

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
Bettendorf, LeClaire, Riverdale, Iowa  
BOARD OF EDUCATION REGULAR MEETING, BELMONT ADMINISTRATION CENTER  
Monday, April 22, 2024; **5:30 p.m.**

Streaming link:

[Pleasant Valley Community School District School Board Meeting April 22, 2024](#)

*Supporting information for the agenda can be found at*  
<https://www.pleasval.org/district/school-board/supporting-information>

- I. Call to order and roll call, Pledge of Allegiance
- II. Approval of Agenda
- III. Communications, Concerns, and Constructive Ideas for the District
  - A. From Students, Parents, Teachers, and Visitors
  - B. From Board Members
  - C. From Administration
  - D. To the Secretary
- IV. Consent Agenda April 22, 2024
  - A. Minutes: April 8, 2024 Special Meeting - Hearing #1 for Proposed Pleasant Valley Property Tax Levy and April 8, 2024 Regular Meeting
  - B. Personnel
  - C. Open Enrollment
- V. Approval of April 22, 2024 bills

Note: Blackhawk Bank & Trust warrants 161315 through 161482 and ACH 3292 through 3304 to be issued for the following:

- A. General Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that General Fund warrants be issued in the total amount of \$657,215.60 in payment of invoices presented.
- B. Nutrition Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Nutrition Fund warrants be issued in the total amount of \$96,872.29 in payment of invoices presented.
- C. Elementary/Junior High Activity Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Elementary/Junior High Activity Fund warrants be issued in the total amount of \$4,681.83 in payment of invoices presented.

- D. High School Activity Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that High School Activity Fund warrants be issued in the total amount of \$40,219.52 in payment of invoices presented.
- E. Management Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Management Fund warrants be issued in the total amount of \$55.00 in payment of invoices presented.
- F. Capital Projects Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Capital Projects Fund warrants be issued in the total amount of \$1,875,325.28 in payment of invoices presented.
- G. PPEL (Physical, Plant and Equipment Levy) Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that PPEL Fund warrants be issued in the total amount of \$66,785.71 in payment of invoices presented.
- H. Internal Service Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Internal Service Fund warrants 6586 to 6588 and ACH 3194 through 3195 be issued in the total amount of \$267,840.62 in payment of invoices presented.
- I. Trust Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Trust Fund warrants be issued in the total amount of \$171.11 in payment of invoices presented.

VI. Old Business

- A. 2024-25 Adoption of Budget and Taxes - Mike Clingingsmith and Brian Strusz
  - I. Presentation
  - II. Public Hearing
  - III. Approval
- B. 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 - Mike Clingingsmith
- C. Approval of Tax Exemption Certificate - Mike Clingingsmith
- D. Approval of Continuing Disclosure Certificate - Mike Clingingsmith
- E. Resolution for the Issuance and Providing for and Securing the Payment of the Bonds - Mike Clingingsmith

VII. New Business

- A. Future Teachers Academy with St. Ambrose University - Brian Strusz and Bernie Brustkern
- B. March, 2024 Monthly Financial Reports - Mike Clingingsmith

VIII. Future Dates

- 1. May 13, 2024 - Regular Board Meeting 6:00 p.m.
- 2. May 28, 2024 - Regular Board Meeting 6:00 p.m. TUESDAY meeting due to Memorial Day Holiday

IX. Adjournment

# PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT

Monday, April 22, 2024

Supporting Information

## 5:30 start due to district band concert

**TEM # 1: RECOGNITION** Pleasant View ELP teacher Rebecca VanBlaricome will introduce three of her students:

Ian Herbst, a 5th-grade ELP student at Pleasant View, participated in the Stock Market Game earlier this year. He was able to wield his knowledge of the intricacies of the stock market to grow his portfolio, ending the game with the largest growth of all elementary students in our multi-state region.

Raunak Epping and Caleb Gilroy, 6th-grade students at Pleasant View, competed in the Independent Invention Convention, achieving a hard-to-earn Finalist spot in the upcoming worldwide Invention Convention competition. They were selected as one of five finalists with their design for a revolutionary SurvivaCoat and supporting design and pitch.

## ITEM #2 CONSENT AGENDA

- A. Approval of Minutes: April 8, 2024 Special Meeting - Hearing #1 for Proposed Pleasant Valley Property Tax Levy and April 8, 2024 Regular Meeting
- B. Personnel: The list of personnel changes is included in the supporting documents.
- C. Open Enrollment: 2024-25 Continuations: OE IN from Bettendorf: Zylar Williams, grade 3 and Brycen Grant, grade 9.

## ITEM #3 OLD BUSINESS

- A. ADOPTION OF 2023-24 BUDGET AND TAXES: On April 8, 2024, **Hearing #1 for the Proposed Pleasant Valley Property Tax Levy** was held to receive comments from the public regarding the proposed District Property Tax Levy for the 2024-25 fiscal year. The purpose of the hearing was to accept public comment; no comments were received.

Scott County sent a notice to all property tax payers of the school district on March 20, 2024 which contained the following information regarding PVCSD's proposed property tax levy for the 2024-25 fiscal year.

During the April 22, 2024 meeting, the approval process for adoption of the 2024-25 budget and taxes will consist of three steps:

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT

Monday, April 22, 2024  
Supporting Information

1. Mr. Clingingsmith will present and review the proposed budget and tax levy worksheets (included in your packet).
2. President Wagle will open the public hearing for comments from taxpayers.
3. A motion will be made to adopt the budget and taxes for 2024-25.

Please contact Mike if you wish to discuss any of this information prior to the board meeting.

After the completion of the public hearing and any further discussion of the 2024-2025 proposed budget and taxes, board approval of the 2024-2025 budget and taxes will be required.

**Required Motion: At this meeting of the Board of Directors of the Pleasant Valley Community School District, held as provided by law;**

**And finding that the notice of the time and place of hearing has, according to law and as directed by the Board, been published on the 11th day of April, 2024 in the Quad City Times, and that the affidavit of publication thereof was on file;**

**And after hearing any resident or taxpayer presenting objections to, or arguments in favor of, any part of the proposed budget;**

**I move that the board adopt the attached Budget Summary, together with property tax levies totaling \$28,822,600 and a levy rate of \$13.46055 per \$1,000 of taxable valuation for 2024-2025. Roll call vote.**

- B. 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: This resolution appoints UMB Bank, N.A. of West Des Moines, Iowa to serve as the Paying Agent, Bond Registrar and Transfer Agent and also approves the Paying Agent, Bond Registrar and Transfer Agent Agreement and authorizes the execution of the agreement in connection with the issuance of \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, dated May 8, 2024. A copy of the resolution and the Paying Agent; Bond Registrar and Transfer Agent Agreement are included in the supporting documents.

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT

Monday, April 22, 2024  
Supporting Information

**Required Motion: I move that the Board approve the Resolution appointing UMB Bank, N.A. of West Des Moines, Iowa, to serve as Paying Agent, Bond Registrar, and Transfer Agent and also approve the Paying Agent, Bond Registrar and Transfer Agent Agreement and authorize the execution of the same as presented. Roll call vote.**

- C. APPROVAL OF TAX EXEMPTION CERTIFICATE: Because the Bonds that the District is issuing are tax exempt, a Tax Exemption Certificate is necessary and must be approved by the Board. A copy of the Tax Exemption Certificate and Exhibit C are included in the supporting documents.

**Required Motion: I move that the form of Tax Exemption Certificate be placed on file and approved as presented. Roll call vote.**

- D. APPROVAL OF CONTINUING DISCLOSURE CERTIFICATE: Rule 15c2-12 of the Federal Securities and Exchange Commission imposes continuing disclosure requirements on the School District. The Rule requires the underwriter (purchaser of the bonds) to secure a written agreement with the Issuer (the School District) to provide annual financial information and operating data while their bonds are outstanding, and also provide “event notices” to information repositories if certain events occur while their bonds are outstanding. A copy of the Continuing Disclosure Certificate is included in the supporting documents.

**Required Motion: I move that the form of Continuing Disclosure Certificate be placed on file and approved as presented. Roll call vote.**

- E. RESOLUTION FOR THE ISSUANCE AND PROVIDING FOR AND SECURING THE PAYMENT OF THE BONDS: This resolution authorizes and provides for the terms of issuance and securing the payment of the \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024. A copy of the resolution is included in the supporting documents.

**Required Motion: I move that the Board approve the Resolution authorizing and providing for the terms of issuance and securing the payment of \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, of the Pleasant Valley Community School District, State of Iowa, under the provisions of Chapter 423F of the Code of Iowa, and providing for a method of payment of said bonds as presented. Roll call vote.**

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT

Monday, April 22, 2024

Supporting Information

**ITEM #4 NEW BUSINESS**

- A. FUTURE TEACHERS ACADEMY WITH ST. AMBROSE UNIVERSITY: In partnership with area school districts, St. Ambrose University School of Education has created a Future Teachers Academy for incoming senior high school students who are planning to pursue a career in education. During the week of June 17th through June 28th, students would enroll in Introduction to the Teaching Profession and Child/Adolescent Psychology. Then in the fall of their senior year, from August 19th through December 13th, the students would take Educational Technology online and complete 40 observational hours. This program would work similar to concurrent enrollment in that the courses would be free to the students and they would gain 7 college credits prior to graduating from high school. The cost to the school district would be \$350 per student for the entire 7 college credits. Upon successful completion of the courses and graduation from high school, students would be able to set their future goals. One option would be to enroll in St. Ambrose's School of Education Preparation Program or enroll in another post secondary school where the credits would transfer to their education program.

**Required Motion: I move the board approve the partnership with St. Ambrose University to allow incoming high school seniors to enroll in the Future Teachers Academy. Roll call vote.**

- B. MARCH, 2024 MONTHLY FINANCIAL REPORTS: Mike Clingingsmith will present monthly financial reports for the month of March. After review and discussion, he will seek your acceptance of these reports.

**Required Motion: I move the board accept the monthly financial reports for March, 2024 as presented. Roll call vote.**

**ITEM #5 FUTURE DATES**

1. May 13, 2024; 6:00 p.m. - Regular Board Meeting
2. TUESDAY, May 28, 2024; 6:00 p.m. - Regular Board Meeting

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT**  
Bettendorf, LeClaire, Riverdale  
UNOFFICIAL MINUTES  
BOARD OF EDUCATION MEETING  
BELMONT ADMINISTRATION CENTER  
Special Meeting - Hearing #1 for Proposed Pleasant Valley Property Tax Levy  
Monday, April 8, 2024; 6:00 P.M.

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*Streaming link*  
[Pleasant Valley Community School District School Board Meeting April 8, 2024](#)

*Board Members gathered at 4:15 p.m. to tour new construction at Pleasant Valley Junior High and Forest Grove Elementary.*

**CALL TO ORDER:** President Wagle called the meeting to order at 6:00 p.m.

**MEMBERS PRESENT:** Ayers, Brockmann, Kunkel, Smith, Wheeler, Wagle. Absent - Kanwischer. Also present: Brian Strusz, Bernadette Brustkern, Mike Clingingsmith, Tony Hiatt, Jill Kenyon, Heather Larson, Deborah Dayman and others.

**PLEDGE OF ALLEGIANCE**

**AGENDA APPROVED:** Motion by Ayers, second by Kunkel that the agenda be approved as presented. All ayes. Motion carried.

**PUBLIC HEARING #1 2024-25 PROPOSED PROPERTY TAX LEVY:** A public hearing was held to receive comments from the public regarding the proposed Pleasant Valley Community School District Property Tax Levy for the 2024-25 fiscal year. The purpose of the hearing was to accept public comment either in writing or orally. Scott County sent a notice to all property tax payers of the school district on March 20, 2024 which contained information regarding PVCSD's proposed property tax levy for the 2024-25 fiscal year as follows: It is proposed that the district's property tax levy rate remain at \$13.46055 for the 2024-25 fiscal year - the same rate as the 2023-24 fiscal year.

No comments were received by the board from the public.

**MEETING ADJOURNED:** The meeting adjourned at 6:04 p.m.

**FUTURE DATES:**

1. April 22, 2024; 5:30 p.m. - Regular Board Meeting (early start due to district band concert)
2. May 13, 2024; 6:00 p.m. - Regular Board Meeting



**IMPORTANT NOTICE TO PLEASANT VALLEY SCHOOL DISTRICT PARENTS OR GUARDIANS WITH CHILDREN  
ATTENDING NONPUBLIC SCHOOLS:**

Per Iowa Code Section 285.3, in order to qualify for parental reimbursement, a parent or guardian of a student attending an accredited nonpublic school who furnishes transportation for the student in accordance with this section, shall submit a notice of nonpublic school attendance to the resident public school district, notifying the district that the student is enrolled in and will attend an accredited nonpublic school during the period for which parental reimbursement is being requested. **The notice shall be filed with the resident public school district not later than December 1 for the first semester claim and May 1 for the second semester claim each year. Forms which must be filled out in order to qualify for this parental reimbursement are available at the Belmont Administration Center, 525 Belmont Road, Bettendorf, Iowa 52722 and on the district website at <http://www.pleasval.org>.** Information needed to complete the form includes the parent or guardian's name and address, the name, age, and grade level of the student, the name of the nonpublic school and its location and the number of miles one way to transport the child from home to school. Iowa Code Section 285.1, subsection 3, limits the number of students that may be eligible for parent reimbursement to a maximum of three (3) elementary students and one (1) high school student per family.

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JULY 2023

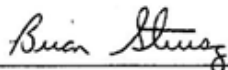
**NOTICE OF NONDISCRIMINATION**

It is the policy of the Pleasant Valley Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity, and socioeconomic status (for programs) in its educational programs and its employment practices. Further, the board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm and harassment.

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

The district is committed to the policy that no otherwise qualified person will be excluded on the basis of race, creed, color, sex, sexual orientation, gender identity, national origin, religion, disability, or age. Further, the board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm and harassment.

Inquiries concerning the application of federal and state nondiscrimination statutes and the implementing regulations to the district may be referred to the Director of Secondary Education, who has been designated by the district as Educational Equity Coordinator, or to the Director of the Office for Civil Rights, Department of HEW, and Washington, D.C. The Director of Secondary Education's office is at Pleasant Valley Administration Center, 525 Belmont Rd., Bettendorf, Iowa 52722; telephone (563) 332-5550.



Brian Strusz  
Superintendent

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT**

Bettendorf, LeClaire, Riverdale

UNOFFICIAL MINUTES

BOARD OF EDUCATION REGULAR MEETING

BELMONT ADMINISTRATION CENTER

Monday, April 8, 2024; 6:15 P.M.

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*Streaming link*

[Pleasant Valley Community School District School Board Meeting April 8, 2024](#)

**CALL TO ORDER:** President Wagle called the meeting to order at 6:15 p.m. (Delayed start due to Hearing #1 - Property Tax special meeting at 6:00 p.m.)

**MEMBERS PRESENT:** Ayers, Brockmann, Kunkel, Smith, Wheeler, Wagle. Absent - Kanwischer. Also present: Brian Strusz, Bernadette Brustkern, Mike Clingingsmith, Tony Hiatt, Jill Kenyon, Heather Larson, Deborah Dayman and others.

**AGENDA APPROVED:** Motion by Ayers, second by Brockmann that the agenda be approved as presented. All ayes. Motion carried.

**COMMUNICATIONS:** President Wagle welcomed everyone to the meeting and read the vision of the District: It is the vision of the Pleasant Valley Community School District that we shall provide the finest academic and extra-curricular programs in the state – not in some things, but in everything; not for some students, but for every student.

Director Smith thanked the Trap Team supporters for a very successful fundraising event. He also inquired as to the return of certain books to library shelves. President Wagle responded that as the ruling is in litigation, certain books previously removed from the shelves were returned to the shelves.

Director Kunkel thanked PTAs for providing eclipse glasses to students, and thanked teachers and principals for elementary spring programs.

President Wagle congratulated Jae Jepsen, present at the meeting. He shared the following from the Journalism Education Association: *For her perseverance and determination to fill the gap in coverage by writing about this election, the Journalism Education Association and Quill and Scroll International Honorary Society for High School Journalists have awarded Jae Jepsen of Pleasant Valley High School in Bettendorf, Iowa, the 2024 Student Journalist Impact Award.* The award was presented to Jae April 4 at the National High School Journalism Convention.

Director of Elementary Education Tony Hiatt also mentioned the upcoming elementary Spring Programs, and thanked members of the custodial staff and maintenance crew who act as “roadies”, setting up and tearing down stages with little time between shows. The productions involve a number of people and a great deal of time.

Mr. Hiatt also shared a reminder with families that students are entering assessment season so students should arrive at school promptly and well rested so they can make their very best effort.

Director of Special Services Jill Kenyon highlighted the Recreational Opportunities & Iowa Waiver Information Session designed for families of special education students held April 2nd. She thanked families who participated and service partners who were present to inform families of available opportunities. She also thanked Dawn Taghon and other staff responsible for coordinating the event.

Superintendent Strusz reminded the board that Junior Achievement BIZ TOWN interviews will soon be underway for district 4th graders and volunteers are always welcome.

Director of Secondary Education Bernadette Brustkern highlighted the following student achievements:

Quad City Arts High School Art Invitational Award Recipients

Hannah Schulze, Zoe Beck, Hannah McVey, Maggie Wanek, Aiden Loy, Cassie Paget, Sherry Tang, Mya Griffin, and Brenna France are 2024 Quad City Arts High School Art Invitational Award Recipients. Nadia Meeks and Zoe Chen's prize-winning work was submitted through the Creative Academy at the Figge. Their work along with artwork by other outstanding PV student artists as well as by students throughout the area can be viewed at Quad City Arts in Rock Island through April 25th. Admission is free.

Laura Chen, Kiera Johnson and Abby Wiry are Eastern Iowa Regional Battle of the Books Champions.

Congratulations to the Leading Tones for their 4th place performance at the Iowa Vocal Jazz Championships. Siddhi Bharadwaj was named Outstanding Soloist.

Speech students competed in 11 events at the state competition.

Division 1 ratings: Zack Guest- Solo Musical Theatre; Elly Huhn - Solo Musical Theatre; Josh Nelson- Acting; Pratima Khatri- Storytelling; Josh Nelson- Solo Musical Theatre; Cate Bestold-Acting; Keira Bowman- Acting; Keira Bowman- Poetry; Will Emerle- Original Oratory; Lydia Rohner- Storytelling.

Division 2 rating: Jayden Farmer- Solo Musical Theatre.

Four performers were chosen to perform as part of the all state festival at UNI: Zack Guest (Solo Musical Theatre); Elly Huhn (Solo Musical Theatre); Josh Nelson (Acting); Pratima Khatri (Storytelling).

Congratulations to the team of Nathan Musal, Kyle Almgren, Johnny Ziegelbein, Luke Allaman, Tiffany Ku, Timmy Ku, and Achinteya Jayaram for placing in the top 55 of 6,000 teams worldwide in the Wharton Investment Challenge.

28 students and Business Teacher and advisor Janene Murphy participated in the Iowa Future Business Leaders of America (FBLA) State Leadership Conference in Cedar Rapids. Participants attended business seminars, networking opportunities, and met with business leaders and college representatives. Competitive events also took place. Of our 28 students, 17 qualified for the National Leadership Conference in June by placing 4th or higher in their category.

1st place: Agribusiness - Nathan Musal; Business Management - Timothy Ku and Nikhil Behere; Introduction to Business Procedures - Vrayas Pila; Public Speaking - Aidan Rasso.

2nd place : Business Law - Grant Jaques; Computer Problem Solving - Rithwick Lakshmanan; Data Analysis - Arush Gunukula; Introduction to Business Concepts - Trevor Melchert; Introduction to Information Technology - Vrayas Pila; Mobile Application Development - Abhinav Anthati, Rithwick Lakshmanan, Sai Reetham Gubba; Organizational Leadership - Nathan Musal  
Website Coding & Development - Abhinav Anthati.

Third place: Electronic Career Portfolio - Shivam Patel; Securities & Investments - Grant Jaques

Supply Chain Management - Aayush Deshpande.

4th place: Business Law - Grant Jaques; Business Plan - Sai Reetham Gubba, Rithwick Lakshmanan, Nikhil Namshamgari (team); Entrepreneurship - Prajay Gutti, Rithik Vijaykumar, Shivam Patel (team); Introduction to Event Planning - Lily Lang and Leah Zahn (team); Introduction to Financial Math - Vrayas Pila.

In celebration of **Theatre in our Schools Month**, Christina Myatt, Director of Theatre and Speech was present with Pleasant Valley High School Drama Club members Keira Bowman, Jae Jepsen, Ryan Pottratz, Pratrima Khatri, Sophia Pomykala and Jillian Garris, who shared news of upcoming events and summarized past 2023-24 events. Open Mic Coffee House was a great opportunity for students to showcase various talents, and the club is looking forward to the upcoming performance of the Spartan Spotlight production of *Cinderella*, Spring Improv Night, and the spring show *I Never Saw Another Butterfly*. Visit the [PV Spartan Drama](#) webpage for details and tickets.

### CONSENT AGENDA:

The April 8, 2024 consent agenda consists of the following:

- MINUTES: The approval of minutes of the March 18, 2024 Regular Meeting
- PERSONNEL:

### CERTIFIED:

Brooke Bell is recommended for employment as a Social Studies Teacher at Pleasant Valley High School effective the 2024-25 school year. (Brooke was employed on an interim basis for the 23-24 school year.) Emma Freyermuth is recommended for employment as a Science Teacher at Pleasant Valley Junior High / Pleasant Valley High School starting the 2024-25 school year. Adriane Latham is recommended for employment as a 3rd grade Teacher at Cody Elementary starting the 2024-25 school year. Lauren O'Brien is recommended for employment as a First Grade Teacher at Hopewell Elementary starting the 2024-25 school year. Taylor Peters, Third Grade Teacher at Hopewell Elementary, has submitted notice of her resignation effective the end of the 2023-24 school year. Heather Schloemer is recommended for employment as a Special Education Level 3 Teacher at Pleasant Valley High School starting the 2024-25 school year. Joie Stoefen is recommended for employment as a Social Studies Teacher at Pleasant Valley Junior High School / Pleasant Valley High School starting the 2024-25 school year. Rachel Tharp is recommended for employment as a MathTeacher at Pleasant Valley High School starting the 2024-25 school year. Christine Thompson, School Counselor at Cody Elementary, has submitted notice of her resignation effective the end of the 2023-24 school year. William Wiesner is recommended for employment as an ELP Teacher at Forest Grove Elementary starting the 2024-25 school year. Peyton Woods is recommended for employment as an English Language Arts (ELA) Teacher at Pleasant Valley Junior High starting the 2024-25 school year.

### CERTIFIED: (information only)

Amanda Aldridge, Special Education Teacher at Cody Elementary, will transfer to Bridgeview Elementary starting the 2024-25 school year. Kelsey Allbaugh, Reading Specialist at Forest Grove Elementary, will

transfer to Riverdale Heights Elementary starting the 2024-25 school year. Karen Kuriger-Cummings, Special Education Teacher at Bridgeview Elementary, will stay at Bridgeview Elementary ½ time and will join Hopewell Elementary ½ time starting the 2024-25 school year. Haley Miller has been assigned as a Third Grade Teacher at Pleasant View Elementary starting the 2024-25 school year. Zachary Miller, Pleasant Valley High School Science Teacher and Teacher Leadership System (TLS) coach, has resigned his TLS position and will return to the classroom full time starting the 2024-25 school year. Stephanie Oberman has been assigned as a Fifth Grade Teacher at Bridgeview Elementary starting the 2024-25 school year. Lindsey Prunty, Special Education Teacher at Forest Grove Elementary, will stay at Forest Grove Elementary ½ time and will join Hopewell Elementary ½ time starting the 2024-25 school year. Kylie Wroblewski has been assigned as a Third Grade Teacher at Hopewell Elementary starting the 2024-25 school year.

**CLASSIFIED:**

Babita Mishra, Special Education Paraeducator at Forest Grove Elementary, has completed her probationary period and is recommended for regular employment starting April 16, 2024. Ashley Palmer, Special Education Paraeducator at Pleasant Valley High School, has completed her probationary period and is recommended for regular employment starting April 16, 2024. Lisa Sheehan, Special Education Paraeducator at Pleasant View, has submitted notice of her resignation effective April 5, 2024.

**CLASSIFIED: (information only)**

Lavanya Bondada is recommended for probationary employment as a Special Education Paraeducator at Pleasant Valley Junior High starting March 25, 2024. Krishna Dubey is recommended for probationary employment as a Special Education Paraeducator at Pleasant View Elementary starting April 16, 2024. Faeza Hussein is recommended for probationary employment as a Food Service Worker at Pleasant Valley High School starting April 1, 2024.

**TEACHER LEADERSHIP:**

**DROP:**

Zachary Miller PVJH TLS Instructional Coach

**ADD:**

Madi Glatz	7th Grade ELA Collaborative Lead
Amanda Maurer	7-8 Math Collaborative Lead
Allie Cahill	7-12 Reading Specialist Collaborative Lead
Ashley Willits	7-12 Art Collaborative Supporter
Teri Adams	Reading Specialist Specials Lead
Leslie Wonderlich	Counseling Specials Lead
Katie Casey	K-6 Music Specials Lead
Abby Uhde	Kindergarten Elementary Lead
Brianna Call	2nd Grade Elementary Lead
Pam Boens-	4th Grade Elementary Lead
Pam Boens	4th Grade Hopewell Instructional Strategist
Katherine Locke	3rd Grade Pleasant View Instructional Strategist
Kellie Backes	4th Grade Pleasant View Instructional Strategist
Angie Wiatt	5th Grade Pleasant View Instructional Strategist
Rylie Milliken	1st Grade Cody Instructional Strategist
Allie Thiessen	6th Grade Riverdale Heights Instructional Strategist

**EXTRA-CURRICULAR:**

**ADD:**

Michael Crane	PVJH Assistant Football Coach
Michael Crane	PVJH Head Boys Wrestling Coach
Wesley Hand	PVHS Head Boys Wrestling Coach
Chris Kohn	PVHS Head Sophomore Football Coach
Ty Luett	PVHS National Honor Society Advisor

**DROP:**

Chris Kohn	PVHS Assistant Sophomore Football Coach
Jacob Larsen	PVHS Head Boys Wrestling Coach
Barb Pischke	PVHS National Honor Society Advisor
Michael Strobbe	PVHS Head Sophomore Football Coach

- OPEN ENROLLMENT - From Bettendorf - ONE grade 4, ONE grade 6 approved; both continuations. From Davenport - TWO Grade 4 denied due to lack of space. 2024-25 From North Scott - ONE grade 8 approved; continuation.
- Cooperative Teaching Agreement - University of Northern Iowa

Motion by Ayers, second by Wheeler that the consent agenda be approved as presented. All ayes.  
Motion carried.

**EXPENSES APPROVED:**

General Fund: Motion by Kunkel, second by Smith that General Fund warrants be issued in the total amount of \$359,933.58 in payment of invoices presented. All ayes. Motion carried.

Nutrition Fund: Motion by Smith, second by Wheeler that Nutrition Fund warrants be issued in the total amount of \$154,146.32 in payment of invoices presented. All ayes. Motion carried.

Elementary/Junior High Activity Fund: Motion by Brockmann, second by Ayers that Elementary/Junior High Activity Fund warrants be issued in the total amount of \$4,215.95 in payment of invoices presented. All ayes. Motion carried.

High School Activity Fund: Motion by Ayers, second by Kunkel that High School Activity Fund warrants be issued in the total amount of \$88,916.06 in payment of invoices presented. All ayes. Motion carried.

Management Fund: Motion by Smith, second by Ayers that Management Fund warrants be issued in the total amount of \$510.84 in payment of invoices presented. All ayes. Motion carried.

Capital Projects Fund: Motion by Ayers, second by Wheeler that Capital Projects Fund warrants be issued in the total amount of \$5,000.00 in payment of invoices presented. All ayes. Motion carried.

PPEL (Physical, Plant and Equipment Levy) Fund: Motion by Brockmann, second by Ayers that PPEL Fund warrants be issued in the total amount of \$65,533.98 in payment of invoices presented. All ayes. Motion carried.

Student Construction Fund: Motion by Smith, second by Wheeler that Student Construction Fund warrants be issued in the total amount of \$26.14 in payment of invoices presented. All ayes. Motion carried.

Internal Service Fund: Motion by Kunkel, second by Ayers that Internal Service Fund warrants 6582 to 6585 and ACH 3189 through 3193 be issued in the total amount of \$267,247.27 in payment of invoices presented. All ayes. Motion carried.

Trust Fund: Motion by Ayers, second by Smith that Trust Fund warrants be issued in the total amount of \$985.19 in payment of invoices presented. All ayes. Motion carried.

Director Smith exited the meeting at 7:00 p.m.

**CONSIDERATION OF BIDS OPENED AND REVIEWED BY THE SUPERINTENDENT OF SCHOOLS, CHIEF FINANCIAL OFFICER, AND THE MUNICIPAL ADVISOR:** At 11:00 a.m. on Monday, April 8, 2024, bids were opened for the sale of the School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 at the Belmont Administration Center. Seven bidders participated and the winning bid was presented by HilltopSecurities, Dallas, Texas. These bonds will be used for the High School Building Addition and Renovation Project. Matt Gillaspie from Piper Sandler & Co. was present at the bid opening along with Mike Clingingsmith and Brian Strusz. Mr. Gillaspie presented bid results to the board, explained the funding mechanism and district responsibilities, and his recommendation of the winning bid.

No Required Motion.

**RESOLUTION DIRECTING THE SALE OF SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE BONDS, SERIES 2024:** Motion by Brockmann, second by Ayers that it is resolved by the Board of Directors of the Pleasant Valley Community School District to direct the sale of \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 to Hilltop Securities of Dallas, Texas. Roll call vote: Ayes - Ayers, Brockmann, Kunkel, Wheeler, Wagle. Nays - none. Motion carried.

**FEBRUARY 2024 MONTHLY FINANCIAL REPORTS :** Mr. Clingingsmith presented the monthly financial reports for February 2024. Through February, General Fund revenue totaled \$40,389,638 and expenses totaled \$36,178,648. The fund balance in the General Fund on February 29, 2024 was \$16,355,850. Also presented were Management, PPEL, Capital Projects, and Debt Service, Nutrition, Student Construction, Internal Service, and Activity Funds reports. No significant variances from projections were noted.

Motion by Wheeler, second by Ayers that the board accept the monthly financial reports for February 2024 as presented. Roll call vote. Ayes - Ayers, Brockmann, Kunkel, Wheeler, Wagle. Nays - none. Motion carried.

**2024-25 CLASSIFIED AND ADMINISTRATIVE WAGE AND BENEFIT PACKAGES APPROVAL:** Meet and Confer sessions for Classified employees were held live and via Google Meets April 2nd, 3rd and 4th. Four

sessions were offered. All classified and administrative employee groups received a 2.17% total package increase.

Motion by Kunkel, second by Wheeler that the board approve the 2024-25 Classified Employees and Administrative Employees wage and benefits packages as presented. Roll Call Vote. Ayes - Ayers, Brockmann, Kunkel, Wheeler, Wagle. Nays - none. Motion carried.

**2024-25 CERTIFIED PERSONNEL (PVEA) CONTRACT APPROVAL:** On March 27th, the District and the Pleasant Valley Education Association (PVEA) reached agreement based upon a 2.17% total package increase (\$450 increase on the salary index base). Brian Strusz and Mike Clingingsmith discussed settlement details including the addition of the following positions: Elementary / JH Band, Elementary Special Education, JH/HS Language Arts/English as a Second Language, JH Math, JH Family and Consumer Science, JH/HS Industrial Technology, JH/HS Science, HS Business, JH/HS Social Studies, JH/HS Extended Learning Program, Director of Human Resources, Administrative Assistant - Maintenance Center. Also custodial and paraeducator support as required.

Motion by Wheeler, second by Kunkel that the Board approve the 2024-25 Certified Employees contract wage and benefits package agreement with PVEA as presented. Roll call vote. Ayes - Ayers, Brockmann, Kunkel, Wheeler, Wagle. Nays - none. Motion carried.

**2024-25 CUSTODIAL (PVCA) CONTRACT APPROVAL:** On April 3rd, the District met with the Pleasant Valley Custodial Association (PVCA). A 2.17% total package increase agreement was reached with our custodial union which equates to a \$0.48 per hour across the board wage increase for all custodial positions for 2024-25.

Motion by Kunkel, second by Wheeler that the Board approve the 2024-25 Custodial contract wage and benefits package agreement with PVCA as presented. Roll call vote. Ayes - Ayers, Brockmann, Kunkel, Wheeler, Wagle. Nays - none. Motion carried.

**MEETING ADJOURNED:** The meeting adjourned at 8:24 p.m.

**FUTURE DATES:**

1. April 22, 2024; 5:30 p.m. - Regular Board Meeting (early start due to district band concert)
2. May 13, 2024; 6:00 p.m. - Regular Board Meeting

\*\*\*\*\*



**IMPORTANT NOTICE TO PLEASANT VALLEY SCHOOL DISTRICT PARENTS OR GUARDIANS WITH CHILDREN  
ATTENDING NONPUBLIC SCHOOLS:**

Per Iowa Code Section 285.3, in order to qualify for parental reimbursement, a parent or guardian of a student attending an accredited nonpublic school who furnishes transportation for the student in accordance with this section, shall submit a notice of nonpublic school attendance to the resident public school district, notifying the district that the student is enrolled in and will attend an accredited nonpublic school during the period for which parental reimbursement is being requested. **The notice shall be filed with the resident public school district not later than December 1 for the first semester claim and May 1 for the second semester claim each year. Forms which must be filled out in order to qualify for this parental reimbursement are available at the Belmont Administration Center, 525 Belmont Road, Bettendorf, Iowa 52722 and on the district website at <http://www.pleasval.org>.** Information needed to complete the form includes the parent or guardian's name and address, the name, age, and grade level of the student, the name of the nonpublic school and its location and the number of miles one way to transport the child from home to school. Iowa Code Section 285.1, subsection 3, limits the number of students that may be eligible for parent reimbursement to a maximum of three (3) elementary students and one (1) high school student per family.

\*\*\*\*\*

JULY 2023

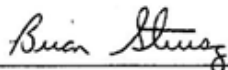
**NOTICE OF NONDISCRIMINATION**

It is the policy of the Pleasant Valley Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity, and socioeconomic status (for programs) in its educational programs and its employment practices. Further, the board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm and harassment.

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

The district is committed to the policy that no otherwise qualified person will be excluded on the basis of race, creed, color, sex, sexual orientation, gender identity, national origin, religion, disability, or age. Further, the board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm and harassment.

Inquiries concerning the application of federal and state nondiscrimination statutes and the implementing regulations to the district may be referred to the Director of Secondary Education, who has been designated by the district as Educational Equity Coordinator, or to the Director of the Office for Civil Rights, Department of HEW, and Washington, D.C. The Director of Secondary Education's office is at Pleasant Valley Administration Center, 525 Belmont Rd., Bettendorf, Iowa 52722; telephone (563) 332-5550.



Brian Strusz  
Superintendent

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
PERSONNEL APPROVAL  
April 22, 2024  
(Updated)

**CERTIFIED:**

James DeCook is recommended for employment as a Special Education Teacher at Pleasant View Elementary starting August 12, 2024.

April Flanigan is recommended for employment as a Special Education Teacher at Pleasant Valley High School starting August 12, 2024.

Alison Fraley, Third Grade Teacher at Pleasant View Elementary, has submitted notice of her intention to take a one-year leave of absence effective the 2024-25 school year.

Emily Highnam, Science Teacher at Cody Elementary and Forest Grove Elementary, has submitted notice of her resignation effective the end of the 2023-24 school year.

Rebecca Schroeder is recommended for employment as a Math Teacher at Pleasant Valley Junior High starting August 12, 2024.

**CERTIFIED: (information only)**

Jessica Kohs, Special Education Teacher at Forest Grove Elementary, will transfer to Riverdale Heights Elementary due to a change in location of a special education program starting the 2024-25 school year.

**CLASSIFIED:**

Richard Ahlgren is recommended for regular employment as a full-time second shift Custodian at Pleasant Valley High School starting May 1, 2024. Probationary period is waived since Mr. Ahlgren has been a part time custodian with the district since 2019.

Grace Auliff, Head Building Custodian at Bridgeview Elementary, has submitted notice of her resignation effective May 14, 2024.

Elizabeth Burnham, Special Education Paraeducator at Forest Grove Elementary, is nearing the end of her probationary period and is recommended for regular employment starting May 1, 2024.

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
PERSONNEL APPROVAL  
April 22, 2024  
(Updated)

Timothy Grah is recommended for regular employment as a 2nd shift part time Custodian at Pleasant Valley High School starting May 1, 2024. Probationary period is waived since Mr. Grah has been a frequent substitute custodian for the district.

**CLASSIFIED: (information only)**

Carol Aden is recommended for probationary employment as an Administrative Assistant at Forest Grove Elementary starting April 30, 2024.

The following paraeducators from Forest Grove Elementary will be assigned to Riverdale Heights Elementary for the 2024-25 school year due to a change in location of a special education program: Amanda Duncan, Deanna Grandick, Angela Howe and Taylor Krieg.

**TEACHER LEADERSHIP:**

Barb Schadt- K-6 Special Education Lead  
Rachel Bachtel- K-12 Librarian Lead  
Julie Doyle- Kindergarten Pleasant View Instructional Strategist  
Beth Runkle- 1st Grade Pleasant View Instructional Strategist  
Abby Hill- 2nd Grade Pleasant View Instructional Strategist  
Lindsey Howe- Kindergarten Riverdale Heights Instructional Strategist  
Erica Sherman-4th Grade Riverdale Heights Instructional Strategist  
Abby Hebbeln- 1st Grade Hopewell Instructional Strategist  
Courtney Bielis- 6th Grade Hopewell Instructional Strategist  
Meghan Curran- 1st Grade Forest Grove Instructional Strategist  
Nick Riedesel- 5th Grade Forest Grove Instructional Strategist  
Sarah Greim- Forest Grove Collaborative Supporter  
Sarah Lammers- 2nd Grade Cody Instructional Strategist  
Mark Jones- 4th Grade Cody Instructional Strategist  
Natalie Vonderhaar- 6th Grade Cody Instructional Strategist  
Joni Nelson- JH Building Lead  
Cassidy Peterson- JH Instructional Coach  
Chris Kohn- 9-12 Science Collaborative Lead  
Nikki Pitcher- 9-12 Math Collaborative Lead  
Eric Royer- 9-12 Wellness Collaborative Lead  
Sara Russell- 9-12 Social Studies Collaborative Lead  
Janle Worlein-9-12 English Collaborative Lead  
Drew Anderson- 4-12 Instrumental Music Specials Lead

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
PERSONNEL APPROVAL  
April 22, 2024  
(Updated)

Bailey Ferguson- HS Building Lead  
Angela Spartz - 5th Grade Bridgeview Instructional Strategist  
Rachel Luedtke - 3rd Grade Hopewell Instructional Strategist

**EXTRA-CURRICULAR:**

**ADD:**

Jeff Paul	PVJH Assistant Boys Basketball
Gail Paarmann-Nikulski	PVHS Drama Accompanist

**DROP:**

Rishi Wagle	PVHS Drama Accompanist
Rishi Wagle	PVHS Lighting & Sound Designer
Jamey Fah	PVHS Assistant Boys Wrestling
Justin Fah	PVHS Assistant Boys Wrestling

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
PERSONNEL APPROVAL  
April 22, 2024

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PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
PERSONNEL APPROVAL  
April 22, 2024

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Nikki Pitcher- 9-12 Math Collaborative Lead  
Eric Royer- 9-12 Wellness Collaborative Lead  
Sara Russell- 9-12 Social Studies Collaborative Lead  
Janle Worlein-9-12 English Collaborative Lead  
Drew Anderson- 4-12 Instrumental Music Specials Lead  
Bailey Ferguson- HS Building Lead

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
PERSONNEL APPROVAL  
April 22, 2024

**EXTRA-CURRICULAR:**

**ADD:**

Jeff Paul PVJH Assistant Boys Basketball

**DROP:**

Rishi Wagle PVHS Drama Accompanist  
Jamey Fah PVHS Assistant Boys Wrestling

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT

APPROVAL OF BILLS

APRIL 22, 2024

Note: Blackhawk Bank & Trust warrants 161315 through 161482 and ACH 3292 through 3304 to be issued for the following:

- A. General Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that General Fund warrants be issued in the total amount of \$657,215.60 in payment of invoices presented.
- B. Nutrition Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Nutrition Fund warrants be issued in the total amount of \$96,872.29 in payment of invoices presented.
- C. Elementary/Junior High Activity Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Elementary/Junior High Activity Fund warrants be issued in the total amount of \$4,681.83 in payment of invoices presented.
- D. High School Activity Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that High School Activity Fund warrants be issued in the total amount of \$40,219.52 in payment of invoices presented.
- E. Management Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Management Fund warrants be issued in the total amount of \$55.00 in payment of invoices presented.
- F. Capital Projects Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Capital Projects Fund warrants be issued in the total amount of \$1,875,325.28 in payment of invoices presented.
- G. PPEL (Physical, Plant and Equipment Levy) Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that PPEL Fund warrants be issued in the total amount of \$66,785.71 in payment of invoices presented.
- H. Internal Service Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Internal Service Fund warrants 6586 to 6588 and ACH 3194 through 3195 be issued in the total amount of \$267,840.62 in payment of invoices presented.
- I. Trust Fund: Motion by \_\_\_\_\_ second by \_\_\_\_\_ that Trust Fund warrants be issued in the total amount of \$171.11 in payment of invoices presented.



<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
ADEL WHOLESALERS				
	10 9015 2620 000 0000 683	03/28/2024	MAINT SUPPLIES	57.88
				57.88
ADVANCED BUSINESS SYSTEMS				
	10 9015 2640 000 0000 433	04/15/2024	JH COPIER MAINTENANCE	55.00
				55.00
AWANA, AYAKO				
	10 9011 1942 000 0000	01/18/2023	SCHOOL FEES	35.00
	10 9011 1942 000 0000	01/18/2023	SCHOOL FEES	(9.80)
				25.20
BETHANY FOR CHILDREN AND FAMILIES				
	10 0109 2140 420 1119 322	04/09/2024	MARCH 2024 SCHOOL BASED THERAPY	120.00
	10 0209 2140 420 1119 322	04/09/2024	MARCH 2024 SCHOOL BASED THERAPY	240.00
	10 0403 2140 420 1119 322	04/09/2024	MARCH 2024 SCHOOL BASED THERAPY	240.00
				600.00
BETTENDORF POST OFFICE				
	10 9012 2320 000 0000 531	04/11/2024	5TH GRADE BAND RECRUITMENT	88.19
				88.19
BLICK & BLICK OIL, INC.				
	10 9018 2720 100 0000 626	03/25/2024	8005 GAL GASOHOL	22,786.80
	10 9018 2720 100 0000 627	03/27/2024	7200 #2 DYED DIESEL	19,575.29
				42,362.09
BLICK ART MATERIALS				
	10 0409 1000 102 0000 612	03/28/2024	Gold glitter	9.14
	10 0409 1000 102 0000 612	03/28/2024	Watercolor pencils class pack	59.99
	10 0409 1000 102 0000 612	03/28/2024	Crayola Education watercolor set	97.80
	10 0409 1000 102 0000 612	04/03/2024	Gold glitter	(9.14)
	10 0409 1000 102 0000 612	04/03/2024	Watercolor pencils class pack	0.00
	10 0409 1000 102 0000 612	04/03/2024	Crayola Education watercolor set	0.00
	10 0411 1000 102 0000 612	04/04/2024	see attached	696.56
	10 0409 1000 102 0000 612	04/09/2024	Gold glitter	9.14
	10 0409 1000 102 0000 612	04/09/2024	Watercolor pencils class pack	0.00
	10 0409 1000 102 0000 612	04/09/2024	Crayola Education watercolor set	0.00
	10 0209 1000 102 0000 612	04/09/2024	See Quote SU	88.98
				952.47
BOSWORTH, ELIZABETH				
	10 9060 2213 000 3116 580	04/05/2024	MILEAGE 3-1-24 TO 3-28-24	96.40
				96.40
CAMELOT THERAPEUTIC SCHOOLS LLC				
	10 0080 1000 218 3303 569	04/04/2024	CW TUITION MARCH 2024	3,820.48
				3,820.48
CARROLL, MARY				
	10 9011 1942 000 0000	11/01/2023	SCHOOL FEES 23-24	52.50
				52.50
CINTAS LOC 749				
	10 9015 2620 000 0000 292	03/29/2024	UNIFORMS	56.46
	10 9015 2620 000 0000 426	03/29/2024	TOWELS/MATS	47.78
	10 9015 2620 000 0000 292	04/05/2024	UNIFORMS	56.46
	10 9015 2620 000 0000 426	04/05/2024	TOWELS/MATS	47.78

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
				208.48
CNH CAPITAL				
10 9015 2640 000 0000 433	03/29/2024	KUBOTA F 3680 ENGINE REPAIR		11,122.42
				11,122.42
COSTELLO, BRIDGETT				
10 9011 1942 000 0000	11/01/2023	SCHOOL FEES 23-24		52.50
				52.50
COUNCIL FOR EXCEPTIONAL CHILDREN				
10 9080 2213 211 3301 330	04/10/2024	CEC VIRTUAL Conference for Jill Kenyon -		335.00
10 9080 2213 211 3301 330	04/10/2024	CEC VIRTUAL Conference for Liz Bosworth,		850.00
10 9060 2213 000 3116 613	04/11/2024	High Leverage Practices for Students wit		59.90
10 9012 2310 000 0000 613	04/11/2024	High Leverage Practices for Students wit		29.95
10 9012 2310 000 0000 613	04/11/2024	SHIPPING		2.33
10 9060 2213 000 3116 613	04/11/2024	SHIPPING		4.67
				1,281.85
CROWN TROPHY				
10 0109 1000 100 8609 612	03/22/2024	ALL STATE PLATES		546.00
				546.00
DEMCO, INC.				
10 0409 2222 000 0000 611	03/28/2024	Spine labels		81.98
10 0409 2222 000 0000 611	03/28/2024	Book ends		85.51
10 0409 2222 000 0000 611	03/28/2024	Acrylic display (split between supplies		38.20
				205.69
DIAMOND VOGEL PAINT CENTER 221				
10 9015 2620 000 0000 688	03/11/2024	PAINT AND SUPPLIES		308.57
				308.57
DOORS INC				
10 9015 2620 000 0000 683	03/26/2024	DOOR CLOSER COVERS		171.00
				171.00
DRUDGE, JACQUELINE				
10 9080 2790 217 3303 516	03/31/2024	STUDENT TRANSPORTATION MARCH 2024		288.00
				288.00
DURHAM SCHOOL SERV				
10 9018 2720 100 0000 515	03/01/2024	FEB 2024 HOME TO SCHOOL		244,726.45
10 9018 2720 910 0000 515	03/01/2024	FEB 2024 TRIPS		14,046.49
10 9018 2720 100 0000 515	04/01/2024	MAR 2024 HOME TO SCHOOL		182,118.81
10 9018 2720 910 0000 515	04/01/2024	MAR 2024 TRIPS		13,096.44
				453,988.19
E-QUANTUM CONSULTING LLC				
10 9012 2540 000 0000 349	04/01/2024	CONSULTING SERVICES		675.00
				675.00
FERGUSON ENTERPRISES INC				
10 9015 2620 000 0000 683	04/03/2024	MAINT SUPPLIES		74.85
				74.85
FOLLETT CONTENT SOLUTIONS LLC				
10 0209 2222 000 0000 643	04/04/2024	See Attachment		33.52
10 0209 2222 000 0000 643	04/04/2024	See Attachment		0.00
10 0403 2222 000 0000 643	04/04/2024	see attached		93.89
10 0407 2222 000 0000 643	04/10/2024	Library Books - see attached		272.70

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
	10 0209 2222 000 0000 643	04/09/2024	Books Quote 11472302 see Frevvo attachme	602.67
	10 0409 2222 000 0000 643	03/28/2024	Books and processing (see attached)	309.13
	10 0418 2222 000 0000 643	04/03/2024	Library book order	1,049.10
	10 0418 2222 000 0000 643	04/10/2024	Library book order	605.47
	10 0407 2222 000 0000 643	04/10/2024	Books - see attached	720.26
				3,686.74
GRAINGER, INC., W.W.				
	10 9015 2620 000 0000 687	03/27/2024	PAPER TOWELS	3,144.40
	10 9015 2630 000 0000 618	04/04/2024	SPREADER	403.93
	10 9015 2620 000 0000 683	04/04/2024	BATTERIES/POWER SUPPLIES	605.43
				4,153.76
GREENWOOD CLEANING SYSTEMS INC				
	10 9015 2620 000 0000 687	03/27/2024	ROUGH PAPER SUPPLIES	1,984.80
	10 9015 2620 000 0000 683	03/27/2024	MAINT SUPPLIES	1,181.57
				3,166.37
HAMMES, STEPHANIE				
	10 0109 1000 211 4598 580	04/01/2024	TAP MILEAGE 3-1-24 TO 3-28-24	115.00
				115.00
HAND IN HAND				
	10 0821 1000 460 3117 323	03/31/2024	MARCH 24 SWVPP PMT	5,413.91
				5,413.91
HYVEE80533				
	10 0109 1000 355 0000 612	03/17/2024	HS FACS	228.09
	10 0209 1000 355 0000 612	03/19/2024	JH FCS SUPPLIES	101.79
	10 0109 1000 211 3301 612	03/19/2024	CURRICULAR SUPPLIES	30.57
	10 0109 1000 211 4598 618	03/20/2024	TAP SUPPLIES	11.79
	10 0209 1000 355 0000 612	03/21/2024	JH FCS SUPPLIES	87.15
	10 0209 1000 355 0000 612	03/21/2024	JH FCS SUPPLIES	107.79
	10 0209 1000 355 0000 612	03/24/2024	JH FCS SUPPLIES	7.69
	10 0109 1000 211 3301 612	03/26/2024	CURRICULAR SUPPLIES	57.27
	10 0418 1000 211 3301 612	03/27/2024	SPED SUPPLIES	50.02
	10 0209 1000 355 0000 612	03/27/2024	JH FCS SUPPLIES	120.97
	10 0109 1000 355 0000 612	04/02/2024	HS FACS	81.19
	10 0109 1000 211 3301 612	04/02/2024	CURRICULAR SUPPLIES	21.96
	10 0418 1000 211 3301 612	04/03/2024	SPED SUPPLIES	43.05
	10 0109 1000 355 0000 612	04/04/2024	HS FACS	47.65
	10 9019 2134 000 8019 618	04/05/2024	DISTRICT HEALTH SUPPLIES	288.99
				1,285.97
INQUIREHIRE				
	10 9012 2572 000 0000 348	04/16/2024	EMP BACKGROUND CHECKS	160.50
				160.50
INSECT LORE PRODUCTS				
	10 0403 1000 113 0000 612	04/12/2024	cups of caterpillars	27.99
	10 0403 1000 113 0000 612	04/12/2024	shipping	8.95
				36.94
IOWA SCHOOLS EMPLOYEE BENEFITS ASSOCIATION				
	10 9011 6300 000 0000 210	04/16/2024	MAY 2024 LIFE/AD&D & LTD	7,349.28
				7,349.28

