY	OTHER GENERAL SUPPLIES	\$348.64
NATIONAL MISSISSIPPI RIVER MUSEUM &	REGISTRATION FEES	\$155.00
NATURAL FIT INC.	PROF-EDUCATIONAL SERVICES	\$500.00
NEIBA NORTHEAST IOWA BANDMASTERS ASSN	STUDENT ENTRY FEES	\$351.00
NESMITH, LEROY (LEE)	PROF-EDUCATIONAL SERVICES	\$88.00
NORTH LINN HIGH SCHOOL	STUDENT ENTRY FEES	\$140.00
NORTHEAST IOWA COMMUNITY COLLEGE-DUBUQUE	OTHER GENERAL SUPPLIES	\$212.00
NORTHRUP JR, CHARLES	OFFICIAL/REFEREE	\$80.00
PARKIN, CHAD M	OTHER GENERAL SUPPLIES	\$119.20
PAYROLL NET - ACH	NET PAYROLL PAYABLE	\$2,246.39
PEPPERIDGE FARM	OTHER GENERAL SUPPLIES	\$113.76
PFLUGER, MATTHEW	PROF-EDUCATIONAL SERVICES	\$88.00
PHILLIPS, SAMUEL JOHN	OFFICIAL/REFEREE	\$75.00
PLANE ART DESIGNS, INC.	OTHER GENERAL SUPPLIES	\$997.50
PREMIER LINEN & DRY CLEANING SERVICES	OTHER GENERAL SUPPLIES	\$28.45
PRO-SAN MAINTENANCE SUPPLY, INC.	OTHER GENERAL SUPPLIES	\$98.01
QUAD CITY TIMES	OTHER GENERAL SUPPLIES	\$855.60
QUALITY INN & SUITES - AMES	IN STATE TRAVEL	\$903.03
QUALITY INN & SUITES - AMES	OTHER GENERAL SUPPLIES	\$2,938.57
RAM BOOSTER CLUB	OTHER GENERAL SUPPLIES	\$6,268.33
RED WHEEL FUNDRAISING	OTHER GENERAL SUPPLIES	\$266.80
RIDDICK, MARTY	PROF-EDUCATIONAL SERVICES	\$88.00
RIMA, DENNIS	OFFICIAL/REFEREE	\$95.00
ROEN, JEFFREY A.	OFFICIAL/REFEREE	\$190.00
ROEN, JEFFREY A.	PROF-EDUCATIONAL SERVICES	\$110.00
ROLING, DUANE	OFFICIAL/REFEREE	\$183.42
ROUSH, KIM	OTHER GENERAL SUPPLIES	\$35.94
ROUSSEL, JOANN M	OTHER GENERAL SUPPLIES	\$40.00
RUDOLPH, LINDA F.	PROF-EDUCATIONAL SERVICES	\$88.00
SADLER, DENNIS JAMES	OFFICIAL/REFEREE	\$86.68
SAUNDERS, ROBERT J.	OFFICIAL/REFEREE	\$136.40
SCHEWE, JERRY	OFFICIAL/REFEREE	\$184.00
SCHIESL, JAY M	OFFICIAL/REFEREE	\$95.00
SCHLUETER, MARK	PROF-EDUCATIONAL SERVICES	\$132.00
SCHNIER, WAYNE R.	OFFICIAL/REFEREE	\$126.00
SCHNIER, WAYNE R.	PROF-EDUCATIONAL SERVICES	\$66.00
SCHOLASTIC BOOK SERVICES	OTHER GENERAL SUPPLIES	\$54.90
SCHULTING, JASON	PROF-EDUCATIONAL SERVICES	\$176.00
SCHULTZ STRING	MACHINERY/EQUIPMENT	\$500.00
SIMBECK, CAITLIN M	OTHER GENERAL SUPPLIES	\$68.84
SIMMONS, TERRANCE	PROF-EDUCATIONAL SERVICES	\$88.00
SMITH, JUSTIN W	STUDENT ENTRY FEES	\$50.00
SPIELMAN, CHARLES	PROF-EDUCATIONAL SERVICES	\$66.00
STAYBRIDGE SUITES	IN STATE TRAVEL	\$133.28

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

Vendor Name	Description	Check Total
STAYBRIDGE SUITES	OTHER GENERAL SUPPLIES	\$244.16
STECKLEIN, GERARD (JERRY)	OFFICIAL/REFEREE	\$130.00
STECKLEIN, GERARD (JERRY)	PROF-EDUCATIONAL SERVICES	\$132.00
STOCKDALE, JUSTIN	OFFICIAL/REFEREE	\$141.00
STOLTZ, ALAN	OFFICIAL/REFEREE	\$60.00
TELEGRAPH HERALD	OTHER GENERAL SUPPLIES	\$485.00
THOMAS JEFFERSON HIGH SCHOOL	STUDENT ENTRY FEES	\$65.00
TRI-STATE PORTA POTTY, INC.	OTHER GENERAL SUPPLIES	\$95.00
TRI-STATE TRAVEL	PRIVATE CONTRACT BUSSING	\$2,950.00
TROWERS, LLOYD	PROF-EDUCATIONAL SERVICES	\$88.00
TUCKER, DUANE	OFFICIAL/REFEREE	\$60.00
UHAL, LEN	OFFICIAL/REFEREE	\$110.00
UMLAND, DON	OFFICIAL/REFEREE	\$95.00
UNITED PARCEL SERVICE	OTHER GENERAL SUPPLIES	\$277.67
UNIVERSITY OF DUBUQUE ATHLETIC DEPT.	STUDENT ENTRY FEES	\$300.00
UNMACHT, AMY J	OTHER GENERAL SUPPLIES	\$71.25
UW-PLATTEVILLE MATH DEPT.	STUDENT ENTRY FEES	\$40.00
VILLARREAL, SERGIO P.	OFFICIAL/REFEREE	\$95.00
WACHTER, JEFFERY	OFFICIAL/REFEREE	\$50.00
WAL-MART DUBUQUE	OTHER GENERAL SUPPLIES	\$82.94
WALLIS, DAVID	OFFICIAL/REFEREE	\$80.00
WATERLOO EAST HIGH SCHOOL	IN STATE TRAVEL	\$90.00
WEILAND LUMBER	OTHER GENERAL SUPPLIES	\$648.80
WELTER, KENNETH	OTHER GENERAL SUPPLIES	\$40.00
WELTER, KENNETH	PROF-EDUCATIONAL SERVICES	\$88.00
WEST MUSIC COMPANY	OTHER GENERAL SUPPLIES	\$23.70
WILLS, TRAVIS C	OTHER GENERAL SUPPLIES	\$93.74
WITTMAN, GARY D	OTHER GENERAL SUPPLIES	\$10.00
	Fund Total:	\$121,436.91
	Grand Total:	\$11,006,410.52

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

From Date: 11/1/2016

To Date: 11/30/2016

Fiscal Year: 2016-2017

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0000.0000.000.0000.000100	SALARIES	\$74,882,200.77	\$6,341,932.12	\$21,130,756.91	\$53,751,443.86	\$53,320,559.65	\$430,884.21	0.58%
10.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$28,187,151.35	\$2,378,765.95	\$8,142,102.65	\$20,045,048.70	\$19,876,411.52	\$168,637.18	0.60%
10.0000.0000.000.0000.000300	PURCHASED SERVICES	\$4,004,403.79	\$712,757.21	\$2,730,844.72	\$1,273,559.07	\$4,686,707.44	(\$3,413,148.37)	-85.23%
10.0000.0000.000.0000.000400	PROPERTY SERVICES	\$403,593.00	\$39,356.76	\$153,202.20	\$250,390.80	\$197,837.58	\$52,553.22	13.02%
10.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$1,803,634.16	\$63,577.62	\$740,421.04	\$1,063,213.12	\$500,583.60	\$562,629.52	31.19%
10.0000.0000.000.0000.000600	SUPPLIES	\$8,355,575.08	\$386,915.69	\$1,895,711.74	\$6,459,863.34	\$1,643,919.19	\$4,815,944.15	57.64%
10.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$106,130.20	\$38,047.33	\$143,880.89	(\$7,750.69)	\$44,521.96	(\$82,272.65)	-77.52%
10.0000.0000.000.0000.000800	MISCELLANEOUS	\$41,155.32	\$3,499.00	\$34,703.00	\$6,452.32	\$3,097.00	\$3,355.32	8.15%
10.0000.0000.000.0000.000900	FUND TRANSFERS	\$8,072,069.28	\$417,887.00	\$2,089,435.00	\$5,982,634.28	\$0.00	\$5,982,634.28	74.12%
	FUND: GENERAL FUND - 10	\$125,855,912.95	\$10,382,738.68	\$37,061,058.15	\$88,794,854.80	\$80,273,637.94	\$8,521,216.86	6.77%
21.0000.0000.000.0000.000100	SALARIES	\$0.00	\$4,174.98	\$37,953.65	(\$37,953.65)	\$20,147.94	(\$58,101.59)	0.00%
21.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$477.00	\$4,668.09	(\$4,668.09)	\$818.77	(\$5,486.86)	0.00%
21.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$7,879.55	\$34,884.75	(\$34,884.75)	\$60,612.00	(\$95,496.75)	0.00%
21.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$205.00	(\$205.00)	\$0.00	(\$205.00)	0.00%
21.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$8,463.31	\$12,200.58	(\$12,200.58)	\$5,117.84	(\$17,318.42)	0.00%
21.0000.0000.000.0000.000600	SUPPLIES	\$1,554,000.00	\$176,771.04	\$477,756.21	\$1,076,243.79	\$275,384.42	\$800,859.37	51.54%
21.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$3,788.66	\$23,767.03	(\$23,767.03)	\$500.00	(\$24,267.03)	0.00%
21.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$8,762.49	\$50,816.99	(\$50,816.99)	\$917.00	(\$51,733.99)	0.00%
21.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$1,429.07	\$1,840.47	(\$1,840.47)	\$0.00	(\$1,840.47)	0.00%
	FUND: STUDENT ACTIVITY FUND - 21	\$1,554,000.00	\$211,746.10	\$644,092.77	\$909,907.23	\$363,497.97	\$546,409.26	35.16%
22.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$1,657,000.00	\$62,164.41	\$1,527,426.33	\$129,573.67	\$128,286.15	\$1,287.52	0.08%
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	\$1,127,000.00	(\$2,286.00)	\$848,316.51	\$278,683.49	\$359,126.50	(\$80,443.01)	-7.14%
	FUND: MANAGEMENT LEVY - 22	\$2,784,000.00	\$59,878.41	\$2,375,742.84	\$408,257.16	\$487,412.65	(\$79,155.49)	-2.84%
33.0000.0000.000.0000.000300	PURCHASED SERVICES	\$80,000.00	\$74,875.76	\$357,087.73	(\$277,087.73)	\$257,486.06	(\$534,573.79)	-668.22%
33.0000.0000.000.0000.000400	PROPERTY SERVICES	\$25,300,000.00	\$755,519.08	\$1,825,006.71	\$23,474,993.29	\$26,307,817.04	(\$2,832,823.75)	-11.20%
33.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$6,250.07	\$53,086.67	(\$53,086.67)	\$95,850.89	(\$148,937.56)	0.00%
33.0000.0000.000.0000.000600	SUPPLIES	\$110,000.00	\$6,561.84	\$212,396.36	(\$102,396.36)	\$11,368.09	(\$113,764.45)	-103.42%
33.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$4,500,000.00	\$4,800.00	\$703,080.49	\$3,796,919.51	\$29,605.93	\$3,767,313.58	83.72%
33.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$0.00	(\$143.88)	\$143.88	\$0.00	\$143.88	0.00%
33.0000.0000.000.0000.000900	FUND TRANSFERS	\$3,246,135.00	\$272,594.55	\$1,362,972.75	\$1,883,162.25	\$0.00	\$1,883,162.25	58.01%
	FUND: LOCAL OPTION SALES TAX - 33	\$33,236,135.00	\$1,120,601.30	\$4,513,486.83	\$28,722,648.17	\$26,702,128.01	\$2,020,520.16	6.08%
36.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$22,251.97	\$75,757.06	(\$75,757.06)	\$33,420.94	(\$109,178.00)	0.00%
36.0000.0000.000.0000.000400	PROPERTY SERVICES	\$2,120,000.00	\$147,867.02	\$2,420,207.79	(\$300,207.79)	\$760,722.34	(\$1,060,930.13)	-50.04%
36.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$1,920.00	\$24,873.93	(\$24,873.93)	\$527.00	(\$25,400.93)	0.00%
36.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$2,534,800.00	\$145,502.00	\$366,241.30	\$2,168,558.70	\$156,616.86	\$2,011,941.84	79.37%
36.0000.0000.000.0000.000800	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: PHYSICAL PLANT/EQUIP LEVY - 36	\$4,654,800.00	\$317,540.99	\$2,887,080.08	\$1,767,719.92	\$951,287.14	\$816,432.78	17.54%
40.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
40.0000.0000.000.0000.000800	MISCELLANEOUS	\$3,272,691.00	\$0.00	\$2,624,623.50	\$648,067.50	\$648,067.25	\$0.25	0.00%
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	\$3,272,691.00	\$0.00	\$2,624,623.50	\$648,067.50	\$648,067.25	\$0.25	0.00%
61.0000.0000.000.0000.000100	SALARIES	\$1,769,172.13	\$179,489.31	\$610,767.54	\$1,158,404.59	\$1,240,989.09	(\$82,584.50)	-4.67%
61.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$3,371,678.45	\$69,769.02	\$302,922.00	\$3,068,756.45	\$520,295.13	\$2,548,461.32	75.58%
61.0000.0000.000.0000.000300	PURCHASED SERVICES	\$167,300.00	\$3,614.00	\$11,763.30	\$155,536.70	\$10,188.32	\$145,348.38	86.88%

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

MONTHLY BUDGET RECAP - EXPENSE

From Date: 11/1/2016

To Date: 11/30/2016

Fiscal Year: 2016-2017

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
61.0000.0000.000.0000.000400	PROPERTY SERVICES	\$0.00	\$0.00	\$1,850.00	(\$1,850.00)	\$0.00	(\$1,850.00)	0.00%
61.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$225.85	\$1,116.50	(\$1,116.50)	\$0.00	(\$1,116.50)	0.00%
61.0000.0000.000.0000.000600	SUPPLIES	\$2,386,700.00	\$278,156.57	\$653,289.31	\$1,733,410.69	\$868,980.06	\$864,430.63	36.22%
61.0000.0000.000.0000.000700	PROPERTY/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
61.0000.0000.000.0000.000800	MISCELLANEOUS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$738.50	\$261.50	26.15%
61.0000.0000.000.0000.000900	FUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: SCHOOL NUTRITION FUND - 61	\$7,695,850.58	\$531,254.75	\$1,581,708.65	\$6,114,141.93	\$2,641,191.10	\$3,472,950.83	45.13%
76.0000.0000.000.0000.000200	EMPLOYEE BENEFITS	\$0.00	\$166,884.51	\$1,005,745.08	(\$1,005,745.08)	\$959,441.90	(\$1,965,186.98)	0.00%
76.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
76.0000.0000.000.0000.000500	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
76.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$8,669.59	\$43,734.21	(\$43,734.21)	\$0.00	(\$43,734.21)	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	\$175,554.10	\$1,049,479.29	(\$1,049,479.29)	\$959,441.90	(\$2,008,921.19)	0.00%
81.0000.0000.000.0000.000300	PURCHASED SERVICES	\$0.00	\$0.00	\$7,150.00	(\$7,150.00)	\$0.00	(\$7,150.00)	0.00%
81.0000.0000.000.0000.000600	SUPPLIES	\$0.00	\$0.00	\$304.50	(\$304.50)	\$0.00	(\$304.50)	0.00%
	FUND: EXPENDABLE TRUST FUND - 81	\$0.00	\$0.00	\$7,454.50	(\$7,454.50)	\$0.00	(\$7,454.50)	0.00%
Grand Total:		\$179,053,389.53	\$12,799,314.33	\$52,744,726.61	\$126,308,662.92	\$113,026,663.96	\$13,281,998.96	7.42%

End of Report

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

General Ledger - FUNCTION LEVEL RECAP - FUND 10

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

FUND / FUNCTION / FUNCTION	Budget	Range To Date	Year To Date	Budget Balance	Encumbrance	Percent Used
10 - GENERAL FUND						
0000 - UNDISTRIBUTED						
0000 - UNDISTRIBUTED	\$2,819,076.57	\$0.00	(\$12,698,505.55)	\$15,517,582.12	\$0.00	-450.45%
1100 - REGULAR INSTRUCTION	\$51,309,866.18	\$3,985,410.74	\$19,188,489.67	(\$1,767,382.83)	\$33,888,759.34	103.44%
1101 - SUMMER SCHOOL INSTRUCTION	\$0.00	\$0.00	\$101,478.31	(\$101,478.31)	\$0.00	0.00%
1200 - SPECIAL INSTRUCTION	\$28,756,236.56	\$2,803,878.61	\$12,111,186.37	(\$5,700,460.77)	\$22,345,510.96	119.82%
1201 - SUMMER SCH SPECIAL INSTR	\$0.00	\$0.00	\$148,812.78	(\$148,812.78)	\$0.00	0.00%
1203 - DAY TREATMENT SPEC INSTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1204 - ESL SPECIAL INSTRUCTION	\$404,061.43	\$38,941.62	\$221,965.19	(\$166,050.07)	\$348,146.31	141.10%
1207 - EXTENDED DAY SPEC INSTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1208 - SPECIAL EDUCATION - IEP	\$0.00	\$0.00	\$0.00	(\$100.04)	\$100.04	0.00%
1300 - VOCATIONAL INSTRUCTION	\$1,575,366.18	\$140,678.46	\$648,170.73	(\$287,278.37)	\$1,214,473.82	118.24%
1400 - CO-CURRICULAR	\$1,218,293.85	\$99,930.83	\$504,087.13	(\$69,931.80)	\$784,138.52	105.74%
1401 - DISTRICT CO-CURRICULAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1500 - NON-PUBLIC INSTRUCTION	\$98,043.75	\$10,366.81	\$14,490.71	\$47,579.04	\$35,974.00	51.47%
2112 - ATTENDANCE/TRUANCY	\$62,026.26	\$5,629.30	\$37,970.57	(\$14,953.07)	\$39,008.76	124.11%
2113 - SOCIAL WORK	\$173,216.07	\$16,360.75	\$85,201.05	(\$24,294.58)	\$112,309.60	114.03%
2115 - TRANSITION SERVICES	\$747,967.17	\$69,877.99	\$328,215.40	(\$155,890.56)	\$575,642.33	120.84%
2120 - GUIDANCE SERVICES	\$2,965,294.35	\$242,104.64	\$1,208,188.51	(\$466,648.75)	\$2,223,754.59	115.74%
2131 - SUPRVN OF HEALTH SERVICES	\$8,867.50	\$344.50	\$1,620.79	\$4,698.21	\$2,548.50	47.02%
2134 - NURSING SERVICES	\$1,126,357.05	\$93,626.06	\$474,447.84	(\$184,473.48)	\$836,382.69	116.38%
2139 - OTHER HEALTH SERVICES	\$441,314.77	\$44,843.28	\$150,380.22	(\$27,011.59)	\$317,946.14	106.12%
2153 - HEARING IMP/INTERPRETER	\$390,837.33	\$39,229.49	\$191,569.53	(\$72,760.29)	\$272,028.09	118.62%
2211 - SUPVN OF INSTRUCTION	\$1,464,709.00	\$107,772.99	\$601,557.59	(\$44,947.31)	\$908,098.72	103.07%
2212 - CURRICULUM DEVELOPMENT	\$13,000.00	\$1,270.69	\$4,344.17	\$177.07	\$8,478.76	98.64%
2213 - STAFF DEVELOPMENT	\$195,605.00	\$16,420.28	\$58,275.24	\$56,218.36	\$81,111.40	71.26%
2215 - PROFESSIONAL MENTORING	\$2,331.24	\$346.13	\$914.80	(\$558.52)	\$1,974.96	123.96%
2229 - OTH EDUCATIONAL MEDIA SER	\$2,388,435.88	\$222,835.13	\$980,420.91	(\$322,661.59)	\$1,730,676.56	113.51%
2239 - OTH INST-RELATED TECH SER	\$75,465.76	\$27,062.33	\$181,177.31	(\$119,432.70)	\$13,721.15	258.26%
2240 - ACADEMIC STUDENT ASSESSMENT	\$141,438.00	\$0.00	\$87,911.00	\$53,527.00	\$0.00	62.16%
2314 - ELECTION SERVICES	\$0.00	\$0.00	\$0.00	(\$8,290.29)	\$8,290.29	0.00%
2317 - LEGAL SERVICES	\$50,000.00	\$1,683.50	\$14,850.20	\$13,000.00	\$22,149.80	74.00%
2318 - EXTERNAL AUDIT SERVICES	\$21,000.00	\$0.00	\$16,787.50	(\$100.00)	\$4,312.50	100.48%
2319 - OTHER BOARD OF ED SERVICE	\$37,500.00	\$1,510.16	\$32,152.86	\$5,347.14	\$0.00	85.74%
2321 - OFFICE OF SUPERINTENDENT	\$371,735.56	\$28,000.60	\$142,297.33	\$27,478.31	\$201,959.92	92.61%
2322 - COMMUNITY RELATIONS	\$157,442.24	\$13,449.98	\$68,623.57	\$1,294.03	\$87,524.64	99.18%
2326 - OFFICE OF EQUITY/SAFETY	\$0.00	\$0.00	\$3,737.50	(\$3,737.50)	\$0.00	0.00%

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

General Ledger - FUNCTION LEVEL RECAP - FUND 10

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

FUND / FUNCTION / FUNCTION	Budget	Range To Date	Year To Date	Budget Balance	Encumbrance	Percent Used
2327 - OFFICE OF ASSOC SUPERINT	\$83,108.52	\$6,548.90	\$35,256.39	(\$2,996.36)	\$50,848.49	103.61%
2329 - OTHER EXEC ADMIN SERVICES	\$657,045.18	\$52,551.72	\$285,127.79	(\$37,628.06)	\$409,545.45	105.73%
2331 - SPECIAL ED ADMIN SERVICES	\$5,000.00	\$84.24	\$2,305.15	\$2,608.23	\$86.62	47.84%
2334 - OFFICE OF EQUITY & SAFETY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2335 - TITLE I ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2411 - SCHOOL ADMINISTRAT OFFICE	\$6,304,845.66	\$545,302.78	\$2,676,666.43	(\$526,657.86)	\$4,154,837.09	108.35%
2491 - SCHOOL ADMIN SUMMER SCH	\$0.00	\$0.00	\$12,568.08	(\$12,568.08)	\$0.00	0.00%
2510 - FISCAL SERVICES	\$973,448.74	\$86,915.33	\$486,671.51	(\$255,481.71)	\$742,258.94	126.25%
2511 - SUPERVISION OF FISCAL SER	\$184,522.56	\$15,117.27	\$76,624.79	\$259.61	\$107,638.16	99.86%
2530 - PRINTING SERVICES	\$217,930.93	\$10,605.13	\$69,613.22	\$70,223.52	\$78,094.19	67.78%
2545 - EVALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2560 - PUBLIC INFO SERVICES	\$244,471.17	\$19,358.28	\$103,223.10	\$588.30	\$140,659.77	99.76%
2571 - SUPRVN OF PERSONNEL SERV	\$176,172.76	\$14,593.21	\$73,411.95	\$29.52	\$102,731.29	99.98%
2572 - RECRUITMENT SERVICES	\$27,040.00	\$0.00	\$91.97	\$26,948.03	\$0.00	0.34%
2574 - STAFF DEV NON INSTRUCTION	\$15,280.00	\$9,419.68	\$16,544.36	(\$2,084.36)	\$820.00	113.64%
2579 - OTHER PERSONNEL SERVICES	\$0.00	\$1,459.99	\$14,905.71	(\$18,760.69)	\$3,854.98	0.00%
2581 - SUPERVISION OF TECH SERV	\$156,343.47	\$12,974.48	\$64,872.14	\$650.00	\$90,821.33	99.58%
2586 - HARDWARE MAINT & SUPPORT	\$0.00	\$1,083.67	\$1,083.67	(\$1,083.67)	\$0.00	0.00%
2589 - OTHER ADMINIST TECH SERV	\$1,068,025.69	\$81,956.69	\$442,315.03	\$35,439.96	\$590,270.70	96.68%
2611 - OFFICE OF OPERATION/MAINT	\$2,756,212.98	\$193,074.33	\$996,432.10	(\$3,486.79)	\$1,763,267.67	100.13%
2621 - BUILDING OPERATION/MAINT	\$6,160,506.46	\$459,954.70	\$2,585,326.93	(\$155,385.00)	\$3,730,564.53	102.52%
2622 - MECHANICAL/HVAC	\$22,000.00	\$3,969.53	\$9,549.40	\$9,283.50	\$3,167.10	57.80%
2623 - PLUMBING	\$18,000.00	\$2,430.77	\$8,517.17	\$9,482.83	\$0.00	47.32%
2624 - ELECTRICAL	\$50,000.00	\$6,144.64	\$23,892.21	\$26,107.79	\$0.00	47.78%
2625 - CARPENTRY	\$21,000.00	\$2,000.39	\$10,016.97	\$10,067.53	\$915.50	52.06%
2626 - PAINTING	\$10,052.00	\$949.58	\$4,907.94	\$5,144.06	\$0.00	48.83%
2629 - FACILITY SCHEDULER	\$51,429.99	\$4,090.90	\$19,798.67	(\$939.99)	\$32,571.31	101.83%
2631 - UPKEEP OF GROUNDS	\$322,719.40	\$43,966.50	\$153,319.04	\$17,541.01	\$151,859.35	94.56%
2640 - CARE & UPKEEP OF EQUIPMENT	\$37,250.00	\$2,638.30	\$9,285.94	\$22,903.20	\$5,060.86	38.51%
2641 - UPKEEP OF EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	0.00%
2651 - VEHICLE OPER & MAINT	\$19,100.00	\$3,621.04	\$11,266.54	\$7,062.63	\$770.83	63.02%
2711 - OFFICE OF TRANSPORT SERV	\$255,430.21	\$20,109.58	\$195,377.27	(\$78,000.99)	\$138,053.93	130.54%
2721 - BUSSING - ACTIVITY TRIPS	\$71,000.00	\$14,312.59	\$58,989.41	(\$12.09)	\$12,022.68	100.02%
2722 - BUSSING - FIELD TRIPS	\$13,280.39	\$8,132.37	\$15,667.94	(\$9,205.75)	\$6,818.20	169.32%
2723 - BUSSING/ROUTE TRIPS	\$2,054,636.53	\$197,430.78	\$625,111.03	\$326,397.05	\$1,103,128.45	84.11%
2724 - OTHER TRANSPORTATION	\$60,300.00	\$66.09	\$12,316.12	\$47,749.97	\$233.91	20.81%
2731 - BUS MONITORING	\$489,945.37	\$51,182.52	\$181,257.19	(\$45,243.58)	\$353,931.76	109.23%

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

General Ledger - FUNCTION LEVEL RECAP - FUND 10

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

FUND / FUNCTION / FUNCTION	Budget	Range To Date	Year To Date	Budget Balance	Encumbrance	Percent Used
2741 - VEHICLE MAINTENANCE	\$444,668.98	\$37,323.96	\$186,742.73	(\$14,373.58)	\$272,299.83	103.23%
2791 - TRANSPORTATION SUMMER SCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
2792 - STATE REPORTING	\$188,107.00	\$27,963.10	\$72,964.12	\$102,922.32	\$12,220.56	45.29%
2793 - DRUG/ALCOHOL TESTING	\$12,500.00	\$1,068.00	\$3,766.50	\$2,500.00	\$6,233.50	80.00%
2799 - TRUCKING SERVICES	\$181,202.44	\$13,703.07	\$78,055.23	(\$9,048.59)	\$112,195.80	104.99%
3300 - COMMUNITY SERVICES OPERATIONS	\$58,228.82	\$1,172.70	\$21,837.18	\$27,206.34	\$9,185.30	53.28%
3311 - COMMUNITY SERV BLOCK GRT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4300 - ARCHITECT/ENGINEER	\$0.00	\$0.00	\$645.00	(\$645.00)	\$0.00	0.00%
6100 - INTERAGENCY FLOWTHROUGH	\$5,014,640.00	\$417,887.00	\$2,089,435.00	\$2,925,205.00	\$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:	\$125,441,432.95	\$10,382,738.68	\$36,646,578.15	\$8,542,864.33	\$80,251,990.47	93.19%
Grand Total:	\$125,441,432.95	\$10,382,738.68	\$36,646,578.15	\$8,542,864.33	\$80,251,990.47	93.19%

End of Report

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

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	(\$31,479,104.00)	(\$1,078,140.82)	(\$19,404,216.16)	\$0.00	(\$12,074,887.84)	61.64%
001112 - CASH RESERVE PROPERTY TAX	(\$7,380,711.00)	\$0.00	\$0.00	\$0.00	(\$7,380,711.00)	0.00%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001114 - INST SUPPORT PROPERTY TAX	(\$5,228,245.00)	(\$141,533.15)	(\$2,539,272.38)	\$0.00	(\$2,688,972.62)	48.57%
001171 - UTILITY REPLACEMENT TAX	(\$1,218,869.00)	(\$372,776.34)	(\$604,545.32)	\$0.00	(\$614,323.68)	49.60%
001191 - MOBILE HOME TAX	(\$90,000.00)	(\$5,698.07)	(\$60,897.01)	\$0.00	(\$29,102.99)	67.66%
001311 - TUITION/INDIVID/REG ED	\$0.00	\$0.00	(\$750.00)	\$0.00	\$750.00	0.00%
001313 - TUITION/INDIVID/DRIVER ED	(\$65,000.00)	(\$4,327.60)	(\$30,852.60)	\$349.00	(\$34,496.40)	46.93%
001314 - TUITION/INDIVID/OUT OF ST	(\$12,000.00)	(\$75.00)	(\$3,374.00)	\$0.00	(\$8,626.00)	28.12%
001321 - TUITION/LEA'S - REG EDUC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001322 - TUITION/LEA'S SPEC EDUC	(\$1,550,000.00)	\$0.00	(\$1,537,218.75)	\$0.00	(\$12,781.25)	99.18%
001323 - TUIT/LEA/OPEN ENR/REG ED	(\$225,000.00)	\$0.00	(\$100,398.91)	\$0.00	(\$124,601.09)	44.62%
001361 - TUITION/SUM SCH/REG ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001411 - TRANS/FEES/REG ED/PUBLIC	(\$30,000.00)	(\$3,455.61)	(\$25,534.98)	\$0.00	(\$4,465.02)	85.12%
001441 - TRANS FEES/PRIVATE	(\$10,000.00)	(\$1,873.73)	(\$10,841.31)	\$0.00	\$841.31	108.41%
001510 - INTEREST	(\$83,000.00)	(\$12,580.11)	(\$47,174.96)	\$0.00	(\$35,825.04)	56.84%
001720 - BOOKSTORE & SUPPLY SALES	(\$35,000.00)	(\$548.56)	(\$12,252.86)	\$0.00	(\$22,747.14)	35.01%
001740 - STUDENT FEES REVENUE	(\$125,000.00)	(\$1,810.00)	(\$21,467.30)	\$0.00	(\$103,532.70)	17.17%
001748 - STUDENT FEES - CONTEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001910 - PROPERTY RENTAL	(\$150,000.00)	(\$7,310.00)	(\$83,013.27)	\$0.00	(\$66,986.73)	55.34%
001920 - DONATIONS/CONTRIBUTIONS	(\$350,000.00)	(\$9,507.16)	(\$216,212.84)	\$0.00	(\$133,787.16)	61.78%
001921 - DRA GRANT	(\$190,010.58)	\$0.00	(\$1,697.00)	\$0.00	(\$188,313.58)	0.89%
001924 - MCELROY GRANT	(\$3,100.00)	\$0.00	\$0.00	\$0.00	(\$3,100.00)	0.00%
001925 - LOCAL GRANT	(\$10,000.00)	(\$6,500.00)	(\$20,309.08)	\$0.00	\$10,309.08	203.09%
001942 - TEXTBOOK FEES - PUBLIC	(\$535,000.00)	(\$10,748.26)	(\$464,780.27)	\$0.00	(\$70,219.73)	86.87%
001945 - TEXTBOOK FINES/PENALTIES	(\$7,500.00)	(\$996.13)	(\$5,417.95)	\$0.00	(\$2,082.05)	72.24%
001954 - LEA/AEA OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001956 - CURRICULUM COORDINATOR TO AEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001958 - MISC REV FROM LEA/AEA	(\$750.00)	(\$41.16)	(\$81.12)	\$0.00	(\$668.88)	10.82%
001989 - OTHER REFUND PR YR EXP	(\$5,000.00)	\$0.00	(\$7,798.00)	\$0.00	\$2,798.00	155.96%
001996 - IA SCH MICRO SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001999 - MISCELLANEOUS REVENUE	(\$175,000.00)	(\$16,980.86)	(\$100,832.94)	\$0.00	(\$74,167.06)	57.62%
003111 - FOUNDATION AID-CURRENT YR	(\$53,008,119.00)	(\$5,300,812.00)	(\$15,902,436.00)	\$0.00	(\$37,105,683.00)	30.00%

