

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION MEETING
Educational Leadership & Support Center, Board Room
Monday, December 12, 2022 @ 5:00 p.m.**

A G E N D A

CALL TO ORDER (President David Tominsky)

APPROVAL OF AGENDA (President David Tominsky)

BOARD GOVERNANCE

BA-23-191 Closed Session – Litigation Strategy Discussion with District Legal Counsel
Pursuant to Iowa Code Section 21.5(1)(c) (Art Sathoff).....3

RECESS

RECONVENE: 5:30 PM

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(President David Tominsky)

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AGENDA

CALL TO ORDER – President David Tominsky

APPROVAL OF AGENDA – President David Tominsky

“I move that the agenda of Monday, December 12, 2022, Board of Education meeting be approved as set forth, and that each item is considered ready for discussion and/or action.”

MOTION/2ND/ROLL CALL ACTION

BOARD GOVERNANCE

BA-23-191 **Closed Session – Litigation Strategy Discussion with District Legal Counsel Pursuant to Iowa Code Section 21.5(1)(c) (Art Sathoff)**

Action Item **Motion/2nd/Roll Call**

Pertinent Fact(s):

1. The Board of Education is asked to meet in Closed Session on Monday, December 12, 2022 to discuss strategy with District Legal Counsel in matters regarding pending or imminent litigation.
2. The suggested motion is as follows:

“I move that the Board of Education hold a Closed Session on Monday, December 12, 2022 to discuss strategy with District Legal Counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation as provided in Chapter 21.5(1)(c) of the Code of Iowa.”

Recommendation:

It is recommended that the Board of Education meet in Closed Session on Monday, December 12, 2022, to discuss strategy with District Legal Counsel in matters regarding pending or imminent litigation as provided in Chapter 21.5(1)(a) of the Code of Iowa.

RECESS

RECONVENE: 5:30 PM

Board Meeting: Monday, December 12, 2022

PUBLIC HEARING

BA-23-151/02 Public Hearing – Permanent Easement - Kennedy High School (Chris Gates)

Information Item

Pertinent Fact(s):

Pursuant to notices published in The Cedar Rapids Gazette, a Public Hearing must be held at 5:30 p.m. on December 12, 2022, for the purpose of receiving any objections to granting the sale of the identified portion of property.

If no objections are presented and sustained, the recommended Board action is to give final approval to the sale.

PUBLIC HEARING

BA-23-192 Public Hearing – Taft Middle School - Roof Replacement Project (Chris Gates)

Information Item

Pertinent Fact(s):

Pursuant to notices published in The Cedar Rapids Gazette, a Public Hearing must be held at 5:30 p.m. on December 12, 2022, for the purpose of receiving any objections to the adoption of prepared drawings, specifications, form of contract, and total estimated cost for Taft Middle School - Roof Replacement Project.

If no objections are presented and sustained, the recommended Board action is to give final approval to the drawings, specifications, form of contract, and total estimated cost for the project.

PUBLIC HEARING

**BA-23-193 Public Hearing – Truman Early Childhood Center - Fire Alarm Replacement Project
(Chris Gates)**

Information Item

Pertinent Fact(s):

Pursuant to notices published in The Cedar Rapids Gazette, a Public Hearing must be held at 5:30 p.m. on December 12, 2022, for the purpose of receiving any objections to the adoption of prepared drawings, specifications, form of contract, and total estimated cost for Truman Early Childhood Center - Fire Alarm Replacement Project.

If no objections are presented and sustained, the recommended Board action is to give final approval to the drawings, specifications, form of contract, and total estimated cost for the project.

PUBLIC HEARING

BA-23-194 Public Hearing – Franklin, McKinley, Roosevelt Middle Schools and Washington High School - Heat Pump Replacement Projects (Tammy Carter)

Information Item

Pertinent Fact(s):

Pursuant to notices published in The Cedar Rapids Gazette, a Public Hearing must be held at 5:30 p.m. on December 12, 2022, for the purpose of receiving any objections to the adoption of prepared drawings, specifications, form of contract, and total estimated cost for Franklin, McKinley, Roosevelt Middle Schools and Washington High School - Heat Pump Replacement Projects.

If no objections are presented and sustained, the recommended Board action is to give final approval to the drawings, specifications, form of contract, and total estimated cost for the projects.

SUPERINTENDENT'S REPORT/BOARD REPORTS - (Superintendent Sathoff/Board of Directors)

**ADDRESSING the BOARD -
COMMUNICATIONS, DELEGATIONS, AND PETITIONS** - (President David Tominsky)

CONSENT AGENDA

BA-23-000/09 Minutes - Annual & Regular Board Meeting on November 14, 2022 and Special Board Meeting on November 21, 2022 (Laurel Day)

Exhibit: <https://crschools.us/about/board-of-education/meetings-and-agendas/>

Action Item

Pertinent Fact(s):

It is the responsibility of the Board Secretary to keep the minutes of Board of Directors meetings as required by Iowa Code §§ 21.3 and Board Regulation 202.10. The minutes will be available for public inspection within two weeks of the Board meeting and forwarded to the appropriate newspaper for publication.

Recommendation:

It is recommended that the Board of Education approve the Minutes from the Annual & Regular Board Meetings held on November 14, 2022 and Special Board Meeting held on November 21, 2022.

Board Meeting: Monday, December 12, 2022

CONSENT AGENDA

BA-23-003/06 Budget Summary Report – October 2022 (Karla Hogan)

Exhibit: BA-23-003/06.1-9

Action Item

Pertinent Fact(s):

The Budget Summary Report is provided as required by Board Regulation 703.2.

Recommendation:

It is recommended that the Board of Education approve the Budget Summary Report for the month ended October 2022.

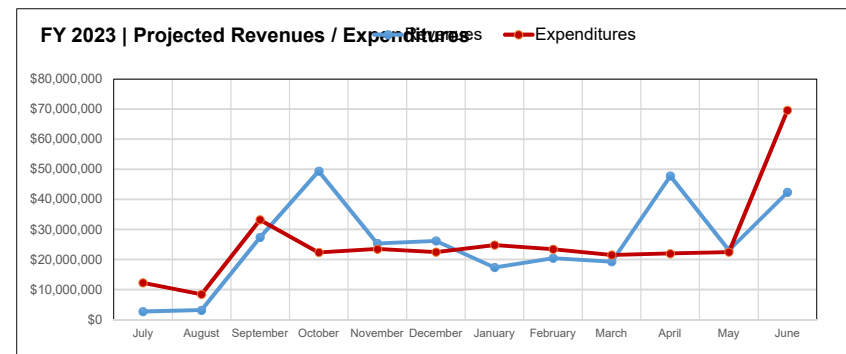
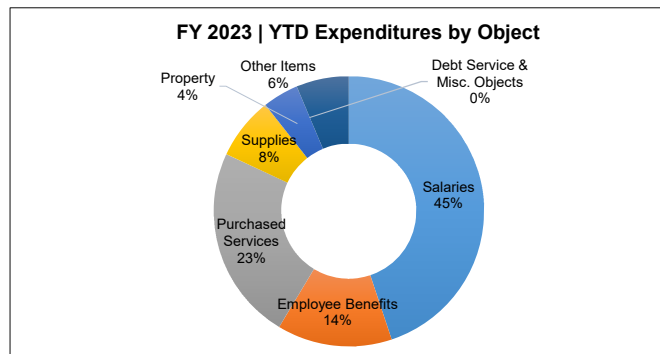
Statement of Revenues, Expenditures, Other Financing Sources (Uses) And Changes In Fund Balance

For the Period Ending October 31, 2022

All Funds Summary Breakdown

(With Comparative Totals For the Period Ended July, 2021 - October, 2021)