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
IOWA-AMERICAN WATER CO.				
	10 0409 2620 000 8000 411	04/02/2024	WATER	175.08
	10 0418 2620 000 8000 411	04/02/2024	WATER	112.68
	10 0411 2620 000 8000 411	04/02/2024	WATER	63.68
	10 0407 2620 000 8000 411	04/02/2024	WATER	112.68
	10 0109 2620 000 8000 411	04/02/2024	WATER	125.38
				589.50
IP PATHWAYS				
	10 9032 2640 160 0000 433	03/31/2024	ED GRADE INTERNET ACCESS	180.00
				180.00
J.W. PEPPER & SONS INC				
	10 0109 1000 910 6220 612	03/28/2024	March Music	50.00
	10 0109 1000 910 6220 612	03/28/2024	Shipping and Handling	30.80
	10 0109 1000 910 6220 612	03/28/2024	March Music	90.00
	10 0109 1000 123 0000 612	04/02/2024	OUR TIME by SONDEHEIM, S - SATB	57.75
	10 0109 1000 123 0000 612	04/02/2024	TWO BRAZILIAN FOLK SONGS	66.00
	10 0109 1000 910 6220 612	04/10/2024	March Music	164.71
	10 0109 1000 910 6220 612	04/10/2024	Shipping and Handling	22.99
	10 0109 1000 910 6220 612	04/10/2024	March Music	441.53
	10 0109 1000 910 6220 612	04/10/2024	Shipping and Handling	29.99
	10 0109 1000 910 6220 612	04/10/2024	March Music	59.98
				1,013.75
JOHN DEERE FINANCIAL				
	10 9015 2630 000 0000 618	04/02/2024	CURBURETOR/FLOAT	94.66
	10 9015 2630 000 0000 618	04/08/2024	CURBURETOR/FLOAT RETURN	(94.66)
	10 9015 2630 000 0000 618	04/08/2024	CURBURETOR/FLOAT	94.66
				94.66
JOHNSTONE SUPPLY				
	10 9015 2620 000 0000 683	03/26/2024	MAINT SUPPLIES	136.51
				136.51
JUNIOR ACHIEVEMENT OF THE HEARTLAND				
	10 9031 1000 100 8100 320	04/04/2024	JA FINANCE PARK VIRTUAL SIMULATION	2,900.00
				2,900.00
K & K HARDWARE				
	10 9015 2620 000 0000 683	03/31/2024	MAINT SUPPLIES	58.69
	10 9015 2620 000 0000 683	03/27/2024	MAINT SUPPLIES	21.62
	10 9015 2620 000 0000 683	03/28/2024	MAINT SUPPLIES	29.69
	10 9015 2620 000 0000 683	03/28/2024	MAINT SUPPLIES	8.45
	10 9015 2620 000 0000 683	04/01/2024	MAINT SUPPLIES	14.48
	10 9015 2620 000 0000 683	04/01/2024	MAINT SUPPLIES	16.51
	10 9015 2620 000 0000 683	04/02/2024	MAINT SUPPLIES	14.38
	10 0109 1000 315 0000 612	04/02/2024	INDUS TECH SUPPLIES	29.69
	10 9015 2620 000 0000 683	04/03/2024	MAINT SUPPLIES	12.10
	10 9015 2620 000 0000 683	04/03/2024	MAINT SUPPLIES	17.41
	10 0109 1000 315 0000 612	04/05/2024	INDUS TECH SUPPLIES	28.47
	10 0109 1000 315 0000 612	04/09/2024	INDUS TECH SUPPLIES	20.49
	10 9015 2620 000 0000 683	04/03/2024	MAINT SUPPLIES	34.21
				306.19

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
KIDDIE KARRASEL ACAD				
	10 0801 1000 460 3117 323	03/31/2024	MARCH 24 SWVPP PMT	3,804.64
				3,804.64
KOEHLER, KALA				
	10 0407 1000 102 0000 612	12/11/2023	ART MATERIALS	96.37
	10 0407 1000 102 0000 612	12/04/2023	HOT GLUE/GLITTER	20.38
				116.75
KRUEGER, ARIANA				
	10 0209 1000 113 0000 612	04/07/2024	SCIENCE DEPT SUPPLIES	78.94
				78.94
LAIRD PIANO TUNING				
	10 9030 2640 000 0000 433	04/05/2024	HS PIANO TUNING	92.00
				92.00
LANE AND WATERMAN				
	10 9012 2317 000 0000 342	03/07/2024	GENERAL MATTERS - FEBRUARY 2024	1,586.00
	10 9012 2317 000 0000 342	04/08/2024	GENERAL MATTERS - MARCH 2024	1,118.00
				2,704.00
LANGUAGE TESTING INTERNATIONAL INC				
	10 0109 2240 100 8106 325	04/06/2024	LANGUAGE TESTING	210.00
				210.00
LIBERTY HARDWOODS				
	10 0109 1000 300 8109 612	04/03/2024	4/4 Maple Hard 1,2 WHITE #1 Common	125.12
	10 0109 1000 300 8109 612	04/03/2024	4/4 Walnut #1 Common	122.00
	10 0109 1000 300 8109 612	04/03/2024	4/4 Cherry SEL&BTR 90/60	144.90
	10 0109 1000 300 8109 612	04/03/2024	4/4 Oak Red Appalachian FlF	112.50
	10 0109 1000 300 8109 612	04/03/2024	Shipping / Handling	25.00
				529.52
LINDQUIST FORD, INC.				
	10 9018 2740 100 0000 434	03/26/2024	17 FORD EXP OIL CHANGE/DETAIL/BATTERY	295.03
	10 9015 2650 000 0000 434	04/01/2024	18 FORD E350 OIL CHANGE	67.28
				362.31
LUCK'S MUSIC LIBRARY				
	10 9030 1000 125 0000 612	03/28/2024	Black Paper Folder	100.00
	10 9030 1000 125 0000 612	03/28/2024	SHIPPING	24.55
	10 9030 1000 125 0000 612	03/28/2024	Capriol Suite Set	75.00
	10 9030 1000 125 0000 612	03/28/2024	Amazing Grace Set	55.00
	10 9030 1000 125 0000 612	03/28/2024	Hopak Dance Set	42.00
	10 9030 1000 125 0000 612	03/28/2024	Brandenburg Concerto No. 3, 1st Movement	50.00
	10 9030 1000 125 0000 612	03/28/2024	Poor Wayfaring Stanger Set	65.00
	10 9030 1000 125 0000 612	03/28/2024	LEGO Movie 2: The Second Part: Catchy So	50.00
	10 9030 1000 125 0000 612	03/28/2024	Any Way You Want It / Don't Stop Believi	80.00
	10 9030 1000 125 0000 612	03/28/2024	Made you Look Set	55.00
	10 9030 1000 125 0000 612	03/28/2024	Dreams Set	80.00
	10 9030 1000 125 0000 612	03/28/2024	G Street Rock Set	55.00
	10 9030 1000 125 0000 612	03/28/2024	New York, New York Set	70.00
	10 9030 1000 125 0000 612	03/28/2024	Thriller Set	80.00
	10 9030 1000 125 0000 612	03/28/2024	Progressive Repertoire for the Double Ba	40.00
	10 9030 1000 125 0000 612	03/28/2024	10% Discount	(53.70)

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
				867.85
MARENEM INC				
10 0407 1000 100 0000 612	03/28/2024	Warm neutrals class kit		111.00
10 0407 1000 100 0000 612	03/28/2024	Decorative Square Kit w/ bright pastel p		218.00
10 0407 1000 100 0000 612	03/28/2024	Space Saver square classroom kit		103.00
10 0407 1000 100 0000 612	03/28/2024	Shipping		43.20
				475.20
MAXIM HEALTHCARE SERVICES				
10 0209 2135 218 3303 347	04/12/2024	HEALTHCARE SERVICES 3-4-24 TO 3-18-24 BG		991.25
				991.25
MAYNE, ELIZABETH				
10 0418 1945 000 8604	04/17/2024	RETURNED LOST BOOK		8.00
				8.00
MENARDS				
10 0109 1000 300 8105 612	04/03/2024	SHED SUPPLIES		100.65
10 0109 1000 300 8105 612	03/26/2024	SHED SUPPLIES		945.10
10 0109 1000 300 8109 612	03/25/2024	DECK CHAIR SUPPLIES		359.36
10 0109 1000 315 0000 612	03/25/2024	INDUS TECH SUPPLIES		204.66
				1,609.77
MIDAMERICAN ENERGY				
10 0418 2620 000 8000 622	04/12/2024	ELECTRICITY		3,078.90
10 9015 2620 000 8000 622	04/12/2024	ELECTRICITY		468.19
10 9015 2620 000 8000 621	04/12/2024	GAS		89.93
				3,637.02
MISSISSIPPI BEND AEA				
10 9020 2240 100 0000 325	04/16/2024	FASTBRIDGE ASSESSMENT K-6		3,924.60
10 0411 1000 100 0000 612	05/11/2023	SUMMER CAMP PRINTING		44.79
10 9080 1000 211 3301 612	04/04/2024	PLV 3 LITTLE PIGS SUPPLIES		3.41
10 9080 1000 211 3301 612	04/04/2024	PLV APPLE PRINT SUPPLIES		51.26
10 9334 1000 100 8100 612	04/10/2024	FASTBRIDGE LITERACY BINDERS		436.00
				4,460.06
NATIONAL SPORTS PRODUCTS				
10 9015 2630 000 0000 618	03/21/2024	BASE PLUGS		116.00
				116.00
OFFICE EXPRESS OFFICE PRODUCTS				
10 0411 1000 100 0000 612	03/26/2024	Alera Bookcase, Medium Cherry 31.75x14x6		525.32
10 0411 1000 100 0000 612	03/26/2024	set up fee		50.00
10 0407 1000 100 0000 612	04/03/2024	Order #48049, 1st grade, see attached		19.76
10 0411 1000 100 0000 612	04/15/2024	LAMINATING FILM		148.00
10 0418 2410 000 0000 611	04/15/2024	Assorted bright color flags		18.40
10 0418 2410 000 0000 611	04/15/2024	Hand held dispenser		6.19
10 0418 2410 000 0000 611	04/15/2024	Plastic comb bindings 1/4"		33.12
10 0418 2410 000 0000 611	04/15/2024	Plastic comb bindings 5/16"		37.32
10 0418 2410 000 0000 611	04/15/2024	Pre-inked stamp pads		15.75
				853.86
OUR SAVIOR LUTHERAN PRESCHOOL				
10 0806 1000 460 3117 323	03/31/2024	MARCH 24 SWVPP PMT		43,311.24
				43,311.24
PETERSON, CASSIDY				

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
	10 9060 2213 000 3116 580	04/11/2024	MARCH MILEAGE	57.60
				57.60
POSTAL SOURCE				
	10 9012 2320 000 0000 611	03/13/2024	POSTAGE MACHINE SEALANT BRUSH	6.00
	10 9012 2320 000 0000 611	04/15/2024	POSTAGE MACHINE INK CARTRIDGE	242.95
				248.95
PREMIER PEST MANAGEMENT SERVICES				
	10 0405 2620 000 8000 425	04/03/2024	PEST CONTROL	47.25
	10 0403 2620 000 8000 425	04/03/2024	PEST CONTROL	47.25
	10 0418 2620 000 8000 425	04/03/2024	PEST CONTROL	52.50
	10 0407 2620 000 8000 425	04/03/2024	PEST CONTROL	47.25
	10 0409 2620 000 8000 425	04/03/2024	PEST CONTROL	52.50
	10 0109 2620 000 8000 425	04/03/2024	PEST CONTROL	89.25
	10 0411 2620 000 8000 425	04/03/2024	PEST CONTROL	52.50
				388.50
QC ANALYTICAL SERV				
	10 0209 2620 000 8000 411	03/27/2024	WATER TESTING	246.00
				246.00
QUADIENT FINANCE USA				
	10 9012 2320 000 0000 531	03/31/2024	AC POSTAGE REFILL	2,000.00
	10 9012 2320 000 0000 531	03/31/2024	POSTAGE NEOSHIP	20.84
				2,020.84
QUILL CORPORATION				
	10 0418 2410 000 0000 611	03/18/2024	expo block erasers	34.75
	10 0418 2410 000 0000 611	03/18/2024	Fun tak mounting putty	19.30
	10 0418 2410 000 0000 611	03/18/2024	White cardstock	69.70
	10 0418 2410 000 0000 611	03/18/2024	scissors	10.55
	10 0418 2410 000 0000 611	03/18/2024	pink highlighters	21.40
	10 9012 2320 000 0000 611	03/26/2024	STAPLER	6.37
	10 0109 1000 123 0000 612	03/29/2024	Avery Heavy Duty 1" 3-Ring Non-View Bind	828.10
	10 0109 1000 123 0000 612	03/29/2024	Avery® Economy Round 3-Ring View Binder,	121.44
	10 0109 1000 123 0000 612	03/29/2024	Avery® Economy Round 3-Ring View Binder,	44.16
	10 0109 1000 123 0000 612	03/29/2024	Expo Whiteboard Care Cleaner, Blue (1752	14.27
	10 0109 1000 123 0000 612	03/29/2024	Quill Brand® Standard Grade Pencil, #2 L	9.90
	10 0109 1000 123 0000 612	03/29/2024	Staples 1/2" 3-Ring Non-View Binder, Nav	56.04
	10 0109 1000 123 0000 612	03/29/2024	PURELL Advanced Hand Sanitizer Refreshin	37.06
	10 0109 2120 000 0000 618	03/29/2024	Post-it Super Sticky Notes, 3" x 3", Sup	36.70
	10 0109 2120 000 0000 618	03/29/2024	Post-it Notes, 1 3/8" x 1 7/8", Beachsid	28.20
	10 0109 2120 000 0000 618	03/29/2024	Expo Dry Erase Markers, Chisel Tip, Asso	53.06
	10 0109 2120 000 0000 618	03/29/2024	Sharpie Glam Pop Permanent Markers, Fine	22.09
	10 0109 2120 000 0000 618	03/29/2024	Sharpie S-Gel Retractable Gel Pen, Mediu	32.29
	10 0109 2120 000 0000 618	03/29/2024	Avery EcoFriendly Adhesive Name Tags, 2-	28.88
	10 0109 2120 000 0000 618	03/29/2024	TRU RED™ Steno Pad, 6" x 9", Gregg Ruled	19.20
	10 0109 2120 000 0000 618	03/29/2024	REWARD SAVINGS	(10.00)
	10 0109 1000 123 0000 612	03/29/2024	Seagate One Touch 4TB External Hard Driv	110.49
	10 9012 2320 000 0000 611	04/01/2024	HIGHLIGHTERS	4.00
	10 0209 2410 000 0000 611	04/04/2024	DESK PADS	68.82
				1,666.77

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
REESER, PATRICIA	10 0418 1000 100 0000 612	04/01/2024	BOOKS	122.34
				122.34
REFERENCE AUDIO VIDEO & SECURITY	10 9015 2620 000 0000 432	03/31/2024	PE SYSTEM SERVICE	317.25
				317.25
REPUBLIC COMPANIES				
	10 0109 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	4,041.40
	10 0209 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	2,985.27
	10 0403 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	885.35
	10 0405 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	942.09
	10 0407 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,030.27
	10 0409 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,020.94
	10 0411 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,700.61
	10 0418 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,541.25
	10 9015 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	240.33
	10 9015 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(240.33)
	10 0109 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(4,041.40)
	10 0209 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(2,985.27)
	10 0403 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(885.35)
	10 0405 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(942.09)
	10 0407 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(1,030.27)
	10 0409 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(1,020.94)
	10 0411 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(1,700.61)
	10 0418 2620 000 8000 421	04/11/2024	WASTE DISPOSAL	(1,541.25)
				0.00
REPUBLIC SERVICES #400				
	10 0109 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	4,041.40
	10 0209 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	2,985.27
	10 0403 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	885.35
	10 0405 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	942.09
	10 0407 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,030.27
	10 0409 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,020.94
	10 0411 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,700.61
	10 0418 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	1,541.25
	10 9015 2620 000 8000 421	03/31/2024	WASTE DISPOSAL	240.33
				14,387.51
ROCK VALLEY PHYSICAL THERAPY				
	10 0109 2135 950 7401 347	04/01/2024	ATHLETIC TRAINER 23-24 4 OF 4 INSTALL	5,000.00
				5,000.00
ROTO-ROOTER				
	10 9015 2620 000 0000 432	04/05/2024	HW CAMERA 3 IN & LARGER	229.00
				229.00
ROUTRAY, DEBASIS				
	10 9011 1942 000 0000	12/01/2023	SCHOOL FEES 23-24	35.00
				35.00
S & S WORLDWIDE				
	10 0409 1000 108 0000 612	04/06/2024	S&S Worldwide Vinyl Double Dutch Rope 30	13.10



<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
				13.10
S.J. SMITH				
	10 9015 2620 000 0000 689	03/13/2024	HS POOL CO2	216.03
	10 9015 2620 000 0000 442	03/31/2024	INDUS GAS	10.85
	10 9015 2620 000 0000 442	03/31/2024	CYL RENTAL	86.28
	10 9015 2620 000 0000 442	03/31/2024	CYL RENTAL	33.48
				346.64
SAI				
	10 9060 2213 000 3116 330	04/02/2024	AI Conference - Thursday, April 25 (Bail	330.00
				330.00
SAM'S CLUB/SYNCHRONY BANK				
	10 0109 1000 108 0000 739	03/11/2024	SMART TV	397.99
				397.99
SCHOLASTIC				
	10 9334 1000 100 8100 641	04/04/2024	Kindergarten Round-Up Books - Clifford G	1,728.65
	10 9334 1000 100 8100 641	04/04/2024	Estimated Shipping	155.58
				1,884.23
SCHOOL SPECIALTY INC				
	10 0411 1000 102 0000 612	04/04/2024	see attached	869.65
	10 0409 1000 102 0000 612	04/02/2024	Black construction paper	19.72
	10 0409 1000 102 0000 612	04/02/2024	Dark pink construction paper	19.72
	10 0409 1000 102 0000 612	04/02/2024	12 pack pencil sharpeners	13.05
	10 0409 1000 102 0000 612	04/02/2024	80 lb. white drawing paper 12 x18	83.25
	10 0409 1000 102 0000 612	04/02/2024	Lime construction paper	19.72
	10 0409 1000 102 0000 612	04/02/2024	Turquoise construction paper	29.58
	10 0409 1000 102 0000 612	04/02/2024	Gold construction paper	14.79
	10 0409 1000 102 0000 612	04/02/2024	orange construction paper	14.79
	10 0409 1000 102 0000 612	04/02/2024	Pearl pink erasers	5.19
	10 0409 1000 102 0000 612	04/02/2024	24 pack of crayons	32.16
	10 0409 1000 102 0000 612	04/02/2024	Fiscars point 5" scissors 12 pack	34.31
	10 0409 1000 102 0000 612	04/02/2024	PRICE ADJ	0.26
				1,156.19
SCHOVILLE, CAITLIN				
	10 0209 1000 100 0000 580	03/16/2024	SHAPE AMERICA CONFERENCE LODGING/PARKING	681.57
				681.57
SHAR MUSIC				
	10 0209 1000 125 0000 612	04/02/2024	Quote #EST5025	190.80
				190.80
SYMMETRY ENERGY SOLUTIONS LLC				
	10 0403 2620 000 8000 621	04/11/2024	GAS	947.37
	10 0405 2620 000 8000 621	04/11/2024	GAS	1,058.77
	10 0407 2620 000 8000 621	04/11/2024	GAS	1,015.94
	10 0409 2620 000 8000 621	04/11/2024	GAS	1,289.20
	10 0411 2620 000 8000 621	04/11/2024	GAS	912.20
	10 0418 2620 000 8000 621	04/11/2024	GAS	920.88
	10 0109 2620 000 8000 621	04/11/2024	GAS	3,724.06
	10 0209 2620 000 8000 621	04/11/2024	GAS	1,973.18
				11,841.60

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
THIESSEN, ERIN	10 0411 1000 100 0000 612	04/15/2024	STORAGE TOTES	35.92
				35.92
TITAN MACHINERY	10 9015 2640 000 0000 433	01/04/2024	BRAKE REPAIR	2,038.27
				2,038.27
UNITYPOINT AT HOME	10 0109 2135 218 3303 347	04/09/2024	MD NURSE 1-24-24	195.00
	10 0409 2135 218 3303 347	04/09/2024	OS NURSE 1-29-24 & 1-30-24	165.00
				360.00
WEST MUSIC	10 9030 1000 125 0000 612	03/29/2024	Helicore H511 Cello A String, 4/4	51.30
	10 9030 1000 125 0000 612	03/29/2024	Helicore H312 Violin A String, 4/4	14.72
	10 9030 1000 125 0000 612	03/29/2024	Helicore H310 Violin String Set, 4/4	156.75
	10 9030 1000 125 0000 612	03/29/2024	Pops Bass Rosin	28.41
	10 9030 2640 125 0000 433	03/29/2024	VIOLA REPAIR	77.62
	10 9030 2640 125 0000 433	03/29/2024	CELLO REPAIR	58.00
				386.80
WILKINSON, DAVID	10 9030 2640 124 0000 433	04/08/2024	PIANO TUNINGS	100.00
				100.00
WILSON, CURT	10 0109 2660 920 0000 349	04/11/2024	SECURITY	122.50
				122.50
YOUNGBLUT, TERESA	10 0409 1000 211 3301 580	04/04/2024	TUTORING MILEAGE 1-8-24 TO 4-1-24	189.00
				189.00
			Fund Total:	656,644.62

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
COLUMN SOFTWARE PBC	10 9012 2560 000 0000 540	04/11/2024	PUBL OF 4-8 BD MEETINGS AND BILLS	570.98
				570.98
			Fund Total:	570.98

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
ANDERSON ERICKSON DAIRY				
	61 9011 3110 000 4014 631	03/31/2024	MARCH DAIRY PRODUCTS	11,915.47
				11,915.47
ATLANTIC COCA-COLA BOTTLING COMPANY				
	61 9011 3110 000 0000 631	04/05/2024	BEVERAGES	781.57
	61 9011 3110 000 0000 631	04/05/2024	BEVERAGES	382.20
	61 9011 3110 000 0000 631	04/10/2024	BEVERAGES	587.68
	61 9011 3110 000 0000 631	04/12/2024	BEVERAGES	477.75
	61 9011 3110 000 0000 631	04/12/2024	BEVERAGES	737.60
	61 9011 3110 000 0000 631	04/17/2024	BEVERAGES	772.44
				3,739.24
AWANA, AYAKO				
	61 483 000 0000 000	01/18/2023	LUNCH	48.35
				48.35
BRINKMAN-ROYSDON, CINDY				
	61 483 000 0000 000	06/06/2022	LUNCH	50.00
	61 483 000 0000 000	06/06/2022	LUNCH	50.00
				100.00
CARROLL, MARY				
	61 9011 1621 000 0000	11/01/2023	K SNACK FEE	22.80
				22.80
CONES FOODSERVICE EQUIPMENT SOLUTIONS				
	61 9011 2640 000 0000 433	04/05/2024	HW HOT WATER DISPENSER SERVICE	780.16
				780.16
COSTELLO, BRIDGETT				
	61 9011 1621 000 0000	11/01/2023	K SNACK FEES 23-24	22.80
				22.80
EMS DETERGENT SERVICES,				
	61 9011 3110 000 0000 618	04/09/2024	CLEANING SUPPLIES	2,039.50
				2,039.50
K & K HARDWARE				
	61 9011 3110 000 0000 618	04/09/2024	MIXER/EDGE BLADE	48.58
				48.58
KOHL WHOLESALE				
	61 9011 3110 000 0000 618	01/30/2024	NON FOODS	(24.62)
	61 9011 3110 000 0000 631	02/12/2024	FOODS	(11.50)
	61 9011 3110 000 0000 631	04/02/2024	FOODS	1,868.61
	61 9011 3110 000 0000 618	04/02/2024	NON FOODS	246.20
	61 9011 3110 000 0000 631	04/05/2024	FOODS	1,028.19
	61 9011 3110 000 0000 631	04/09/2024	FOODS	1,264.69
	61 9011 3110 000 0000 618	04/09/2024	NON FOODS	437.10
	61 9011 3110 000 0000 631	04/09/2024	FOODS	1,391.99
	61 9011 3110 000 0000 631	04/12/2024	FOODS	1,172.36
	61 9011 3110 000 0000 618	04/12/2024	NON FOODS	246.20
	61 9011 3110 000 0000 631	04/12/2024	FOODS	357.73
	61 9011 3110 000 0000 618	04/12/2024	NON FOODS	147.72
	61 9011 3110 000 0000 631	04/16/2024	FOODS	127.98
	61 9011 3110 000 0000 618	04/16/2024	NON FOODS	545.44
	61 9011 3110 000 0000 631	04/16/2024	FOODS	1,210.04

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
				10,008.13
LITTLE CAESARS				
	61 9011 3110 000 0000 631	04/15/2024	PIZZA	376.00
	61 9011 3110 000 0000 631	04/15/2024	PIZZA	376.00
	61 9011 3110 000 0000 631	04/15/2024	PIZZA	408.00
				1,160.00
MARTIN BROS DISTRIBUTING CO INC				
	61 9011 3110 000 0000 618	04/04/2024	NON FOODS	(46.16)
	61 9011 3110 000 0000 631	04/03/2024	FOODS	2,621.03
	61 9011 3110 000 0000 618	04/03/2024	NON FOODS	360.72
	61 9011 3110 000 0000 631	04/04/2024	FOODS	2,155.12
	61 9011 3110 000 0000 618	04/04/2024	NON FOODS	128.46
	61 9011 3110 000 0000 631	04/08/2024	FOODS	7,867.22
	61 9011 3110 000 0000 631	04/08/2024	FOODS	4,564.64
	61 9011 3110 000 0000 618	04/08/2024	NON FOODS	272.24
	61 9011 3110 000 0000 631	04/10/2024	FOODS	4,841.92
	61 9011 3110 000 0000 618	04/10/2024	NON FOODS	182.35
	61 9011 3110 000 0000 631	04/10/2024	FOODS	8,299.00
	61 9011 3110 000 0000 631	04/10/2024	FOODS	4,355.94
	61 9011 3110 000 0000 618	04/10/2024	NON FOODS	287.87
	61 9011 3110 000 0000 631	04/10/2024	FOODS	4,229.21
	61 9011 3110 000 0000 618	04/10/2024	NON FOODS	90.99
	61 9011 3110 000 0000 631	04/11/2024	FOODS	2,824.84
	61 9011 3110 000 0000 618	04/11/2024	NON FOODS	152.47
	61 9011 3110 000 0000 631	04/11/2024	FOODS	2,558.06
	61 9011 3110 000 0000 631	04/15/2024	HS FACS SUPPLIES	60.08
	61 9011 3110 000 0000 631	04/15/2024	FOODS	7,644.48
	61 9011 3110 000 0000 618	04/15/2024	NON FOODS	380.96
	61 9011 3110 000 0000 631	04/15/2024	FOODS	4,435.69
	61 9011 3110 000 0000 618	04/15/2024	NON FOODS	347.54
	61 9011 3110 000 0000 631	04/17/2024	FOODS	4,876.50
	61 9011 3110 000 0000 618	04/17/2024	NON FOODS	98.04
	61 9011 3110 000 0000 631	04/18/2024	FOODS	559.40
				64,148.61
PAN-O-GOLD BAKING CO NW 6283				
	61 9011 3110 000 0000 631	04/02/2024	BREAD PROD	258.92
	61 9011 3110 000 0000 631	04/09/2024	BREAD PROD	253.00
	61 9011 3110 000 0000 631	04/09/2024	BREAD PROD	103.50
	61 9011 3110 000 0000 631	04/09/2024	BREAD PROD	149.50
	61 9011 3110 000 0000 631	04/09/2024	BREAD PROD	161.24
	61 9011 3110 000 0000 631	04/16/2024	BREAD PROD	161.00
	61 9011 3110 000 0000 631	04/16/2024	BREAD PROD	207.04
	61 9011 3110 000 0000 631	04/16/2024	BREAD PROD	356.50
				1,650.70
PAPA JOHNS PIZZA				
	61 9011 3110 000 0000 631	04/15/2024	PIZZA	255.00
	61 9011 3110 000 0000 631	04/15/2024	PIZZA	202.50



<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
<b>BLICK ART MATERIALS</b>				
	13 0409 1000 950 7102 618	03/28/2024	Art GTS - 12 pack assorted sharpies	61.98
	13 0409 1000 950 7102 618	03/28/2024	two-tone copper foil roll	34.10
	13 0409 1000 950 7102 618	03/28/2024	Dynasty golden paint brush pack	144.27
				240.35
<b>BORENSON AND ASSOCIATES INC</b>				
	13 0409 1000 950 7102 618	03/26/2024	ELP GTS - Hands-On Equations Student Kit	75.00
	13 0409 1000 950 7102 618	03/26/2024	Additional Classwork Sheets & Answer key	25.00
	13 0409 1000 950 7102 618	03/26/2024	Shipping & handling	12.50
				112.50
<b>BROWN, KAREN</b>				
	13 0403 1000 950 7101 618	04/08/2024	SPRING CONCERT FLOWERS	100.00
				100.00
<b>CASEY, CATHARINE</b>				
	13 0407 1000 950 7106 618	04/06/2024	PARTY SUPPLIES	59.96
				59.96
<b>DEMCO, INC.</b>				
	13 0409 1000 950 7117 618	03/28/2024	Acrylic display (split between supplies	6.42
				6.42
<b>EAI EDUCATION</b>				
	13 0409 1000 950 7102 618	03/27/2024	4th Gr. GTS - Jumbo Magnetic Double-Side	115.80
				115.80
<b>FOLLETT CONTENT SOLUTIONS LLC</b>				
	13 0409 1000 950 7117 618	04/02/2024	Books & processing (see attached)	394.03
	13 0409 1000 950 7117 618	03/28/2024	Books and processing (see attached)	381.02
	13 0418 1000 950 7117 618	04/03/2024	book order	235.22
				1,010.27
<b>FUN AND FUNCTION</b>				
	13 0409 1000 950 7102 618	04/02/2024	Guidance GTS - Sensory Wall Panel Small	61.99
	13 0409 1000 950 7102 618	04/02/2024	Sensory Mini Mats	69.49
	13 0409 1000 950 7102 618	04/02/2024	SHIPPING	17.09
				148.57
<b>GOPHER SPORT</b>				
	13 0409 1000 950 7102 618	03/26/2024	PE GTS - Magnus Scooter Storage Cart	285.00
	13 0409 1000 950 7102 618	03/26/2024	ACTION! SturTee Game Set	870.00
	13 0409 1000 950 7102 618	03/26/2024	8 SST Scooter - Indoor/Outdoor, 3" dia,	120.00
				1,275.00
<b>KAPLAN EARLY LEARNING CO</b>				
	13 0409 1000 950 7102 618	03/28/2024	Kindergarten GTS - Translucent Connectin	75.90
	13 0409 1000 950 7102 618	03/28/2024	Shipping & handling	11.39
				87.29
<b>LAKESHORE LEARNING MATERIALS</b>				
	13 0409 1000 950 7102 618	03/26/2024	Kindergarten GTS - Pop and Match Middle	59.99
	13 0409 1000 950 7102 618	03/26/2024	Word Building Puzzle	29.98
	13 0409 1000 950 7102 618	03/26/2024	Let's Go Shopping Food	159.00
	13 0409 1000 950 7102 618	03/26/2024	Shipping and Handling	40.35
				289.32
<b>LEARNING POST TOYS, THE</b>				
	13 0409 1000 950 7102 618	03/26/2024	Kindergarten GTS - Birthday Hats	53.97

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
	13 0409 1000 950 7102 618	03/26/2024	Shipping & handling	8.00
				61.97
PAPA JOHNS PIZZA				
	13 0407 1000 950 7106 618	04/15/2024	PIZZA	118.49
				118.49
PETERSEN, CHRISTOPHER				
	13 0409 1000 950 7101 618	04/17/2024	EARTH DAY SUPPLIES	120.08
				120.08
PIONEER VALLEY BOOKS				
	13 0409 1000 950 7102 618	03/27/2024	Rice GTS - Plush reading companions (Rus	14.00
	13 0409 1000 950 7102 618	03/27/2024	Plush reading companions (Bella and ROsi	10.00
	13 0409 1000 950 7102 618	03/27/2024	Plush reading companions (Jack and Daisy	14.00
	13 0409 1000 950 7102 618	03/27/2024	Shipping & handling	3.80
				41.80
PLAY THERAPY SUPPLY				
	13 0409 1000 950 7102 618	03/26/2024	Guidance GTS - The Coping Skills Board G	59.95
				59.95
QUAD CITY ARTS				
	13 0209 1000 950 7102 618	04/03/2024	JH VISITING ARTISTS 1-22-24	250.00
				250.00
REALLY GOOD STUFF				
	13 0409 1000 950 7102 618	03/27/2024	Reading/Ericksen - GTS Black Bullet Tip	47.98
	13 0409 1000 950 7102 618	03/27/2024	E.Z.C. Reader Strips™ - 30 strips	37.98
	13 0409 1000 950 7102 618	03/27/2024	Shipping and handling	5.00
	13 0409 1000 950 7102 618	03/27/2024	4th Gr GTS - Happy Birthday Pencils	24.95
	13 0409 1000 950 7102 618	03/27/2024	Happy Birthday silicon bracelets	16.99
	13 0409 1000 950 7102 618	03/27/2024	Zaner Bloser Cursive Self-Adhesive Plast	119.97
	13 0409 1000 950 7102 618	03/27/2024	Shipping & handling	24.29
				277.16
SCHOOL SPECIALTY INC				
	13 0409 1000 950 7102 618	03/29/2024	Art GTS - Sax 50 page 81/2 x11 sketch di	306.90
				306.90
			Fund Total:	4,681.83



<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
ACCURACE TIMING SERVICES LLC				
	21 0109 1000 920 6740 810	04/04/2024	PV BOYS TRACK TIMING	985.00
	21 0109 1000 920 6840 810	04/04/2024	PV GIRLS TRACK TIMING CANCELLED	100.00
				1,085.00
ADVANCED BUSINESS SYSTEMS				
	21 0109 1000 920 6901 618	04/09/2024	HS ATHLETIC COPIER 16 OF 30	100.54
				100.54
ALL SPORTS SCREEN PRINTING				
	21 0109 1000 921 6825 618	04/09/2024	SOCCER APPAREL	1,025.00
				1,025.00
ARNEY, GREG				
	21 0109 1000 920 6825 345	04/09/2024	GVAR SOC OFFICIAL	115.00
	21 0109 1000 920 6725 345	04/17/2024	JV BSOC OFFICIAL	90.00
				205.00
AYIKEY, JADON				
	21 0109 1000 920 6725 345	04/10/2024	BJVSOC OFFICIAL	90.00
				90.00
BODY AND SOLE DANCE SUPPLY				
	21 0109 1000 921 6694 618	04/17/2024	JAZZ COSTUMES/SUPPLIES	1,664.00
				1,664.00
BREEDLOVES SPORTING GOODS				
	21 0109 1000 921 6720 618	04/03/2024	Adidas Press Coverage 2.0 Stock Football	1,161.00
	21 0109 1000 921 6720 618	04/03/2024	Adidas Press Coverage 2.0 Stock Football	1,419.00
	21 0109 1000 921 6720 618	04/03/2024	SHIPPING	54.93
				2,634.93
CLASSICAL GRAPHICS				
	21 0109 1000 921 6835 618	03/20/2024	SOFTBALL APPAREL	502.75
				502.75
COX, VERONICA				
	21 0109 1000 921 6693 618	10/21/2023	STUNT TEAM MUSIC	27.99
				27.99
CROCKETT, JONATHON				
	21 0109 1000 920 6825 345	04/11/2024	GVAR SOC OFFICIAL	115.00
	21 0109 1000 920 6825 345	04/11/2024	MILEAGE	7.00
				122.00
CROWN TROPHY				
	21 0109 1000 920 6750 618	04/01/2024	TENNIS PLAQUES/MEDALS	134.86
	21 0109 1000 921 6750 618	04/12/2024	TENNIS APPAREL	984.11
				1,118.97
DAVENPORT YOUTH TRAP CLUB				
	21 0109 1000 950 7245 810	10/14/2023	TRAP MEET FEES	390.00
				390.00
DUBUQUE HEMPSTEAD HIGH SCHOOL				
	21 0109 1000 920 6840 810	04/10/2024	GTR ENTRY FEE	150.00
				150.00
ELITE INK PRINTING				
	21 0109 1000 921 6740 618	03/29/2024	BELMONT MILE APPAREL	850.00
				850.00
FAREWAY STORES, INC				
	21 0109 1000 950 7803 619	03/28/2024	CONCESSION BUNS	7.96

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
	21 0109 1000 950 7803 619	04/05/2024	CONCESSION BUNS	16.92
				24.88
HARRIS, ANN				
	21 0109 1749 921 6720	04/05/2024	DUP GOLF CAMP	109.00
				109.00
HYVEE80533				
	21 0109 1000 921 6710 618	03/20/2024	TEAM BANQUET	135.00
	21 0109 1000 950 7220 618	04/02/2024	BISTRO SUPPLIES	49.91
				184.91
IHSMA				
	21 0109 1000 910 6220 810	04/17/2024	Solo and Ensemble Band Registrations	1,800.00
	21 0109 1000 910 6220 810	04/17/2024	Large Group Band Festival Registration	580.00
	21 0109 1000 910 6210 810	03/17/2024	Large Group Vocal Festival Registration	720.00
	21 0109 1000 910 6221 810	04/17/2024	Large Group Orchestra Registration	290.00
				3,390.00
LOGO PRO LLC				
	21 0109 1000 921 6725 618	04/12/2024	TCK Finale Socks - White - LG	596.25
	21 0109 1000 921 6725 618	04/12/2024	TCK Finale Socks - Navy - LG	596.25
	21 0109 1000 921 6725 618	04/12/2024	SHIPPING	40.87
				1,233.37
MCDONNELL, JOHN				
	21 0209 1000 920 6740 345	04/08/2024	TRACK STARTER	62.50
	21 0209 1000 920 6840 345	04/08/2024	TRACK STARTER	62.50
				125.00
MCNAMARA, LINDA				
	21 0109 1000 920 6825 345	04/06/2024	GVAR SOC OFFICIAL	115.00
				115.00
MISSISSIPPI BEND AEA				
	21 0109 1000 950 7243 618	02/06/2023	ROBOTICS POSTERS	72.36
	21 0109 1000 910 6220 618	03/22/2023	PV BAND BROCHURE	23.00
	21 0109 1000 950 7243 618	04/21/2023	ROBOTICS STRAT BOARD	3.91
	21 0109 1000 910 6111 618	05/21/2023	WOZ POSTERS	14.40
	21 0109 1000 921 6740 618	04/28/2024	TEACHER & COACH	37.50
	21 0109 1000 910 6111 618	04/04/2024	CINDERELLA POSTERS	9.00
				160.17
MONTICELLO SPORTS				
	21 0109 1000 920 6725 618	04/15/2024	CORNER FLAGS	205.50
	21 0109 1000 920 6825 618	04/15/2024	CORNER FLAGS	205.50
	21 0109 1000 920 6740 618	04/08/2024	DISCUS/BAGS	440.00
				851.00
MULLEN, LAURA				
	21 0109 1000 921 6860 618	04/04/2024	TEAM POSTERS	390.00
				390.00
NATIONAL CHEERLEADERS ASSOCIATION				
	21 0109 1000 921 6693 580	04/10/2024	JV CHEER CAMP REGS	7,315.00
	21 0109 1000 921 6693 580	04/10/2024	V CHEER CAMP REGS	9,130.00
				16,445.00
PERFORMANCE FOODSERVICE TPC				
	21 0109 1000 950 7803 619	04/05/2024	CONCESSION SUPPLIES	46.47



<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
<u>Account Number</u> GALLAGHER RMS INC, ARTHUR J 22 9011 2620 000 0000 520	03/08/2024	2024 HAUL TRAILER	55.00
			55.00
		Fund Total:	55.00

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
BILL BRUCE BUILDERS INC				
	33 0098 4700 000 9826 450	03/01/2024	JH PMT CERT #13	630,542.31
	33 0093 4700 000 9302 450	03/01/2024	FG PMT CERT #13	221,541.89
	33 0098 4700 000 9826 450	03/28/2024	JH PMT CERT #14	699,837.66
	33 0093 4700 000 9302 450	03/28/2024	FG PMT CERT #14	245,888.91
				1,797,810.77
CITY OF RIVERDALE				
	33 0099 4700 000 9945 343	03/26/2024	HS - CITY OF RIVERDALE (MSA PROF. SVCS.)	5,499.98
				5,499.98
FREVERT-RAMSEY-KOBES ARCH.				
	33 0098 4700 000 9826 343	04/03/2024	JH THROUGH 75% OF CONSTRUCTION	40,152.05
	33 0093 4700 000 9302 343	04/03/2024	FG THROUGH 75% OF CONSTRUCTION	14,107.48
				54,259.53
RAGAN MECHANICAL				
	33 0099 4700 000 9945 450	03/12/2024	LOWER CHILLER EVAPORATOR	17,755.00
				17,755.00
			Fund Total:	1,875,325.28

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
ADVANCED BUSINESS SYSTEMS INC	36 0011 2320 000 0000 739	04/09/2024	HS COPIER LEASE 26 OF 45	309.00
				309.00
BOWMAN & ASSOCIATES INC	36 0011 4700 000 0000 617	03/26/2024	COOK MOTORS	772.62
				772.62
CDW GOVERNMENT, INC.	36 0017 2586 000 0000 734	04/08/2024	Dell CTO PE R350 E-2314 16GB	3,833.00
				3,833.00
DOORS INC	36 0011 4700 000 0000 617	03/29/2024	JH EXIT LOCK/LEVER APARTMENT	532.50
				532.50
IMEG	36 0011 4600 000 9129 452	02/29/2024	DW - PLAYGROUND PROJECT PROF. SVCS.	45,500.00
				45,500.00
LIGHTING MAINTENANCE INC	36 0011 4700 000 0000 450	03/21/2024	HS RECEPTACLES/WIRING	1,338.22
				1,338.22
RAGAN MECHANICAL	36 0099 4700 000 9941 450	02/29/2024	HS PMT CERT #8	14,500.37
				14,500.37
			Fund Total:	66,785.71

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
DELTA DENTAL				
	71 0011 2575 000 8202 347	04/09/2024	DENTAL CLAIMS	3,888.49
	71 0011 2575 000 8202 347	04/16/2024	DENTAL CLAIMS	8,318.45
				12,206.94
TRUENORTH				
	71 0011 2575 000 8211 892	04/05/2024	BENEFITS CONSULTING FEE 2ND QTR 2024	15,500.00
				15,500.00
			Fund Total:	27,706.94

<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
WELLMARK				
	71 0011 2575 000 8211 347	04/05/2024	MEDICAL CLAIMS	98,262.63
	71 0011 2575 000 8211 347	04/12/2024	MEDICAL CLAIMS	141,871.05
				240,133.68
			Fund Total:	240,133.68



<u>Vendor Name</u>	<u>Account Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Amount</u>
CODY PTA				
	91 0092 3300 000 8102 892	03/31/2024	MARCH PTA DUES	12.00
	91 0092 3300 000 8102 892	03/31/2024	MARCH CC FEES	(0.02)
				11.98
HYVEE80533				
	91 0095 3300 000 8907 892	04/08/2024	FLOWERS	50.00
				50.00
KURIGER-CUMMINGS, KAREN				
	91 0091 3300 000 8907 892	04/09/2024	SUPPORT STAFF LUNCHEON SUPPLIES	66.87
				66.87
MISSISSIPPI BEND AEA				
	91 0099 1000 921 6740 618	05/21/2023	BELMONT MILE POSTERS 2023	8.40
				8.40
REYES, WENDY				
	91 0093 3300 000 8907 892	03/28/2024	BDAY LUNCH SUPPLIES	21.88
				21.88
RIVERDALE HEIGHTS P.T.A.				
	91 0096 3300 000 8102 892	03/31/2024	MARCH PTA DUES	12.00
	91 0096 3300 000 8102 892	03/31/2024	MARCH CC FEES	(0.02)
				11.98
			Fund Total:	171.11

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 08 LONG TERM ASSETS</b>				
<u>Fixed Assets</u>				
08 211 000 0000 000	LAND AND LAND IMPROVEMENTS	1,360,555.35	0.00	1,360,555.35
08 221 000 0000 000	SITE IMPROVEMENT	10,797,100.02	0.00	10,797,100.02
08 231 000 0000 000	BUILDINGS & IMPROVEMENTS	130,252,936.28	0.00	130,252,936.28
08 241 000 0000 000	MACHINERY & EQUIPMENT	9,828,657.49	0.00	9,828,657.49
08 271 000 0000 000	CONSTRUCTION IN PROGRESS	4,661,899.40	0.00	4,661,899.40
08 283 000 0000 000	INTANGIBLE ASSET - RIGHT-TO-USE	359,697.00	0.00	359,697.00
	Fixed Assets Subtotal:	<u>157,260,845.54</u>	<u>0.00</u>	<u>157,260,845.54</u>
	<span style="border: 1px solid black; padding: 2px;">Total Assets and Deferred Outflows of Resources:</span>	<u>157,260,845.54</u>	<u>0.00</u>	<u>157,260,845.54</u>
<u>Other Liabilities</u>				
08 610 000 0000 000	INVESTMENT IN GOVERNMENTAL FIXED ASSETS	157,260,845.54	0.00	157,260,845.54
	Other Liabilities Subtotal:	<u>157,260,845.54</u>	<u>0.00</u>	<u>157,260,845.54</u>
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	<u>157,260,845.54</u>	<u>0.00</u>	<u>157,260,845.54</u>

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 09 LONG TERM LIABILITY FUND</b>				
<u>Other Assets</u>				
09 303 000 0000 000	AMOUNT AVAIL IN DEBT SERV FUND	388,037.70	0.00	388,037.70
09 304 000 0000 000	AMT PROVIDE/RETIRE L-TERM DEBT	52,781,001.96	0.00	52,781,001.96
	Other Assets Subtotal:	<u>53,169,039.66</u>	<u>0.00</u>	<u>53,169,039.66</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>53,169,039.66</u>	<u>0.00</u>	<u>53,169,039.66</u>
<u>Long-term Liabilities</u>				
09 512 000 0000 000	REVENUE BONDS PAYABLE	22,990,000.00	0.00	22,990,000.00
09 513 000 0000 000	ACCRETED INTEREST	246,850.60	0.00	246,850.60
09 522 000 0000 000	LOAN PAYABLE FROM VOTER-APPROVED PPEL	10,380,000.00	0.00	10,380,000.00
09 534 000 0000 000	LT RIGHT TO USE LEASE OBLIGATIONS	139,407.00	0.00	139,407.00
09 551 000 0000 000	COMPENSATED ABSENCES	428,412.47	0.00	428,412.47
09 553 000 0000 000	SPECIAL TERMINATION BENEFITS	1,102,365.59	0.00	1,102,365.59
09 590 000 0000 000	OTHER LONG-TERM LIABILITIES	4,669,904.00	0.00	4,669,904.00
09 593 000 0000 000	NET PENSION LIABILITY	13,212,100.00	0.00	13,212,100.00
	Long-term Liabilities Subtotal:	<u>53,169,039.66</u>	<u>0.00</u>	<u>53,169,039.66</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>53,169,039.66</u>	<u>0.00</u>	<u>53,169,039.66</u>

**Balance Sheet**

Period Ending: March 2024

User ID: MEYERKIM

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 10 GENERAL FUND</b>				
<u>Current Assets</u>				
10 101 000 0000 000	CASH IN BANK - BLACKHAWK DW ACCOUNT	13,036,965.69	324,254.71	13,361,220.40
10 101 000 8801 000	CASH IN BANK SALE OF BUSES	3,299,443.23	11,894.84	3,311,338.07
10 105 000 4598 211	CASH WITH FISCAL AGENTS - TAP PROGRAM	43,384.58	(9,056.11)	34,328.47
10 121 000 0000 000	TAXES RECEIVABLE	0.00	0.00	0.00
10 123 000 0000 000	SUCCEEDING-YEAR PROPERTY TAX RECEIVABLE	0.00	0.00	0.00
10 141 000 0000 000	INTERGOVT ACCOUNTS RECEIVABLE	894,309.72	(863,819.23)	30,490.49
10 141 000 3121 100	INTERGOVT ACCOUNTS REC - FOSTER CARE	0.00	0.00	0.00
10 141 000 3123 215	INTERGOVT ACC RECEIVABLE TPR SPED	0.00	0.00	0.00
10 141 000 3217 000	AR IOWA TEACHER OF THE YEAR	0.00	0.00	0.00
10 141 000 3221 500	INTERGOVT ACCOUNTS RECEIVABLE TRANS AID	0.00	0.00	0.00
10 141 000 3229 420	INTERGOVT ACCOUNTS REC JUV COURT LIAISON	0.00	0.00	0.00
10 141 000 3321 218	INTERGOVT A/R STATE MEDICAID MATCH	0.00	0.00	0.00
10 141 000 4045 000	INTERGOVT A/R ESSER III	0.00	0.00	0.00
10 141 000 4501 431	INTERGOVT ACCOUNTS RECEIVABLE TITLE I	0.00	0.00	0.00
10 141 000 4525 218	INTERGOVT ACC REC I.D.E.A. HIGH COST	0.00	0.00	0.00
10 141 000 4598 211	A/R TAP PROGRAM	0.00	0.00	0.00
10 141 000 4634 215	A/R MEDICAID LEVEL II SERVICES	0.00	0.00	0.00
10 141 000 4634 218	A/R MEDICAID LEVEL III SERVICES	0.00	0.00	0.00
10 141 000 4643 000	INTERGOVT ACCOUNTS RECEIVABLE TITLE IIA	0.00	0.00	0.00
10 150 000 0000 000	OTHER RECEIVABLES	1,361.42	(538.77)	822.65
10 180 000 0000 000	PREPAID EXPENSES	8,370.00	0.00	8,370.00
	Current Assets Subtotal:	17,283,834.64	(537,264.56)	16,746,570.08
Total Assets and Deferred Outflows of Resources:		17,283,834.64	(537,264.56)	16,746,570.08
<u>Current Liabilities</u>				
10 410 000 0000 000	INTERGOVERNMENTAL PAYABLES	0.00	0.00	0.00
10 410 000 3321 218	INTERGOVT ACCOUNTS PAYABLE-MEDICAID	0.00	0.00	0.00
10 421 000 0000 000	ACCOUNTS PAYABLE	930,295.43	(796,696.15)	133,599.28
10 461 000 0000 000	ACCRUED SALARIES PAYABLE	0.00	0.00	0.00
10 462 000 0000 000	ACCRUED BENEFITS PAYABLE	0.00	0.00	0.00
10 471 010 0000 000	FEDERAL WITHHOLDING	0.00	0.00	0.00
10 471 011 0000 000	STATE WITHHOLDING	0.00	0.00	0.00
10 471 012 0000 000	FICA/MEDICARE	0.00	0.00	0.00
10 471 013 0000 000	IPERS	0.00	0.00	0.00
10 471 015 0000 000	MEDICAL/DENTAL/LTD	0.00	0.00	0.00
10 471 016 0000 000	LIFE INSURANCE	(2,310.50)	200.75	(2,109.75)
10 471 019 0000 000	UNITED WAY/CHARITABLE DEDUCTIONS	0.00	0.00	0.00
10 471 020 0000 000	TSA/IRA	0.00	0.00	0.00
10 471 021 0000 000	OTHER PAYROLL DEDUCTIONS	0.00	0.00	0.00
10 471 022 0000 000	SEC 125 FLEX BENEFIT DEDUCTION	0.00	0.00	0.00
10 491 000 0000 000	DEPOSITS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	927,984.93	(796,495.40)	131,489.53