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

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
003113 - SPEC ED DEF/SUP ST AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003116 - TEACHER LEADERSHIP STATE AID	(\$3,385,163.00)	(\$338,516.00)	(\$1,015,548.00)	\$0.00	(\$2,369,615.00)	30.00%
003117 - 4 YR OLD PRESCHOOL ST AID	(\$2,277,336.00)	(\$226,584.00)	(\$679,752.00)	\$0.00	(\$1,597,584.00)	29.85%
003121 - FOSTER CARE CLAIM	(\$50,000.00)	\$0.00	(\$61,706.51)	\$0.00	\$11,706.51	123.41%
003123 - DISTRICT COURT CLAIM	(\$125,000.00)	\$0.00	(\$44,694.28)	\$0.00	(\$80,305.72)	35.76%
003202 - MENTORING AND INDUCTION	(\$40,000.00)	\$0.00	\$0.00	\$0.00	(\$40,000.00)	0.00%
003204 - SALARY IMPROVEMENT PLAN	(\$6,224,521.00)	(\$622,452.00)	(\$1,867,356.00)	\$0.00	(\$4,357,165.00)	30.00%
003214 - AEA FLOW THROUGH	(\$5,014,640.00)	(\$417,887.00)	(\$2,089,435.00)	\$0.00	(\$2,925,205.00)	41.67%
003216 - EARLY INTERVENTION GRANT	(\$744,859.00)	(\$74,486.00)	(\$223,458.00)	\$0.00	(\$521,401.00)	30.00%
003221 - NON-PUBLIC TRANSPORT AID	(\$550,000.00)	\$0.00	(\$483,967.66)	\$0.00	(\$66,032.34)	87.99%
003222 - NON-PUBLIC TEXTBOOK AID	(\$32,000.00)	\$0.00	\$0.00	\$0.00	(\$32,000.00)	0.00%
003227 - D-CAT/DHS	(\$7,050.00)	\$0.00	(\$1,652.32)	\$0.00	(\$5,397.68)	23.44%
003229 - TRUANCY INTERVENTION	(\$45,000.00)	\$0.00	(\$36,197.95)	\$0.00	(\$8,802.05)	80.44%
003234 - K-3 INNOVATIVE AT RISK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003238 - 4 YR OLD AT-RISK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003261 - VOCATIONAL AID	(\$42,000.00)	\$0.00	(\$41,502.86)	\$0.00	(\$497.14)	98.82%
003315 - EMPOWERMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
003333 - MODEL CORE CURRICULUM GRT	\$0.00	\$0.00	(\$114.25)	\$0.00	\$114.25	0.00%
003342 - SUCCESSFUL PROGRESSION FOR EARLY READERS	(\$100,000.00)	(\$99,615.00)	(\$99,615.00)	\$0.00	(\$385.00)	99.62%
003373 - PROF DEV MODEL CORE CURR	(\$220,446.00)	(\$22,045.00)	(\$66,135.00)	\$0.00	(\$154,311.00)	30.00%
003374 - TEACHER DEVEL ACADEMIES	\$0.00	\$0.00	(\$286.52)	\$0.00	\$286.52	0.00%
003376 - ED QUALITY PROF DEVELOP	(\$518,695.00)	(\$51,870.00)	(\$155,610.00)	\$0.00	(\$363,085.00)	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	(\$25,000.00)	\$0.00	\$25,000.00	0.00%
003801 - MILITARY CREDIT	(\$20,000.00)	(\$20,086.75)	(\$20,086.75)	\$0.00	\$86.75	100.43%
003803 - STATE COMM & IND REPLACEMENT	\$0.00	\$0.00	(\$752,025.81)	\$0.00	\$752,025.81	0.00%
004355 - INTERV YOUTH VIOLENCE	\$0.00	\$0.00	(\$19,149.37)	\$0.00	\$19,149.37	0.00%
004501 - TITLE I CURRENT FISCAL YR	(\$2,131,856.00)	\$0.00	(\$1,163,436.00)	\$0.00	(\$968,420.00)	54.57%
004508 - TITLE I CARRYOVER	\$0.00	\$0.00	(\$28,196.00)	\$0.00	\$28,196.00	0.00%
004513 - IDEA SUB GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004516 - UNDESIGNATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004517 - IDEA SUB GRANT - LETRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004525 - SPEC ED PART B HIGH COST	\$0.00	\$0.00	(\$7,633.34)	\$0.00	\$7,633.34	0.00%
004531 - PERKINS GRANT	(\$115,927.00)	\$0.00	(\$116,652.00)	\$0.00	\$725.00	100.63%
004565 - HOMELESS YOUTH GRANT	(\$36,000.00)	(\$2,607.51)	(\$31,006.25)	\$0.00	(\$4,993.75)	86.13%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

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
004577 - COOPERAT AGREE/SCH HEALTH	\$0.00	\$0.00	(\$569.90)	\$0.00	\$569.90	0.00%
004598 - TAP PROGRAM	(\$34,621.00)	(\$10,701.42)	(\$30,505.70)	\$0.00	(\$4,115.30)	88.11%
004634 - MEDICAID DIRECT CARE	(\$3,250,000.00)	(\$236,822.93)	(\$550,846.86)	\$0.00	(\$2,699,153.14)	16.95%
004643 - TITLE II-FED TCHR QUALITY	(\$350,000.00)	\$0.00	(\$82,411.38)	\$0.00	(\$267,588.62)	23.55%
004644 - TITLE III	(\$3,959.25)	\$0.00	(\$6,353.75)	\$0.00	\$2,394.50	160.48%
004646 - 21ST CENTURY COM LEARN CT	\$0.00	\$0.00	(\$39,651.12)	\$0.00	\$39,651.12	0.00%
004647 - SAFE/DRUG NATIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004648 - TITLE VI PART A - NCLB	(\$35,000.00)	(\$20,838.00)	(\$20,838.00)	\$0.00	(\$14,162.00)	59.54%
004654 - ADVANCED PLACEMENT PROG	\$0.00	\$0.00	(\$3,306.00)	\$0.00	\$3,306.00	0.00%
004695 - DEVEP DISAB PROJ OF NAT'L SIGNIFICANCE - METS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004720 - FEDERAL PASS-THROUGH(AEA)	(\$550,000.00)	\$0.00	(\$304,026.77)	\$0.00	(\$245,973.23)	55.28%
004812 - PYMTS TO ST/LIEU RE TAXES	(\$27,300.00)	\$0.00	(\$24,575.79)	\$0.00	(\$2,724.21)	90.02%
005221 - FUND 21 TRANSFER	(\$5,000.00)	(\$789.53)	(\$1,109.01)	\$0.00	(\$3,890.99)	22.18%
005261 - INTERFUND TRANS FUND 61	(\$100,000.00)	\$0.00	\$0.00	\$0.00	(\$100,000.00)	0.00%
005311 - COMP. FOR LOSS OF ASSETS	(\$10,000.00)	(\$272.26)	(\$886.26)	\$0.00	(\$9,113.74)	8.86%
005314 - SALE OF EQUIPMENT	(\$25,000.00)	\$0.00	(\$13,677.24)	\$0.00	(\$11,322.76)	54.71%
005900 - UPWARD ADJ BEG FUND BAL	(\$275,374.00)	\$0.00	\$0.00	\$0.00	(\$275,374.00)	0.00%
10 - GENERAL FUND Total:	(\$128,313,155.83)	(\$9,121,287.96)	(\$51,310,349.66)	\$349.00	(\$77,003,155.17)	39.99%
21 - STUDENT ACTIVITY FUND						
001510 - INTEREST	(\$4,000.00)	(\$543.93)	(\$2,787.84)	\$0.00	(\$1,212.16)	69.70%
001710 - ADMISSIONS	\$0.00	(\$8,664.27)	(\$96,701.45)	\$0.00	\$96,701.45	0.00%
001711 - TICKET BOOKLETS	\$0.00	(\$75.00)	(\$139.00)	\$0.00	\$139.00	0.00%
001740 - STUDENT FEES REVENUE	(\$361,000.00)	(\$1,530.04)	(\$106,336.31)	\$0.00	(\$254,663.69)	29.46%
001791 - STUDENT ACTIVITY FUND RAISERS	\$0.00	(\$26,625.00)	(\$31,500.00)	\$0.00	\$31,500.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	(\$150.00)	(\$7,786.15)	\$0.00	\$7,786.15	0.00%
001999 - MISCELLANEOUS REVENUE	(\$1,185,000.00)	(\$129,187.59)	(\$592,608.90)	\$0.00	(\$592,391.10)	50.01%
005261 - INTERFUND TRANS FUND 61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21 - STUDENT ACTIVITY FUND Total:	(\$1,550,000.00)	(\$166,775.83)	(\$837,859.65)	\$0.00	(\$712,140.35)	54.06%
22 - MANAGEMENT LEVY						
001111 - PROPERTY TAX	(\$1,945,465.00)	(\$53,801.33)	(\$967,028.87)	\$0.00	(\$978,436.13)	49.71%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$54,535.00)	(\$16,682.07)	(\$27,053.95)	\$0.00	(\$27,481.05)	49.61%
001191 - MOBILE HOME TAX	(\$5,000.00)	(\$254.99)	(\$2,706.97)	\$0.00	(\$2,293.03)	54.14%
001510 - INTEREST	(\$50,000.00)	(\$3,936.54)	(\$19,574.79)	\$0.00	(\$30,425.21)	39.15%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

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

Account Type: REVENUE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / OBJECT	Budget	Range To Date	Year To Date	Encumbrance	Budget Balance	Percent Used
001989 - OTHER REFUND PR YR EXP	(\$50,000.00)	(\$83,154.00)	(\$269,479.70)	\$0.00	\$219,479.70	538.96%
001999 - MISCELLANEOUS REVENUE	(\$5,000.00)	\$0.00	(\$2,380.00)	\$0.00	(\$2,620.00)	47.60%
003801 - MILITARY CREDIT	(\$1,000.00)	(\$898.91)	(\$898.91)	\$0.00	(\$101.09)	89.89%
003803 - STATE COMM & IND REPLACEMENT	(\$56,529.00)	\$0.00	(\$32,907.03)	\$0.00	(\$23,621.97)	58.21%
005311 - COMP. FOR LOSS OF ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
22 - MANAGEMENT LEVY Total:	(\$2,167,529.00)	(\$158,727.84)	(\$1,322,030.22)	\$0.00	(\$845,498.78)	60.99%
33 - LOCAL OPTION SALES TAX						
001510 - INTEREST	(\$20,000.00)	(\$6,104.49)	(\$33,198.58)	\$0.00	\$13,198.58	165.99%
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	(\$9,918,781.00)	(\$1,228,256.62)	(\$4,551,604.98)	\$0.00	(\$5,367,176.02)	45.89%
005113 - REVENUE BONDS	(\$17,500,000.00)	\$0.00	\$0.00	\$0.00	(\$17,500,000.00)	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:	(\$27,438,781.00)	(\$1,234,361.11)	(\$4,584,803.56)	\$0.00	(\$22,853,977.44)	16.71%
36 - PHYSICAL PLANT/EQUIP LEVY						
001111 - PROPERTY TAX	(\$3,694,861.00)	(\$102,488.93)	(\$1,838,258.27)	\$0.00	(\$1,856,602.73)	49.75%
001113 - BUS PROP TAX CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001171 - UTILITY REPLACEMENT TAX	(\$91,100.00)	(\$27,864.29)	(\$45,188.57)	\$0.00	(\$45,911.43)	49.60%
001191 - MOBILE HOME TAX	(\$8,000.00)	(\$425.91)	(\$4,563.71)	\$0.00	(\$3,436.29)	57.05%
001510 - INTEREST	(\$10,000.00)	(\$2,069.07)	(\$10,475.46)	\$0.00	\$475.46	104.75%
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	(\$2,968.00)	\$0.00	\$2,968.00	0.00%
003801 - MILITARY CREDIT	(\$1,600.00)	(\$1,501.46)	(\$1,501.46)	\$0.00	(\$98.54)	93.84%
003803 - STATE COMM & IND REPLACEMENT	(\$134,277.00)	\$0.00	(\$67,049.32)	\$0.00	(\$67,227.68)	49.93%
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	(\$343,803.93)	\$0.00	\$343,803.93	0.00%
005313 - SALE OF REAL PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36 - PHYSICAL PLANT/EQUIP LEVY Total:	(\$3,939,838.00)	(\$134,349.66)	(\$2,313,808.72)	\$0.00	(\$1,626,029.28)	58.73%
40 - DEBT SERVICE FUND						
001510 - INTEREST	(\$25,000.00)	\$0.00	\$0.00	\$0.00	(\$25,000.00)	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%

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

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
005233 - INTERFUND TRANSFER	(\$3,246,135.00)	(\$272,594.55)	(\$1,362,972.75)	\$0.00	(\$1,883,162.25)	41.99%
40 - DEBT SERVICE FUND Total:	(\$3,271,135.00)	(\$272,594.55)	(\$1,362,972.75)	\$0.00	(\$1,908,162.25)	41.67%
61 - SCHOOL NUTRITION FUND						
001510 - INTEREST	(\$5,000.00)	(\$619.39)	(\$3,059.13)	\$0.00	(\$1,940.87)	61.18%
001611 - STUDENT LUNCH SALES	(\$1,450,000.00)	(\$164,790.70)	(\$560,831.85)	\$0.00	(\$889,168.15)	38.68%
001612 - STUDENT BREAKFAST SALES	(\$50,000.00)	(\$4,151.85)	(\$13,085.30)	\$0.00	(\$36,914.70)	26.17%
001613 - STUDENT MILK SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001621 - ALA CARTE SALES	(\$766,000.00)	(\$74,406.85)	(\$250,179.80)	\$0.00	(\$515,820.20)	32.66%
001622 - ADULT LUNCH SALES	\$0.00	(\$5,737.35)	(\$17,355.50)	\$0.00	\$17,355.50	0.00%
001623 - ADULT BREAKFAST SALES	(\$15,000.00)	(\$132.55)	(\$397.90)	\$0.00	(\$14,602.10)	2.65%
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	(\$5,000.00)	(\$3,347.94)	(\$12,058.29)	\$0.00	\$7,058.29	241.17%
001651 - SUMMER LUNCH PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001652 - SUMMER BREAKFAST PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001653 - SUMMER MILK PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001655 - SUMMER ALA CARTE SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001656 - ADULT SUMMER LUNCH SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001657 - SUMMER ADULT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001658 - ADULT SUMMER MILK SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
001920 - DONATIONS/CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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	(\$15,000.00)	\$0.00	(\$4,508.99)	\$0.00	(\$10,491.01)	30.06%
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$2,280.68)	(\$3,240.15)	\$0.00	\$3,240.15	0.00%
003251 - STATE AID LUNCH REIMB	(\$28,000.00)	\$0.00	\$0.00	\$0.00	(\$28,000.00)	0.00%
003252 - STATE AID BREAKFAST REIMB	(\$2,000.00)	\$0.00	\$0.00	\$0.00	(\$2,000.00)	0.00%
004011 - SCHOOL LUNCH EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004552 - FEDERAL AID BREAKFST REIM	(\$584,000.00)	(\$53,486.47)	(\$125,520.19)	\$0.00	(\$458,479.81)	21.49%
004553 - FEDERAL AID LUNCH REIMB	(\$2,300,000.00)	(\$247,711.74)	(\$615,766.94)	\$0.00	(\$1,684,233.06)	26.77%
004556 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	\$0.00	\$0.00	(\$25,516.59)	\$0.00	\$25,516.59	0.00%
004557 - FRUIT/VEGETABLE PROGRAM	\$0.00	(\$8,936.56)	(\$16,135.90)	\$0.00	\$16,135.90	0.00%
004558 - TEAM NUTRITION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004672 - USDA FD PROD SAFETY RECAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
004951 - COMMODITIES PROGRAM	\$0.00	\$4,310.40	\$4,310.40	\$37,439.60	(\$41,750.00)	0.00%

Dubuque Community School District - Regular Board Meeting - December 12, 2016

Dubuque Community School District

General Ledger - MONTHLY REVENUE RECAP

Fiscal Year: 2016-2017 From Date:11/1/2016 To Date:11/30/2016

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
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:	(\$5,220,000.00)	(\$561,291.68)	(\$1,643,346.13)	\$37,439.60	(\$3,614,093.47)	30.76%
76 - CLEARING FUND						
001999 - MISCELLANEOUS REVENUE	\$0.00	(\$196,690.77)	(\$1,071,644.29)	\$0.00	\$1,071,644.29	0.00%
76 - CLEARING FUND Total:	\$0.00	(\$196,690.77)	(\$1,071,644.29)	\$0.00	\$1,071,644.29	0.00%
81 - EXPENDABLE TRUST FUND						
001510 - INTEREST	\$0.00	(\$71.96)	(\$389.32)	\$0.00	\$389.32	0.00%
001999 - MISCELLANEOUS REVENUE	\$0.00	\$0.00	(\$1,086.00)	\$0.00	\$1,086.00	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	(\$71.96)	(\$1,475.32)	\$0.00	\$1,475.32	0.00%
Grand Total:	(\$171,900,438.83)	(\$11,846,151.36)	(\$64,448,290.30)	\$37,788.60	(\$107,489,937.13)	37.47%

End of Report

Dubuque Community School District - Regular Board Meeting - December 12, 2016

DUBUQUE COMMUNITY SCHOOL DISTRICT
Facilities/Support Services Committee

BOARD COMMITTEE MINUTES

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

- I. Complete the Following Before Starting the Meeting
 - A. Date agenda was posted for meeting: December 1, 2016
 - B. Date media were emailed agenda: December 1, 2016
 - C. Media who were emailed an agenda: Telegraph Herald; Des Moines Register; KWWL; KCRG; KGAN; Radio Dubuque; Townsquare Media Group; and Chamber of Commerce.
 - D. Board Committee: **Facilities/Support Services Committee**
 - E. Date and Time of Meeting: **December 5, 2016 - 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: Craig Beytien, Terra Siegert, Jim Prochaska, Lisa Wittman, Mike Donohue, Tom Barton, Tami Ryan. District representatives present: Stan Rheingans, Kevin Kelleher, Rick Till, Bill Burkhardt, Charlie Clasen.

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

Agenda for December 5, 2016

The agenda was approved as submitted.

Donation of Gaga Pit

Jax Feldmann is requesting approval to construct and donate a portable Gaga pit for Prescott Elementary School as an Eagle Scout project. Estimated cost is \$480.00. Board 12.12.16

Donation of Picnic Tables

A local cub scout troupe is requesting to donate three picnic tables for an outdoor learning lab at Audubon Elementary School. Estimated cost is \$600.00. Board 12.12.16

Comprehensive Annual Financial Report

Kevin Kelleher and Mike Kircher, Jim Kircher & Associates, P.C., highlighted the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016. In summary, the Independent Auditor's Results issued unmodified opinions on the financial statements. No significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements. Board 12.12.16

Purchase Contracts

2018 School Buses from Hoglund Bus Co. of Marshalltown, IA – proposed purchase of eight buses: three conventional 65 passenger body with white roof; one conventional 65 passenger body with air conditioning, undercarriage storage compartments and white roof; one flat floor 48 passenger body with wheelchair lift with air conditioning and white roof; and three flat floor 65 passenger body with wheelchair lift with air conditioning and white roof. Total price = \$795,824.00 before trade-in. District reserves the right to sell trade-in directly (not traded-in) if higher price can be obtained. Board 12.12.16

2017 Ford F550 Truck – purchase of a 2017 Ford F550 four-wheel drive regular cab truck with dump body, hoist, spreader and back up camera at an estimated cost of \$66,516.00. Board 12.12.16

At-Risk/Dropout Modified Supplement Amount for 2017-18

This is an annual request to the SBRC in the amount of \$4,970,880.00. The application includes plans and budgets for both at-risk dollars and modified supplemental dollars for dropouts and returning dropouts. Our at-risk dollars increased by \$1,363.00 and our Modified Supplement Amount increased by \$88,229.00. Board 12.12.16

Update on Current District Projects

Senior High School Renovation

Change Order #1 to provide over-excavation in the amount of \$22,158.60. Board 12.12.16

Work is progressing on the administrative wing.

Purchase Contract to Communications Engineering Company (CEC) for replacement of the existing intercom system in the amount of \$130,977.35. Board 12.12.16

Transportation Department Asphalt Replacement Project

Certificate of Completion and Resolution for Final Acceptance and Closing Final Project Costs for the Public Improvement Contract with McClain Excavating Company, Inc. Total contract is \$457,921.00. Project cost was estimated at \$509,436.00. Board 12.12.16

Hoover Elementary School Bus/Parking Lot Project

Change Order #3 (final) to add tree removal and grading, piping and detention areas, seeding, remove and replace sidewalk, deduct for painting crosswalk and railing, conductor head/downspout and ADA ramp in a deduct amount of \$5,223.46. Board 12.12.16

Irving Elementary School Bus/Parking Lot Project

Change Order #3 (final) to add concrete paving and remove railing and carbon steel base plates in a deduct amount of \$5,929.25. Board 12.12.16

Hempstead High School Athletic Improvements

Plans will be available December 19, with bids due January 20. Project will begin August 2017 and be completed by the end of September. Project budget is \$100,000.00. Board 12.12.16

Senior High School Athletic Improvements

Architect is working with the Buildings and Grounds Department to determine probable cost for the different phases of the Master Plan.

Alta Vista Campus Boiler Replacement

More information will be coming to the committee next month. This is a summer 2017 project.

Eisenhower Elementary School Cooling System Replacement

More information will be coming to the committee next month. This is a summer 2017 project.

Hoover Elementary School Roof Replacement

Contract with IIW, P.C. in the amount of \$12,800.00. Board 12.12.16

The next meeting was scheduled for January 3, 2017, at 4:00 p.m.

The meeting adjourned at 4:36 p.m.

Joni Lucas, Secretary
Board of Education

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

PERSONNEL REPORT

ITEM I - RESIGNATIONS – Recommended for Approval

A. Teacher

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Welu, Betty	11/30/16	11/30/16	8/25/16	Hoover/PT Music	End of contract

B. Classified

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Clancy, William	12/7/16	12/22/16	8/22/16	Lincoln/Multicategorical Paraprofessional	Personal
Freiburger, Karen	11/14/16	12/22/16	8/27/07	Carver/MC & Security Paraprofessional	Retirement
Northouse, Robert	12/5/16	12/31/16	1/14/08	Transportation/Bus Driver	Retirement
Thill, Betty	11/17/16	11/17/16	11/15/12	Senior/Food Service Worker	Personal

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

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Delaney, Tony	11/11/16	6/30/17	8/25/15	Hempstead/Varsity Asst. Football	Other employment
Kirman, Jason	11/17/16	11/17/16	8/20/01	Washington/8 th Grade Girl's Basketball	Personal
Kirman, Jason	11/17/16	11/17/16	8/20/01	Washington/6 th Grade Girl's Basketball	Personal
Kirman, Jason	11/17/16	11/17/16	8/20/01	Washington/8 th Grade Boy's Basketball	Personal
Kirman, Jason	11/17/16	11/17/16	8/20/01	Washington/6 th Grade Boy's Basketball	Personal

D. Coach

Name	Resignation Received	Effective	Date of Hire	School/Position	Reason
Auderer, Shawna	12/2/16	6/30/17	8/19/99	Hempstead/Varsity Head Cheerleading	Personal

ITEM II - EARLY RETIREMENTS – Recommended for Approval

Name	Application Received	Effective	Date of Hire	School	Position
Esser, Ava	11/11/16	12/31/16	10/6/94	Senior	Food Service Worker
Pfiffner, Terrlyn	11/17/16	6/1/17	8/23/82	Hempstead	Life Skills/Autism Teacher

ITEM III - INITIAL APPOINTMENTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Dolter, Ruth	Marshall	Food Service Worker	Smith	Franck/Kramer	\$12.43/hr.
Keck, Melissa	Fulton	MC/Security Paraprofessional	David	Nugent/Kramer	\$12.74/hr.
Lipper, Shawna	Hempstead	Food Service Worker	Wiese	Franck/Kramer	\$12.43/hr.
Martinez-Serrano, Wendi	Hempstead	ELL Paraprofessional	Add'l	Santiago/Kramer	\$12.74/hr.

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

PERSONNEL REPORT

ITEM IV - RETURN FROM LEAVE OF ABSENCE – Recommended for Approval

Name	School	Position Returning To	Date of Absence	Reason
Kueter, Katherine	Kennedy	Grade 2 Teacher	2016/17 School Year	Personal

ITEM V - COACHING CONTRACTS – Recommended for Approval

Name	School	Assignment	Replacing	Recommended By	Salary
Berendes, Mitchell	Senior	Varsity Asst. Wrestling	Holmes	Cook/Kramer	\$2,997.00
Ehlers, Matthew	Washington	8 th Grade Girl's Basketball	Kirman	Burns/Kramer	\$833.46
Giesemann, Ryan	Senior	23% Strength/Conditioning	Reinert	Cook/Kramer	\$1,102.62

ITEM VI - TEACHER LEADERSHIP GRANT – Recommended for Approval

Name	School	Assignment	Stipend/Days	Amount
Mentz, Michelle	District	5-12 Instrumental Music	Curriculum Stipend & 1 Day	\$2,305.55

ITEM VII - AMENDED CONTRACTS – Recommended for Approval

Name	Salary	Increase/ Decrease	New Salary	Reason
Felderman, Heather	\$31,006	ADD \$20,015	\$51,021	Transfer (.5 to 1.0)
Mohr, Erin	\$12.74/hr.	ADD \$2.22/hr.	\$14.96/hr.	Transfer (Para to Secretary)

ITEM VIII - PROJECTS – Recommended for Approval

- A. Music Teacher Training (District Funded) – Project #2418
Hoover Elementary School
November 14-30, 2016

Name	Rate	Hours	Total	Account
Scheirer, Jill M	\$33.68	21.00	\$707.28	10.0099.1100.110.0000.000129
Total Cost of Project			\$707.28	

(Training)

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

PERSONNEL REPORT

ITEM VIII - PROJECTS – Continued

B. CTE Curriculum Development (Perkins) – Project #2419
December 13, 2016 – June 29, 2017

Name	Rate	Hours	Total	Account
Barber, Blythe	\$39.78	20.00	\$795.60	10.3200.1300.325.4531.000129
Bormann, Joseph J	\$38.43	20.00	\$768.60	10.3200.1300.325.4531.000129
Connolly, Joseph V	\$42.95	20.00	\$859.00	10.3200.1300.325.4531.000129
Corbin, David W	\$35.94	20.00	\$718.80	10.3200.1300.325.4531.000129
Eimers, Wendell J	\$35.94	20.00	\$718.80	10.3200.1300.325.4531.000129
Evans, James Robert	\$40.69	20.00	\$813.80	10.3200.1300.325.4531.000129
Goedken, Chelsy J	\$26.22	20.00	\$524.40	10.3200.1300.325.4531.000129
Jensen, Michael P	\$40.69	20.00	\$813.80	10.3200.1300.325.4531.000129
Kratochvill, Mitchel P	\$39.78	20.00	\$795.60	10.3200.1300.325.4531.000129
Kress, Todd M	\$39.78	20.00	\$795.60	10.3200.1300.325.4531.000129
Palmersheim, Karen Raye	\$35.94	20.00	\$718.80	10.3200.1300.325.4531.000129
Poling, Roger P	\$42.95	20.00	\$859.00	10.3200.1300.325.4531.000129
Soat, Thomas R	\$34.36	20.00	\$687.20	10.3200.1300.325.4531.000129
Tiedeman, James R	\$35.94	20.00	\$718.80	10.3200.1300.325.4531.000129
Truesdale, Michael G	\$38.43	20.00	\$768.60	10.3200.1300.325.4531.000129
Westmark, Jennifer A	\$27.13	20.00	\$542.60	10.3200.1300.325.4531.000129
Zuck, Levi J	\$27.13	20.00	\$542.60	10.3200.1300.325.4531.000129
Total Cost of Project			\$12,441.60	

(Outside contract hours)

C. Professional Development (Iowa Core) – Project #2420
Hoover Elementary School
November 22, 2016 – June 15, 2017

Name	Rate	Hours	Total	Account
Scheirer, Jill M	\$33.68	42.00	\$1,414.56	10.0099.1100.110.3373.000129
Total Cost of Project			\$1,414.56	

(Outside contract hours & music programs)

D. Edgenuity Updates & Data Tracking (Dropout) – Project #2421
December 13, 2016 – June 15, 2017

Name	Rate	Hours	Total	Account
Link, Kris A	\$13.99	20.00	\$279.80	10.3200.1200.420.1119.000109
Total Cost of Project			\$279.80	

(Update courses, provide data to schools, research & provide information)

E. Honor Choir (Iowa Core) – Project #2422
January 3 – May 31, 2017

Name	Rate	Hours	Total	Account
Sellers, Karmella H.	\$41.82	15.00	\$627.30	10.0099.1100.110.3373.000129
Williams, Heather A.	\$31.65	15.00	\$474.75	10.0099.1100.110.3373.000129
Total Cost of Project			\$1,102.05	

(G/T experience for students)

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

PERSONNEL REPORT

ITEM VIII - PROJECTS – Continued

F. Elementary Honor Orchestra (Iowa Core) – Project #2423
January 3 – May 31, 2017

Name	Rate	Hours	Total	Account
Calderon, Sara E	\$25.32	15.00	\$379.80	10.1000.1100.110.3373.000129
Tieskotter, Brianna N	\$25.32	15.00	\$379.80	10.1000.1100.110.3373.000129
Total Cost of Project			\$759.60	

(G/T experience for students)

G. Elementary Honor Band (Iowa Core) – Project #2424
March 1 – May 31, 2017

Name	Rate	Hours	Total	Account
Enabnit, Brian R.	\$39.78	15.00	\$596.70	10.1000.1100.110.3373.000129
Garde, Johnathan S	\$27.13	15.00	\$406.95	10.1000.1100.110.3373.000129
Wirtanen, Beth A.	\$35.72	15.00	\$535.80	10.1000.1100.110.3373.000129
Total Cost of Project			\$1,539.45	

(G/T experience for students)