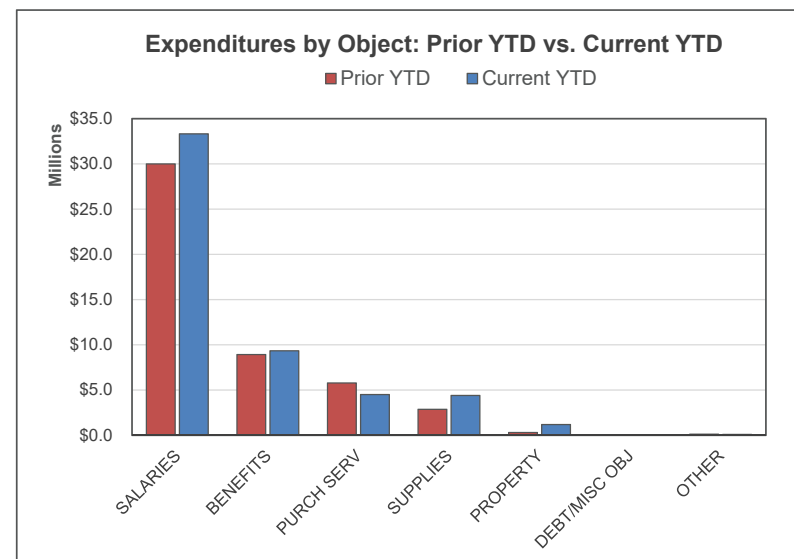
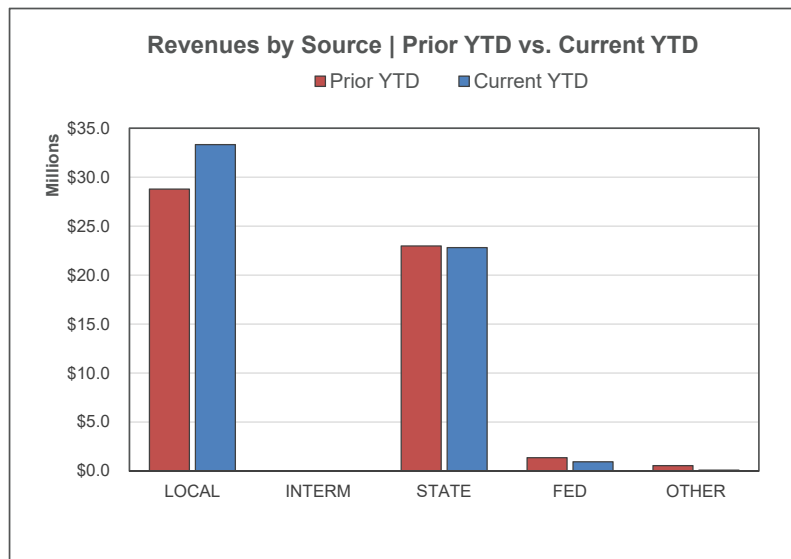
	All Funds			Management							
	FY2022	FY2023	% Incr/(Decr)	General Fund	Activity Fund	Fund	Sales Tax Fund	PPEL	Debt Service	School Nutrition	Other 60 Funds
REVENUES											
Local	\$37,611,441	\$44,692,938	18.83%	\$33,327,252	\$732,183	\$4,205,310	\$217,609	\$5,654,339	\$127,691	\$428,555	\$0
Intermediate	\$0	\$0		0	0	0	0	0	0	0	0
State	\$27,671,874	\$29,517,928	6.67%	22,809,750	0	2,568	6,702,888	2,722	0	0	0
Federal	\$6,979,014	\$3,955,053	(43.33%)	939,375	0	0	0	0	292,587	2,723,091	0
Other Financing Sources/Income Items	\$5,428,016	\$4,488,071	(17.32%)	88,971	0	0	141,664	0	4,257,436	0	0
TOTAL REVENUE	\$77,690,346	\$82,653,990	6.39%	\$57,165,348	\$732,183	\$4,207,878	\$7,062,160	\$5,657,061	\$4,677,713	\$3,151,646	\$0
EXPENDITURES											
Salaries	\$31,177,360	\$34,182,598	9.64%	\$33,320,653	\$4,045	\$14,581	\$0	\$0	\$0	\$843,319	\$0
Employee Benefits	\$10,035,457	\$10,491,960	4.55%	9,336,527	476	940,270	0	0	0	214,688	0
Purchased Services	\$19,486,011	\$17,744,395	(8.94%)	4,500,412	217,614	4,946,456	3,045,350	5,026,162	0	8,290	112
Supplies	\$4,108,953	\$5,709,638	38.96%	4,401,009	363,640	0	1,327	1,320	0	942,342	0
Property	\$1,538,392	\$3,265,642	112.28%	1,184,973	43,035	0	1,018,888	981,434	0	37,312	0
Debt Service & Misc. Objects	\$0	\$0		0	0	0	0	0	0	0	0
Other Items	\$5,740,247	\$4,807,625	(16.25%)	92,328	46,129	64,527	4,257,436	21,424	325,668	114	0
TOTAL EXPENDITURES	\$72,086,421	\$76,201,859	5.71%	\$52,835,902	\$674,938	\$5,965,834	\$8,323,000	\$6,030,340	\$325,668	\$2,046,065	\$112
SURPLUS / (DEFICIT)	\$5,603,925	\$6,452,131	15.14%	\$4,329,446	\$57,245	(\$1,757,956)	(\$1,260,840)	(\$373,279)	\$4,352,045	\$1,105,582	(\$112)
FUND BALANCE											
Beginning of Period				\$39,573,547	\$2,192,618	\$9,506,985	\$19,030,564	\$11,479,475	\$13,283,028	\$4,104,860	(\$204,464)
End of Period				\$43,902,993	\$2,249,863	\$7,749,029	\$17,769,724	\$11,106,196	\$17,635,074	\$5,210,442	(\$204,576)