**Balance Sheet**

Period Ending: March 2024

User ID: MEYERKIM

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<u>Other Liabilities</u>				
10 603 000 0000 000	ENCUMBRANCE COMMITMENTS	191,539.37	28,853.87	220,393.24
10 604 000 0000 000	LESS: ENCUMBRANCE COMMITMENTS	(191,539.37)	(28,853.87)	(220,393.24)
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Deferred Inflows of Resources</u>				
10 621 000 0000 000	DEFERRED INFLOW FOR SUC YR PROPERTY TAX	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
10 712 000 0000 000	NONSPENDABLE PREPAID ITEMS	0.00	0.00	0.00
10 729 000 1113 000	RESERVE FUND BALANCE - HOME SCHOOL ASSIS	0.00	0.00	0.00
10 729 000 1118 470	RESERVED ELP/TAG FUND BALANCE	0.00	0.00	0.00
10 729 000 3116 000	RESERVED FUND BALANCE - TLS FUNDS	0.00	0.00	0.00
10 729 000 3227 000	RESERVE/SCOTT CO MEDICAL NEEDS DECAT GRA	0.00	0.00	0.00
10 729 000 3342 000	RESERVED FUND BALANCE - EARLY READERS GR	0.00	0.00	0.00
10 729 000 3376 000	RESERVE/TQ PROF DEVELOPMENT FUND BALANCE	0.00	0.00	0.00
10 729 000 8349 000	RESERVED/SCRA GRANT	0.00	0.00	0.00
10 729 000 8502 000	RESERVE FUND BALANCE FOR CF SUPPLIES GRA	0.00	0.00	0.00
10 729 000 8506 000	RESERVE FUND BALANCE - HAV LIFE GRANT	0.00	0.00	0.00
10 729 000 8529 000	RESERVE UNITED WAY MS INITIATIVE FUNDS	0.00	0.00	0.00
10 729 000 8532 000	RESERVE P JOHNSON EXPERIENCE GRANT FUNDS	0.00	0.00	0.00
10 729 000 8538 000	RESERVE FOR ARCONIC NEEF GRANT	0.00	0.00	0.00
10 741 000 8607 000	FUND BALANCE - TECHNOLOGY RESALE ACCT	78,787.22	939.39	79,726.61
10 741 000 8801 000	FUND BALANCE - REG UNSPENT BUS PROCEEDS	3,299,443.23	11,894.84	3,311,338.07
10 741 109 7243 950	RESERVED FUNDS HS ROBOTICS CLUB	256.45	0.00	256.45
10 741 109 8105 300	FUND BALANCE - HS INDUSTRIAL TECH SUPPLI	(304.15)	(321.21)	(625.36)
10 741 109 8109 300	HS IND TECH PROJ - NEG TO HS SUPPLIES EOY	(580.88)	(338.90)	(919.78)
10 741 109 8601 000	FUND BALANCE - REG UNSPENT PRE SCHOOL	3,633.07	(48.18)	3,584.89
10 741 109 8602 000	FUND BALANCE REG HS LOST/DAMAGED BOOKS	8,084.53	0.00	8,084.53
10 741 109 8604 000	HS LIBRARY FUND	4,110.46	44.41	4,154.87
10 741 109 8607 000	FUND BALANCE - REGULAR UNSPENT BOOKSTOR	1,045.80	0.00	1,045.80
10 741 109 8609 000	FUND BALANCE - REG UNSPENT STUDENT PARK	32,459.03	779.54	33,238.57
10 741 209 8604 000	FUND BALANCE - REG UNSPENT JH LIBRARY	217.37	37.25	254.62
10 741 403 8604 000	FUND BALANCE - REG UNSPENT BV LIBRARY	3,415.60	15.00	3,430.60
10 741 405 8604 000	FUND BALANCE - REG UNSPENT CO LIBRARY	829.52	0.00	829.52
10 741 407 8604 000	FUND BALANCE - REG UNSPENT HW LIBRARY	1,433.73	0.00	1,433.73
10 741 409 8604 000	FUND BALANCE - REG UNSPENT PV LIBRARY	302.43	0.00	302.43
10 741 411 8604 000	FUND BALANCE - REG UNSPENT RH LIBRARY	485.56	79.00	564.56
10 741 418 8604 000	FUND BALANCE - REG UNSPENT FG LIBRARY	498.71	20.00	518.71
10 759 000 0000 000	FUND BALANCE - REGULAR UNSPENT	12,921,732.03	246,129.70	13,167,861.73

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Fund Balance Subtotal:	16,355,849.71	259,230.84	16,615,080.55
	<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>	17,283,834.64	(537,264.56)	16,746,570.08

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 13 ELEMENTARY/JH ACTIVITY ACCOUNT</b>				
<u>Current Assets</u>				
13 101 100 9100 000	CASH IN BANK BLACKHAWK DW ACCOUNT	271,572.88	7,089.96	278,662.84
13 104 209 0000 920	CHANGE CASH JH	230.00	0.00	230.00
13 104 209 8604 920	JH LIBRARY PETTY CASH	150.00	0.00	150.00
13 104 405 0000 920	CHANGE CASH CODY	100.00	0.00	100.00
13 104 407 0000 920	CHANGE CASH HOPEWELL	150.00	0.00	150.00
13 104 409 0000 920	CHANGE CASH PLEASANT VIEW	100.00	0.00	100.00
13 150 000 0000 000	OTHER RECEIVABLES	493.64	914.55	1,408.19
	Current Assets Subtotal:	272,796.52	8,004.51	280,801.03
Total Assets and Deferred Outflows of Resources:		272,796.52	8,004.51	280,801.03
<u>Current Liabilities</u>				
13 421 000 0000 000	ACCOUNTS PAYABLE	361.46	4,020.99	4,382.45
13 491 000 0000 000	DEPOSITS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	361.46	4,020.99	4,382.45
<u>Other Liabilities</u>				
13 603 000 0000 000	PO	5,231.26	4,132.61	9,363.87
13 604 000 0000 000	Less PO	(5,231.26)	(4,132.61)	(9,363.87)
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
13 729 000 7101 950	DW GARAGE SALE FUND BALANCE	1,234.32	0.00	1,234.32
13 729 000 7103 950	FUND BALANCE - DW WELLNESS	218.51	0.00	218.51
13 729 000 7104 950	DW UNRESERVED-FUND BALANCE	73,077.00	1,001.00	74,078.00
13 729 000 7106 950	FUND BALANCE - 5/6 GRADE CHOIR	3,634.65	0.00	3,634.65
13 729 000 7110 950	DW STEM NIGHT FUND BALANCE	556.03	0.00	556.03
13 729 000 7129 950	ELEM/JH FIRST LEGO LEAGUE	664.82	(230.74)	434.08
13 729 209 7101 950	JH GENERAL ACTIVITIES	4,085.75	340.88	4,426.63
13 729 209 7102 950	JH PTA DONATIONS	(71.25)	0.00	(71.25)
13 729 209 7105 950	JH QUEST	327.47	0.00	327.47
13 729 209 7106 950	JH VOCAL MUSIC/CHORUS	476.94	0.00	476.94
13 729 209 7108 950	JH BOOKSTORE	(82.27)	0.00	(82.27)
13 729 209 7110 950	JH SCIENCE	13.92	0.00	13.92
13 729 209 7111 950	JH BAND	2,611.55	0.00	2,611.55
13 729 209 7112 950	JH YEARBOOK	39,875.83	363.19	40,239.02
13 729 209 7114 950	JH STUDENT COUNCIL	1,803.31	0.00	1,803.31
13 729 209 7120 950	JH VOCAL MUSIC TRIPS	72.56	0.00	72.56
13 729 209 7121 950	JH ATHLETICS	(2,146.61)	0.00	(2,146.61)
13 729 209 7125 950	JH HOME ECONOMICS	1,712.06	0.00	1,712.06
13 729 209 7126 950	JH SPECIAL OLYMPICS	196.72	0.00	196.72
13 729 209 7127 950	JH WEIGH LIFTING CLUB	280.01	1,440.00	1,720.01
13 729 209 7128 950	JH ORCHESTRA FUND BALANCE	(4,440.75)	(119.20)	(4,559.95)

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
13 729 209 7129 950	JH ROBOTICS ACTIVITIES	5,270.00	0.00	5,270.00
13 729 209 7131 950	JH PE FUNDRAISING FUND BALANCE	1,708.68	0.00	1,708.68
13 729 403 7101 950	BV GENERAL ACTIVITIES	11,547.64	300.00	11,847.64
13 729 403 7102 950	BV PTA DONATIONS	10.92	0.00	10.92
13 729 403 7106 950	BV - VOCAL MUSIC	739.23	0.00	739.23
13 729 403 7107 950	BV STUDENT ACTIVITY	666.25	0.00	666.25
13 729 403 7112 950	BV YEARBOOK	1,088.35	8.97	1,097.32
13 729 403 7129 950	BV ROBOTICS FUND BALANCE	50.00	0.00	50.00
13 729 403 7252 950	BV PLANT CLUB FUND BALANCE	87.51	0.00	87.51
13 729 405 7101 950	CO GENERAL ACTIVITIES	10,243.93	300.00	10,543.93
13 729 405 7102 950	CO PTA DONATIONS	1,316.23	0.00	1,316.23
13 729 405 7106 950	CO VOCAL MUSIC	723.75	0.00	723.75
13 729 405 7107 950	CO STUDENT FUND	429.32	0.00	429.32
13 729 405 7108 950	CO BOOKSTORE	293.87	0.00	293.87
13 729 405 7111 950	CO BAND	33.34	0.00	33.34
13 729 405 7112 950	CO YEARBOOK	5,871.75	296.42	6,168.17
13 729 405 7114 950	CO STUDENT COUNCIL	65.00	0.00	65.00
13 729 405 7115 950	CO CANDY SALES	781.57	0.00	781.57
13 729 405 7116 950	CO JUMP FOR HEART	1.80	0.00	1.80
13 729 405 7117 950	CO BOOK CLUB	2,216.51	35.00	2,251.51
13 729 405 7129 950	CO ROBOTICS FUND BALANCE	60.00	0.00	60.00
13 729 407 7101 950	HW GENERAL ACTIVITIES	15,184.74	527.76	15,712.50
13 729 407 7102 950	HW PTA	226.92	0.00	226.92
13 729 407 7106 950	HW VOCAL MUSIC	353.66	0.00	353.66
13 729 407 7112 950	HW YEARBOOK	9,802.32	220.60	10,022.92
13 729 407 7117 950	HW - BOOK CLUB	9,826.72	360.00	10,186.72
13 729 409 7101 950	PV GENERAL ACTIVITIES	8,918.14	494.00	9,412.14
13 729 409 7102 950	PV PTA DONATIONS	18,675.63	(2,010.85)	16,664.78
13 729 409 7106 950	PV VOCAL MUSIC	(498.00)	0.00	(498.00)
13 729 409 7112 950	PLEASANT VIEW YEARBOOKS	(229.57)	169.67	(59.90)
13 729 409 7117 950	PV BOOK CLUB	5,073.75	270.00	5,343.75
13 729 409 7129 950	PV ROBOTICS FUND BALANCE	1,757.44	0.00	1,757.44
13 729 411 7101 950	RH GENERAL ACTIVITIES	21,411.15	300.00	21,711.15
13 729 411 7102 950	RH PTA DONATIONS	1,143.15	0.00	1,143.15
13 729 411 7106 950	RH VOCAL MUSIC	222.47	0.00	222.47
13 729 411 7108 950	RH BOOKSTORE	218.99	0.00	218.99
13 729 411 7110 950	RH SCIENCE	842.88	0.00	842.88
13 729 411 7111 950	RH BAND	500.00	0.00	500.00
13 729 411 7112 950	RH YEARBOOK	2,116.01	373.47	2,489.48
13 729 411 7114 950	RH STUDENT COUNCIL	263.76	0.00	263.76
13 729 411 7116 950	RH JUMP FOR HEART	41.58	0.00	41.58
13 729 411 7117 950	RH BOOK CLUB	1,955.84	(611.63)	1,344.21
13 729 411 7129 950	RH ROBOTICS FUND BALANCE	557.61	0.00	557.61
13 729 418 7101 950	FG GENERAL ACTIVITIES	2,153.93	50.00	2,203.93



**Balance Sheet**

Period Ending: March 2024

User ID: MEYERKIM

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
13 729 418 7106 950	FG - VOCAL MUSIC	600.00	0.00	600.00
13 729 418 7107 950	FG STUDENT ACTIVITY	(222.00)	10.00	(212.00)
13 729 418 7112 950	FG YEARBOOK	665.10	(0.02)	665.08
13 729 418 7117 950	FUND BALANCE - BOOK CLUB	3,566.62	95.00	3,661.62
	Fund Balance Subtotal:	<u>272,435.06</u>	<u>3,983.52</u>	<u>276,418.58</u>
<div style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</div>		<u>272,796.52</u>	<u>8,004.51</u>	<u>280,801.03</u>

**Balance Sheet**

Period Ending: March 2024

User ID: MEYERKIM

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 21 HS ACTIVITY</b>				
<u>Current Assets</u>				
21 101 109 9100 000	CASH IN BANK - BLACKHAWK DW ACCOUNT	442,147.87	(18,722.14)	423,425.73
21 104 109 6110 910	CHANGE CASH THESPIAN/DRAMA CLUB	300.00	0.00	300.00
21 104 109 6901 920	CHANGE CASH ATHLETIC GENERAL	9,409.10	0.00	9,409.10
21 104 109 7803 950	CHANGE CASH CONCESSIONS	2,500.00	0.00	2,500.00
21 104 109 8604 920	LIBRARY PETTY CASH	100.00	0.00	100.00
21 106 109 0000 000	CD- HIGH SCHOOL	118,255.44	0.00	118,255.44
21 150 000 0000 000	OTHER RECEIVABLES	584.00	2,011.64	2,595.64
21 180 000 0000 000	PREPAID EXPENSE	175.00	0.00	175.00
	Current Assets Subtotal:	573,471.41	(16,710.50)	556,760.91
Total Assets and Deferred Outflows of Resources:		573,471.41	(16,710.50)	556,760.91
<u>Current Liabilities</u>				
21 421 000 0000 000	ACCOUNTS PAYABLE	14,928.29	15,676.91	30,605.20
21 461 000 0000 000	ACCRUED SALARIES	0.00	0.00	0.00
21 462 000 0000 000	ACCRUED BENEFITS	0.00	0.00	0.00
21 471 010 0000 000	FEDERAL WITHHOLDING	0.00	0.00	0.00
21 471 011 0000 000	STATE WITHHOLDING	0.00	0.00	0.00
21 471 012 0000 000	FICA/MEDICARE	0.00	0.00	0.00
21 471 013 0000 000	IPERS	0.00	0.00	0.00
21 471 020 0000 000	TSA/IRA	0.00	0.00	0.00
21 491 000 0000 000	DEPOSITS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	14,928.29	15,676.91	30,605.20
<u>Other Liabilities</u>				
21 603 000 0000 000	PO	15,780.80	10,690.32	26,471.12
21 604 000 0000 000	Less PO	(15,780.80)	(10,690.32)	(26,471.12)
	Other Liabilities Subtotal:	0.00	0.00	0.00
<u>Fund Balance</u>				
21 712 109 6710 921	NONSPENDABLE PREPAID ITEMS-B BASKETBALL	0.00	0.00	0.00
21 712 109 6720 921	NONSPENDABLE SPEC FOOTBALL BALANCE	0.00	0.00	0.00
21 712 109 6900 920	NONSPENDABLE PREPAID ITEMS - ATHLETICS	0.00	0.00	0.00
21 729 000 7001 950	PV SPIRIT GEAR FUND BALANCE	50.00	0.00	50.00
21 729 109 6110 910	THESPIAN/DRAMA FUND BALANCE	14,562.60	(4,127.19)	10,435.41
21 729 109 6111 910	PRODUCTION FUND BALANCE	(492.17)	2,805.21	2,313.04
21 729 109 6120 910	SPEECH FUND BALANCE	3,621.26	(505.80)	3,115.46
21 729 109 6210 910	VOCAL MUSIC FUND BALANCE	1,067.00	529.49	1,596.49
21 729 109 6211 910	CHOIR ROBES FUND BALANCE	4,863.11	70.95	4,934.06
21 729 109 6220 910	INSTRUMENTAL MUSIC FUND BALANCE	3,625.81	5,135.31	8,761.12
21 729 109 6221 910	ORCHESTRA FUND BALANCE	17,257.33	1,471.00	18,728.33
21 729 109 6222 910	ORCHESTRA FESTIVAL FUND BALANCE	150.77	0.00	150.77
21 729 109 6224 910	BAND UNIFORMS FUND BALANCE	2,965.67	55.96	3,021.63

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
21 729 109 6226 910	ORCHESTRA UNIFORMS FUND BALANCE	1,075.18	0.00	1,075.18
21 729 109 6693 921	SPEC CHEERLEADERS FUND BALANCE	19,718.31	(1,443.41)	18,274.90
21 729 109 6693 923	COMP CHEERLEADING FUND BALANCE	1,035.05	0.00	1,035.05
21 729 109 6694 920	FUND BALANCE - DANCE TEAM	(4,322.84)	0.00	(4,322.84)
21 729 109 6694 921	SPECIAL DANCE TEAM FUND BALANCE	859.81	0.00	859.81
21 729 109 6710 920	BOYS BASKETBALL FUND BALANCE	3,906.22	0.00	3,906.22
21 729 109 6710 921	SPEC BOYS BASKETBALL FUND BALANCE	25,941.51	(1,724.67)	24,216.84
21 729 109 6720 920	FOOTBALL FUND BALANCE	30,357.56	0.00	30,357.56
21 729 109 6720 921	SPEC FOOTBALL FUND BALANCE	29,758.00	3,233.72	32,991.72
21 729 109 6720 922	BOYS FOOTBALL FUND BALANCE DISTRICT REIM	(27,543.98)	0.00	(27,543.98)
21 729 109 6725 920	BOYS SOCCER FUND BALANCE	(1,872.00)	(1,066.50)	(2,938.50)
21 729 109 6725 921	SPEC BOYS SOCCER FUND BALANCE	7,462.39	(1,151.55)	6,310.84
21 729 109 6730 920	BASEBALL FUND BALANCE	(867.50)	(1,408.00)	(2,275.50)
21 729 109 6730 921	SPEC BASEBALL FUND BALANCE	15,451.15	(499.99)	14,951.16
21 729 109 6740 920	BOYS TRACK FUND BALANCE	(2,175.98)	(4,484.80)	(6,660.78)
21 729 109 6740 921	SPEC BOYS TRACK FUND BALANCE	6,889.10	0.00	6,889.10
21 729 109 6745 920	BOYS CROSS COUNTRY FUND BALANCE	(1,703.25)	0.00	(1,703.25)
21 729 109 6745 921	SPEC BOYS CROSS COUNTRY FUND BALANCE	114.48	20.00	134.48
21 729 109 6750 920	BOYS TENNIS FUND BALANCE	(1,047.45)	(760.69)	(1,808.14)
21 729 109 6750 921	SPEC BOYS TENNIS FUND BALANCE	661.79	510.00	1,171.79
21 729 109 6760 920	BOYS GOLF FUND BALANCE	(5,650.89)	0.00	(5,650.89)
21 729 109 6760 921	SPEC BOYS GOLF FUND BALANCE	3,942.58	5,001.25	8,943.83
21 729 109 6770 920	BOYS SWIMMING FUND BALANCE	260.57	(131.87)	128.70
21 729 109 6770 921	SPEC BOYS SWIMMING FUND BALANCE	7,338.76	(1,204.95)	6,133.81
21 729 109 6785 920	BOYS BOWLING FUND BALANCE	(1,708.95)	(327.82)	(2,036.77)
21 729 109 6785 921	SPEC BOYS BOWLING - FUND BALANCE	(37.31)	0.00	(37.31)
21 729 109 6790 920	BOYS WRESTLING FUND BALANCE	(1,948.59)	(4,836.20)	(6,784.79)
21 729 109 6790 921	SPEC BOYS WRESTLING FUND BALANCE	921.42	(491.04)	430.38
21 729 109 6810 920	GIRLS BASKETBALL FUND BALANCE	(2,006.64)	(174.56)	(2,181.20)
21 729 109 6810 921	SPEC GIRLS BASKETBALL FUND BALANCE	11,617.49	3,393.82	15,011.31
21 729 109 6815 920	VOLLEYBALL FUND BALANCE	2,599.29	0.00	2,599.29
21 729 109 6815 921	SPEC VOLLEYBALL FUND BALANCE	17,075.57	3,543.12	20,618.69
21 729 109 6825 920	GIRLS SOCCER FUND BALANCE	(2,421.00)	(732.00)	(3,153.00)
21 729 109 6825 921	SPEC GIRLS SOCCER FUND BALANCE	1,672.51	406.80	2,079.31
21 729 109 6835 920	SOFTBALL FUND BALANCE	(2,086.93)	0.00	(2,086.93)
21 729 109 6835 921	SPEC SOFTBALL FUND BALANCE	8,885.37	487.40	9,372.77
21 729 109 6840 920	GIRLS TRACK FUND BALANCE	(1,525.98)	(11,334.60)	(12,860.58)
21 729 109 6840 921	SPEC GIRLS TRACK FUND BALANCE	4,212.88	2,107.60	6,320.48
21 729 109 6845 920	GIRLS CROSS COUNTRY FUND BALANCE	(1,461.65)	0.00	(1,461.65)
21 729 109 6845 921	SPEC GIRLS CROSS COUNTRY FUND BALANCE	121.40	0.00	121.40
21 729 109 6850 920	GIRLS TENNIS FUND BALANCE	(747.45)	(460.00)	(1,207.45)
21 729 109 6850 921	SPEC GIRLS TENNIS FUND BALANCE	347.00	518.80	865.80
21 729 109 6860 920	GIRLS GOLF FUND BALANCE	(2,367.88)	(1,325.00)	(3,692.88)
21 729 109 6860 921	SPEC GIRLS GOLF FUND BALANCE	853.27	619.22	1,472.49

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
21 729 109 6870 920	GIRLS SWIMMING FUND BALANCE	(1,835.17)	0.00	(1,835.17)
21 729 109 6870 921	SPEC GIRLS SWIMMING FUND BALANCE	855.01	0.00	855.01
21 729 109 6885 920	FUND BALANCE - GIRLS BOWLING	(1,623.45)	0.00	(1,623.45)
21 729 109 6885 921	SPEC GIRLS BOWLING FUND BALANCE	415.99	0.00	415.99
21 729 109 6890 920	GIRLS WRESTLING FUND BALANCE	(786.94)	(818.80)	(1,605.74)
21 729 109 6890 921	SPEC GIRLS WRESTLING FUND BALANCE	5,833.52	1,383.82	7,217.34
21 729 109 6900 920	ATHLETIC/FISCAL FUND BALANCE	132,866.04	0.00	132,866.04
21 729 109 6900 921	ACTIVITY TICKETS FUND BALANCE	53,088.54	(13,800.00)	39,288.54
21 729 109 6901 920	ATHLETIC GENERAL FUND BALANCE	(26,583.11)	(9,317.38)	(35,900.49)
21 729 109 6902 921	FUND BALANCE STRENGTH AND CONDITIONING	(5,780.85)	0.00	(5,780.85)
21 729 109 7003 950	GENERAL ACTIVITIES FUND BALANCE	12,310.97	0.00	12,310.97
21 729 109 7004 950	STUDENT SUPPORT FUND BALANCE	199.68	0.00	199.68
21 729 109 7010 950	INTEREST ACT FUND FUND BALANCE	77,258.46	1,521.01	78,779.47
21 729 109 7203 950	CLASS OF 2011 FUND BALANCE	523.00	0.00	523.00
21 729 109 7205 950	ENVIRONMENTAL CLUB FUND BALANCE	1,003.93	0.00	1,003.93
21 729 109 7206 950	FUND BALANCE - REGULAR UNSPENT STEP TEAM	20.00	0.00	20.00
21 729 109 7207 950	FRENCH CLUB FUND BALANCE	280.52	0.00	280.52
21 729 109 7208 950	JAPANESE CLUB FUND BALANCE	1,429.52	0.00	1,429.52
21 729 109 7210 950	NATIONAL HONOR SOCIETY FUND BALANCE	(385.00)	0.00	(385.00)
21 729 109 7212 950	SADD FUND BALANCE	349.38	0.00	349.38
21 729 109 7213 950	SOCIAL COMMITTEE FUND BALANCE	11,384.55	0.00	11,384.55
21 729 109 7214 950	INTERNATIONAL CLUB FUND BALANCE	115.02	0.00	115.02
21 729 109 7215 950	SPARTAN ASSEMBLY FUND BALANCE	12,342.08	365.32	12,707.40
21 729 109 7220 000	YOUNG WOMEN'S GROUP FUND BALANCE	(26.31)	0.00	(26.31)
21 729 109 7221 950	DRUG FREE SPEC ACTIV FUND BALANCE	1,000.00	0.00	1,000.00
21 729 109 7222 950	MD CLASS SPECIAL ACTIVITIES FUND BALANCE	5,502.79	9.00	5,511.79
21 729 109 7225 950	FUND BALANCE - FUTURE BUSINESS LEADERS	1,852.13	(1,332.29)	519.84
21 729 109 7227 950	FUND BALANCE - PV SPARKLES	2,534.89	0.00	2,534.89
21 729 109 7229 950	FUND BALANCE - KNOWLEDGE BOWL	(185.27)	(35.18)	(220.45)
21 729 109 7232 950	FUND BALANCE - REGULAR UNSPENT HOBY	(265.00)	0.00	(265.00)
21 729 109 7233 950	FUND BALANCE - FCCLA	830.17	0.00	830.17
21 729 109 7234 950	FUND BALANCE - GENTLEMENS CLUB	236.28	0.00	236.28
21 729 109 7236 950	FUND BALANCE - MODEL U.N.	986.77	295.50	1,282.27
21 729 109 7238 950	FUND BALANCE PV PALS	891.84	0.00	891.84
21 729 109 7239 950	FUND BALANCE - PV SHINING STARS	43.87	0.00	43.87
21 729 109 7240 950	FUND BALANCE PVMCSA	145.00	0.00	145.00
21 729 109 7241 950	FUND BALANCE - UNITE CLUB	63.07	0.00	63.07
21 729 109 7243 950	FIRST ROBOTICS CLUB FUND BALANCE	15,302.62	8,132.51	23,435.13
21 729 109 7244 950	FUND BALANCE - THERAPY DOG	573.51	0.00	573.51
21 729 109 7245 950	FUND BALANCE - TRAP SHOOTING CLUB	1,349.58	0.00	1,349.58
21 729 109 7246 950	CERAMIC CLUB FUND BALANCE	1,164.25	0.00	1,164.25
21 729 109 7247 950	FUND BALANCE - SPECIAL OLYMPICS	99.80	0.00	99.80
21 729 109 7251 950	GIRLS LEARN INTERNATIONAL FUND BALANCE	483.30	0.00	483.30
21 729 109 7257 950	MARKETING CLUB FUND BALANCE	372.15	0.00	372.15

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
21 729 109 7258 950	ASTRONOMY CLUB FUND BALANCE	224.64	0.00	224.64
21 729 109 7260 950	WOMEN IN STEM FUND BALANCE	2,231.56	0.00	2,231.56
21 729 109 7261 950	MARCH FOR OUR LIVES QC FUND BALANCE	359.00	0.00	359.00
21 729 109 7262 950	SERVICE LEARNING DONATIONS FUND BALANCE	120.00	0.00	120.00
21 729 109 7263 950	TECHNOLOGY/TEDX FUND BALANCE	82.00	0.00	82.00
21 729 109 7264 950	FUND BALANCE - PNB AVIATION CLUB	3,217.78	0.00	3,217.78
21 729 109 7267 950	ETHICS BOWL FUND BALANCE	(125.00)	(5,471.25)	(5,596.25)
21 729 109 7269 950	FUND BALANCE AMNESTY CLUB	191.01	0.00	191.01
21 729 109 7270 950	FUND BALANCE TAP SPECIAL ACTIVITIES	1,020.25	0.00	1,020.25
21 729 109 7271 950	MEDIA CLUB FUND BALANCE	0.00	0.00	0.00
21 729 109 7401 950	TRAINER FUND BALANCE	(7,309.99)	0.00	(7,309.99)
21 729 109 7701 950	SHIELD FUND BALANCE	(904.87)	(1,172.45)	(2,077.32)
21 729 109 7702 950	VALENIAN FUND BALANCE	44,653.90	(405.08)	44,248.82
21 729 109 7704 950	ART FUND BALANCE	933.15	0.00	933.15
21 729 109 7706 950	FAMILY/CONSUMER SCIENCE FUND BALANCE	2,458.52	0.00	2,458.52
21 729 109 7708 950	MULTI-OCCUPATIONS FUND BALANCE	72.27	0.00	72.27
21 729 109 7712 950	FUND BALANCE ART EXPO	786.65	0.00	786.65
21 729 109 7803 950	CONCESSIONS FUND BALANCE	26,429.12	(2,546.18)	23,882.94
21 729 209 6645 920	FUND BALANCE JH CO-ED CROSS COUNTRY	(715.00)	0.00	(715.00)
21 729 209 6710 920	JH BOYS BASKETBALL FUND BALANCE	(3,797.42)	(394.97)	(4,192.39)
21 729 209 6720 920	JH FOOTBALL FUND BALANCE	(2,234.85)	0.00	(2,234.85)
21 729 209 6740 920	JH BOYS TRACK FUND BALANCE	0.00	(520.00)	(520.00)
21 729 209 6790 920	JH BOYS WRESTLING FUND BALANCE	(350.00)	0.00	(350.00)
21 729 209 6810 920	JH GIRLS BASKETBALL FUND BALANCE	(3,020.72)	0.00	(3,020.72)
21 729 209 6815 920	JH VOLLEYBALL FUND BALANCE	(1,199.82)	0.00	(1,199.82)
21 729 209 6840 920	JH GIRLS TRACK FUND BALANCE	0.00	0.00	0.00
21 729 209 6870 920	JH GIRLS SWIMMING FUND BALANCE	(69.96)	0.00	(69.96)
	Fund Balance Subtotal:	558,543.12	(32,387.41)	526,155.71
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>	<b>573,471.41</b>	<b>(16,710.50)</b>	<b>556,760.91</b>

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 22 MANAGEMENT</b>				
<u>Current Assets</u>				
22 101 000 9100 000	CASH IN BANK - DW BLACKHAWK BANK ACCT	3,292,852.35	88,055.51	3,380,907.86
22 121 000 0000 000	TAXES RECEIVABLE	0.00	0.00	0.00
22 123 000 0000 000	SUCCEEDING-YEAR PROPERTY TAX RECEIVABLE	0.00	0.00	0.00
22 141 000 0000 000	INTERGOVT ACCOUNTS RECEIVABLE	0.00	0.00	0.00
	Current Assets Subtotal:	<u>3,292,852.35</u>	<u>88,055.51</u>	<u>3,380,907.86</u>
Total Assets and Deferred Outflows of Resources:		<u>3,292,852.35</u>	<u>88,055.51</u>	<u>3,380,907.86</u>
<u>Current Liabilities</u>				
22 421 000 0000 000	ACCOUNTS PAYABLE	0.00	510.84	510.84
22 491 000 0000 000	DEPOSITS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>510.84</u>	<u>510.84</u>
<u>Other Liabilities</u>				
22 603 000 0000 000	ENCUMBRANCES OUTSTANDING	0.00	0.00	0.00
22 604 000 0000 000	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Inflows of Resources</u>				
22 621 000 0000 000	DEFERRED INFLOW FOR SUC YR PROPERTY TAX	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
22 729 000 0000 000	Fund Balance - Regular Unspent	3,292,852.35	87,544.67	3,380,397.02
	Fund Balance Subtotal:	<u>3,292,852.35</u>	<u>87,544.67</u>	<u>3,380,397.02</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>3,292,852.35</u>	<u>88,055.51</u>	<u>3,380,907.86</u>

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 33 LOCAL OPTION SALES AND SERVICE TAX FUND</b>				
<u>Current Assets</u>				
33 101 000 9100 000	CASH IN BANK - DW BLACKHAWK BANK ACCT	6,310,499.97	128,948.71	6,439,448.68
33 111 000 0000 000	ISJIT INVESTMENT ACCOUNT	0.00	0.00	0.00
33 141 000 0000 000	INTERGOVT ACCOUNTS RECEIVABLE	0.00	0.00	0.00
33 150 000 0000 000	OTHER RECEIVABLES	0.00	0.00	0.00
	Current Assets Subtotal:	<u>6,310,499.97</u>	<u>128,948.71</u>	<u>6,439,448.68</u>
Total Assets and Deferred Outflows of Resources:		<u>6,310,499.97</u>	<u>128,948.71</u>	<u>6,439,448.68</u>
<u>Current Liabilities</u>				
33 421 000 0000 000	ACCOUNTS PAYABLE	0.00	0.00	0.00
33 432 000 0000 000	CONST CONTRACTS PAY-RETAINAGE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
33 729 000 0000 000	FUND BALANCE - REGULAR UNSPENT	6,310,499.97	128,948.71	6,439,448.68
33 729 000 5113 000	FUND BALANCE. - REVENUE BONDS	0.00	0.00	0.00
	Fund Balance Subtotal:	<u>6,310,499.97</u>	<u>128,948.71</u>	<u>6,439,448.68</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>6,310,499.97</u>	<u>128,948.71</u>	<u>6,439,448.68</u>

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 36 PPEL</b>				
<u>Current Assets</u>				
36 101 000 9100 000	CASH IN BANK - DW BLACKHAWK BANK ACCT	5,177.96	3,698.23	8,876.19
36 121 000 0000 000	TAXES RECEIVABLE	0.00	0.00	0.00
36 123 000 0000 000	SUCCEEDING-YEAR PROPERTY TAX RECEIVABLE	0.00	0.00	0.00
36 150 000 0000 000	OTHER RECEIVABLES	0.00	0.00	0.00
	Current Assets Subtotal:	<u>5,177.96</u>	<u>3,698.23</u>	<u>8,876.19</u>
Total Assets and Deferred Outflows of Resources:		<u>5,177.96</u>	<u>3,698.23</u>	<u>8,876.19</u>
<u>Current Liabilities</u>				
36 421 000 0000 000	ACCOUNTS PAYABLE	0.00	0.00	0.00
36 432 000 0000 000	CONST CONTRACTS PAY-RETAINAGE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Other Liabilities</u>				
36 603 000 0000 000	ENCUMBRANCE COMMITMENTS	19,646.20	0.00	19,646.20
36 604 000 0000 000	LESS ENCUMBRANCE COMMITMENTS	(19,646.20)	0.00	(19,646.20)
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Deferred Inflows of Resources</u>				
36 621 000 0000 000	DEFERRED INFLOW FOR SUC YR PROPERTY TAX	0.00	0.00	0.00
	Deferred Inflows of Resources Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
36 729 000 0000 000	UNRESERVED-FUND BALANCE PPEL	5,177.96	3,698.23	8,876.19
	Fund Balance Subtotal:	<u>5,177.96</u>	<u>3,698.23</u>	<u>8,876.19</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>5,177.96</u>	<u>3,698.23</u>	<u>8,876.19</u>



Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 40 DEBT SERVICE</b>				
<u>Current Assets</u>				
40 101 000 0000 000	CASH IN BANK	2,508,589.45	398,588.83	2,907,178.28
40 101 202 0000 000	CASH IN BANK - BH BANK PPEL LOAN RESERVE	1,547,352.21	189,135.20	1,736,487.41
	Current Assets Subtotal:	<u>4,055,941.66</u>	<u>587,724.03</u>	<u>4,643,665.69</u>
Total Assets and Deferred Outflows of Resources:		<u>4,055,941.66</u>	<u>587,724.03</u>	<u>4,643,665.69</u>
<u>Current Liabilities</u>				
40 421 000 0000 000	ACCOUNTS PAYABLE	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
40 729 000 0000 000	FUND BALANCE - REGULAR UNSPENT	4,055,941.66	587,724.03	4,643,665.69
	Fund Balance Subtotal:	<u>4,055,941.66</u>	<u>587,724.03</u>	<u>4,643,665.69</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>4,055,941.66</u>	<u>587,724.03</u>	<u>4,643,665.69</u>

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 61 FOOD SERVICE</b>				
<u>Current Assets</u>				
61 101 000 0000 000	CASH IN BANK	0.00	0.00	0.00
61 101 000 9100 000	CASH IN BANK - DW BLACKHAWK BANK ACCT	4,195,047.62	73,908.44	4,268,956.06
61 150 000 0000 000	OTHER RECEIVABLES	23,012.30	(8,455.74)	14,556.56
61 178 000 0000 000	PURCHASED FOOD & COMMODITIES INVENTORY	26,201.80	0.00	26,201.80
	Current Assets Subtotal:	4,244,261.72	65,452.70	4,309,714.42
<u>Fixed Assets</u>				
61 241 000 0000 000	MACHINERY & EQUIPMENT	1,898,260.04	0.00	1,898,260.04
61 242 000 0000 000	ACC DEPR ON MACHINERY & EQUIP	(1,295,519.22)	0.00	(1,295,519.22)
	Fixed Assets Subtotal:	602,740.82	0.00	602,740.82
<u>Deferred Outflows of Resources</u>				
61 321 000 0000 000	DEFERRED OUTFLOWS DIFF BETWEEN EXP ACT	14,246.00	0.00	14,246.00
61 322 000 0000 000	DEFERRED OUTFLOW / CHANGE IN ASSUMPTIONS	65,589.00	0.00	65,589.00
61 323 000 0000 000	DEFERRED OUTFLOWS DIFF ACTUAL/PROJECTED	325,274.00	0.00	325,274.00
61 324 000 0000 000	DEFERRED OUTFLOWS OF RESOURCES/PROP CHAN	18,993.00	0.00	18,993.00
61 325 000 0000 000	DEFERRED OUTFLOWS DISTRICT CONTRIBUTIONS	72,127.00	0.00	72,127.00
	Deferred Outflows of Resources Subtotal:	496,229.00	0.00	496,229.00
Total Assets and Deferred Outflows of Resources:		5,343,231.54	65,452.70	5,408,684.24
<u>Current Liabilities</u>				
61 421 000 0000 000	ACCOUNTS PAYABLE	38,037.61	58,757.47	96,795.08
61 461 000 0000 000	ACCRUED SALARIES PAYABLE	0.00	0.00	0.00
61 462 000 0000 000	ACCRUED BENEFITS PAYABLE	0.00	0.00	0.00
61 471 010 0000 000	FEDERAL WITHHOLD	0.00	0.00	0.00
61 471 011 0000 000	STATE WITHHOLD	0.00	0.00	0.00
61 471 012 0000 000	FICA/MEDICARE	0.00	0.00	0.00
61 471 013 0000 000	IPERS	0.00	0.00	0.00
61 471 015 0000 000	MEDICAL/DENTAL/LTD	0.00	0.00	0.00
61 471 016 0000 000	LIFE INSURANCE	69.84	20.67	90.51
61 471 019 0000 000	UNITED WAY/CHARITABLE DEDUCTIONS	0.00	0.00	0.00
61 471 020 0000 000	TSA/IRA	0.00	0.00	0.00
61 471 022 0000 000	SEC 125 FLEX BENEFIT DEDUCTION	0.00	0.00	0.00
61 483 000 0000 000	UNEARNED REVENUE	222,142.35	2,725.39	224,867.74
61 483 000 4014 000	UNEARNED REVENUE SUPPLY CHAIN ASST GRANT	0.00	0.00	0.00
	Current Liabilities Subtotal:	260,249.80	61,503.53	321,753.33
<u>Long-term Liabilities</u>				
61 590 000 0000 000	OTHER LONG-TERM LIABILITIES	207,642.00	0.00	207,642.00
61 593 000 0000 000	NET PENSION LIABILITY	374,320.00	0.00	374,320.00

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Long-term Liabilities Subtotal:	581,962.00	0.00	581,962.00
<u>Other Liabilities</u>				
61 603 000 0000 000	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
61 604 000 0000 000	LESS: ENCUMBRANCES COMMITMENTS	0.00	0.00	0.00
61 623 000 4014 000	DEFERRED SCA FUNDS RECEIVABLES	0.00	0.00	0.00
61 632 000 0000 000	DEFERRED INFLOW FOR CHANGE IN ASSUMPTIO	50,686.00	0.00	50,686.00
	Other Liabilities Subtotal:	50,686.00	0.00	50,686.00
<u>Deferred Inflows of Resources</u>				
61 631 000 0000 000	DEFERRED INFLOW FOR DIFF ACCUAL/EXPECTE	4,885.00	0.00	4,885.00
61 633 000 0000 000	DEFERRED INFLOW / NET DIFF PROJECTED ACT	332,258.00	0.00	332,258.00
	Deferred Inflows of Resources Subtotal:	337,143.00	0.00	337,143.00
<u>Fund Balance</u>				
61 760 000 0000 000	INVESTMENT IN CAPITAL ASSETS	587,501.27	0.00	587,501.27
61 770 000 0000 000	RESTRICTED NET ASSETS	4,298.88	0.00	4,298.88
61 780 000 0000 000	UNRESTRICTED NET ASSETS	3,521,390.59	3,949.17	3,525,339.76
	Fund Balance Subtotal:	4,113,190.74	3,949.17	4,117,139.91
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<b>5,343,231.54</b>	<b>65,452.70</b>	<b>5,408,684.24</b>

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 64 STUDENT CONSTRUCTION</b>				
<u>Current Assets</u>				
64 101 000 0000 000	CASH IN BANK	(19,570.90)	0.00	(19,570.90)
64 172 000 0000 000	INVENTORIES FOR RESALE	104,791.90	26.14	104,818.04
	Current Assets Subtotal:	<u>85,221.00</u>	<u>26.14</u>	<u>85,247.14</u>
<b>Total Assets and Deferred Outflows of Resources:</b>		<u>85,221.00</u>	<u>26.14</u>	<u>85,247.14</u>
<u>Current Liabilities</u>				
64 421 000 0000 000	ACCOUNTS PAYABLE	0.00	26.14	26.14
64 424 000 0000 000	BANK OVERDRAFTS	0.00	0.00	0.00
	Current Liabilities Subtotal:	<u>0.00</u>	<u>26.14</u>	<u>26.14</u>
<u>Other Liabilities</u>				
64 603 000 0000 000	ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
64 604 000 0000 000	LESS: ENCUMBRANCE COMMITMENTS	0.00	0.00	0.00
	Other Liabilities Subtotal:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>				
64 780 000 0000 000	ASSIGNED FOR SPECIFIC SPEC PURPOSE	85,221.00	0.00	85,221.00
	Fund Balance Subtotal:	<u>85,221.00</u>	<u>0.00</u>	<u>85,221.00</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b>		<u>85,221.00</u>	<u>26.14</u>	<u>85,247.14</u>

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 71 INTERNAL SERVICE - SELF INSURANCE</b>				
<u>Current Assets</u>				
71 101 000 0000 000	CASH IN BANK - FIRST CENTRAL STATE BANK	4,154,008.33	179,748.41	4,333,756.74
71 150 000 0000 000	OTHER RECEIVABLES	0.00	0.00	0.00
	Current Assets Subtotal:	<u>4,154,008.33</u>	<u>179,748.41</u>	<u>4,333,756.74</u>
Total Assets and Deferred Outflows of Resources:		<u>4,154,008.33</u>	<u>179,748.41</u>	<u>4,333,756.74</u>
<u>Current Liabilities</u>				
71 410 000 0000 000	INTERGOVERNMENTAL PAYABLES	0.00	0.00	0.00
71 421 000 0000 000	ACCOUNTS PAYABLE	0.00	0.00	0.00
71 461 000 8202 000	BENEFITS PAYABLE DENTAL INSURANCE	50,857.00	0.00	50,857.00
71 461 000 8211 000	BENEFITS PAYABLE HEALTH INSURANCE ESCRO	122,559.00	0.00	122,559.00
	Current Liabilities Subtotal:	<u>173,416.00</u>	<u>0.00</u>	<u>173,416.00</u>
<u>Fund Balance</u>				
71 780 000 8202 000	FUND BALANCE-DENTAL INSURANCE	287,834.80	(3,625.91)	284,208.89
71 780 000 8211 000	FUND BALANCE - HEALTH INSURANCE 4-1-17	3,692,757.53	183,374.32	3,876,131.85
	Fund Balance Subtotal:	<u>3,980,592.33</u>	<u>179,748.41</u>	<u>4,160,340.74</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>4,154,008.33</u>	<u>179,748.41</u>	<u>4,333,756.74</u>

**Balance Sheet**

Period Ending: March 2024

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 91 AGENCY FUNDS</b>				
<u>Current Assets</u>				
91 101 000 9100 000	CASH IN BANK - DW BLACKHAWK BANK ACCT	30,767.78	579.72	31,347.50
91 150 000 0000 000	OTHER RECEIVABLES	0.00	12.00	12.00
Current Assets Subtotal:		30,767.78	591.72	31,359.50
Total Assets and Deferred Outflows of Resources:		30,767.78	591.72	31,359.50
<u>Current Liabilities</u>				
91 421 000 0000 000	ACCOUNTS PAYABLE	422.76	(316.43)	106.33
91 499 405 8906 000	DUE TO CODY SODA FUND	0.00	0.00	0.00
91 499 405 8910 000	DUE TO CODY CHARITY DONATIONS FUND	0.00	0.00	0.00
91 499 407 8906 000	DUE TO HW SODA FUND	0.00	0.00	0.00
Current Liabilities Subtotal:		422.76	(316.43)	106.33
<u>Other Liabilities</u>				
91 603 000 0000 000	ENCUMBRANCE COMMITMENTS	0.00	9.40	9.40
91 604 000 0000 000	LESS: ENCUMBRANCE COMMITMENTS	0.00	(9.40)	(9.40)
Other Liabilities Subtotal:		0.00	0.00	0.00
<u>Fund Balance</u>				
91 770 000 8906 000	PRK FAMILY NIGHT FUND BALANCE	0.00	0.00	0.00
91 770 000 8907 000	AC Sunshine	2,520.80	112.61	2,633.41
91 770 000 8910 000	DW Fundraiser	5.47	0.00	5.47
91 770 000 8915 000	PVEF Robotic Camp Fundraiser	3,531.89	0.00	3,531.89
91 770 109 6693 921	HS Cheer Camp	899.09	0.00	899.09
91 770 109 6740 921	HS BELMONT MILE RACE FUND BALANCE	0.00	0.00	0.00
91 770 109 8102 000	HS PTA	0.00	0.00	0.00
91 770 109 8102 921	HS PTA Dance Fund	0.00	414.36	414.36
91 770 109 8103 000	PVEF Scholastic Boosters	75.94	0.00	75.94
91 770 109 8907 000	HS Sunshine Fund	8,727.75	(77.00)	8,650.75
91 770 109 8908 000	HS Charity Fund	33.49	0.00	33.49
91 770 161 8907 000	Food Serv Sunshine	232.93	(8.47)	224.46
91 770 209 8102 000	JH PTA	0.00	0.00	0.00
91 770 209 8907 000	JH Flower fund	724.69	(55.99)	668.70
91 770 209 8910 000	JH Charity donations	0.00	0.00	0.00
91 770 403 8102 000	BV PTA	(414.36)	0.00	(414.36)
91 770 403 8906 000	BV Soda Fund	50.00	0.00	50.00
91 770 403 8907 000	BV Sunshine fund	868.31	(30.00)	838.31
91 770 405 8102 000	CO PTA	0.00	0.00	0.00
91 770 405 8906 000	CO Soda Fund	364.87	0.00	364.87
91 770 405 8907 000	CO Sunshine fund	1,411.52	0.00	1,411.52
91 770 405 8910 000	CO Charity Fund	1,406.85	(350.00)	1,056.85
91 770 407 8102 000	HW PTA	0.00	0.00	0.00
91 770 407 8906 000	HW Soda Fund	363.64	0.00	363.64