H. Elementary Science Training (Iowa Core) – Project #2425
December 13, 2016 – May 1, 2017

Name	Rate	Hours	Total	Account
Daughetee, Danielle C	\$38.43	6.00	\$230.58	10.1000.1100.110.3373.000129
Delaney, Aimee M.	\$35.04	6.00	\$210.24	10.1000.1100.110.3373.000129
Delaney, Anthony R	\$38.43	6.00	\$230.58	10.1000.1100.110.3373.000129
Flanagan, Christine M.	\$38.43	6.00	\$230.58	10.1000.1100.110.3373.000129
Foy, Kimberly J	\$40.69	6.00	\$244.14	10.1000.1100.110.3373.000129
Gurdak, Daniel J	\$39.78	6.00	\$238.68	10.1000.1100.110.3373.000129
Leach, Andrea L	\$28.26	6.00	\$169.56	10.1000.1100.110.3373.000129
Lee, Gina M	\$39.78	6.00	\$238.68	10.1000.1100.110.3373.000129
Lynch, Joann	\$41.82	6.00	\$250.92	10.1000.1100.110.3373.000129
Ostrander, Kristie A	\$25.77	6.00	\$154.62	10.1000.1100.110.3373.000129
Pollock, Stacy M	\$22.60	6.00	\$135.60	10.1000.1100.110.3373.000129
Riniker, Emily R	\$26.22	6.00	\$157.32	10.1000.1100.110.3373.000129
Salwolke, Monica Marie	\$35.94	6.00	\$215.64	10.1000.1100.110.3373.000129
Schrobilgen, Sierra R	\$23.51	6.00	\$141.06	10.1000.1100.110.3373.000129
Smith, Bethany G	\$22.60	6.00	\$135.60	10.1000.1100.110.3373.000129
Steuer, Bobbie J	\$39.78	6.00	\$238.68	10.1000.1100.110.3373.000129
Thielen, Kristine S	\$34.81	6.00	\$208.86	10.1000.1100.110.3373.000129
Vandermillen, Michelle L.	\$35.72	6.00	\$214.32	10.1000.1100.110.3373.000129
Total Cost of Project			\$3,645.66	

(Training on FOSS kits)

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

PERSONNEL REPORT

ITEM VIII - PROJECTS – Continued

I. ELL High School Curriculum Development (Dropout) – Project #2426
December 13, 2016 – June 30, 2017

Name	Rate	Hours	Total	Account
Johnson, Colin D	\$22.60	81.00	\$1,830.60	10.0099.2212.420.1119.000129
Liriano-Caba, Esperanza A	\$35.72	81.00	\$2,893.32	10.0099.2212.420.1119.000129
Total Cost of Project			\$4,723.92	

(Development of high school ELL)

J. Microscope Maintenance & Repair (District Funded) – Project #2427
December 13, 2016 – June 30, 2017

Name	Rate	Hours	Total	Account
Degree, Thomas J	\$40.69	60.00	\$2,441.40	10.0099.1100.113.0000.000129
Total Cost of Project			\$2,441.40	

(Repair & maintenance of all District microscopes)

K. Extra Class Assignment (High School Funded)
Hempstead High School
January 17 – June 1, 2017

Name	Total	Code
Crotty, Rita	\$4,224.22	10.3200.1100.110.0000.000129
Total Cost of Project	\$4,224.22	

(Teach extra math class assignment for second semester)

L. Science Bowl (Activity Fund)
Eleanor Roosevelt Middle School
January 3 – February 20, 2017

Name	Total	Code
Dolan, Joseph	\$429.50	21.2025.1400.950.7952.000129
Watson, Christy	\$418.20	21.2025.1400.950.7952.000129
Total Cost of Project	\$847.70	

(Competition in Ames, Iowa)

M. Fine Arts Mentorship Experience (FAME) Program
Eleanor Roosevelt Middle School
January 3 – April 30, 2017

Name	Total	Code
Flogel, Patsy Sue	\$1,374.00	21.2025.1400.910.6110.000129
Garde, Johnathan	\$250.26	21.2025.1400.910.6110.000129
Husemann, Melissa	\$560.17	21.2025.1400.910.6110.000129
King, Mickey	\$543.00	21.2025.1400.910.6110.000129
Lenstra-Norman, Lisa	\$943.90	21.2025.1400.910.6110.000129
Loebach, Margaret	\$1,835.24	21.2025.1400.910.6110.000129
Schollmeyer, Marlene	\$818.35	21.2025.1400.910.6110.000129
Wilson, Ashleigh	\$514.67	21.2025.1400.910.6110.000129
Total Cost of Project	\$6,839.59	

(Talent development opportunities)

**Dubuque Community School District
Regular Board Meeting
December 12, 2016**

PERSONNEL REPORT

ITEM IX - TRANSFERS – For Information Only

A. Teacher

Name	From	To
Felderman, Heather	Marshall/.5 Title I	Marshall/1.0 Title I

B. Classified

Gerken, Kenneth	Senior & Hempstead/ELL Paraprofessional	Senior/ELL Paraprofessional
Goedert, Tara	Eisenhower/Multicategorical Paraprofessional	Eisenhower/Health Paraprofessional
Huseman, Terry	Eisenhower/Health Paraprofessional	Fulton/Clerical & Health Paraprofessional
Mohr, Erin	Hempstead/MC & Life Skills Paraprofessional	Roosevelt/Assistant Principal's Secretary
Schumacher, Rachel	Transportation/Relief Bus Attendant	Transportation/Bus Attendant

**Dubuque Community School District
Board Meeting
December 12, 2016**

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
Best Western Holiday Lodge	Group Reservation Agreement for Senior High School students attending the Individual State Speech Contest in Forest City, Iowa on March 10-11, 2017	\$1,615.00	Activity Fund	Professional
Best Western Regency Inn	Guest Room Contract for Senior High School men's and women's state swimming on February 10, 2017, and November 3, 2017	\$1,188.00 estimated	Activity Fund	Professional
CEC – Communications Engineering Company	Proposal for Senior High School's replacement intercom system	\$130,977.35	SAVE Fund	Purchase
Clarke University	Partnership Agreement for the Professional Development School and 4+1 Program Partnerships	---	---	Professional
Deem, James M.	School Visit Contract for a presentation at Washington Middle School on February 27, 2017	\$400.00	General Fund	Professional
Fondell, Aaliyah	Professional Services Contract for Penn Avenue Choreography at Hempstead High School in January and February 2017	\$120.00	Activity Fund	Professional
Galena Center of the Arts	Professional Services Contract for Christmas Carol: A Live Radio Play at Washington Middle School on December 7, 2016	\$500.00	General Fund	Professional
Hands Up Communications	Professional Services Contract for Interpreter Services for District students from December 2016 through June 2017	\$10,000.00	General Fund	Professional
Kizer, Lori	Professional Services Contract for Winter 2016 Choir Concert and Spring 2017 Concert at Roosevelt Middle School on December 13, 2016, and May 16, 2017	\$250.00	Activity Fund	Professional
KONE, Inc.	Proposal for repairs to the Forum elevator	\$1,654.00	PPEL	Professional
MOVE International	Model Site Agreement for Eisenhower Elementary School and Roosevelt Middle School	\$700.00 per year	Special Education	Professional
Northeast Iowa Community College	Memorandum of Understanding for Northeast Iowa Career Learning Link Program	---	---	Professional
Teaching Strategies	Permission to Provide Access to Subscriber Data Agreement for tracking student outcomes across the state	---	---	Professional
Tri-State Travel	Charter Confirmation for Roosevelt Middle School students to travel to Maquoketa Caves and the Hurstville Center in Maquoketa, Iowa on April 13, 2017	\$1,300.00	General Fund	Professional

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 **Provider:** Communications Engineering Company (CEC)
(purchase of goods or materials)
- Professional Service Contract (new) for \$50,000 or more **Provider:** _____
(professional services from an independent contractor)

Brief Description of Contract:

Replacement of the existing intercom system at Dubuque Senior High School

Estimated Cost:

\$130,977.35

Effective Date:

December 2016

Source of Funding:

- Special Education Talented and Gifted Dropout Prevention General Education
- Other Secure an Advanced Vision for Education

Budget Code:

33.3231.4700.000.0000.000450

Recommended by:

Bill Burkhart, Manager of Buildings and Grounds
Principal or Program/Grant Coordinator

Date: November 23, 2016

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

12/05/2016

Facilities/Support Services Committee Review/Approval Date

 / /

Board Approval Date

 / /

Approval Forwarded to District Administrator Overseeing Contract

RPO #

Date / /

 / /

Completed copy to Joni Lucas for Official Board Book



CEC
 1075 Cedar Cross Rd # 4
 Dubuque, IA 52003
 (563) 556-0772 Fax (319) 395-6096
www.cecinfo.com

Proposal To:
 DUBUQUE COMMUNITY SCHOOLS
 Tigges, Brad
 2300 Chaney Road
 Dubuque, IA 52001-3095

Proposal:
Proposal #: QUO-55140-V1N5 Revision #: 1
 Dubuque CSD - Dubuque Senior High School - Rauland Hybrid IP Crit
 Project #: OPP-627782
 Proposal Date: 11/16/2016
 Proposal is Valid for 30 Days.

PROPOSAL

Project Overview

Dubuque CSD - Dubuque Senior High School - Rauland Hybrid IP Critical Communications System

- Replace the existing Dukane Intecom Headend with Rauland's Telecenter U Critical Communication Platform.
- Install new intercom speakers, call switches, and IP classroom modules, in 39 rooms.
- Install new paging speakers in the corridors/commons areas per Design Engineers layout.
 - 107 - Tile replacement speakers
 - 8 - Flush mount ceiling speakers
 - 40 - Surface mount speakers
- Reuse existing intercom speakers, call switches, and cabling servicing 87 rooms.
- Reuse existing paging speakers and cabling (198).

Scope of Work

The following scope of work defines the specific tasks and responsibilities required of each party to successfully complete the above referenced project. It also identifies specific conditions and clarifications upon which this proposal is derived.

CEC Responsibilities

- Provide and install equipment as itemized in the attached equipment list.
- Test existing intercom components, to be reused, for proper operation.
- Remove existing intercom headend and deliver to owner.
- Provide 1 electronic copy of system layout (block diagram) in CAD format.
- Provide two sets of bound O&M manuals.
- Provide two scheduled on-site system user training at the conclusion of the project, not to exceed 4 hours cumulatively.
- Provide lift for elevated work. Lift requires a safe storage and AC power location for the period of work.

Customer Responsibilities

- Provide all conduits, sleeves, raceways, boxes, cable trays as required, and supplied with a pull string.
- Provide all LAN/WAN connections and network functionality as required for system operation and programming.
 - Provide hardware and network configurations per Rauland's Application Note EAN0028.
 - Provide PoE switch ports for the the following devices: Administrative Consoles (3), Zone Page Modules (6), Aux I/O Module (1), Program Line Input Module (1), and Classroom Modules (40).
 - Provide a network drop with standard wall plate and RJ45 jack for 39 rooms.
- Provide ready access to all work areas for CEC personnel.
- Provide any AC power and appropriately conditioned physical space as required by the systems.
- Provide for the secure temporary storage of equipment and cable during the project installation.

Conditions & Clarifications

- Networked intercom components and zone amplifiers will be installed in the owner provided network racks.
- This proposal excludes any ceiling tile or T-bar modifications, tiles replacement or repair.
- This system will reuse some of the existing intercom components. CEC will test these components before disconnecting the existing intercom headend. Replacement of any components found to be non-functional is not included in this proposal.
- All CEC labor is to be performed during normal CEC business hours (7:30 to 4:30 M-F, excluding holidays) unless otherwise specified. Customer is to inform CEC prior project start up, of any times when work cannot be performed.
- Proposal is based on Single Phase Completion of the project. If the work is to be delivered in multiple phases the customer will incur additional charges.
- CEC will provide a 1 year system warranty, on the newly installed equipment, during normal business hours. Warranty shall begin at the date of beneficial use, or the project close out, whichever comes first.
 - Rauland provides a 5 year hardware warranty on all Telecenter® U (TCU) components.

Equipment

Qty	Mfg-Part #	Description
		- Headend

Qty	Mfg-Part #	Description
1	Rauland-TCU2000SW	TCU Campus Software
1	Rauland-TCC2000	TCU Campus Controller - Rack Mount - 1RU
3	Rauland-TCC2044	TCU Administrative Console
6	Rauland-TCC2022	TCU Zone Paging Module
2	Rauland-TCC2099	TCU Universal Rack Mounting Kit - Fits Up to 3 Modules - 1RU
1	Rauland-TCC2033	TCU Auxiliary Input/Output Module
1	Rauland-TCC2055	TCU Program Line Input Module
4	Rauland-TCC2024	TCU 24 Port Legacy Gateway - Rack Mount - 1RU
6	Rauland-MPA250	Multi-purpose Paging Amp 250w
1		Ortronics Cat6 Patch Cables
		- New Classroom Intercom Speakers and Call Switches with IP Classroom Modules
40	Rauland-TCC2011	TCU IP Classroom Module
40	Rauland-TCC2201PB	Single Pushbutton Call Switch
39	Rauland-BAFKIT2X2L8RJ	2' x 2' 8Ω Tile Replacement Speaker with Mounting Bracket for TC2011
1	Rauland-US0880	8Ω Speaker with Integrated Mounting Bracket for TC2011
1	Quam-SE1WVP	Vandal Resistant, Square, Surface Mount Enclosure, 4" Deep, WHITE Powder Coat Finish
1	Quam-BS8W	For 8" O.D. Speaker, Square, Screw-Mount, Steel, WHITE Powder Coat Finish
1		Ortronics Cat 6 Patch Cables
		- New Corridor/Commons Paging Speakers
107	Rauland-BAFKIT2X2L70V	2' x 2' 70V Tile Replacement Speaker
8	Atlas-FAP42TC	Strategy Series Ceiling Speaker - Shallow Depth
40	Quam-SYSTEM 1	Square, Wall Mount, 8" O.D. Speaker, 5W-25/70V transformer, WHITE Powder Coat Finish
		- Gymnasium Paging Speakers
2	Quam-SYSTEM 6VP	SE1WVP Vandal Resistant, Square, Wall Mount Enclosure, HORN Loudspeaker, 16W-25/70V Transformer, WHITE Powder Coat Finish
1		- Bulk Cable and Installation Hardware
		- Additional Labor and System Documentation
1	CEC-O&M-Standard	Operation and Maintenance Manuals - Includes up to 3 sets of bound manufacturer users manuals
1	CEC-Submittal Set-Standard	Operation and Maintenance Manuals - Includes up to 3 sets of bound manufacturer users manuals and configuration drawings.
1	CEC-Cust_As-Built_Docs	Standard Submittal Set - Includes up to 12 sets of bound manufacturer specification sheets & diagram
		Standard Submittal Set - Includes up to 12 sets of bound manufacturer specification sheets & diagram.
		Customer to provide CAD backgrounds.
		Customer As-Built Documentation

Account Executive: _____
Lederle, Karsin

Project Total:	\$130,977.35
-----------------------	---------------------

Accepting Signature: _____ Date: 12/12/16

Michael J. Donohue, President, Board of Education

A deposit of 40% is required at the time of order. Progress payments for material delivered and labor expended will be invoiced monthly. Invoice terms are NET 30 with approved credit. The deposit will apply to the final bill. Prices do not include sales or use tax unless specifically noted.

This Proposal for sale of equipment or performance of services by CEC is subject to, and expressly conditioned upon CEC Standard Terms and Conditions. (www.cecinfo.com/terms) CEC Standard Terms and Conditions cannot be waived or altered without the express written consent of CEC Corporate Officer. **By signing this Proposal, Customer expressly agrees to be bound by the terms of this Proposal and the CEC Standard Terms and Conditions.**

Information contained in this proposal, including part numbers, installation details, pricing information, and engineering drawings shall be considered Proprietary and Confidential, and shall not be duplicated or shared with persons other than the intended recipient(s) referenced above.

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: Finnin Ford

Professional Service Contract (new) for \$50,000 or more
(professional services from an independent contractor)

Provider: _____

Brief Description of Contract:

Purchase of a 2017 Ford F550 4-wheel drive regular cab truck with dump body, hoist, spreader and back up camera

Estimated Cost:

\$66,516.00

Effective Date:

December 2016

Source of Funding:

Special Education Talented and Gifted Dropout Prevention General Education
 Other Physical Plant and Equipment Levy

Budget Code:

36.0099.2711.000.9651.000732

Recommended by:

Bill Burkhart, Manager of Buildings and Grounds
Principal or Program/Grant Coordinator

Date: November 23, 2016

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

12/05/2016

Facilities/Support Services Committee Review/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 \$50,000 or more
(professional services from an independent contractor)

Provider: _____

Brief Description of Contract:

Purchase of Eight Replacement School Buses - See attached sheet for detailed information

Estimated Cost:

\$722,624.00 Net District Cost

Effective Date:

Delivery Scheduled for Late Spring/Early Summer 2017

Source of Funding:

Special Education

Talented and Gifted

Dropout Prevention

General Education

Other Physical Plant and Equipment Levy

Budget Code:

36.0099.2711.000.0000.000732

Recommended by:

Kris Hall, Manager of Transportation
Principal or Program/Grant Coordinator

Date: December 5, 2016

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

12/05/2016

Facilities/Support Services Committee Review/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

School Bus Bids

Three (3) Conventional 65 Passenger Body with White Roof

One (1) Conventional 65 Passenger Body with Air Conditioning, Undercarriage Storage Compartments and White Roof

One (1) Flat Floor 48 Passenger Body with Wheelchair Lift with Air Conditioning and White Roof

Three (3) Flat Floor 65 Passenger Body with Wheelchair Lift with Air Conditioning and White Roof

November 22, 2016

Integrated Units Bidder	Unit Price	Total Price	8 Units Trade-in Per Schedule	Net District Cost
Hoglund Bus Company				
Marshalltown, Iowa				
Conventional 65 Passenger (3 each) with White Roof	\$ 87,257.00	\$261,771.00		
Conventional 65 Passenger (1 each) with Air Conditioning, Undercarriage Storage Compartments and White Roof	\$ 97,829.00	\$ 97,829.00		
Flat Floor 48 Passenger (1 each) with Wheelchair Lift, Air Conditioning and White Roof	\$104,787.00	\$104,787.00		
Flat Floor 65 Passenger (3 each) with Wheelchair Lift, Air Conditioning and White Roof	\$110,479.00	<u>\$331,437.00</u>		
		\$795,824.00	\$73,200.00	\$722,624.00
Thomas Bus Sales, Inc.				
Des Moines, Iowa				
Conventional 65 Passenger (3 each) with White Roof	\$ 91,599.00	\$274,797.00		
Conventional 65 Passenger (1 each) with Air Conditioning, Undercarriage Storage Compartments and White Roof	\$101,383.00	\$101,383.00		
Flat Floor 48 Passenger (1 each) with Wheelchair Lift, Air Conditioning and White Roof	\$104,919.00	\$104,919.00		
Flat Floor 65 Passenger (3 each) with Wheelchair Lift, Air Conditioning and White Roof	\$117,846.00	<u>\$353,538.00</u>		
		\$834,637.00	\$32,500.00	\$802,137.00

Recommendation will be provided at the December 5, 2016, Facilities/Support Services Committee meeting.

Eight (8) units budgeted to the FY 2016-17 Physical Plant and Equipment Levy Fund.

District reserves the right to sell trade-in units directly (not traded-in) if higher price can thereby be obtained.

This page is intentionally blank.

This page is intentionally blank.

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 2, 2016
 - B. Date media were faxed agenda: December 2, 2016
 - 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 6, 2016, 2:00 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: Jim Prochaska, Lisa Wittman, Tami Ryan, Mike Donohue. District representatives present: Stan Rheingans, Mike Cyze, David Olson, Nancy Bradley, Barb Vrotsos, Mae Hingtgen.

Ms. Wittman called the meeting to order at 2:00 p.m. at the Forum.

The agenda was approved as submitted.

21st Century Grant

Mae Hingtgen, Learning Supports/Equity Liaison, reported that the district received a 21st Century grant from 2011-2016 for after-school programming, but the grant ended the end of last school year. This year's request for applications requires a strong literacy component. There are three goal areas that must be addressed: academic, enrichment and family literacy. The grant requires a certain percentage of free/reduced eligible students. Roosevelt does not meet this criteria; therefore, the grant will be written for after-school programming at Jefferson and Washington Middle Schools. A new component will be a Literacy Room. There will be a literacy instructor once a week at each school for parents. There will be district staff and mentors from University of Dubuque for homework assistance. The tentative budget is \$297,000 (maximum is \$300,000) per year. This is a five-year project through the State of Iowa. It is fully funded for three years and after state review, could be funded 75% for the remaining two years. Board 12.12.16

Policy #6226 – Instructional Materials Selection, Review and Reconsideration

Six parents addressed the Committee. They asked that the district allow parents to partner with the district to accomplish curriculum goals. They are requesting a seat at the table. They also requested parental notification if literature includes obscene, pornographic or harmful materials. The Committee directed administration to bring back to the Committee what notification currently exists, what other school districts and research says, and who/how literature is selected.

Update on Web Site Accessibility

The district received a Civil Rights complaint regarding the accessibility of our web site. Many school districts and government entities across the United States received the same complaint by an organized group. The district responded to the Office of Civil Rights to offer to initiate a voluntary resolution process, which was accepted. The district recently migrated to a new web format (with the assistance of Juicebox Interactive), which is very accessible and accessibility continues to be a priority. The district did not receive any local complaints. Board 12.12.16

School Start Times

No discussion.

School Calendars

Superintendent Rheingans distributed proposed 2017-18 and 2018-19 school calendars. Board 1.9.17

General Accreditation Standards 281-IAC Chapter 12 Exemption Request Form

Amy Hawkins, Athletics/Activities Supervisor, reported that the district has filed this annual physical education exemption for the past seven years. The state requirement is to offer high school physical education each semester. With this exemption, Hempstead and Senior are able to offer physical education five days a week for one semester, allowing students to take another course for the other semester. Board 12.12.16

#6206 – Advertising in Schools

Recommended revisions include allowing advertising on district scoreboards or messageboards with approval by the superintendent or designee. Board 12.12.16

The next meeting is scheduled for January 3 (time to be determined).

The meeting adjourned at 3:32 p.m.

Joni Lucas, Secretary
Board of Education

Advertising in Schools

It is the policy of the Dubuque Community School District to significantly restrict commercial advertising within the district. Materials bearing commercial messages shall not be distributed to pupils in school buildings. Commercial advertising may ~~not~~ **only** appear ***in limited approved instances as outlined in this policy's administrative guidelines*** on district-owned or district-operated property. Corporate support through sponsorships or partnerships that maintains the integrity of the learning environment will be permitted according to the criteria established in administrative guidelines established for the implementation of this policy.

Adopted: August 12, 1968
Revised: June 11, 2007
Reviewed: October 7, 2013

Reference: Policy 5303

Advertising in Schools

A. General Principles

School-business relationships based on sound principles and community input can contribute to high quality education. However, compulsory attendance creates an obligation for the school district to protect the welfare of students and the integrity of the learning environment. Therefore, when working together, schools and businesses must ensure that educational values are not distorted in the process. Positive school-business relationships should be ethical and structured in accordance with the following principles:

1. Consistency with District and School Academic Standards and Goals. All corporate support or activity shall be consistent with state, district, and school academic standards and goals. Commercial involvement must also be structured to meet identified educational needs, not commercial motives.
2. Consistency with District Non-discrimination Policies and Age-appropriateness. All corporate support or activity must be consistent with district policies prohibiting discrimination or harassment of any kind, including that based on an individual's protected status, such as age, ancestry, color, creed, familial status, gender identity, marital status, national origin, physical attributes, physical or mental ability or disability, political belief, political party preference, race, religion, sex, sexual orientation, or socioeconomic status. All such support or activity must be appropriate for the age of the students involved.
3. Certain Corporate Support or Activity Expressly Prohibited. No corporate support or activity will be permitted in the district or in the schools that

- a. Promotes the use of illicit drugs, alcohol, tobacco, or firearms
- b. Promotes hostility, disorder, or violence
- c. Attacks or demeans any ethnic, racial, or religious group
- d. Is libelous
- e. Promotes religion in general, any specific religion, or non-religion over religion
- f. Promotes or opposes any political candidate or ballot proposition
- g. Violates any Board policy, inhibits the functioning of any school or school function, or is disruptive to the learning process, student achievement, and respectful relationships within the school

4. District/School Must Control the Curriculum. District/school personnel must retain the discretion on how or whether to integrate commercially sponsored or provided material or programs into the curriculum. School activities shall not focus on a commercial sponsor. For example, students shall not be required to produce art projects or to write essays primarily about a commercial sponsor.

B. Definitions

1. Advertising. Advertising is an oral, written, electronic, or graphic statement made by the producer, manufacturer, or seller of products, equipment, or services which calls for the audience's attention to arouse a desire to buy, use, or patronize the product, equipment, or services. This includes the visible promotion of product logos for other than identification purposes. Brand names, trademarks, logos, or tags for product or service identification purposes are not considered to be advertising. Also, nothing

in this policy or procedures is intended to limit announcements, information, or logos of school-related non-profit entities, such as PTAs, PTOs, Booster Clubs, foundations, or other school-supporting parent or teacher organizations.

2. Sponsorship. Sponsorship is an agreement between the school district, an individual school, or a school-based support group with an individual, another group, a company, or a community-based organization in which the sponsor provides financial or resource support in exchange for recognition. See D.2. below. Sponsorships shall be for a specific, ~~short~~ term and limited purpose. ~~usually no more than one year in duration, and~~ ~~must be approved by the superintendent.~~ Terms relating to financial support and sponsor recognition for ~~longer-term~~ sponsorships must be approved by ~~Board~~ *the Superintendent or designee*.

3. Partnership. A partnership is an approved agreement between the school district or an individual school and a private entity wherein the basis and the terms of the relationship are set by the school district and agreed upon by the private entity, or are reached mutually. The main purpose of all school-business partnerships must be the support and enhancement of the instructional mission of the district or school. The school district or school may not, as a condition of the partnership, be required to sell products to students or parents, expose students to advertisement during school time, or place advertisement on school property. Partnerships must be of a non-exclusive nature.

4. Donation. A donation is money, goods, or services given to a school or the school district with no expectation of reciprocal provision of goods or services to the donor. Donations of money or materials which are designated for site or building alterations or other donations which would have an impact on the operating budget of a school or facility require Board of Education approval. (See Board Policies #10300 and 10301.)

5. Sponsored Educational Materials. Sponsored Educational Materials are educational materials and programs developed and/or funded by commercial enterprises, trade organizations, or non-profit organizations, often with significant corporate financing. Distribution or use of these materials as either primary or supplemental curriculum must be in compliance with section C.2. below and any other relevant other section of these guidelines.

C. Specific Limitations on District and School-Based Advertising

1. Students shall not be required to view advertising. Students shall not be required to observe, listen to, or read commercial advertising in the school except as follows:

a. Advertising is permitted in connection with courses of study which have specific lessons related to advertising. It will be up to each school to decide whether the lessons related to advertising are appropriate.

b. Commercial advertising not in violation of section A.3. of these guidelines and approved by the building principal is permitted in high school yearbooks, school newspapers, and event programs.

c. Advertising is permitted in such classroom and library materials as newspapers, magazines, television, the internet, and similar media where they are used in a class such as current events, or where they serve as an appropriate research tool.

d. Information concerning educational activities or opportunities of interest to students and others in the school community, such as flyers and brochures informing students of sports camps, music lessons, or tutors, shall be permitted in accordance with guidelines in Board Policy #6201 *Distribution of Materials*.

2. Limits on Promotional Materials in Curriculum Materials. Neither the district nor any school shall purchase or use any sponsored educational materials that contain promotional information about a product, service, company, or industry that is inappropriate to the lesson being taught in the content of the curriculum or inappropriate for the age of the students.

3. Advertising Not Permitted on Scoreboards, Messageboards, Buildings, Athletic Fields, or Vehicles. Advertising (see B.1. above) will not be permitted on ~~scoreboards, messageboards,~~ building facades, walls or floors, on district athletic fields, or on school vehicle interiors or exteriors.

4. **Advertising on Scoreboards and Messageboards.** *Advertising may be allowed on district scoreboards or messageboards in with approval by the Superintendent or designee. Any such advertising will be in compliance with applicable regulations of state athletic associations and conference organizations.*

5. Students Shall Not Be Required to Advertise. No corporate relationship shall be permitted which requires students to advertise a product, service,

company, or industry. This prohibition on student advertising includes athletic uniforms and equipment, although uniforms and equipment may display the name or logo of the uniform and equipment manufacturer. Specific limitations on the use of logos are set forth in Section D.1.

6. Limits on Collecting Personal Information. Neither the district nor any school shall require students to complete surveys to provide marketing information to vendors, or distribute to vendors any personal information of students, including, but not limited to, names, addresses, and telephone numbers, except as may be required by law. In addition, neither the district nor any school shall enter into any contract for products or services, including electronic media services, where personal information will be collected from the students by the providers of the services in question.

7. Use of School Name. Organizations may be allowed to use the school district name or the name of an individual school for purposes of promotion of an event or product if the purpose is determined to be educationally related and if prior approval is obtained from the superintendent *or designee*. Use of the school name is limited to the specific event or purpose approved by the superintendent or designee.

8. Access to Students and Staff. Commercial enterprises will not be permitted access to students or staff either directly on school property or indirectly through the use of school district or individual school mail or electronic systems. However, materials approved by the principal may be made available to staff members in staff lounges or break rooms. *Information about community events or joint endeavors of which the district is a recognized sponsor may be distributed to district families and staff at the discretion of the Superintendent or designee.* Any other exceptions must be approved by

the superintendent *or designee*. Recognized charitable organizations, community agencies, and other educational organizations may be allowed the opportunity to approach school principals or staff at the discretion of the superintendent. Distribution to students or staff of materials supplied by non-profit community organizations may be authorized by the superintendent *or designee* in accordance with Board Policy #6201 *Distribution of Materials*.

D. Logos and Sponsorship

1. Logos for Identification Only. All company logos appearing on district property, including logos on uniforms, materials, supplies, equipment, media productions, and websites, shall be for product or sponsor identification purposes only. Logos for sponsor identification shall not be permitted for the purpose of advertising to students. District and school personnel shall be the sole decision-makers regarding whether the logo is for identification or advertising purposes. In determining whether the logo is for identification or advertising, the following criteria should be used: the size and location of the logo, the attention drawn to the logo compared with the intended use of the material on which it appears, and the age of the students who will view it.

2. Sponsor or Donor Recognition. While public recognition should not be the primary rationale for a donation, sponsorship, or partnership, it may be appropriate to recognize, thank, or publicly acknowledge a donor's or sponsor's support. Sponsors may be recognized in a dignified and appropriate manner in programs, directories, press releases, newsletters, or assemblies, or on posters, banners or signs. Use of corporate names and

logos should be modest. Posters, signs, or banners hung for sponsor recognition become the property of the school, should be considered temporary, and may be removed at any time at the school's discretion. Acknowledgement may not offer either actual or implied obligation or encouragement to purchase the product or services of the sponsor.

E. Prohibited Contracts

1. All proposed contracts shall be open for competitive "quotes" from interested companies in accordance with standard district business procedures and legal requirements.
2. Contracts for sales of foods or beverages shall not permit the distribution of vendor-related advertising and promotional materials or events.

Teacher Quality Meeting Notes

November 16, 2016 3:45-5:15

Forum Board Room

In Attendance: Maureen Waskow, Tammy Duehr, Kelly Pfohl, Terry Gross, Joel Miller, Annette Wohlers, Nancy Bradley, David Olson, Sandi Beisker, Ed Glaser, and Mark Burns.

- **School-based Funding Requests (Tammy)**
 - a. Collaborative Inquiry with student data-Kennedy(approved)
 - b. Attend BER Co-Teaching Conference in Chicago -Audubon (approved)
 - c. Attend Love and Logic Workshop in Madison –Table Mound (approved)
 - d. Attend BER Co-Teaching Conference in Chicago -Senior(approved)
- **Attendance of August 19th PD Session**

867/908 teachers/counselors/nurses attended the 3 hour PD session on August 19th.
- **Teacher Quality Budget Overview**

Nancy shared the budget for 2016-2017. When all the planned work is complete this year we will have 66,000-76,000 left in our budget.