General Fund | Financial Summary

For the Period Ending October 31, 2022

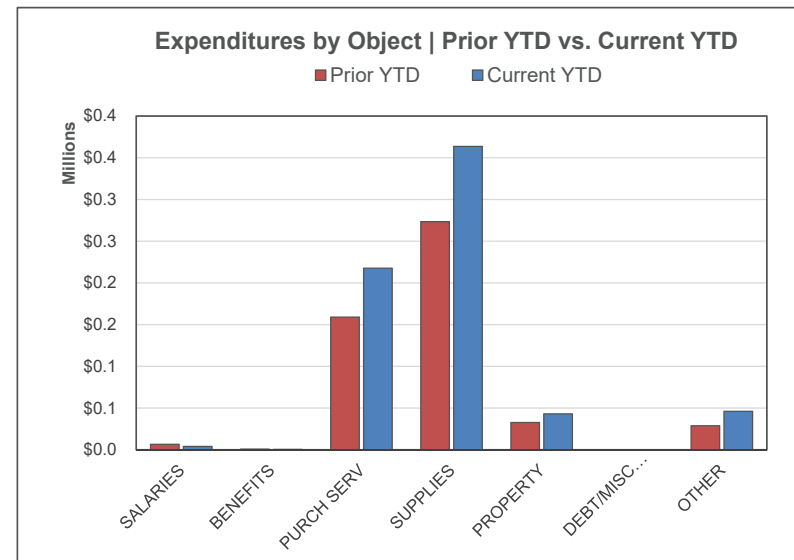
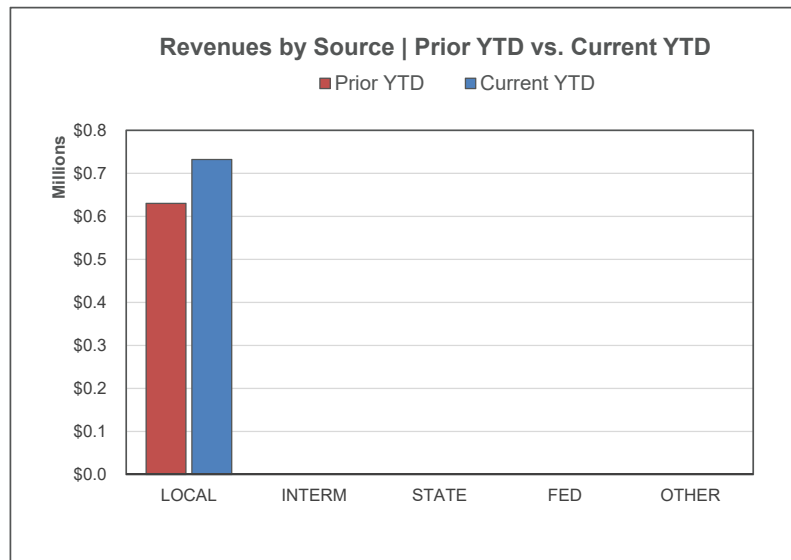
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$28,780,397	\$85,609,089	33.62%	\$33,327,252	\$86,200,193	38.66%
Intermediate	0	0		0	0	
State	22,976,145	119,648,356	19.20%	22,809,750	124,672,515	18.30%
Federal	1,361,338	27,455,993	4.96%	939,375	27,612,910	3.40%
Other Financing Sources/Income Items	547,592	2,335,385	23.45%	88,971	20,000	444.86%
TOTAL REVENUE	\$53,665,471	\$235,048,823	22.83%	\$57,165,348	\$238,505,618	23.97%
EXPENDITURES						
Salaries	\$29,996,138	\$143,241,951	20.94%	\$33,320,653	\$142,561,770	23.37%
Employee Benefits	8,927,632	37,074,677	24.08%	9,336,527	36,118,528	25.85%
Purchased Services	5,782,373	25,845,599	22.37%	4,500,412	23,274,748	19.34%
Supplies	2,870,341	10,607,313	27.06%	4,401,009	14,156,027	31.09%
Property	306,544	3,623,137	8.46%	1,184,973	1,690,883	70.08%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	119,328	8,647,971	1.38%	92,328	17,449,090	0.53%
TOTAL EXPENDITURES	\$48,002,356	\$229,040,649	20.96%	\$52,835,902	\$235,251,046	22.46%
SURPLUS / (DEFICIT)	\$5,663,115	\$6,008,174		\$4,329,446	\$3,254,572	
ENDING FUND BALANCE	\$39,228,489			\$43,902,993		



Activity Fund | Financial Summary

For the Period Ending October 31, 2022

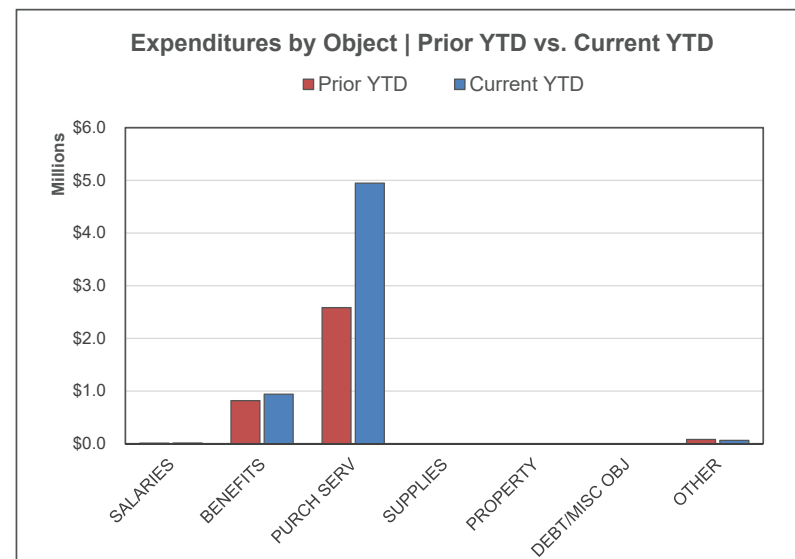
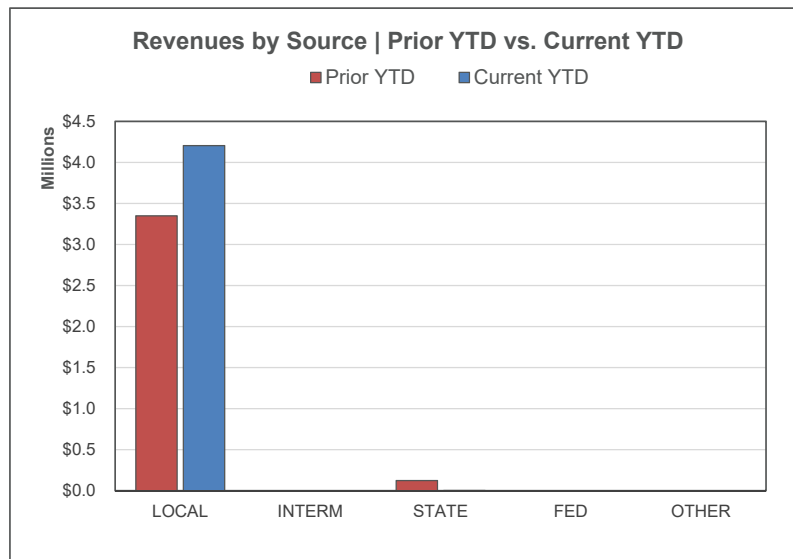
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$630,170	\$2,093,452	30.10%	\$732,183	\$0	
Intermediate	0	0		0	0	
State	0	0		0	0	
Federal	0	0		0	0	
Other Financing Sources/Income Items	0	358,932	0.00%	0	0	
TOTAL REVENUE	\$630,170	\$2,452,384	25.70%	\$732,183	\$0	
EXPENDITURES						
Salaries	\$6,548	\$28,659	22.85%	\$4,045	\$0	
Employee Benefits	799	3,879	20.60%	476	0	
Purchased Services	159,067	472,631	33.66%	217,614	0	
Supplies	273,436	1,302,033	21.00%	363,640	0	
Property	32,706	105,199	31.09%	43,035	0	
Debt Service & Misc. Objects	0	0		0	0	
Other Items	28,815	98,982	29.11%	46,129	0	
TOTAL EXPENDITURES	\$501,370	\$2,011,382	24.93%	\$674,938	\$0	
SURPLUS / (DEFICIT)	\$128,800	\$441,002		\$57,245	\$0	
ENDING FUND BALANCE	\$1,880,416			\$2,249,863		