Annual; Processing Month 03/2024; Accounts to Include Accounts with Activity

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
91 770 407 8907 000	HW Sunshine fund	1,399.52	(62.73)	1,336.79
91 770 407 8910 000	HW Charity Fund	25.00	0.00	25.00
91 770 409 8102 000	PV PTA	0.00	0.00	0.00
91 770 409 8906 000	PV Soda Fund	204.49	0.00	204.49
91 770 409 8907 000	PV SUNSHINE FUND	0.00	965.37	965.37
91 770 409 8908 000	PV Jeans Fund	338.81	0.00	338.81
91 770 409 8910 000	PV Charity Fund	118.77	0.00	118.77
91 770 411 8102 000	RH PTA	0.00	0.00	0.00
91 770 411 8904 000	RH Diefenbach Fund	1,015.40	0.00	1,015.40
91 770 411 8906 000	RH Soda Fund	3,245.97	0.00	3,245.97
91 770 411 8907 000	RH Sunshine fund	168.07	0.00	168.07
91 770 411 8908 000	RH Charity Fund	2,097.37	0.00	2,097.37
91 770 418 8102 000	FG PTA	0.00	0.00	0.00
91 770 418 8907 000	FG Sunshine fund	719.96	0.00	719.96
91 770 418 8910 000	FG Charity Fund	208.78	0.00	208.78
Fund Balance Subtotal:		<u>30,345.02</u>	<u>908.15</u>	<u>31,253.17</u>
<span style="border: 1px solid black; padding: 2px;">Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</span>		<u>30,767.78</u>	<u>591.72</u>	<u>31,359.50</u>

Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
8	Revenue					
10	GENERAL FUND					
1111	REGULAR PROPERTY TAX	\$17,601,165.00	\$1,002,806.10	\$10,835,522.03	\$6,765,642.97	61.56
1112	CASH RESERVE TAXES	\$1,978,318.00	\$0.00	\$1,013,922.50	\$964,395.50	51.25
1114	INSTRUCTIONAL SUPPORT TAXES	\$3,025,003.00	\$161,913.07	\$1,865,852.07	\$1,159,150.93	61.68
1171	UTILITY REPLACEMENT DOLLARS	\$560,148.00	\$64,933.43	\$313,751.54	\$246,396.46	56.01
1191	MOBILE HOME TAX	\$1,200.00	\$75.89	\$894.38	\$305.62	74.53
1311	TUITION FROM INDIVIDUALS REG EDUC	\$46,398.00	\$1,034.22	\$45,583.82	\$814.18	98.25
1312	TUITION FROM INDIVIDUALS, SPED EDUC PROG	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1321	TUITION REG PROGRAM, NOT SHARED OR OE	\$20,928.00	\$0.00	\$12,505.52	\$8,422.48	59.75
1322	TUITION SPEC EDUC, NOT OPEN ENROLLED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1323	TUITION - OPEN ENROLLMENT REG PROGRAM	\$2,909,339.00	(\$0.01)	\$1,329,901.48	\$1,579,437.52	45.71
1324	TUITION - OPEN ENROLL SPEC ED	\$573,074.00	\$0.00	\$226,730.43	\$346,343.57	39.56
1326	PHASE II FROM OTHER LEA'S	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1327	PHASE III FROM OTHER LEAS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1341	TUITION FROM PRIV SOURCES REG EDUC	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1361	TUITION FROM SUMMER SCHOOL, REGULAR EDUC	\$12,320.00	\$0.00	\$385.00	\$11,935.00	3.13
1362	TUITION FROM SUMMER SHCOOL, SPEC EDUCATI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1371	TUITION ADULT & CONTINUING EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1372	TUITION FROM INSERVICE TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1411	REG PROGRAM, PUBLIC STUDENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1510	INTEREST ON INVESTMENTS	\$653,092.00	\$59,890.39	\$536,070.95	\$117,021.05	82.08
1720	BOOKSTORE/SUPPLIES SALES	\$200.00	\$0.00	\$410.31	(\$210.31)	205.16
1743	FEE CHARGED FOR SCHOOL SUPPLIES	\$13,000.00	\$1,887.00	\$4,708.00	\$8,292.00	36.22
1744	TESTING FEES	\$60,000.00	\$342.00	\$6,182.00	\$53,818.00	10.30
1745	INSTRUMENT RENTAL	\$2,500.00	\$100.00	\$2,825.00	(\$325.00)	113.00
1749	OPTIONAL STUDENT FEES	\$21,000.00	\$120.00	\$13,185.00	\$7,815.00	62.79
1860	REG EDUCATION PRESCHOOL TUITION	\$1,000.00	\$0.00	\$900.00	\$100.00	90.00
1910	RENTALS	\$37,000.00	\$2,089.08	\$22,191.66	\$14,808.34	59.98
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$41,925.00	\$1,100.00	\$57,024.72	(\$15,099.72)	136.02
1921	GAMING GRANTS	\$34,971.00	\$0.00	\$0.00	\$34,971.00	0.00
1941	TEXTBOOK SALES/PUBLIC STUDENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1942	TEXTBOOK RENTAL/PUBLIC STUDENT	\$384,259.00	\$1,038.55	\$363,054.95	\$21,204.05	94.48
1943	TEXTBOOK SUBSTIT SALES/PUBLIC	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1945	PENALTIES & FINES	\$12,450.00	\$1,278.15	\$6,692.23	\$5,757.77	53.75
1951	TEACH SRV OTHER IA LEAs/AEAs	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1958	OTHER SALES OF SERV/MISC REV OTHER IA LE	\$500.00	\$750.00	\$750.00	(\$250.00)	150.00
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$17,464.00	\$0.00	\$35,817.36	(\$18,353.36)	205.09
1993	FUND RAISERS OTHER THAN STUDENT ACTIVITI	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$5,667.00	\$177.34	\$23,859.70	(\$18,192.70)	421.03
2220	AEA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2250	UNIVERSITY OR COLLEGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3111	STATE FOUNDATION AID	\$29,887,616.00	\$2,982,925.20	\$20,963,898.40	\$8,923,717.60	70.14
3112	INSTRUCTIONAL SUPP STATE AID	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3113	SPEC EDUC DEFICIT SUPPLEMENTAL STATE AID	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00
3116	TEACHER LEADERSHIP STATE AID	\$2,047,848.00	\$204,784.80	\$1,433,493.60	\$614,354.40	70.00
3117	4 YEAR OLD PRESCHOOL STATE AID	\$858,494.00	\$85,849.40	\$600,945.80	\$257,548.20	70.00
3118	STATE AID FUNDING SUPPLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3119	TRANSPORTATION EQUITY AID	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3121	FOSTER CARE CLAIM/JUV HOME ADVANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3123	SPEC EDUC SVC/ DISTRICT COURT PLACED	\$0.00	\$0.00	\$0.00	\$0.00	0.00



Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
3202	TEACHRE COMP- MENTORING PROG	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3203	EVALUATOR TRAINING PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3204	TEACHER COMP-SALARY IMPROV PRG	\$3,418,321.00	\$341,832.10	\$2,392,824.70	\$1,025,496.30	70.00
3206	ADDITIONAL TEACHER CONTRACT DAY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3207	ADDIT SALARY PROF DEVELOPMENT OF BOTH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3208	MARKET FACTOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3209	BEGINNING ADMIN MENTORING AND INDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3211	EDUCATION EXCELLENCE/PHASE I	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3212	EDUCATION EXCELLENCE/PHASE II	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3213	EDUCATION EXCELLENCE/PHASE III	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3214	AEA FLOW THROUGH	\$2,773,723.00	\$231,143.58	\$2,080,292.22	\$693,430.78	75.00
3216	IOWA EARLY INTERVENT BLK GRANT	\$366,582.00	\$36,658.20	\$256,607.40	\$109,974.60	70.00
3217	AMBASSADOR TO EDUC(TEACHER OF THE YEAR)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3221	TRANS AID NONPUBLIC STUDENTS	\$41,000.00	\$0.00	\$0.00	\$41,000.00	0.00
3224	MENTOR/INDUCT NEW TEACH SUPORT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3227	STATE DECATORIZATION GRANT	\$5,000.00	\$0.00	\$5,000.00	\$0.00	100.00
3229	TRUANCY INTERVENTION GRANT	\$30,173.00	\$2,489.89	\$18,677.39	\$11,495.61	61.90
3248	EDUCATION TECHNOLOGY ASSISTNCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3261	VOCATIONAL AID	\$0.00	\$0.00	\$4,040.00	(\$4,040.00)	0.00
3282	ELECTRONIC DATA INTERCHANGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3311	EARLY CHILDHOOD PROGRAMS GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3342	SUCCESSFUL PROGRESSION FOR EARLY READERS	\$56,728.00	\$0.00	\$56,727.68	\$0.32	100.00
3373	EDUCATOR QUALITY - PROF DEV CORE CURRIUL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3376	PROFESSIONAL DEVELOPMENT	\$393,588.00	\$39,358.80	\$275,511.60	\$118,076.40	70.00
3378	MARKET FACTOR INCENTIVES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3387	TEACHER LEADERSHIP GRANTS - TLC PLANNING	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3700	STATE GRANT-IN-AID/OTHER AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3710	PRESCHOOL STATE AID RECIEVED THRU LEA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3720	THROUGH AN IOWA AEA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3750	THROUGH A UNIVERSITY/COLLEGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3751	GOVERNOR'S ADVISORY COUNCIL STEM SCALE U	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3801	MILITARY CREDIT	\$4,348.00	\$0.00	\$4,348.00	\$0.00	100.00
3803	REPLACEMENT PAYMENT FOR C&I PROPERTY VAL	\$91,702.00	\$0.00	\$0.00	\$91,702.00	0.00
4026	TITLE I BASIC LEA GRANTS (ARRA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4034	SCHOOL SAFETY IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4035	EDUCATION STATE GRANTS TEACH PD (ARRA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4036	INSTRUCTIONAL SUPPORT (ARRA)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4039	ARRA-STATE FISCAL STABILIZATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4041	EDUCATIONAL JOBS - (INVALID)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4043	ESSER III CARES ACT LEARNING LOSS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4045	CARES ACT ESSER III FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4047	TEACHER & PARA REGISTERED APPRENTICESHIP PROG	\$0.00	\$0.00	(\$960.00)	\$960.00	0.00
4048	COVID TEACHER RETENTION BONUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4051	CARES ACT - GEERF FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4052	CARES ACT ESSER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4055	CARES ACT ESSER II FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4059	CORONAVIRUS RELIEFE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4201	TITLE V(CHAP 2) BLK GRT EV YR	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4501	TITLE I GRT/LOC ED AGENCY/EV FY	\$100,100.00	\$0.00	\$32,841.70	\$67,258.30	32.81
4508	TITLE I CARRYOVER (15 MONTHS OLD)	\$10,995.00	\$0.00	\$10,994.73	\$0.27	100.00
4521	SP ED/GRANTS TO STATES	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
4522	SP ED/PRESCHOOL GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4525	IDEA PART B HIGH COST FUNDS	\$0.00	\$0.00	\$25,679.68	(\$25,679.68)	0.00
4526	SPEC EDUC STATE PROG IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4529	SP ED/GRT ST (SUCCESS 4 PLAN)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4549	CLASS SIZE REDUCTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4573	LEARN/SERVE AMERICA (COMSERV)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4576	STAR SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4577	AIDS EDUCATION/HEALTH PROBLEMS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4591	DRUG FREE SCHOOL/ST GRT EVN FY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4598	REHABILITATION SERV/VOC REH GT	\$53,654.00	\$0.16	\$28,400.53	\$25,253.47	52.93
4634	MEDICAID DIRECT SERV REIMBURSEMENT	\$882,216.00	\$62,280.19	\$508,078.07	\$374,137.93	57.59
4643	TITLE II A (EVERY STUDENT COUNTS)	\$67,925.00	\$0.00	\$16,981.31	\$50,943.69	25.00
4644	TITLE III ENGLISH LANG ACQUISITION	\$45,335.00	\$0.00	\$16,760.96	\$28,574.04	36.97
4647	SAFE AND DRUG FREE COMM SERV EXPELLED/SU	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4648	TITLE VI A ASSESSMENT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4654	ADVANCED PLACEMENT PROG	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4656	ELEM AND SEC EDUC HURRICANE RELIEF PROG	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4669	TITLE IV SSAE	\$11,298.00	\$0.00	\$11,297.56	\$0.44	100.00
4687	SPORT FISH RESTORATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4689	HWY PLANNING AND CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4720	THROUGH AN AEA	\$260,814.00	\$117,109.00	\$260,813.58	\$0.42	100.00
5261	TRANS FROM SCHOOL NUTRITION FUND	\$65,188.00	\$5,438.01	\$32,323.53	\$32,864.47	49.59
5314	SALE OF EQUIP & MATERIALS	\$1,500.00	\$600.00	\$45,343.24	(\$43,843.24)	3,022.88
5410	LOAN PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5430	ACCRUED INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5600	OTHER LONG-TERM DEBT PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6330	SALE OF SIGNIFICANT CAPITAL ASSETS,	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10	GENERAL FUND	\$69,497,069.00	\$5,410,004.54	\$45,799,642.33	\$23,697,426.67	65.90
13	ELEMENTARY/JH ACTIVITY ACCOUNT					
1510	INTEREST ON INVESTMENTS	\$0.00	\$1,001.00	\$8,970.55	(\$8,970.55)	0.00
1790	OTHER ACTIVITY INCOME	\$0.00	\$6,455.00	\$93,191.36	(\$93,191.36)	0.00
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$0.00	\$942.19	\$19,319.60	(\$19,319.60)	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
13	ELEMENTARY/JH ACTIVITY ACCOUNT	\$0.00	\$8,398.19	\$121,481.51	(\$121,481.51)	0.00
21	HS ACTIVITY					
1510	INTEREST ON INVESTMENTS	\$0.00	\$1,521.01	\$18,973.58	(\$18,973.58)	0.00
1710	ADMISSIONS	\$0.00	\$1,579.22	\$163,464.25	(\$163,464.25)	0.00
1748	CONTEST ENTRY FEES CHARGED TO STUDENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1749	OPTIONAL STUDENT FEES	\$0.00	\$26,614.00	\$126,866.00	(\$126,866.00)	0.00
1754	VENDING SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1790	OTHER ACTIVITY INCOME	\$0.00	\$10,802.00	\$258,041.99	(\$258,041.99)	0.00
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$0.00	\$16,810.00	\$110,906.79	(\$110,906.79)	0.00
1958	OTHER SALES OF SERV/MISC REV OTHER IA LE	\$0.00	\$0.00	\$8,296.00	(\$8,296.00)	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$0.00	\$2,038.37	\$6,553.48	(\$6,553.48)	0.00
5210	INTERFUND TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21	HS ACTIVITY	\$0.00	\$59,364.60	\$693,102.09	(\$693,102.09)	0.00
22	MANAGEMENT					
1111	REGULAR PROPERTY TAX	\$1,391,901.00	\$71,289.27	\$842,374.33	\$549,526.67	60.52
1171	UTILITY REPLACEMENT DOLLARS	\$34,844.00	\$4,616.10	\$22,304.52	\$12,539.48	64.01
1191	MOBILE HOME TAX	\$0.00	\$5.40	\$63.57	(\$63.57)	0.00
1510	INTEREST ON INVESTMENTS	\$85,751.00	\$12,144.74	\$108,157.22	(\$22,406.22)	126.13

Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$58.13	(\$58.13)	0.00
3801	MILITARY CREDIT	\$0.00	\$0.00	\$309.10	(\$309.10)	0.00
3803	REPLACEMENT PAYMENT FOR C&I PROPERTY VAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6390	OTHER SPECIAL ITEMS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
22	MANAGEMENT	\$1,512,496.00	\$88,055.51	\$973,266.87	\$539,229.13	64.35
32	CAPITAL PROJECT-FROM BONDS					
1510	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1991	SALE OF MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5111	ORIGINAL GENERAL OBLIGATION BONDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5120	PREMIUM ON THE ISSUANCE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5130	ACCRUED INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5210	INTERFUND TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
32	CAPITAL PROJECT-FROM BONDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
33	LOCAL OPTION SALES AND SERVICE TAX FUND					
1510	INTEREST ON INVESTMENTS	\$449,704.00	\$23,131.49	\$333,946.82	\$115,757.18	74.26
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$0.00	\$10.00	\$90.00	(\$90.00)	0.00
1921	GAMING GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2230	CITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3361	SECURE AN ADVANCED VISION FOR EDUCATION	\$6,853,604.00	\$493,953.02	\$4,993,553.04	\$1,860,050.96	72.86
5113	REVENUE BONDS	\$27,180,000.00	\$0.00	\$0.00	\$27,180,000.00	0.00
5236	INTERFUND TRANSFER FROM PPEL	\$0.00	\$0.00	\$325,000.00	(\$325,000.00)	0.00
5240	TRANSFER FROM DEBT SERV FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5261	TRANS FROM SCHOOL NUTRITION FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
33	LOCAL OPTION SALES AND SERVICE TAX FUND	\$34,483,308.00	\$517,094.51	\$5,652,589.86	\$28,830,718.14	16.39
36	PPEL					
1111	REGULAR PROPERTY TAX	\$3,653,379.00	\$184,374.42	\$2,198,619.56	\$1,454,759.44	60.18
1171	UTILITY REPLACEMENT DOLLARS	\$84,238.00	\$11,159.69	\$53,922.44	\$30,315.56	64.01
1191	MOBILE HOME TAX	\$0.00	\$13.05	\$153.73	(\$153.73)	0.00
1510	INTEREST ON INVESTMENTS	\$54,270.00	\$31.88	\$5,502.32	\$48,767.68	10.14
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00
1921	GAMING GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
2230	CITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3801	MILITARY CREDIT	\$0.00	\$0.00	\$748.74	(\$748.74)	0.00
3803	REPLACEMENT PAYMENT FOR C&I PROPERTY VAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4034	SCHOOL SAFETY IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4662	IOWA DEMONSTRATION CONSTRUCTION GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4812	PAYMENT TO STATES INLIEU OF REAL ESTATE	\$12,240.00	\$0.00	\$12,239.65	\$0.35	100.00
5233	TRANSFER FROM SALES TAX FUND	\$5,006,000.00	\$0.00	\$2,360,000.00	\$2,646,000.00	47.14
5313	SALE OF REAL PROPERTY (297.22)	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5411	ORIGINAL LOAN PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5420	PREMIUM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6320	SALES OF SIGNIFICANT REAL PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
36	PPEL	\$9,010,127.00	\$195,579.04	\$4,631,186.44	\$4,378,940.56	51.40
40	DEBT SERVICE					
1111	REGULAR PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1171	UTILITY REPLACEMENT DOLLARS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1191	MOBILE HOME TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
1510	INTEREST ON INVESTMENTS	\$0.00	\$13,963.74	\$78,726.12	(\$78,726.12)	0.00
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
3801	MILITARY CREDIT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5210	INTERFUND TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5233	TRANSFER FROM SALES TAX FUND	\$4,166,941.00	\$388,145.80	\$2,977,492.92	\$1,189,448.08	71.46
5236	INTERFUND TRANSFER FROM PPEL	\$2,345,825.00	\$185,614.49	\$1,631,808.02	\$714,016.98	69.56
40	DEBT SERVICE	\$6,512,766.00	\$587,724.03	\$4,688,027.06	\$1,824,738.94	71.98
61	FOOD SERVICE					
1510	INTEREST ON INVESTMENTS	\$21,000.00	\$15,334.75	\$138,941.06	(\$117,941.06)	661.62
1611	DAILY SALES-SCHOOL LUNCH PGM	\$1,300,000.00	\$116,078.10	\$1,050,147.25	\$249,852.75	80.78
1612	DAILY SALES/SCHOOL BREAKFAST	\$75,000.00	\$8,787.15	\$66,511.05	\$8,488.95	88.68
1613	DAILY SALES/SPECIAL MILK PGM	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1621	ALA CARTE SALES	\$725,000.00	\$52,750.37	\$535,477.10	\$189,522.90	73.86
1622	ADULT LUNCH SALES	\$30,000.00	\$3,045.80	\$27,906.90	\$2,093.10	93.02
1623	BREAKFAST-ADULT AND SECOND TYPE A STUDEN	\$400.00	\$72.00	\$533.25	(\$133.25)	133.31
1624	ADULT MILK SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1626	SECOND TYPE A STUDENT LUNCH SALES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
1627	CHILD CARE LUNCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1628	CHILD CARE BREAKFAST	\$15,000.00	\$2,199.60	\$12,810.60	\$2,189.40	85.40
1629	CHILD CARE SNACKS AND MILK	\$8,000.00	\$1,044.50	\$5,918.50	\$2,081.50	73.98
1631	SPEC FUNCTION SOLD TO STUDENTS & STAFF	\$6,000.00	\$0.00	\$4,335.74	\$1,664.26	72.26
1632	SPECIAL FOOD FUNCT - SOLD TO PUBLIC	\$400.00	\$144.90	\$507.45	(\$107.45)	126.86
1633	FOOD SERVED OF SOLD TO ANOTHER LEA/AEA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1634	FOOD SERV OR SOLD TO OTHER ENTITIES	\$100.00	\$0.00	\$0.00	\$100.00	0.00
1922	DONATIONS FOR NEGATIVE NUTRITION ACCOUNTS	\$0.00	\$0.00	\$800.00	(\$800.00)	0.00
1930	GAIN ON THE SALE OF CAPITAL ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1960	SERVICE OTH LCL GOVT UNIT & OT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$4,584.45	(\$4,584.45)	0.00
1998	FOOD REBATES AND COUPON REFUNDING	\$2,000.00	\$0.00	\$50.00	\$1,950.00	2.50
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$1,000.00	(\$4,714.82)	(\$5,401.68)	\$6,401.68	(540.17)
3251	SCHOOL LUNCH CASH ASSISTANCE	\$0.00	\$3,638.43	\$11,170.93	(\$11,170.93)	0.00
3252	SCHOOL BRKFST CASH ASSISTANCE	\$0.00	\$409.39	\$1,293.94	(\$1,293.94)	0.00
3720	THROUGH AN IOWA AEA	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4014	SUPPLY CHAIN ASSISTANCE FUNDS	\$200,000.00	\$0.00	\$223,419.51	(\$23,419.51)	111.71
4056	USDA CHILD NUTRITION PROGRAM CARES GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4552	SCHOOL BREAKFAST PROGRAM	\$60,000.00	\$8,320.64	\$47,356.18	\$12,643.82	78.93
4553	NATIONAL SCHOOL LUNCH PROGRAM	\$800,000.00	\$68,858.89	\$411,399.04	\$388,600.96	51.42
4555	SPECIAL MILK PROGRAM/CHILDREN	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4556	SUMMER FOOD SER PGM FOR CHILD	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4558	TEAM NUTRITION GRANT	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	0.00
4672	USDA FOOD PRODUCT SAFETY RECALL	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4911	LOCAL FOOD FOR SCHOOLS AWARD	\$0.00	\$0.00	\$0.00	\$0.00	0.00
4951	FOOD DISTRUBTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5210	INTERFUND TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6100	CAPITAL CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
61	FOOD SERVICE	\$3,244,000.00	\$275,969.70	\$2,538,761.27	\$705,238.73	78.26
64	STUDENT CONSTRUCTION					
1510	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$25,000.00	\$0.00	\$1,001.00	\$23,999.00	4.00
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
5221	TRANSFER FROM HS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
64	STUDENT CONSTRUCTION	\$25,000.00	\$0.00	\$1,001.00	\$23,999.00	4.00
71	INTERNAL SERVICE - SELF INSURANCE					
1510	INTEREST ON INVESTMENTS	\$91,484.00	\$10,724.93	\$78,647.47	\$12,836.53	85.97
1971	COBRA PAYMENT TO INSURANCE	\$199,779.00	\$13,108.68	\$158,337.05	\$41,441.95	79.26
1972	EMPLOYEE CONTRIBUTION TO INSURANCE	\$975,970.00	\$81,090.47	\$592,320.46	\$383,649.54	60.69
1973	DISTRICT CONTRIBUTION TO INSURANCE	\$5,656,315.00	\$473,234.64	\$3,528,839.18	\$2,127,475.82	62.39
1989	OTHER REFUNDS OF PRIOR YEARS EXPENDITURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$0.00	\$40,852.24	\$40,852.24	(\$40,852.24)	0.00
5210	INTERFUND TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00
71	INTERNAL SERVICE - SELF INSURANCE	\$6,923,548.00	\$619,010.96	\$4,398,996.40	\$2,524,551.60	63.54
81	TRUST AND AGENCY					
1510	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
81	TRUST AND AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
91	AGENCY FUNDS					
1510	INTEREST ON INVESTMENTS	\$0.00	\$112.61	\$1,132.40	(\$1,132.40)	0.00
1710	ADMISSIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1749	OPTIONAL STUDENT FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1754	VENDING SALES	\$0.00	\$0.00	\$3,851.48	(\$3,851.48)	0.00
1790	OTHER ACTIVITY INCOME	\$0.00	\$24.00	\$11,184.00	(\$11,184.00)	0.00
1920	CONTRIBUTE & DONATIONS-PRIVATE SOURCES	\$0.00	\$1,276.37	\$16,992.63	(\$16,992.63)	0.00
1999	OTHER LOCAL REVENUES NOT ASSIGNED	\$0.00	\$0.00	\$0.00	\$0.00	0.00
91	AGENCY FUNDS	\$0.00	\$1,412.98	\$33,160.51	(\$33,160.51)	0.00
8	Revenue	\$131,208,314.00	\$7,762,614.06	\$69,531,215.34	\$61,677,098.66	52.99
9	Expenditure					
10	GENERAL FUND					
10	GENERAL FUND	\$70,516,883.00	\$5,150,773.70	\$41,329,421.53	\$29,187,461.47	59.17
13	ELEMENTARY/JH ACTIVITY ACCOUNT					
13	ELEMENTARY/JH ACTIVITY ACCOUNT	\$0.00	\$4,414.67	\$75,222.52	(\$75,222.52)	0.00
21	HS ACTIVITY					
21	HS ACTIVITY	\$0.00	\$91,752.01	\$718,256.05	(\$718,256.05)	0.00
22	MANAGEMENT					
22	MANAGEMENT	\$1,106,631.00	\$510.84	\$1,101,895.22	\$4,735.78	99.57
32	CAPITAL PROJECT-FROM BONDS					
32	CAPITAL PROJECT-FROM BONDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00
33	LOCAL OPTION SALES AND SERVICE TAX FUND					
33	LOCAL OPTION SALES AND SERVICE TAX FUND	\$23,533,187.00	\$388,145.80	\$13,477,543.67	\$10,055,643.33	57.27
36	PPEL					
36	PPEL	\$8,817,113.00	\$191,880.81	\$4,622,492.71	\$4,194,620.29	52.65
40	DEBT SERVICE					
40	DEBT SERVICE	\$6,512,653.00	\$0.00	\$432,399.07	\$6,080,253.93	6.64
61	FOOD SERVICE					
61	FOOD SERVICE	\$3,043,358.00	\$272,020.53	\$2,093,801.26	\$949,556.74	68.80
64	STUDENT CONSTRUCTION					
64	STUDENT CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00
71	INTERNAL SERVICE - SELF INSURANCE					
71	INTERNAL SERVICE - SELF INSURANCE	\$6,901,814.00	\$439,262.55	\$4,480,841.43	\$2,420,972.57	64.92
81	TRUST AND AGENCY					
81	TRUST AND AGENCY	\$0.00	\$0.00	\$0.00	\$0.00	0.00
91	AGENCY FUNDS					
91	AGENCY FUNDS	\$0.00	\$504.83	\$26,475.03	(\$26,475.03)	0.00

Account Number	Account Description	Adopted Budget	MTD Activity	YTD Activity	Balance	% Remaining
9	Expenditure	\$120,431,639.00	\$6,539,265.74	\$68,358,348.49	\$52,073,290.51	57.14
<b>Grand Total:</b>		\$10,776,675.00	\$1,223,348.32	\$1,172,866.85	\$9,603,808.15	54.98

Account Number	Account Description	Revised Budget	P/O Outstanding	Expended During Month	Expenditures to Date	Balance at EOM	% of Budget
10	GENERAL FUND						
000	UNUSED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
101	REGULAR PARAPROFESSIONALS	\$2,932,849.00	\$0.00	\$213,250.38	\$1,848,781.52	\$1,084,067.48	63.04
102	TEMPORARY/SUBSTITUTE PARAPROFESSIONALS	\$95,100.00	\$0.00	\$5,408.78	\$27,636.34	\$67,463.66	29.06
109	ADDITIONAL COMPENSATION, BONUS OR INCENT	\$27,826.00	\$0.00	\$2,272.50	\$17,044.00	\$10,782.00	61.25
111	SALARY ADMINISTRATORS	\$1,300,333.00	\$0.00	\$108,361.15	\$975,250.40	\$325,082.60	75.00
115	REGULAR ASSISTANT EMPLOYEES	\$1,159,460.00	\$0.00	\$96,621.82	\$807,235.73	\$352,224.27	69.62
119	ADDITIONAL COMPENSATION, BONUS OR INCENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
121	SALARY REGULAR EMPLOYEE	\$29,868,072.00	\$0.00	\$2,458,353.29	\$17,434,338.96	\$12,433,733.04	58.37
122	TEMPORARY/SUBSTITUTE EMPLOYEE	\$579,580.00	\$0.00	\$72,387.60	\$369,161.17	\$210,418.83	63.69
125	REGULAR ASSISTANT EMPLOYEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
129	ADDITIONAL COMPENSATION, BONUS OR INCENT	\$425,553.00	\$0.00	\$30,141.62	\$237,307.89	\$188,245.11	55.76
131	SALARY REGULAR EMPLOYEE	\$773,049.00	\$0.00	\$68,985.19	\$529,087.13	\$243,961.87	68.44
132	TEMP/SUBSTITUTE EMPLOYEE	\$12,960.00	\$0.00	\$2,015.00	\$7,998.44	\$4,961.56	61.72
135	REGULAR ASSISTANT EMPLOYEE	\$60,430.00	\$0.00	\$5,035.84	\$42,804.64	\$17,625.36	70.83
139	ADDITIONAL COMP, BONUS OR INCENTIVE	\$6,000.00	\$0.00	\$0.00	\$3,172.50	\$2,827.50	52.88
141	REGULAR EMPLOYEES	\$136,562.00	\$0.00	\$11,279.02	\$101,569.21	\$34,992.79	74.38
142	TEMPORARY/SUBSTITUTE EMPLOYEE	\$0.00	\$0.00	\$0.00	\$3,320.20	(\$3,320.20)	0.00
145	REGULAR ASSISTANT EMPLOYEE	\$289,147.00	\$0.00	\$23,369.34	\$207,558.19	\$81,588.81	71.78
149	ADDITIONAL COMPENSATION, BONUS INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
151	REGULAR EMPLOYEES	\$1,183,971.00	\$0.00	\$86,709.07	\$806,527.93	\$377,443.07	68.12
152	TEMPORARY/SUBSTITUTE EMPLOYEES	\$33,518.00	\$0.00	\$271.48	\$5,029.94	\$28,488.06	15.01
155	REGULAR ASSISTANT EMPLOYEES	\$133,469.00	\$0.00	\$11,463.20	\$100,286.44	\$33,182.56	75.14
159	ADDITIONAL COMPENSATION, BONUS OR INCENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
161	REGULAR EMPLOYEES	\$252,270.00	\$0.00	\$18,969.04	\$173,335.97	\$78,934.03	68.71
162	TEMPORARY/SUBSTITUTE EMPLOYEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
165	REGULAR ASSISTANT EMPLOYEES	\$183,878.00	\$0.00	\$9,319.13	\$82,226.93	\$101,651.07	44.72
169	ADDITIONAL COMP, BONUS INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
171	REGULAR EMPLOYEES	\$67,720.00	\$0.00	\$5,107.79	\$43,658.38	\$24,061.62	64.47
172	TEMPORARY/SUBSTITUTE EMPLOYEES	\$2,100.00	\$0.00	\$231.53	\$2,681.16	(\$581.16)	127.67
179	ADDITIONAL COMP BONUS OR INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
181	REGULAR EMPLOYEE	\$58,805.00	\$0.00	\$4,176.86	\$37,210.98	\$21,594.02	63.28
182	SUBSTITUTE EMPLOYEES	\$8,837.00	\$0.00	\$0.00	\$11,109.52	(\$2,272.52)	125.72
185	REGULAR ASSISTANT EMPLOYEE	\$100,167.00	\$0.00	\$6,857.71	\$57,506.24	\$42,660.76	57.41
189	ADDITIONAL COMP, BONUS OR INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
191	REGULAR EMPLOYEE	\$1,458,895.00	\$0.00	\$98,923.72	\$859,450.26	\$599,444.74	58.91
192	TEMPORARY/SUBSTITUTE EMPLOYEE	\$98,629.00	\$0.00	\$4,252.16	\$54,082.13	\$44,546.87	54.83
195	REGULAR ASSISTANT EMPLOYEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
198	STUDENT EMPLOYEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
199	ADDITIONAL COMP, BONUS OR INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
210	GROUP INSURANCE	\$84,667.00	\$0.00	\$7,349.28	\$72,159.51	\$12,507.49	85.23
216	SEC 125 FLEX BENEFIT P	\$9,072.00	\$0.00	\$747.00	\$1,494.00	\$7,578.00	16.47
220	SOCIAL SECURITY CONTRIBUTIONS	\$3,150,241.00	\$0.00	\$246,925.92	\$1,836,922.87	\$1,313,318.13	58.31
222	MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
231	IPERS-EMPLOYER'S SHARE	\$3,900,938.00	\$0.00	\$312,843.56	\$2,327,917.40	\$1,573,020.60	59.68
239	TAX SHELTER ANNUITY-EMPLOYER	\$125,391.00	\$0.00	\$0.00	\$0.00	\$125,391.00	0.00
241	TUITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
271	EMPLOYEE PHYSICALS	\$800.00	\$0.00	\$0.00	\$511.00	\$289.00	63.88
272	WELLNESS	\$1,914.00	\$0.00	\$0.00	\$1,434.12	\$479.88	74.93
273	MEDICAL INSURANCE	\$5,330,646.00	\$0.00	\$437,252.22	\$3,162,077.34	\$2,168,568.66	59.32

Account Number	Account Description	Revised Budget	P/O Outstanding	Expended During Month	Expenditures to Date	Balance at EOM	% of Budget
274	DENTAL INSURANCE	\$355,571.00	\$0.00	\$29,518.21	\$212,971.67	\$142,599.33	59.90
279	IA HEALTH REINSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
291	COMMERCIAL DRIVER'S LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
292	CLOTHING ALLOWANCE	\$6,000.00	\$0.00	\$282.30	\$2,102.42	\$3,897.58	35.04
294	STAFF DUES AND FEES	\$24,310.00	\$0.00	\$0.00	\$23,249.00	\$1,061.00	95.64
295	MILEAGE ALLOWANCE	\$27,450.00	\$0.00	\$2,294.47	\$20,116.59	\$7,333.41	73.28
296	MEAL ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
297	PROFESSIONAL LICENSES	\$1,000.00	\$0.00	\$0.00	\$20.00	\$980.00	2.00
298	TELEPHONE ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
299	MISC P/R ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
310	OFFICIAL/ADMINISTRATIVE	\$3,665.00	\$0.00	\$366.50	\$2,565.50	\$1,099.50	70.00
320	PROFESSIONAL-EDUCATIONAL	\$179,325.00	\$648.34	\$7,726.62	\$91,876.95	\$87,448.05	51.60
322	PROFESSIONAL	\$51,001.00	\$0.00	\$4,490.67	\$33,400.93	\$17,600.07	65.49
323	INSTRUCTIONAL	\$820,497.00	\$0.00	\$201,288.71	\$513,257.66	\$307,239.34	62.55
325	ASSESSMENT	\$160,000.00	\$0.00	\$17,199.00	\$95,022.48	\$64,977.52	59.39
330	PROF EMPLOYEE TRAINING AND DEV SVC	\$223,428.00	\$3,420.00	\$3,006.52	\$142,874.85	\$80,553.15	65.48
331	STAFF WORKSHOP CONFERENCE FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
332	CONTRACTED TRAINING PROVIDER	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
340	OTHER PROFESSIONAL	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0.00
341	AUDITOR/ACCOUNTANT	\$20,000.00	\$0.00	\$0.00	\$17,685.00	\$2,315.00	88.43
342	LAWYER/NEGOTIATION SPECIALIST	\$28,000.00	\$0.00	\$0.00	\$21,628.87	\$6,371.13	77.25
344	SYSTEMS ANALYSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
345	NONEMPLOYEE ATHLETIC AND CONTEST OFFICIA	\$3,000.00	\$0.00	\$0.00	\$2,175.00	\$825.00	72.50
346	DRUG TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
347	DOCTOR,DENTIST, OTHER MEDICAL PROFESSION	\$22,000.00	\$0.00	\$8,465.00	\$78,258.55	(\$56,258.55)	355.72
348	CRIMINAL BACKGROUND CHECK	\$9,000.00	\$0.00	\$695.15	\$6,398.42	\$2,601.58	71.09
349	OTHER PURCHASED PROFESSIONAL SERVICES	\$93,425.00	\$0.00	\$50.00	\$91,863.01	\$1,561.99	98.33
351	DATA PROCESSING AND CODING SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
352	FILM PROCESSING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
358	SUBSCRIPTIONS/LICENSE RENEWAL COMP SOFTW	\$209,292.00	\$4,190.00	\$1,605.94	\$249,131.33	(\$39,839.33)	121.04
359	OTHER TECHNICAL SERVICES	\$7,785.00	\$0.00	\$310.46	\$9,801.36	(\$2,016.36)	125.90
390	OTHER PURCHASED PERSONNEL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
411	WATER/SEWER	\$123,000.00	\$0.00	\$10,994.69	\$78,661.01	\$44,338.99	63.95
421	DISPOSAL SERVICES	\$98,000.00	\$0.00	\$16,833.08	\$119,545.39	(\$21,545.39)	121.99
423	CUSTODIAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
425	PEST CONTROL	\$7,600.00	\$0.00	\$404.25	\$7,746.50	(\$146.50)	101.93
426	TOWEL SERVICE	\$2,000.00	\$0.00	\$238.90	\$1,678.78	\$321.22	83.94
430	REPAIR & MAINTENANCE SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
431	TECHNOLOGY-RELATED	\$56,000.00	\$0.00	\$0.00	\$55,706.83	\$293.17	99.48
432	BUILDING	\$120,000.00	\$0.00	(\$273.66)	\$36,175.86	\$83,824.14	30.15
433	EQUIPMENT	\$105,298.00	\$0.00	\$5,678.71	\$45,525.12	\$59,772.88	43.23
434	VEHICLE	\$60,000.00	\$0.00	\$2,122.17	\$24,679.94	\$35,320.06	41.13
435	GROUNDS	\$48,000.00	\$0.00	\$11,174.01	\$32,963.29	\$15,036.71	68.67
441	RENTING LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
442	RENTAL OF EQUIP & VEHICLES	\$837,400.00	\$0.00	\$855.02	\$411,547.84	\$425,852.16	49.15
444	RENTAL OF ROOMS AND OFFICES	\$14,000.00	\$0.00	\$0.00	\$15,000.00	(\$1,000.00)	107.14
451	ASBESTOS REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
490	OTHER PURCHASED PROPERTY SERV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
511	STUDENT TRANS-LEA WITHIN IA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
515	PRIVATE CONTRACTOR	\$1,689,466.00	\$0.00	\$1,009.10	\$913,084.08	\$776,381.92	54.05



Account Number	Account Description	Revised Budget	P/O Outstanding	Expended During Month	Expenditures to Date	Balance at EOM	% of Budget
516	PARENT	\$61,000.00	\$0.00	\$645.60	\$5,465.20	\$55,534.80	8.96
531	POSTAGE/UPS	\$26,200.00	\$0.00	(\$103.94)	\$3,890.66	\$22,309.34	14.85
532	TELEPHONE/VOICE MAIL	\$44,400.00	\$0.00	\$24,264.88	\$49,689.30	(\$5,289.30)	111.91
536	COMPUTER-BASED COMM/INTERNET	\$0.00	\$0.00	\$19.49	\$175.47	(\$175.47)	0.00
540	ADVERTISING & PUBLISHING	\$12,500.00	\$0.00	\$1,536.39	\$10,960.02	\$1,539.98	87.68
550	PRINTING & BINDING	\$10,605.00	\$0.00	\$0.00	\$697.07	\$9,907.93	6.57
561	TUIT/TO OTHER LEAs IN STATE	\$78,613.00	\$0.00	\$0.00	\$109,369.62	(\$30,756.62)	139.12
562	TUITION/OTHER LEAs OUT STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
564	TO AEA'S WITHIN THE STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
565	TO COMMUNITY COLLEGES	\$77,250.00	\$0.00	\$38,768.20	\$52,949.90	\$24,300.10	68.54
566	TO COLLEGES/UNIVERSITIES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
567	OPEN ENROLLMENT/LEAs IN STATE	\$2,735,075.00	\$0.00	\$0.00	\$1,230,369.83	\$1,504,705.17	44.98
569	OTHER TUITION, CHARTER SCHOOL, VOUCHER	\$36,000.00	\$0.00	\$4,775.60	\$31,900.27	\$4,099.73	88.61
580	TRAVEL	\$112,011.00	\$1,238.00	\$4,154.03	\$60,919.36	\$51,091.64	55.49
591	SHARED CONTRACTS WITH ANOTHER LEA/AEA	\$167,207.00	\$0.00	\$0.00	\$3,927.00	\$163,280.00	2.35
592	SERVICES PURCH/LEAs IN STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
594	SERVICE/PURCHASE AEAs IN STATE	\$24,000.00	\$0.00	\$0.00	\$47,057.30	(\$23,057.30)	196.07
597	SRO OFFICER	\$151,000.00	\$0.00	\$0.00	\$0.00	\$151,000.00	0.00
611	OFFICE	\$80,183.00	\$6,672.17	\$1,138.43	\$42,495.74	\$37,687.26	61.32
612	INSTRUCTIONAL	\$2,117,153.00	\$26,371.63	\$22,335.19	\$322,277.66	\$1,794,875.34	16.47
613	PROFESSIONAL	\$19,450.00	\$803.94	\$302.21	\$1,958.80	\$17,491.20	14.20
616	COPIER SUPPLIES	\$39,400.00	\$0.00	\$315.48	\$29,046.50	\$10,353.50	73.72
618	OTHER GENERAL SUPPLIES	\$115,571.00	\$1,273.69	\$1,336.54	\$50,149.04	\$65,421.96	44.49
619	RESALE INVENTORY CONSUMED	\$39,874.00	\$0.00	\$0.00	\$0.00	\$39,874.00	0.00
621	NATURAL GAS	\$227,000.00	\$0.00	\$20,917.29	\$79,112.58	\$147,887.42	34.85
622	ELECTRICITY	\$544,557.00	\$0.00	\$29,022.85	\$355,190.31	\$189,366.69	65.23
626	GASOLINE	\$41,076.00	\$0.00	\$21,240.77	\$70,323.06	(\$29,247.06)	171.20
627	DIESEL	\$205,398.00	\$0.00	\$20,874.73	\$185,675.33	\$19,722.67	90.40
641	TEXTBOOKS	\$61,000.00	\$0.00	\$6,547.18	\$37,266.89	\$23,733.11	61.09
642	CONSUMABLE WORKBOOKS	\$65,994.00	\$0.00	\$0.00	\$58,566.64	\$7,427.36	88.75
643	LIBRARY BOOKS	\$73,832.00	\$5,511.55	\$10,949.07	\$43,184.20	\$30,647.80	65.95
644	PERIODICALS	\$175.00	\$184.95	\$0.00	\$5,398.41	(\$5,223.41)	3,190.49
645	TEXTBOOK SUBSTITUTES OTHER THAN SOFTWARE	\$17,000.00	\$2,722.40	\$0.00	\$19,165.81	(\$2,165.81)	128.75
647	REFERENCE & RESEARCH MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
651	TEXTBOOK SUBSTITUTES	\$76,500.00	\$0.00	\$0.00	\$4,620.00	\$71,880.00	6.04
652	TECHNOLOGY-RELATED SOFTWARE	\$53,400.00	\$84.00	\$209.97	\$13,975.35	\$39,424.65	26.33
653	COMPUTER SUPPLIES	\$22,000.00	\$0.00	\$2,632.55	\$18,424.54	\$3,575.46	83.75
654	SOFTWARE RENEWAL SUB/TEXTBOOK SUB CONTEN	\$6,650.00	\$0.00	\$0.00	\$21,423.20	(\$14,773.20)	322.15
662	OPTICAL MEDIA-CD ROM VIDEODSK	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
669	OTHER MEDIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
670	TRANSPORTATION SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
671	GREASE, OIL, LUBRICANTS, ADDITIVES,COOLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
672	TIRES & TUBES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
673	PARTS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
682	PARTS	\$33,000.00	\$0.00	\$34.48	\$4,651.18	\$28,348.82	14.09
683	MAINTENANCE SUPPLIES	\$220,000.00	\$0.00	\$12,302.01	\$108,110.81	\$111,889.19	49.14
684	CLEANING PRODUCTS	\$33,301.00	\$0.00	\$165.12	\$14,312.82	\$18,988.18	42.98
685	PAPER SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
686	RESTROOM SUPPLIES	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0.00
687	ROUGH PAPER SUPPLIES	\$60,000.00	\$0.00	\$6,900.60	\$63,368.90	(\$3,368.90)	105.61



Account Number	Account Description	Revised Budget	P/O Outstanding	Expended During Month	Expenditures to Date	Balance at EOM	% of Budget
430	REPAIR & MAINTENANCE SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
433	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
444	RENTAL OF ROOMS AND OFFICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
531	POSTAGE/UPS	\$0.00	\$0.00	\$200.45	\$796.52	(\$796.52)	0.00
580	TRAVEL	\$0.00	\$0.00	\$29,579.82	\$68,779.92	(\$68,779.92)	0.00
612	INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$13,477.98	(\$13,477.98)	0.00
618	OTHER GENERAL SUPPLIES	\$0.00	\$28,839.35	\$36,456.38	\$422,212.33	(\$422,212.33)	0.00
619	RESALE INVENTORY CONSUMED	\$0.00	\$0.00	\$2,609.18	\$38,711.31	(\$38,711.31)	0.00
731	MACHINERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
734	TECHNOLOGY-RELATED HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
739	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$1,086.00	(\$1,086.00)	0.00
810	DUES & FEES	\$0.00	\$3,624.00	\$18,937.00	\$74,743.83	(\$74,743.83)	0.00
891	REFUND OF PRIOR YEAR REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
892	MISC EXPENDITURES	\$0.00	\$0.00	\$0.00	\$55.00	(\$55.00)	0.00
910	FUND TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
951	INTRAFUND TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
21	HS ACTIVITY	\$0.00	\$32,463.35	\$91,752.01	\$718,256.05	(\$718,256.05)	0.00
22	MANAGEMENT						
109	ADDITIONAL COMPENSATION, BONUS OR INCENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
159	ADDITIONAL COMPENSATION, BONUS OR INCENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
199	ADDITIONAL COMP, BONUS OR INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
220	SOCIAL SECURITY CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
239	TAX SHELTER ANNUITY-EMPLOYER	\$438,375.00	\$0.00	\$0.00	\$438,375.78	(\$0.78)	100.00
250	UNEMPLOYEMENT COMPENSATION	\$20,000.00	\$0.00	\$0.00	\$1.12	\$19,998.88	0.01
260	WORKERS COMPENSATION	\$147,183.00	\$0.00	\$0.00	\$147,228.00	(\$45.00)	100.03
342	LAWYER/NEGOTIATION SPECIALIST	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
359	OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
520	INSURANCE-OTHER THAN EMP BENE	\$488,573.00	\$0.00	\$0.00	\$507,007.25	(\$18,434.25)	103.77
529	OTHER INSURANCE	\$10,000.00	\$0.00	\$510.84	\$9,283.07	\$716.93	92.83
22	MANAGEMENT	\$1,106,631.00	\$0.00	\$510.84	\$1,101,895.22	\$4,735.78	99.57
32	CAPITAL PROJECT-FROM BONDS						
342	LAWYER/NEGOTIATION SPECIALIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
835	INTEREST ON SHORT-TERM DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
893	BOND ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
32	CAPITAL PROJECT-FROM BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
33	LOCAL OPTION SALES AND SERVICE TAX FUND						
343	ARCHITECT	\$0.00	\$0.00	\$0.00	\$1,348,359.84	(\$1,348,359.84)	0.00
450	CONSTRUCTION SERVICES	\$13,604,406.00	\$0.00	\$0.00	\$6,787,890.91	\$6,816,515.09	49.89
733	FURNITURE & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
738	PLAYGROUND EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
739	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
833	AMORTIZATION OF BOND OTHE DEBT RELATED C	\$755,840.00	\$0.00	\$0.00	\$3,800.00	\$752,040.00	0.50
835	INTEREST ON SHORT-TERM DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
910	FUND TRANSFERS OUT	\$9,172,941.00	\$0.00	\$388,145.80	\$5,337,492.92	\$3,835,448.08	58.19
33	LOCAL OPTION SALES AND SERVICE TAX FUND	\$23,533,187.00	\$0.00	\$388,145.80	\$13,477,543.67	\$10,055,643.33	57.27
36	PEEL						
342	LAWYER/NEGOTIATION SPECIALIST	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
343	ARCHITECT	\$1,500.00	\$0.00	\$0.00	\$19,151.38	(\$17,651.38)	1,276.76
441	RENTING LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
442	RENTAL OF EQUIP & VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00





Account Number	Account Description	Revised Budget	P/O Outstanding	Expended During Month	Expenditures to Date	Balance at EOM	% of Budget
580	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
618	OTHER GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
619	RESALE INVENTORY CONSUMED	\$0.00	\$0.00	\$77.00	\$1,104.30	(\$1,104.30)	0.00
810	DUES & FEES	\$0.00	\$0.00	\$0.00	\$2,209.15	(\$2,209.15)	0.00
892	MISC EXPENDITURES	\$0.00	\$9.40	\$427.79	\$23,017.96	(\$23,017.96)	0.00
91	AGENCY FUNDS	\$0.00	\$9.40	\$504.83	\$26,475.03	(\$26,475.03)	0.00

Regular; Beginning Month 07/2023; Processing Month 03/2024; Accounts to Include Accounts with Activity; Fund Number 13