We discussed the idea of having another 3 hour TQ PD session next school year. The committee agreed that we wanted to have another TQ PD sessions next school year. We realize we do not have enough carry over to cover the cost. We would plan to use some of our new money to add to our carryover to pay for the PD session. If we would not be allocated the amount we are expecting we would lower the hours of the PD to match our budget.

Nancy and Tammy will talk with Stan about our decision.

The TQ committee would like to begin planning this PD session as soon as possible.

- **Future Planning**

Nancy and Davis will ask Principals if there are PLC topics or issues they would like to see addresses in PD in the future.

Kelly will compile a survey about August 19th to determine the PD sessions effectiveness. This will help our planning for the future.

5 Ideas were generated by the committee for future PD sessions

1. Ask for topics to grow PLCs, what do you need to grow and improve. Ask staff for ideas.
2. Have Mike Mattos as a Keynote speaker
3. Partner with the KPEC conference
4. Trever Regan as a keynote on Growth Mindset
5. Michael Schmoker book Elevating the Essentials to Radically Improve Student Learning.

- **Teacher Quality Committee Future Meetings for 2016-17**

Held in the Forum Board Room at 3:45 p.m.

 - December 7, 2016
 - January 18, 2017
 - February 8, 2017
 - March 29, 2017
 - April 19, 2017
 - May 17, 2017

Facilities/Support Services

Recommendations:

✓ I move that the Board of Education receive and approve the June 30, 2016, Comprehensive Annual Financial Report

✓ I move that the Board of Education approve the donation of a Gaga pit to Prescott School in the amount of \$480.00

✓ I move that the Board of Education approve the donation of picnic tables to Audubon School in the amount of \$600.00

✓ I move that the Board of Education authorize administration to submit to the Iowa Department of Education a request for Modified Supplement Amount for at-risk/dropout prevention for the 2017-18 school year in the amount of \$4,970,880 (or the maximum allowed by the department)

✓ I move that the Board of Education approve Change Order #1 to Conlon Construction Company on the Senior Renovation and Addition Project in the increased amount of \$22,158.60

✓ I move that the Board of Education approve Change Order #3 to Eastern Iowa Excavating & Concrete, LLC on the Hoover Bus Drive Improvements Project in the decreased amount of \$5,223.46

✓ I move that the Board of Education approve Change Order #3 to McDermott Excavating on the Irving Parking Improvements Project in the decreased amount of \$5,929.25

✓ I move that the Board of Education approve final acceptance of the Transportation Department Asphalt Replacement Project and authorize payment of final project costs to McClain Excavating Company, Inc. in the amount of \$22,896.07 in accordance with the requirements of Iowa law and as more fully outlined in the submitted authorizing resolution

✓ I move that the Board of Education tentatively approve the plans, specifications, form of contract and estimate of total cost for the Hempstead Athletic Improvements Project and set the date, time, and location as February 13, 2017, 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

✓ I move that the Board of Education approve the agreement with IIW, PC for the Hoover Roof Replacement Project in the amount of \$12,800.00



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

For the Fiscal Year Ended June 30, 2016

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, 2016

OFFICIAL ISSUING REPORT

Kevin Kelleher

Executive Director of Finance and Business Services

OFFICE ISSUING REPORT

Business Office

Table of Contents

INTRODUCTORY SECTION:

Mission, Vision, and Values 4
 Letter of Transmittal 5-10
 Organizational Chart 11
 Board of Education 12
 School District Administration 13
 Consultants and Advisors..... 14-15
 ASBO Certificate of Excellence in Financial Reporting 16

FINANCIAL SECTION:

Independent Auditor’s Report..... 18-19
 Management’s Discussion and Analysis..... 20-32
 Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position 34
 Statement of Activities..... 35
 Governmental Fund Financial Statements:
 Balance Sheet..... 36
 Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position..... 37
 Statement of Revenues, Expenditures, and Changes in Fund Balances..... 38
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
 Balances - Governmental Funds to the Statement of Activities 39
 Proprietary Fund Financial Statements:
 Statement of Net Position 40
 Statement of Revenues, Expenses, and Changes in Fund Net Position 41
 Statement of Cash Flows..... 42-43
 Fiduciary Fund Financial Statements:
 Statement of Fiduciary Net Position 44
 Statement of Changes in Fiduciary Net Position 45
 Notes to Financial Statements 46-72
 Required Supplementary Information:
 Budgetary Comparison Schedule of Revenues, Expenditures/Expenses, and Changes in Balances
 Budget and Actual - All Governmental Funds and Proprietary Fund..... 74
 Notes to Required Supplementary Information – Budgetary Reporting 75
 Schedule of the District’s Proportionate Share of the Net Pension Liability 76
 Schedule of District Contributions 77-78
 Notes to Required Supplementary Information – Pension Liability..... 79
 Schedule of Funding Progress for the Retiree Health Benefit Plan..... 80

FINANCIAL SECTION: (continued)

Other Supplementary Information:

Nonmajor Governmental Funds:	82
Combining Balance Sheet	83
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	84
Capital Projects Fund:	85
Combining Balance Sheet	86
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	87
Schedule of Changes in Special Revenue Fund, Student Activity Accounts	88
Schedule of Changes in Fiduciary Net Position – Fiduciary Funds	89
Schedule of Changes in Fiduciary Assets and Liabilities – Agency Fund	90
Schedule of Revenues by Source and Expenditures by Function – All Governmental Funds	91-92

STATISTICAL SECTION:

Narrative Explanations	94
Net Position by Components	95-96
Expenses, Program Revenues, and Net (Expense) Revenue	97-100
General Revenues and Total Change in Net Position	101-102
Fund Balances, Governmental Funds	103-104
Governmental Funds Revenue	105-106
Revenue by Source – General Fund	107-108
Governmental Funds Expenditures and Debt Service Ratio	109-110
Expenses by Function – General Fund	111-112
Other Financing Sources and Uses and Net Change in Fund Balances – Governmental Funds	113-114
Assessed Value and Actual Value of Taxable Property	115
Direct and Overlapping Property Tax Rates	116
Principal Property Taxpayers	117
Property Tax Levies and Collections	118
Outstanding Debt by Type	119
Direct and Overlapping Governmental Activities Debt	120
Legal Debt Margin Information	121-122
Pledged – Revenue Coverage	123
Demographic and Economic Statistics	124
Principal Employers	125
Full-time Equivalent District Employees by Type	126-127
Operating Statistics	128
School Building Information	129-136
Certified Staff Salaries	137

COMPLIANCE SECTION:

Schedule of Expenditures of Federal Awards	139
Notes to Schedule of Expenditures of Federal Awards	140
Summary Schedule of Prior Audit Findings	141
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	142-143
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	144-145
Schedule of Findings and Questioned Costs	146-148

INTRODUCTORY SECTION



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
-



December 12, 2016

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, 2016. 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 is a political subdivision of the State of Iowa and operates public schools for children in grades pre-school through twelve.

The District was organized in 1856. The District is supported financially by legislatively appropriated state aid, property taxes, local option sales and services tax, state and federal grants for special projects and local revenue received in the form of tuition and other miscellaneous income items. The District is governed by a seven-member board of education. 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 2015 (the official count date) was 10,588 students. This District is the eighth largest of Iowa’s 336 public school systems. According to the Iowa Department of Education, projected enrollments remain flat over the next few years. The District operates two regular high schools, three middle schools, and thirteen elementary schools.

The financial statements include all funds, agencies, boards, and commissions. The District has also considered all actual and potential component units for which it is financially accountable and all other organizations where the nature of significance of their relationship with the District are such that exclusion would cause the District’s financial statements to be misleading 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.

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

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

Relevant Financial Policies

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

The 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 2014 legislature sets the FY 2015-16 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 2016-17, State Supplemental Aid was signed by the Governor in April of 2016, which is after the legal date for FY 2016-17.

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 2015-16, listed below are the District's benchmarks and actual amounts;

	<u>Benchmark</u>	<u>Actual</u>
Cash Balance	\$31,837,839	\$23,519,133
Solvency Ratio	5% - 15%	9.2%
Unspent Balance	\$10,514,007	\$10,627,941

The District did not meet the cash balance benchmark and met and/or exceeded the other benchmarks. There were small declines in all three areas for the year ended June 30, 2016. The District is expecting small declines again in the 2016-17 fiscal year and will need to monitor the financial benchmarks throughout the year to see if budget reduction plans for the 2017-18 fiscal year are needed.

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 schedule comparing the original and amended budget to actual revenues and expenditures/expenses is included as required supplementary information.

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

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 was 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 Senior High School. During FY 2015-16, work on this project began and is expected to continue through FY 2018-19. 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 issued \$10,000,000 in December of 2016 and 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 336 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 2015-16 was \$6,453. The State Supplemental Aid rate for FY 2016-17 is at 2.25% which equates to a per pupil amount of \$6,598.

In light of these circumstances, the School District must continue to operate in the most efficient manner during 2016-17 to help ensure adequate funding for staff, services, and supplies.

Independent Audit

The accounting firm of Jim Kircher & Associates, P.C., was selected to perform the annual audit in accordance with Chapter 11 of the Code of Iowa. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Compliance Supplement. The auditor's report on the basic financial statements, combining and individual fund statements, and other schedules is included in the financial section of this report. The auditors have issued an unmodified "clean" opinion on the Dubuque Community School District's financial statements for the year ended June 30, 2016. 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:

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,



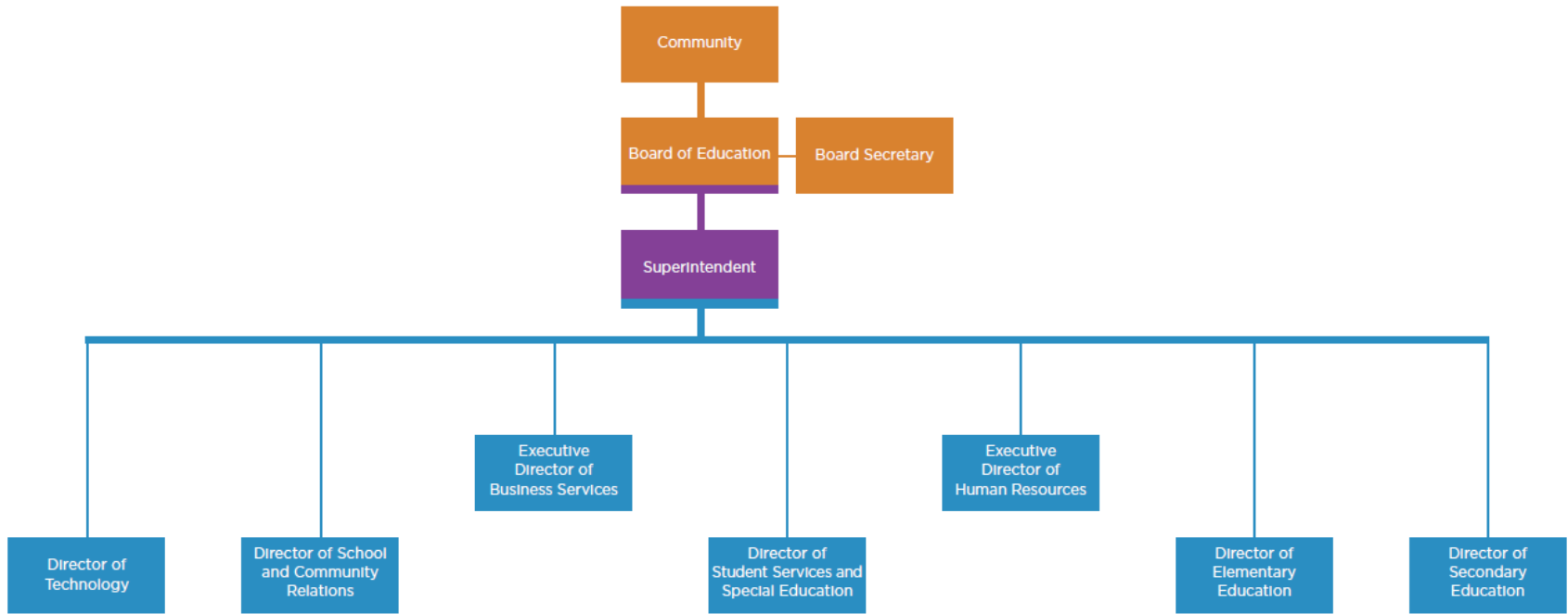
Kevin Kelleher
Executive Director of Finance and Business Services



Stan Rheingans
Superintendent of Schools



ORGANIZATIONAL CHART



11

Dubuque Community School District

Board of Education

Year Ended June 30, 2016

		Term Expires:
Mike Donohue	President	September 2019
Tami Ryan	Vice-President	September 2019
Tom Barton	Board Member	September 2019
Lisa Wittman	Board Member	September 2019
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, 2016

Stan Rheingans	Superintendent of Schools
Lynne Devaney	Associate Superintendent
Kevin Kelleher	Executive Director of Finance and Business Services
Phil Kramer	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 Shaul	Assistant Manager of Transportation
Joann Franck	Manager of Food Services
Kelsey Carey	Assistant Manager of Food Services

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2016

Certified Public Accountants

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

Bond Attorneys

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

General Counsel

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

Insurance Consultants

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

Financial Advisors

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

Dubuque Community School District

Consultants and Advisors

Year Ended June 30, 2016

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

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 Ending June 30, 2015**

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



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

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, 2016, 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, 2016, 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.

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 Net Pension Liability, the Schedule of District Contributions, and the Schedule of Funding Progress for the Retiree Health Plan on pages 20 through 32 and 74 through 80 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.

Other 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, 2015 (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 Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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 12, 2016, 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 12, 2016

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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, 2016. Please read this information in conjunction with the District's financial statements, which immediately follow this section.

2016 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 1.25% for FY 2015-16, 4.0% for FY 2014-15, 2.0% for FY 2013-14, and 2.0% for FY 2012-13. This percentage amount has a substantial impact on district-funding levels.
- The District's enrollment has been relatively steady in recent years. From October 2015 to 2016, there was a decrease of 32 students. The prior three years have seen relative steady enrollment levels. The Iowa Department of Education projects stable enrollment over the next several years.
- General fund revenues increased by \$5.3 million (4.5%) in FY 2015-16. Major components of this change include a \$4.5 million increase in state aid, a \$4.0 million increase from real estate taxes and a \$3.2 million decrease in miscellaneous income.
- General fund expenses increased by \$0.1 million (0.0%) in this fiscal year. Salaries and benefits comprise 82.4% of general fund expenditures for FY 2015-16 as compared to 81.3% of general fund expenditures for FY 2014-15.
- General fund excess of expenses over revenues resulted in a \$2.1 million decrease in fund balance and a \$0.1 million decrease in cash/investments. Estimated unspent balance also decreased by \$0.5 million.
- The District's total net position decreased by \$0.5 million (0.7%) 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. For FY 2015-16 results, please refer to Page 7, Introductory Section, Relevant Financial Policies.
- 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 \$10.1 million of sales tax revenue in FY 2015-16 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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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 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.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure A-3 below provides a summary of the District's net position at June 30, 2016, compared to June 30, 2015.

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

	Governmental Activities		Business-type Activities		Total District		Total Percentage Change 2015-16
	2015	2016	2015	2016	2015	2016	
Current and other assets	\$109,046,262	\$112,002,128	\$ 943,974	\$1,211,188	\$109,990,236	\$113,213,316	2.9%
Capital assets	135,940,969	135,910,009	180,689	164,626	136,121,658	136,074,635	0.0
Total assets	\$244,987,231	\$247,912,137	\$1,124,663	\$1,375,814	\$246,111,894	\$249,287,951	1.3%
Deferred outflows of resources	\$ 9,783,307	\$ 19,611,277	\$ 244,170	\$ 566,981	\$ 10,027,477	\$ 20,178,258	101.2%
Current liabilities	\$ 17,039,903	\$ 17,085,337	\$ 7,649	\$ 18,307	\$ 17,047,552	\$ 17,103,644	0.3%
Long-term liabilities	97,465,532	108,974,053	1,252,203	1,567,265	98,717,735	110,541,318	12.0
Total liabilities	\$114,505,435	\$126,059,390	\$1,259,852	\$1,585,572	\$115,765,287	\$127,644,962	10.3%
Deferred inflows of resources	\$ 61,568,705	\$ 63,300,069	\$ 486,746	\$ 656,363	\$ 62,055,451	\$ 63,956,432	3.1%
Net position:							
Net investment in capital assets	\$ 88,077,969	\$ 94,302,695	\$ 180,689	\$ 164,626	\$ 88,258,658	\$ 94,467,321	7.0%
Restricted	32,900,265	32,970,043	0	0	32,900,265	32,970,043	0.2
Unrestricted	(42,281,836)	(49,108,783)	(558,454)	(463,766)	(42,840,290)	(49,572,549)	15.7
Total net position	\$ 78,696,398	\$ 78,163,955	\$ (377,765)	\$ (299,140)	\$ 78,318,633	\$ 77,864,815	(0.6%)

The District's total net position decreased 0.6%, or \$453,818, 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 \$69,778 or 0.2%, over the prior year.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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 \$6,732,259, or 15.7%. 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.

(continued on the next page)

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

Figure A-4 shows the change in net position for the year ended June 30, 2016, compared to the year ended June 30, 2015.

**Figure A-4:
Changes in Net Position**

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change
	2015	2016	2015	2016	2015	2016	2015-16
Revenues							
Program revenues changes for services	\$ 5,092,390	\$ 4,971,760	\$2,472,084	\$2,311,069	\$ 7,564,474	\$ 7,282,829	(3.7%)
Operating grants & contributions	23,329,640	23,910,881	2,758,432	3,191,161	26,088,072	27,102,042	3.9
Capital grants & contributions	0	0	0	0	0	0	0.0
General revenues property taxes and other taxes	55,737,249	55,900,563	0	0	55,737,249	55,900,563	0.3
Unrestricted state grants	54,664,713	55,500,389	0	0	54,664,713	55,500,389	1.5
Other	1,030,944	1,591,327	2,256	5,841	1,033,200	1,597,168	54.6
Total revenues	\$139,854,936	\$141,874,920	\$5,232,772	\$5,508,071	\$145,087,708	\$147,382,991	1.6%
Expenses							
Instruction	\$ 87,066,710	\$ 87,389,442	\$ 0	\$ 0	\$ 87,066,710	\$ 87,389,442	0.4%
Support services student and instructional services	12,108,063	12,558,780	0	0	12,108,063	12,558,780	3.7
Administrative and business	13,683,311	14,132,095	0	0	13,683,311	14,132,095	3.3
Maintenance and operations	10,753,161	11,698,648	0	0	10,753,161	11,698,648	8.8
Transportation	4,906,348	4,841,702	0	0	4,906,348	4,841,702	(1.3)
Non-instructional	184,930	160,756	4,988,071	5,267,411	5,173,001	5,428,167	4.9
Other	11,413,217	11,625,940	163,677	162,035	11,576,894	11,787,975	1.8
Total expenses	\$140,115,740	\$142,407,363	\$5,151,748	\$5,429,446	\$145,267,488	\$147,836,809	1.8%
Change in net position	\$ (260,804)	\$ (532,443)	\$ 81,024	\$ 78,625	\$ (179,780)	\$ (453,818)	(152.4%)
Beginning net Position, as restated	78,957,202	78,696,398	(458,789)	(377,765)	78,498,413	78,318,633	(0.2)
Ending net position	\$ 78,696,398	\$ 78,163,955	\$ (377,765)	\$ (299,140)	\$ 78,318,633	\$ 77,864,815	(0.6%)

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

GOVERNMENT-WIDE FINANCIAL ANALYSIS, continued

In fiscal year 2016, general revenues property taxes and other taxes and unrestricted state grants accounted for 78.5% of governmental activities revenue while program 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 \$147.4 million, of which approximately \$141.9 million was for governmental activities and approximately \$5.5 million was for business-type activities.

As shown in Figure A-4, the District as a whole experienced a 1.6% increase in revenues and a 1.8% increase in expenses. Operating grants and contributions increased approximately \$1.0 million, unrestricted state grants increased approximately \$0.8 million and property tax increased approximately \$0.2 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,**

	<u>Total Cost of Services</u>		<u>Percentage Change 2015-16</u>	<u>Net Cost of Services</u>		<u>Percentage Change 2015-16</u>
	2015	2016		2015	2016	
Instruction	\$ 87,066,710	\$ 87,389,442	0.4%	\$ 66,725,419	\$ 66,603,218	(0.2%)
Support services student and instructional services	12,108,063	12,558,780	3.7	9,536,376	9,978,556	4.6
Administrative and business	13,683,311	14,132,095	3.3	13,683,311	14,132,095	3.3
Maintenance and operations	10,753,161	11,698,648	8.8	10,753,161	11,698,648	8.8
Transportation	4,906,348	4,841,702	(1.3)	4,326,113	4,306,894	(0.4)
Non-instructional	184,930	160,756	(13.1)	184,930	160,756	(13.1)
Other	11,413,217	11,625,940	1.9	6,484,400	6,644,555	2.5
Total	\$140,115,740	\$142,407,363	1.6%	\$111,693,710	\$113,524,722	1.6%

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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 \$271,714 over the prior year which represents a 5.2% increase. The school nutrition fund balances increased slightly this year due to operations.

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, 2016, total government fund balance was \$44,380,092.

Governmental Fund Highlights

- The District's general fund and cash/investment balance fund balance and unspent balance all decreased in the 2015-16 fiscal year. At June 30, 2016, the estimated unspent balance was \$10,627,941.
- Salaries and benefits comprise about 82.4% of the general fund expenditures. These expenditures increased \$1,480,831 due primarily to the negotiated settlements with the District's eight different bargaining units.
- The physical plant and equipment levy (PPEL) fund balance decreased by \$392,240 in FY 2015-16. The decrease was caused by a new interpretation by the Iowa Department of Education which required the District to pay rent to third party providers of special education services. 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. For the 2015-16 fiscal year, the District received \$10,149,186 in sales tax revenue. These dollars were used to fund ongoing capital projects.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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 2015-16 for an increase in expenditures from \$150,388,053 to \$153,888,053 to reflect increased expenses for student technology purchases, furniture purchased as part of the Hempstead High School renovation, and rent paid to third party providers of special education services.

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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2016, 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 0.0% decrease 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 \$6,499,942.

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.

Dubuque Community School District

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

CAPITAL ASSETS AND DEBT ADMINISTRATION, continued

**Figure A-6
Capital Assets, Net of Depreciation
June 30, 2016**

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2015-16
	2015	2016	2015	2016	2015	2016	
Land	\$ 7,492,362	\$ 7,492,362	\$ 0	\$ 0	\$ 7,492,362	\$ 7,492,362	0.0%
Construction in progress	30,982,503	2,513,548	0	0	30,982,503	2,513,548	(91.9)
Buildings and improvements	80,035,511	109,579,087	0	0	80,035,511	109,579,087	36.9
Land improvements	11,717,905	11,186,824	0	0	11,717,905	11,186,824	(4.5)
Furniture and equipment	5,712,688	5,138,188	180,689	164,626	5,893,377	5,302,814	(10.0)
Total	\$135,940,969	\$135,910,009	\$180,689	\$164,626	\$136,121,658	\$136,074,635	0.0%

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 continued work on the architectural study and drawings of the \$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, 2016, the District had \$46,473,000 in revenue bond debt outstanding. This represents a decrease of approximately 2.9% from the prior year and results from 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, 2016**

	Total District		Total Change 2015-16
	2015	2016	
Revenue bonds	\$47,863,000	\$46,473,000	(\$1,390,000)

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

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 2016-17 the percentage increase is 2.25% 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 2016-17, as the Governor approved the State Supplemental Aid rate in April of 2016 which is 14 months after the legally required date. 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.
- Because of the continued decrease of the unspent balance, the District developed a \$3,000,000 budget reduction plan during FY 2015-16 which was implemented for FY 2016-17. This plan reduced expenditures by \$2,000,000 at the District administrative offices and \$1,000,000 at the school level. This plan was accomplished without reducing the number of teachers in the classroom.
- 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 \$2.6 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.

Management's Discussion and Analysis

For Fiscal Year Ended June 30, 2016

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE, continued

- In December 2016, the District issued \$10,000,000 of School Infrastructure Sales, Services and Use Tax Revenue Bonds for continued renovations at Senior High School, and/or other school infrastructure projects.
- Iowa school district funding faces many challenges in future years. Approximately \$83 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 2016-17 when compared to FY 2015-16 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, 2016

	Governmental Activities	Business-type Activities	Total
Assets:			
Current assets:			
Cash and cash equivalents	\$ 55,008,015	\$ 1,032,224	\$ 56,040,239
Receivables:			
Property tax:			
Delinquent	325,294	0	325,294
Succeeding year	51,092,890	0	51,092,890
Accounts	94,162	1,894	96,056
Interest	0	0	0
Due from other governments	5,061,495	13,755	5,075,250
Inventories	410,272	163,315	573,587
Security deposit	10,000	0	10,000
Total current assets	<u>\$112,002,128</u>	<u>\$1,211,188</u>	<u>\$113,213,316</u>
Non-current assets:			
Capital assets not being depreciated	\$ 10,267,242	\$ 0	\$ 10,267,242
Capital assets net of accumulated depreciation/amortization	125,642,767	164,626	125,807,393
Total non-current assets	<u>\$135,910,009</u>	<u>\$ 164,626</u>	<u>\$136,074,635</u>
Total assets	<u>\$247,912,137</u>	<u>\$1,375,814</u>	<u>\$249,287,951</u>
Deferred Outflows of Resources:			
Pension related deferred outflows	\$ 19,611,277	\$ 566,981	\$ 20,178,258
Total deferred outflows of resources	<u>\$ 19,611,277</u>	<u>\$ 566,981</u>	<u>\$ 20,178,258</u>
Liabilities:			
Current liabilities:			
Accounts payable	\$ 2,762,405	\$ 3,268	\$ 2,765,673
Salaries and benefits payable	12,700,012	15,039	12,715,051
Early retirement payable	289,711	0	289,711
Due to other governments	658,585	0	658,585
Security deposit payable	10,000	0	10,000
Accrued interest payable	664,624	0	664,624
Long-term liabilities:			
Portion due within one year:			
Revenue bonds	1,960,000	0	1,960,000
Compensated absences	614,718	0	614,718
Portion due after one year:			
Revenue bonds	44,513,000	0	44,513,000
Net pension liability	53,034,486	1,313,084	54,347,570
Net OPEB liability	8,851,849	254,181	9,106,030
Total liabilities	<u>\$126,059,390</u>	<u>\$1,585,572</u>	<u>\$127,644,962</u>
Deferred Inflows of Resources:			
Succeeding year property tax	\$ 51,092,890	\$ 0	\$ 51,092,890
Pension related deferred inflows	12,098,746	555,871	12,654,617
Other	108,433	100,492	208,925
Total deferred inflows of resources	<u>\$ 63,300,069</u>	<u>\$ 656,363</u>	<u>\$ 63,956,432</u>
Net position:			
Net investment in capital assets	\$ 94,302,695	\$ 164,626	\$ 94,467,321
Restricted for:			
Teacher salary supplement	308,165	0	308,165
Professional development	250,989	0	250,989
Market factor incentives	34,620	0	34,620
Four-year-old preschool state aid	92,387	0	92,387
Professional development for model core curriculum	355,949	0	355,949
Textbook aid for non-public students	3,269	0	3,269
Successful progression for early readers	0	0	0
Student activities	828,340	0	828,340
Management levy	8,257,566	0	8,257,566
Physical plant and equipment levy	12,818,094	0	12,818,094
Capital projects	3,990,037	0	3,990,037
Debt service	6,030,627	0	6,030,627
Unrestricted	(49,108,783)	(463,766)	(49,572,549)
Total net position	<u>\$ 78,163,955</u>	<u>\$ (299,140)</u>	<u>\$ 77,864,815</u>

See notes to financial statements.