Management Fund | Financial Summary

For the Period Ending October 31, 2022

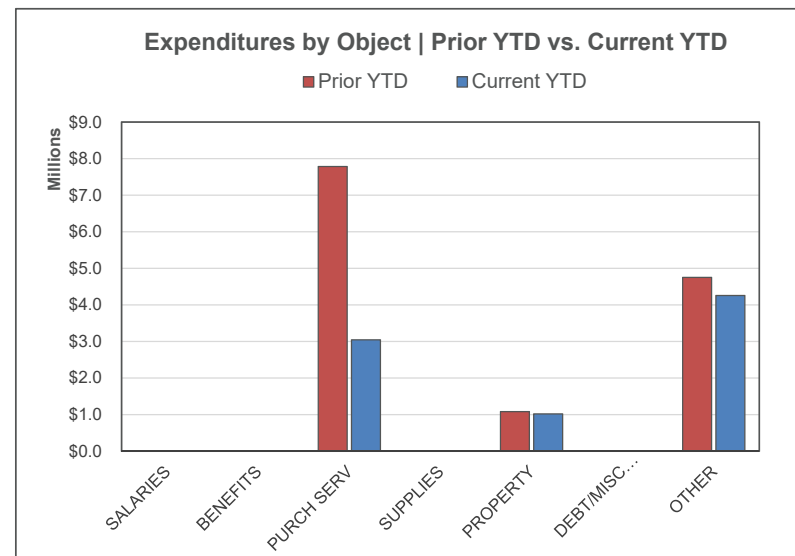
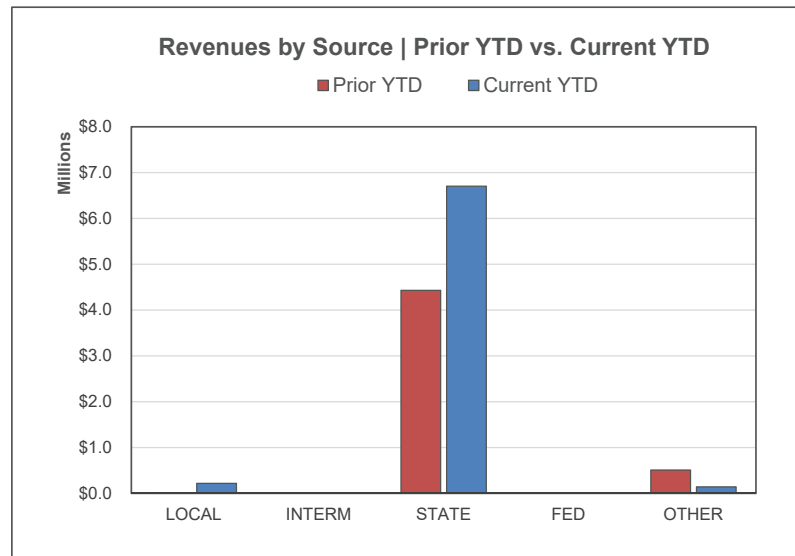
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$3,349,489	\$8,532,924	39.25%	\$4,205,310	\$9,474,542	44.39%
Intermediate	0	0		0	0	
State	123,219	244,053	50.49%	2,568	244,236	1.05%
Federal	0	0		0	0	
Other Financing Sources/Income Items	0	0		0	0	
TOTAL REVENUE	\$3,472,709	\$8,776,977	39.57%	\$4,207,878	\$9,718,778	43.30%
EXPENDITURES						
Salaries	\$11,686	\$58,192	20.08%	\$14,581	\$17,416	83.72%
Employee Benefits	818,267	3,729,993	21.94%	940,270	4,624,513	20.33%
Purchased Services	2,584,230	2,998,358	86.19%	4,946,456	3,052,995	162.02%
Supplies	0	0		0	0	
Property	0	0		0	0	
Debt Service & Misc. Objects	0	0		0	0	
Other Items	81,377	320,282	25.41%	64,527	9,240	698.34%
TOTAL EXPENDITURES	\$3,495,559	\$7,106,825	49.19%	\$5,965,834	\$7,704,164	77.44%
SURPLUS / (DEFICIT)	(\$22,851)	\$1,670,152		(\$1,757,956)	\$2,014,614	
ENDING FUND BALANCE	\$7,813,983			\$7,749,029		



Sales Tax Fund | Financial Summary

For the Period Ending October 31, 2022

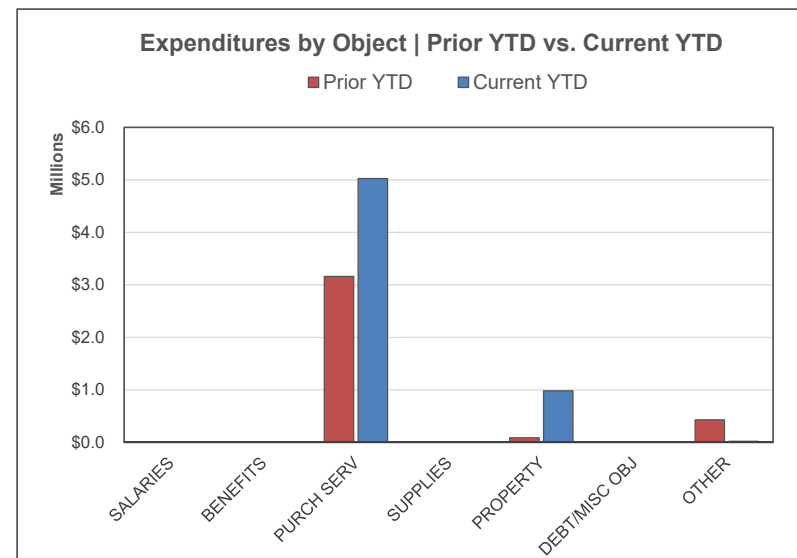
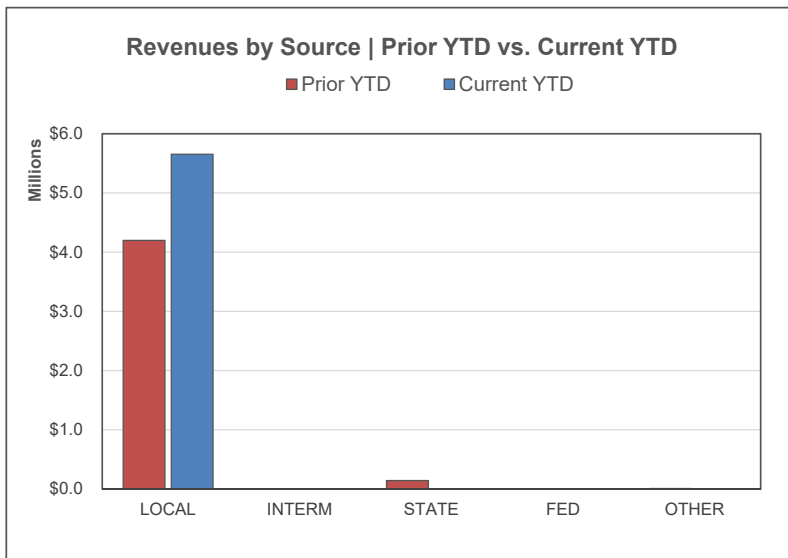
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$1,987	\$240,411	0.83%	\$217,609	\$139,089	156.45%
Intermediate	0	0		0	0	
State	4,430,210	19,639,982	22.56%	6,702,888	18,500,000	36.23%
Federal	0	0		0	0	
Other Financing Sources/Income Items	508,731	1,345,126	37.82%	141,664	141,664	100.00%
TOTAL REVENUE	\$4,940,927	\$21,225,519	23.28%	\$7,062,160	\$18,780,753	37.60%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Employee Benefits	0	0		0	0	
Purchased Services	7,785,023	23,180,205	33.58%	3,045,350	16,568,274	18.38%
Supplies	0	9,166	0.00%	1,327	10,000	13.27%
Property	1,081,494	2,344,229	46.13%	1,018,888	2,181,800	46.70%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	4,751,681	12,944,367	36.71%	4,257,436	0	
TOTAL EXPENDITURES	\$13,618,198	\$38,477,966	35.39%	\$8,323,000	\$18,760,074	44.37%
SURPLUS / (DEFICIT)	(\$8,677,271)	(\$17,252,447)		(\$1,260,840)	\$20,679	
ENDING FUND BALANCE	\$27,605,740			\$17,769,724		