Fund: 13 ELEMENTARY/JH ACTIVITY ACCOUNT

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
13 729 000 7101 950	DW GARAGE SALE FUND BALANCE	1,234.32	0.00	0.00	0.00	1,234.32
13 729 000 7103 950	FUND BALANCE - DW WELLNESS	218.51	0.00	0.00	0.00	218.51
13 729 000 7104 950	DW UNRESERVED-FUND BALANCE	65,107.45	0.00	8,970.55	0.00	74,078.00
13 729 000 7106 950	FUND BALANCE - 5/6 GRADE CHOIR	3,332.39	0.00	302.26	0.00	3,634.65
13 729 000 7110 950	DW STEM NIGHT FUND BALANCE	556.03	0.00	0.00	0.00	556.03
13 729 000 7129 950	ELEM/JH FIRST LEGO LEAGUE	3,404.02	13,802.44	10,832.50	0.00	434.08
13 729 209 7101 950	JH GENERAL ACTIVITIES	3,771.91	1,724.94	2,379.66	0.00	4,426.63
13 729 209 7102 950	JH PTA DONATIONS	0.00	821.25	750.00	0.00	(71.25)
13 729 209 7105 950	JH QUEST	327.47	0.00	0.00	0.00	327.47
13 729 209 7106 950	JH VOCAL MUSIC/CHORUS	39.68	0.00	437.26	0.00	476.94
13 729 209 7108 950	JH BOOKSTORE	211.52	1,481.06	1,187.27	0.00	(82.27)
13 729 209 7110 950	JH SCIENCE	13.92	0.00	0.00	0.00	13.92
13 729 209 7111 950	JH BAND	2,564.73	0.00	46.82	0.00	2,611.55
13 729 209 7112 950	JH YEARBOOK	34,476.86	7,397.84	13,160.00	0.00	40,239.02
13 729 209 7114 950	JH STUDENT COUNCIL	1,803.31	0.00	0.00	0.00	1,803.31
13 729 209 7120 950	JH VOCAL MUSIC TRIPS	72.56	0.00	0.00	0.00	72.56
13 729 209 7121 950	JH ATHLETICS	0.00	2,146.61	0.00	0.00	(2,146.61)
13 729 209 7125 950	JH HOME ECONOMICS	1,712.06	0.00	0.00	0.00	1,712.06
13 729 209 7126 950	JH SPECIAL OLYMPICS	196.72	0.00	0.00	0.00	196.72
13 729 209 7127 950	JH WEIGH LIFTING CLUB	0.01	0.00	1,720.00	0.00	1,720.01
13 729 209 7128 950	JH ORCHESTRA FUND BALANCE	0.00	4,994.20	434.25	0.00	(4,559.95)
13 729 209 7129 950	JH ROBOTICS ACTIVITIES	270.00	0.00	5,000.00	0.00	5,270.00
13 729 209 7131 950	JH PE FUNDRAISING FUND BALANCE	0.00	97.50	1,806.18	0.00	1,708.68
13 729 403 7101 950	BV GENERAL ACTIVITIES	13,253.74	1,565.97	159.87	0.00	11,847.64
13 729 403 7102 950	BV PTA DONATIONS	10.92	414.36	414.36	0.00	10.92
13 729 403 7106 950	BV - VOCAL MUSIC	575.23	36.00	200.00	0.00	739.23
13 729 403 7107 950	BV STUDENT ACTIVITY	22.04	0.00	644.21	0.00	666.25
13 729 403 7112 950	BV YEARBOOK	820.75	9.91	286.48	0.00	1,097.32
13 729 403 7129 950	BV ROBOTICS FUND BALANCE	50.00	0.00	0.00	0.00	50.00
13 729 403 7252 950	BV PLANT CLUB FUND BALANCE	87.51	0.00	0.00	0.00	87.51
13 729 405 7101 950	CO GENERAL ACTIVITIES	9,136.24	1,950.50	3,358.19	0.00	10,543.93
13 729 405 7102 950	CO PTA DONATIONS	1,618.03	876.07	574.27	0.00	1,316.23
13 729 405 7106 950	CO VOCAL MUSIC	523.75	0.00	200.00	0.00	723.75
13 729 405 7107 950	CO STUDENT FUND	429.32	0.00	0.00	0.00	429.32
13 729 405 7108 950	CO BOOKSTORE	293.87	0.00	0.00	0.00	293.87
13 729 405 7111 950	CO BAND	33.34	0.00	0.00	0.00	33.34

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Fund: 13 ELEMENTARY/JH ACTIVITY ACCOUNT

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
13 729 405 7112 950	CO YEARBOOK	5,517.97	1,208.80	1,859.00	0.00	6,168.17
13 729 405 7114 950	CO STUDENT COUNCIL	65.00	0.00	0.00	0.00	65.00
13 729 405 7115 950	CO CANDY SALES	781.57	0.00	0.00	0.00	781.57
13 729 405 7116 950	CO JUMP FOR HEART	1.80	0.00	0.00	0.00	1.80
13 729 405 7117 950	CO BOOK CLUB	1,781.51	0.00	470.00	0.00	2,251.51
13 729 405 7129 950	CO ROBOTICS FUND BALANCE	60.00	0.00	0.00	0.00	60.00
13 729 407 7101 950	HW GENERAL ACTIVITIES	12,950.33	2,331.07	5,093.24	0.00	15,712.50
13 729 407 7102 950	HW PTA	226.92	385.20	385.20	0.00	226.92
13 729 407 7106 950	HW VOCAL MUSIC	75.66	2,860.00	3,138.00	0.00	353.66
13 729 407 7112 950	HW YEARBOOK	8,425.47	4,539.55	6,137.00	0.00	10,022.92
13 729 407 7117 950	HW - BOOK CLUB	8,466.22	0.00	1,720.50	0.00	10,186.72
13 729 409 7101 950	PV GENERAL ACTIVITIES	9,049.78	2,447.52	5,019.88	0.00	11,622.14
13 729 409 7102 950	PV PTA DONATIONS	1,766.77	2,297.76	17,195.77	0.00	16,664.78
13 729 409 7106 950	PV VOCAL MUSIC	0.00	498.00	0.00	0.00	(498.00)
13 729 409 7112 950	PLEASANT VIEW YEARBOOKS	0.00	6,639.90	6,580.00	0.00	(59.90)
13 729 409 7117 950	PV BOOK CLUB	6,646.30	5,919.55	4,617.00	0.00	5,343.75
13 729 409 7129 950	PV ROBOTICS FUND BALANCE	1,757.44	0.00	0.00	0.00	1,757.44
13 729 411 7101 950	RH GENERAL ACTIVITIES	19,664.89	2,654.80	4,701.06	0.00	21,711.15
13 729 411 7102 950	RH PTA DONATIONS	1,143.15	0.00	0.00	0.00	1,143.15
13 729 411 7106 950	RH VOCAL MUSIC	22.47	0.00	200.00	0.00	222.47
13 729 411 7108 950	RH BOOKSTORE	218.99	0.00	0.00	0.00	218.99
13 729 411 7110 950	RH SCIENCE	842.88	0.00	0.00	0.00	842.88
13 729 411 7111 950	RH BAND	500.00	0.00	0.00	0.00	500.00
13 729 411 7112 950	RH YEARBOOK	900.83	2,593.35	4,182.00	0.00	2,489.48
13 729 411 7114 950	RH STUDENT COUNCIL	263.76	0.00	0.00	0.00	263.76
13 729 411 7116 950	RH JUMP FOR HEART	41.58	0.00	0.00	0.00	41.58
13 729 411 7117 950	RH BOOK CLUB	849.61	952.40	1,447.00	0.00	1,344.21
13 729 411 7129 950	RH ROBOTICS FUND BALANCE	730.00	172.39	0.00	0.00	557.61
13 729 418 7101 950	FG GENERAL ACTIVITIES	472.86	868.42	2,599.49	0.00	2,203.93
13 729 418 7106 950	FG - VOCAL MUSIC	400.00	0.00	200.00	0.00	600.00
13 729 418 7107 950	FG STUDENT ACTIVITY	0.00	222.00	10.00	0.00	(212.00)
13 729 418 7112 950	FG YEARBOOK	0.00	1,313.16	1,978.24	0.00	665.08
13 729 418 7117 950	FUND BALANCE - BOOK CLUB	2,577.62	0.00	1,084.00	0.00	3,661.62
Fund Total: 13		232,369.59	75,222.52	121,481.51	0.00	278,628.58



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Fund: 21 HS ACTIVITY

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21 729 000 7001 950	PV SPIRIT GEAR FUND BALANCE	50.00	0.00	0.00	0.00	50.00
21 729 109 6110 910	THESPIAN/DRAMA FUND BALANCE	60.00	26,286.31	37,582.00	(920.28)	10,435.41
21 729 109 6111 910	PRODUCTION FUND BALANCE	307.03	14,805.26	16,811.27	0.00	2,313.04
21 729 109 6120 910	SPEECH FUND BALANCE	0.00	8,686.04	11,801.50	0.00	3,115.46
21 729 109 6210 910	VOCAL MUSIC FUND BALANCE	0.00	8,855.29	10,451.78	0.00	1,596.49
21 729 109 6211 910	CHOIR ROBES FUND BALANCE	3,718.27	3,089.21	4,305.00	0.00	4,934.06
21 729 109 6220 910	INSTRUMENTAL MUSIC FUND BALANCE	4,420.24	6,522.12	10,863.00	0.00	8,761.12
21 729 109 6221 910	ORCHESTRA FUND BALANCE	15,247.77	2,862.46	6,343.02	0.00	18,728.33
21 729 109 6222 910	ORCHESTRA FESTIVAL FUND BALANCE	150.77	0.00	0.00	0.00	150.77
21 729 109 6224 910	BAND UNIFORMS FUND BALANCE	0.00	3,222.21	9,366.00	(3,122.16)	3,021.63
21 729 109 6226 910	ORCHESTRA UNIFORMS FUND BALANCE	875.81	1,150.63	1,350.00	0.00	1,075.18
21 729 109 6693 921	SPEC CHEERLEADERS FUND BALANCE	19,359.45	32,037.51	30,952.96	0.00	18,274.90
21 729 109 6693 923	COMP CHEERLEADING FUND BALANCE	1,035.05	0.00	0.00	0.00	1,035.05
21 729 109 6694 920	FUND BALANCE - DANCE TEAM	0.00	4,322.84	0.00	0.00	(4,322.84)
21 729 109 6694 921	SPECIAL DANCE TEAM FUND BALANCE	138.88	7,249.07	7,970.00	0.00	859.81
21 729 109 6710 920	BOYS BASKETBALL FUND BALANCE	0.00	12,285.78	16,192.00	0.00	3,906.22
21 729 109 6710 921	SPEC BOYS BASKETBALL FUND BALANCE	26,856.40	30,761.26	26,421.70	1,700.00	24,216.84
21 729 109 6720 920	FOOTBALL FUND BALANCE	0.00	13,174.44	43,532.00	0.00	30,357.56
21 729 109 6720 921	SPEC FOOTBALL FUND BALANCE	23,208.00	42,105.50	41,140.00	10,749.22	32,991.72
21 729 109 6720 922	BOYS FOOTBALL FUND BALANCE DISTRICT REIM	0.00	11,175.08	0.00	(16,368.90)	(27,543.98)
21 729 109 6725 920	BOYS SOCCER FUND BALANCE	0.00	2,938.50	0.00	0.00	(2,938.50)
21 729 109 6725 921	SPEC BOYS SOCCER FUND BALANCE	4,828.51	5,235.67	6,718.00	0.00	6,310.84
21 729 109 6730 920	BASEBALL FUND BALANCE	0.00	2,578.00	302.50	0.00	(2,275.50)
21 729 109 6730 921	SPEC BASEBALL FUND BALANCE	19,506.36	10,599.70	6,044.50	0.00	14,951.16
21 729 109 6740 920	BOYS TRACK FUND BALANCE	0.00	6,821.78	161.00	0.00	(6,660.78)
21 729 109 6740 921	SPEC BOYS TRACK FUND BALANCE	6,539.99	1,331.44	1,680.55	0.00	6,889.10
21 729 109 6745 920	BOYS CROSS COUNTRY FUND BALANCE	0.00	4,215.75	2,512.50	0.00	(1,703.25)
21 729 109 6745 921	SPEC BOYS CROSS COUNTRY FUND BALANCE	2,088.77	14,374.74	12,420.45	0.00	134.48
21 729 109 6750 920	BOYS TENNIS FUND BALANCE	0.00	1,888.14	80.00	0.00	(1,808.14)
21 729 109 6750 921	SPEC BOYS TENNIS FUND BALANCE	1,361.91	2,300.12	2,110.00	0.00	1,171.79
21 729 109 6760 920	BOYS GOLF FUND BALANCE	0.00	6,063.69	412.80	0.00	(5,650.89)
21 729 109 6760 921	SPEC BOYS GOLF FUND BALANCE	8,797.18	8,535.75	8,682.40	0.00	8,943.83
21 729 109 6770 920	BOYS SWIMMING FUND BALANCE	0.00	783.30	912.00	0.00	128.70
21 729 109 6770 921	SPEC BOYS SWIMMING FUND BALANCE	7,381.47	2,422.66	1,175.00	0.00	6,133.81
21 729 109 6785 920	BOYS BOWLING FUND BALANCE	0.00	2,036.77	0.00	0.00	(2,036.77)
21 729 109 6785 921	SPEC BOYS BOWLING - FUND BALANCE	167.23	204.54	0.00	0.00	(37.31)

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Fund: 21 HS ACTIVITY

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21 729 109 6790 920	BOYS WRESTLING FUND BALANCE	0.00	10,218.16	3,433.37	0.00	(6,784.79)
21 729 109 6790 921	SPEC BOYS WRESTLING FUND BALANCE	3,031.50	3,077.12	476.00	0.00	430.38
21 729 109 6810 920	GIRLS BASKETBALL FUND BALANCE	0.00	10,404.20	8,223.00	0.00	(2,181.20)
21 729 109 6810 921	SPEC GIRLS BASKETBALL FUND BALANCE	12,865.01	8,069.08	10,215.38	0.00	15,011.31
21 729 109 6815 920	VOLLEYBALL FUND BALANCE	0.00	5,267.71	7,867.00	0.00	2,599.29
21 729 109 6815 921	SPEC VOLLEYBALL FUND BALANCE	24,624.18	10,640.49	6,635.00	0.00	20,618.69
21 729 109 6825 920	GIRLS SOCCER FUND BALANCE	0.00	3,531.00	378.00	0.00	(3,153.00)
21 729 109 6825 921	SPEC GIRLS SOCCER FUND BALANCE	55.03	1,834.85	3,859.13	0.00	2,079.31
21 729 109 6835 920	SOFTBALL FUND BALANCE	0.00	4,939.43	2,852.50	0.00	(2,086.93)
21 729 109 6835 921	SPEC SOFTBALL FUND BALANCE	8,341.93	376.56	1,407.40	0.00	9,372.77
21 729 109 6840 920	GIRLS TRACK FUND BALANCE	0.00	12,860.58	0.00	0.00	(12,860.58)
21 729 109 6840 921	SPEC GIRLS TRACK FUND BALANCE	10,504.37	8,700.67	4,516.78	0.00	6,320.48
21 729 109 6845 920	GIRLS CROSS COUNTRY FUND BALANCE	0.00	4,086.65	2,625.00	0.00	(1,461.65)
21 729 109 6845 921	SPEC GIRLS CROSS COUNTRY FUND BALANCE	318.41	3,589.37	3,392.36	0.00	121.40
21 729 109 6850 920	GIRLS TENNIS FUND BALANCE	0.00	1,207.45	0.00	0.00	(1,207.45)
21 729 109 6850 921	SPEC GIRLS TENNIS FUND BALANCE	347.00	0.00	518.80	0.00	865.80
21 729 109 6860 920	GIRLS GOLF FUND BALANCE	0.00	3,692.88	0.00	0.00	(3,692.88)
21 729 109 6860 921	SPEC GIRLS GOLF FUND BALANCE	0.00	2.66	1,492.95	(17.80)	1,472.49
21 729 109 6870 920	GIRLS SWIMMING FUND BALANCE	0.00	2,465.42	630.25	0.00	(1,835.17)
21 729 109 6870 921	SPEC GIRLS SWIMMING FUND BALANCE	2,732.09	3,730.38	1,853.30	0.00	855.01
21 729 109 6885 920	FUND BALANCE - GIRLS BOWLING	0.00	1,623.45	0.00	0.00	(1,623.45)
21 729 109 6885 921	SPEC GIRLS BOWLING FUND BALANCE	663.61	247.62	0.00	0.00	415.99
21 729 109 6890 920	GIRLS WRESTLING FUND BALANCE	0.00	2,271.30	665.56	0.00	(1,605.74)
21 729 109 6890 921	SPEC GIRLS WRESTLING FUND BALANCE	2,999.94	1,072.60	5,290.00	0.00	7,217.34
21 729 109 6900 920	ATHLETIC/FISCAL FUND BALANCE	129,401.04	0.00	0.00	3,465.00	132,866.04
21 729 109 6900 921	ACTIVITY TICKETS FUND BALANCE	0.00	601.46	39,890.00	0.00	39,288.54
21 729 109 6901 920	ATHLETIC GENERAL FUND BALANCE	0.00	36,100.49	200.00	0.00	(35,900.49)
21 729 109 6902 921	FUND BALANCE STRENGTH AND CONDITIONING	0.00	5,793.85	13.00	0.00	(5,780.85)
21 729 109 7003 950	GENERAL ACTIVITIES FUND BALANCE	9,295.12	215.15	3,231.00	0.00	12,310.97
21 729 109 7004 950	STUDENT SUPPORT FUND BALANCE	199.68	0.00	0.00	0.00	199.68
21 729 109 7010 950	INTEREST ACT FUND FUND BALANCE	39,376.75	0.00	18,973.58	20,429.14	78,779.47
21 729 109 7203 950	CLASS OF 2011 FUND BALANCE	523.00	0.00	0.00	0.00	523.00
21 729 109 7205 950	ENVIRONMENTAL CLUB FUND BALANCE	1,003.93	0.00	0.00	0.00	1,003.93
21 729 109 7206 950	FUND BALANCE - REGULAR UNSPENT STEP TEAM	20.00	0.00	0.00	0.00	20.00
21 729 109 7207 950	FRENCH CLUB FUND BALANCE	280.52	0.00	0.00	0.00	280.52
21 729 109 7208 950	JAPANESE CLUB FUND BALANCE	1,429.52	0.00	0.00	0.00	1,429.52

Regular; Beginning Month 07/2023; Processing Month 03/2024; Accounts to Include Accounts with Activity; Fund Number 21

Fund: 21 HS ACTIVITY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 729 109 7210 950	NATIONAL HONOR SOCIETY FUND BALANCE	0.00	385.00	0.00	0.00	(385.00)
21 729 109 7212 950	SADD FUND BALANCE	349.38	0.00	0.00	0.00	349.38
21 729 109 7213 950	SOCIAL COMMITTEE FUND BALANCE	12,082.23	4,668.58	3,970.90	0.00	11,384.55
21 729 109 7214 950	INTERNATIONAL CLUB FUND BALANCE	115.02	0.00	0.00	0.00	115.02
21 729 109 7215 950	SPARTAN ASSEMBLY FUND BALANCE	16,066.64	41,677.57	38,318.33	0.00	12,707.40
21 729 109 7220 000	YOUNG WOMEN'S GROUP FUND BALANCE	0.00	26.31	0.00	0.00	(26.31)
21 729 109 7221 950	DRUG FREE SPEC ACTIV FUND BALANCE	1,000.00	0.00	0.00	0.00	1,000.00
21 729 109 7222 950	MD CLASS SPECIAL ACTIVITIES FUND BALANCE	4,887.19	638.40	1,263.00	0.00	5,511.79
21 729 109 7225 950	FUND BALANCE - FUTURE BUSINESS LEADERS	327.31	7,087.02	7,279.55	0.00	519.84
21 729 109 7227 950	FUND BALANCE - PV SPARKLES	2,534.89	0.00	0.00	0.00	2,534.89
21 729 109 7229 950	FUND BALANCE - KNOWLEDGE BOWL	0.00	220.45	0.00	0.00	(220.45)
21 729 109 7232 950	FUND BALANCE - REGULAR UNSPENT HOBY	0.00	265.00	0.00	0.00	(265.00)
21 729 109 7233 950	FUND BALANCE - FCCLA	1,139.17	309.00	0.00	0.00	830.17
21 729 109 7234 950	FUND BALANCE - GENTLEMENS CLUB	236.28	0.00	0.00	0.00	236.28
21 729 109 7236 950	FUND BALANCE - MODEL U.N.	280.77	0.50	1,002.00	0.00	1,282.27
21 729 109 7238 950	FUND BALANCE PV PALS	891.84	0.00	0.00	0.00	891.84
21 729 109 7239 950	FUND BALANCE - PV SHINING STARS	43.87	0.00	0.00	0.00	43.87
21 729 109 7240 950	FUND BALANCE PVMCSA	145.00	0.00	0.00	0.00	145.00
21 729 109 7241 950	FUND BALANCE - UNITE CLUB	63.07	0.00	0.00	0.00	63.07
21 729 109 7243 950	FIRST ROBOTICS CLUB FUND BALANCE	10,687.29	22,882.66	35,630.50	0.00	23,435.13
21 729 109 7244 950	FUND BALANCE - THERAPY DOG	573.51	0.00	0.00	0.00	573.51
21 729 109 7245 950	FUND BALANCE - TRAP SHOOTING CLUB	28,807.59	41,945.01	14,487.00	0.00	1,349.58
21 729 109 7246 950	CERAMIC CLUB FUND BALANCE	1,164.25	0.00	0.00	0.00	1,164.25
21 729 109 7247 950	FUND BALANCE - SPECIAL OLYMPICS	99.80	0.00	0.00	0.00	99.80
21 729 109 7249 950	MATH CLUB - FUND BALANCE	0.00	0.00	0.00	0.00	0.00
21 729 109 7251 950	GIRLS LEARN INTERNATIONAL FUND BALANCE	483.30	0.00	0.00	0.00	483.30
21 729 109 7257 950	MARKETING CLUB FUND BALANCE	372.15	0.00	0.00	0.00	372.15
21 729 109 7258 950	ASTRONOMY CLUB FUND BALANCE	224.64	0.00	0.00	0.00	224.64
21 729 109 7260 950	WOMEN IN STEM FUND BALANCE	2,161.56	0.00	70.00	0.00	2,231.56
21 729 109 7261 950	MARCH FOR OUR LIVES QC FUND BALANCE	359.00	0.00	0.00	0.00	359.00
21 729 109 7262 950	SERVICE LEARNING DONATIONS FUND BALANCE	120.00	0.00	0.00	0.00	120.00
21 729 109 7263 950	TECHNOLOGY/TEDX FUND BALANCE	82.00	0.00	0.00	0.00	82.00
21 729 109 7264 950	FUND BALANCE - PNB AVIATION CLUB	3,190.88	60.80	87.70	0.00	3,217.78
21 729 109 7267 950	ETHICS BOWL FUND BALANCE	0.00	5,596.25	0.00	0.00	(5,596.25)
21 729 109 7269 950	FUND BALANCE AMNESTY CLUB	0.00	0.00	191.01	0.00	191.01
21 729 109 7270 950	FUND BALANCE TAP SPECIAL ACTIVITIES	0.00	0.00	1,020.25	0.00	1,020.25

Regular; Beginning Month 07/2023; Processing Month 03/2024; Accounts to Include Accounts with Activity; Fund Number 21

Fund: 21 HS ACTIVITY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 729 109 7401 950	TRAINER FUND BALANCE	0.00	7,309.99	0.00	0.00	(7,309.99)
21 729 109 7701 950	SHIELD FUND BALANCE	669.85	7,494.17	4,747.00	0.00	(2,077.32)
21 729 109 7702 950	VALENIAN FUND BALANCE	47,874.66	78,490.84	74,865.00	0.00	44,248.82
21 729 109 7704 950	ART FUND BALANCE	933.15	0.00	0.00	0.00	933.15
21 729 109 7706 950	FAMILY/CONSUMER SCIENCE FUND BALANCE	2,458.52	0.00	0.00	0.00	2,458.52
21 729 109 7708 950	MULTI-OCCUPATIONS FUND BALANCE	72.27	0.00	0.00	0.00	72.27
21 729 109 7712 950	FUND BALANCE ART EXPO	786.65	0.00	0.00	0.00	786.65
21 729 109 7803 950	CONCESSIONS FUND BALANCE	0.00	39,173.62	63,056.56	0.00	23,882.94
21 729 209 6645 920	FUND BALANCE JH CO-ED CROSS COUNTRY	0.00	895.00	180.00	0.00	(715.00)
21 729 209 6710 920	JH BOYS BASKETBALL FUND BALANCE	0.00	4,192.39	0.00	0.00	(4,192.39)
21 729 209 6720 920	JH FOOTBALL FUND BALANCE	0.00	2,234.85	0.00	0.00	(2,234.85)
21 729 209 6740 920	JH BOYS TRACK FUND BALANCE	0.00	520.00	0.00	0.00	(520.00)
21 729 209 6790 920	JH BOYS WRESTLING FUND BALANCE	0.00	350.00	0.00	0.00	(350.00)
21 729 209 6810 920	JH GIRLS BASKETBALL FUND BALANCE	0.00	3,020.72	0.00	0.00	(3,020.72)
21 729 209 6815 920	JH VOLLEYBALL FUND BALANCE	0.00	1,199.82	0.00	0.00	(1,199.82)
21 729 209 6870 920	JH GIRLS SWIMMING FUND BALANCE	0.00	69.96	0.00	0.00	(69.96)
Fund Total: 21		535,395.45	718,256.05	693,102.09	15,914.22	526,155.71

**PLEASANT VALLEY  
COMMUNITY SCHOOL DISTRICT**

**ADOPTION OF BUDGET AND TAXES  
JULY 1, 2024 - JUNE 30, 2025**

**APRIL 22, 2024**

		<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> <b>Proposed PLEASANT VALLEY Property Tax Levy Fiscal Year July 1, 2024 - June 30, 2025</b>	
<b>Location of Public Hearing: 525 BELMONT RD, RIVERDALE IOWA</b>		<b>Date of Public Hearing: 4/8/2024</b>	<b>Time of Public Hearing: 06:00 PM</b>
<b>Location of Notice on School Website:</b> <a href="https://bit.ly/PVProposedPropertyTaxLevy2425">https://bit.ly/PVProposedPropertyTaxLevy2425</a>			

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

		<b>Current Year Final Property Tax Dollar Levy FY 2024</b>	<b>Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2025</b>	<b>Budget Year Proposed Property Tax Dollar Levy FY 2025</b>
General Fund Levy	1	19,579,484	19,579,484	20,125,174
Instructional Support Levy	2	3,024,998	3,024,998	3,068,206
Management	3	1,391,901	1,391,901	1,805,240
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	2,931,454	2,931,454	3,068,343
Regular Physical Plant and Equipment	6	721,925	721,925	755,637
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	0	0	0
Debt Service	9	0	0	0
<b>Grand Total</b>	<b>10</b>	<b>27,649,762</b>	<b>27,649,762</b>	<b>28,822,600</b>
		<b>Current Year Final Property Tax Rate FY 2024</b>	<b>Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2025</b>	<b>Budget Year Proposed Property Tax Rate FY 2025</b>
<b>Grand Total Levy Rate</b>		13.46055	12.91017	13.46055
<b>Property Tax Comparison</b>		<b>Current Year Property Taxes</b>	<b>Proposed Property Taxes</b>	<b>Percent Change</b>
<b>Residential property with an Actual/Assessed Value of \$100,000</b>		736	624	-15.22
<b>Commercial property with an Actual/Assessed Value of \$100,000</b>		736	624	-15.22

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

The Pleasant Valley Community School District's School Board is recommending the total property tax dollars levied for next year would increase due to: \* Growing number of students served \* New district positions \* Inflationary pressures \* Higher insurance premiums

**NOTICE OF PUBLIC HEARING  
Proposed PLEASANT VALLEY School Budget Summary  
Fiscal Year 2024 - 2025**

Location of Public Hearing: Pleasant Valley Schools Administration Center 525 Belmont Rd Riverdale Iowa	Date of Hearing: 04/22/2024	Time of Hearing: 05:30 PM
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The Board of Directors will conduct a public hearing on the proposed 24/25 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

		Budget 2025	Re-est. 2024	Actual 2023	Avg % 23-25
Taxes Levied on Property	1	28,822,600	27,649,762	26,400,236	% 4.5
Utility Replacement Excise Tax	2	679,358	678,976	792,530	% -7.4
Income Surtaxes	3	0	0	0	
Tuition/Transportation Received	4	3,667,923	3,562,059	2,841,030	
Earnings on Investments	5	1,610,089	1,290,808	1,367,472	
Nutrition Program Sales	6	2,202,000	2,160,000	2,221,918	
Student Activities and Sales	7	1,139,170	1,042,656	947,979	
Other Revenues from Local Sources	8	990,122	1,024,945	1,403,860	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	41,433,791	39,789,347	37,171,469	
Instructional Support State Aid	11	179,093	0	0	
Other State Sources	12	7,032,564	6,957,936	7,700,562	
Two Tier Assessment Limitation Replacement	13	122,199	91,702	0	
Title I Grants	14	111,095	111,095	103,970	
IDEA and Other Federal Sources	15	2,191,242	2,393,482	3,099,569	
<b>Total Revenues</b>	16	<b>90,181,246</b>	<b>86,752,768</b>	<b>84,050,595</b>	
General Long-Term Debt Proceeds	17	0	27,180,000	0	
Transfers In	18	12,618,164	11,608,954	6,732,629	
Proceeds of Fixed Asset Dispositions	19	0	1,500	1,650	
Special Items/Upward Adjustments	20	0	0	11,000	
<b>Total Revenues &amp; Other Sources</b>	21	<b>102,799,410</b>	<b>125,543,222</b>	<b>90,795,874</b>	
Beginning Fund Balance	22	45,538,606	34,846,585	33,175,733	
<b>Total Resources</b>	23	<b>148,338,016</b>	<b>160,389,807</b>	<b>123,971,607</b>	
<b>*Instruction</b>	24	<b>49,232,102</b>	<b>49,020,495</b>	<b>44,517,008</b>	<b>% 5.2</b>
Student Support Services	25	2,485,381	2,419,540	2,454,356	
Instructional Staff Support Services	26	4,954,662	5,076,119	4,817,775	
General Administration	27	783,846	758,227	778,988	
School Administration	28	4,774,550	4,507,591	4,126,160	
Business & Central Administration	29	1,073,894	1,102,357	910,981	
Plant Operation and Maintenance	30	5,808,629	5,494,033	4,433,594	
Student Transportation	31	2,989,020	2,963,559	2,317,749	
<b>*Total Support Services (lines 25-31)</b>	31A	<b>22,869,982</b>	<b>22,321,426</b>	<b>19,839,603</b>	<b>% 7.4</b>
<b>*Noninstructional Programs</b>	32	<b>3,142,615</b>	<b>3,004,104</b>	<b>3,029,552</b>	<b>% 1.8</b>
Facilities Acquisition and Construction	33	16,265,870	18,854,006	5,841,785	
Debt Service (Principal, interest, fiscal charges)	34	8,030,401	7,268,493	6,511,081	
AEA Support - Direct to AEA	35	2,982,132	2,773,723	2,644,450	
<b>*Total Other Expenditures (lines 33-35)</b>	35A	<b>27,278,403</b>	<b>28,896,222</b>	<b>14,997,316</b>	<b>% 34.9</b>
<b>Total Expenditures</b>	36	<b>102,523,102</b>	<b>103,242,247</b>	<b>82,383,479</b>	
Transfers Out	37	11,900,569	11,608,954	6,732,629	
Other Uses	38	0	0	8,914	
<b>Total Expenditures, Transfers Out &amp; Other Uses</b>	39	<b>114,423,671</b>	<b>114,851,201</b>	<b>89,125,022</b>	
Ending Fund Balance	40	33,914,345	45,538,606	34,846,585	
<b>Total Requirements</b>	41	<b>148,338,016</b>	<b>160,389,807</b>	<b>123,971,607</b>	
<b>Proposed Property Tax Rate (per \$1,000 taxable valuation)</b>		<b>13.46055</b>			

**Adopted PLEASANT VALLEY School Budget Summary**  
**FY 2025**  
**District - 5250**  
**Department of Management - Form S-AB**

		<b>Budget 2025</b>	<b>Re-est. 2024</b>	<b>Actual 2023</b>
<b>Taxes Levied on Property</b>	<b>1</b>	<b>28,822,600</b>	<b>27,649,762</b>	<b>26,400,236</b>
Utility Replacement Excise Tax	2	679,358	678,976	792,530
Income Surtaxes	3	0	0	0
Tuition\Transportation Received	4	3,667,923	3,562,059	2,841,030
Earnings on Investments	5	1,610,089	1,290,808	1,367,472
Nutrition Program Sales	6	2,202,000	2,160,000	2,221,918
Student Activities and Sales	7	1,139,170	1,042,656	947,979
Other Revenues from Local Sources	8	990,122	1,024,945	1,403,860
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	41,433,791	39,789,347	37,171,469
Instructional Support State Aid	11	179,093	0	0
Other State Sources	12	7,032,564	6,957,936	7,700,562
Two Tier Assessment Limitation Replacement	13	122,199	91,702	0
Title I Grants	14	111,095	111,095	103,970
IDEA and Other Federal Sources	15	2,191,242	2,393,482	3,099,569
Total Revenues	16	90,181,246	86,752,768	84,050,595
General Long-Term Debt Proceeds	17	0	27,180,000	0
Transfers In	18	12,618,164	11,608,954	6,732,629
Proceeds of Fixed Asset Dispositions	19	0	1,500	1,650
Special Items/Upward Adjustments	20	0	0	11,000
Total Revenues & Other Sources	21	102,799,410	125,543,222	90,795,874
Beginning Fund Balance	22	45,538,606	34,846,585	33,175,733
<b>Total Resources</b>	<b>23</b>	<b>148,338,016</b>	<b>160,389,807</b>	<b>123,971,607</b>
<b>*Instruction</b>	<b>24</b>	<b>49,232,102</b>	<b>49,020,495</b>	<b>44,517,008</b>
Student Support Services	25	2,485,381	2,419,540	2,454,356
Instructional Staff Support Services	26	4,954,662	5,076,119	4,817,775
General Administration	27	783,846	758,227	778,988
School Administration	28	4,774,550	4,507,591	4,126,160
Business & Central Administration	29	1,073,894	1,102,357	910,981
Plant Operation and Maintenance	30	5,808,629	5,494,033	4,433,594
Student Transportation	31	2,989,020	2,963,559	2,317,749
<b>*Total Support Services (lines 25-31)</b>	<b>31A</b>	<b>22,869,982</b>	<b>22,321,426</b>	<b>19,839,603</b>
<b>*Noninstructional Programs</b>	<b>32</b>	<b>3,142,615</b>	<b>3,004,104</b>	<b>3,029,552</b>
Facilities Acquisition and Construction	33	16,265,870	18,854,006	5,841,785
Debt Service (Principal, interest, fiscal charges)	34	8,030,401	7,268,493	6,511,081
AEA Support - Direct to AEA	35	2,982,132	2,773,723	2,644,450
<b>*Total Other Expenditures (lines 33-35)</b>	<b>35A</b>	<b>27,278,403</b>	<b>28,896,222</b>	<b>14,997,316</b>
Total Expenditures	36	102,523,102	103,242,247	82,383,479
Transfers Out	37	11,900,569	11,608,954	6,732,629
Other Uses	38	0	0	8,914
Total Expenditures, Transfers Out & Other Uses	39	114,423,671	114,851,201	89,125,022
Ending Fund Balance	40	33,914,345	45,538,606	34,846,585
<b>Total Requirements</b>	<b>41</b>	<b>148,338,016</b>	<b>160,389,807</b>	<b>123,971,607</b>



FY 2025 BUDGET YEAR WORKSHEET

Dist Name: PLEASANT VALLEY

Dist Number: 5250

Resources:		General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23) Equal(25) Lib(29) SpecRev(27)	Emg Levy (26)/ Disaster R (28)	Sales Tax (33)	PPEL (36)	Other Cap Proj	Debt Service (40)	Nutrition (61)	Oth Entp (62-69)	Total	
Taxes Levied on Property	1	23,193,380		1,805,240	0	0	0		3,823,980		0			28,822,600	1
Utility Replacement Excise Tax	2	551,652		43,421	0	0	0		84,285		0			679,358	2
Income Surtax	3	0							0					0	3
Tuition\Transportation Received	4	3,667,923												3,667,923	4
Earnings on Investments	5	653,092	29,745	87,180				746,794	72,278			21,000		1,610,089	5
Nutrition Program Sales	6											2,202,000		2,202,000	6
Student Activities and Sales	7	96,700	1,042,470											1,139,170	7
Other Revenues from Local Sources	8	500,035	287,087						200,000			3,000		990,122	8
Revenue from Intermediary Sources	9													0	9
State Foundation Aid	10	41,433,791												41,433,791	10
Instructional Support State Aid	11	179,093												179,093	11
Other State Sources	12	76,173						6,956,391						7,032,564	12
Two Tier Assessment Limitation Replacement	13	122,199												122,199	13
Title I Grants	14	111,095												111,095	14
IDEA and Other Federal Sources	15	1,321,242							10,000			860,000		2,191,242	15
Total Revenues	16	71,906,375	1,359,302	1,935,841	0	0	0	7,703,185	4,190,543	0	0	3,086,000	0	90,181,246	16
General Long-Term Debt Proceeds	17													0	17
Transfers In	18	67,800	25,000					760,000	3,735,000		8,030,364			12,618,164	18
Proceeds of Fixed Asset Dispositions	19													0	19
Special Items/Upward Adjustments	20													0	20
Total Revenues & Other Sources	21	71,974,175	1,384,302	1,935,841	0	0	0	8,463,185	7,925,543	0	8,030,364	3,086,000	0	102,799,410	21
Beginning Fund Balance	22	11,125,045	720,758	3,914,891	0	0	0	25,214,524	193,196	0	388,151	3,872,821	109,220	45,538,606	22
Total Resources	23	83,099,220	2,105,060	5,850,732	0	0	0	33,677,709	8,118,739	0	8,418,515	6,958,821	109,220	148,338,016	23
<b>Requirements:</b>															
Instruction	24	46,623,501	1,437,815	348,387					822,399					49,232,102	24
Student Support Services	25	2,480,821		4,560										2,485,381	25
Instructional Staff Support Services	26	4,902,638		52,024										4,954,662	26
General Administration	27	762,668		19,978					1,000			200		783,846	27
School Administration	28	4,718,753		55,797										4,774,550	28
Business & Central Administration	29	956,620	2,141	14,633					100,000			500		1,073,894	29
Plant Operation and Maintenance	30	4,796,203	13,561	700,576					298,289					5,808,629	30
Student Transportation	31	2,965,762		23,258										2,989,020	31
Noninstructional Programs	32	1,288		31,527								3,109,800		3,142,615	32
Facilities Acquisition and Construction	33							12,695,620	3,570,250					16,265,870	33
Debt Service (Principal, interest, fiscal charges)	34										8,030,401			8,030,401	34
AEA Support - Direct to AEA	35	2,982,132												2,982,132	35
Total Expenditures	36	71,190,386	1,453,517	1,250,740	0	0	0	12,695,620	4,791,938	0	8,030,401	3,110,500	0	102,523,102	36
Transfers Out	37	25,750						8,699,994	3,107,025			67,800		11,900,569	37
Other Uses	38													0	38
Total Expenditures, Transfers Out & Other Uses	39	71,216,136	1,453,517	1,250,740	0	0	0	21,395,614	7,898,963	0	8,030,401	3,178,300	0	114,423,671	39
Ending Fund Balance	40	11,883,084	651,543	4,599,992	0	0	0	12,282,095	219,776	0	388,114	3,780,521	109,220	33,914,345	40
Total Requirements	41	83,099,220	2,105,060	5,850,732	0	0	0	33,677,709	8,118,739	0	8,418,515	6,958,821	109,220	148,338,016	41

Local Government Property Valuation System  
**ADOPTION OF BUDGET AND TAXES JULY 1, 2024 - JUNE 30, 2025**  
**PLEASANT VALLEY**  
**DISTRICT NUMBER - 5250**

Department of Management - Form S-TX

<b>Total Special Program Funding</b>					
Instructional Support (A&L line 10.27)		3,314,924			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		3,135,973			
<b>Special Program Income Surtax Rates</b>					
Instructional Support (A&L line 10.15)		% 0			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 0			
<b>Utility Replacement and Property Taxes Adopted</b>					
		<b>Utility Replacement AND Property Tax Dollars</b>	<b>Levy Rate</b>	<b>Property Taxes Levied</b>	<b>Estimated Utility Replacement Dollars</b>
Levy to Fund Combined District Cost (A&L line 15.3)	1	18,300,889			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	2,308,312			
+Cash Reserve Levy - Other (A&L line 15.10)	4	0			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	20,609,201	9.59035	20,125,174	484,027
+Instructional Support Levy (A&L line 15.13)	7	3,135,831	1.33994	3,068,206	67,625
=Total General Fund Levy (A&L line 15.12)	8	23,745,032	10.93029	23,193,380	551,652
	9				
Management	10	1,848,661	0.86026	1,805,240	43,421
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	3,135,973			
=Subtotal Voted Physical Plant & Equipment	14	3,135,973	1.34000	3,068,343	67,630
+Regular Physical Plant & Equipment	15	772,292	0.33000	755,637	16,655
=Total Physical Plant & Equipment	16	3,908,265			
	17				
Reorganization Equalization Levy	18	0	0.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	0.00000	0	0
Public Education/Recreation (Playground)	20	0	0.00000	0	0
Debt Service	21	0	0.00000	0	0
<b>GRAND TOTAL</b>	<b>22</b>	<b>29,501,958</b>	<b>13.46055</b>	<b>28,822,600</b>	<b>679,358</b>
1-1-2023 Taxable Valuation WITH Gas & Electric Utilities		2,148,952,126	WITHOUT Gas & Elec	2,098,481,706	
1-1-2023 Tax Increment Valuation WITH Gas & Electric Utilities		191,326,520	WITHOUT Gas & Elec	191,326,520	
1-1-2023 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		2,340,278,646	WITHOUT Gas & Elec	2,289,808,226	

FY 2025 Adopted Budget Control Lines - The amounts below must be equal to or less than the publication amounts to be certified to the County Auditor

**Taxes Levied on Property (Line 1) = 28,822,600**

**Instruction (Line 24) = 49,232,102**

**Total Support Services (Line 31A) = 22,869,982**

**Noninstructional Programs (Line 32) = 3,142,615**

**Total Other Expenditures (Line 35A) = 27,278,403**

The School District by signing below certifies the following:

1. The Proposed Property Tax Notice (first hearing notice) was available on the School District website on the day it was also published in the newspaper.
2. The Proposed Property Tax Notice or a link to the Notice was posted on all social media sites controlled by the school district.

(entered upon adoption)

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District Secretary
Date Budget Adopted
County Auditor

**PLEASANT VALLEY Long Term Debt Schedule FY 2025**  
**General Obligation Bonds, Voted PPEL Loan, Lease-Purchase Payments, Revenue Bonds**  
 Form includes ALL long term debt.

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2025 (C)	Original Interest Due FY2025 (D)	Subtotal Original Obligation Due FY2025 (C)+(D)= (E)	Bond Administration Costs FY2025 (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interst Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E)+(F)- (G)-(H)-(I)= (J)
	<b>Voted GO Bonds</b>									
(1)					0					0
(2)					0					0
(3)					0					0
(4)					0					0
(5)					0					0
(6)					0					0
(7)					0					0
(8)					0					0
(9)					0					0
(10)					0					0
(11)					0					0
(12)					0					0
(13)					0					0
(14)					0					0
	<b>Totals</b>	0	0	0	0	0	0	0	0	0
	<b>Advanced Surplus Levy</b>									
(1)					0					0
(2)					0					0
(3)					0					0
(4)					0					0
	<b>Totals</b>		0		0	0				0
	<b>Voted PPEL Loan</b>									
(1)	October 2018 Capital Loan Note	17,640,000	2,015,000	252,750	2,267,750				2,267,750	0
(2)					0					0
(3)					0					0
(4)					0					0
	<b>Totals</b>	17,640,000	2,015,000	252,750	2,267,750	0	0	0	2,267,750	0
	<b>Sales Tax Revenue Bonds</b>									
(1)	Oct 2016 School Infrastructure Sales	10,000,000	765,000	78,008	843,008				843,008	0
(2)	Oct 2017 School Infrastructure Sales	10,000,000	1,150,000	116,885	1,266,885				1,266,885	0
(3)	Sept 2018 School Infrastructure Sales	14,000,000	1,780,000	274,688	2,054,688				2,054,688	0
(4)	May 2024 School Infrastructure Sales	27,180,000	100,000	1,418,758	1,518,758				1,518,758	0
(5)					0					0
(6)	Copier Leases		74,296	5,016	79,312				79,312	0
(7)					0					0
(8)					0					0
(9)					0					0
(10)					0					0
(11)					0					0
(12)					0					0
(13)					0					0
(14)					0					0

Combined District Cost

		FY 2025	FY 2024	FY 2025 vs. FY 2024	
<b>Uniform Levy</b>					
Uniform Levy Dollars	6.3	11,604,341	11,153,225	451,116	
<b>State Aid</b>					
Unadjusted State Foundation Aid	7.22	38,996,203	37,865,299	1,130,904	
FY25 Property Tax Adjustment Aid	8.14	8,723	9,090	-367	
Property Tax Replacement Payment (PTRP)	8.19	1,221,910	1,223,691	-1,781	
Foundation Base Supplement Aid	8.22	103,346	60,880	42,466	
FY25 Adjusted Additional Property Tax Levy Aid	8.35	342,393	57,522	284,871	
AEA Statewide State Aid Reduction	5.16	-44,957	-178,615	133,658	
Adjustment for Property Tax Repayment due to Property Assessment Appeal	9.11	0	0	0	
FY23 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	0	0	0	
<b>Additional Levy</b>					
Additional Dollar Levy	8.4	8,387,172	8,061,224	325,948	
FY25 Property Tax Adjustment Aid	8.14	-8,723	-9,090	367	
Property Tax Replacement Payment (PTRP)	8.19	-1,221,910	-1,223,691	1,781	
Foundation Base Supplement Aid	8.22	-103,346	-60,880	-42,466	
FY25 Adjusted Additional Property Tax Levy Aid	8.35	-342,393	-57,522	-284,871	
AEA Statewide State Aid Reduction	5.16	44,957	178,615	-133,658	
FY23 District Special Ed Positive Balance, Property & Utility Repl Tax Portion	8.43	0	0	0	
Additional Levy Utility Replacement Adjustment	13.3	-2,571	-98	-2,473	
<b>Utility Replacement</b>					
Uniform Levy Utility Replacement Adjustment	6.6	4,163	156	4,007	
Additional Levy Utility Replacement Adjustment	13.3	2,571	98	2,473	
<b>State Foundation vs. Combined District Cost</b>					
State Foundation Aid	9.13	41,433,791	39,896,361	1,537,430	
Total Preschool Foundation Aid	7.35	-806,173	-858,494	52,321	
Preschool is not included in the CDC and the C&I Amounts are State Aid in CDC		40,627,618	39,037,867	1,537,430	
<b>Summary</b>		<b>FY 2025 Percentage of Total</b>	<b>FY 2025 Amount</b>	<b>FY 2024 Percentage of Total</b>	
Uniform Levy		% 19.7	11,604,341	% 19.5	11,153,225
State Aid		% 68.9	40,627,618	% 68.4	<b>FY 2024 Amount</b> 39,037,867
Additional Levy		% 11.4	6,753,186	% 12.1	6888558
Utility Replacement		% 0	6,734	% 0	254
<b>Total</b>			58,991,879		57,079,904

**Property Tax and Rate Comparison**

	<b>FY 2025</b>	<b>FY 2024</b>	<b>FY 2025 vs. FY 2024</b>	<b>FY 2025</b>	<b>FY 2024</b>	<b>FY 2025 vs. FY 2024</b>
<b>Uniform Levy Dollars Before Utility Repl and C&amp;I State Repl Adj (Line 6.3)</b>	11,604,341	11,153,225	451,116	5.40000	5.40000	0.00000
<b>Additional Levy Components</b>						
Regular Program Property Tax Portion	5,028,413	4,923,325	105,088	2.33994	2.38370	-0.04376
Regular Program Budget Adjustment	0	0	0	0.00000	0.00000	0.00000
Supplementary Weight Property Tax Portion	85,381	81,012	4,369	0.03973	0.03922	0.00051
Special Education District Cost Property Tax Portion	406,076	389,645	16,431	0.18896	0.18865	0.00031
DCCP greater than SCPP Regular Program	542,714	544,566	-1,852	0.25255	0.26366	-0.01111
DCCP greater than SCPP Supplementary Weight	9,215	8,961	254	0.00429	0.00434	-0.00004
DCCP greater than SCPP Special Education	43,828	43,098	730	0.02040	0.02087	-0.00046
Dropout and Dropout Prevention	1,113,439	1,085,165	28,274	0.51813	0.52540	-0.00727
AEA Special Education and Sharing Property Tax	439,102	425,158	13,944	0.20433	0.20585	-0.00152
AEA Special Education Support Adjustment	0	0	0	0.00000	0.00000	0.00000
AEA Media Services	361,994	352,604	9,390	0.16845	0.17072	-0.00227
AEA Education Services	395,726	385,316	10,410	0.18415	0.18656	-0.00241
Enrollment Audit Adjustment	49,043	7,751	41,292	0.02282	0.00375	0.01907
Enrollment Audit Adjustment - State Aid Portion	-42,802	-6,763	-36,039	-0.01992	-0.00327	-0.01665
<b>Additional Levy Adjustments</b>						
Property Tax Adjustment Aid (Line 8.14)	-8,723	-9,090	367	-0.00406	-0.00440	0.00034
Property Tax Replacement Payment (PTRP) (Line 8.19)	-1,221,910	-1,223,691	1,781	-0.56861	-0.59247	0.02386
Foundation Base Supplement Aid (Line 8.22)	-103,346	-60,880	-42,466	-0.04809	-0.02948	-0.01861
Adjusted Additional Property Tax Levy Aid (Line 8.35)	-342,393	-57,522	-284,871	-0.15933	-0.02785	-0.13147
District Special Ed Positive Balance, Property & Utility Repl Tax Portion (Line 8.43)	0	0	0	0.00000	0.00000	0.00000
Additional Levy Utility Replacement Adjustment (Line 13.3)	-2,571	-98	-2,473	-0.00120	-0.00005	-0.00115
Additional Levy Two Tiered Assessment Limitation Replacement Paid FYNaN (Line 13.11)	-56,638	0	-56,638	-0.02636	0.00000	-0.02636
<b>Additional Levy Adjusted for Utility Replacement and two Tiered Assessment (Line 13.12)</b>	6,696,548	6,888,558	-192,010	3.11619	3.33520	-0.21900
Instructional Support Levy (Line 10.21)	3,135,831	3,094,752	41,079	1.33994	1.38276	-0.04282
Ed Improvement Levy (Line 11.9)	0	0	0	0.00000	0.00000	0.00000
Cash Reserve Levy - SBRC	2,308,312	2,027,845	280,467	1.07416	0.98181	0.09235
Cash Reserve Levy - Other	0	0	0	0.00000	0.00000	0.00000
Use of Fund Balance to Reduce Levy	0	0	0	0.00000	0.00000	0.00000
<b>Total General Fund Levy</b>	23,745,032	23,164,380	580,652	10.93029	11.09977	-0.16948
<b>Management</b>	1,848,661	1,426,745	421,916	0.86026	0.69078	0.16948
<b>Amana Library</b>	0	0	0	0.00000	0.00000	0.00000
<b>Voted Physical Plant and Equipment</b>	3,135,973	2,999,046	136,927	1.34000	1.34000	0.00000
<b>Regular Physical Plant and Equipment</b>	772,292	738,571	33,721	0.33000	0.33000	0.00000
<b>Reorganization Equalization</b>	0	0	0	0.00000	0.00000	0.00000
<b>Public Education/Recreation (Playground)</b>	0	0	0	0.00000	0.00000	0.00000
<b>Debt Service</b>	0	0	0	0.00000	0.00000	0.00000
<b>Grand Total</b>	29,501,958	28,328,742	1,173,216	13.46055	13.46055	0.00000
Taxable Valuation with Gas & Electric Utilities (Line 6.1)	2,148,952,126	2,065,412,036	83,540,090			
Taxable and TIF Valuations with Gas & Electric	2,340,278,646	2,238,094,358	102,184,288			



## UTILITY REPLACEMENT EXCISE TAX

Effective July 1, 2000, for fiscal year 2000-2001, taxable valuation for utilities and taxable valuation for property taxes will be combined to determine the districts total tax levy rate. Actual dollar amounts will be collected from utilities as an excise tax and be paid to the district as utility property tax replacement dollars.