Dubuque Community School District
Statement of Activities
Year Ended June 30, 2016

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Service	Operating Grants, Contri- butions, and Restricted Interest	Governmental Activities	Business-type Activities	Total
Functions/Programs						
Governmental activities:						
Instruction:						
Regular instruction	\$ 48,402,477	\$ 1,096,538	\$ 7,958,950	\$ (39,346,989)	\$ 0	\$ (39,346,989)
Special instruction	25,267,315	1,975,701	7,542,275	(15,749,339)	0	(15,749,339)
Other instruction	13,719,650	1,848,681	364,079	(11,506,890)	0	(11,506,890)
	\$ 87,389,442	\$ 4,920,920	\$ 15,865,304	\$ (66,603,218)	\$ 0	\$ (66,603,218)
Support services:						
Student services	\$ 6,382,523	\$ 0	\$ 513,900	\$ (5,868,623)	\$ 0	\$ (5,868,623)
Instructional staff services	6,176,257	0	2,066,324	(4,109,933)	0	(4,109,933)
Administration services	14,132,095	0	0	(14,132,095)	0	(14,132,095)
Operation & maintenance of plant services	11,698,648	0	0	(11,698,648)	0	(11,698,648)
Transportation services	4,841,702	50,840	483,968	(4,306,894)	0	(4,306,894)
	\$ 43,231,225	\$ 50,840	\$ 3,064,192	\$ (40,116,193)	\$ 0	\$ (40,116,193)
Non-instructional programs	\$ 160,756	\$ 0	\$ 0	\$ (160,756)	\$ 0	\$ (160,756)
AEA flowthrough	\$ 4,981,385	\$ 0	\$ 4,981,385	\$ 0	\$ 0	\$ 0
Interest and other charges	1,336,998	0	0	(1,336,998)	0	(1,336,998)
Other post-employment benefits	1,073,418	0	0	(1,073,418)	0	(1,073,418)
Depreciation and other expenses (unallocated)*	4,234,139	0	0	(4,234,139)	0	(4,234,139)
	\$ 11,625,940	\$ 0	\$ 4,981,385	\$ (6,644,555)	\$ 0	\$ (6,644,555)
Total governmental activities	\$ 142,407,363	\$ 4,971,760	\$ 23,910,881	\$ (113,524,722)	\$ 0	\$ (113,524,722)
Business-type activities:						
Non-instructional programs:						
Nutrition services	\$ 5,267,411	\$ 2,311,069	\$ 3,191,161	\$ 0	\$ 234,819	\$ 234,819
Total	\$ 147,674,774	\$ 7,282,829	\$ 27,102,042	\$ (113,524,722)	\$ 234,819	\$ (113,289,903)
General Revenues:						
Property tax levied for:						
General purposes				\$ 42,164,620	\$ 0	\$ 42,164,620
Capital outlay				3,586,757	0	3,586,757
Local option sales tax				10,149,186	0	10,149,186
Unrestricted state grants				55,500,389	0	55,500,389
Unrestricted investment earnings				304,274	5,841	310,115
Miscellaneous				1,125,018	0	1,125,018
Total general revenues				\$ 112,830,244	\$ 5,841	\$ 112,836,085
Transfers				162,035	(162,035)	0
Total general revenues and transfers				\$ 112,992,279	\$ (156,194)	\$ 112,836,085
Change in net position				\$ (532,443)	78,625	(453,818)
Net position beginning of year				78,696,398	(377,765)	78,318,633
Net position end of year				\$ 78,163,955	\$ (299,140)	\$ 77,864,815

* 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, 2016

	General	Capital Projects	Nonmajor	Total
Assets				
Cash and pooled investment	\$23,519,133	\$16,077,779	\$15,411,103	\$ 55,008,015
Receivables:				
Property tax:				
Delinquent	288,858	25,798	10,638	325,294
Succeeding year	45,306,929	3,785,961	2,000,000	51,092,890
Accounts	60,939	0	33,223	94,162
Interest	0	0	0	0
Due from other governments	3,394,949	1,666,546	0	5,061,495
Inventories	410,272	0	0	410,272
Security deposit	10,000	0	0	10,000
Total assets	<u>\$72,991,080</u>	<u>\$21,556,084</u>	<u>\$17,454,964</u>	<u>\$112,002,128</u>
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities:				
Accounts payable	\$ 1,765,355	\$ 953,381	\$ 43,669	\$ 2,762,405
Salaries and benefits payable	12,698,506	0	1,506	12,700,012
Early retirement payable	0	0	289,711	289,711
Due to other governments	658,585	0	0	658,585
Security deposit payable	10,000	0	0	10,000
Total liabilities	<u>\$15,132,446</u>	<u>\$ 953,381</u>	<u>\$ 334,886</u>	<u>\$ 16,420,713</u>
Deferred inflows of resources:				
Succeeding year property tax	\$45,306,929	\$ 3,785,961	\$ 2,000,000	\$ 51,092,890
Other	96,277	8,611	3,545	108,433
Total deferred inflows of resources	<u>\$45,403,206</u>	<u>\$ 3,794,572</u>	<u>\$ 2,003,545</u>	<u>\$ 51,201,323</u>
Fund balances:				
Non-spendable:				
Inventory	\$ 410,272	\$ 0	\$ 0	\$ 410,272
Restricted for:				
Categorical funding:				
Teacher salary supplement	308,165	0	0	308,165
Professional development	250,989	0	0	250,989
Market factor incentives	34,620	0	0	34,620
Four-year-old preschool state aid	92,387	0	0	92,387
Professional development for model core curriculum	355,949	0	0	355,949
Textbook aid for non-public students	3,269	0	0	3,269
Debt service	0	0	6,030,627	6,030,627
Management levy purposes	0	0	8,257,566	8,257,566
Student activities	0	0	828,340	828,340
School infrastructure	0	12,818,094	0	12,818,094
Physical plant and equipment levy	0	3,990,037	0	3,990,037
Unassigned	10,999,777	0	0	10,999,777
Total fund balances	<u>\$12,455,428</u>	<u>\$16,808,131</u>	<u>\$15,116,533</u>	<u>\$ 44,380,092</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$72,991,080</u></u>	<u><u>\$21,556,084</u></u>	<u><u>\$17,454,964</u></u>	<u><u>\$112,002,128</u></u>

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, 2016

Total fund balances of governmental funds (page 36) \$ 44,380,092

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. 135,910,009

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. (664,624)

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	\$ 19,611,277	
Deferred inflows of resources	<u>(12,098,746)</u>	
		7,512,531

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	\$ (614,718)	
Bonds payable	(46,473,000)	
Net OPEB liability	(8,851,849)	
Pension liability	<u>(53,034,486)</u>	
		<u>(108,974,053)</u>

Net position of governmental activities (page 34) \$ 78,163,955

See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2016

	General	Capital Projects	Nonmajor	Total
Revenues:				
Local sources:				
Local tax	\$ 40,664,356	\$ 3,586,757	\$ 1,500,263	\$ 45,751,376
Tuition	2,409,264	0	0	2,409,264
Other	1,809,111	331,472	2,129,039	4,269,622
State sources	72,328,266	10,290,542	56,196	82,675,004
Federal sources	6,607,619	0	0	6,607,619
Total revenues	<u>\$123,818,616</u>	<u>\$14,208,771</u>	<u>\$ 3,685,498</u>	<u>\$141,712,885</u>
Expenditures:				
Current:				
Instruction:				
Regular instruction	\$ 47,284,121	\$ 1,844,012	\$ 353,553	\$ 49,481,686
Special instruction	25,286,808	0	208,448	25,495,256
Other instruction	12,185,972	19,680	1,648,999	13,854,651
	<u>\$ 84,756,901</u>	<u>\$ 1,863,692</u>	<u>\$ 2,211,000</u>	<u>\$ 88,831,593</u>
Support services:				
Student services	\$ 6,206,784	\$ 257,082	\$ 55,894	\$ 6,519,760
Instructional staff services	6,033,709	0	66,397	6,100,106
Administration services	11,488,323	2,348,847	287,687	14,124,857
Operation and maintenance of plant services	9,011,252	1,154,937	1,441,227	11,607,416
Transportation services	3,674,856	609,639	187,447	4,471,942
	<u>\$ 36,414,924</u>	<u>\$ 4,370,505</u>	<u>\$ 2,038,652</u>	<u>\$ 42,824,081</u>
Non-instructional programs	<u>\$ 14,871</u>	<u>\$ 0</u>	<u>\$ 137,830</u>	<u>\$ 152,701</u>
Other expenditures:				
Facilities acquisition	\$ 0	\$ 5,336,369	\$ 0	\$ 5,336,369
Debt service:				
Principal	0	0	1,390,000	1,390,000
Interest and other charges	0	7,750	1,322,393	1,330,143
AEA flowthrough	4,981,385	0	0	4,981,385
	<u>\$ 4,981,385</u>	<u>\$ 5,344,119</u>	<u>\$ 2,712,393</u>	<u>\$ 13,037,897</u>
Total expenditures	<u>\$126,168,081</u>	<u>\$11,578,316</u>	<u>\$ 7,099,875</u>	<u>\$144,846,272</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,349,465)</u>	<u>\$ 2,630,455</u>	<u>\$(3,414,377)</u>	<u>\$ (3,133,387)</u>
Other financing sources (uses):				
Revenue bonds issued	\$ 0	\$ 0	\$ 0	\$ 0
Compensation for loss of fixed assets	30,263	479,915	0	510,178
Sales of property and equipment	24,410	0	0	24,410
Transfers in	166,454	0	3,259,929	3,426,383
Transfers out	0	(3,259,929)	(4,419)	(3,264,348)
Total other financing sources (uses):	<u>\$ 221,127</u>	<u>\$ (2,780,014)</u>	<u>\$ 3,255,510</u>	<u>\$ 696,623</u>
Net change in fund balances	<u>\$ (2,128,338)</u>	<u>\$ (149,559)</u>	<u>(158,867)</u>	<u>\$ (2,436,764)</u>
Fund balances beginning of year	14,583,766	16,957,690	15,275,400	46,816,856
Fund balances end of year	<u>\$ 12,455,428</u>	<u>\$16,808,131</u>	<u>\$15,116,533</u>	<u>\$ 44,380,092</u>

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, 2016

Net change in fund balances – total governmental funds (page 38) \$(2,436,764)

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	\$ 6,536,944	
Depreciation expense	<u>(6,499,942)</u>	37,002

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. (67,962)

Book value of assets retired this year.

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	\$ 0	
Repaid	<u>1,390,000</u>	1,390,000

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. (6,855)

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. 6,608,580

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	\$ (14,058)	
Other post-employment benefits	(1,073,418)	
Pension expense	<u>(4,968,968)</u>	<u>(6,056,444)</u>

Change in net position of governmental activities (page 35) \$ (532,443)

See notes to financial statements.

Dubuque Community School District
Statement of Net Position
Proprietary Fund
June 30, 2016

	School Nutrition
Assets:	
Current assets:	
Cash	\$1,032,224
Other receivables	1,894
Due from other governments	13,755
Inventories	<u>163,315</u>
Total current assets	\$1,211,188
Non-current assets:	
Capital assets, net of accumulated depreciation	<u>164,626</u>
Total assets	<u>\$1,375,814</u>
Deferred Outflows of Resources:	
Pension related deferred outflows	\$ <u>566,981</u>
Total deferred outflows of resources	<u>\$ 566,981</u>
Liabilities:	
Current liabilities:	
Accounts payable	\$ 3,268
Salaries and benefits payable	15,039
Long-term liabilities:	
Net pension liability	1,313,084
Net OPEB liability	<u>254,181</u>
Total liabilities	<u>\$1,585,572</u>
Deferred Inflows of Resources:	
Pension related deferred inflows	\$ 555,871
Other	<u>100,492</u>
Total deferred inflows of resources	<u>\$ 656,363</u>
Net Position:	
Investment in capital assets	\$ 164,626
Unrestricted	<u>(463,766)</u>
Total net position	<u>\$ (299,140)</u>

See notes to financial statements.

Dubuque Community School District
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
Year Ended June 30, 2016

	School Nutrition
Operating revenue:	
Local sources:	
Charges for service	\$ 2,273,856
Other	<u>37,213</u>
Total operating revenue	\$ 2,311,069
Operating expenses:	
Support services:	
Administration services	\$ 153,684
Operation and maintenance of plant services	<u>2,550</u>
	\$ <u>156,234</u>
Non-instructional programs:	
Food service operations:	
Salaries	\$ 1,805,647
Benefits	893,149
Purchased services	4,164
Supplies	2,365,821
Depreciation	41,611
Loss on disposal of assets	<u>785</u>
	\$ <u>5,111,177</u>
Total operating expenses	\$ <u>5,267,411</u>
Operating loss	\$(2,956,342)
Non-operating revenue:	
State sources	\$ 39,710
Federal sources	3,151,451
Interest on investments	<u>5,841</u>
Total non-operating revenue	\$ 3,197,002
Net income before transfers	\$ 240,660
Transfers in	0
Transfers out	<u>(162,035)</u>
Change in net position	\$ 78,625
Net position beginning of year	<u>(377,765)</u>
Net position end of year	\$ <u>(299,140)</u>

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2016

	School Nutrition
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	\$ 2,237,351
Cash received from miscellaneous operating activities	79,712
Cash payments to employees for services	(2,609,712)
Cash payments to suppliers for goods or services	<u>(2,087,224)</u>
Net cash used in operating activities	<u>\$(2,379,873)</u>
Cash flows from non-capital financing activities:	
State grants received	\$ 39,710
Federal grants received	2,756,494
Transfers from other funds	0
Transfers to other funds	<u>(162,035)</u>
Net cash provided by non-capital financing activities	<u>\$ 2,634,169</u>
Cash flows from capital and related financing activities:	
Acquisition of capital assets	\$ (26,333)
Cash flows from investing activities:	
Interest on investments	<u>5,841</u>
Net increase in cash and cash equivalents	\$ 233,804
Cash and cash equivalents at beginning of year	<u>798,420</u>
Cash and cash equivalents at end of year	<u>\$ 1,032,224</u>

(continued)

See notes to financial statements.

Dubuque Community School District
Statement of Cash Flows (continued)
Proprietary Fund
Year Ended June 30, 2016

	School Nutrition
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$(2,956,342)
Adjustments to reconcile operating loss to net cash used in operation activities:	
Commodities used	389,954
Depreciation	41,611
Loss on disposal of assets	785
(Increase) in other receivables	(1,894)
(Increase) in inventories	(26,513)
(Decrease) in accounts payable	(4,381)
Increase in salaries and benefits payable	15,039
Increase in net pension liability	284,239
(Increase) in deferred outflows of resources	(322,811)
Increase in deferred inflows of resources	169,617
Increase in net OPEB liability	30,823
Net cash used in operating activities	<u><u>\$(2,379,873)</u></u>
Non-cash investing, capital, and financial activities:	

During the year ended June 30, 2016, the District received \$389,954 of Federal commodities.

See notes to financial statements.

Dubuque Community School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	Private Purpose Trust	Scholarship	Agency
Assets:			
Cash	\$143,079		\$26,525
Liabilities:			
Other payables	\$ <u>0</u>		\$26,525
Net Position:			
Reserved for scholarships	<u>\$143,079</u>		<u>\$ 0</u>

See notes to financial statements.

Dubuque Community School District
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2016

Private Purpose Trust

	Total
Additions:	
Local sources:	
Other local sources	\$ 6,638
Interest on investments	<u>870</u>
Total revenues	<u>\$ 7,508</u>
Deductions:	
Instruction:	
Regular instruction:	
Other	<u>\$ 12,508</u>
Change in net position	\$ (5,000)
Net position beginning of year	<u>148,079</u>
Net position end of year	<u><u>\$143,079</u></u>

See notes to financial statements.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 1: Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

B. Basis of Presentation: (continued)

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

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

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

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

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

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

The District reports the following major governmental funds:

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

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

B. Basis of Presentation: (continued)

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

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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, 2014, assessed property valuations; is for the tax accrual period July 1, 2015, through June 30, 2016, and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2015.

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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.

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

Compensated Absences – District employees accumulate a limited amount of earned but unused vacation for subsequent use or for payment upon termination, death, or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental fund financial statements for all employees. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2016. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

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

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

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

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 consist 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.

Fund Equity – 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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

E. Budgets and Budgetary Accounting

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

F. Subsequent Events

Management has evaluated for subsequent events through December 12, 2016, the date the financial statements were available to be issued. Based on that evaluation, there is one material subsequent event – See Note 11.

Note 2: Cash and Pooled Investments

As of June 30, 2016, the book balance of the District’s petty cash totaled \$12,905 and the cash deposit balances totaled \$52,819,283.

As of June 30, 2016, the District had investments as follows:

<u>Investment</u>	<u>Type</u>	<u>Issue Date</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Amount</u>
Iowa Schools Joint Investment Trust (ISJIT)	Certificate of Deposit	06/24/16	36 months	06/24/19	\$ 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	<u>1,596,000</u>
					<u>\$3,377,655</u>

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

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 2: Cash and Pooled Investments: (continued)

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

Custodial Credit Risk: For deposits and investments, this is the risk that, in the event of bank failure, the District's deposits may not be returned to it. Chapter 12C of the Code of Iowa requires all District deposits in banks to be entirely covered by federal depository insurance or by the State Sinking Fund. As of June 30, 2016, 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	\$ 12,905
Cash deposits	52,819,283
Investments	<u>3,377,655</u>
	<u>\$56,209,843</u>
Governmental activities	\$55,008,015
Business-type activities	1,032,224
Fiduciary funds:	
Private Purpose Trust	143,079
Agency	<u>26,525</u>
	<u>\$56,209,843</u>

Note 3: Inter-fund Transfers

The detail of inter-fund transfers for the year ended June 30, 2016, is as follows:

Transfer to	Transfer from	Amount
General	Proprietary	\$ 162,035
General	Special Revenue: Student Activity	4,419
Debt Service	Capital Projects	<u>3,259,929</u>
Total		<u>\$3,426,383</u>

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

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 4: Capital Assets

Capital assets activity for the year ended June 30, 2016, is as follows:

	Balance Beginning of Year	Increases / Reclassifications	(Decreases)	Balance End of Year
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 7,492,362	\$ 0	\$ 0	\$ 7,492,362
Construction in progress	30,982,503	2,226,012	(30,694,967)	2,513,548
Total capital assets not being depreciated	<u>\$ 38,474,865</u>	<u>\$ 2,226,012</u>	<u>\$(30,694,967)</u>	<u>\$ 10,005,910</u>
Capital assets being depreciated:				
Buildings and improvements	\$121,831,247	\$33,362,750	\$ 0	\$155,193,997
Land improvements	17,422,276	212,368	0	17,634,644
Furniture and equipment	21,427,343	1,430,780	(1,013,146)	21,844,977
Total capital assets being depreciated	<u>\$160,680,866</u>	<u>\$35,005,898</u>	<u>\$ (1,013,146)</u>	<u>\$194,673,618</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 41,795,736	\$ 3,819,174	\$ 0	\$ 45,614,910
Land improvements	5,704,371	743,449	0	6,447,820
Furniture and equipment	15,714,655	1,937,319	(945,185)	16,706,789
Total accumulated depreciation	<u>\$ 63,214,762</u>	<u>\$ 6,499,942</u>	<u>\$ (945,185)</u>	<u>\$ 68,769,519</u>
Total capital assets being depreciated, net	<u>\$ 97,466,104</u>	<u>\$28,505,956</u>	<u>\$ (67,961)</u>	<u>\$125,904,099</u>
Governmental activities capital assets, net	<u><u>\$135,940,969</u></u>	<u><u>\$30,731,968</u></u>	<u><u>\$(30,762,928)</u></u>	<u><u>\$135,910,009</u></u>
Business-type Activities:				
Furniture and equipment	\$ 1,453,872	\$ 26,333	\$ (12,076)	\$ 1,468,129
Less accumulated depreciation	1,273,183	41,611	(11,291)	1,303,503
Business-type activities capital assets, net	<u>\$ 180,689</u>	<u>\$ (15,278)</u>	<u>\$ (785)</u>	<u>\$ 164,626</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 4: Capital Assets: (continued)

Depreciation expense was charged by the District as follows:

Governmental activities:

Instruction:

Regular	\$ 125,350
Special	17,161
Other	85,818

Support services:

Student services	5,474
Instructional staff	0
Administration	637,685
Operation and maintenance of plant	100,767
Transportation	815,696
Non-instructional programs	0

\$1,787,951

Unallocated depreciation 4,711,991

Total governmental activities depreciation expense \$6,499,942

Business-type activities:

Food services	
Regular depreciation	<u>\$ 41, 611</u>

Note 5: Long-term Liabilities

Changes in long-term liabilities for the year ended June 30, 2016, are summarized as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
Revenue bonds	\$47,863,000	\$ 0	\$ 1,390,000	\$ 46,473,000	\$1,960,000
Compensated absences	600,660	614,718	600,660	614,718	614,718
Net pension liability	41,223,441	53,034,486	41,223,441	53,034,486	0
Net OPEB liability	7,778,431	1,705,445	632,027	8,851,849	0
	<u>\$97,465,532</u>	<u>\$55,354,649</u>	<u>\$43,846,128</u>	<u>\$108,974,053</u>	<u>\$2,574,718</u>
Business type activities:					
Net pension liability	\$ 1,028,845	\$ 1,313,084	\$ 1,028,845	\$ 1,313,084	\$ 0
Net OPEB liability	223,358	48,971	18,148	254,181	0
	<u>\$ 1,252,203</u>	<u>\$ 1,362,055</u>	<u>\$ 1,046,993</u>	<u>\$ 1,567,265</u>	<u>\$ 0</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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, 2016, is as follows:

Summary – Debt Service Requirements to Maturity			
Year Ending June 30	Principal	Interest	Total
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
	\$46,473,000	\$12,809,623	\$59,282,623

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 5: Long-term Liabilities: (continued)

Details of the District's June 30, 2016, 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
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
		\$8,865,000	\$659,388	\$9,524,388

Series 2013 Bonds				
Year Ending June 30,	Interest Rate	Principal	Interest	Total
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
		\$8,865,000	\$1,536,002	\$10,401,002

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 5: Long-term Liabilities: (continued)

Series 2014 Bonds				
Year Ending June 30,	Interest Rate	Principal	Interest	Total
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
		<u>\$12,783,000</u>	<u>\$2,894,583</u>	<u>\$15,677,583</u>

Series 2015 Bonds				
Year Ending June 30,	Interest Rate	Principal	Interest	Total
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
		<u>\$15,960,000</u>	<u>\$7,719,650</u>	<u>\$23,679,650</u>

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 5: Long-term Liabilities: (continued)

The District has pledged future statewide sales, services and use tax revenues to repay the \$46,473,000 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 \$59,282,623.

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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, 2016.

During the year ended June 30, 2016, the District made interest payments totaling \$1,322,393.

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% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month the member receives benefits before age 65.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

In fiscal year 2016, pursuant to the required rate, Regular members contributed 5.95% of pay and the District contributed 8.93% for a total rate of 14.88%.

The District's contributions to IPERS for the year ended June 30, 2016, were \$6,830,726.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2016, the District reported a liability of \$54,347,570 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2015, the District's collective proportion was 1.093194%, which was an increase of 0.049176% from its proportion measured as of June 30, 2014.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

For the year ended June 30, 2016, the District recognized pension expense of \$5,088,549. At June 30, 2016, 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	\$ 821,125	\$ 0
Changes of assumptions	1,496,325	0
Net difference between projected and actual earnings on pension plan investments	8,131,473	12,654,617
Changes in proportion and differences between District contributions and proportionate share of contributions	2,898,609	0
District contributions subsequent to the measurement date	6,830,726	0
Total	<u>\$20,178,258</u>	<u>\$12,654,617</u>

\$6,830,726 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. 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,	
2017	\$ (777,785)
2018	(777,785)
2019	(777,785)
2020	2,867,276
2021	158,995
Total	<u>\$ 692,916</u>

There were no non-employer contributing entities at IPERS.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

Actuarial Assumptions - The total pension liability in the June 30, 2015, 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% per annum
Rates of salary increase (effective June 30, 2010)	4.00% to 17.00% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 1996)	7.50%, compounded annually, net of investment expense, including inflation
Wage growth (effective June 30, 1990)	4.00% per annum, based on 3.00% inflation and 1.00% real wage inflation.

The actuarial assumptions used in the June 30, 2015, 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 IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of IPERS' 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
Core Plus Fixed Income	28%	2.04%
Domestic Equity	24%	6.29%
International Equity	16%	6.75%
Private Equity/Debt	11%	11.32%
Real Estate	8%	3.48%
Credit Opportunities	5%	3.63%
US TIPS	5%	1.91%
Other Real Assets	2%	6.24%
Cash	1%	(0.71%)
Total	<u>100%</u>	

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

Discount Rate - The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the IPERS' 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 IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5%, 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% lower (6.5%) or 1% higher (8.5%) 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	\$95,152,817	\$54,347,570	\$19,905,013

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

Payables to IPERS - At June 30, 2016, the District reported payables to IPERS 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, 2016, the District has obligations to seventeen (17) participants with a total accrued liability of \$289,711. These early retirement benefits will be paid July 1, 2016.

Early retirement benefits paid during the year ended June 30, 2016, totaled \$1,818,170.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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, 2016, 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	240,054
Adjustment to annual required contribution	<u>(266,726)</u>
Annual OPEB cost (expenses)	\$1,487,690
Contributions and payments made	<u>(383,449)</u>
Increase in net OPEB obligation	\$1,104,241
Net OPEB obligation – June 30, 2015	<u>8,001,789</u>
Net OPEB obligation – June 30, 2016	\$9,106,030

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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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, 2016, 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
June 30, 2016	\$1,487,690	25.8%	\$9,106,030

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 \$76,461,891 and the ratio of the UAAL to covered payroll was 15.9%. As of June 30, 2016, 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.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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 \$4,981,385 for the year ended June 30, 2016, 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 April 11, 2016, the District signed a \$200,133.50 contract for school bus drive improvements at Hoover Elementary School. Funding will come from the sales tax fund. As of June 30, 2016, there have been no change orders or payments on the project.

On April 11, 2016, the District signed a \$309,900.00 contract for school bus drive improvements at Irving Elementary School. Funding will come from the sales tax fund. As of June 30, 2016, there have been no change orders or payments on the project.

On April 11, 2016, the District signed a \$383,152.00 contract for asphalt replacement at the Transportation Department. Funding will come from the sales tax fund. As of June 30, 2016, there have been no change orders or payments on the project.

On April 27, 2016, the District signed a \$268,522.00 contract for the bus drop-off lane at Senior High School. Funding will come from the sales tax fund. As of June 30, 2016, there have been no change orders or payments on the project.

At June 30, 2016, the District had approximately \$592,288 in commitments related to unfilled purchase orders for goods and services.

Note 11: Subsequent Events

On August 8, 2016, the District signed a \$25,106,300.00 contract for renovations at Senior High School. Funding will come from the sales tax fund. As of June 30, 2016, there have been no change orders or payments on the project.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

Note 11: Subsequent Events: (continued)

In October 2016, the board authorized the sale of \$10,000,000 of School Infrastructure Sales, Services, and Use Tax Revenue Bonds for the purpose of providing funds for renovations to Senior High School and/ or other school infrastructure projects. The issuance occurred in December 2016.

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

The District implemented the following statements:

- The GASB issued Statement No. 72, *Fair Value Measurement and Application* in February 2015. The objective of this Statement is to address accounting and financial reporting issues related to fair value measurements and provide 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. This Statement has no effect on the District in the current fiscal year.
- The GASB issued Statement 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not Within the Scope of GASB 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* in June 2015. The requirements of this Statement are effective for fiscal years beginning after June 15, 2015 – except those provisions that address employers and governmental non-employer contributing entities for pension that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. This Statement has no effect on the District in the current fiscal year.
- The GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* in June 2015. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and 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. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015. This Statement has no effect on the District in the current fiscal year.

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

As of June 30, 2016, 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 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* in June 2015. Statement 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The Statement follows the framework for financial reporting of defined benefit OPEB plans in Statement 45 by requiring a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement requires more extensive note disclosures and required supplementary information (RSI) related to the measurement of the OPEB liabilities for which assets have been accumulated, including information about the annual money-weighted rates of return on plan investments. Statement 74 also sets forth note disclosure requirements for defined contribution OPEB plans. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2016. Earlier application is encouraged.
- The GASB issued Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in June 2015. This Statement replaces the requirements of Statement 45 and requires governments to report a liability on the face of the financial statements for the OPEB that they provide. Statement 75 requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2017. Earlier application is encouraged.
- The GASB issued Statement 77, *Tax Abatement Disclosures* in August 2015. This Statement is intended to improve financial reporting by requiring disclosure of tax abatement information about a reporting government's own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government's tax revenues. The requirements of this Statement are effective for financial statements for reporting periods beginning after December 15, 2015. Earlier application is encouraged.
- GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*, issued December 2015. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

employers whose employees are provided with such pensions. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

- GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, issued December 2016. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant. The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. Those provisions are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.
- GASB Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, issued January 2016. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged.
- GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, issued March 2016. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged.
- GASB Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73*, issued March 2016. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and 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*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in

Dubuque Community School District

Notes to Financial Statements

June 30, 2016

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

required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged.

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, 2016

	Actual Amounts			Budgeted Amounts		
	Governmental Funds	Proprietary Fund	Total	Original	Amended	Final to Actual Variance
Revenues:						
Local sources	\$ 52,430,262	\$ 2,316,910	\$ 54,747,172	\$ 54,508,159	\$ 54,508,159	\$ 239,013
State sources	82,675,004	39,710	82,714,714	81,780,033	81,780,033	934,681
Federal sources	6,607,619	3,151,451	9,759,070	9,160,581	9,160,581	598,489
Total revenues	\$141,712,885	\$5,508,071	\$147,220,956	\$145,448,773	\$145,448,773	\$1,772,183
Expenditures:						
Instruction	\$ 88,835,918	\$ 0	\$ 88,835,918	\$ 89,403,455	\$ 90,403,455	\$1,567,537
Support services	42,819,756	0	42,819,756	41,358,200	43,858,200	1,038,444
Non-instructional programs	152,701	5,267,411	5,420,112	5,309,600	5,309,600	(110,512)
Other expenditures	13,037,897	0	13,037,897	14,316,798	14,316,798	1,278,901
Total expenditures	\$144,846,272	\$5,267,411	\$150,113,683	\$150,388,053	\$153,888,053	\$3,774,370
Excess (deficiency) of revenues over expenditures	\$ (3,133,387)	\$ 240,660	\$ (2,892,727)	\$ (4,939,280)	\$ (8,439,280)	\$5,546,553
Other financing sources, net	696,623	(162,035)	534,588	70,000	70,000	464,588
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (2,436,764)	\$ 78,625	\$ (2,358,139)	\$ (4,869,280)	\$ (8,369,280)	\$6,011,141
Balances beginning of year	46,816,856	(377,765)	46,439,091	42,778,801	42,778,801	3,660,290
Balances end of year	\$ 44,380,092	\$ (299,140)	\$ 44,080,952	\$ 37,909,521	\$ 34,409,521	\$9,671,431

See accompanying independent auditor's report.

Dubuque Community School District

Notes to Required Supplementary Information – Budgetary Reporting

Year Ended June 30, 2016

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 \$3,500,000.

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

	2016	2015
District's proportion of the net pension liability	1.093194%	1.044018%
District's proportionate share of the net pension liability	\$54,347,570	\$42,252,286
District's covered-employee payroll	\$76,461,891	\$75,363,092
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	71.08%	56.06%
Plan fiduciary net position as a percentage of the total pension liability	85.19%	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

	2016	2015	2014	2013
Statutorily required contribution	\$ 6,830,726	\$ 6,729,926	\$ 6,225,569	\$ 5,734,626
Contributions in relation to the statutorily required contribution	(6,830,726)	(6,729,926)	(6,225,569)	(5,734,626)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0
District's covered-employee payroll	\$76,461,891	\$75,363,092	\$69,715,216	\$66,143,315
Contributions as a percentage of covered-employee payroll	8.93%	8.93%	8.93%	8.67%

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

2012	2011	2010	2009	2008	2007
\$ 5,218,342	\$ 4,466,474	\$ 4,313,135	\$ 4,199,404	\$ 3,807,858	\$ 3,342,705
(5,218,342)	(4,466,474)	(4,313,135)	(4,199,404)	(3,807,858)	(3,342,705)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$64,684,349	\$64,287,186	\$64,871,878	\$66,137,994	\$62,939,802	\$58,134,000
8.07%	6.95%	6.65%	6.35%	6.05%	5.75%

See accompanying independent auditor's report.

Dubuque Community School District
Notes to Required Supplementary Information – Pension Liability
Year Ended June 30, 2016

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% per year measured from the member's first unreduced retirement age to a 6% 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.

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% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL 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% to 4.00%.
- Lowered the inflation assumption from 3.50% to 3.25%.

Dubuque Community School District
Schedule of Funding Progress for the Retiree Health Benefit Plan
Required Supplementary Information
June 30, 2016

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%
2016	7/1/2014	\$0	\$12,146,829	\$12,146,829	0.0%	\$76,461,891	15.9%

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

Nonmajor Governmental Funds

June 30, 2016

Nonmajor Governmental Funds

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

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

Student Activity	Accounts for funds raised by student groups. Under state law the Board retains responsibility for the Student Activity Fund's ultimate disposition.
Management	Accounts for resources accumulated and payments made for property insurance, fidelity bonds, worker compensation, liability premiums, unemployment insurance claims and early retirement incentives.
Deb Service	This fund accounts for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs.

Dubuque Community School District

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2016

Assets	Special Revenue			
	Management Levy	Student Activity	Debt Service	Total
Cash	\$ 8,555,334	\$853,490	\$6,002,279	\$15,411,103
Receivables:				
Property tax:				
Delinquent	10,638	0	0	10,638
Succeeding year	2,000,000	0	0	2,000,000
Accounts	0	4,875	28,348	33,223
Total assets	\$10,565,972	\$858,365	\$6,030,627	\$17,454,964
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ 15,150	\$ 28,519	\$ 0	\$ 43,669
Salaries and benefits payable	0	1,506	0	1,506
Early retirement payable	289,711	0	0	289,711
Total liabilities	\$ 304,861	\$ 30,025	\$ 0	\$ 334,886
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	\$ 2,000,000	\$ 0	\$ 0	\$ 2,000,000
Other	3,545	0	0	3,545
Total deferred inflows of resources	\$ 2,003,545	\$ 0	\$ 0	\$ 2,003,545
Fund balances:				
Restricted for:				
Debt service	\$ 0	\$ 0	\$6,030,627	\$ 6,030,627
Management levy purposes	8,257,566	0	0	8,257,566
Student activities	0	828,340	0	828,340
Total fund balances	\$ 8,257,566	\$828,340	\$6,030,627	\$15,116,533
Total liabilities, deferred inflows of resources and fund balances	\$10,565,972	\$858,365	\$6,030,627	\$17,454,964

See accompanying independent auditor's report.