PPEL | Financial Summary

For the Period Ending October 31, 2022

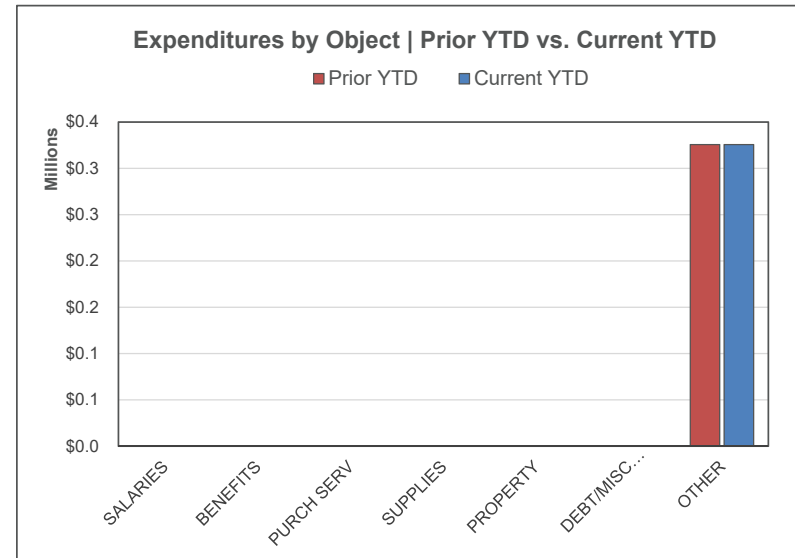
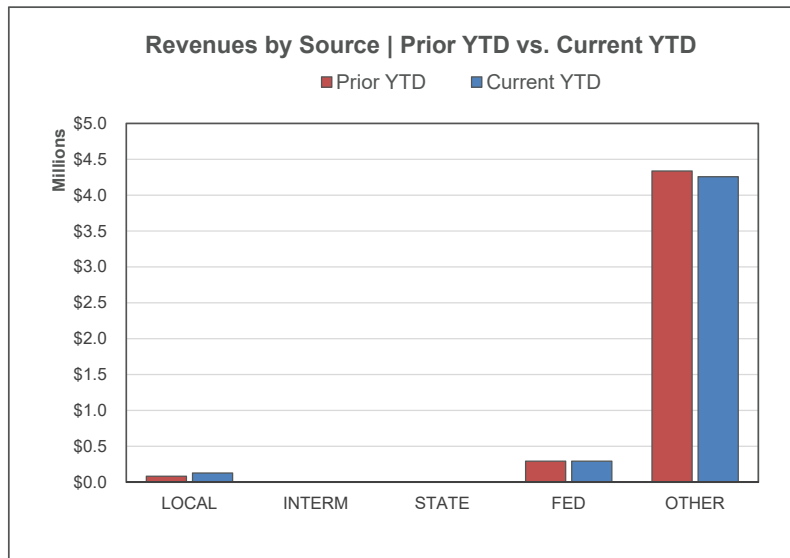
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$4,198,691	\$10,878,101	38.60%	\$5,654,339	\$11,843,764	47.74%
Intermediate	0	0		0	0	
State	142,301	281,847	50.49%	2,722	2,722	100.01%
Federal	0	0		0	0	
Other Financing Sources/Income Items	7,603	1,718,059	0.44%	0	15,000	0.00%
TOTAL REVENUE	\$4,348,595	\$12,878,007	33.77%	\$5,657,061	\$11,861,486	47.69%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Employee Benefits	0	0		0	0	
Purchased Services	3,159,994	13,919,320	22.70%	5,026,162	10,536,453	47.70%
Supplies	2,394	15,510	15.44%	1,320	12,000	11.00%
Property	87,790	292,000	30.07%	981,434	1,000,000	98.14%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	428,287	1,257,592	34.06%	21,424	0	
TOTAL EXPENDITURES	\$3,678,466	\$15,484,422	23.76%	\$6,030,340	\$11,548,453	52.22%
SURPLUS / (DEFICIT)	\$670,129	(\$2,606,415)		(\$373,279)	\$313,033	
ENDING FUND BALANCE	\$14,756,019			\$11,106,196		



Debt Service | Financial Summary

For the Period Ending October 31, 2022

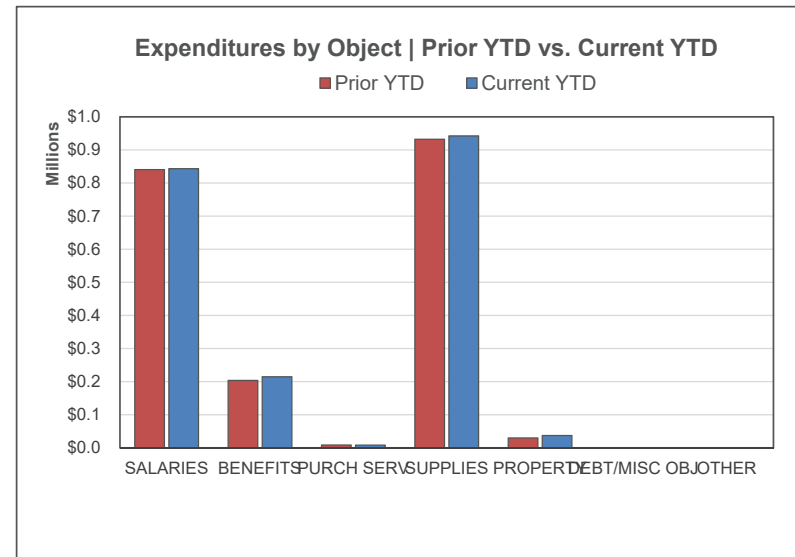
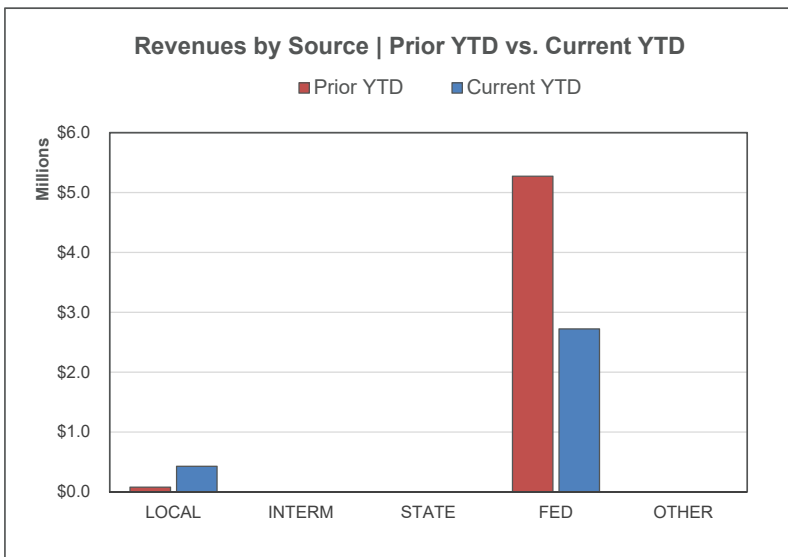
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$82,376	\$176,990	46.54%	\$127,691	\$216,265	59.04%
Intermediate	0	0		0	0	
State	0	0		0	0	
Federal	292,587	585,174	50.00%	292,587	585,174	50.00%
Other Financing Sources/Income Items	4,336,983	11,936,105	36.33%	4,257,436	0	
TOTAL REVENUE	\$4,711,945	\$12,698,268	37.11%	\$4,677,713	\$801,439	583.66%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Employee Benefits	0	0		0	0	
Purchased Services	0	0		0	0	
Supplies	0	0		0	0	
Property	0	0		0	0	
Debt Service & Misc. Objects	0	0		0	0	
Other Items	325,668	12,022,027	2.71%	325,668	11,039,519	2.95%
TOTAL EXPENDITURES	\$325,668	\$12,022,027	2.71%	\$325,668	\$11,039,519	2.95%
SURPLUS / (DEFICIT)	\$4,386,278	\$676,241		\$4,352,045	(\$10,238,080)	
ENDING FUND BALANCE	\$16,993,065			\$17,635,074		