	<u>2023-24</u>	<u>2024-25 Inc/Dec</u>	<u>2024-25</u>
General Fund			
Property Taxes	20,626,164	313,117	20,939,281
Utility Replacement Excise Tax	510,367	-12,928	497,439
Total General Fund	<u>21,136,531</u>	<u>300,189</u>	<u>21,436,720</u>
Cash Reserve - S.B.R.C.			
Property Taxes	1,978,318	-632,130	1,346,188
Utility Replacement Excise Tax	49,527	-17,150	32,377
Total Cash Reserve - S.B.R.C.	<u>2,027,845</u>	<u>-649,280</u>	<u>1,378,565</u>
Cash Reserve - Other			
Property Taxes	0	907,911	907,911
Utility Replacement Excise Tax	0	21,836	21,836
Total Cash Reserve - Other	<u>0</u>	<u>929,747</u>	<u>929,747</u>
Management Fund			
Property Taxes	1,391,901	413,339	1,805,240
Utility Replacement Excise Tax	34,844	8,577	43,421
Total Management Fund	<u>1,426,745</u>	<u>421,916</u>	<u>1,848,661</u>
P.P.E.L. Fund			
Property Taxes	3,653,379	170,601	3,823,980
Utility Replacement Excise Tax	84,238	47	84,285
Total P.P.E.L. Fund	<u>3,737,617</u>	<u>170,648</u>	<u>3,908,265</u>
Debt Service			
Property Taxes	0	0	0
Utility Replacement Excise Tax	0	0	0
Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Taxes All Funds			
Property Taxes	27,649,762	1,172,838	28,822,600
Utility Replacement Excise Tax	678,976	382	679,358
Total Taxes All Funds	<u>28,328,738</u>	<u>1,173,220</u>	<u>29,501,958</u>

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT**

**HISTORY OF CASH RESERVE RATIO**

**FY2006-2025**

<u>FISCAL YEAR</u>	<u>TOTAL EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>	<u>STATE AID RECEIVABLE</u>	<u>ENDING FUND BALANCE</u>	<u>PERCENTAGE OF EXPENDITURES</u>
2005-06	24,585,237	1,920,024	0	1,920,024	7.81%
2006-07	25,928,585	1,784,999	0	1,784,999	6.88%
2007-08	28,166,021	1,333,058	0	1,333,058	4.73%
2008-09	30,436,279	1,461,490	0	1,461,490	4.80%
2009-10	31,261,592	1,370,627	0	1,370,627	4.38%
2010-11	32,281,563	2,007,999	0	2,007,999	6.22%
2011-12	34,974,437	3,189,271	0	3,189,271	9.12%
2012-13	36,449,117	3,458,512	0	3,458,512	9.49%
2013-14	39,900,128	4,230,196	0	4,230,196	10.60%
2014-15	41,559,210	5,022,931	0	5,022,931	12.09%
2015-16	45,391,590	5,728,529	0	5,728,529	12.62%
2016-17	47,422,089	6,439,161	0	6,439,161	13.58%
2017-18	50,748,723	5,783,330	0	5,783,330	11.40%
2018-19	52,163,958	6,386,801	0	6,386,801	12.24%
2019-20	53,023,812	7,442,527	0	7,442,527	14.04%
2020-21	55,985,267	10,441,533	0	10,441,533	18.65%
2021-22	61,734,276	10,319,010	0	10,319,010	16.72%
2022-23	64,783,649	10,648,418	0	10,648,418	16.44%
2023-24	70,516,883	11,125,046	0	11,125,046	15.78%
2023-24	71,190,386	11,883,084	0	11,883,084	16.69%

NOTE: EFFECTIVE 2012-13 ENDING FUND BALANCE IS UNRESERVED FUND BALANCE PER STATE CHANGE

NOTE: 2023-24 AMOUNTS ARE BASED ON FINAL WORKING BUDGET CALCULATIONS.

NOTE: 2024-25 AMOUNTS ARE BASED ON CERTIFIED BUDGET ESTIMATES.



**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
HISTORY OF CASH RESERVE LEVY  
FOR FISCAL YEARS 2006 - 2025**

	FISCAL YEAR	TAXABLE VALUATION	TAX LEVY	AMOUNT GENERATED
1.	2005-06	767,437,326	0.00000	0
2.	2006-07	784,297,524	0.00000	0
3.	2007-08	816,372,082	0.00000	0
4.	2008-09	922,903,205	0.00000	0
5.	2009-10	980,035,045	0.18520	181,502
6.	2010-11	1,023,358,477	1.52751	1,563,189
7.	2011-12	1,073,548,474	0.33347	358,000
8.	2012-13	1,167,640,339	0.54298	634,000
9.	2013-14	1,222,622,975	0.00000	0
10.	2014-15	1,292,308,923	0.86150	1,113,329
11.	2015-16	1,350,017,734	0.45525	614,601
12.	2016-17	1,448,384,807	0.30827	446,500
13.	2017-18	1,517,453,819	0.05931	90,000
14.	2018-19	1,634,330,187	0.07419	121,250
15.	2019-20	1,724,970,036	0.19412	334,844
16.	2020-21	1,756,098,061	0.25215	432,278
17.	2021-22	1,882,146,109	0.09298	175,000
18.	2022-23	1,983,933,075	0.00000	0
19.	2023-24	2,065,412,036	0.00000	0
20.	2024-25	2,148,952,126	0.43265	929,747

NOTE 1: DOES NOT INCLUDE SEPARATE SBRC CASH RESERVE LEVY FOR SPECIAL ED DEFICIT ON TIME FUNDING OR LEP

NOTE 2: 2023-24 LEVY RATE PER THE PROPOSED BUDGET, SUBJECT TO BOARD APPROVAL.

06-15 AVERAGES	1,115,733,973	0.34507	385,002
16-25 AVERAGES	1,682,373,638	0.18689	314,422
21-25 AVERAGES	1,976,171,980	0.15556	307,405



**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT**  
**SCHOOL BUDGET REVIEW COMMITTEE CASH RESERVE LIMITATION**  
**FY2006-FY2025**

FISCAL YEAR	TOTAL	ENDING	SBRC CASH RESERVE LIMITATION		
	CASH BASIS EXPENDITURES	CASH BALANCE	MAXIMUM RATIO	MAXIMUM AMOUNT	FOR FISCAL YEAR
2003-04	24,365,294	1,116,090	25%	4,975,234	2005-06
FISCAL YEAR	TOTAL	ENDING	SBRC CASH RESERVE LIMITATION		
	GAAP BASIS EXPENDITURES	FUND BALANCE	MAXIMUM RATIO	MAXIMUM AMOUNT	FOR FISCAL YEAR
2004-05	22,657,371	1,152,959	25%	4,511,384	2006-07
2005-06	24,585,237	1,920,024	25%	4,226,285	2007-08
2006-07	25,928,585	1,784,999	25%	4,697,147	2008-09
2007-08	28,166,021	1,333,058	25%	5,708,447	2009-10
2008-09	30,436,279	1,321,970	25%	6,287,100	2010-11
2009-10	31,261,592	1,142,193	25%	6,673,205	2011-12
2010-11	32,281,563	2,007,999	20%	4,448,314	2012-13
2011-12	34,974,437	3,189,271	20%	3,805,616	2013-14
2012-13	36,449,117	3,802,089	20%	3,487,734	2014-15
2013-14	39,900,128	4,230,196	20%	3,749,830	2015-16
2014-15	41,559,210	5,022,931	20%	3,288,911	2016-17
2015-16	45,391,590	5,128,005	20%	3,950,313	2017-18
2016-17	47,422,089	5,696,700	20%	3,787,718	2018-19
2017-18	50,748,723	5,783,330	20%	4,366,415	2019-20
2018-19	52,163,958	6,386,801	20%	4,045,991	2020-21
2019-20	53,023,812	7,442,527	20%	3,162,235	2021-22
2020-21	55,985,267	10,083,359	20%	1,113,694	2022-23
2021-22	61,734,276	10,319,010	20%	2,027,845	2023-24
2022-23	64,783,649	10,648,418	20%	2,308,312	2024-25

NOTE: SBRC MAXIMUM AMOUNT OF CASH RESERVE INCLUDES ANY LEVY FOR SPECIAL EDUCATION DEFICIT.

NOTE: 2003-04 CONVERTED TO GAAP ACCOUNTING NOT CASH BASIS ACCOUNTING.

NOTE: EFFECTIVE WITH FISCAL YEAR 2010-11 ENDING FUND BALANCE IS UNRESERVED FUND BALANCE

NOTE: EFFECTIVE WITH FISCAL YEAR 2012-13 CASH RESERVE LIMIT CHANGED TO 20%

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT						
ANALYSIS OF CASH RESERVE LEVY REQUIREMENTS						
2023-24			2023-2024			
A	B	C	D	G	H	I
2022-23	MAX CASH	MAX CASH	43,645	REQUIRED CASH	LESS SBRC	GENERAL CASH
EXPENDITURES	RESERVE RATIO	RESERVE \$	FUND BAL	RESERVE LEVY	CASH RES LEVY	RES LEVY
		(A x B)		(C-F)		(G-H)
64,783,649	20.00%	12,956,730	10,648,418	2,308,312	1,378,565	929,747
64,783,649	19.00%	12,308,893	10,648,418	1,660,475	1,378,565	281,910
64,783,649	18.00%	11,661,057	10,648,418	1,012,639	1,378,565	-365,926
64,783,649	17.00%	11,013,220	10,648,418	364,802	1,378,565	-1,013,763
64,783,649	16.00%	10,365,384	10,648,418	-283,034	1,378,565	-1,661,599
64,783,649	15.00%	9,717,547	10,648,418	-930,871	1,378,565	-2,309,436
64,783,649	14.00%	9,069,711	10,648,418	-1,578,707	1,378,565	-2,957,272
64,783,649	13.00%	8,421,874	10,648,418	-2,226,544	1,378,565	-3,605,109
64,783,649	12.00%	7,774,038	10,648,418	-2,874,380	1,378,565	-4,252,945
64,783,649	11.00%	7,126,201	10,648,418	-3,522,217	1,378,565	-4,900,782
64,783,649	10.00%	6,478,365	10,648,418	-4,170,053	1,378,565	-5,548,618
64,783,649	9.00%	5,830,528	10,648,418	-4,817,890	1,378,565	-6,196,455
64,783,649	8.00%	5,182,692	10,648,418	-5,465,726	1,378,565	-6,844,291
64,783,649	7.00%	4,534,855	10,648,418	-6,113,563	1,378,565	-7,492,128
ACTUAL RATIO FOR 2024-25 CASH RESERVE LEVY						
64,783,649	20.0000%	12,956,730	10,648,418	2,308,312	1,378,565	929,747

**MOTIONS FOR ADOPTION OF  
2024-2025 CERTIFIED BUDGET AND TAXES**

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**ADOPTION OF 2024-2025 BUDGET AND TAXES**

After the completion of the public hearing, and any further discussion of the 2024-2025 proposed budget and taxes, your approval of the 2024-2025 budget and taxes will be required by the following motion:

**"At this meeting of the Board of Directors of the Pleasant Valley Community School District, held as provided by law;**

**And finding that the notice of the time and place of hearing has, according to law and as directed by the Board, been published on the 11th day of April, 2024 in the Quad City Times, and that the affidavit of publication thereof was on file;**

**And after hearing any resident or taxpayer presenting objections to, or arguments in favor of, any part of the proposed budget;**

**I move that we adopt the attached Budget Summary, together with property tax levies totaling \$28,822,600 and a levy rate of \$13.46055 per \$1,000 of taxable valuation for 2024-2025."**

**ITEMS TO INCLUDE ON AGENDA**

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT**

\$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024

- 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.
- Approval of Tax Exemption Certificate.
- Approval of Continuing Disclosure Certificate.
- Resolution Authorizing the Terms of Issuance and Providing for and Securing the Payment of School Infrastructure Sales, Services and Use Tax Revenue Bonds.

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

April 22, 2024

The Board of Directors of the Pleasant Valley Community School District, State of Iowa, met in \_\_\_\_\_ session, in the Pleasant Valley Community School District, Belmont Administration Center Board Room, 525 Belmont Road, Bettendorf, Iowa, at 5:30 P.M., on the above date. There were present President \_\_\_\_\_, in the chair, and the following named Board Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

Board Member \_\_\_\_\_ introduced the following Resolution entitled "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" and moved its adoption. Board Member \_\_\_\_\_ seconded the motion to adopt. The roll was called, and the vote was:

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

The President declared the Resolution adopted.

\* \* \* \* \*

Board Member \_\_\_\_\_ moved that the form of Tax Exemption Certificate be placed on file and approved. Board Member \_\_\_\_\_ seconded the motion. The roll was called, and the vote was:

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

The President declared the Motion adopted.

\* \* \* \* \*



Board Member \_\_\_\_\_ moved that the form of Continuing Disclosure Certificate be placed on file and approved. Board Member \_\_\_\_\_ seconded the motion. The roll was called, and the vote was:

AYES: \_\_\_\_\_  
\_\_\_\_\_

NAYS: \_\_\_\_\_

The President declared the Motion adopted.

\* \* \* \* \*

Board Member \_\_\_\_\_ introduced the following Resolution entitled "RESOLUTION AUTHORIZING AND PROVIDING FOR THE TERMS OF ISSUANCE AND SECURING THE PAYMENT OF \$27,180,000 SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE BONDS, SERIES 2024, OF THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT, STATE OF IOWA, UNDER THE PROVISIONS OF CHAPTER 423F OF THE CODE OF IOWA, AND PROVIDING FOR A METHOD OF PAYMENT OF SAID BONDS," and moved its adoption. Board Member \_\_\_\_\_ seconded the motion to adopt. The roll was called, and the vote was:

AYES: \_\_\_\_\_  
\_\_\_\_\_

NAYS: \_\_\_\_\_

The President declared the Resolution adopted.

\* \* \* \* \*

RESOLUTION APPOINTING UMB BANK, N.A. OF WEST DES MOINES, IOWA, TO SERVE AS PAYING AGENT, BOND REGISTRAR, AND TRANSFER AGENT, APPROVING THE PAYING AGENT, BOND REGISTRAR AND TRANSFER AGENT AGREEMENT AND AUTHORIZING THE EXECUTION OF SAME

WHEREAS, pursuant to the provisions of Iowa Code Chapter 423F, \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 (the "Bonds"), dated May 8, 2024, have been sold and action should now be taken to provide for the maintenance of records, registration of Bonds and payment of principal and interest in connection with the issuance of the Bonds; and

WHEREAS, this Board has deemed that the services offered by UMB Bank, N.A. of West Des Moines, Iowa, are necessary for compliance with rules, regulations, and requirements governing the registration, transfer and payment of registered Bonds; and

WHEREAS, a Paying Agent, Bond Registrar and Transfer Agent Agreement (hereafter "Agreement") has been prepared to be entered into between the School Board and UMB Bank, N.A.:

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

Section 1. That UMB Bank, N.A. of West Des Moines, Iowa, is appointed to serve as Paying Agent, Bond Registrar, and Transfer Agent in connection with the issuance of \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, dated May 8, 2024.

Section 2. That the Agreement with UMB Bank, N.A. of West Des Moines, Iowa, is approved and that the President and Secretary of the Board of Directors are authorized to sign the Agreement on behalf of the School District.

PASSED AND APPROVED this 22nd day of April, 2024.

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President of the Board of Directors

ATTEST:

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Secretary of the Board of Directors

RESOLUTION AUTHORIZING AND PROVIDING FOR THE TERMS OF ISSUANCE AND SECURING THE PAYMENT OF \$27,180,000 SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE BONDS, SERIES 2024, OF THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT, STATE OF IOWA, UNDER THE PROVISIONS OF CHAPTER 423F OF THE CODE OF IOWA, AND PROVIDING FOR A METHOD OF PAYMENT OF SAID BONDS

WHEREAS, pursuant to Iowa Code Chapter 423F, the Board of Directors of the Pleasant Valley Community School District, State of Iowa, (the "Issuer" or "School District") is currently entitled to receive proceeds of a statewide sales, services and use tax for school infrastructure, the revenue from which is deposited into the State Secure an Advanced Vision for Education Fund and distributed to the Issuer pursuant to Iowa Code Section 423F.2, as amended, and which taxes are and will continue to be collected as set forth therein and said revenues are available for the payment of revenue bonds, subject to the following premises; and

WHEREAS, pursuant to Iowa Code Chapter 423F, and an election duly held in accordance therewith on March 2, 2021, the Board of Directors of the Pleasant Valley Community School District, State of Iowa, is currently entitled to spend School Infrastructure Tax Revenues for "school infrastructure" purposes; and

WHEREAS, the School District has complied with the provisions of Iowa Code Section 423F.4 by holding a public hearing on February 26, 2024, with notice published not less than ten nor more than twenty days ahead of that hearing, and did not receive a petition requesting an election on the question of issuing the Bonds; and

WHEREAS, to construct, furnish, and equip an addition to the High School building and to renovate and improve portions of the existing High School building are hereby found and declared to be eligible "school infrastructure projects" within the meaning of the proposition approved by the electors of the Issuer, and the designated portion of the School Infrastructure Sales, Services and Use Tax Revenue to be used for such projects shall be allocated first to the repayment of School Infrastructure Sales, Services and Use Tax Revenue Bonds issued for the purposes of the Project (as hereinafter defined) and maintaining a reserve therefor; and

WHEREAS, Issuer proposes to issue its School Infrastructure Sales Services and Use Tax Revenue Bonds, Series 2024, in the amount of \$27,180,000 (the "Bonds") for the purpose of defraying the costs of the Project, and to pay costs of issuance and to fund a reserve fund related thereto; and

WHEREAS, in the Prior Bond Resolutions (as hereinafter defined) authorizing the issuance of the Outstanding Bonds (as hereinafter defined), it is provided that additional School Infrastructure Sales, Services and Use Tax Revenue Bonds may be issued on a parity with the Outstanding Bonds, provided that there has been procured and placed on file with the Secretary of the Board of Directors, a statement complying with the conditions and limitations therein imposed upon the issuance of said Parity Bonds; and

WHEREAS, a statement of Piper Sandler & Co., an independent financial advisor not in the regular employ of the Issuer, has been placed on file in the office of the Secretary of the Board of Directors, showing the conditions and limitations of said Prior Bond Resolutions with regard to the sufficiency of School Infrastructure Tax Revenues to permit the issuance of additional School Infrastructure Sales, Services and Use Tax Revenue Bonds ranking on a parity with the Outstanding Bonds to have been met and satisfied as required; and

WHEREAS, pursuant to the provisions of Iowa Code Chapter 423F, the above-mentioned Bonds were authorized to be issued and sold and action should now be taken to issue the Bonds conforming to the terms and conditions of the best bid received at the sale.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT IN THE COUNTY OF SCOTT, STATE OF IOWA:

Section 1. Definitions. The following terms with or without capitalization shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

- "Act" shall mean Iowa Code Chapter 423F, as from time to time amended and supplemented.
- "Additional Bonds" shall mean any school infrastructure sales, services and use tax revenue bonds issued on a parity with the Bonds in accordance with the provisions of this Resolution.
- "Authorized Denominations" shall mean \$5,000 or any integral multiple thereof.
- "Beneficial Owner" shall mean the person in whose name such Bond is recorded as the beneficial owner of a Bond by a Participant on the records of such Participant or such person's subrogee.
- "Bond Proceeds" shall mean the amount actually received from the sale of the Bonds and paid to the Issuer on the Closing Date.
- "Bond(s)" shall mean \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, authorized to be issued by this Resolution.
- "Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.
- "Closing Date" shall mean the date of the delivery of the Bonds in exchange for the agreed upon purchase price.
- "Continuing Disclosure Certificate" shall mean that certain Continuing Disclosure Certificate executed by the Issuer and dated the date of issuance and delivery

of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

- "Debt Service Fund" shall mean the Sinking Fund.
- "Depository Bonds" shall mean the Bonds as issued in the form of one global certificate for each maturity, registered in the Registration Books maintained by the Registrar in the name of DTC or its nominee.
- "DTC" shall mean The Depository Trust Company, New York, New York, a limited purpose trust company, or any successor book-entry securities depository appointed for the Bonds.
- "Economic Refunding" shall mean the sale and issuance of refunding bonds issued to discharge and satisfy all or a part of the Bonds or the Outstanding Bonds in accordance with Section 20 of this Resolution, and to pay costs of issuance. The refunding must (i) produce annual debt service on the refunding bonds not greater than the total (remaining) debt service on the refunded bonds; (ii) shall not have a payment in any Fiscal Year (through maturity of the new bonds) that is greater than the payment on the Bonds or Outstanding Bonds being refunded, and (iii) shall not extend the final maturity of the refunded bonds.
- "Fiscal Year" shall mean the twelve-month period beginning on July 1 of each year and ending on the last day of June of the following year, or any other consecutive twelve-month period adopted by the Governing Body or by law as the official accounting period of the Issuer. Requirements of a Fiscal Year as expressed in this Resolution shall exclude any payment of principal or interest falling due on the first day of the Fiscal Year and include any payment of principal or interest falling due on the first day of the succeeding Fiscal Year, except to the extent of any conflict with the terms of the Outstanding Bonds while the same remain outstanding.
- "Governing Body" shall mean the Board of Directors of the School District.
- "Independent Auditor" shall mean an independent firm of Certified Public Accountants, an independent financial consultant, placement agent, Municipal Advisor or the Auditor of State.
- "Issuer" and "School District" shall mean the Pleasant Valley Community School District.
- "Original Purchaser" shall mean Hilltop Securities Inc., Dallas, Texas.
- "Outstanding Bonds" shall mean the \$10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2016 dated October 6, 2016, issued in accordance with the Prior Bond Resolution, of which \$4,730,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; the \$10,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series

2017 dated October 11, 2017, issued in accordance with the Prior Bond Resolution, of which \$7,150,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues; and \$14,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2018 dated September 11, 2018, issued in accordance with the Prior Bond Resolution, of which \$11,110,000 of the bonds are still outstanding and unpaid and remain a lien on the School Infrastructure Tax Revenues.

- "Parity Bonds" shall mean School Infrastructure Sales, Services and Use Tax Revenue Bonds, notes or other obligations payable solely from the School Infrastructure Tax Revenues on an equal basis with the Outstanding Bonds and the Bonds herein authorized to be issued and shall include the Additional Bonds as authorized to be issued under the terms of this Resolution.

- "Participants" shall mean those broker-dealers, banks and other financial institutions for which DTC holds Bonds as securities depository.

- "Paying Agent" shall mean UMB Bank, N.A., or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Bonds as the same shall become due.

- "Permitted Investments" shall mean any investments permitted in Iowa Code Chapter 12B or Section 12C.9. All interim investments must mature before the date on which the moneys are required for payment of principal and interest on the Bonds or project costs.

- "Prior Bond Resolution" shall mean, collectively, resolutions adopted by the Issuer on September 26, 2016 authorizing the issuance of the Series 2016 Bonds; and on September 25, 2017 authorizing the issuance of the Series 2017 Bonds; and on August 27, 2018 authorizing the issuance of the Series 2018 Bonds.

- "Project" shall mean a school infrastructure project as authorized by the electors at the election held March 2, 2021 and the Act, including construct, furnish, and equip an addition to the High School building and to renovate and improve portions of the existing High School building.

- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Bonds.

- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate and as provided in Section 21 of this Resolution.

- "Registrar" shall mean UMB Bank, N.A. of West Des Moines, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Bonds. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Bonds.

- "Representation Letter" shall mean the Blanket Issuer Letter of Representations executed and delivered by the Issuer to DTC on file with DTC.
- "Reserve Fund" shall mean the reserve fund established in Section 16 of this Resolution.
- "Reserve Fund Requirement" shall mean an amount equal to the lesser of (a) the maximum amount of the principal and interest coming due on the Bonds and any Additional Bonds secured by the Reserve Fund; (b) 10% of the stated principal amount of the Bonds and any Additional Bonds secured by the Reserve Fund (for issues with original issue discount the issue price as defined in the Tax Exemption Certificate shall be substituted for the stated principal amount) or (c) 125% of the average principal and interest coming due on the Bonds and any Additional Bonds secured by the Reserve Fund. For purposes of this definition: (1) "issue price" shall be substituted for "stated principal amount" for issues with original issue discount or original issue premium of more than a de minimus amount and (2) stated principal amount shall not include any portion of an issue refunded or advance refunded by a subsequent issue.
- "Revenue Fund" shall mean the revenue fund established in Section 16 of this Resolution.
- "School Infrastructure Tax" shall mean the School District's portion of the one percent (1%) sales, services and use tax imposed by the State of Iowa for school infrastructure purposes which must be deposited into the State Secure an Advanced Vision for Education Fund and distributed to the School District pursuant to Iowa Code Section 423F.2, as amended.
- "School Infrastructure Tax Revenues" shall mean all of the revenues received by the School District in each Fiscal Year from the imposition of the School Infrastructure Tax (including, without limitation, any revenues received by the School District from interest and penalties on delinquent collections of the School Infrastructure Tax).
- "Secretary" shall mean the Secretary of the Board of Directors of the School District, or such other officer of the successor Governing Body as shall be charged with substantially the same duties and responsibilities.
- "Sinking Fund" shall mean the sinking fund established in Section 16 of this Resolution.
- "State" shall mean the State of Iowa.
- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate executed by the Chief Financial Officer and delivered at the time of issuance and delivery of the Bonds.

- "Treasurer" shall mean the Treasurer of the School District or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Bonds issued hereunder.
- "Yield Restricted" shall mean any amount required to be invested at a yield that is not materially higher than the yield on the Bonds under Section 148(a) of the Internal Revenue Code or regulations issued thereunder.

Section 2. Authority. The Bonds authorized by this Resolution shall be issued pursuant to Iowa Code Chapter 423F and be in compliance with all applicable provisions of the Constitution and laws of the State of Iowa.

Section 3. Authorization and Purpose. There shall be issued negotiable, serial, fully registered, School Infrastructure Sales, Services and Use Tax Revenue Bonds of the Pleasant Valley Community School District, in the of County of Scott, State of Iowa, in the aggregate amount of \$27,180,000 for the purpose of paying costs of the Project and costs of issuance.

Section 4. Source of Payment. The Bonds herein authorized and the Parity Bonds, together with the interest thereon shall be payable solely and only from the School Infrastructure Tax Revenues and shall be a first lien on the future School Infrastructure Tax Revenues received by the School District under the Act. The Bonds shall not be general obligations of the Issuer nor shall the Issuer's full faith and credit and taxing power be pledged to the payment thereof. The Issuer is not obligated to levy any ad valorem taxes nor to expend any moneys of the Issuer to pay the Bonds, except the School Infrastructure Tax Revenues pledged under this Resolution. The Issuer shall be in no manner liable by reason of the failure of the School Infrastructure Tax Revenues to be sufficient for the payment of the Bonds.

Section 5. Bond Details. School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 of the School District in the amount of \$27,180,000 are issued pursuant to the provisions of Iowa Code Chapter 423F for the aforesaid purposes, and the provisions of a subsequent purchase agreement which is approved and made a part hereof by reference. The Bonds shall be designated "SCHOOL INFRASTRUCTURE SALES, SERVICES AND USE TAX REVENUE BOND, SERIES 2024," be dated May 8, 2024, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on January 1, 2025 and semiannually thereafter on the 1st day of July and January in each year until maturity at the rates hereinafter provided.

The Bonds shall be executed by the manual or facsimile signature of the President and attested by the manual or facsimile signature of the Secretary, and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any shall be payable at the office of the Paying Agent by mailing of a check, wire, or electronic funds transfer to the registered owner of the Bond. The Bonds shall be in the denomination of \$5,000 or multiples thereof. Said Bonds shall mature and bear interest as follows:



<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity July 1</u>
\$ 100,000	5.000%	2025
100,000	5.000	2026
100,000	5.000	2027
100,000	5.000	2028
100,000	5.000	2029
1,265,000	5.000	2030
1,325,000	5.000	2031
1,395,000	5.000	2032
1,465,000	5.000	2033
1,535,000	5.000	2034
1,615,000	5.000	2035
1,695,000	5.000	2036
1,780,000	4.000	2037
1,850,000	4.000	2038
1,925,000	4.000	2039
2,000,000	4.000	2040
2,080,000	4.000	2041
2,165,000	4.000	2042
2,250,000	4.000	2043
2,335,000	4.000	2044

Section 6. Optional Redemption. Bonds maturing after July 1, 2031, may be called for optional redemption by the Issuer on that date, and on any date thereafter and paid before maturity from any funds regardless of the source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot by giving thirty days' written notice of redemption to the registered owner of the Bond at the address shown on the books of the Registrar. Failure to give such written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. The terms of redemption will be par, plus accrued interest to date of call. Written notice will be deemed completed upon transmission to the owner of record of the Bond.

If less than all of a maturity is called for redemption, the Issuer will direct the Registrar to notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. If DTC is no longer providing services with respect to the Bonds, the Registrar shall by random selection of the names of the registered owners of the entire annual maturity select the Bonds to be redeemed until the total amount of Bonds to be called has been reached. All prepayments shall be at a price of par plus accrued interest.

Section 7. Issuance of Bonds in Book-Entry Form; Replacement Bonds.

a) Notwithstanding the other provisions of this Resolution regarding registration, ownership, transfer, payment and exchange of the Bonds, unless the Issuer determines to

permit the exchange of Depository Bonds for Bonds in the Authorized Denominations, the Bonds shall be issued as Depository Bonds in denominations of the entire principal amount of each maturity of Bonds (or, if a portion of said principal amount is prepaid, said principal amount less the prepaid amount); and such Depository Bonds shall be registered in the name of Cede & Co., as nominee of DTC. Payment of principal and of semi-annual interest for any Depository Bond shall be made by wire transfer or New York Clearing House or equivalent next day funds to the account of Cede & Co. on the interest and principal payment date for the Bonds at the address indicated in or pursuant to the Representation Letter.

b) With respect to Depository Bonds, neither the Issuer nor the Paying Agent shall have any responsibility or obligation to any Participant or to any Beneficial Owner. Without limiting the immediately preceding sentence, neither the Issuer nor the Paying Agent shall have any responsibility or obligation with respect to (i) the accuracy of the records of DTC or its nominee or of any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant, any Beneficial Owner or any other person, other than DTC or its nominee, of any notice with respect to the Bonds, (iii) the payment to any Participant, any Beneficial Owner or any other person, other than DTC or its nominee, of any amount with respect to the principal of, premium, if any, or interest on the Bonds, or (iv) the failure of DTC to provide any information or notification on behalf of any Participant or Beneficial Owner.

The Issuer and the Paying Agent may treat DTC or its nominee as, and deem DTC or its nominee to be, the absolute owner of each Bond for the purpose of payment of the principal of, premium, if any, and interest on such Bond, for the purpose of all other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes whatsoever (except for the giving of certain Bondholder consents, in accordance with the practices and procedures of DTC as may be applicable thereto). The Paying Agent shall pay all principal of, premium, if any, and interest on the Bonds only to or upon the order of the Bondholders as shown on the Registration Books, and all such payments shall be valid and effective to fully satisfy and discharge the Issuer's obligations with respect to the principal of, premium, if any, and interest on the Bonds to the extent so paid. Notwithstanding the provisions of this Resolution to the contrary (including without limitation those provisions relating to the surrender of Bonds, registration thereof, and issuance in Authorized Denominations), as long as the Bonds are Depository Bonds, full effect shall be given to the Representation Letter and the procedures and practices of DTC thereunder, and the Paying Agent shall comply therewith.

c) Upon (i) a determination by the Issuer that DTC is no longer able to carry out its functions or is otherwise determined unsatisfactory, or (ii) a determination by DTC that the Bonds are no longer eligible for its depository services or (iii) a determination by the Paying Agent that DTC has resigned or discontinued its services for the Bonds, to the extent authorized by law, the Issuer shall (A) designate a satisfactory substitute depository as set forth below or, if a satisfactory substitute is not found, (B) provide for the exchange of Depository Bonds for replacement Bonds in Authorized Denominations.

d) If the Issuer determines to provide for the exchange of Depository Bonds for Bonds in Authorized Denominations, to the extent authorized by law, the Issuer shall so notify the Paying Agent and shall provide the Registrar with a supply of executed unauthenticated Bonds to be so exchanged. The Registrar shall thereupon notify the owners of the Bonds and provide for such exchange, and to the extent that the Beneficial Owners are designated as the transferee by the owners, the Bonds will be delivered in appropriate form, content and Authorized Denominations to the Beneficial Owners, as their interests appear.

e) Any substitute depository shall be designated in writing by the Issuer to the Paying Agent. Any such substitute depository shall be a qualified and registered "clearing agency" as provided in Section 17A of the Securities Exchange Act of 1934, as amended. The substitute depository shall provide for (i) immobilization of the Depository Bonds, (ii) registration and transfer of interests in Depository Bonds by book entries made on records of the depository or its nominee and (iii) payment of principal of, premium, if any, and interest on the Bonds in accordance with and as such interests may appear with respect to such book entries.

f) The execution and delivery of the Representation Letter to DTC by the Issuer is ratified and confirmed. The Representation Letter is on file with DTC and sets forth certain matters with respect to, among other things, notices, consents and approvals by Bondholders and payments on the Bonds.

Section 8. Registration of Bonds; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Bonds may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Bonds (the "Registration Books"), and in no other way. UMB Bank, N.A. of West Des Moines, Iowa is hereby appointed as Bond Registrar under the terms of this Resolution and under the provisions of a separate agreement with the Issuer filed herewith which is made a part hereof by this reference. The Registrar shall maintain the books of the Issuer for the registration of ownership of the Bonds and for the payment of principal of and interest on the Bonds as provided in this Resolution. All Bonds shall be negotiable as provided in Article 8 of the Uniform Commercial Code, subject to the provisions for registration and transfer contained in the Bonds and in this Resolution.

b) Transfer. The ownership of any Bond may be transferred only upon the Registration Books kept for the registration and transfer of Bonds and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Bond (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of

any such Bond, a new fully registered Bond, of any denomination or denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Bond, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Bonds. In all cases of the transfer of the Bonds, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Bonds, in accordance with the provisions of this Resolution.

d) Ownership. As to any Bond, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Bonds and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Bonds which have been redeemed shall not be reissued but shall be canceled by the Registrar. All Bonds which are canceled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the canceled Bonds to the Issuer.

f) Non-Presentation of Bonds. In the event any payment check, wire, or electronic transfer of funds representing payment of principal of or interest on the Bonds is returned to the Paying Agent or if any bond is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on Bonds shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Bonds shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Bonds who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Bonds. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Bonds of whatever nature shall be made upon the Issuer.

Section 9. Reissuance of Mutilated, Destroyed, Stolen or Lost Bonds. In case any outstanding Bond shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Bond of like tenor and amount as the Bond so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Bond to Registrar, upon surrender of such mutilated Bond, or in lieu of and substitution for the Bond destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and

Issuer that such Bond has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 10. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Bond, shall be made to the registered holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Bonds to the extent of the payments so made. Upon receipt of the final payment of principal, the holder of the Bond shall surrender the Bond to the Paying Agent.

Section 11. Execution, Authentication and Delivery of the Bonds. Upon the adoption of this Resolution, the President and Secretary shall execute the Bonds by their manual or authorized signature and deliver the Bonds to the Registrar, who shall authenticate the Bonds and deliver the same to or upon order of the Original Purchaser. No Bond shall be valid or obligatory for any purpose or shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Bond a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Bond executed on behalf of the Issuer shall be conclusive evidence that the Bond so authenticated has been duly issued under this Resolution and that the holder thereof is entitled to the benefits of this Resolution.

Section 12. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered bondholder.

Section 13. Form of Bond. Bonds shall be printed substantially in the form as follows:

(Form of Bond)

"Registered"

"Registered"

R- \_\_\_\_\_

\$ \_\_\_\_\_

**STATE OF IOWA  
PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
COUNTY OF SCOTT  
SCHOOL INFRASTRUCTURE SALES, SERVICES AND  
USE TAX REVENUE BONDS, SERIES 2024**

<u>Rate</u>	<u>Maturity</u>	<u>Bond Date</u>	<u>CUSIP No.</u>
_____%	July 1, ____	May 8, 2024	_____

The Pleasant Valley Community School District, in the County of Scott, State of Iowa, a school corporation organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided, on the maturity date indicated above, to

**CEDE & CO.**

or registered assigns, the principal sum of **(PRINCIPAL AMOUNT WRITTEN OUT)** THOUSAND DOLLARS in lawful money of the United States of America, on the maturity date shown above, upon surrender at the designated office of UMB Bank, N.A. of West Des Moines, Iowa, Paying Agent of this issue, or successor with interest on the sum from the date hereof payable on January 1, 2025, and semiannually thereafter on the 1st day of July and January in each year.

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Issuer or its agent for registration of transfer, exchange or payment, and a certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to another entity as requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch the registered owner hereof, Cede & Co., has an interest.

Interest and principal shall be paid to the registered holder of the Bond as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Bond is issued pursuant to the provisions of Iowa Code Chapter 423F, as amended, for the purpose of paying costs of a School Infrastructure Project defined in and in conformity with the Act and to a Resolution of the Board of Directors of the Issuer, duly passed and approved (the "Bond Resolution" or "Resolution"). For a complete statement of the revenues and funds from which and the conditions under which this Bond is payable, a statement of the conditions under

which additional bonds of equal standing may be issued, and the general covenants and provisions pursuant to which this Bond is issued, reference is made to the above-described Resolution. Capitalized terms not defined herein shall have the meanings assigned to them in the Resolution.

Bonds maturing after July 1, 2031, may be called for optional redemption by the Issuer on that date, and on any date thereafter and paid before maturity from any funds regardless of the source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot by giving thirty days' written notice of redemption to the registered owner of the Bond at the address shown on the books of the Registrar. Failure to give such written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. The terms of redemption will be par, plus accrued interest to date of call. Written notice will be deemed completed upon transmission to the owner of record of the Bond.

If less than all of a maturity is called for redemption, the Issuer will direct the Registrar to notify DTC of the particular amount of such maturity to be redeemed prior to maturity. DTC will determine by lot the amount of each Participant's interest in such maturity to be redeemed and each Participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. If DTC is no longer providing services with respect to the Bonds, the Registrar shall by random selection of the names of the registered owners of the entire annual maturity select the Bonds to be redeemed until the total amount of Bonds to be called has been reached. All prepayments shall be at a price of par plus accrued interest.

Ownership of this Bond may be transferred only by transfer upon the books kept for such purpose by UMB Bank, N.A., the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Bond at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered bondholders of such change. All Bonds shall be negotiable as provided in Article 8 of the Uniform Commercial Code, subject to the provisions for registration and transfer contained in the Bond Resolution.

This Bond and the series of which it forms a part, and any Additional Bonds which may be hereafter issued and outstanding from time to time on a parity with said Bonds, as provided in the Bond Resolution of which notice is hereby given and is hereby made a part hereof, are payable from and secured solely and only by a pledge of certain School Infrastructure Tax Revenues as defined and provided in said Resolution. The Issuer covenants and agrees that it will allocate such School Infrastructure Tax Revenues to a Sinking Fund to meet the principal of and interest on this series of Bonds, and other bonds ranking on a parity therewith, as the same become due.

**This Bond is not a general obligation of the Issuer nor is the Issuer's full faith and credit and taxing power pledged to the payment hereof. The Issuer is not obligated to levy any ad valorem taxes nor to expend any moneys of the Issuer to pay this Bond, except the School Infrastructure Tax Revenues pledged under the Resolution. Under no circumstances shall the Issuer be in any manner liable by reason of the failure of said School Infrastructure Tax Revenues to be sufficient for the payment hereof.**

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Bond, have been existent, had, done and performed as required by law.

IN TESTIMONY WHEREOF, said Issuer by its Board of Directors has caused this Bond to be signed by the manual or facsimile signature of its President and attested by the manual or facsimile signature of its Secretary, and authenticated by the manual signature of an authorized representative of the Registrar, UMB Bank, N.A. of West Des Moines, Iowa.

Date of authentication: **Closing Date**

BOARD OF DIRECTORS OF THE PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
IN THE COUNTY OF SCOTT, STATE OF IOWA

This is one of the Bonds described in the Resolution, as registered by UMB Bank, N.A. of West Des Moines, Iowa.

UMB BANK, N.A. OF WEST DES MOINES, IOWA, Registrar

By: (manual or facsimile signature)  
President of the Board

ATTEST:

By: \_\_\_\_\_  
Authorized signature

By: (manual or facsimile signature)  
Secretary of the Board

Registrar and Transfer Agent: UMB Bank, N.A.

Paying Agent: UMB Bank, N.A.

(Seal)

**STATEMENT OF INSURANCE**

Assured Guaranty Municipal Corp. ("AGM"), New York, New York, has delivered its municipal bond insurance policy (the "Policy") with respect to the scheduled payments due of principal of and interest on this Bond to UMB Bank, N.A., West Des Moines, Iowa, or its successor, as paying agent for the Bonds (the "Paying Agent"). Said Policy is on file and available for inspection at the principal office of the Paying Agent and a copy thereof may be obtained from AGM or the Paying Agent. All payments required to be made under the Policy shall be made in accordance with the provisions thereof. The owner of this Bond acknowledges and consents to the subrogation rights of AGM as more fully set forth in the Policy.

**ASSIGNMENT**

For value received, the undersigned hereby sells, assigns and transfers unto \_\_\_\_\_ (Social Security or Tax Identification No. \_\_\_\_\_) this Bond and constitutes and appoints \_\_\_\_\_ attorney in fact to transfer this Bond on the books kept for registration of this Bond, with full power of substitution in the premises.



Dated \_\_\_\_\_

\_\_\_\_\_  
(Person(s) executing this Assignment sign(s) here)

SIGNATURE GUARANTEED ) \_\_\_\_\_

**IMPORTANT - READ CAREFULLY**

Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent which may require signatures to be guaranteed by certain eligible guarantor institutions which participate in a recognized signature guarantee program.

**INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER**

Name of Transferee(s) \_\_\_\_\_  
Address of Transferee(s) \_\_\_\_\_  
Social Security or Tax Identification \_\_\_\_\_  
Number of Transferee(s) \_\_\_\_\_  
Transferee is a(n):  
Individual\* \_\_\_\_\_ Corporation \_\_\_\_\_  
Partnership \_\_\_\_\_ Trust \_\_\_\_\_

\*If the Bond is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though written out in full according to applicable laws or regulations:

TEN COM - as tenants in common  
TEN ENT - as tenants by the entireties  
JT TEN - as joint tenants with rights of survivorship and not as tenants in common  
IA UNIF TRANS MIN ACT - ..... Custodian .....  
(Cust) (Minor)  
Under Iowa Uniform Transfers to Minors Act.....  
(State)

**ADDITIONAL ABBREVIATIONS MAY  
ALSO BE USED THOUGH NOT IN THE ABOVE LIST**

Section 14. Equality of Lien. The timely payment of principal of and interest on the Bonds and Parity Bonds shall be secured equally and ratably by the School Infrastructure Tax Revenues without priority by reason of number or time of sale or delivery. The School District irrevocably pledges the School Infrastructure Tax Revenues to secure the timely payment of both principal and interest on the Bonds and Parity Bonds and all other accounts due under the Bonds and Parity Bonds as the same become due.

Section 15. Application of Bond Proceeds - Project Fund. Proceeds of the Bonds shall be applied as follows:

- An amount equal to accrued interest shall be deposited in the Sinking Fund for application to the first payment of interest on the Bonds.
- An amount sufficient to meet the Reserve Fund Requirement shall be deposited in the Reserve Fund.
- There is hereby created a Project Fund, to be held by the Issuer, into which the balance of the Bond Proceeds shall be deposited and expended therefrom for the purposes of issuance. Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Bonds at any time that other School Infrastructure Tax Revenues shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law, the Internal Revenue Code and this Resolution.

Section 16. Application of Revenues. The provisions of the Prior Bond Resolutions are hereby ratified and confirmed. Nothing in this Resolution shall be construed to impair the rights vested in the Outstanding Bonds. The amounts herein required to be paid into the various funds named in this Section shall be inclusive of payments required in respect to the Outstanding Bonds. The provisions of the Prior Bond Resolutions authorizing the Outstanding Bonds and the provisions of this Resolution are to be construed wherever possible so that the same will not be in conflict. In the event such construction is not possible, the provisions of the Prior Bond Resolutions shall prevail until such time as the bonds authorized by said Prior Bond Resolutions have been paid in full or otherwise satisfied as therein provided at which time the provisions of this Resolution shall again prevail.

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

1. Sinking Fund. The provisions in the Prior Bond Resolution, whereby there was created and is to be maintained a Sinking Fund, to be held by or on behalf of the Issuer and for the monthly payment into said fund from future School Infrastructure Tax Revenues such portion thereof as will be sufficient to meet the principal and interest of the Outstanding Bonds are hereby ratified and confirmed; provided, however, that the amounts to be set aside and paid into the Sinking Fund in equal monthly installments from the School Infrastructure Tax Revenues shall be sufficient to pay the principal and interest due each year, not only on the Outstanding Bonds, but also the principal and interest of the Bonds herein authorized to be issued. The required amount to be deposited in the Sinking Fund in any month shall be the equal monthly amount necessary to pay in full the

installment of interest coming due on the next interest payment date on the Outstanding Bonds, and the then outstanding Bonds and Parity Bonds plus the equal monthly amount necessary to pay in full the installment of principal coming due on such Outstanding Bonds, and then outstanding Bonds and Parity Bonds on the next succeeding principal payment date until the full amount of such installment is on hand. If for any reason the amount on hand in the Sinking Fund exceeds the required amount, the excess shall forthwith be withdrawn and paid into the Revenue Fund. Money in the Sinking Fund shall be used solely for the purpose of paying principal of and interest on the Outstanding Bonds, the Bonds and Parity Bonds as the same shall become due and payable. Accrued interest, if any, shall be deposited in the Sinking Fund.

2. Reserve Fund. The provisions in the Prior Bond Resolution whereby there was created and is to be maintained a debt service reserve in an amount equal to the Reserve Fund Requirement for Additional Bonds, if required, which shall be held by the Issuer is hereby ratified and confirmed, and all such provisions inure to the Bonds. In each month there shall be deposited in the Reserve Fund an amount equal to one hundred percent of the amount required by this Resolution to be deposited in such month in the Reserve Fund; provided, however, that when the amount on deposit in the Reserve Fund shall be not less than the Reserve Fund Requirement, no further deposits shall be made into the Reserve Fund except to maintain such level, and when the amount on deposit in the Reserve Fund is greater than the balance required above, such additional amounts shall be withdrawn and paid into the Revenue Fund. Money in the Reserve Fund shall be used solely for the purpose of paying principal at maturity of or interest on the Bonds and the Additional Bonds, if required, for the payment of which insufficient money shall be available in the Sinking Fund. Whenever it shall become necessary to so use money in the Reserve Fund, the payments required above shall be continued or resumed until it shall have been restored to the required minimum amount. The Reserve Fund is not pledged or otherwise held for the benefit of the Outstanding Bonds. On the Closing Date, \$2,435,900 of the Bond Proceeds shall be deposited in the Reserve Fund. A future Reserve Fund may be established for Additional Bonds to secure the repayment of such Additional Bonds at the option of the Issuer and the terms and conditions of the purchase of such Additional Bonds. Such future Reserve Fund shall not be pledged or otherwise held for the benefit of the purchasers of the Outstanding Bonds.

In lieu of maintaining and depositing moneys in the Reserve Fund, the Issuer may hold in deposit in the Reserve Fund a letter of credit, surety bond or similar instrument issued by a bank, insurance company or other financial institution in an amount equal to the Reserve Fund Requirement, such bank insurance company or other financial institution as the case may be, having a credit rating at the time of such delivery in one of the two highest rating categories of any nationally recognized rating service (without regard to any refinements of gradation of any rating category by numerical modified or otherwise).

3. Subordinate Obligations. Money in the Revenue Fund may next be used to pay principal of and interest on (including reasonable reserves therefor) any other obligations which by their terms shall be payable from the School Infrastructure Tax Revenues, but subordinate to the Outstanding Bonds, Bonds and Parity Bonds.

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

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

Failure to make such allocation and payment without cure within thirty days shall constitute an event of default under this Resolution.

Section 17. Investments. Moneys on hand in the Project Fund and all of the funds provided by this Resolution may be invested only in Permitted Investments or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation, or its equivalent successor, and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with the State Sinking Fund provided under Iowa Code Chapter 12C, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All investments shall mature before the date on which the moneys are required for the purposes for which the fund was created or otherwise as herein provided but in no event maturing in more than three years in the case of the Reserve Fund. The provisions of this Section shall not be construed to require the Issuer to maintain separate accounts for the funds created by this Section.

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

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

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

Investments shall at any time necessary be liquidated and the proceeds thereof applied to the purpose for which the respective fund was created.