Dubuque Community School District

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

Nonmajor Governmental Funds

Year Ended June 30, 2016

	Special Revenue			
	Management Levy	Student Activity	Debt Service	Total
Revenues:				
Local sources:				
Local tax	\$1,500,263	\$ 0	\$ 0	\$ 1,500,263
Other	374,481	1,725,200	29,358	2,129,039
State sources	56,196	0	0	56,196
Total revenues	\$1,930,940	\$1,725,200	\$ 29,358	\$ 3,685,498
Expenditures:				
Current:				
Instruction:				
Regular instruction	\$ 353,553	\$ 0	\$ 0	\$ 353,553
Special instruction	208,448	0	0	208,448
Other instruction	4,815	1,644,184	0	1,648,999
	\$ 566,816	\$1,644,184	\$ 0	\$ 2,211,000
Support services:				
Student services	\$ 55,894	\$ 0	\$ 0	\$ 55,894
Instructional staff services	66,397	0	0	66,397
Administration services	281,084	6,603	0	287,687
Operation and maintenance of plant services	1,440,602	625	0	1,441,227
Transportation services	168,759	18,688	0	187,447
	\$2,012,736	\$ 25,916	\$ 0	\$ 2,038,652
Non-instructional programs	\$ 137,830	\$ 0	\$ 0	\$ 137,830
Other expenditures:				
Debt service:				
Principal	\$ 0	\$ 0	\$ 1,390,000	\$ 1,390,000
Interest and other charges	0	0	1,322,393	1,322,393
	\$ 0	\$ 0	\$ 2,712,393	\$ 2,712,393
Total expenditures	\$2,717,382	\$1,670,100	\$ 2,712,393	\$ 7,099,875
Excess (deficiency) of revenues over (under) expenditures	\$ (786,442)	\$ 55,100	\$(2,683,035)	\$ (3,414,377)
Other financing sources (uses):				
Transfers in	\$ 0	\$ 0	\$ 3,259,929	\$ 3,259,929
Transfers out	0	(4,419)	0	(4,419)
Total other financing sources (uses):	\$ 0	\$ (4,419)	\$ 3,259,929	\$ 3,255,510
Net change in fund balances	\$ (786,442)	\$ 50,681	\$ 576,894	\$ (158,867)
Fund balances beginning of year	9,044,008	777,659	5,453,733	15,275,400
Fund balances end of year	\$8,257,566	\$ 828,340	\$ 6,030,627	\$15,116,533

See accompanying independent auditor's report.

Dubuque Community School District

Capital Project Accounts

Capital Projects Fund

Year Ended June 30, 2016

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, 2016

Assets	Capital Projects		
	Statewide Sales, Services, and Use Tax	Physical Plant and Equipment Levy	Total
Cash and pooled investments	\$11,561,614	\$4,516,165	\$16,077,779
Receivables:			
Property tax:			
Delinquent	0	25,798	25,798
Succeeding year	0	3,785,961	3,785,961
Due from other governments	1,666,546	0	1,666,546
Total assets	\$13,228,160	\$8,327,924	\$21,556,084
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 410,066	\$ 543,315	\$ 953,381
Total liabilities	\$ 410,066	\$ 543,315	\$ 953,381
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	\$ 0	\$3,785,961	\$ 3,785,961
Other	0	8,611	8,611
Total deferred inflows of resources	\$ 0	\$3,794,572	\$ 3,794,572
Fund balances:			
Restricted for:			
School infrastructure	\$12,818,094	\$ 0	\$12,818,094
Physical plant and equipment levy	0	3,990,037	3,990,037
Total fund balances	\$12,818,094	\$3,990,037	\$16,808,131
Total liabilities, deferred inflows of resources and fund balances	\$13,228,160	\$8,327,924	\$21,556,084

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, 2016

	Capital Projects		
	Statewide Sales, Services, and Use Tax	Physical Plant and Equipment Levy	Total
Revenues:			
Local sources:			
Local tax	\$ 0	\$3,586,757	\$ 3,586,757
Other	305,769	25,703	331,472
State sources	10,149,186	141,356	10,290,542
Federal sources	0	0	0
Total revenues	<u>\$10,454,955</u>	<u>\$3,753,816</u>	<u>\$14,208,771</u>
Expenditures:			
Current:			
Instruction:			
Regular instruction	\$ 1,813,745	\$ 30,267	\$ 1,844,012
Other instruction	0	19,680	19,680
	<u>\$ 1,813,745</u>	<u>\$ 49,947</u>	<u>\$ 1,863,692</u>
Support services:			
Student services	\$ 257,082	\$ 0	\$ 257,082
Administration services	1,641,160	707,687	2,348,847
Operation and maintenance of plant services	558	1,154,379	1,154,937
Transportation services	14,565	595,074	609,639
	<u>\$ 1,913,365</u>	<u>\$2,457,140</u>	<u>\$ 4,370,505</u>
Non-instructional programs	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other expenditures:			
Facilities acquisition	\$ 3,217,485	\$2,118,884	\$ 5,336,369
Debt service:			
Principal	0	0	0
Interest and other charges	7,750	0	7,750
	<u>\$ 3,225,235</u>	<u>\$2,118,884</u>	<u>\$ 5,344,119</u>
Total expenditures	<u>\$ 6,952,345</u>	<u>\$4,625,971</u>	<u>\$11,578,316</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,502,610</u>	<u>\$ (872,155)</u>	<u>\$ 2,630,455</u>
Other financing sources (uses):			
Revenue bonds issued	\$ 0	\$ 0	\$ 0
Compensation for loss of fixed assets	0	479,915	479,915
Sale of property and equipment	0	0	0
Transfers out	(3,259,929)	0	(3,259,929)
Total other financing sources (uses)	<u>\$ (3,259,929)</u>	<u>\$ 479,915</u>	<u>\$ (2,780,014)</u>
Net Change in fund balances	<u>\$ 242,681</u>	<u>\$ (392,240)</u>	<u>\$ (149,559)</u>
Fund balances beginning of year	12,575,413	4,382,277	16,957,690
Fund balances end of year	<u>\$12,818,094</u>	<u>\$3,990,037</u>	<u>\$16,808,131</u>

See accompanying independent auditor's report.

Dubuque Community School District

Schedule of Changes in Special Revenue Fund, Student Activity Accounts

Year Ended June 30, 2016

	Balance June 30, 2015	Revenues	Expenditures	Balance June 30, 2016
Senior High Schools:				
Alternative Learning Center	\$ 1,600	\$ 1,679	\$ 1,383	\$ 1,896
Stephen Hempstead	255,544	528,227	476,055	307,716
Dubuque Senior	284,904	579,957	580,792	284,069
Total Senior High Schools	<u>\$542,048</u>	<u>\$1,109,863</u>	<u>\$1,058,230</u>	<u>\$593,681</u>
Middle Schools:				
Jefferson	\$ 71,804	\$ 23,925	\$ 25,485	\$ 70,244
Washington	40,846	53,496	52,117	42,225
Roosevelt	73,211	60,246	63,173	70,284
Total Middle Schools	<u>\$185,861</u>	<u>\$ 137,667</u>	<u>\$ 140,775</u>	<u>\$182,753</u>
Elementary Schools:				
Audubon	\$ 5,755	\$ 41	\$ 3,113	\$ 2,683
Bryant	1,282	3,495	4,388	389
Eisenhower	1,427	28	42	1,413
Carver	1,881	185	423	1,643
Fulton	3,839	1,662	1,424	4,077
Hoover	5,418	2,482	3,532	4,368
Irving	5,268	6,750	5,424	6,594
Kennedy	1,258	6	968	296
Lincoln	1,008	635	904	739
Marshall	4,094	4,845	1,674	7,265
Prescott	2,034	534	1,662	906
Sageville	1,493	6	1,114	385
Table Mound	4,736	29	0	4,765
Preschool	352	0	0	352
Total Elementary Schools	<u>\$ 39,845</u>	<u>\$ 20,698</u>	<u>\$ 24,668</u>	<u>\$ 35,875</u>
Athletic reserve	\$ (2,446)	\$ 449,520	\$ 448,062	\$ (988)
District instrumental music	12,351	7,452	2,784	17,019
	<u>\$ 9,905</u>	<u>\$ 456,972</u>	<u>\$ 450,846</u>	<u>\$ 16,031</u>
Grand Total	<u><u>\$777,659</u></u>	<u><u>\$1,725,200</u></u>	<u><u>\$1,674,519</u></u>	<u><u>\$828,340</u></u>

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2016

	Private Purpose Trust				Total
	Trust	Scholarships			
	Prescott Elementary Trust	Dubuque Senior High School Scholarships	Stephen Hempstead High School Scholarships	Alternative Learning Center Scholarship	
Additions:					
Local sources:					
Other local sources	\$ 0	\$ 3,293	\$ 1,745	\$1,600	\$ 6,638
Interest on investments	<u>97</u>	<u>599</u>	<u>161</u>	<u>13</u>	<u>870</u>
Total revenues	<u>\$ 97</u>	<u>\$ 3,892</u>	<u>\$ 1,906</u>	<u>\$1,613</u>	<u>\$ 7,508</u>
Deductions:					
Instruction:					
Regular instruction:					
Other	<u>\$ 0</u>	<u>\$ 8,188</u>	<u>\$ 4,320</u>	<u>\$ 0</u>	<u>\$ 12,508</u>
Change in net position	\$ 97	\$ (4,296)	\$ (2,414)	\$1,613	\$ (5,000)
Net position beginning of year	<u>15,733</u>	<u>102,751</u>	<u>28,950</u>	<u>645</u>	<u>148,079</u>
Net position end of year	<u>\$15,830</u>	<u>\$ 98,455</u>	<u>\$26,536</u>	<u>\$2,258</u>	<u>\$143,079</u>

See accompanying independent auditor's report.

Dubuque Community School District
Schedule of Changes in Fiduciary Assets and Liabilities
Agency Fund
Year Ended June 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Assets				
Cash	<u>\$29,056</u>	<u>\$25,812</u>	<u>\$28,343</u>	<u>\$26,525</u>
Total assets	<u>\$29,056</u>	<u>\$25,812</u>	<u>\$28,343</u>	<u>\$26,525</u>
Liabilities				
Other payables	<u>\$29,056</u>	<u>\$25,812</u>	<u>\$28,343</u>	<u>\$26,525</u>
Total liabilities	<u>\$29,056</u>	<u>\$25,812</u>	<u>\$28,343</u>	<u>\$26,525</u>

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			
	2016	2015	2014	2013
Revenues:				
Local sources:				
Local tax	\$ 45,751,376	\$ 44,918,498	\$ 45,256,554	\$ 57,952,211
Tuition	2,409,264	2,571,634	2,076,227	2,364,636
Other	4,269,622	4,461,057	4,403,650	4,149,932
State sources	82,675,004	81,462,443	74,879,014	62,706,583
Federal sources	6,607,619	6,277,627	6,323,012	6,852,735
Total revenues	<u>\$141,712,885</u>	<u>\$139,691,259</u>	<u>\$132,938,457</u>	<u>\$134,026,097</u>
Expenditures:				
Instruction:				
Regular instruction	\$ 49,481,686	\$ 48,744,947	\$ 45,838,993	\$ 41,180,652
Special instruction	25,495,256	26,651,874	24,813,653	23,533,298
Other instruction	13,854,651	13,763,166	13,169,530	13,080,400
Support services:				
Student services	6,519,760	6,655,077	6,305,561	5,492,706
Instructional staff services	6,100,106	5,788,283	5,750,601	4,602,493
Administration services	14,124,857	13,506,629	12,725,816	12,389,626
Operation and maintenance of plant services	11,607,416	10,785,417	9,599,256	9,057,962
Transportation services	4,471,942	4,724,879	5,612,731	4,277,877
Non-instructional programs	152,701	188,357	156,327	364,825
Other expenditures:				
Facilities acquisition	5,336,369	14,428,903	25,750,982	14,520,178
Debt service:				
Principal	1,390,000	1,130,000	4,850,000	7,600,000
Interest and fiscal charges	1,330,143	974,063	471,005	507,785
AEA flowthrough	4,981,385	4,928,817	4,723,656	4,515,012
TIF property tax payment to City and other property taxes	0	0	0	0
City street assessments	0	0	0	0
Total expenditures	<u>\$144,846,272</u>	<u>\$152,270,412</u>	<u>\$159,768,111</u>	<u>\$141,122,814</u>

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					
2012	2011	2010	2009	2008	2007
\$ 59,573,803	\$ 56,970,220	\$ 55,448,603	\$ 53,527,722	\$ 49,698,676	\$ 47,166,139
2,264,001	2,146,825	2,229,601	2,054,271	1,974,497	1,970,036
3,237,573	3,523,606	3,716,733	3,845,347	4,531,034	4,342,335
62,040,783	60,409,551	52,410,026	60,032,976	57,095,921	51,611,486
7,729,416	9,393,044	12,657,914	6,694,658	4,296,825	3,460,383
\$134,845,576	\$132,443,246	\$126,462,877	\$126,154,974	\$117,596,953	\$108,550,379
\$ 40,768,416	\$ 39,582,892	\$ 40,345,167	\$ 41,870,736	\$ 39,315,976	\$ 36,383,897
22,492,388	21,727,446	22,461,743	22,934,962	19,711,873	17,799,574
12,840,284	12,144,120	11,483,872	8,923,625	9,841,978	9,059,837
5,252,695	5,034,660	5,053,316	5,093,057	4,893,096	4,422,022
3,984,983	3,566,495	3,422,804	3,552,175	3,755,466	3,615,550
12,341,464	12,875,379	10,602,780	10,349,190	10,428,962	10,120,152
8,702,928	8,406,122	8,554,178	8,958,199	9,118,255	8,564,905
4,120,582	4,003,962	3,465,091	3,019,418	3,145,333	3,729,525
135,718	155,648	306,817	93,675	143,549	133,012
4,919,944	1,471,553	3,547,438	3,718,729	6,024,792	18,839,199
7,200,000	8,710,000	33,299,833	7,466,208	4,496,208	1,036,209
556,069	524,654	1,323,733	1,482,355	1,675,126	1,542,704
4,496,822	4,922,517	4,802,377	4,321,171	4,106,863	3,803,870
0	0	0	229	25,690	26,248
0	0	0	0	0	79,548
\$127,812,293	\$123,125,448	\$148,669,149	\$121,783,729	\$116,683,167	\$119,156,252

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

1-9

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

Revenue Capacity

10-13

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

Debt Capacity

14-17

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

Demographic and Economic Information

18-19

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

Operating Information

20-22

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

Table 1

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

**(accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2015	2014	2013
Governmental activities:				
Net investment in capital assets	\$89,437,009	\$88,077,969	\$ 93,556,198	\$ 80,199,696
Restricted	32,970,043	32,900,265	22,585,523	29,345,373
Unrestricted	(44,243,097)	(42,281,836)	13,235,693	20,945,199
Total governmental activities net position	\$78,163,955	\$78,696,398	\$129,377,414	\$130,490,268
Business-type activities:				
Net investment in capital assets	\$ 164,626	\$ 180,689	\$ 226,852	\$ 294,532
Restricted	0	0	0	0
Unrestricted	(463,766)	(558,454)	572,735	545,461
Total business-type activities net position	\$ (299,140)	\$ (377,765)	\$ 799,587	\$ 839,993
Primary government:				
Net investment in capital assets	\$94,467,321	\$88,258,658	\$ 93,783,050	\$ 80,494,228
Restricted	32,970,043	32,900,265	22,585,523	29,345,373
Unrestricted	(49,572,549)	(42,840,290)	13,808,428	21,490,660
Total primary government net position	\$77,864,815	\$78,318,633	\$130,177,001	\$131,330,261

Source: *District Financial Records*

Table 1

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

2012	2011	2010	2009	2008	2007
\$ 72,432,082	\$ 72,646,181	\$64,429,213	\$59,780,783	\$53,355,696	\$43,446,260
25,752,325	18,245,575	17,404,114	9,206,811	8,920,643	6,559,669
22,014,328	13,348,662	5,121,609	7,757,840	4,416,579	5,627,070
<u>\$120,198,735</u>	<u>\$104,240,418</u>	<u>\$86,954,936</u>	<u>\$76,745,434</u>	<u>\$66,692,918</u>	<u>\$55,632,999</u>
\$ 280,661	\$ 311,734	\$ 399,217	\$ 442,195	\$ 483,616	\$ 537,950
0	0	0	0	0	0
851,251	934,055	861,361	808,733	882,625	877,323
<u>\$ 1,131,912</u>	<u>\$ 1,245,789</u>	<u>\$ 1,260,578</u>	<u>\$ 1,250,928</u>	<u>\$ 1,366,241</u>	<u>\$ 1,415,273</u>
\$ 72,712,743	\$ 72,957,915	\$64,828,430	\$60,222,978	\$53,839,312	\$43,984,210
25,752,325	18,245,575	17,404,114	9,206,811	8,920,643	6,559,669
22,865,579	14,282,717	5,982,970	8,566,573	5,299,204	6,504,393
<u>\$121,330,647</u>	<u>\$105,486,207</u>	<u>\$88,215,514</u>	<u>\$77,996,362</u>	<u>\$68,059,159</u>	<u>\$57,048,272</u>

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Expenses:				
Governmental activities:				
Instruction	\$ 87,389,442	\$ 87,066,710	\$ 83,984,002	\$ 77,755,484
Student services	6,382,523	6,457,946	6,306,779	5,505,944
Instructional staff services	6,176,257	5,650,117	5,750,601	4,602,597
Administration services	14,132,095	13,683,311	13,236,921	12,281,517
Operation and maintenance of plant services	11,698,648	10,753,161	9,684,699	9,102,217
Transportation services	4,841,702	4,906,348	4,981,110	4,420,179
Non-instructional programs	160,756	184,930	159,179	364,825
AEA flowthrough	4,981,385	4,928,817	4,723,656	4,515,012
TIF property tax payment and street assessments to City	0	0	0	0
Interest on long-term debt	1,329,248	1,148,530	406,017	344,756
Bond costs	7,750	293,111	116,998	166,710
Other post-employment benefits	1,073,418	1,142,693	911,203	777,152
Depreciation (unallocated)	4,234,139	3,900,066	3,938,398	4,243,202
Total governmental activities expenses	\$142,407,363	\$140,115,740	\$134,199,563	\$124,079,595
Business-type activities:				
Nutrition services	\$ 5,267,411	\$ 4,988,071	\$ 4,983,100	\$ 5,014,578
Total business-type activities expenses	\$ 5,267,411	\$ 4,988,071	\$ 4,983,100	\$ 5,014,578
Total primary government expenses	\$147,674,774	\$145,103,811	\$139,182,663	\$129,094,173

Source: District Financial Records

(Continued on the following page.)

Table 2

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

2012	2011	2010	2009	2008	2007
\$ 76,200,554	\$ 73,398,582	\$ 74,580,509	\$ 74,524,139	\$ 67,010,362	\$ 68,921,618
5,262,498	4,916,281	5,064,842	5,147,311	4,766,058	4,813,824
3,988,500	3,582,091	3,442,464	3,607,500	3,677,598	3,873,716
11,285,684	12,704,945	10,704,315	10,590,758	10,125,713	10,955,010
8,800,056	8,123,156	8,658,932	9,011,009	8,835,601	8,967,625
4,040,587	3,511,033	3,521,943	3,501,716	3,683,632	3,738,099
134,228	157,526	309,415	96,998	142,067	138,771
4,496,822	4,922,517	4,802,377	4,321,171	4,106,863	3,803,870
0	0	0	229	25,690	105,796
317,750	487,800	1,271,952	1,482,355	1,675,126	1,542,704
143,819	1,000	316,635	0	0	23,615
1,432,116	1,380,724	1,044,119	1,090,424	0	0
3,110,181	2,259,167	3,230,537	3,090,034	2,745,092	2,227,645
\$119,212,795	\$115,444,822	\$116,948,040	\$116,463,644	\$106,793,802	\$109,112,293
\$ 4,829,167	\$ 4,609,057	\$ 4,562,590	\$ 4,336,522	\$ 4,159,239	\$ 3,949,212
\$ 4,829,167	\$ 4,609,057	\$ 4,562,590	\$ 4,336,522	\$ 4,159,239	\$ 3,949,212
\$124,041,962	\$120,053,879	\$121,510,630	\$120,800,166	\$110,953,041	\$113,061,505

Table 2

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

(accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Program revenues:				
Governmental activities:				
Charges for services:				
Instruction	\$ 4,920,920	\$ 5,037,413	\$ 4,465,125	\$ 4,900,867
Support services	50,840	54,977	50,924	38,310
Operating grants and contributions	23,910,881	23,329,640	19,919,287	19,679,045
Capital grants and contributions	0	0	0	0
Total governmental activities program revenues	\$ 28,882,641	\$ 28,422,030	\$ 24,435,336	\$ 24,618,222
Business-type activities:				
Charges for services:				
Nutrition services	\$ 2,311,069	\$ 2,472,084	\$ 2,421,620	\$ 2,403,562
Operating grants and contributions	3,191,161	2,758,432	2,667,519	2,590,171
Total business-type program revenues	\$ 5,502,230	\$ 5,230,516	\$ 5,089,139	\$ 4,993,733
Total primary government program revenues	\$ 34,384,871	\$ 33,652,546	\$ 29,524,475	\$ 29,611,955
Net (expense) revenue:				
Governmental activities	\$(113,524,722)	\$(111,693,710)	\$(109,764,227)	\$(99,461,373)
Business-type activities	234,819	242,445	106,039	(20,845)
Total primary government net expense	\$(113,289,903)	\$(111,451,265)	\$(109,658,188)	\$(99,482,218)

Source: District Financial Records

Table 2

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

2012	2011	2010	2009	2008	2007
\$ 4,441,216	\$ 4,481,908	\$ 4,343,293	\$ 4,139,082	\$ 4,181,758	\$ 4,234,503
39,417	35,099	34,133	29,432	26,076	27,342
20,298,874	22,162,557	25,152,465	21,261,442	15,582,180	12,145,764
0	61,864	88,137	0	5,850	50,750
\$ 24,779,507	\$ 26,741,428	\$ 29,618,028	\$ 25,429,956	\$ 19,795,864	\$ 16,458,359
\$ 2,471,310	\$ 2,505,477	\$ 2,520,337	\$ 2,484,568	\$ 2,369,246	\$ 2,425,845
2,517,574	2,362,623	2,365,458	1,992,219	1,823,216	1,793,501
\$ 4,988,884	\$ 4,868,100	\$ 4,885,795	\$ 4,476,787	\$ 4,192,462	\$ 4,219,346
\$ 29,768,391	\$ 31,609,528	\$ 34,503,823	\$ 29,906,743	\$ 23,988,326	\$ 20,677,705
\$(94,433,288)	\$(88,703,394)	\$(87,330,012)	\$(91,033,688)	\$(86,997,938)	\$(92,653,934)
159,717	259,043	323,205	140,265	33,223	270,134
\$(94,273,571)	\$(88,444,351)	\$(87,006,807)	\$(90,893,423)	\$(86,964,715)	\$(92,383,800)

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			
	2016	2015	2014	2013
Net (expenses) revenue:				
Governmental activities	\$(113,524,722)	\$(111,693,710)	\$(109,764,227)	\$(99,461,373)
Business-type activities	234,819	242,445	106,039	(20,845)
Total primary government net expense	\$(113,289,903)	\$(111,451,265)	\$(109,658,188)	\$(99,482,218)
General revenues and other changes in net position:				
Governmental activities:				
Property tax levied for general purposes	\$ 42,164,620	\$ 41,351,887	\$ 41,857,102	\$ 42,464,403
Property tax levied for capital outlay	3,586,757	4,346,610	3,399,452	3,297,757
Local option sales tax	10,149,186	10,038,752	8,974,360	12,190,050
Unrestricted state grants	55,500,389	54,664,713	52,932,505	50,568,860
Investment earnings	304,274	155,764	139,790	369,289
Miscellaneous	1,125,018	711,503	1,199,912	595,896
Transfers	162,035	163,677	148,252	266,651
Total governmental activities	\$ 112,992,279	\$ 111,432,906	\$ 108,651,373	\$109,752,906
Business-type activities:				
Investment earnings	\$ 5,841	\$ 2,256	\$ 1,807	\$ 2,582
Transfers	(162,035)	(163,677)	(148,252)	(273,656)
Total business-type activities	\$ (156,194)	\$ (161,421)	\$ (146,445)	\$ (271,074)
Change in net position:				
Governmental activities	\$ (532,443)	\$ (260,804)	\$ (1,112,854)	\$ 10,291,533
Business-type activities	78,625	81,024	(40,406)	(291,919)
Total primary government	\$ (453,818)	\$ (179,780)	\$ (1,153,260)	\$ 9,999,614

Source: District Financial Records

Table 3

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

2012	2011	2010	2009	2008	2007
\$(94,430,288)	\$ (88,703,394)	\$(87,330,012)	\$(91,033,688)	\$(86,997,938)	\$(92,653,934)
159,717	259,043	323,205	140,265	33,223	270,134
\$(94,270,571)	\$ (88,444,351)	\$(87,006,807)	\$(90,893,423)	\$(86,964,715)	\$(92,383,800)
\$ 45,002,685	\$ 43,385,106	\$ 42,170,729	\$ 40,684,264	\$ 36,598,441	\$ 34,446,462
3,135,590	3,006,514	2,857,384	2,737,058	2,532,490	2,470,364
11,435,526	10,578,600	10,420,491	10,106,400	10,567,745	10,249,312
49,804,874	47,873,056	40,152,782	46,053,267	46,501,356	43,373,049
455,973	539,547	747,429	682,349	774,912	1,013,746
281,764	318,999	854,031	543,975	959,573	539,087
275,196	287,054	336,668	278,891	123,340	124,723
\$110,391,608	\$105,988,876	\$ 97,539,514	\$101,086,204	\$ 98,057,857	\$ 92,216,743
\$ 6,034	\$ 13,222	\$ 23,113	\$ 23,313	\$ 44,086	\$ 36,098
(279,628)	(287,054)	(336,668)	(278,891)	(126,341)	(124,723)
\$ (273,594)	\$ (273,832)	\$ (313,555)	\$ (255,578)	\$ (82,255)	\$ (88,625)
\$ 15,958,320	\$ 17,285,482	\$ 10,209,502	\$ 10,052,516	\$ 11,059,919	\$ (437,191)
(113,877)	(14,789)	9,650	(115,313)	(49,032)	181,509
\$ 15,844,443	\$ 17,270,693	\$ 10,219,152	\$ 9,937,203	\$ 11,010,887	\$ (255,682)

Table 4

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

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
General Fund:				
Nonspendable	\$ 410,272	\$ 444,900	\$ 534,198	\$ 551,464
Restricted	1,045,379	1,324,944	1,377,816	1,463,431
Unassigned	10,999,777	12,813,922	20,055,617	26,768,208
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	\$12,455,428	\$14,583,766	\$21,967,631	\$28,783,103
All other governmental funds:				
Restricted	\$31,924,664	\$32,233,090	\$21,207,707	\$27,881,942
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	\$31,924,664	\$32,233,090	\$21,207,707	\$27,881,942
Total all governmental funds	\$44,380,092	\$46,816,856	\$43,175,338	\$56,665,045

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**

2012	2011	2010	2009	2008	2007
\$ 626,239	\$ 644,808	\$ 0	\$ 0	\$ 0	\$ 0
1,398,368	1,894,368	0	0	0	0
26,932,135	16,911,942	0	0	0	0
0	0	1,343,743	1,541,028	1,283,675	738,613
0	0	7,449,116	4,393,552	(573,069)	21,603
<u>\$28,956,742</u>	<u>\$19,451,118</u>	<u>\$ 8,792,859</u>	<u>\$ 5,934,580</u>	<u>\$ 710,606</u>	<u>\$ 760,216</u>
\$24,353,957	\$16,354,207	\$ 0	\$ 0	\$ 0	\$ 0
0	0	8,600,545	6,947,435	7,017,199	5,339,534
0	0	4,427,498	3,271,080	4,039,660	5,258,518
0	0	72,864	115,299	124,370	46,382
0	0	3,506,028	2,259,376	1,903,504	1,220,135
<u>\$24,353,957</u>	<u>\$16,354,207</u>	<u>\$16,606,935</u>	<u>\$12,593,190</u>	<u>\$13,084,733</u>	<u>\$11,864,569</u>
<u>\$53,310,699</u>	<u>\$35,805,325</u>	<u>\$25,399,794</u>	<u>\$18,527,770</u>	<u>\$13,795,339</u>	<u>\$12,624,785</u>

**Dubuque Community School District
Governmental Funds Revenue
Last Ten Years**

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Local sources:				
Local tax	\$ 45,751,376	\$ 44,918,498	\$ 45,256,554	\$ 57,952,211
Tuition	2,409,264	2,571,634	2,076,227	2,364,636
Other	4,269,622	4,461,057	4,403,650	4,149,932
Total local sources	\$ 52,430,262	\$ 51,951,189	\$ 51,736,431	\$ 64,466,779
State sources:				
State sources	\$ 82,675,004	\$ 81,462,443	\$ 74,879,014	\$ 62,706,583
Total state sources	\$ 82,675,004	\$ 81,462,443	\$ 74,879,014	\$ 62,706,583
Federal sources:				
Federal sources	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012	\$ 6,852,735
Total federal sources	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012	\$ 6,852,735
Total governmental funds revenue	\$141,712,885	\$139,691,259	\$132,938,457	\$134,026,097

Source: District Financial Records

Table 5

**Dubuque Community School District
Governmental Funds Revenue
Last Ten Years**

2012	2011	2010	2009	2008	2007
\$ 59,573,803	\$ 56,970,220	\$ 55,448,603	\$ 53,527,722	\$ 49,698,676	\$ 47,166,139
2,264,001	2,146,825	2,229,601	2,054,271	1,974,497	1,970,036
3,237,573	3,523,607	3,716,733	3,845,347	4,531,034	4,342,335
\$ 65,075,377	\$ 62,640,652	\$ 61,394,937	\$ 59,427,340	\$ 56,204,207	\$ 53,478,510
\$ 62,040,783	\$ 60,409,551	\$ 52,410,026	\$ 60,032,976	\$ 57,095,921	\$ 51,611,486
\$ 62,040,783	\$ 60,409,551	\$ 52,410,026	\$ 60,032,976	\$ 57,095,921	\$ 51,611,486
\$ 7,729,416	\$ 9,393,044	\$ 12,657,914	\$ 6,694,658	\$ 4,296,825	\$ 3,460,383
\$ 7,729,416	\$ 9,393,044	\$ 12,657,914	\$ 6,694,658	\$ 4,296,825	\$ 3,460,383
\$134,845,576	\$132,443,247	\$126,462,877	\$126,154,974	\$117,596,953	\$108,550,379

Table 6

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

	Fiscal Year				
	2016	2015	2014	2013	2012
Local sources					
Taxes	\$ 40,664,356	\$ 36,607,011	\$ 35,856,044	\$ 37,460,938	\$ 43,252,276
Tuition	2,409,264	2,571,634	2,076,227	2,364,636	2,264,001
Transportation	50,840	54,977	50,924	38,311	39,418
Interest	122,836	65,090	71,643	79,149	154,800
Student activities	160,673	162,048	158,018	153,964	307,725
Other local revenues	1,474,762	1,475,115	2,236,384	1,591,477	889,746
Subtotal local revenue	\$ 44,882,731	\$ 40,935,875	\$ 40,449,240	\$ 41,688,475	\$ 46,907,966
State sources					
State foundation aid	\$ 53,060,023	\$ 52,004,458	\$ 49,048,080	\$ 48,166,131	\$ 47,711,831
Instructional support	0	0	0	0	0
AEA flowthrough	4,981,385	4,928,817	4,723,656	4,515,012	4,496,822
Other state revenue	14,286,858	14,326,090	12,127,823	10,020,866	9,829,379
Subtotal state revenue	\$ 72,328,266	\$ 71,259,365	\$ 65,899,559	\$ 62,702,009	\$ 62,038,032
Federal sources					
Title I	\$ 1,843,868	\$ 1,651,588	\$ 1,597,490	\$ 1,806,912	\$ 1,613,871
Other federal revenue	4,763,751	4,626,039	4,725,522	5,045,823	6,115,545
Subtotal federal revenue	\$ 6,607,619	\$ 6,277,627	\$ 6,323,012	\$ 6,852,735	\$ 7,729,416
Other sources	\$ 221,127	\$ 260,191	\$ 360,473	\$ 470,082	\$ 498,391
Total revenue	\$124,039,743	\$118,733,058	\$113,032,284	\$111,713,301	\$117,173,805