School Nutrition | Financial Summary

For the Period Ending October 31, 2022

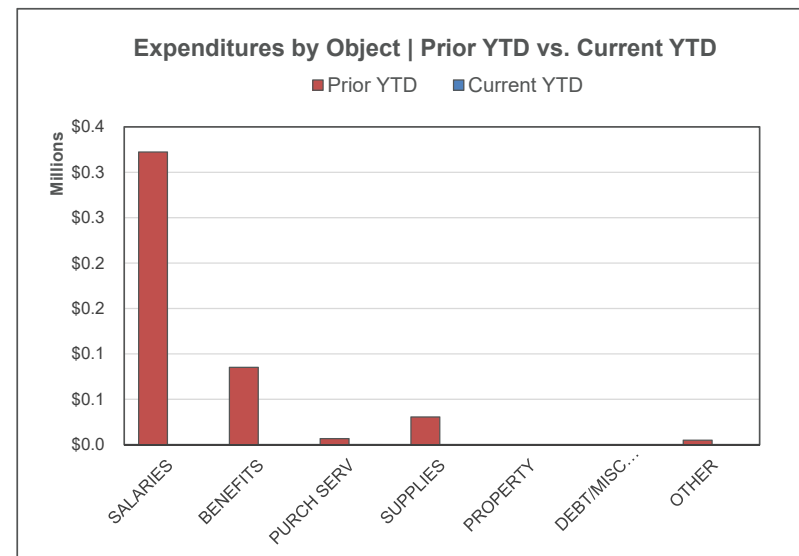
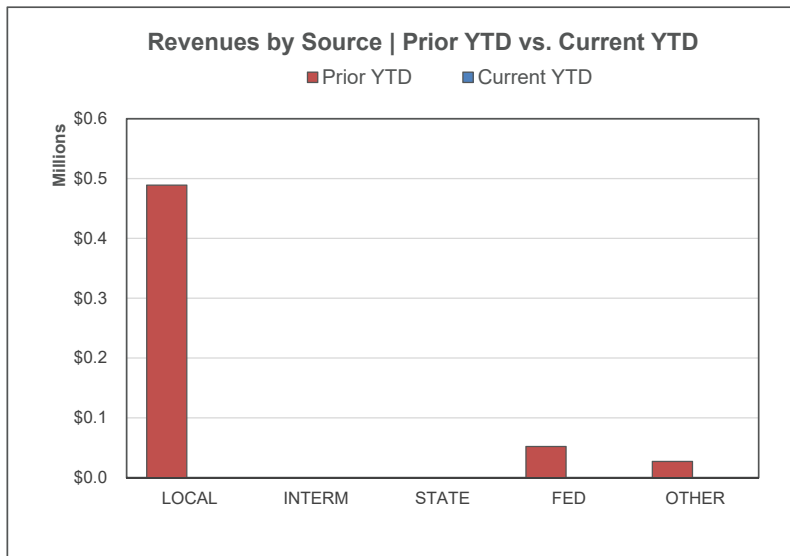
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$79,332	\$401,223	19.77%	\$428,555	\$341,500	125.49%
Intermediate	0	0		0	0	
State	0	45,315	0.00%	0	65,000	0.00%
Federal	5,273,029	12,647,344	41.69%	2,723,091	10,821,421	25.16%
Other Financing Sources/Income Items	0	228,233	0.00%	0	0	
TOTAL REVENUE	\$5,352,361	\$13,322,116	40.18%	\$3,151,646	\$11,227,921	28.07%
EXPENDITURES						
Salaries	\$840,678	\$3,390,308	24.80%	\$843,319	\$3,417,503	24.68%
Employee Benefits	203,617	400,537	50.84%	214,688	1,296,954	16.55%
Purchased Services	8,603	7,465	115.25%	8,290	35,000	23.69%
Supplies	932,275	5,710,978	16.32%	942,342	4,318,900	21.82%
Property	29,858	124,045	24.07%	37,312	279,885	13.33%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	123	395,759	0.03%	114	601,000	0.02%
TOTAL EXPENDITURES	\$2,015,155	\$10,029,093	20.09%	\$2,046,065	\$9,949,242	20.57%
SURPLUS / (DEFICIT)	\$3,337,206	\$3,293,023		\$1,105,582	\$1,278,679	
ENDING FUND BALANCE	\$4,149,043			\$5,210,442		



Other 60 Funds | Financial Summary

For the Period Ending October 31, 2022

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$488,999	\$1,329,183	36.79%	\$0	\$0	
Intermediate	0	0		0	0	
State	0	0		0	0	
Federal	52,061	71,521	72.79%	0	0	
Other Financing Sources/Income Items	27,108	108,392	25.01%	0	0	
TOTAL REVENUE	\$568,168	\$1,509,096	37.65%	\$0	\$0	
EXPENDITURES						
Salaries	\$322,310	\$1,088,700	29.61%	\$0	\$0	
Employee Benefits	85,142	54,515	156.18%	0	0	
Purchased Services	6,721	23,627	28.45%	112	0	
Supplies	30,507	103,043	29.61%	0	0	
Property	0	1,747	0.00%	0	0	
Debt Service & Misc. Objects	0	0		0	0	
Other Items	4,968	6,041	82.24%	0	0	
TOTAL EXPENDITURES	\$449,649	\$1,277,673	35.19%	\$112	\$0	
SURPLUS / (DEFICIT)	\$118,519	\$231,423		(\$112)	\$0	
ENDING FUND BALANCE	(\$317,369)			(\$204,576)		



CONSENT AGENDA

BA-23-009/09 Personnel Report (Nicole Kooiker)

Exhibit: BA-23-009/09.1-6

Action Item Motion/2nd/Roll Call

Recommendation:

It is recommended that the Board of Education approve the Personnel Report.

APPOINTMENTS - SALARIED STAFF			
<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Bouzek, Dawn	\$1,958.00	WM Basketball MS Assistant (Temp Contract) Harding	2022-2023 School Year
Buck, Makayla	\$1,958.00	MN Basketball MS Assistant (Temp Contract) Roosevelt	2022-2023 School Year
Charipar, Donna	\$1,958.00	WM Basketball MS (Temp Contract) Harding	2022-2023 School Year
D'Ambrosio, Kara	\$1,958.00	Volleyball MS Assistant (Temp contract) Franklin	2022-2023 School Year
Dryzcimski, Andrew	\$3,264.00	Drama Tech Roosevelt	2022-2023 School Year
Finley, Michael	\$4,352.00	Drama Assistant Metro	2022-2023 School Year
Gaster, Kevin	\$1,958.00	MN Basketball MS Assistant (Temp Contract) Taft	2022-2023 School Year
Hackbarth, Samuel	\$1,958.00	Cross Country MS Assistant (Temp Contract) Roosevelt	2022-2023 School Year
Hafner, Ethan	\$1,958.00	MN Basketball MS Assistant (Temp Contract) Roosevelt	2022-2023 School Year
Hagarty, Jordan	\$51,450.00 (Prorated)	School Nurse ELSC	12/12/2022
Kesari, Akash	\$4,352.00	MN Basketball Metro	2022-2023 School Year
Konzen, Erin	\$45,592.00 (Prorated)	Special Ed Interventionist ELSC	12/12/2022
Nelson, Leslie	\$2,259.00	WM Swim MS Assistant (Temp Contract) Harding	2022-2023 School Year
Nelson, Leslie	\$2,259.00	MN Swim MS (Temp Contract) Harding	2022-2023 School Year
Peterson, Christopher	\$4,368.00	WM Basketball Asst Jefferson	2022-2023 School Year
Simth, Steven	\$1,958.00	MN Basketball MS Assistant (Temp Contract) Taft	2022-2023 School Year