Section 18. Covenants of the Issuer. The Issuer hereby covenants and agrees with each and every holder of the Bonds and Parity Bonds that:

a) The Issuer will administer, enforce and collect, or cause to be administered, enforced and collected, the School Infrastructure Tax Revenues and the School

Infrastructure Tax and shall take all reasonable actions that may be permitted by law to collect delinquent payments or to cause delinquent payments to be collected in accordance with law.

b) The Issuer will keep or cause to be kept books and records showing the proceeds of the School Infrastructure Tax Revenues, in which complete entries shall be made in accordance with standard principles of accounting, and any owner of any of the Bonds shall have the right at all reasonable times to inspect such books and records.

c) The Issuer shall, to the extent permitted by law, defend the validity and legality of this Resolution, the School Infrastructure Tax and the School Infrastructure Tax Revenues against all claims, suits and proceedings which would diminish or impair the School Infrastructure Tax Revenues as security for the Bonds.

d) The Issuer, acting by and through its officers, or otherwise, shall faithfully and punctually perform, or caused to be performed, all duties with respect to the School Infrastructure Tax required by the Constitution and laws of the State of Iowa and the various ordinances, resolutions and contracts of the Issuer, including, without limitation, the proper segregation of the proceeds of the Bonds and the School Infrastructure Tax Revenues and their application from time to time to the respective funds provided therefore.

e) At any and all times the Issuer shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurance as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular, the School Infrastructure Tax Revenues and other funds and accounts hereby pledged or assigned, or intended so to be, or which the Issuer may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of this Resolution. The Issuer, acting by and through its officers, or otherwise, shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the School Infrastructure Tax Revenues and other funds and accounts pledged hereunder and all the rights and every owner of any of the Bonds against all claims and demands of all persons whomsoever.

f) The Issuer, its officers, agents and employees, shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bonds according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any registered owner of any Bond or other security payable from the School Infrastructure Tax Revenues might be prejudicially and materially impaired or diminished.

g) Each Issuer officer or employee having custody of any School Infrastructure Tax Revenues, or responsible for their handling, shall be bonded at all times, which bond shall be conditioned upon the proper application of said moneys.

h) The Governing Body of the Issuer shall approve and conduct operations pursuant to a system budget of revenues and current expenses for each Fiscal Year. Such budget shall take into account revenues and current expenses during the current and last preceding Fiscal Years. Copies of such budget and any amendments thereto shall be mailed to the Original Purchaser and to the Bondholders upon request.

i) The Governing Body of the Issuer shall not take any action with respect to the Issuer's current Revenue Purpose Statement, as such term is used in Iowa Code Section 423F.3, authorizing the uses of the School Infrastructure Tax Revenues, as approved by the voters of the Issuer on March 2, 2021, which would impair the ability or authority of the Issuer to apply School Infrastructure Tax Revenues to the payments of principal and interest on the Bonds and Parity Bonds.

Notwithstanding anything in this Section to the contrary, none of the foregoing covenants of the Issuer with respect to the School Infrastructure Tax Revenues shall obligate the Issuer to undertake or perform any duty, task or obligation to be performed by the State of Iowa or a county or its Board of Supervisors under the terms of the Act or other provision of the Code of Iowa, as from time to time amended.

Section 19. Remedies of Bondholders. Except as herein expressly limited the holder or holders of the Bonds and Parity Bonds shall have and possess all the rights of action and remedies afforded by the common law, the Constitution and statutes of the State of Iowa, and of the United States of America, for the enforcement of payment of their Bonds or Parity Bonds and interest thereon, and of the pledge of the revenues made hereunder, and of all covenants of the Issuer hereunder.

Section 20. Prior Lien and Parity Bonds; Subordinate Obligations.

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

Additional Bonds may be issued on a parity and equality of rank with the Outstanding Bonds, Bonds and any Parity Bonds with respect to the lien and claim of such Additional Bonds to the School Infrastructure Tax Revenues and the money on So long as the Series 2016 Bonds are outstanding and remain a lien on the School Infrastructure Tax Revenues, Section 19 of the Resolution authorizing the Series 2016 Bonds shall apply; thereafter, so long as the Series 2017 Bonds are outstanding and remain a lien on the School Infrastructure Tax Revenues, Section 19 of the Resolution authorizing the Series 2017 Bonds shall apply; thereafter; so long as the Series 2018 Bonds are outstanding and remain a lien on the School Infrastructure Tax Revenues, Section 19 of the Resolution authorizing the Series 2018 Bonds shall apply; thereafter; and so long as the Bonds are outstanding and remain a lien on the School Infrastructure Tax Revenues, this Section shall apply. deposit in the funds adopted by this Resolution, for the following purposes and under the following conditions, but not otherwise:

a) For the purpose of refunding any of the Bonds or Parity Bonds outstanding so long as the refunding is an Economic Refunding, without complying with subsection (b) below.

b) For the purpose of refunding any Bonds or Parity Bonds outstanding, or for other lawful purposes, provided that, before any such Additional Bonds ranking on a parity are issued, there will have been procured and filed with the Secretary, a statement of an Independent Auditor reciting the opinion based upon necessary investigations that the School Infrastructure Tax Revenues for the preceding Fiscal Year (with adjustments as hereinafter provided) were equal to at least 1.30 times the maximum amount that will be required in any Fiscal Year for the payment of both principal of and interest on all Bonds or Parity Bonds then outstanding which are payable from the School Infrastructure Tax Revenues and the Additional Bonds then proposed to be issued.

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

c) the Additional Bonds must be payable as to principal and as to interest on the same month and day as the Bonds herein authorized.

d) for the purposes of this Section, principal and interest falling due on the first day of a Fiscal Year shall be deemed a requirement of the immediately preceding Fiscal Year.

e) the Reserve Fund for the Bonds and Additional Bonds, if required, must be fully funded as of the date of issue of the Additional Bonds.

The Issuer may not issue any bonds, notes, or other obligations that are subordinate to the Bonds ("Subordinate Obligations") unless it has obtained a statement of an Independent Auditor reciting the opinion based upon necessary investigations that the School Infrastructure Tax Revenues for the preceding Fiscal Year (with adjustments as provided in paragraph (b)(i) of this Section) were at least equal to the maximum amount that will be required in any Fiscal Year for both principal of and interest on all Bonds, Parity Bonds, or Subordinate Obligations then outstanding which are payable from School Infrastructure Tax Revenues and the bonds, notes, or other obligations then proposed to be issued.

Section 21. Disposition of Bond Proceeds; Arbitrage Not Permitted. The Issuer reasonably expects and covenants that no use will be made of the proceeds from the issuance and sale of the Bonds issued hereunder which will cause any of the Bonds to be classified as arbitrage bonds within the meaning of Section 148(a) and (b) of the Internal Revenue Code of the United States,

and that throughout the term of said Bonds it will comply with the requirements of said statute and regulations issued thereunder.

To the best knowledge and belief of the Issuer, there are no facts or circumstances that would materially change the foregoing statements or the conclusion that it is not expected that the proceeds of the Bonds will be used in a manner that would cause the Bonds to be arbitrage bonds. Without limiting the generality of the foregoing, the Issuer hereby agrees to comply with the provisions of the Tax Exemption Certificate and the provisions of the Tax Exemption Certificate are hereby incorporated by reference as part of this Resolution. The Chief Financial Officer is hereby directed to make and insert all calculations and determinations necessary to complete the Tax Exemption Certificate in all respects and to execute and deliver the Tax Exemption Certificate at issuance of the Bonds to certify as to the reasonable expectations and covenants of the Issuer at that date.

The Issuer covenants that it will treat as Yield Restricted any proceeds of the Bonds remaining unexpended after three years from the issuance and any other funds required by the Tax Exemption Certificate to be so treated. If any investments are held with respect to the Bonds and Parity Bonds, the Issuer shall treat the same for the purpose of restricted yield as held in proportion to the original principal amounts of each issue.

The Issuer covenants that it will exceed any investment yield restriction provided in this Resolution only in the event that it shall first obtain an opinion of recognized bond counsel that the proposed investment action will not cause the bonds to be classified as arbitrage bonds under Section 148 of the Internal Revenue Code or regulations issued thereunder.

The Issuer covenants that it will proceed with due diligence to spend the proceeds of the Bonds for the purpose set forth in this Resolution. The Issuer further covenants that it will make no change in the use of the proceeds available for the construction of facilities or change in the use of any portion of the facilities constructed therefrom by persons other than the Issuer or the general public unless it has obtained an opinion of bond counsel or a revenue ruling that the proposed project or use will not be of such character as to cause interest on any of the Bonds not to be exempt from federal income taxes in the hands of holders other than substantial users of the project, under the provisions of Section 142 of the Internal Revenue Code of the United States, related statutes and regulations.

Section 22. Additional Covenants, Representations and Warranties of the Issuer. The Issuer certifies and covenants with the Original Purchaser and the purchasers and holders of the Bonds from time to time outstanding that the Issuer through its officers, (a) will make such further specific covenants, representations and assurances as may be necessary or advisable; (b) comply with all representations, covenants and assurances contained in the Tax Exemption Certificate, which Tax Exemption Certificate shall constitute a part of the contract between the Issuer and the owners of the Bonds; (c) consult with bond counsel (as defined in the Tax Exemption Certificate); (d) pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (e) file such forms, statements and supporting documents as may be required and in a timely manner; and (f) if deemed necessary or advisable by its officers, to employ and pay fiscal agents, financial advisors, attorneys and other persons to assist the Issuer in such compliance.



Section 23. Not Qualified Tax-Exempt Obligations. The Bonds shall not be designated as qualified tax-exempt obligations as defined by Section 265(b) of the Internal Revenue Code of the United States, as amended.

Section 24. Discharge and Satisfaction of Bonds. The covenants, liens and pledges entered into, created or imposed pursuant to this Resolution may be fully discharged and satisfied with respect to the Bonds and Parity Bonds, or any of them, in any one or more of the following ways:

a) By paying the Bonds or Parity Bonds when the same shall become due and payable; and

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

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

Section 25. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the Issuer and the holder or holders of the Bonds and Parity Bonds, and after the issuance of any of the Bonds no change, variation or alteration of any kind in the provisions of this Resolution shall be made in any manner, except as provided in the next succeeding Section, until such time as all of the Bonds and Parity Bonds, and interest due thereon, shall have been satisfied and discharged as provided in this Resolution.

Section 26. Amendment of Resolution Without Consent. The Issuer may, without the consent of or notice to any of the holders of the Bonds and Parity Bonds, amend or supplement this Resolution for any one or more of the following purposes:

a) to cure any ambiguity, defect, omission or inconsistent provision in this Resolution or in the Bonds or Parity Bonds; or to comply with any applicable provision of law or regulation of federal or state agencies; provided, however, that such action shall not materially adversely affect the interests of the holders of the Bonds or Parity Bonds;

b) to change the terms or provisions of this Resolution to the extent necessary to prevent the interest on the Bonds or Parity Bonds from being includable within the gross income of the holders thereof for federal income tax purposes;

c) to grant to or confer upon the holders of the Bonds or Parity Bonds any additional rights, remedies, powers or authority that may lawfully be granted to or conferred upon the bondholders;

d) to add to the covenants and agreements of the Issuer contained in this Resolution other covenants and agreements of, or conditions or restrictions upon, the Issuer or to surrender or eliminate any right or power reserved to or conferred upon the Issuer in this Resolution; or

e) to subject to the lien and pledge of this Resolution additional pledged revenues as may be permitted by law.

Section 27. Amendment of Resolution Requiring Consent. This Resolution may be amended from time to time if such amendment shall have been consented to by holders of not less than two-thirds in principal amount of the Bonds and Parity Bonds at any time outstanding (not including in any case any bonds which may then be held or owned by or for the account of the Issuer, but including such refunding bonds as may have been issued for the purpose of refunding any of such bonds if such refunding bonds shall not then be owned by the Issuer); but this Resolution may not be so amended in such manner as to:

a) Make any change in the maturity or interest rate of the Bonds, or modify the terms of payment of principal of or interest on the Bonds or any of them or impose any conditions with respect to such payment;

b) Materially affect the rights of the holders of less than all of the Bonds and Parity Bonds then outstanding; and

c) Reduce the percentage of the principal amount of Bonds, the consent of the holders of which is required to affect a further amendment.

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

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

Any consent given by the holder of a bond pursuant to the provisions of this Section shall be irrevocable for a period of six months from the date of the instrument evidencing such consent and shall be conclusive and binding upon all future holders of the same bond during such period.

Such consent may be revoked at any time after six months from the date of such instrument by the holder who gave such consent or by a successor in title by filing notice of such revocation with the Secretary.

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

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

Section 28. Severability. If any section, paragraph, or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions.

Section 29. Continuing Disclosure. The Issuer hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, and the provisions of the Continuing Disclosure Certificate are hereby incorporated by reference as part of this Resolution and made a part hereof. Notwithstanding any other provision of this Resolution, failure of the Issuer to comply with the Continuing Disclosure Certificate shall not be considered an event of default under this Resolution; however, any holder of the Bonds or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Certificate. For purposes of this Section, "Beneficial Owner" means any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

Section 30. Successor Clause. The Issuer will maintain its corporate existence, and in the event of reorganization of any kind, the resolutions and the obligations of the Issuer are binding upon any successor or assigns.

Section 31. Execution of Documents. The President, Treasurer, and the Board Secretary (or their designee) are hereby authorized to execute and deliver any and all agreements, documents and instruments required related to the issuance of the Bonds and to carry out the purposes set forth in this resolution, including but not limited to any tax certificates, closing certificates and purchase agreements.

Section 32. Repeal of Conflicting Resolutions and Effective Date. All other resolutions and orders, or parts thereof, in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed, and this Resolution shall be in effect from and after its adoption.

PASSED AND APPROVED this 22nd day of April, 2024.

\_\_\_\_\_  
President of the Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Directors

CERTIFICATE

STATE OF IOWA

)  
) SS  
)

COUNTY OF SCOTT

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

WITNESS my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Secretary of the Board of Directors of the  
Pleasant Valley Community School District

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## **PAYING AGENT; BOND REGISTRAR AND TRANSFER AGENT AGREEMENT**

THIS AGREEMENT is made and entered into on May 8, 2024 by and between the Pleasant Valley Community School District hereinafter called "ISSUER", and UMB Bank, N.A., a national banking association with its principal payment office in Kansas City, Missouri, in its capacity as paying agent and registrar, hereinafter called the "AGENT".

WHEREAS, the ISSUER has issued, or is currently in the process of issuing, pursuant to an ordinance, resolution, order, final terms certificate, notice of sale or other authorizing instrument of the governing body of the ISSUER, hereinafter collectively called the "Bond Document" certain bonds, certificates, notes and/or other debt instruments, more particularly described as \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, dated May 8, 2024 hereinafter called the "Bonds"; and

WHEREAS, pursuant to the Bond Document, the ISSUER has designated and appointed the AGENT as agent to perform registrar, transfer and paying agent services, to wit: establishing and maintaining a record of the owners of the Bonds, effecting the transfer of ownership of the Bonds in an orderly and efficient manner, making payments of principal and interest when due pursuant to the terms and conditions of the Bonds, and for other related purposes; and

WHEREAS, the AGENT has represented that it possesses the necessary qualifications and maintains the necessary facilities to properly perform the required services as such registrar, transfer and paying agent and is willing to serve in such capacities for the ISSUER;

NOW THEREFORE, in consideration of mutual promises and covenants herein contained the parties agree as follows:

1. The ISSUER has designated and appointed the AGENT as registrar, transfer and paying agent of the Bonds pursuant to the Bond Document, and the AGENT has accepted such appointment and agrees to provide the services set forth therein and herein.

2. The ISSUER agrees to deliver or cause to be delivered to the AGENT a transcript of the proceedings related to the Bonds to contain the following documents:

(a) A copy of the Bond Document, and the consent or approval of any other governmental or regulatory authority, required by law to approve or authorize the issuance of the Bonds;

(b) A written opinion by an attorney or by a firm of attorneys with a nationally recognized standing in the field of municipal bond financing, and any supporting or supplemental opinions, to the effect that the Bonds and the Bond Document have been duly authorized and issued by, are legally binding upon and are enforceable against the ISSUER;

(c) A closing certificate of the ISSUER, a closing certificate and/or receipt of the purchaser(s) of the Bonds, and such other documents related to the issuance of the Bonds as the Agent reasonably deems necessary or appropriate; and

(d) Unless Paragraph 20 hereof is applicable and if requested in writing by AGENT, in addition to the transcript of proceedings a reasonable supply of blank Bond certificates bearing the manual or facsimile signatures of officials of the ISSUER authorized to sign certificates and, if required by the Bond Document, impressed with the ISSUER's seal or facsimile thereof, to enable the AGENT to provide Bond Certificates to the holders of the Bonds upon original issuance or the transfer thereof.

The foregoing documents may be subject to the review and approval of legal counsel for the AGENT. Furthermore, the ISSUER shall provide to the AGENT prompt written notification of any future amendment or change in respect of any of the foregoing, together with such documentation as the AGENT reasonably deems necessary or appropriate.

3. Unless Paragraph 20 hereof is applicable, Bond certificates provided by the ISSUER shall be printed in a manner to minimize the possibility of counterfeiting. This requirement shall be deemed satisfied by use of a certificate format meeting the standard developed by the American National Standards Committee or in such other format as the AGENT may accept by its authentication thereof. The AGENT shall have no responsibility for the form or contents of any such certificates. The ISSUER shall, while any of the Bonds are outstanding, provide a reasonable supply of additional blank certificates at any time upon request of the AGENT. All such certificates shall satisfy the requirements set forth in Paragraphs 2(d) and 3.

4. The AGENT shall initially register and authenticate, pursuant to instructions from the ISSUER and/or the initial purchaser(s) of the Bonds, one or more Bonds and shall enter into a Bond registry record the certificate number of the Bond and the name and address of the owner. The AGENT shall maintain such registry of owners of the Bonds until all the Bonds have been fully paid and surrendered. The initial owner of each Bond as reflected in the registry of owners shall not be changed except upon transfers of ownership and in accordance with procedures set forth in the Bond Document or this Agreement.

5. Transfers of ownership of the Bonds shall be made by the AGENT as set forth in the Bond Document. Absent specific guidelines in the Bond Document, transfers of ownership of the Bonds shall be made by the AGENT only upon delivery to the AGENT of a properly endorsed Bond or of a Bond accompanied by a properly endorsed transfer instrument, accompanied by such documents as the AGENT may deem necessary to evidence the authority of the person making the transfer, and satisfactory evidence of compliance with all applicable laws relating to the collection of taxes. The AGENT reserves the right to refuse to transfer any Bond until it is satisfied that each necessary endorsement is genuine and effective, and for that purpose it may require guarantees of signatures in accordance with applicable rules of the Securities and Exchange Commission and the standards and procedures of the AGENT, together with such other assurances as the AGENT shall deem necessary or appropriate. The AGENT shall incur no liability for delays in registering transfers as a result of inquiries into adverse claims or for the refusal in good faith to make transfers which it, in its judgment, deems improper or unauthorized. Upon presentation and surrender of any duly registered Bond and satisfaction of the transferability requirements, the AGENT shall (a) cancel the surrendered Bond; (b) register a new Bond(s) as directed in the same aggregate principal amount and maturity; (c) authenticate the new Bond(s); and (d) enter the transferee's name and address, together with the certificate number of the new Bond(s), in its registry of owners.

6. The AGENT may deliver Bonds by first class, certified, or registered mail, or by courier.

7. Ownership of, payment of the principal amount of, redemption premium, if any, and interest due on the Bonds, delivery of notices, and for all other purposes shall be subject to the provisions of the Bond Document. The AGENT shall have no responsibility to determine the beneficial owners of any Bonds and shall owe no duties to any such beneficial owners. Upon written request and reasonable notice from the ISSUER, the AGENT will mail, at the ISSUER's expense, notices or other communications from the ISSUER to the holders of the Bonds as recorded in the registry maintained by the AGENT.

8. Unless the Bond Document provides otherwise, the ISSUER shall, without notice from or demand of the AGENT, provide to the AGENT funds that are immediately available at least one business day prior to the relevant interest and/or principal payment date, sufficient to pay on each interest payment date and each principal payment date, all interest and principal then payable under the terms and provisions of the Bond Document and the Bonds. The AGENT shall have no responsibility to make any such payments to the extent ISSUER has not provided sufficient immediately available funds to AGENT on the relevant payment date. In the event that an interest and/or principal payment date shall be a date that is not a business day, payment may be made on the next succeeding business day and no interest shall accrue. The term "business day" shall include all days except Saturdays, Sundays and legal holidays recognized by the Federal Reserve Bank of Kansas City, Missouri.

9. Unless otherwise provided in the Bond Document and subject to the provisions of Paragraph 12 hereof, to the extent that the ISSUER has made sufficient funds available to it, the AGENT will pay to the record owners of the Bonds as of any record date (as specified in the Bond certificate or Bond Document) the interest due thereon as of the related interest payment date or any redemption date and, will pay upon presentation and surrender of such Bond at maturity or earlier date of redemption to the owner of any Bond, the principal or redemption amount of such Bond.

10. The AGENT may make a charge against any Bond owner sufficient for the reimbursement of any governmental tax or other charge legally required to be withheld for any reason, including, but not limited to, failure of such owner to provide a correct taxpayer identification number to the AGENT. Such charge may be deducted from an interest or principal payment due to such owner.

11. Unless payment of interest, principal, and redemption premium, if any, is made by electronic transfer all payments will be made by check or draft and mailed to the address of the owner as reflected on the registry of owners, or to such other address as directed in writing by the owner.

12. Subject to the provisions of the Bond Document, the AGENT may pay at maturity or redemption or issue new certificates to replace certificates represented to the AGENT to have been lost, destroyed, stolen or otherwise wrongfully taken, but may first may require the Bond owner to pay a replacement fee, to furnish an affidavit of loss, and/or furnish either an indemnity



bond or other indemnification satisfactory to the AGENT indemnifying the ISSUER and the AGENT.

13. The AGENT shall comply with the provisions, if any, of the Bond Document and the rules of the Securities and Exchange Commission pertaining to the cancellation and retention of Bond certificates and the periodic certification to the ISSUER of the cancellation of such Bond certificates. In the event that the ISSUER requests in writing that the AGENT forward to the ISSUER the cancelled Bond certificates, the ISSUER agrees to comply with the foregoing described rules. The AGENT shall have no duty to retain any documents or records pertaining to this Agreement, the Bond Document or the Bonds any longer than eleven years after final maturity of the Bonds, unless otherwise required by the rules of the Securities and Exchange Commission or other applicable law.

14. The records maintained by AGENT in connection with the Bonds shall remain confidential records entitled to protection and confidentiality pursuant to Section 22.7(17), Code of Iowa. AGENT agrees that its use of the records will be limited to the purposes of this Agreement and that AGENT will make no private use or permit any private access thereto without the prior written consent of the ISSUER, which shall not be unreasonably withheld.

15. The AGENT is authorized to act on the order, directions or instructions of such officials as the governing body of ISSUER as the ISSUER by resolution or other proper action shall designate. The AGENT shall be protected in acting upon any paper or document believed by it to be genuine and to have been signed by the proper official(s), and the ISSUER shall promptly notify AGENT in writing of any change in the identity or authority of officials authorized to sign Bond certificates, written instructions or requests. If not so provided in the Bond Document, if any official whose manual or facsimile signature appears on blank Bond certificates shall die, resign or be removed from office or authority before the authentication of such certificates by the Agent, the AGENT may nevertheless issue such certificates until specifically directed to the contrary in writing by the ISSUER.

16. The AGENT shall provide notice(s) to the owners of the Bonds and such depositories, banks, brokers, rating agencies, information services, repositories, or publications as required by the terms of the Bond Document and to any other entities that request such notice(s) and, if so directed in such other manner and to such other parties as the ISSUER shall so direct in writing and at the expense of the ISSUER.

17. The ISSUER shall compensate the AGENT for the AGENT's ordinary services as paying agent and registrar, and shall reimburse the AGENT for all ordinary out-of-pocket expenses, charges, advances, counsel fees and other costs incurred in connection with the Bonds, the Bond Document and this Agreement as set forth in the Exhibit A or as otherwise agreed to by the ISSUER and AGENT in writing. In addition, should it become necessary for the AGENT to perform extraordinary services, the AGENT shall be entitled to extra compensation therefor and reimbursement for any out-of-pocket extraordinary costs and expenses, including, but not limited to, attorneys' fees. AGENT shall use commercially reasonable efforts to provide notice to the Issuer prior to performing extraordinary services or incurring such costs and expenses; provided, however, that AGENT's right to compensation hereunder shall not be affected by any failure to provide such prior notice.

18. The AGENT may resign, or be removed by the ISSUER upon a date which, unless otherwise waived by the other party, is (a) at least thirty days after the receipt of written notice to the other and (b) in the case such notice is given by the AGENT, at least fifteen days prior to the next succeeding principal or interest payment date. Upon the effective date of resignation or removal, all obligations of the AGENT hereunder shall cease and terminate, but AGENT shall not be discharged from any liability for actions taken as AGENT under this Agreement prior to such resignation or removal. In the event of resignation or removal, the AGENT shall deliver the registry of owners and all related books and records in accordance with the written instructions of the ISSUER or any successor agent designated in writing by the ISSUER within a reasonable period following the effective date of its removal or resignation.

19. Whenever in the performance of its duties as Agent hereunder, the Bond Document or under the Bonds the AGENT shall deem it desirable that a matter be proved or established prior to taking, suffering or omitting any action hereunder, under the Bond Document or under the Bonds, the AGENT may consult with nationally recognized legal counsel in accordance with its internal policies and procedures, including, but not limited to, legal counsel for the ISSUER, with respect to any matter in connection with this Agreement and it shall not be liable for any action taken or omitted by it in good faith in reliance upon the advice or opinion of such counsel.

20. In the event that the Bond Document provides that the initial registered owner of all of the Bond certificates is or may be the Depository Trust Company, or any other securities depository or registered clearing agency qualified under the Securities and Exchange Act of 1934, as amended (a "Securities Depository"), none of the beneficial owners will receive certificates representing their respective interest in the Bonds. Except to the extent provided otherwise in the Bond Document, the following provisions shall apply:

(a) The registry of owners maintained by the AGENT will reflect as owner of the Bonds only the Securities Depository or its nominee, until and unless the ISSUER authorizes the delivery of Bond certificates to the beneficial owners as described in subsection (d) below.

(b) It is anticipated that during the term of the Bonds, the Securities Depository will make book-entry transfers among its participants and receive and transmit payments of principal and interest on the Bonds to the participants, unless and until the ISSUER authorizes the delivery of Bonds to the beneficial owners as described in subsection (d) below.

(c) The ISSUER may at any time, in accordance with the Bond Document, select and appoint a successor Securities Depository and shall notify the Agent of such selection and appointment in writing.

(d) If the ISSUER determines that the holding of the Bonds by the Securities Depository is no longer in the best interests of the beneficial owners of the Bonds, then the AGENT, at the written instruction and expense of the ISSUER, shall notify the beneficial owners of the Bonds by first class mail of such determination and of the availability of certificates to owners requesting the same. The AGENT shall register in the names of and authenticate and deliver certificates representing their respective interests in the Bonds to

the beneficial owners or their nominees, in principal amounts and maturities representing the interest of each, making such adjustments as it may find necessary or appropriate as to accrued interest and previous calls for redemption. In such event, all references to the Securities Depository herein shall relate to the period of time when at least one Bond is registered in the name of the Securities Depository or its nominee. For the purposes of this paragraph, the AGENT may conclusively rely on information provided by the Securities Depository and its participants as to principal amounts held by and the names and mailing addresses of the beneficial owners of the Bonds, and shall not be responsible for any investigation to determine the beneficial owners. The cost of printing certificates for the Bonds and expenses of the AGENT shall be paid by the ISSUER.

21. The AGENT shall not be liable for any error in judgment in fulfilling its obligations under this Agreement or the Bond Document that is made in good faith by an officer or employee of the AGENT unless it shall be determined by a court of competent jurisdiction that the AGENT was negligent in ascertaining the pertinent facts or acted intentionally in bad faith. The AGENT shall not be under any obligation to prosecute or defend any action or suit in connection with its duties under the Bond Document or this Agreement or in respect of the Bonds, which, in its opinion, may involve it in expense or liability, unless satisfactory security and indemnity is furnished to the Agent (except as may result from the AGENT's own negligence or willful misconduct). The AGENT shall only be responsible for performing such duties as are set forth herein, required by the Bond Document, or otherwise agreed to in writing by the AGENT.

22. It is mutually understood and agreed that, unless otherwise provided in the Bonds or Bond Document, this Agreement shall be governed by the laws of the State of Iowa, both as to interpretation and performance.

23. The Bond Document and the terms thereof are hereby incorporated by reference and the provisions of this Agreement are to be construed to be consistent with the Bond Document. In the event of inconsistent language between the Bond Document and this Agreement, the terms of the Bond Document shall prevail.

24. AGENT shall comply at all times with such rules, regulations, and requirements as may govern the registration, transfer and payment of registered bonds including without limitation: Chapters 76, 423F and Section 554.8101 et seq. Code of Iowa and standards issued from time to time by the Municipal Securities Rulemaking Board of the United States and any other securities industry standard and the requirements of the Internal Revenue Code of 1986.

25. In the event any payment check representing payment of interest or principal on the Bonds is returned to the AGENT or is not presented for payment, or if any Bond is not presented for payment of principal or premium, if any, at the maturity or redemption date, if funds sufficient to pay such interest on Bonds shall have been made available to the AGENT for the benefit of the owner thereof, all liability of the ISSUER to the owner thereof for such interest or payment of such Bonds shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the AGENT to hold such funds, without liability for interest thereon, for the benefit of the owner of such Bonds who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Agreement or on, or with respect to, such interest or Bonds. The AGENT'S obligation to hold such funds shall continue for a period equal to two years and six

months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the AGENT, shall surrender any remaining funds so held to the ISSUER, whereupon any claim under this Agreement by the Bond owners of such interest or Bonds of whatever nature shall be made upon the ISSUER.

26. It is understood and agreed by the parties that if any part, term, or provision of this Agreement is held by the courts to be illegal or in conflict with any applicable law, regulation or rule, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid.

27. This Agreement shall be binding upon the respective parties hereto and their heirs, executors, successors or assigns. If AGENT consolidates, merges or converts into, or transfers all or substantially all of its corporate trust business (including this Agreement) to another corporation which is a transfer agent properly registered with and in compliance with the rules of the Securities and Exchange Commission, AGENT shall provide written notice to ISSUER of such event at least sixty (60) days prior to its becoming effective, and the successor corporation without any further act shall be the successor AGENT. Except as provided in this section this Agreement may not be assigned by any party without the written consent of the other party.

28. All notices, demands, and requests required or permitted to be given to the ISSUER or AGENT under the provisions hereof must be in writing and shall be deemed to have been sufficiently given, upon receipt if (i) personally delivered, (ii) sent by telecopy and confirmed by phone or (iii) mailed by registered or certified mail, with return receipt requested, delivered as follows:

If to AGENT:	UMB Bank, N.A. Attn: Corporate Trust & Escrow Services 7155 Lake Drive, Suite 120 West Des Moines, Iowa 50266
If to ISSUER:	Pleasant Valley Community School District Secretary of the Board of Directors 525 Belmont Road Bettendorf, Iowa 53722

29. The parties hereto agree that the transactions described herein may be conducted and related documents may be sent, received or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original executed documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

30. In order to comply with provisions of the USA PATRIOT Act of 2001, as amended from time to time, and the Bank Secrecy Act, as amended from time to time, the AGENT may request certain information and/or documentation to verify confirm and record identification of persons or entities who are parties to this Agreement.

31. If the Bonds are eligible for receipt of any U.S. Treasury Interest Subsidy and if so directed by the Bond Document or, as agreed to in writing between the ISSUER and the AGENT, the AGENT shall comply with the provisions, if any, relating to it as described in the Bond Document or as otherwise agreed upon in writing between the ISSUER and the AGENT. The AGENT shall not be responsible for completion of or the actual filing of Form 8038-CP (or any successor form) with the IRS or any payment from the United States Treasury in accordance with §§ 54AA and 6431 of the Code.

**IN WITNESS WHEREOF**, the parties hereto have, by their duly authorized signatories, set their respective hands and seals this 8th day of May, 2024.

PLEASANT VALLEY COMMUNITY  
SCHOOL DISTRICT, STATE OF IOWA,  
ISSUER

By: \_\_\_\_\_  
President of the Board of Directors

ATTEST:

By: \_\_\_\_\_  
Secretary of the Board of Directors

UMB BANK, N.A., as PAYING  
AGENT/REGISTRAR

By: \_\_\_\_\_  
\_\_\_\_\_  
(Title)

ATTEST:

By: \_\_\_\_\_  
\_\_\_\_\_  
(Title)

EXHIBIT A

Paying Agent/Registrar's Fee

02335723\18621-012

## Tax Exemption Certificate

DISTRICT--Chief Financial Officer signs page 18 and Exhibit C.

The Tax Exemption Certificate is an important document. The completed version will contain important information concerning the calculated yield on the Bonds and will contain a number of covenants and obligations on the part of the District. Your copy of this Certificate should be retained as a part of your permanent records.

Tax exemption is based in part upon the fact that the use of the facilities financed with the Bond proceeds will be for the benefit of the public and will not be used in the private trade or business of any business or non-tax- exempt entity. The properties acquired with the proceeds must not be sold or diverted to any private or nonpublic use unless that action is reviewed by Bond Counsel.

The District has elected to treat the above-mentioned Bonds as a "construction issue", as defined in the Internal Revenue Code. Proceeds of a "construction issue" are not subject to rebate requirements if the expenditure schedule set forth in Section 3.3 of the Tax Exemption Certificate is met. A construction issue spenddown calculation must be made on each of the dates set forth below to determine compliance with the above-mentioned expenditure schedule:

- 10% - 6 months after date of issue
- 45% - 1 year after date of issue
- 75% - 18 months after date of issue
- 100% - 2 years after date of issue

We call your attention to Article IV of the Tax Exemption Certificate and the investment restrictions and requirements for investing bond proceeds and sinking fund deposits. There are a number of other general promises and commitments by the District to take or refrain from action, which are necessary to maintain the tax exemption of these Bonds. You should recognize that these promises and commitments are required of the District on an ongoing basis, and that the possibility of some additional future action does exist.



**EXHIBIT C**

**CONSTRUCTION ISSUE CERTIFICATION**

I, the undersigned, do hereby certify that I am the Chief Financial Officer of Pleasant Valley Community School District. I acknowledge that this Certificate is given as the basis for certain representations made in the Tax Exemption Certificate delivered by the Pleasant Valley Community School District, State of Iowa (the "Issuer"), as of the date hereof, in connection with the issuance of \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, of the Issuer (the "Bonds").

The Issuer has elected to satisfy the requirements of Code Section 148(f)(4)(C)(iv)(I) based upon its reasonable expectations that more than 75% of the "available construction proceeds" of the Bonds, as defined in Section 148(f)(4)(C)(vi) of the Code, are to be used for construction expenditures with respect to property to be owned by the Issuer as a governmental unit.

Construction expenditures means capital expenditures, as defined in Regulation 1.150-1(b), that, on or before the date the property financed by the expenditures is placed in service, as defined in Regulation 1.150-2(c), will be properly chargeable to or may be capitalized as part of the basis of (1) real property, other than expenditures for the acquisition of any interest in land or real property other than land, (2) constructed personal property as defined in Regulation 1.148-7(g)(3), or (3) specially developed computer software as defined in Regulation 1.148-7(g)(4), that is functionally related and subordinate to real property or constructed personal property.

As of the date of issue of the Bonds, it is my opinion that at least 75% of the available construction proceeds of the Issue will be used for construction expenditures as defined above.

IN WITNESS WHEREOF, I hereunto affix my official signature this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

PLEASANT VALLEY COMMUNITY  
SCHOOL DISTRICT

By: \_\_\_\_\_  
Mike Clingingsmith, Chief Financial Officer

---

TAX EXEMPTION CERTIFICATE

of

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT,  
COUNTY OF SCOTT, STATE OF IOWA, ISSUER

\$27,180,000 School Infrastructure Sales, Services  
and Use Tax Revenue Bonds, Series 2024

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This instrument was prepared by:

Ahlers & Cooney, P.C.  
100 Court Avenue, Suite 600  
Des Moines, Iowa 50309  
(515) 243-7611

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This Table of Contents is not a part of this Tax Exemption Certificate and is provided only for convenience of reference.

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CERTIFICATE OF MUNICIPAL ADVISOR**

**EXHIBIT B CERTIFICATE OF FINANCIAL ADVISOR**

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## TAX EXEMPTION CERTIFICATE

### PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT, STATE OF IOWA

THIS TAX EXEMPTION CERTIFICATE made and entered into on May 8, 2024, by the Pleasant Valley Community School District, County of Scott, State of Iowa (the "Issuer").

### INTRODUCTION

This Certificate is executed and delivered in connection with the issuance by the Issuer of its \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 (the "Bonds"). The Bonds are issued pursuant to the provisions of the Resolution of the Issuer authorizing the issuance of the Bonds. Such Resolution provides that the covenants contained in this Certificate constitute a part of the Issuer's contract with the owners of the Bonds.

The Issuer recognizes that under the Code (as defined below) the tax-exempt status of the interest received by the owners of the Bonds is dependent upon, among other things, the facts, circumstances, and reasonable expectations of the Issuer as to future facts not in existence at this time, as well as the observance of certain covenants in the future. The Issuer covenants that it will take such action with respect to the Bonds as may be required by the Code, and pertinent legal regulations issued thereunder in order to establish and maintain the tax-exempt status of the Bonds, including the observance of all specific covenants contained in the Resolution and this Certificate.

### ARTICLE I

#### DEFINITIONS

The following terms as used in this Certificate shall have the meanings set forth below. The terms defined in the Resolution shall retain the meanings set forth therein when used in this Certificate. Other terms used in this Certificate shall have the meanings set forth in the Code or in the Regulations.

- "Annual Debt Service" means the principal of and interest on the Bonds scheduled to be paid during a given Bond Year.
- "Bond Counsel" means Ahlers & Cooney, P.C., Des Moines, Iowa, or an attorney at law or a firm of attorneys of nationally recognized standing in matters pertaining to the tax-exempt status of interest on obligations issued by states and their political subdivisions, duly admitted to the practice of law before the highest court of any State of the United States of America.
- "Bond Fund" means the Sinking Fund described in the Resolution.
- "Bond Purchase Agreement" means the binding contract in writing for the sale of the Bonds.

- "Bond Year" as defined in Regulation 1.148-1(b), means a one-year period beginning on the day after expiration of the preceding Bond Year. The first Bond Year shall be the one-year or shorter period beginning on the Closing Date and ending on a principal or interest payment date, unless Issuer selects another date.
- "Bond Yield" means that discount rate which produces an amount equal to the Issue Price of the Bonds when used in computing the present value of all payments of principal and interest to be paid on the Bonds using semiannual compounding on a 360-day year as computed under Regulation 1.148-4.
- "Bonds" means the \$27,180,000 aggregate principal amount of School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024, of the Issuer issued in registered form pursuant to the Resolution.
- "Certificate" means this Tax Exemption Certificate.
- "Closing" means the delivery of the Bonds in exchange for the agreed upon purchase price.
- "Closing Date" means the date of Closing.
- "Code" means the Internal Revenue Code of 1986, as amended, and any statutes which replace or supplement the Internal Revenue Code of 1986.
- "Computation Date" means each five-year period from the Closing Date through the last day of the fifth and each succeeding fifth Bond Year.
- "Excess Earnings" means the amount earned on all Nonpurpose Investments minus the amount which would have been earned if such Nonpurpose Investments were invested at a rate equal to the Bond Yield, plus any income attributable to such excess.
- "Final Bond Retirement Date" means the date on which the Bonds are actually paid in full.
- "Financial Advisor" means Piper Sandler & Co.
- "Governmental Obligations" means direct general obligations of, or obligations the timely payment of the principal of and interest on which is unconditionally guaranteed by the United States.
- "Gross Proceeds" as defined in Regulation 1.148-1(b), means any Proceeds of the Bonds and any replacement proceeds (as defined in Regulation 1.148-1(c)) of the Bonds.
- "Gross Proceeds Funds" means the Reserve Fund, Project Fund, Proceeds held to pay cost of issuance, and any other fund or account held for the benefit of the owners of the Bonds or containing Gross Proceeds of the Bonds except the Bond Fund and the Rebate Fund.

- "Issue Price" as defined in Regulation 1.148-1(b) and (f)(2), means the price determined pursuant to the Special Rule for Competitive Sales in accordance with Regulation 1.148-1(f)(2)(iii). The Issuer hereby elects to utilize the Special Rule for Competitive Sales and treats the reasonably expected initial offering price to the public as of the sale date as the issue price of the Bonds. The Purchasers have certified the Issue Price to be not more than \$28,182,625.25, as set forth in Exhibit A.
- "Issuer" means the Pleasant Valley Community School District, a public school corporation, County of Scott, State of Iowa.
- "Minor Portion of the Bonds", as defined in Regulation 1.148-2(g), means the lesser of five (5) percent of Proceeds or \$100,000. The Minor Portion of the Bonds is computed to be \$100,000.
- "Nonpurpose Investments" means any investment property which is acquired with Gross Proceeds and is not acquired to carry out the governmental purpose of the Bonds, and may include but is not limited to U.S. Treasury bonds, corporate bonds, or certificates of deposit.
- "Proceeds" as defined in Regulation 1.148-1(b), means Sale Proceeds, investment proceeds and transferred proceeds of the Bonds.
- "Project" means to construct, furnish, and equip an addition to the High School building and to renovate and improve portions of the existing High School building as more fully described in the Resolution.
- "Project Fund" shall mean the fund required to be established by the Resolution for the deposit of the Proceeds of the Bonds.
- "Purchasers" means Hilltop Securities Inc. of Dallas, Texas, constituting the initial purchasers of the Bonds from the Issuer.
- "Rebate Amount" means the amount computed as described in this Certificate.
- "Rebate Fund" means the fund to be created, if necessary, pursuant to this Certificate.
- "Rebate Payment Date" means a date chosen by the Issuer which is not more than 60 days following each Computation Date or the Final Bond Retirement Date.
- "Regulations" means the Income Tax Regulations, amendments and successor provisions promulgated by the Department of the Treasury under Sections 103, 148 and 149 of the Code, or other Sections of the Code relating to "arbitrage bonds", including without limitation Regulations 1.148-1 through 1.148-11, 1.149(b)-1, 1.149-d(1), 1.150-1 and 1.150-2.

- "Replacement Proceeds" include, but are not limited to, sinking funds, amounts that are pledged as security for an issue, and amounts that are replaced because of a sufficiently direct nexus to a governmental purpose of an issue.
- "Resolution" means the resolution of the Issuer adopted on April 22, 2024, authorizing the issuance of the Bonds.
- "Sale Proceeds" as defined in Regulation 1.148-1(b), means any amounts actually or constructively received from the sale of the Bonds, including amounts used to pay underwriter's discount or compensation and accrued interest other than pre-issuance accrued interest.
- "Sinking Fund" means the Bond Fund.
- "SLGS" means demand deposit Treasury securities of the State and Local Government Series.
- "Tax Exempt Obligations" means bonds or other obligations the interest on which is excludable from the gross income of the owners thereof under Section 103 of the Code and include certain regulated investment companies, stock in tax-exempt mutual funds and demand deposit SLGS.
- "Taxable Obligations" means all investment property, obligations or securities other than Tax Exempt Obligations.
- "Verification Certificate" means the Issue Price Certificate attached to this Tax Exemption Certificate as Exhibit A, setting forth the offering prices at which the Purchaser will reoffer and sell the Bonds to the public.

## ARTICLE II

### SPECIFIC CERTIFICATIONS, REPRESENTATIONS AND AGREEMENTS

The Issuer hereby certifies, represents and agrees as follows:

#### Section 2.1 Authority to Certify and Expectations

(a) The undersigned officer of the Issuer along with other officers of the Issuer, are charged with the responsibility of issuing the Bonds.

(b) This Certificate is being executed and delivered in part for the purposes specified in Section 1.148-2(b)(2) of the Regulations and is intended (among other purposes) to establish reasonable expectations of the Issuer at this time.

(c) The Issuer has not been notified of any disqualification or proposed disqualification of it by the Commissioner of the Internal Revenue Service as a bond issuer which may certify bond issues under Section 1.148-2(b)(2) of the Regulations.

(d) The certifications, representations and agreements set forth in this Article II are made on the basis of the facts, estimates and circumstances in existence on the date hereof, including the following: (1) with respect to amounts expected to be received from delivery of the Bonds, amounts actually received, (2) with respect to payments of amounts into various funds or accounts, review of the authorizations or directions for such payments made by the Issuer pursuant to the Resolution and this Certificate, (3) with respect to the Issue Price, the certifications of the Purchasers as set forth in the Verification Certificate, (4) with respect to expenditure of the Proceeds of the Bonds, actual expenditures and reasonable expectations of the Issuer as to when the Proceeds will be spent for purposes of the Project, (5) with respect to amounts reasonably required in a reserve fund, the certifications of the Financial Advisor as set forth in Exhibit B hereto, (6) with respect to Bond Yield, review of the Verification Certificate, and (7) with respect to the amount of governmental and qualified 501(c)(3) bonds to be issued during the calendar year, the budgeting and present planning of Issuer. The Issuer has no reason to believe such facts, estimates or circumstances are untrue or incomplete in any material way.

(e) To the best of the knowledge and belief of the undersigned officer of the Issuer, there are no facts, estimates or circumstances that would materially change the representations, certifications or agreements set forth in this Certificate, and the expectations herein set out are reasonable.

(f) No arrangement exists under which the payment of principal or interest on the Bonds would be directly or indirectly guaranteed by the United States or any agency or instrumentality thereof.

(g) After the expiration of any applicable temporary periods, and excluding investments in a bona fide debt service fund or reserve fund, not more than five percent (5%) of the Proceeds of the Bonds will be (a) used to make loans which are guaranteed by the United States or any agency or instrumentality thereof, or (b) invested in federally insured deposits or accounts.

(h) The Issuer will file with the Internal Revenue Service in a timely fashion Form 8038-G, Information Return for Tax-Exempt Governmental Obligations with respect to the Bonds and such other reports required to comply with the Code and applicable Regulations.

(i) The Issuer will take no action which would cause the Bonds to become "private activity bonds" as defined in Section 141 (a) of the Code, including any use of the Project by any person other than a governmental unit if such use will be by other than a member of the general public. None of the Proceeds of the Bonds will be used directly or indirectly to make or finance loans to any person other than a governmental unit.

(j) The Issuer will make no change in the nature or purpose of the Project except as provided in Section 6.1 hereof.

(k) Except as provided in the Resolution, the Issuer will not establish any sinking fund, bond fund, reserve fund, debt service fund or other fund reasonably expected



to be used to pay debt service on the Bonds (other than the Bond Fund and any Reserve Fund), exercise its option to redeem Bonds prior to maturity or effect a refunding of the Bonds.

(l) No bonds or other obligations of the Issuer (1) were sold in the 15 days preceding the date of sale of the Bonds, (2) were sold or will be sold within the 15 days after the date of sale of the Bonds, (3) have been delivered in the past 15 days or (4) will be delivered in the next 15 days pursuant to a common plan of financing for the issuance of the Bonds and payable out of substantially the same source of revenues.

(m) None of the Proceeds of the Bonds will be used directly or indirectly to replace funds of the Issuer used directly or indirectly to acquire obligations having a yield higher than the Bond Yield.

(n) No portion of the Bonds is issued for the purpose of investing such portion at a higher yield than the Bond Yield.

(o) The Issuer does not expect that the Proceeds of the Bonds will be used in a manner that would cause them to be "arbitrage bonds" as defined in Section 148(a) of the Code. The Issuer does not expect that the Proceeds of the Bonds will be used in a manner that would cause the interest on the Bonds to be includible in the gross income of the owners of the Bonds under the Code. The Issuer will not intentionally use any portion of the Proceeds to acquire higher yielding investments.

(p) The Issuer will not use the Proceeds of the Bonds to exploit the difference between tax-exempt and taxable interest rates to obtain a material financial advantage.

(q) The Issuer has not issued more Bonds, issued the Bonds earlier, or allowed the Bonds to remain outstanding longer than is reasonably necessary to accomplish the governmental purposes of the Bonds and in fact, the Bonds will not remain outstanding longer than 120% of the economic useful life of the assets financed with the Proceeds of the Bonds.

(r) The Bonds will not be Hedge Bonds as described in Section 149(g)(3) of the Code because the Issuer reasonably expects that it will meet the Expenditure test set forth in Section 2.5(b) hereof and that 50% or more of the Proceeds will not be invested in Nonpurpose Investments having a substantially guaranteed yield for four or more years.

Except for costs of issuance, all Sale Proceeds and investment earnings thereon will be expended for costs of the type that would be chargeable to capital accounts under the Code pursuant to federal income tax principles if the Issuer were treated as a corporation subject to federal income taxation.

## Section 2.2 Receipts and Expenditures of Sale Proceeds

Sale Proceeds (\$27,180,000 par plus re-offering premium of \$1,002,625.25, less underwriter's discount of \$248,945.40), received at Closing are expected to be deposited and expended as follows:

(a) \$-0- representing pre-issuance accrued interest will be deposited into the Bond Fund and will be used to pay a portion of the interest accruing on the Bonds on the first interest payment date; and

(b) \$265,515 representing costs of issuing the Bonds will be used within six months of the Closing Date to pay the costs of issuance of the Bonds (with any excess remaining on deposit in the Project Fund); and

(c) \$25,232,264.85 will be deposited into the Project Fund and will be used together with earnings thereon to pay the costs of the Project and will not exceed the amount necessary to accomplish the governmental purposes of the Bonds; and

(d) \$2,435,900 will be deposited into the Reserve Fund.

### Section 2.3 Purpose of Bonds

The Issuer is issuing the Bonds to pay the costs to construct, furnish, and equip an addition to the High School building and to renovate and improve portions of the existing High School building.

### Section 2.4 Facts Supporting Tax-Exemption Classification

## Governmental Bonds

### Private Business Use/Private Security or Payment Tests

The Bonds are considered to be governmental bonds, not subject to the provisions of the alternate minimum tax. The Proceeds will be used for the purposes described in Section 2.3 hereof. These bonds are not private activity bonds because no amount of Proceeds of the Bonds is to be used in a trade or business carried on by a non-governmental unit. Rather, the Proceeds will be used to finance the general government operations and facilities of the Issuer described in Section 2.3 hereof. None of the payment of principal or interest on the Bonds will be derived from, or secured by, money or property used in a trade or business of a non-governmental unit. In addition, none of the governmental operations or facilities of the Issuer being financed with the Proceeds of the Bonds are subject to any lease, management contract or other similar arrangement or to any arrangement for use other than as by the general public.