Source: District Financial Records

Table 6

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

2011	2010	2009	2008	2007
\$ 41,381,061	\$ 39,500,291	\$ 38,480,604	\$ 34,543,982	\$32,342,730
2,146,825	2,229,601	2,054,271	1,974,497	1,970,036
35,099	34,133	29,432	26,076	27,342
212,981	306,352	210,070	185,034	323,806
321,686	279,663	257,654	240,278	242,785
904,610	958,946	1,176,120	1,433,500	1,036,089
<u>\$ 45,002,262</u>	<u>\$ 43,308,986</u>	<u>\$ 42,208,151</u>	<u>\$ 38,403,367</u>	<u>\$35,942,788</u>
\$ 44,937,511	\$ 37,662,216	\$ 45,392,552	\$ 45,809,960	\$42,708,273
0	0	174,406	182,466	183,625
4,922,517	4,802,377	4,321,171	4,106,863	3,803,870
10,546,522	9,941,876	10,141,446	6,993,167	4,912,063
<u>\$ 60,406,550</u>	<u>\$ 52,406,469</u>	<u>\$ 60,029,575</u>	<u>\$ 57,092,456</u>	<u>\$51,607,831</u>
\$ 1,667,226	\$ 1,685,273	\$ 1,665,591	\$ 1,630,564	\$ 1,347,870
7,663,954	10,884,504	5,029,067	2,666,262	2,112,513
<u>\$ 9,331,180</u>	<u>\$ 12,569,777</u>	<u>\$ 6,694,658</u>	<u>\$ 4,296,826</u>	<u>\$ 3,460,383</u>
\$ 611,753	\$ 406,526	\$ 407,252	\$ 238,586	\$ 199,506
<u>\$115,351,745</u>	<u>\$108,691,758</u>	<u>\$109,339,636</u>	<u>\$100,031,235</u>	<u>\$91,210,508</u>

Table 7

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

**(modified accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2015	2014	2013
Instruction	\$ 88,831,593	\$ 89,159,987	\$ 83,822,176	\$ 77,794,350
Student services	6,519,760	6,655,077	6,305,561	5,492,706
Instructional staff services	6,100,106	5,788,283	5,750,601	4,602,493
Administration services	14,124,857	13,506,629	12,725,816	12,389,626
Operation and maintenance of plant services	11,607,416	10,785,417	9,599,256	9,057,962
Transportation services	4,471,942	4,724,879	5,612,731	4,277,877
Non-instructional services	152,701	188,357	156,327	364,825
Facilities acquisition	5,336,369	14,428,903	25,750,982	14,520,178
Debt service:				
Principal	1,390,000	1,130,000	4,850,000	7,600,000
Interest	1,322,393	680,952	354,007	341,075
AEA flowthrough	4,981,385	4,928,817	4,723,656	4,515,012
Other	7,750	293,111	116,998	166,710
Total expenditures	\$144,846,272	\$152,270,412	\$159,768,111	\$141,122,814
Debt service as a percentage of noncapital expenditures	1.94%	1.31%	3.88%	6.27%

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**

2012	2011	2010	2009	2008	2007
\$ 76,101,088	\$ 73,454,458	\$ 74,290,782	\$ 73,729,323	\$ 68,869,827	\$ 63,243,308
5,252,695	5,034,660	5,053,316	5,093,057	4,893,096	4,422,022
3,984,983	3,566,495	3,422,804	3,552,175	3,755,466	3,615,550
12,341,464	12,875,379	10,602,780	10,349,190	10,428,962	10,120,152
8,702,928	8,406,122	8,554,178	8,958,199	9,118,255	8,564,905
4,120,582	4,003,962	3,465,091	3,019,418	3,145,333	3,729,525
135,718	155,648	306,817	93,675	143,549	133,012
4,919,944	1,471,553	3,547,438	3,718,729	6,024,792	18,839,199
7,200,000	8,710,000	33,299,833	7,466,208	4,496,208	1,036,209
412,250	523,617	1,007,098	1,482,355	1,675,126	1,542,704
4,496,822	4,922,517	4,802,377	4,321,171	4,106,863	3,803,870
143,819	1,037	316,635	229	25,690	105,796
\$127,812,293	\$123,125,448	\$148,669,149	\$121,783,729	\$116,683,167	\$119,156,252
6.19%	7.59%	23.6%	7.58%	5.58%	2.57%

Table 8

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

(modified basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Instruction:				
Regular	\$ 47,284,121	\$ 46,700,801	\$ 43,124,337	\$ 40,706,822
Special	25,286,808	26,048,304	24,657,319	23,348,053
Other	12,185,972	12,131,570	11,673,565	10,997,304
Total Instruction	<u>\$ 84,756,901</u>	<u>\$ 84,880,675</u>	<u>\$ 79,455,221</u>	<u>\$ 75,052,179</u>
Student Support Services:				
Attendance and social work	\$ 1,184,388	\$ 950,365	\$ 692,378	\$ 375,815
Guidance services	2,915,391	3,090,367	3,087,135	2,781,619
Health and psychological services	1,689,280	1,961,395	1,876,211	1,911,961
Speech, pathology, & audiology	417,725	442,247	428,960	379,621
Total Student Support Services	<u>\$ 6,206,784</u>	<u>\$ 6,444,374</u>	<u>\$ 6,084,684</u>	<u>\$ 5,449,016</u>
Staff Instruction Services:				
Improvement of instruction	\$ 2,831,815	\$ 2,597,937	\$ 2,201,148	\$ 2,066,467
Library media	2,542,262	2,487,240	2,261,003	2,097,142
Instruction-related technology	496,451	452,258	1,208,510	341,021
Academic student assessment	163,181	148,019	0	0
Total Staff Instruction Services	<u>\$ 6,033,709</u>	<u>\$ 5,685,454</u>	<u>\$ 5,670,661</u>	<u>\$ 4,504,630</u>
General Administration Services:				
Board of education	\$ 138,292	\$ 104,151	\$ 118,695	\$ 92,664
Executive administration	1,525,643	1,450,997	1,482,745	1,387,549
Special area administration	179,445	172,077	192,153	180,334
Total General Administration Services	<u>\$ 1,843,380</u>	<u>\$ 1,727,225</u>	<u>\$ 1,793,593</u>	<u>\$ 1,660,547</u>
School Administration Services	\$ 6,457,432	\$ 6,268,992	\$ 6,223,048	\$ 5,864,477
Business & Central Services:				
Business administration fiscal	\$ 1,256,942	\$ 1,245,087	\$ 1,358,567	\$ 1,201,038
Printing, publishing, & duplicating	193,677	210,811	235,921	186,296
Public information	245,308	223,791	105,486	60,315
Personnel	209,778	219,258	217,727	195,659
Administrative technology	1,281,806	1,249,120	1,238,257	1,174,492
Total Business & Central Services	<u>\$ 3,187,511</u>	<u>\$ 3,148,067</u>	<u>\$ 3,155,958</u>	<u>\$ 2,817,800</u>
Operation and Maintenance of Plant	\$ 9,011,252	\$ 9,319,185	\$ 8,962,416	\$ 8,325,758
Student Transportation	\$ 3,674,856	\$ 3,714,134	\$ 3,778,519	\$ 3,425,265
Community Service Operations	\$ 14,871	\$ 0	\$ 0	\$ 265,000
Funds Transfer	\$ 0	\$ 0	\$ 0	\$ 7,256
AEA Flowthrough	\$ 4,981,385	\$ 4,928,817	\$ 4,723,656	\$ 4,515,012
Total expenditures	<u><u>\$126,168,081</u></u>	<u><u>\$126,116,923</u></u>	<u><u>\$119,847,756</u></u>	<u><u>\$111,886,940</u></u>
Percentage Increase (Decrease)	0.04%	5.23%	7.12%	3.92%

Source: District Financial Records

Table 8

**Dubuque Community School District
Expenses by Function – General Fund
Last Ten Years**

2012	2011	2010	2009	2008	2007
\$ 39,611,990	\$ 38,569,286	\$ 39,316,368	\$ 40,417,644	\$ 38,358,714	\$35,059,099
22,048,080	21,514,318	22,216,791	22,579,460	19,516,753	17,742,545
11,261,238	10,389,358	9,951,775	7,303,035	8,210,378	7,396,413
\$ 72,921,308	\$ 70,472,962	\$ 71,484,934	\$ 70,300,139	\$ 66,085,845	\$60,198,057
\$ 257,588	\$ 245,310	\$ 242,555	\$ 216,417	\$ 213,433	\$ 183,463
2,700,544	2,588,620	2,506,763	2,628,026	2,583,096	2,414,892
1,836,573	1,854,693	2,003,904	1,952,039	1,802,329	1,549,048
369,530	258,457	253,437	248,044	252,735	199,376
\$ 5,164,235	\$ 4,947,080	\$ 5,006,659	\$ 5,044,526	\$ 4,851,593	\$ 4,346,779
\$ 1,596,748	\$ 1,564,958	\$ 1,312,805	\$ 1,502,253	\$ 1,743,510	\$ 1,617,242
2,069,525	1,930,039	2,026,201	1,961,782	1,936,232	1,940,853
214,859	3,713	3,381	5,285	349	3,693
0	0	0	0	0	0
\$ 3,881,132	\$ 3,498,710	\$ 3,342,387	\$ 3,469,320	\$ 3,680,091	\$ 3,561,788
\$ 183,228	\$ 123,341	\$ 111,715	\$ 152,068	\$ 116,152	\$ 113,031
1,177,114	1,069,273	1,110,061	1,039,931	929,460	865,829
173,551	311,894	466,575	395,637	342,743	321,244
\$ 1,533,893	\$ 1,504,508	\$ 1,688,351	\$ 1,587,636	\$ 1,388,355	\$ 1,300,104
\$ 5,634,449	\$ 5,416,059	\$ 5,507,383	\$ 5,529,464	\$ 5,600,024	\$ 5,296,832
\$ 1,180,505	\$ 1,188,291	\$ 1,110,037	\$ 1,091,848	\$ 1,187,387	\$ 1,140,121
229,022	371,377	297,494	306,609	415,914	432,423
126,079	110,362	107,253	107,409	151,130	125,116
219,393	217,204	201,459	188,015	189,884	179,552
975,394	1,128,712	1,203,563	1,159,867	1,109,396	1,177,286
\$ 2,730,393	\$ 3,015,946	\$ 2,919,806	\$ 2,853,748	\$ 3,053,711	\$ 3,054,498
\$ 8,072,928	\$ 7,650,801	\$ 8,018,101	\$ 8,243,558	\$ 8,322,151	\$ 7,899,172
\$ 3,171,242	\$ 3,171,723	\$ 2,811,825	\$ 2,741,183	\$ 2,897,710	\$ 2,707,252
\$ 54,900	\$ 91,329	\$ 247,508	\$ 15,269	\$ 88,352	\$ 74,089
\$ 6,877	\$ 1,851	\$ 4,148	\$ 9,648	\$ 6,150	\$ 1,008
\$ 4,496,822	\$ 4,922,517	\$ 4,802,377	\$ 4,321,171	\$ 4,106,863	\$ 3,803,870
\$107,668,179	\$104,693,486	\$105,833,479	\$104,115,662	\$100,080,845	\$92,243,449
2.84%	(1.08%)	1.65%	4.03%	8.50%	5.49%

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			
	2016	2015	2014	2013
Excess of revenues over (under) expenditures	\$(3,133,387)	\$(12,579,153)	\$(26,829,654)	\$(7,096,717)
Other financing sources (uses):				
Sales of property and equipment	\$ 24,410	\$ 96,994	\$ 158,695	\$ 106,031
Compensation for loss of fixed assets	510,178	0	0	0
Operating transfers in	3,426,383	4,217,872	3,908,856	8,469,539
Operating transfers out	(3,264,348)	(4,054,195)	(3,760,604)	(8,195,883)
Revenue bonds net proceeds	0	15,960,000	13,033,000	10,071,376
Total other financing sources (uses)	\$ 696,623	\$ 16,220,671	\$ 13,339,947	\$10,451,063
Net change in fund balance	\$(2,436,764)	\$ 3,641,518	\$(13,489,707)	\$ 3,354,346

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**

2012	2011	2010	2009	2008	2007
\$ 7,033,283	\$ 9,317,799	\$(22,206,272)	\$4,371,245	\$ 913,786	\$(10,605,873)
\$ 146,553	\$ 800,677	\$ 23,631	\$ 82,295	\$ 133,428	\$ 65,016
0	0	0	0	0	0
9,250,938	9,234,683	12,321,591	8,936,054	7,776,538	3,405,251
(8,975,742)	(8,947,627)	(11,984,923)	(8,657,163)	(7,653,198)	(3,280,527)
10,050,343	0	28,717,997	0	0	8,566,385
\$10,472,092	\$ 1,087,733	\$ 29,078,296	\$ 361,186	\$ 256,768	\$ 8,756,125
\$17,505,375	\$10,405,532	\$ 6,872,024	\$4,732,431	\$ 1,170,554	\$ (1,849,748)

Table 10

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				
2014	2015-16	\$3,807,421,089	\$1,220,579,172	\$679,703,672	\$5,707,703,933	\$2,116,246,808	\$3,591,457,125	\$14.05629	
2013	2014-15	\$3,735,243,695	\$1,223,371,310	\$635,758,386	\$5,594,373,391	\$2,024,655,305	\$3,569,718,086	\$13.99630	
2012	2013-14	\$3,636,383,604	\$1,108,148,171	\$556,660,706	\$5,301,192,481	\$1,901,700,042	\$3,399,492,439	\$14.60281	
2011	2012-13	\$3,584,139,640	\$1,107,954,369	\$545,384,690	\$5,237,478,699	\$1,941,516,491	\$3,295,962,208	\$15.40388	
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	

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.

115

Table 11

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

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

Levy Year	Fiscal Year Ended June 30,	District Direct Rates				Overlapping Rates				
		General Purposes	Capital Purposes	Management Purposes	Total	County	Community College	Board of Education and Independents	City of Dubuque	City of Asbury
2014	2016	\$12.58536	\$1.00000	\$0.47093	\$14.05629	\$6.38779	\$0.91036	\$0.66641	\$11.02588	\$10.30963
2013	2015	\$11.48470	\$1.00000	\$1.51160	\$13.99630	\$6.43124	\$0.90807	\$0.67315	\$11.02588	\$10.30200
2012	2014	\$11.62865	\$1.00000	\$1.97416	\$14.60281	\$6.43124	\$0.90455	\$0.77468	\$11.02586	\$10.29932
2011	2013	\$12.70671	\$1.00000	\$1.69717	\$15.40388	\$6.43124	\$0.98407	\$0.80305	\$10.78477	\$10.28790
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

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

116

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)

Taxpayer	2016 (1)			2007 (2)		
	Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
Peninsula Gaming Company LLC	\$ 63,779	1	1.68%			
Kennedy Mall	38,926	2	1.03	\$ 26,338	1	0.94%
Deere & Co.	36,109	3	0.95			
Walter Development	28,357	4	0.75			
Progressive Processing LLC	25,370	5	0.67			
Medical Associates Realty	21,484	6	0.57	19,271	2	0.69
Nordstrom, Inc.	16,530	7	0.44	16,884	4	0.60
McGraw Hill	16,225	8	0.43			
Platinum Holdings	15,749	9	0.42	11,178	5	0.40
Queck Capital Management, LLC	13,577	10	0.36			
Otto A LLC				17,500	3	0.62
Minglewood Limited Partnership				9,948	6	0.35
Lexington Dubuque				9,844	7	0.35
Angelus of Dubuque, LLC				9,810	8	0.35
Plaza 20, Inc.				9,693	9	0.35
American Trust & Savings Bank				9,523	10	0.34
Total	<u>\$276,106</u>		<u>7.30%</u>	<u>\$139,989</u>		<u>4.99%</u>

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
2015-2016	2014	\$45,756,263	\$45,727,904	99.94%	\$23,473	\$45,751,377	99.99%
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%

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.

Table 14

**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					
2016	\$ 0	\$ 0	\$ 0	\$46,473,000	\$ 0	\$46,473,000	1.1171%	\$482	
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	

Source: District Financial Records

Details of the District's outstanding debt can be found in Note 5 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, 2016

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (a)	Estimated Share of Direct and Overlapping Debt
City of Asbury	\$11,746,000	100.00%	\$ 11,746,000
City of Dubuque	259,239,314	100.00	259,239,314
Dubuque County	4,709,271	77.02	3,627,081
Northeast Iowa Community College	42,775,000	77.12	<u>32,988,080</u>
Subtotal, overlapping debt			\$307,600,475
District direct debt			<u>46,473,000</u>
Total direct and overlapping debt			<u>\$354,073,475</u>

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

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

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

Dubuque Community School District
Legal Debt Margin Information
Last Ten Years

(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Debt Limit	\$179,572,856	\$178,485,904	\$169,974,622	\$164,798,110
Gross debt applicable to limit	\$ 46,473,000	\$ 47,863,000	\$ 33,033,000	\$ 24,850,000
Reserves for payments on debt	(6,030,627)	(5,453,733)	(3,187,807)	(7,004,837)
Total net debt applicable to limit	<u>\$ 40,442,373</u>	<u>\$ 42,409,267</u>	<u>\$ 29,845,193</u>	<u>\$ 17,845,163</u>
Legal debt margin	<u>\$139,130,483</u>	<u>\$136,076,637</u>	<u>\$140,129,429</u>	<u>\$146,952,947</u>
Total net debt applicable to the limit as a percentage of debt limit	22.5%	23.8%	17.6%	10.8%

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 2016

Actual taxable value (a)	\$3,591,457,125
Debt limit (5% of assessed value) (b)	179,572,856
Debt applicable to limit	<u>40,442,373</u>
Legal debt margin	<u>\$ 139,130,483</u>

Table 16

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

2012	2011	2010	2009	2008	2007
\$156,799,306	\$150,137,044	\$143,129,676	\$136,679,349	\$126,398,436	\$123,409,322
\$ 22,450,000	\$ 19,650,000	\$ 28,360,000	\$ 33,299,833	\$ 40,766,042	\$ 45,262,250
(6,911,747)	(5,704,327)	(7,875,854)	(6,209,000)	(6,209,000)	(4,559,000)
\$ 15,538,253	\$ 13,945,673	\$ 20,484,146	\$ 27,090,833	\$ 34,557,042	\$ 40,703,250
\$141,261,053	\$136,191,371	\$122,645,530	\$109,588,516	\$ 91,841,394	\$ 82,706,072
9.9%	9.3%	14.3%	19.8%	27.3%	33.0%

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

(Unaudited)

Fiscal Year	Actual Sales Tax Revenue	Debt Service			Estimated Debt Service and Coverage on the Bonds (without Revenue Growth)			Estimated Debt Service and Coverage on the Bonds (with Revenue Growth)		
		Principal	Interest	Coverage	Estimated Collection	Combined P & I	Estimated Coverage	Estimated Collection	Combined P & I	Estimated Coverage
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	\$10,149,186	\$1,390,000	\$1,322,393	3.74						
2017					\$10,226,219	\$3,271,135	3.13	\$10,226,219	\$3,271,135	3.13
2018					\$10,315,629	\$4,256,797	2.42	\$10,477,973	\$4,256,797	2.46
2019					\$10,253,324	\$4,206,096	2.44	\$10,623,982	\$4,206,096	2.53
2020					\$10,253,324	\$4,058,988	2.53	\$10,836,461	\$4,058,988	2.67
2021					\$10,253,324	\$4,021,353	2.55	\$11,053,190	\$4,021,353	2.75
2022					\$10,253,324	\$3,985,388	2.57	\$11,274,254	\$3,985,388	2.83
2023					\$10,253,324	\$3,016,200	3.40	\$11,499,739	\$3,016,200	3.81
2024					\$10,253,324	\$2,605,255	3.94	\$11,729,734	\$2,605,255	4.50
2025					\$10,253,324	\$2,571,738	3.99	\$11,964,329	\$2,571,738	4.65
2026					\$10,253,324	\$2,536,578	4.04	\$12,203,615	\$2,536,578	4.81
2027					\$10,253,324	\$2,499,715	4.10	\$12,447,688	\$2,499,715	4.98
2028					\$10,253,324	\$7,866,435	1.30	\$12,696,641	\$7,866,435	1.61
2029					\$10,253,324	\$7,866,050	1.30	\$12,950,574	\$7,866,050	1.65
2030					\$ 7,006,438	\$3,896,275	1.80	\$ 9,009,393	\$3,896,275	2.31

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)
2016	96,370	\$4,159,988,000	\$43,167	N/A	10,587.9
2015	95,697	\$3,945,492,000	\$41,229	3.6%	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

Sources:

- (1) Bureau of Economic Analysis - Note that the information for Dubuque schools is not available. Information is based on the Dubuque Metropolitan Areas
- (2) Iowa Workforce Development
- (3) District Certified Enrollment Records

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)

Taxpayer	2016 (1)			2007 (2)		
	# of Employees	Rank	Percentage of Total Employment	# of Employees	Rank	Percentage of Total Employment
John Deere	2,400	1	4.43%	1,900	1	3.48%
Dubuque Community Schools	1,946	2	3.59	1,730	2	3.17
Mercy Medical Center	1,313	3	2.42	1,324	3	2.43
Medical Associates Clinic, P.C.	1,027	4	1.89	935	5	1.71
Unity Point Health - Finley Hospital	859	5	1.58	920	6	1.69
City of Dubuque	695	6	1.28	627	7	1.15
Sedgwick	550	7	1.01			
Heartland Financial	538	8	0.99			
IBM, Corp.	538	8	0.99			
Cottingham and Butler	515	10	0.95			
Eagle Window & Door				950	4	1.74
Holy Family Catholic Schools				600	8	1.10
Woodward Communications				600	8	1.10
Prudential Retirement				590	10	1.08
Total	10,381		19.13%	10,176		18.65%

Sources:

(1) Greater Dubuque Development Corp.

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

Dubuque Community School District
Full-time Equivalent District Employees by Type
Last Ten Years

(Unaudited)	Fiscal Year			
	2016	2015	2014	2013
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	9.00
Total supervisory	42.00	42.00	42.00	42.00
Instruction:				
Teachers - regular program	640.22	659.61	629.95	623.14
Teachers - special education program	196.60	194.50	173.83	163.11
Paraeducators - regular program	86.35	88.50	78.26	84.34
Paraeducators - special education program	268.68	263.70	258.81	250.77
Total instruction	1,191.85	1,206.31	1,140.85	1,121.36
Student services:				
Guidance counselors	33.00	33.00	31.00	30.00
Nurses	15.60	15.60	16.60	17.20
Media specialists	26.00	26.00	24.50	24.00
Other student services staff	25.00	25.00	20.00	14.00
Total student services	99.60	99.60	92.10	85.20
Support and administration:				
Clerical/secretarial	81.00	80.00	77.75	76.75
Custodial and maintenance	99.00	101.00	99.00	98.00
Food service	79.03	80.95	81.95	82.64
Bus drivers, attendants, truckers, mechanics	77.23	76.25	78.38	76.30
Other support services staff	13.00	14.00	14.00	14.00
Total support and administration	349.26	352.20	351.09	347.69
District Totals	1,682.71	1,700.11	1,626.03	1,596.25

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

2012	2011	2010	2009	2008	2007
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
18.00	18.50	19.50	19.50	19.50	19.00
13.00	12.00	11.00	14.00	14.00	15.00
6.00	7.50	10.50	11.50	13.25	13.75
39.00	40.00	43.00	47.00	48.75	49.75
604.40	590.53	638.87	639.09	675.16	654.68
153.00	159.77	171.96	174.36	170.00	161.50
82.23	75.57	53.82	54.38	56.51	56.66
259.71	244.01	260.71	270.88	231.90	226.66
1,099.34	1,069.88	1,125.36	1,138.71	1,133.57	1,099.50
30.00	31.00	30.00	31.00	34.00	33.00
16.20	18.20	21.40	21.40	21.40	19.40
18.50	19.90	21.20	21.20	21.19	20.69
12.00	9.00	9.00	9.00	10.00	10.00
76.70	78.10	81.60	82.60	86.59	83.09
77.75	79.00	79.88	85.57	85.44	86.44
98.00	103.00	111.00	112.00	118.00	114.00
80.48	78.39	78.25	78.58	77.51	75.32
68.95	61.66	60.37	62.70	62.27	59.71
11.50	12.50	12.50	11.00	11.00	11.00
336.68	334.55	342.00	349.85	354.22	346.47
1,551.72	1,522.53	1,591.96	1,618.16	1,623.13	1,578.81

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
2016	10,588	\$126,168,081	\$11,916	0.47%	\$142,407,363	\$13,450	1.64%	836.82	12.65	39.53%
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%

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

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Elementary:				
Audubon (1973)				
Square feet	37,992	37,992	37,992	37,992
Capacity	336	336	336	336
Enrollment	289	314	290	259
Bryant (1940)				
Square feet	30,724	30,724	30,724	30,724
Capacity	263	263	263	263
Enrollment	311	263	266	284
Carver (2007)				
Square feet	69,902	69,902	69,902	66,202
Capacity	574	574	574	524
Enrollment	550	586	587	575
Eisenhower (1970)				
Square feet	63,455	63,455	63,455	63,455
Capacity	460	460	460	460
Enrollment	523	532	547	525
Fulton (1939)				
Square feet	35,098	35,098	35,098	35,098
Capacity	264	264	264	264
Enrollment	292	284	287	283
Hoover (1970)				
Square feet	28,663	28,663	28,663	28,663
Capacity	231	231	231	231
Enrollment	330	324	317	282

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

2012	2011	2010	2009	2008	2007
37,992	37,992	37,992	37,992	37,992	37,992
336	336	336	390	390	390
290	259	309	284	292	344
30,724	30,724	30,724	30,724	30,724	30,724
263	263	263	390	390	390
303	316	315	321	330	317
66,202	66,202	66,202	66,202	66,202	N/A
524	524	524	624	624	N/A
580	562	497	435	416	N/A
63,455	63,455	63,455	63,455	63,455	63,455
460	460	460	624	624	624
523	547	557	547	527	581
35,098	35,098	35,098	35,098	35,098	35,098
264	264	264	312	312	312
285	274	271	215	252	265
28,663	28,663	28,663	28,663	28,663	28,663
231	231	231	312	312	312
246	258	278	281	283	336

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Elementary:				
Irving (1951)				
Square feet	79,064	79,064	79,064	79,064
Capacity	492	492	492	492
Enrollment	515	532	562	537
Kennedy (1965)				
Square feet	69,353	69,353	52,953	52,953
Capacity	691	691	491	491
Enrollment	603	592	560	537
Lincoln (1940)				
Square feet	37,692	37,692	37,692	37,692
Capacity	296	296	296	296
Enrollment	267	273	290	314
Marshall (1939)				
Square feet	33,956	33,956	33,956	33,956
Capacity	248	248	248	248
Enrollment	309	301	319	308
Prescott (Demolished and Rebuilt 2006)				
Square feet	65,836	65,836	65,836	65,836
Capacity	375	375	375	375
Enrollment	273	270	281	302
Sageville (1956)				
Square feet	42,237	42,237	42,237	42,237
Capacity	299	299	299	299
Enrollment	298	284	282	281
Table Mound (1960)				
Square feet	51,758	51,758	51,758	51,758
Capacity	370	370	370	370
Enrollment	420	442	467	446

Table 22

Dubuque Community School District
School Building Information
Last Ten Years

2012	2011	2010	2009	2008	2007
79,064	79,064	79,064	79,064	59,755	47,655
492	492	492	624	624	624
540	525	494	477	492	519
52,953	52,953	52,953	52,953	52,953	52,953
491	491	491	624	624	624
542	511	508	491	481	662
37,692	37,692	37,692	37,692	37,692	37,692
296	296	296	390	390	390
292	286	374	336	320	333
33,956	33,956	33,956	33,956	33,956	33,956
248	248	248	312	312	312
279	249	263	267	253	282
65,836	65,836	65,836	65,836	65,836	65,836
375	375	375	312	312	312
287	298	266	265	272	246
41,612	41,612	41,612	41,612	41,612	41,612
299	299	299	390	390	390
280	278	281	313	320	327
51,758	51,758	51,758	51,758	51,758	51,758
370	370	370	546	546	546
410	422	435	449	464	400

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
Middle Schools:				
Jefferson (1922)				
Square feet	89,948	89,948	89,948	89,948
Capacity	620	620	620	620
Enrollment	552	594	569	594
Roosevelt (2005)				
Square feet	206,000	206,000	206,000	206,000
Capacity	1,050	1,050	1,050	1,050
Enrollment	1,161	1,157	1,106	1,132
Washington (1920)				
Square feet	98,330	98,330	98,330	92,830
Capacity	657	657	657	657
Enrollment	684	681	668	672
High Schools:				
Alta Vista Campus (1963)				
Square feet	27,177	27,177	27,177	26,427
Capacity	150	150	150	150
Enrollment	0	0	0	0
Hempstead (1970)				
Square feet	342,000	261,268	261,268	261,268
Capacity	2,532	1,657	1,657	1,657
Enrollment	1,643	1,653	1,643	1,614
Senior (1920)				
Square feet	286,611	286,611	286,611	286,611
Capacity	1,657	1,657	1,657	1,657
Enrollment	1,624	1,618	1,635	1,618

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

2012	2011	2010	2009	2008	2007
89,948	89,948	89,948	89,948	89,948	89,948
620	620	620	775	775	775
567	583	600	616	607	654
206,000	206,000	206,000	206,000	206,000	206,000
1,050	1,050	1,050	1,400	1,400	1,400
1,127	1,162	1,104	1,113	1,163	1,146
92,830	92,830	92,830	92,830	92,830	92,830
657	657	657	775	775	775
671	637	642	639	692	682
26,427	26,427	26,427	26,427	26,427	26,427
150	68	68	184	184	184
0	51	61	71	155	164
261,268	261,268	261,268	261,268	261,268	258,988
1,657	1,657	1,657	1,920	1,920	1,920
1,681	1,756	1,727	1,823	1,829	1,797
286,611	286,611	286,611	286,611	286,611	286,611
1,657	1,657	1,657	1,920	1,920	1,920
1,593	1,542	1,516	1,468	1,459	1,563

Dubuque Community School District
School Building Information
Last Ten Years

(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2016	2015	2014	2013
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
Buildings and Grounds Storage (2015)				
Square feet	4,200	---	---	---

Note: Central Alternative school building was sold in November of 2010.

Table 22

**Dubuque Community School District
School Building Information
Last Ten Years**

2012	2011	2010	2009	2008	2007
---	---	89,948	89,948	89,948	89,948
---	---	620	775	775	775
---	---	600	616	607	654
24,959	24,959	24,959	24,959	24,959	24,959
33,000	33,000	33,000	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
---	---	---	---	---	---

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

(Unaudited)

School Year	Minimum	Maximum	Average
2015 - 2016	\$29,906	\$72,738	\$46,060
2014 - 2015	\$29,117	\$71,161	\$44,438
2013 - 2014	\$28,192	\$69,020	\$43,335
2012 - 2013	\$27,865	\$60,468	\$42,785
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

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, 2016

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	FY16	<u>\$ 75,697</u>
Indirect:			
U.S. Department of Agriculture:			
Iowa Department of Education:			
Child Nutrition Cluster Programs:			
School Breakfast Program	10.553	FY16	\$ 419,482
National School Lunch Program	10.555	FY16	2,615,544 *
Summer Food Service Program for Children	10.559	FY16	<u>24,683</u>
			<u>\$3,059,709</u>
School Lunch Equipment Grants Stabilization	10.579	FY16	<u>\$ 16,910</u>
Fresh Fruit and Vegetable Program	10.582	FY16	<u>\$ 74,832</u>
U.S. Department of Education:			
Iowa Department of Education:			
Title I Grants to LEA	84.010	FY16	<u>\$2,113,675</u>
Vocational Education – Basic Grants to States	84.048	FY16	<u>\$ 116,652</u>
Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126	FY16	<u>\$ 72,283</u>
Safe and Drug-free Schools and Communities – National Programs	84.184	FY16	<u>\$ 41,888</u>
Education for Homeless Children and Youth	84.196	FY16	<u>\$ 36,000</u>
Twenty-first Century Community Learning Centers	84.287	FY16	<u>\$ 100,000</u>
Advanced Placement Program	84.330	FY16	<u>\$ 3,306</u>
Improving Teacher Quality Grants	84.367	FY16	<u>\$ 367,141</u>
Developmental Disabilities Projects of National Significance	93.631	FY16	<u>\$ 14,745</u>
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	FY16	<u>\$ 570</u>
Keystone Area Education Agency:			
Special Education – Grants to States	84.027	FY16	<u>\$ 566,825</u>
English Language Acquisition Grants	84.365	FY16	<u>\$ 52,574</u>
Total			<u>\$6,712,807</u>

* Includes \$389,954 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, 2016

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Dubuque Community School District under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Dubuque Community School District, it is not intended to and does not present the financial position, changes in financial position or cash flows of Dubuque Community School District.