Vaupel, Cory	\$3,264.00	Wrestling MS Roosevelt	2022-2023 School Year
RESIGNATIONS - SALARIED STAFF			
<u>Name</u>	<u>Reason</u>	<u>Assignment</u>	<u>Effective Date</u>
Anderson, Courtney	Personal	Strat I Harding	11/15/2022
Armstrong, Kaitlin	Personal	WM Basketball Assistant Washington	11/29/2022
Norman, Nicole	Personal	Strat I Grant	12/22/2022
Owens, Jill	Personal	Nurse ELSC	12/22/2022
Swartzendruber, Jolynn	Personal	Engagement Specialist Metro	12/21/2022
RETIREMENT - SALARIED STAFF			
<u>Name</u>		<u>Assignment</u>	<u>Effective Date</u>
Day, Laurel		Assistant to Superintendent ELSC	6/30/2023
Milota, Tracy		Student Info Systems Specialist ELSC	1/11/2023
Noggle, Linda		Exc Director Talent Mangmt ELSC	1/31/2023
APPOINTMENTS - HOURLY STAFF			
<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Ackers, Tracy	\$15.00	Food Service asst Harding	12/12/2022
Aisenbrey, Coby	\$17.42	Custodian II Floater ELSC	12/5/2022
Barnes, Venice	\$15.00	Bus Attendant ELSC	11/28/2022
Battle, Jeweliah	\$15.00	Paraprofessional McKinley	11/21/2022 (correction)
Bradley, Erika	\$15.00	Paraprofessional Franklin	11/14/2022
Brown, Joshua	\$21.57	Auto Mechanic ELSC	12/12/2022
Buwalda, Kathryn	\$15.00	Paraprofessional Maple Grove	12/12/2022
Chapman, Payton	\$15.00	Food Service Asst Kennedy	12/5/2022
Cooley, Guy	\$19.45	Transportation Driver ELSC	12/12/2022

Dueland, Amber	\$19.92	Student Advocate Hoover	12/5/2022
Emig, Denise	\$17.42	Custodian II Floater ELSC	12/12/2022
Fisher, Lacie	\$16.02	Health Secretary Viola Gibson	11/21/2022
Freeman, Lisa	\$17.42	Custodian II Part Time Wilson	11/21/2022
Gurumurthy, Jayashree	\$15.00	Paraprofessional Kenwood	11/14/2022
Hall, Nathan	\$15.00	Paraprofessional Roosevelt	11/28/2022
Hamed, Carlie	\$19.45	Transportation Driver ELSC	12/5/2022
Harris, Sherril	\$16.02	Accounting Clerk II ELSC	11/14/2022
Hawkins, Karmen	\$15.00	Paraprofessional Franklin	11/28/2022
Hummell, Rosa	\$15.00	Paraprofessional Nixon	11/21/2022
Hunter, Raykwun	\$15.00	Bus Attendant ELSC	12/5/2022
Kenneson, Laura	\$15.00	Food Service Asst Kenwood	11/28/2022
Kenney, Tiffani	\$15.00	Paraprofessional Grant Wood	12/5/2022
Long, Kevin	\$19.45	Transportation Driver ELSC	12/12/2022
Marble, Dana	\$15.00	Paraprofessional Washington	11/28/2022
Nekola, Ann	\$15.00	Food Service Asst Jefferson	12/12/2022
Oberbroeckling, Andrea	\$15.00	Paraprofessional Pierce	11/21/2022
Olson, Kelsey	\$15.61	Attendance Secretary Kennedy	11/28/2022
Paricka, Gretchen	\$15.61	Media Secretary Franklin	12/5/2022
Peterson, Dean	\$30.35	Carpenter ELSC	12/12/2022

Purchase, Lamaria	\$15.00	Paraprofessional Arthur	12/5/2022
Randle, Christine	\$15.28	Cashier Taft	11/14/2022
Ritchie, Jennifer	\$15.00	Paraprofessional Arthur	11/14/2022
Robinson, Jessica	\$15.00	Paraprofessional Hiawtha	11/21/2022
Ruffin, Ezell	\$19.92	Student Advocate Kenwood	11/21/2022
Salem, Dalia	\$15.00	Paraprofessional Nixon	12/5/2022
Schroeder, Carrie	\$15.00	Food Service Asst Van Buren	12/5/2022
Stogdill, Ashley	\$19.92	Behavior Tech Hoover	12/12/2022
Stover, Carlin	\$17.42	Custodian II Floater ELSC	11/14/2022
Swalley, Mary	\$15.00	Food Service Asst Roosevelt	12/5/2022
Thompson, Dacia	\$15.28	Cashier Roosevelt	11/28/2022
Villagomez, Maureen	\$15.00	Paraprofessional Harding	12/5/2022
Walker, Shaniece	\$15.00	Paraprofessional Hiawatha	12/12/2022
Wilber, Andrew	\$15.00	Paraprofessional Taylor	12/12/2022
Yoder, Mayeken	\$15.00	Paraprofessional Cleveland	12/12/2022
CHANGE OF GRADE/POSITION - HOURLY STAFF			
<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Beck, Jennifer	\$15.00	Paraprofessional Franklin	12/10/2022
Coffin, Erica	\$15.50	Paraprofessional Kenwood	11/12/2022
Duong, Kathy	\$15.00	Paraprofessional Hoover	11/12/2022
Gray, Brandy	\$15.00	Paraprofessional Harrison	11/26/2022

RESIGNATIONS - HOURLY STAFF			
<u>Name</u>	<u>Reason</u>	<u>Assignment</u>	<u>Effective Date</u>
Aarhus, Alexis	Personal	Paraprofessional Maple Grove	11/22/2022
Berard, Rachel	Personal	Cashier Harding	12/15/2022
Byamungu, Bwemere	Personal	Bus Attendant ELSC	11/15/2022
Chiavetta, Emily	Personal	Paraprofessional Wright	11/11/2022
Duong, Kathy	Personal	Paraprofessional Hoover	11/15/2022
Dusil, Michael	Personal	Mechanic ELSC	12/2/2022
Emedi, Zania	Personal	Food Service Asst Jefferson	11/21/2022
Escobedo Wickham, Aunna	Personal	Media Secretary Hiawatha	12/29/2022
Estrada, Macaylah	Personal	Paraprofessional Taft	12/2/2022
Fluckes, Roschell	Personal	Bus Attendant ELSC	11/16/2022
Gorsich, Daniel	Personal	Transportation Driver ELSC	12/2/2022
Hargens, Anita	Personal	Food Service Asst Grant Wood	11/16/2022
Hogan, Alexandra	Personal	Custodian II Floater ELSC	11/11/2022
Jacobs, Michael	Personal	Paraprofessional Kenwood	11/18/2022
Moeller, Ashley	Personal	Paraprofessional Erskine	11/9/2022
Mrkvicka, Jennifer	Personal	Paraprofessional Washington	11/16/2022
Mukeni Kasonko Kiteke, Maria	Personal	Food Service Asst Truman	12/5/2022
Murray, Sharon	Personal	Transportation Driver ELSC	11/15/2022
Nassif, Michael	Personal	Field Technician ELSC	11/29/2022

Pionek, Donald	Personal	Custodian II Roosevelt	12/2/2022
Robinson, Tashaya	Personal	Health Secretary Cleveland	11/23/2022
Seevell, Brittany	Personal	Paraprofessional McKinley	11/18/2022
Stark, Santonia	Personal	Food Service Asst McKinley	11/16/2022
Tore, Cassandra	Personal	Food Service Asst Harding	11/11/2022
Whitney, Heidi	Personal	Confidential Secretary ELSC	12/2/2022
RETIREMENTS - HOURLY STAFF			
<u>Name</u>		<u>Assignment</u>	<u>Effective Date</u>
LaKose, Marlus		Elem Manager Grant	12/12/2022
Mackey, Jerald		Transportation ELSC	12/21/2022
Swift, William Jr		Bus Attendant ELSC	11/9/2022
Vileta, Robert		Custodian II Jefferson	6/30/2023
TERMINATIONS - HOURLY STAFF			
<u>Name</u>		<u>Assignment</u>	<u>Effective Date</u>
Heasty, Sherilynn		Paraprofessional Taft	11/22/2022
Sarrett, Jaydin		Paraprofessional Taylor	11/22/2022

CONSENT AGENDA

BA-23-012/03 Policy Manual - Approval – Policies 511 “*Voluntary Retirement Incentive Program*” (Art Sathoff/Laurel Day)

Exhibit: BA-23-012/03.1-35

Action Item

Pertinent Fact(s):

1. The Board of Education reviews all policies, regulations, and procedures at least once every five years.
2. Board approval is required for all policies. The agenda item includes a policy that was presented to the Board at a prior meeting. Administrative regulations and procedures do not require Board approval.