### Private Loan Financing Test

No amount of Proceeds of the Bonds is to be used directly or indirectly to make or finance loans to persons other than governmental units.

### Section 2.5 Facts Supporting Temporary Periods for Proceeds

(a) Time Test. Not later than six months after the Closing Date, the Issuer will incur a substantial binding obligation to a third party to expend at least 5% of the net Sale Proceeds of the Bonds.

(b) Expenditure Test. Not less than 85% of the net Sale Proceeds will be expended for Project costs, including the reimbursement of other funds expended to date, within a three-year temporary period from the Closing Date.

(c) Due Diligence Test. Not later than six months after Closing, work on the Project will have commenced and will proceed with due diligence to completion.

(d) Proceeds of the Bonds representing less than six months accrued interest on the Bonds will be spent within six months of this date to pay interest on the Bonds, and will be invested without restriction as to yield for a temporary period not in excess of six months.

#### Section 2.6 Resolution Funds at Restricted or Unrestricted Yield

(a) Proceeds of the Bonds will be held and accounted for in the manner provided in the Resolution. The Issuer has not and does not expect to create or establish any other bond fund, reserve fund, or similar fund or account for the Bonds. The Issuer has not and will not pledge any moneys or Taxable Obligations in order to pay debt service on the Bonds or restrict the use of such moneys or Taxable Obligations so as to give reasonable assurances of their availability for such purposes.

(b) Any monies which are invested beyond a temporary period are expected to constitute less than a major portion of the Bonds or to be restricted for investment at a yield not greater than one-eighth of one percent above the Bond Yield.

(c) The Issuer has established and will use the Bond Fund primarily to achieve a proper matching of revenues and debt service within each Bond Year and the Issuer will apply moneys deposited into the Bond Fund to pay the principal of and interest on the Bonds. Such Fund will be depleted at least once each Bond Year except for a reasonable carryover amount. The carryover amount will not exceed the greater of (1) one year's earnings on the Bond Fund or (2) one-twelfth of Annual Debt Service. The Issuer will spend moneys deposited from time to time into such fund within 13 months after the date of deposit. Revenues, intended to be used to pay debt service on the Bonds, will be deposited into the Bond Fund as set forth in the Resolution. The Issuer will spend interest earned on moneys in such fund not more than 12 months after receipt. Accordingly, the Issuer will treat the Bond Fund as a bona fide debt service fund as defined in Regulation 1.148-1(b).

Investment of amounts on deposit in the Bond Fund will not be subject to arbitrage rebate requirements as the Bonds meet the safe harbor set forth in Regulation 1.148-3(k), because the average annual debt service on the Bonds will not exceed \$2,500,000.

(d) The Minor Portion of the Bonds will be invested without regard to yield.

(e) A Reserve Fund is established to secure the Bonds, however, the Issuer does not expect that principal of or interest on the Bonds will be paid from the Reserve Fund. Monies in the Reserve Fund will not be accumulated except to a reasonable extent. Within one year of receipt, earnings upon the investment of the Reserve Fund monies will be

commingled with other revenues from the operations of the Issuer which are substantial in amount for accounting and expenditure.

(f) The amounts on deposit in the Reserve Fund will at all times be equal to or less than the Allowable Reserve Fund Amount. However, if the amount in the Reserve Fund exceeds the Allowable Reserve Fund Amount, such excess must be invested at a yield no higher than the Bond Yield or will be invested in Tax Exempt Obligations.

(g) For purposes of Subsections (e) and (f), the following terms shall have the meanings set forth below:

(1) "Allowable Reserve Fund Amount" as described in Regulation 1.148-2(f)(2) means an amount equal to the lesser of (10) percent of the stated principal amount of the Bonds, the maximum annual principal and interest coming due on the Bonds, or 125% of the average annual principal and interest coming due on the Bonds. The Allowable Reserve Fund Amount is computed to be \$2,435,900.

(2) "Reserve Fund" means that portion of the Revenue Fund as described in the Resolution.

(h) The Bond Fund and the Reserve Fund are funds which either (a) are reasonably expected to be used to pay debt service on the Bonds and Parity Bonds, or (b) are pledged to the payment of debt service on the Parity Bonds should other sources prove insufficient. The Bond Fund is a "sinking fund" as defined in Regulation 1.148-1(c)(2). The Bond Fund and the Reserve Fund apply to two or more issues, and each fund in the aggregate shall be referred to as a "Commingled Fund". Each Commingled Fund shall be allocated among the various issues of Bonds and Parity Bonds according to the methods described below.

(i) For purposes of Subsection (h), the following terms shall have the meanings set forth below:

(1) "Bond Fund Allocation Factor" shall be determined by dividing the original face amount of the Bonds, \$27,180,000, by the sum of the original face amounts of all outstanding Parity Bonds.

(2) "Parity Bonds" means the Bonds, and all other outstanding bonds of the Issuer ranking on a parity with the Bonds as set forth in the Resolution.

(3) "Reserve Fund Allocation Factor" shall be determined by dividing the original principal amount of the Bonds, \$27,180,000 by the sum of the original face amounts of all outstanding Parity Bonds.

A portion of the investments in each Commingled Fund and earnings thereon shall be allocated to the Bonds by applying a certain percentage (the "Series 2024 Share") of the market value of the investments in the applicable Commingled Fund. Each time an issue of Parity Bonds is no longer outstanding and each time additional Parity Bonds are issued, the Issuer shall calculate the Series 2024 Share for the Bond Fund and Reserve Fund. The Series 2024 Share is determined

for each Commingled Fund by applying the Bond Fund Allocation Factor and the Reserve Fund Allocation Factor, as applicable. Each time it shall be necessary to determine the earnings on the Bond Fund or the Reserve Fund, the Issuer shall multiply the earnings for the applicable Commingled Fund by the applicable Series 2024 Share. The Issuer may, at any time, use any other allocation method for the Reserve Fund or the Bond Fund allowed by Regulation 1.148-6(e)(6).

Section 2.7 Pertaining to Yields

(a) The purchase price of all Taxable Obligations to which restrictions apply under this Certificate as to investment yield or rebate of Excess Earnings, if any, has been and shall be calculated using (i) the price taking into account discount, premium and accrued interest, as applicable, actually paid or (ii) the fair market value if less than the price actually paid and if such Taxable Obligations were not purchased directly from the United States Treasury. The Issuer will acquire all such Taxable Obligations directly from the United States Treasury or in an arm's length transaction without regard to any amounts paid to reduce the yield on such Taxable Obligations. The Issuer will not pay or permit the payment of any amounts (other than to the United States) to reduce the yield on any Taxable Obligations. Obligations pledged to the payment of debt service on the Bonds, or deposited into any reserve fund after they have been acquired by the Issuer will be treated as though they were acquired for their fair market value on the date of such pledge or deposit. Obligations on deposit in any reserve fund on the Closing Date shall be treated as if acquired for their fair market value on the Closing Date.

(b) Qualified guarantees have been used in computing yield. The Original Purchaser has arranged for Assured Guaranty Municipal Corp. to insure the payment of principal and interest on the Bonds.

(c) The Bond Yield has been computed as not less than 3.8833 percent. This Bond Yield has been computed on the basis of a purchase price for the Bonds equal to the Issue Price.

ARTICLE III

REBATE

Section 3.1 Records

Sale Proceeds of the Bonds will be held and accounted for in the manner provided in the Resolution. The Issuer will maintain adequate records for funds created by the Resolution and this Certificate including all deposits, withdrawals, transfers from, transfers to, investments, reinvestments, sales, purchases, redemptions, liquidations and use of money or obligations until six years after the Final Bond Retirement Date.

Section 3.2 Rebate Fund

(a) In the Resolution, the Issuer has covenanted to pay to the United States the Rebate Amount, an amount equal to the Excess Earnings on the Gross Proceeds Funds, if

any, at the times and in the manner required or permitted and subject to stated special rules and allowable exceptions.

(b) The Issuer may establish a fund pursuant to the Resolution and this Certificate which is herein referred to as the Rebate Fund. The Issuer will invest and expend amounts on deposit in the Rebate Fund in accordance with this Certificate.

(c) Moneys in the Rebate Fund shall be held by the Issuer or its designee and, subject to Sections 3.4, 3.5 and 6.1 hereof, shall be held for future payment to the United States as contemplated under the provisions of this Certificate and shall not constitute part of the trust estate held for the benefit of the owners of the Bonds or the Issuer.

(d) The Issuer will pay to the United States from legally available money of the Issuer (whether or not such available money is on deposit in any fund or account related to the Bonds) any amount which is required to be paid to the United States.

### Section 3.3 Exceptions to Rebate

The Issuer reasonably expects that the Bonds are eligible for one or more exceptions from the arbitrage rebate rules set forth in the Regulations. If any Proceeds are ineligible, or become ineligible, for an exception to the arbitrage rebate rules, the Issuer will comply with the provisions of this Article III. A description of the applicable rebate exceptions is as follows:

- Election to Treat as Construction Bonds.

The Issuer reasonably expects that more than 75 percent of the "available construction proceeds" ("ACP") of the Bonds, as defined in Section 148(f)(4)(C)(vi) of the Code, will be used for construction expenditures. ACP includes the issue price of the issue plus the earnings on such issue [minus the amount on deposit in the Reserve Fund]. Not less than the following percentages of the ACP will be spent within the following periods:

- 1) 10 percent spent within six months of the Closing Date;
- 2) 45 percent spent within one year of the Closing Date;
- 3) 75 percent spent within eighteen months of the Closing Date;
- 4) 100 percent spent within two years of the Closing Date (subject to 5 percent retainage for not more than one year).

In any event, the Issuer expects that the 5% reasonable retainage will be spent within a three-year period beginning on the Closing Date. A failure to spend an amount that does not exceed the lesser of (i) 3% of the issue price or (ii) \$250,000, is disregarded if the Issuer exercises due diligence to complete the Project.

- Election with respect to future earnings

Pursuant to Section 1.148-7(h)(i)(3) of the Regulations, the Issuer shall calculate the amount of future earnings to be used in determining compliance with the first three spending periods based on its reasonable expectations that the average annual interest rate on investments of the ACP will be not more than 5.00%. Compliance with the final spending period shall be calculated using actual earnings.

If the Issuer fails to meet the foregoing expenditure schedule, the Issuer shall comply with the arbitrage rebate requirements of the Code.

#### Section 3.4 Calculation of Rebate Amount

(a) As soon after each Computation Date as practicable, the Issuer shall, if necessary, calculate and determine the Excess Earnings on the Gross Proceeds Funds (the "Rebate Amount"). All calculations and determinations with respect to the Rebate Amount will be made on the basis of actual facts as of the Computation Date and reasonable expectations as to future events.

(b) If the Rebate Amount exceeds the amount currently on deposit in the Rebate Fund, the Issuer may deposit an amount in the Rebate Fund such that the balance in the Rebate Fund after such deposit equals the Rebate Amount. If the amount in the Rebate Fund exceeds the Rebate Amount, the Issuer may withdraw such excess amount provided that such withdrawal can be made from amounts originally transferred to the Rebate Fund and not from earnings thereon, which may not be transferred, and only if such withdrawal may be made without liquidating investments at a loss.

#### Section 3.5 Rebate Requirements and the Bond Fund

It is expected that the Bond Fund described in the Resolution and Section 2.6(c) of this Certificate will be treated as a bona fide debt service fund as defined in Regulation 1.148-1(b). As such, any amount earned during a Bond Year on the Bond Fund and amounts earned on such amounts, if allocated to the Bond Fund, will not be taken into account in calculating the Rebate Amount for the reasons outlined in Section 2.6(c) hereof. However, should the Bond Fund cease to be treated as a bona fide debt service fund, the Bond Fund will become subject to the rebate requirements set forth in Section 3.4 hereof.

#### Section 3.6 Investment of the Rebate Fund

(a) Immediately upon a transfer to the Rebate Fund, the Issuer may invest all amounts in the Rebate Fund not already invested and held in the Rebate Fund, to the extent possible, in (1) SLGS, such investments to be made at a yield of not more than one-eighth of one percent above the Bond Yield, (2) Tax Exempt Obligations, (3) direct obligations of the United States or (4) certificates of deposit of any bank or savings and loan association. All investments in the Rebate Fund shall be made to mature not later than the next Rebate Payment Date.

(b) If the Issuer invests in SLGS, the Issuer shall file timely subscription forms for such securities (if required). To the extent possible, amounts received from maturing SLGS shall be reinvested immediately in zero yield SLGS maturing on or before the next Rebate Payment Date.

### Section 3.7 Payment to the United States

(a) On each Rebate Payment Date, the Issuer will pay to the United States at least ninety percent (90%) of the Rebate Amount less a computation credit of \$1,000 per Bond Year for which the payment is made.

(b) The Issuer will pay to the United States not later than sixty (60) days after the Final Bond Retirement Date all the rebatable arbitrage as of such date and any income attributable to such rebatable arbitrage as described in Regulation 1.148-3(f)(2).

(c) If necessary, on each Rebate Payment Date, the Issuer will mail a check to the Internal Revenue Service Center, Ogden, UT 84201. Each payment shall be accompanied by a copy of Form 8038-T, Arbitrage Rebate, filed with respect to the Bonds or other information reporting form as is required to comply with the Code and applicable Regulations.

### Section 3.8 Records

(a) The Issuer will keep and retain adequate records with respect to the Bonds, the Gross Proceeds Funds, the Bond Fund, the Reserve Fund, and the Rebate Fund until six years after the Final Bond Retirement Date. Such records shall include descriptions of all calculations of amounts transferred to the Rebate Fund, if any, and descriptions of all calculations of amounts paid to the United States as required by this Certificate. Such records will also show all amounts earned on moneys invested in such funds, and the actual dates and amounts of all principal, interest and redemption premiums (if any) paid on the Bonds.

(b) Records relating to the investments in such Funds shall completely describe all transfers, deposits, disbursements and earnings including:

(1) a complete list of all investments and reinvestments of amounts in each such Fund including, if applicable, purchase price, purchase date, type of security, accrued interest paid, interest rate, dated date, principal amount, date of maturity, interest payment dates, date of liquidation, receipt upon liquidation, market value of such investment on the Final Bond Retirement Date if held by the Issuer on the Final Bond Retirement Date, and market value of the investment on the date pledged to the payment of the Bonds or the date of deposit into the Reserve Fund, or the Closing Date if different from the purchase date.

(2) the amount and source of each payment to, and the amount, purpose and payee of each payment from, each such Fund.



### Section 3.9 Additional Payments

The Issuer hereby agrees to pay to the United States from legally available money of the Issuer (whether or not such available money is on deposit in any fund or account related to the Bonds) any amount which is required to be paid to the United States, but which is not available in a fund related to the Bonds for transfer to the Rebate Fund or payment to the United States.

## ARTICLE IV

### INVESTMENT RESTRICTIONS

#### Section 4.1 Avoidance of Prohibited Payments

The Issuer will not enter into any transaction that reduces the amount required to be deposited into the Rebate Fund or paid to the United States because such transaction results in a smaller profit or a larger loss than would have resulted if the transaction had been at arm's length and had the Bond Yield not been relevant to either party. The Issuer will not invest or direct the investment of any funds in a manner which reduces an amount required to be paid to the United States because such transaction results in a small profit or larger loss than would have resulted if the transaction had been at arm's length and had the Bond Yield not been relevant to the Issuer. In particular, notwithstanding anything to the contrary contained herein or in the Resolution, the Issuer will not invest or direct the investment of any funds in a manner which would violate any provision of this Article IV.

#### Section 4.2 Market Price Requirement

(a) The Issuer will not purchase or direct the purchase of Taxable Obligations for more than the then available market price for such Taxable Obligations. The Issuer will not sell, liquidate or direct the sale or liquidation of Taxable Obligations for less than the then available market price.

(b) For purposes of this Certificate, United States Treasury obligations purchased directly from the United States Treasury will be deemed to be purchased at the market price.

#### Section 4.3 Investment in Certificates of Deposit

(a) Notwithstanding anything to the contrary contained herein or in the Resolution, the Issuer will invest or direct the investment of funds on deposit in the Reserve Fund, any other Gross Proceeds Fund, the Bond Fund, and the Rebate Fund, in a certificate of deposit of a bank or savings bank which is permitted by law and by the Resolution only if the purchase price of such a certificate of deposit is treated as its fair market value on the purchase date and if the yield on the certificate of deposit is not less than (1) the yield on reasonably comparable direct obligations of the United States; and (2) the highest yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

(b) The certificate of deposit described in paragraph 4.3(a) above must be executed by a dealer who maintains an active secondary market in comparable certificates of deposit and must be based on actual trades adjusted to reflect the size and term of that certificate of deposit and the stability and reputation of the bank or savings bank issuing the certificate of deposit.

#### Section 4.4 Investment Pursuant to Investment Contracts and Agreements

The Issuer will invest or direct the investment of funds on deposit in the Gross Proceeds Funds, the Bond Fund, and the Rebate Fund pursuant to an investment contract (including a repurchase agreement) only if all of the following requirements are satisfied:

(a) The Issuer makes a bona fide solicitation for the purchase of the investment. A bona fide solicitation is a solicitation that satisfies all of the following requirements:

(1) The bid specifications are in writing and are timely forwarded to potential providers.

(2) The bid specifications include all material terms of the bid. A term is material if it may directly or indirectly affect the yield or the cost of the investment.

(3) The bid specifications include a statement notifying potential providers that submission of a bid is a representation that the potential provider did not consult with any other potential provider about its bid, that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the issuer or any other person (whether or not in connection with the Bonds), and that the bid is not being submitted solely as a courtesy to the issuer or any other person for purposes of satisfying the requirements of paragraph (d)(6)(iii)(B)(1) or (2) of Section 1.148-5 of the Regulations.

(4) The terms of the bid specifications are commercially reasonable. A term is commercially reasonable if there is a legitimate business purpose for the term other than to increase the purchase price or reduce the yield of the investment.

(5) For purchases of guaranteed investment contracts only, the terms of the solicitation take into account the Issuer's reasonably expected deposit and drawdown schedule for the amounts to be invested.

(6) All potential providers have an equal opportunity to bid and no potential provider is given the opportunity to review other bids (i.e., a last look) before providing a bid.

(7) At least three reasonably competitive providers are solicited for bids. A reasonably competitive provider is a provider that has an established industry reputation as a competitive provider of the type of investments being purchased.

(b) The bids received by the Issuer meet all of the following requirements:

(1) The Issuer receives at least three bids from providers that the Issuer solicited under a bona fide solicitation meeting the requirements of paragraph (d)(6)(iii)(A) of Section 1.148-5 of the Regulations and that do not have a material financial interest in the issue. A lead underwriter in a negotiated underwriting transaction is deemed to have a material financial interest in the issue until 15 days after the issue date of the issue. In addition, any entity acting as a financial advisor with respect to the purchase of the investment at the time the bid specifications are forwarded to potential providers has a material financial interest in the issue. A provider that is a related party to a provider that has a material financial interest in the issue is deemed to have a material financial interest in the issue.

(2) At least one of the three bids described in paragraph (d)(6)(iii)(B)(1) of Section 1.148-5 of the Regulations is from a reasonably competitive provider, within the meaning of paragraph (d)(6)(iii)(A)(7) of Section 1.148-5 of the Regulations.

(3) If the Issuer uses an agent to conduct the bidding process, the agent did not bid to provide the investment.

(c) The winning bid meets the following requirements:

(1) Guaranteed investment contracts. If the investment is a guaranteed investment contract, the winning bid is the highest yielding bona fide bid (determined net of any broker's fees).

(2) Other investments. If the investment is not a guaranteed investment contract, the winning bid is the lowest cost bona fide bid (including any broker's fees).

(d) The provider of the investments or the obligor on the guaranteed investment contract certifies the administrative costs that it pays (or expects to pay, if any) to third parties in connection with supplying the investment.

(e) The Issuer will retain the following records with the bond documents until three years after the last outstanding bond is redeemed:

(1) For purchases of guaranteed investment contracts, a copy of the contract, and for purchases of investments other than guaranteed investment contracts, the purchase agreement or confirmation.

(2) The receipt or other record of the amount actually paid by the Issuer for the investments, including a record of any administrative costs paid by the Issuer, and the certification under paragraph (d)(6)(iii)(D) of Section 1.148-5 of the Regulations.

(3) For each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results.

(4) The bid solicitation form and, if the terms of the purchase agreement or the guaranteed investment contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

(5) For purchases of investments other than guaranteed investment contracts, the cost of the most efficient portfolio of State and Local Government Series Securities, determined at the time that the bids were required to be submitted pursuant to the terms of the bid specifications.

#### Section 4.5 Records

The Issuer will maintain records of all purchases, sales, liquidations, investments, reinvestments, redemptions, disbursements, deposits, and transfers of amounts on deposit.

#### Section 4.6 Investments to be Legal

All investments required to be made pursuant to this Certificate shall be made to the extent permitted by law. In the event that any such investment is determined to be ultra vires, it shall be liquidated and the proceeds thereof shall be invested in a legal investment, provided that prior to reinvesting such proceeds, the Issuer shall obtain an opinion of Bond Counsel to the effect that such reinvestment will not cause the Bonds to become arbitrage bonds under Sections 103, 148, 149, or any other applicable provision of the Code.

### ARTICLE V

#### GENERAL COVENANTS

The Issuer hereby covenants to perform all acts within its power necessary to ensure that the reasonable expectations set forth in Article II hereof will be realized. The Issuer reasonably expects to comply with all covenants contained in this Certificate.

### ARTICLE VI

#### AMENDMENTS AND ADDITIONAL AGREEMENTS

##### Section 6.1 Opinion of Bond Counsel; Amendments

The various provisions of this Certificate need not be observed and this Certificate may be amended or supplemented at any time by the Issuer if the Issuer receives an opinion or opinions of Bond Counsel that the failure to comply with such provisions will not cause any of the Bonds to become "arbitrage bonds" under the Code and that the terms of such amendment or supplement will not cause any of the Bonds to become "arbitrage bonds" under the Code, or otherwise cause interest on any of the Bonds to become includable in gross income for federal income tax purposes.

Section 6.2 Additional Covenants, Agreements

The Issuer hereby covenants to make, execute and enter into (and to take such actions, if any, as may be necessary to enable it to do so) such agreements as may be necessary to comply with any changes in law or regulations in order to preserve the tax-exempt status of the Bonds to the extent that it may lawfully do so. The Issuer further covenants (1) to impose such limitations on the investment or use of moneys or investments related to the Bonds, (2) to make such payments to the United States Treasury, (3) to maintain such records, (4) to perform such calculations, and (5) to perform such other lawful acts as may be necessary to preserve the tax-exempt status of the Bonds.

Section 6.3 Internal Revenue Service Audits

The Internal Revenue Service has not audited the Issuer regarding any obligations issued by or on behalf of the Issuer. To the best knowledge of the Issuer, no such obligations of the Issuer are currently under examination by the Internal Revenue Service.

Section 6.4 Amendments

Except as otherwise provided in Section 6.1 hereof, all the rights, powers, duties and obligations of the Issuer shall be irrevocable and binding upon the Issuer and shall not be subject to amendment or modification by the Issuer.

IN WITNESS WHEREOF, the Issuer has caused this Certificate to be executed by its duly authorized officer, all as of the day first above written.

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Chief Financial Officer, Pleasant Valley  
Community School District, State of Iowa

## CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Pleasant Valley Community School District, State of Iowa (the "Issuer"), in connection with the issuance of \$27,180,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2024 (the "Bonds") dated May 8, 2024. The Bonds are being issued pursuant to a Resolution of the Issuer approved on April 22, 2024 (the "Resolution"). The Issuer covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate; Interpretation. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5). This Disclosure Certificate shall be governed by, construed and interpreted in accordance with the Rule, and, to the extent not in conflict with the Rule, the laws of the State. Nothing herein shall be interpreted to require more than required by the Rule.

Section 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Financial Information" shall mean financial information or operating data of the type included in the final Official Statement, provided at least annually by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Business Day" shall mean a day other than a Saturday or a Sunday or a day on which banks in Iowa are authorized or required by law to close.

"Dissemination Agent" shall mean the Issuer or any Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with S.E.C. Rule 15c2-12.

"Holders" shall mean the registered holders of the Bonds, as recorded in the registration books of the Registrar.

"Listed Events" shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

"Municipal Securities Rulemaking Board" or "MSRB" shall mean the Municipal Securities Rulemaking Board, 1300 I Street NW, Suite 1000, Washington, DC 20005.

"National Repository" shall mean the MSRB's Electronic Municipal Market Access website, a/k/a "EMMA" (emma.msrb.org).

"Official Statement" shall mean the Issuer's Official Statement for the Bonds, dated \_\_\_\_\_, 2024.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Rule" shall mean Rule 15c2-12 adopted by the Securities and Exchange Commission (S.E.C.) under the Securities Exchange Act of 1934, and any guidance and procedures thereunder published by the S.E.C., as the same may be amended from time to time.

"State" shall mean the State of Iowa.

### Section 3. Provision of Annual Financial Information.

a) The Issuer shall, or shall cause the Dissemination Agent to, not later than the 15th day of April of each year following the close of the Issuer's fiscal year (currently June 30), commencing with information for the 2023/2024 fiscal year, provide to the National Repository an Annual Financial Information filing consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Financial Information filing must be submitted in such format as is required by the MSRB (currently in "searchable PDF" format). The Annual Financial Information filing may be submitted as a single document or as separate documents comprising a package. The Annual Financial Information filing may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Financial Information filing and later than the date required above for the filing of the Annual Financial Information if they are not available by that date. If the Issuer's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(c).

b) If the Issuer is unable to provide to the National Repository the Annual Financial Information by the date required in subsection (a), the Issuer shall send a notice to the Municipal Securities Rulemaking Board, if any, in substantially the form attached as Exhibit A.

c) The Dissemination Agent shall:

i. each year file Annual Financial Information with the National Repository;  
and

ii. (if the Dissemination Agent is other than the Issuer), file a report with the Issuer certifying that the Annual Financial Information has been filed pursuant to this Disclosure Certificate, stating the date it was filed.

Section 4. Content of Annual Financial Information. The Issuer's Annual Financial Information filing shall contain or incorporate by reference the following:

a) The last available audited financial statements of the Issuer for the prior fiscal year, prepared in accordance with generally accepted accounting principles promulgated by the Financial Accounting Standards Board as modified in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under State law, as in effect from time to time, or, if and to the extent such financial statements have not been prepared in accordance with generally accepted accounting principles, noting the discrepancies therefrom and the effect thereof. If the Issuer's audited financial statements for the preceding years are not available by the time Annual Financial Information is required to be filed pursuant to Section 3(a), the Annual Financial Information filing shall contain unaudited financial statements of the type included in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Financial Information when they become available.

b) A table, schedule or other information prepared as of the end of the preceding fiscal year, of the type contained in the final Official Statement under the captions: "Current Statewide Receipts of the Tax-Average Per Pupil Receipts", "Actual Historic Sales, Services and Use Tax", "Estimated Future Sales, Services and Use Tax Receipts", "Historic Resident Enrollment in the School District", "Estimated Debt Service and Coverage on the Bonds".

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which have been filed with the National Repository. The Issuer shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events.

a) Pursuant to the provisions of this Section, the Issuer shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds in a timely manner not later than 10 Business Days after the day of the occurrence of the event:

- i. Principal and interest payment delinquencies;
- ii. Non-payment related defaults, if material;
- iii. Unscheduled draws on debt service reserves reflecting financial difficulties;
- iv. Unscheduled draws on credit enhancements relating to the Bonds reflecting financial difficulties;
- v. Substitution of credit or liquidity providers, or their failure to perform;



vi. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the Series Bonds, or material events affecting the tax-exempt status of the Bonds;

vii. Modifications to rights of Holders of the Bonds, if material;

viii. Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers;

ix. Defeasances of the Bonds;

x. Release, substitution, or sale of property securing repayment of the Bonds, if material;

xi. Rating changes on the Bonds;

xii. Bankruptcy, insolvency, receivership or similar event of the Issuer;

xiii. The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

xiv. Appointment of a successor or additional trustee or the change of name of a trustee, if material;

xv. Incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and

xvi. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

b) Whenever the Issuer obtains the knowledge of the occurrence of a Listed Event, the Issuer shall determine if the occurrence is subject to notice only if material, and if so shall as soon as possible determine if such event would be material under applicable federal securities laws.

c) If the Issuer determines that knowledge of the occurrence of a Listed Event is not subject to materiality, or determines such occurrence is subject to materiality and would be material under applicable federal securities laws, the Issuer shall promptly, but not later than 10 Business Days after the occurrence of the event, file a notice of such occurrence

with the Municipal Securities Rulemaking Board through the filing with the National Repository.

Section 6. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate with respect to each Series of Bonds shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds of that Series or upon the Issuer's receipt of an opinion of nationally recognized bond counsel to the effect that, because of legislative action or final judicial action or administrative actions or proceedings, the failure of the Issuer to comply with the terms hereof will not cause Participating Underwriters to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended.

Section 7. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the Issuer pursuant to this Disclosure Certificate. The initial Dissemination Agent shall be the Issuer.

Section 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

a) If the amendment or waiver relates to the provisions of Section 3(a), 4, or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

c) The amendment or waiver either (i) is approved by the Holders of the Bonds in the same manner as provided in the Resolution for amendments to the Resolution with the consent of Holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the Issuer shall describe such amendment in the next Annual Financial Information filing, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Financial Information filing for the year in which the change is made will present a comparison or other discussion in narrative form (and also, if feasible, in quantitative form) describing or illustrating the material differences between the financial statements as prepared on

the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Financial Information filing or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Financial Information filing or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Certificate to update such information or include it in any future Annual Financial Information filing or notice of occurrence of a Listed Event.

Section 10. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. Direct, indirect, consequential and punitive damages shall not be recoverable by any person for any default hereunder and are hereby waived to the extent permitted by law. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

Section 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the Issuer agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the Issuer under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

Section 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriters and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 13. Rescission Rights. The Issuer hereby reserves the right to rescind this Disclosure Certificate without the consent of the Holders in the event the Rule is repealed by the S.E.C. or is ruled invalid by a federal court and the time to appeal from such decision has expired. In the event of a partial repeal or invalidation of the Rule, the Issuer hereby reserves the right to rescind those provisions of this Disclosure Certificate that were required by those parts of the Rule that are so repealed or invalidated.

Date: 8th day of May, 2024.

PLEASANT VALLEY COMMUNITY  
SCHOOL DISTRICT, STATE OF IOWA

By: \_\_\_\_\_  
President

ATTEST:

By: \_\_\_\_\_  
Secretary of the Board of Directors

EXHIBIT A

NOTICE TO NATIONAL REPOSITORY OF  
FAILURE TO FILE ANNUAL FINANCIAL INFORMATION

Name of Issuer: Pleasant Valley Community School District, Iowa.

Name of Bond Issue: \$27,180,000 School Infrastructure Sales, Services and Use Tax  
Revenue Bonds, Series 2024

Dated Date of Issue: May 8, 2024

NOTICE IS HEREBY GIVEN that the Issuer has not provided Annual Financial Information with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate delivered by the Issuer in connection with the Bonds. The Issuer anticipates that the Annual Financial Information will be filed by \_\_\_\_\_.

Dated: \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

PLEASANT VALLEY COMMUNITY  
SCHOOL DISTRICT, STATE OF IOWA

By: \_\_\_\_\_  
Its: \_\_\_\_\_

02307640\18621-012

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT - FINAL  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023		
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %
<b>GENERAL FUND</b>							
BEGINNING FUND BALANCE	12,144,860	12,144,860	****	****	11,942,860	11,942,860	****
REVENUE							
PROPERTY TAXES AND REPLACEMENT FUNDS	23,164,634	14,029,048	60.6%	9.1%	21,629,735	12,858,568	59.4%
STATE AID	39,756,172	28,003,574	70.4%	7.0%	37,145,969	26,163,304	70.4%
MISC INCOME - STUDENT TUITION	3,562,059	1,615,106	45.3%	13.0%	3,089,268	1,428,968	46.3%
MISC INCOME - GRANTS	1,559,209	991,293	63.6%	-32.5%	2,348,748	1,468,718	62.5%
MISC INCOME - GENERAL	736,715	592,227	80.4%	6.7%	585,525	554,939	94.8%
TRANSFER FROM NUTRITION FUND	65,188	32,324	49.6%	-14.1%	78,431	37,625	48.0%
INTEREST INCOME	653,092	536,071	82.1%	66.0%	364,800	323,015	88.5%
TOTAL REVENUE	<u>69,497,069</u>	<u>45,799,642</u>	<u>65.9%</u>	<u>6.9%</u>	<u>65,242,476</u>	<u>42,835,137</u>	<u>65.7%</u>
EXPENSES							
SALARIES AND WAGES	41,249,180	24,845,372	60.2%	5.4%	38,853,829	23,580,175	60.7%
EMPLOYEE BENEFITS	13,018,000	7,660,976	58.8%	2.7%	12,482,393	7,462,473	59.8%
PURCHASED SERVICES	8,536,543	4,705,626	55.1%	6.1%	8,349,994	4,433,514	53.1%
MATERIALS AND SUPPLIES	4,178,214	1,552,843	37.2%	-17.2%	3,983,592	1,876,301	47.1%
CAPITAL OUTLAY	394,964	428,564	108.5%	-52.1%	981,115	893,854	91.1%
OTHER EXPENSES	333,699	55,748	16.7%	42.3%	360,983	39,183	10.9%
TRANSFER TO HS ACTIVITY FUND	25,000	0	0.0%	****	25,000	0	0.0%
INDIRECT COSTS - TAP PROGRAM	7,560	0	0.0%	****	0	0	****
AEA PASSTHROUGH FUNDS	2,773,723	2,080,292	75.0%	4.9%	2,644,450	1,983,337	75.0%
TOTAL EXPENSES	<u>70,516,883</u>	<u>41,329,422</u>	<u>58.6%</u>	<u>2.6%</u>	<u>67,681,356</u>	<u>40,268,837</u>	<u>59.5%</u>
ENDING FUND BALANCE	<u>11,125,046</u>	<u>16,615,081</u>	****	****	<u>9,503,980</u>	<u>14,509,160</u>	****

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023		
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %
<b>MANAGEMENT FUND</b>							
BEGINNING FUND BALANCE	3,509,026	3,509,026	****	****	2,254,513	2,254,513	****
REVENUE							
PROPERTY TAXES AND REPLACEMENT FUNDS	1,426,745	865,052	60.6%	-32.4%	2,135,188	1,279,465	59.9%
INTEREST INCOME	85,751	108,157	126.1%	107.6%	59,585	52,098	87.4%
REFUND OF PRIOR YEAR EXPENDITURES	0	58	****	-90.6%	557	617	110.8%
TOTAL REVENUE	<u>1,512,496</u>	<u>973,267</u>	<u>64.3%</u>	<u>-26.9%</u>	<u>2,195,330</u>	<u>1,332,180</u>	<u>60.7%</u>
EXPENSES							
EARLY RETIREMENT	438,375	438,376	100.0%	20.7%	363,161	363,163	100.0%
UNEMPLOYMENT	20,000	1	0.0%	-99.8%	20,000	459	2.3%
CONTRACTED SERVICES	2,500	0	0.0%	****	2,500	0	0.0%
INSURANCE	645,756	663,518	102.8%	13.8%	570,640	583,158	102.2%
TOTAL EXPENSES	<u>1,106,631</u>	<u>1,101,895</u>	<u>99.6%</u>	<u>16.4%</u>	<u>956,301</u>	<u>946,780</u>	<u>99.0%</u>
ENDING FUND BALANCE	<u>3,914,891</u>	<u>3,380,398</u>	****	****	<u>3,493,542</u>	<u>2,639,913</u>	****

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023			
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	
	<b>P.P.E.L. FUND</b>							
BEGINNING FUND BALANCE	183	183	****	****	1,112,002	1,112,002	****	
REVENUE								
PROPERTY TAXES AND REPLACEMENT FUNDS	3,737,617	2,253,444	60.3%	5.3%	3,582,898	2,139,553	59.7%	
INTEREST INCOME	54,270	5,502	10.1%	-64.1%	41,311	15,334	37.1%	
FEDERAL FLOOD CONTROL FUNDS	12,240	12,240	100.0%	1.7%	12,032	12,032	100.0%	
SAFETY GRANT REVENUE	200,000	0	0.0%	****	0	0	****	
TRANSFER FROM CAPITAL PROJECTS FUND	5,006,000	2,360,000	47.1%	****	2,510,000	0	0.0%	
<b>TOTAL REVENUE</b>	<u>9,010,127</u>	<u>4,631,186</u>	<u>51.4%</u>	<u>113.7%</u>	<u>6,146,241</u>	<u>2,166,919</u>	<u>35.3%</u>	
EXPENSES								
PURCHASED PROFESSIONAL SERVICES	2,500	19,151	766.1%	-73.6%	153,499	72,478	47.2%	
PROPERTY/EQUIPMENT	1,220,688	860,150	70.5%	480.9%	1,467,758	148,080	10.1%	
MATERIALS AND SUPPLIES	36,000	4,468	12.4%	79.1%	36,000	2,495	6.9%	
PURCHASED PROPERTY SERVICES	4,264,100	1,781,916	41.8%	63.7%	3,164,863	1,088,510	34.4%	
LAND PURCHASE	948,000	0	0.0%	****	0	0	****	
TRANSFER TO CAPITAL PROJECTS FUND	0	325,000	****	****	0	0	****	
TRANSFER TO DEBT SERVICE	2,345,825	1,631,808	69.6%	-3.9%	2,263,513	1,697,438	75.0%	
<b>TOTAL EXPENSES</b>	<u>8,817,113</u>	<u>4,622,493</u>	<u>52.4%</u>	<u>53.6%</u>	<u>7,085,633</u>	<u>3,009,001</u>	<u>42.5%</u>	
ENDING FUND BALANCE	<u>193,197</u>	<u>8,876</u>	****	****	<u>172,610</u>	<u>269,920</u>	****	



**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023		
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %
<b>CAPITAL PROJECTS</b>							
BEGINNING FUND BALANCE	14,264,403	14,264,403	****	****	13,610,368	13,610,368	****
REVENUE							
LOCAL OPTION SALES TAX	6,853,604	4,993,553	72.9%	-3.9%	7,562,400	5,195,147	68.7%
INTEREST ON INVESTMENTS	449,704	333,947	74.3%	1.1%	492,751	330,244	67.0%
DONATIONS	0	90	****	0.0%	0	90	****
SALES TAX REVENUE BOND PROCEEDS	27,180,000	0	0.0%	****	0	0	****
REFUND OF PRIOR YEAR EXPENDITURES	0	0	****	-100.0%	453,951	453,951	100.0%
TRANSFER FROM PPEL FUND	0	325,000	****	****	0	0	****
TRANSFER FROM NUTRITION FUND	0	0	****	****	0	0	****
TOTAL REVENUE	<u>34,483,308</u>	<u>5,652,590</u>	<u>16.4%</u>	<u>-5.5%</u>	<u>8,509,102</u>	<u>5,979,432</u>	<u>70.3%</u>
EXPENSES							
PURCHASED PROFESSIONAL SERVICES	0	1,348,360	****	82.5%	0	738,741	****
PURCHASED PROPERTY SERVICES	13,604,406	6,787,891	49.9%	-17280.2%	3,467,555	-39,510	-1.1%
EQUIPMENT	0	0	****	****	0	0	****
ISSUANCE COSTS FOR BONDS	755,840	3,800	0.5%	1166.7%	0	300	****
TRANSFER TO DEBT SERVICE	4,166,941	2,977,493	71.5%	-4.7%	4,167,204	3,125,403	75.0%
TRANSFER TO PPEL FUND	5,006,000	2,360,000	47.1%	****	2,510,000	0	0.0%
TOTAL EXPENSES	<u>23,533,187</u>	<u>13,477,544</u>	<u>57.3%</u>	<u>252.4%</u>	<u>10,144,759</u>	<u>3,824,934</u>	<u>37.7%</u>
ENDING FUND BALANCE	<u>25,214,524</u>	<u>6,439,449</u>	****	****	<u>11,974,711</u>	<u>15,764,866</u>	****
<b>DEBT SERVICE FUND</b>							
BEGINNING FUND BALANCE	388,037	388,037	****	****	302,212	302,212	****
REVENUE							
INTEREST INCOME	0	78,726	****	43.9%	0	54,703	****
TRANSFER FROM PPEL FUND	2,345,825	1,631,808	69.6%	-3.9%	2,356,077	1,697,438	72.0%
TRANSFER FROM CAPITAL PROJECTS FUND	4,166,941	2,977,493	71.5%	-4.7%	4,167,204	3,125,403	75.0%
TOTAL REVENUE	<u>6,512,766</u>	<u>4,688,027</u>	<u>72.0%</u>	<u>-3.9%</u>	<u>6,523,281</u>	<u>4,877,544</u>	<u>74.8%</u>
EXPENSES							
SALES TAX LOAN PRINCIPAL PAYMENTS	3,610,000	0	0.0%	****	3,525,000	0	0.0%
SALES TAX LOAN INTEREST PAYMENTS	556,941	276,699	49.7%	-13.6%	642,204	320,317	49.9%
PPEL LOAN PRINCIPAL PAYMENTS	1,955,000	0	0.0%	****	1,895,000	0	0.0%
PPEL LOAN INTEREST PAYMENTS	311,400	155,700	50.0%	-15.4%	368,250	184,125	50.0%
IPAD LEASE PRINCIPAL PAYMENTS	0	0	****	****	89,402	0	0.0%
IPAD LEASE INTEREST PAYMENTS	0	0	****	****	3,162	0	0.0%
GASB 96 LEASE PRINCIPAL PAYMENTS	74,296	0	0.0%	****	0	0	****
GASB 96 LEASE INTEREST PAYMENTS	5,016	0	0.0%	****	0	0	****
TOTAL EXPENSES	<u>6,512,653</u>	<u>432,399</u>	<u>6.6%</u>	<u>-14.3%</u>	<u>6,523,018</u>	<u>504,442</u>	<u>7.7%</u>
ENDING FUND BALANCE	<u>388,150</u>	<u>4,643,665</u>	****	****	<u>302,475</u>	<u>4,675,314</u>	****

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023		
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %
<b>NUTRITION FUND</b>							
BEGINNING FUND BALANCE	3,672,180	3,672,180	****	****	3,066,844	3,066,844	****
REVENUE							
FOOD SALES	2,160,000	1,704,148	78.9%	0.7%	1,709,150	1,692,947	99.1%
FEDERAL REIMBURSEMENT	1,060,000	683,175	64.5%	-12.9%	1,501,887	784,659	52.2%
STATE REIMBURSEMENT	0	12,465	****	0.0%	0	12,470	****
DONATIONS - NEGATIVE ACCOUNTS	0	800	****	****	0	0	****
MISCELLANEOUS INCOME	3,000	-767	-25.6%	-107.8%	2,500	9,813	392.5%
CAPITAL CONTRIBUTIONS	0	0	****	-100.0%	0	11,000	****
INTEREST INCOME	21,000	138,941	661.6%	82.8%	21,000	76,027	362.0%
TOTAL REVENUE	<u>3,244,000</u>	<u>2,538,761</u>	<u>78.3%</u>	<u>-1.9%</u>	<u>3,234,537</u>	<u>2,586,916</u>	<u>80.0%</u>
EXPENSES							
SALARIES AND WAGES	864,523	566,880	65.6%	2.3%	826,182	554,185	67.1%
EMPLOYEE BENEFITS	236,147	155,640	65.9%	-1.2%	242,949	157,540	64.8%
PURCHASED SERVICES	1,200	47,257	3938.1%	12.3%	1,050	42,078	4007.4%
FOOD PURCHASES	1,700,000	1,190,758	70.0%	9.8%	1,431,887	1,084,167	75.7%
MATERIALS AND SUPPLIES	77,800	96,604	124.2%	-6.3%	71,300	103,066	144.6%
CAPITAL OUTLAY	98,500	4,339	4.4%	-62.2%	118,000	11,472	9.7%
TRANSFER TO CAPITAL PROJECTS FUND	0	0	****	****	0	0	****
TRANSFER TO GENERAL FUND	65,188	32,324	49.6%	-14.1%	78,431	37,625	48.0%
LOSS ON SALE OF CAPITAL ASSETS	0	0	****	****	0	0	****
TOTAL EXPENSES	<u>3,043,358</u>	<u>2,093,801</u>	<u>68.8%</u>	<u>5.2%</u>	<u>2,769,799</u>	<u>1,990,133</u>	<u>71.9%</u>
ENDING FUND BALANCE	<u>3,872,822</u>	<u>4,117,140</u>	****	****	<u>3,531,582</u>	<u>3,663,627</u>	****

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023			
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	
<b>STUDENT CONSTRUCTION FUND</b>								
BEGINNING FUND BALANCE	84,220	84,220	****	****	88,134	88,134	****	
REVENUE								
DONATIONS	25,000	1,001	****	-115.6%	11,000	-6,414	-58.3%	
TOTAL REVENUE	<u>25,000</u>	<u>1,001</u>	<u>****</u>	<u>-115.6%</u>	<u>11,000</u>	<u>-6,414</u>	<u>****</u>	
EXPENSES	0	0	****	****	0	0	****	
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>****</u>	<u>****</u>	<u>0</u>	<u>0</u>	<u>****</u>	
ENDING FUND BALANCE	<u>109,220</u>	<u>85,221</u>	<u>****</u>	<u>****</u>	<u>99,134</u>	<u>81,720</u>	<u>****</u>	

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023		
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %
<b>INTERNAL SERVICE FUND</b>							
BEGINNING FUND BALANCE	4,242,186	4,242,186	****	****	3,953,671	3,953,671	****
REVENUE							
INTEREST INCOME	91,484	78,647	86.0%	155.9%	47,160	30,735	65.2%
EMPLOYEE CONTRIBUTIONS TO INSURANCE	1,175,749	750,658	63.8%	-2.3%	1,208,418	768,220	63.6%
EMPLOYER CONTRIBUTIONS TO INSURANCE	5,656,315	3,528,839	62.4%	1.8%	5,694,062	3,467,663	60.9%
OTHER RECEIPTS	0	40,852	****	****	0	0	****
TOTAL REVENUE	<u>6,923,548</u>	<u>4,398,996</u>	<u>63.5%</u>	<u>3.1%</u>	<u>6,949,640</u>	<u>4,266,618</u>	<u>61.4%</u>
EXPENSES							
PURCHASED SERVICES	69,750	46,500	66.7%	359.3%	13,500	10,125	75.0%
HEALTH INSURANCE CLAIMS & ADMIN. FEES	6,441,693	4,147,798	64.4%	-16.0%	6,523,238	4,935,178	75.7%
DENTAL INSURANCE CLAIMS & ADMIN. FEES	390,371	286,544	73.4%	4.1%	379,242	275,313	72.6%
OTHER EXPENDITURES	0	0	****	****	7,750	0	0.0%
TOTAL EXPENSES	<u>6,901,814</u>	<u>4,480,841</u>	<u>64.9%</u>	<u>-14.2%</u>	<u>6,923,730</u>	<u>5,220,616</u>	<u>75.4%</u>
ENDING FUND BALANCE	<u>4,263,920</u>	<u>4,160,341</u>	****	****	<u>3,979,581</u>	<u>2,999,673</u>	****

**PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
FINANCIAL REPORT  
MARCH 31, 2024**

	CURRENT FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2024				PRIOR FISCAL YEAR NINE MONTHS ENDED MARCH 31, 2023		
	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %	% COMPARED TO PRIOR YEAR (YTD)	ANNUAL WORKING BUDGET	YTD ACTUAL * GAAP BASIS *	YTD %
<b>ACTIVITY FUNDS</b>							
BEGINNING FUND BALANCE	783,679	783,679	****	****	798,799	798,799	****
REVENUE							
BRIDGEVIEW	11,849	1,705	14.4%	-83.7%	3,867	10,482	271.1%
CODY	11,317	6,461	57.1%	68.0%	12,011	3,846	32.0%
PLEASANT VIEW	46,089	33,413	72.5%	-13.8%	36,170	38,776	107.2%
RIVERDALE HEIGHTS	16,648	10,530	63.3%	28.1%	13,353	8,217	61.5%
HOPEWELL	19,393	16,474	84.9%	10.2%	20,215	14,951	74.0%
FOREST GROVE	5,231	5,872	112.2%	40.9%	11,777	4,168	35.4%
PLEASANT VALLEY JUNIOR HIGH	29,103	26,921	92.5%	10.6%	31,471	24,335	77.3%
OTHER RECEIPTS	24,746	20,105	81.2%	84.7%	10,690	10,888	101.9%
HIGH SCHOOL	1,094,080	693,102	63.4%	2.3%	1,027,146	677,519	66.0%
TOTAL REVENUE	<u>1,258,456</u>	<u>814,584</u>	<u>64.7%</u>	<u>2.7%</u>	<u>1,166,700</u>	<u>793,182</u>	<u>68.0%</u>
EXPENSES							
BRIDGEVIEW	12,441	2,026	16.3%	-81.5%	4,060	10,982	270.5%
CODY	11,883	4,035	34.0%	17.2%	12,611	3,444	27.3%
PLEASANT VIEW	48,393	20,013	41.4%	-14.9%	37,979	23,517	61.9%
RIVERDALE HEIGHTS	17,480	6,373	36.5%	-66.1%	14,021	18,826	134.3%
HOPEWELL	20,363	10,116	49.7%	125.2%	21,225	4,491	21.2%
FOREST GROVE	5,492	2,404	43.8%	472.3%	12,365	420	3.4%
PLEASANT VALLEY JUNIOR HIGH	30,558	18,663	61.1%	27.9%	33,045	14,589	44.1%
OTHER EXPENDITURES	25,982	13,802	53.1%	345.7%	11,224	3,097	27.6%
HIGH SCHOOL	1,148,784	718,256	62.5%	13.0%	1,078,503	635,616	58.9%
TOTAL EXPENSES	<u>1,321,376</u>	<u>795,689</u>	<u>60.2%</u>	<u>11.3%</u>	<u>1,225,033</u>	<u>714,982</u>	<u>58.4%</u>
ENDING FUND BALANCE	<u>720,759</u>	<u>802,574</u>	****	****	<u>740,466</u>	<u>876,999</u>	****

PLEASANT VALLEY COMMUNITY SCHOOL DISTRICT  
GENERAL FUND SUMMARY  
MARCH 31, 2024