Note 2: Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Dubuque Community School District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Dubuque Community School District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2016

<u>Findings</u>	<u>Status</u>	<u>Corrective Action Plan or Other Explanation</u>
Reportable Conditions in Internal Control		
None		
Reportable Conditions in Administering Federal Awards		
None		
Other Findings Related to Required Statutory Reporting		
None		

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 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, 2016, and the related notes to the financial statements, which collectively comprise Dubuque Community School District's basic financial statements, and have issued our report thereon dated December 12, 2016.

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, 2016, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 12, 2016

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

815 Century Drive
Dubuque, Iowa 52002

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE

To the Board of Education of
Dubuque Community School District:

Report on Compliance for Each Major Federal Program

We have audited the Dubuque Community School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dubuque Community School District's major federal programs for the year ended June 30, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

JIM KIRCHER & ASSOCIATES, P.C.

Dubuque, Iowa
December 12, 2016

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

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 the Uniform Guidance Section 200.515.
- (g) Major programs were as follows:
 - 1) Child Nutrition Cluster
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) Dubuque Community School District did qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Part III: Findings and Questioned Costs for Federal Awards:

INTERNAL CONTROL DEFICIENCIES:

We did not identify any deficiencies in internal control over major programs that we consider to be material weaknesses.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

Part IV: Other Findings Related to Statutory Reporting:

- IV-A-16 Certified Budget - Expenditures for the year ended June 30, 2016, did not exceed the amounts budgeted.
- IV-B-16 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-16 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-16 Business Transactions - No business transactions between the District and District officials or employees were noted.
- IV-E-16 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-16 Board Minutes - We noted no transaction requiring Board approval which had not been approved by the Board.
- IV-G-16 Certified Enrollment - 1.00 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.
- IV-H-16 Supplementary Weighting - No variances regarding supplementary weighting certified to the Iowa Department of Education were noted.
- IV-I-16 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-16 Certified Annual Report - The Certified Annual Report was certified timely to the Iowa Department of Education.
- IV-K-16 Categorical Funding - No instances were noted of categorical funding being used to supplant rather than supplement other funds.

Dubuque Community School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

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

IV-L-16 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, 2016, the District reported the following information regarding the statewide sales, services and use tax revenue in the District's CAR:

Beginning balance		\$12,575,413
Revenues/transfers in:		
Statewide sales, services and use tax	\$10,149,186	
Other local revenue	236,253	
Investment income	<u>69,516</u>	\$10,454,955
Expenditures/transfers out:		
School infrastructure:		
Construction	\$ 3,217,485	
Equipment	3,542,169	
Other	192,691	
Transfers to other funds	<u>3,259,929</u>	<u>\$10,212,274</u>
Ending balance		<u>\$12,818,094</u>

For the year ended June 30, 2016, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

IV-M-16 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.

***Consideration of Acceptance of a Gift
to the
Dubuque Community School District
for
Board of Education Action on December 12, 2016***

Request From: Vicki Sullivan, Prescott Elementary School Principal

Subject: Donation of a portable Gaga pit to Prescott Elementary School from Jax Feldemann

Project: Construction of a portable Gaga pit for Prescott Elementary School

Purpose: PreK-grade 5 students and staff members at Prescott will be able to use the Gaga pit during physical education classes and recess. It will also be used for team building activities during the school day. Learning the game and playing it can provide social, emotional and physical benefits.

Equipment Donated: Wood, hardware and paint

Equipment Costs: \$480.00 total cost

District Involvement: Bill Burkhart and Barney Duehr, Buildings and Grounds Department, met with the Mr. Feldemann and approved the plan for the Gaga pit. They will also provide supervision of the project.

Time Schedule: Completed and turned over to Prescott by March 11, 2017.

Recommendation: Approval of the project as reviewed by the Facilities/Support Services Committee on December 5, 2016.

***Consideration of Acceptance of a Gift
to the
Dubuque Community School District
for
Board of Education Action on December 12, 2016***

Request From: Ed Glaser, Principal of Audubon Elementary School

Subject: Outdoor Learning Lab Donation

Project: Cub Scout Donation of Three Picnic Tables

Purpose: Audubon Elementary School staff and students will benefit from this project by having access to an Outdoor Learning Lab at Audubon with seating options and work space. A local cub scout troupe has approached me about building and providing three picnic tables for the Outdoor Learning Lab.

Equipment Donated: Three picnic tables

Equipment Costs: Approximately \$600

District Involvement: Buildings and Grounds Department staff will meet with the Cub Scout troupe to discuss design and specifics needed and supervise the project.

Time Schedule: The tables will be built and delivered by May of 2017.

Recommendation: Approval of the project as reviewed by the Facilities/Support Services Committee on December 5, 2016.

At-Risk/Dropout Modified Supplement Amount 2017-18

What is this?

School districts may apply for increased supplemental funding (additional funding authority) to serve students who are at risk, returning dropouts, and potential dropouts. This supplemental amount may be granted to assist districts to absorb excess costs which result when separate schools, support services and /or specially designed programs are provided for returning dropouts, potential dropouts, and at-risk students.

What is the approval process?

The district must submit a budget request by December 15, 2016 for the 2017-18 school year. The Department of Education will review and notify the district of approval status after that date. The School Budget Review Committee will then review the application and establish the modified allowable growth for each district whose application has been approved. The maximum modified supplement amount is formula driven and depends on certified enrollment and per pupil cost.

What does the Board need to do?

At the December 12th meeting, the Board will be asked to authorize the administration to submit on the district's behalf an At-Risk/ Modified Supplement Amount application for the 2017-2018 school year in the amount of \$4,970,880.

How does the total amount being proposed for 2017-2018 compare with current funding?

The Iowa Department of Education changed the program and budgeting process for the 2016-2017 school year. The application includes plans and budgets for both at-risk dollars and modified supplemental dollars for dropouts and returning dropouts. Our At-risk dollars increased by \$1363 and our Modified Supplement Amount increased by \$88,229.

How will this money be used?

Most of the programs will continue from last year. They include the Alternative Learning Center, Success Academy, and Re-engage Dubuque along with Iowa Jobs for America's Graduates (IJAG), online credit recovery program (Edgenuity), and Fusion/Second Chance Reading. In addition, services for substance abuse, mental health, family support, parents as teachers, and truancy are also provided to at-risk students. Foster grandparents, social/emotional behavior team and school counselors also provide support to at-risk youth. The Connect program that is currently housed at the Alta Vista Campus will be moved back into Senior and Hempstead and merged with the current Success Academies. In addition, it is proposed that Jefferson and Washington add grade 7-8 IJAG programs and the Title 1 schools add parent engagement specialists.

CONTRACT CHANGE ORDER

**Dubuque Community School District
2300 Chaney Road
Dubuque, Iowa 52001-3095**

Change Order Number: **1**

Date: **December 12, 2016**

Contractor: **Conlon Construction Company**

By: **Steve Conlon, Vice President**

Address: **1100 Rockdale Road**

City, State, Zip: **Dubuque, Iowa 52003**

Building or Site: **Senior High School**

Project: **Renovation and Addition**

Under the Contract, dated August 8, 2016, the Dubuque Community School District, Owner for Senior High School, hereby authorizes the Contractor to provide over-excavation at Area F and to add to the Contract, in accordance with the Contract and Specifications, the sum of twenty two thousand, one hundred fifty-eight dollars and sixty cents (\$22,158.60).

Original Contract:	\$25,222,400.00
Previous Changes:	-0-
Plus	Minus
This Change Order:	<u>22,158.60</u>
Plus	Minus
Revised Contract to Date:	\$25,244,558.60

Change Order add 00 days to completion schedule.

Contractor's Acceptance

Owner's Acceptance

Conlon Construction Company

Company

By

Date

Dubuque Community School District

December 12, 2016

Code: 33.3231.4700.000.0000.000450 \$25,128,458.60
36.0043.4900.000.0000.000738 \$116,100.00

CONTRACT CHANGE ORDER

**Dubuque Community School District
2300 Chaney Road
Dubuque, Iowa 52001-3095**

Change Order Number: **3**

Date: **December 12, 2016**

Contractor: **Eastern Iowa Excavating & Concrete, LLC**

By: **Chad Demmer, Owner**

Address: **121 Nixon Street, SE**

City, State, Zip: **Cascade, Iowa 52033**

Building or Site: **Hoover Elementary School**

Project: **Bus Drive Improvements**

Under the Contract, dated April 11, 2016, the Dubuque Community School District, Owner for Hoover Elementary School, hereby authorizes the Contractor to add tree removal and grading, piping and detention areas, seeding, remove and replace sidewalk at top of stairs and on north side of building and deduct for painting crosswalk and railing, conductor head/downspout and ADA ramp on west end and deduct from the Contract, in accordance with the Contract and Specifications, the sum of five thousand two hundred twenty-three dollars and forty-six cents (\$5,223.46).

Original Contract: \$200,133.50

Previous Changes: + 16,718.00

Plus ~~Minus~~

This Change Order: - 5,223.46

~~Plus~~ **Minus**

Revised Contract to Date: \$211,628.04

Change Order add 00 days to completion schedule.

Contractor's Acceptance

Owner's Acceptance

Eastern Iowa Excavating & Concrete, LLC

Company

Dubuque Community School District

By

Date

December 12, 2016

Code: 36.1007.4600.000.0000.000491

CONTRACT CHANGE ORDER

Dubuque Community School District
2300 Chaney Road
Dubuque, Iowa 52001-3095

Change Order Number: 3

Date: December 12, 2016

Contractor: **McDermott Excavating**

By: **Jason C. McDermott, Supervisor**

Address: **14407 Hwy. 20 West, Suite 1**

City, State, Zip: **Dubuque, Iowa 52003**

Building or Site: **Irving Elementary School**

Project: **Parking Improvements**

Under the Contract, dated April 11, 2016, the Dubuque Community School District, Owner for Irving Elementary School, hereby authorizes the Contractor to add concrete paving and remove railing and carbon steel base plates and deduct from the Contract, in accordance with the Contract and Specifications, the sum of five thousand nine hundred twenty-nine dollars and twenty-five cents (\$5,929.25).

Original Contract:	\$309,900.00
Previous Changes:	+ 59,031.95
Plus Minus	
This Change Order:	- <u>5,929.25</u>
Plus Minus	
Revised Contract to Date:	\$363,002.70

Change Order add 00 days to completion schedule.

Contractor's Acceptance

Owner's Acceptance

McDermott Excavating

Company

Dubuque Community School District

By

Date

December 12, 2016

Code: 36.1008.4600.000.0000.000491

DUBUQUE COMMUNITY SCHOOL DISTRICT

RESOLUTION FOR FINAL ACCEPTANCE AND CLOSING FINAL PROJECT COSTS FOR THE PUBLIC IMPROVEMENT CONTRACT WITH MC CLAIN EXCAVATING COMPANY, INC.

WHEREAS, on April 11, 2016, Dubuque Community School District entered into a construction contract with McClain Excavating Company, Inc. of Peosta, Iowa, "Contractor" for the construction of certain public improvements generally described as the Transportation Department Asphalt Replacement Project ("Project"); and

WHEREAS, on August 10, 2015, Dubuque Community School District entered into a contract with IIW, PC ("Architect") for architectural/engineering design services associated with the above Project; and

WHEREAS, on November 28, 2016, Architect filed a certificate with Dubuque Community School District certifying that the contractor had substantially completed the construction of said public improvements in accordance with the terms and conditions of the contract and plans and specifications.

WHEREAS, the Architect has now submitted subsequent report, change order, bonds and pay application to Dubuque Community School District recommending that the project be accepted by the District as finally complete.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Dubuque Community School District:

- Section 1: That said reports and documents of the Architect are hereby approved and adopted.
- Section 2: That said public improvement is hereby approved and accepted as having been fully completed in accordance with said plans, specifications, and form of contract.
- Section 3: That the total contract cost of the improvement yet payable under said contract with McClain Excavating Company, Inc. is hereby determined to be \$22,896.07.
- Section 4: That \$22,896.07 of the total contract cost yet paid shall be retained for a period of thirty (30) days following this board's action to finally accept this public improvement project, pursuant to the requirements of Iowa Code § 573.14. If at the end of the thirty-day period, claims are on file as provided, the Dubuque Community School District shall continue to retain from the unpaid funds a sum equal to double the total amount of all claims on file. The remaining balance of the unpaid fund, or if no claims are on file, the entire unpaid fund, shall be released and paid to the contractor in accordance with Iowa law.

PASSED AND APPROVED this 12th day of December, 2016.

Michael J. Donohue
President, Board of Education
Dubuque Community School District

ATTEST:

Joni Lucas
Secretary, Board of Education
Dubuque Community School District

00911516-1\17950-000 from Danielle Haindfield, Ahlers Law Firm, 12/11/2012

CERTIFICATE OF COMPLETION

Transportation Building Parking Improvements 2016
1350 West Locust Street
Dubuque, IA 52001

For the
Dubuque Community School District
2300 Chaney Road
Dubuque, Iowa 52001

Constructed by
McClain Excavating
660 Peosta St.
Peosta, IA 52068

November 28, 2016

In accordance with the Contract Documents, based on on-site observations and inspections and the data comprising the Contractor's application, the Architect/Engineer certifies that to the best of its knowledge, information and belief the Work has been completed in substantial compliance with the plans and specifications, and the quality of the Work is in accordance with the Contract Documents. IIW, P.C. does not have knowledge of any outstanding work or payments other than what is enumerated in the punch list.

The final Contract Amount of the Project is \$457,921.35 (original Contract Sum of \$383,152.00, plus Change Order No. 1 and 2 for \$74,769.35). The amount due and owing to the Contractor is \$22,896.07 which represents the remaining retainage.

IIW, P.C. hereby recommends final acceptance of the project and final payment to the Contractor.

Respectfully submitted,



Michael A. Ruden, AIA, NCARB, LEED AP
Chief Operations Officer | Vice President | Architect

IIW, P.C.
4155 Pennsylvania Avenue
Dubuque, IA 52002

SECTION 001113

**ADVERTISEMENT FOR BIDS FOR PUBLIC IMPROVEMENT PROJECT
HEMPSTEAD HIGH SCHOOL – BASEBALL IMPROVEMENTS
DUBUQUE COMMUNITY SCHOOL DISTRICT
DUBUQUE, IOWA**

**NOTICE IS HEREBY GIVEN: BIDS FOR THE DUBUQUE COMMUNITY SCHOOL DISTRICT
HEMPSTEAD HIGH SCHOOL – BASEBALL IMPROVEMENTS WILL BE ACCEPTED FOR REVIEW AND
CONSIDERATION.**

Sealed bids for the Dubuque Community School District Hempstead High School – Baseball Improvements will be received on January 20, 2017 at the Dubuque Community School District Administration Building (The Forum), 2300 Chaney Road, Dubuque, Iowa 52001-3095, before 2:00 p.m., CST, according to the designated clock at the Reception Desk in the Forum Building. Bids will be stamped with the time they were received. Bid security is to be submitted with the bid. The Bids will be publicly opened and read aloud shortly after 2:00 p.m., January 20, 2017, in the Board Room of the Dubuque Community School District Administration Building (The Forum), located at 2300 Chaney Road. Neither the District nor its agents will assume liability for the inability of a bidder to submit a bid in a timely manner. Bidders bear full and complete responsibility for the timely submission of such bid. Bids received after the deadline will not be considered and will be returned to the bidder unopened.

The scope of work for the project located at Hempstead High School, Dubuque, IA 52002, includes, but is not limited to the following:

Work for the project includes demolition of the existing dugouts, constructing new dugouts, replacing the existing fence along the 1st and 3rd base line, relocating the warm-up pitching areas and adding drainage tile.

A pre-bid conference is scheduled for January 6, 2017, at 1:00 p.m. The Conference will be held at the Buildings and Grounds Department. Access to the baseball field will be available at the end of the meeting if any bidders want to visit the project site and weather permitting. Bidders are highly encouraged to attend this meeting, although attendance is not mandatory to bid the project.

CONTRACTS:

Bids will be received and project constructed under a single prime contract. Bids must be on a lump sum basis. Work to commence on or about August 1, 2017 with completion of work as follows:

Substantial Completion Hempstead High School – Baseball Improvements shall be September 29th, 2017.

DOCUMENT AVAILABILITY:

Bid documents will be available for viewing on or after December 19, 2016 at the Dubuque Community School District Buildings and Grounds Department, 2300 Chaney Road, Dubuque, Iowa 52001-3095; Selser Schaefer Architects, Inc, 240 West Second Street, Dubuque, IA 52001, and at plan room locations as listed below:

Master Builders of Iowa | Phone 515-657-4388 | www.mbionline.com

Bidders may obtain copies of the Bidding Documents from Tri-State Blue Print & Framing Company, 696 Central Avenue, Dubuque, Iowa 52001, 563-556-3030, or triblue@tech Iowa.com upon depositing the sum of fifty dollars (\$50.00) per set or receipt of AGC, AMC, AMEC, MBI, or NECA card.

When requesting Bidding Documents, please register your name, company name and complete address, telephone number (with area code), fax number, and email address. This information will be used to transmit addenda to all who are known to have received Bidding Documents.

BIDDING REQUIREMENTS:

Each Bid shall be submitted on the Bid Form provided with the Bidding Documents. No oral, facsimile or telephonic bids or modifications will be considered. Bids shall be addressed and delivered to the Dubuque Community School District, Forum Building, 2300 Chaney Road, Dubuque, Iowa 52001-3095—Attention Executive Director of Finance and Business Services, in sealed envelopes marked with the Project Name and name and address of Bidder. All bids shall be sealed and plainly marked. Any alteration of the bid form may be cause for rejection of the bid.

Each Bid shall be accompanied by Bid Security in the amount of ten percent (10%) of the total bid submitted. Bid Security must be in the form set forth in the Instructions to Bidders. Bid Security must be in one of the following forms: Certified Check, Cashier’s Check, Credit Union Certified Share Draft or an approved Bond Form.

The successful Bidder will be required to furnish a Certificate of Insurance and Performance and Labor and Material Payment Bonds both in an amount equal to 100% of the Contract Price and in accordance with other requirements outlined in the Bid Documents.

Should the successful bidder fail or neglect to furnish satisfactory performance/payment bonds, refuse to enter into a Contract on the basis of the bid, or fail to meet the requirements of this Notice and the specifications regulating the award, the bidder’s security may be retained as liquidated damages. No bidder may withdraw its bid for a period of forty-five (45) calendar days after the date and hour set for opening of bids.

IOWA STATE SALES TAX: This project is tax exempt. **Do Not** include Iowa State Sales Tax in any calculation of Bid totals. Contractors and Suppliers will be provided an Iowa sales tax exemption certificate for this project.

BASIS OF BIDS:

The Bidder shall include all requested Forms and attachments with their submission of the Bid Form; failure to comply may be cause for rejection.

Consideration of bids and the award of contract may be made by the Board of Education of the Dubuque Community School District to the lowest responsive, responsible bidder determined on the basis of a combination of the base bid and selected alternates at its meeting on February 13, 2017, in the Dubuque Community School District Board Room, Forum Building, 2300 Chaney Road, Dubuque, Iowa. The right is reserved to reject any and all bids, or any part thereof, and to waive informalities or irregularities and to enter into such Contract or Contracts as shall be deemed in the best interests of the Dubuque Community School District.

By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the State of Iowa to the extent lawfully required under Iowa statutes.

All bids will be governed by applicable provisions in the Iowa Code and Dubuque Community School District Board Policies, including its Non-Discrimination Equal Employment Opportunity and Affirmative Action Policy.

Joni Lucas
Board Secretary
Dubuque Community School District

Published: December 20, 2016

NOTICE OF PUBLIC HEARING

DUBUQUE COMMUNITY SCHOOL DISTRICT

Notice is hereby given that the Board of Education of the Dubuque Community School District will hold a public hearing in accordance with the *Code of Iowa, Chapter 26*, on Monday, February 13, 2017, at 5:30 o'clock p.m., Central Standard Time, (or as soon thereafter as same shall appear on the agenda) at the Administration Office of the School District (Forum Building), 2300 Chaney Road, Dubuque, Iowa 52001-3095 for the purpose of hearing or receiving any objections to the adoption of the proposed drawings, specifications and form of contract (the "Documents") and estimated cost for a public improvement project at Hempstead High School, in the County of Dubuque, Iowa.

**HEMPSTEAD HIGH SCHOOL – BASEBALL IMPROVEMENTS
DUBUQUE COMMUNITY SCHOOL DISTRICT**

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

Published upon order of the Dubuque Community School District

By: Joni Lucas, Board Secretary

Publish: February 1, 2017, in the *Dubuque Telegraph Herald*



AIA[®] Document B104[™] – 2007

Standard Form of Agreement Between Owner and Architect for a Project of Limited Scope

| AGREEMENT made as of the 12th day of December in the year 2016

BETWEEN the Architect's client identified as the Owner:
(Name, legal status, address and other information)

Dubuque Community School District
2300 Chaney Road
Dubuque, IA 52001
Phone: 563-552-3000
Fax: 563-552-3014

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

IIW, P.C.
4155 Pennsylvania Avenue
Dubuque, IA 52002
563-556-2464

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

Dubuque Community School District
Hoover Roof Replacement 2017

| IIW Project No.: 16167

The Owner and Architect agree as follows.

ADDITIONS AND DELETIONS:

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

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

Init.

AIA Document B104[™] – 2007. Copyright © 1974, 1978, 1987, 1997 and 2007 by The American Institute of Architects. All rights reserved. **WARNING: This AIA[®] Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA[®] Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law.** This document was produced by AIA software at 14:55:27 on 11/03/2016 under Order No.2012506353_1 which expires on 12/15/2016, and is not for resale.

User Notes:

(1700424258)

§ 10.4 If the Owner requests the Architect to execute certificates or consents, the proposed language of such certificates or consents shall be submitted to the Architect for review at least fourteen (14) days prior to the requested dates of execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Owner or Architect.

§ 10.6 The Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of or exposure of persons to hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. However, the Architect's materials shall not include information the Owner has identified in writing as confidential or proprietary.

ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services as described under Article 3, the Owner shall compensate the Architect as follows:

(Insert amount of, or basis for, compensation.)

\$12,800.00 (twelve thousand eight hundred dollars and zero cents).

§ 11.2 For Additional Services designated in Section 4.1, the Owner shall compensate the Architect as follows:

(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:

(Insert amount of, or basis for, compensation.)

Architect shall provide fee proposal for Owner's consideration and approval if additional services deemed necessary. No additional services shall be performed prior to an agreed upon fee having been reached for the performance of said services.

§ 11.4 Compensation for Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus zero percent (0 %), or as otherwise stated below:

§ 11.5 Where compensation for Basic Services is based on a stipulated sum or percentage of the Cost of the Work, the compensation for each phase of services shall be as follows:

Design Development Phase	forty	percent	(40%)
Construction Documents Phase	thirty	percent	(30%)
Bidding Phase	five	percent	(5%)
Construction Phase	twenty-five	percent	(25%)

(Row deleted)

Total Basic Compensation	one hundred	percent	(100%)
--------------------------	-------------	---------	--------

§ 11.6 When compensation is based on a percentage of the Cost of the Work and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions, in accordance with the schedule set forth in Section 11.5 based on (1) the lowest bona fide bid or negotiated proposal, or (2) if no such bid or proposal is received, the most recent estimate of the Cost of the Work for such portions of the Project. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants, if any, are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.

Init.

AIA Document B104™ – 2007. Copyright © 1974, 1978, 1987, 1997 and 2007 by The American Institute of Architects. All rights reserved. **WARNING: This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law.** This document was produced by AIA software at 14:55:27 on 11/03/2016 under Order No.2012506353_1 which expires on 12/15/2016, and is not for resale.
 User Notes:

(1700424258)

Educational Programs

Recommendation:

✓ I move that the Board of Education approve the Physical Education Exemption Request form as submitted

✓ I move that the Board of Education set the date, time, and location for a public hearing on the 2017-2018 and 2018-2019 school calendars for January 9, 2017, at 5:30 p.m. at the Forum, 2300 Chaney Road, Dubuque, Iowa

**General Accreditation Standards 281—IAC Chapter 12
 Exemption Request Form**
 (for implementation in the 2016-2017 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 Accreditation and Improvement Services
 Iowa Department of Education
 Grimes State Office Building
 400 E 14th St
 Des Moines, IA 50319-0146

School District Name and Address	AEA
Dubuque Community School District 2300 Chaney Road Dubuque IA 52001	Keystone AEA
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.

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

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, and target heart rate logs.

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 added an elective health course to expanded health instruction for the high school.

Required Signatures

_____ District Name

_____ 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 2016-2017 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 2016-2017 school year.

Approved by:

Date:

New Business

Recommendation:

✓ I move that the Board of Education take no further disciplinary action for students #802340, #807229, and #807654 at this time



"Developing each child's learning potential in a caring environment"

DATE: November 9, 2016

#802340

Dubuque, IA 52001

Dear Parent/Guardian,

This letter is a confirmation of our telephone call/conversation of Wednesday, November 9, 2016; 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: 7

Date of Incident: Wednesday, November 9, 2016

Reason for Suspension: Assault on Staff

School Board Policy Violation: 5200 Policies & Offenses: (T) Out of School Suspension

Additional Comments:

Number of Days: 3.0 Days

Date(s) of Suspension: 11/9/16 - 11/11/16

Location of Suspension: 3.0 - (Home) Out of 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,

Erin Hefel
Student Needs

C: Yellow Folder in Student's Cumulative File
Counselor/Discipline File
Joni Lucas, School Board Secretary
Mark Burns, Principal
Brenda Maro, Assistant Principal
Erin Hefel, Student Needs
Mae Hingtgen, Behavior Support Specialist
Shirley Horstman, Special Education Director

(Incident #5320)

51 N Grandview Ave • Dubuque, IA 52001-6390 • Phone (563) 552-4800 • Fax (563) 552-4801

Mark R. Burns – Principal

Brenda Maro - Assistant Principal

Erin Hefel – Student Needs

Erin Hefel, SNF, was physically assaulted by a student today before school. That student verbally assaulted at least three staff members in the process.

11/9 Notes:

Student was in the stairwell of the 7th grade hallway flipping a water bottle. Wernimont reminded them that they were not to be in this area and asked them to come back to the main hallway. All of the students moved out of the area. When Mrs. Wernimont came back down the hallway a few minutes later, Student was back there flipping the water bottle again. She redirected him again. Student circled around the doorway and went back into the stairwell and tried to flip the bottle down the stairs. Mrs. Wernimont asked him yet again to put the bottle away and join us in the hallway. He entered the hallway, putting the water bottle on other students' heads, shoulders, and the floor. Mrs. Zillig came up the steps from the 8th grade hallway. She tried to redirect him. While Mrs. Zillig was talking with Student, he called Mrs. Wernimont a jerk. Mrs. Hefel was called to come up and help. Student became escalated and began yelling at Mrs. Zillig and Mrs. Hefel. He yelled "fucking bitch" "Queer bait Trump, that stupid bitch Hillary should have won" "you are fucking assholes, all of you bitches". He then swung his headphone strings at Mrs. Hefel. Mrs. Hefel took the headphones from him. As she walked away he kicked Mrs. Hefel in the leg, leaving a welt. Mrs. Maro came and attempted to deescalate him. Student continued to curse and make threats to Mrs. Zillig, Mrs. Maro and Mrs. Hefel. Eventually, he went to the office.

Mark R. Burns
Principal
George Washington Middle School
563-552-4800

"We are more alike, my friends, than we are unlike." Maya Angelou



Dubuque Community School District
Eleanor Roosevelt Middle School
2001 Radford Road
Dubuque, Iowa 52002
PHONE: (563) 552-5000
FAX: (563) 552-5001

December 1, 2016

807229

Dubuque, IA 52003

This letter is a confirmation of our conversation. 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: 7

Date of Incident: 11/30/16

Reason for Suspension: Ongoing noncompliance and physical aggression/assault on staff

School Board Policy Violation: 5200

Additional Comments: _____ refused to stay in the designated area and presented as significant safety concern for herself and others.

Number of Days: 2 days Out of School Suspension

Date(s) of Suspension: 12/1/16 to 12/2/16

Location of Suspension: Out of School

Reentry Meeting: 12/2/16 am at ERMS

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,

A handwritten signature in cursive script, appearing to read "Jeff Johll".

ERMS Administration

- C: Yellow Folder in Student's Cumulative File
- Counselor/Discipline File
- Joni Lucas, School Board Secretary
- Stan Rheingans, Superintendent
- Mae Hingtgen, Behavior Specialist
- Jeff Johll, Principal
- Scott Firzloff, Student Needs Facilitator



Dubuque Community School District
Eleanor Roosevelt Middle School
2001 Radford Road
Dubuque, Iowa 52002

PHONE: (563) 552-5000
FAX: (563) 552-5001

807654

December 1, 2016

DHS Representative

Dubuque, IA 52002

PO Box 87
Dubuque, IA 52004-0087

This letter is a confirmation of our conversation. 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: 8

Date of Incident: 11/30/16

Reason for Suspension: Ongoing noncompliance and physical aggression/assault on staff

School Board Policy Violation: 5200

Additional Comments: refused to stay in the designated area and presented as significant safety concern for herself and others.

Number of Days: 2 days Out of School Suspension

Date(s) of Suspension: 12/1/16 to 12/2/16

Location of Suspension: Out of School

Reentry Meeting: 12/5/16 at ERMS

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,

A handwritten signature in cursive script, appearing to read "Jeff Johll".

ERMS Administration

- C: Yellow Folder in Student's Cumulative File
- Counselor/Discipline File
- Joni Lucas, School Board Secretary
- Stan Rheingans, Superintendent
- Mae Hingtgen, Behavior Specialist
- Jeff Johll, Principal
- Scott Firzloff, Student Needs Facilitator

Two students assaulted staff members of Eleanor Roosevelt Middle School on 11/30/16.

Student left the designated area with a peer, without permission. Student and peer refused to follow adult directions, repeatedly ran from staff to various parts of the school building. They were disruptive to the learning environment by yelling at staff, using profanity and disrespectful language. In addition, Student was unsafe by pushing staff repeatedly, scratched staff members, and kicking staff. After this incident, an IEP meeting was held to make changes to her existing plan.

Student left designated area with peer, without permission. Student and peer refused to follow adult directions, repeatedly ran from staff to various parts of the school building. They were disruptive to the learning environment by yelling at staff, using profanity and disrespectful language. Student was unsafe to others by kicking a staff member repeatedly in the leg. In addition, Student climbed on top of a ledge and took ceiling tiles out and pulled down wiring. She wrapped wire around her neck and threaten to use the wires to self harm. After this incident, an IEP meeting was held to make changes to her existing plan.

Brenda Duvel
Assistant Principal
Eleanor Roosevelt Middle School
Dubuque Community School District