Recommendation:

It is recommended that the Board of Education approve Policy 511 “*Voluntary Retirement Incentive Program*” of the District Policy Manual as recommended by the Superintendent.

VOLUNTARY RETIREMENT INCENTIVE PROGRAM

ALL STAFF

SECTION A: Program for 2021-2022 School Year

PURPOSE

In the Cedar Rapids Community School District, a Voluntary Retirement Incentive Program serves to assist qualified long-term employees transitioning from public service to retirement and to provide a strategy to control District costs by tailoring incentives to a current year's needs and the financial climate of the District.

ELIGIBILITY

The Voluntary Retirement Incentive Program described herein applies to employees retiring as of June 30, 2022. The 2020-21 Program will terminate after such date. The Program is activated annually at the discretion of the Board of Directors. It shall be the Board's intent to consider the activation or non-activation of a Voluntary Retirement Incentive Program for eligible staff who retire between July 1, 2021 and June 30, 2022, and the nature and scope of such program, prior to December 15, 2021. The District does not guarantee that this Program or any other form of early retirement benefit plan will be available for retirements in the future. The District reserves the right to waive any requirement or condition of this policy at its sole discretion and at any time. Any decision by the District to waive a requirement or condition that is part of this policy shall not establish any precedent with regard to future requests for waiver. The District also reserves the right to determine whether any retirement benefits will be made available in a given year, and, if so, to determine how many employees will be granted benefits. The District expressly reserves the right to reject for any reason any application for retirement benefits. The District's Voluntary Retirement Incentive Program is available to eligible members of the District staff as hereinafter set forth under the SCHEDULE OF BENEFITS BY WORKGROUP section.

To be eligible for the Voluntary Retirement Incentive Program, an eligible employee prior to July 1, 2022, must have attained at least fifty-five (55) years of age, been employed by the District for at least twenty (20) years in a full-time or part-time capacity in the same workgroup from which they are retiring. (For employees hired on or before June 30, 2019, if District service in the same workgroup from which they are retiring was at least 5 years but less than twenty (20) years, the benefit will be pro-rated to the years of service. For employees hired on or after July 1, 2019, the pro-rated benefit is not offered.

A fiscal year of July 1 through June 30 will be used to calculate years of service. A year of service shall be recognized so long as the employee has worked at least 50% of the contract days per their workgroup calendar in a given fiscal year. Only continuous years of service in the same workgroup shall be counted for purposes of determining a benefit under this policy; years of service prior to a break in service are not eligible for calculating a benefit under this program. An employee will not be given credit for years of service for the year(s) in which he/she is on full-time extended unpaid leave of absence. If an employee has 19 years of service, the total of unused sick leave and expired sick leave benefit days (totaling 190 days or more) may be used to count as a year of service for a total of 20 years in calculating a benefit under this program. (Expired sick leave days are days beyond the cap that can no longer be used for sick leave but will remain in a separate account called expired sick leave days for purposes of retirement incentive.) This offer for retirement benefits is only effective for those filing an Intent to Retire with Human Resources after June 30, 2021 and by February 1, 2022 and retiring by June 30, 2022. Those retiring after June 30, 2022 will be subject to the retirement program, if any, offered for those retiring in fiscal 2023 or later years. Current employees are not eligible for retirement programs offered in previous years. Benefits for previous retirees will remain unchanged.

If an employee has received a benefit under the Voluntary Retirement Incentive Program (monetary incentive, insurance and/or wellness benefit), they shall not be eligible to receive any further benefits under the program upon re-employment by the District even though they may meet age and service guidelines under future programs.

In the event that a workgroup outlined in Policy 511 is eliminated, the eligibility rules will be modified if the following circumstances have been met:

- 1) — the employee would have met the requirements of the Voluntary Retirement Incentive Policy 511 eligibility rules for their workgroup within 12 months after their workgroup was eliminated, and, 2) — the employee transfers to another benefit eligible workgroup under Policy 511, and, 3) — the employee retires within 12 months after the workgroup is eliminated;

Then:

- 1) — the District will recognize the employee's years of service in the workgroup that was eliminated, and,
- 2) — the Policy 511 benefit for the employee will be calculated in accordance with the policy that was in place when the workgroup was eliminated.

In applying these provisions, the employee cannot have a break in service. If the employee does not retire within 12 months after their workgroup elimination then the standard eligibility provisions of Policy 511 will apply.

APPLICATION

The Intent to Retire form must be submitted to Human Resources not later than February 1, 2022. If the request is approved by the Board of Education, the employee will be considered to have voluntarily resigned and the employee's contract will be terminated as of the Board approved retirement date.

INSURANCE

Per state of Iowa code 509, employees who retire from the District while participating in the District's group health insurance program will be allowed to continue participation at his/her own expense until eligible for Medicare. In order to be considered retired, the employee must be at least age 55 and have at least 5 years of service at the time of retirement. Continued participation in the group program is contingent upon approval by the insurance carrier. If, prior to June 30, 2022, a state or federal regulation and/or legal decision alters the District's ability to limit health insurance premium contributions once a retiree becomes eligible for Medicare, the Board reserves the right to alter this portion (any or all benefits defined in this section) of the Voluntary Retirement Incentive Program. The types and amounts of coverage to be provided to retirees shall be identical to the types and amounts of coverage in effect from year to year for regular staff excluding dental and vision coverage.

Failure on the part of the retiree to make payment to the District toward the cost of the insurance coverage not later than the 10th day of the month in the month for which the premium is due will result in cancellation of the insurance and loss of coverage for the covered retiree and, if covered, the spouse or partner and/or dependent(s).

If a retiree has been a participant in the District's group health insurance program in his/her entire last four (4) years of employment, the retiree may be eligible* to receive the District's contribution toward the District's group health insurance plan to the earliest of 1) one hundred twenty (120) months immediately following retirement, 2) through the end of the month prior to the month the retiree becomes eligible for federal Medicare insurance coverage due to age or 3) or until the retiree dies. The retiree may use the District health insurance contribution towards the cost for his/her health insurance coverage and that of his/her eligible spouse/partner and/or dependent(s) if they too have been covered by the District health insurance program for the entire four (4) years prior to the employee's retirement. The District contribution towards the employee's group health insurance shall be pro-rated based upon an average of his/her last five (5) full year's Full Time Equivalency (FTE). Employees will be given pro-rated credit for the FTE they work during a year in which they are on a partial-time extended unpaid leave of absence. If hired prior to 7/1/2019, the contribution is prorated to the number of years worked if less than 20 years of service; if hired on or after 7/1/2019, employee must have 20 years of service to be eligible for a District contribution.

(*Refer to the SCHEDULE OF BENEFITS BY WORKGROUP" section to determine eligibility for a District health insurance contribution.)

If the retiree dies prior to the end of the one hundred twenty (120) months following retirement and before becoming eligible for Medicare coverage, the retiree's covered spouse/partner and/or dependent(s) may, per Iowa code 509, continue to participate in the District's group health insurance program at his/her own expense until the spouse/partner and/or dependent(s) becomes eligible for Medicare or Medicaid. If the retiree was receiving a District contribution toward his/her spouse/partner and/or dependent health insurance program at the time of death, the District shall, for up to the earliest of a) sixty (60) months, or b) eligibility for Medicare coverage due to age, continue to pay toward the cost of the group health insurance coverage on behalf of the employee's spouse/partner and/or dependent(s) the same dollar contribution as was afforded the retiree.

SCHEDULE OF BENEFITS BY WORKGROUP

TEACHERS/NURSES (TABLE A OR AN)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per the workgroup calendar.

In applying these provisions, a teacher/nurse's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the teacher/nurse will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Teachers/Nurses who are age (54) and who will turn age fifty-five (55) after June 30, 2022 and on or before December 31, 2022 may request an unpaid, extended leave of absence for the portion of the 2022-2023 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2022-23. The Teacher/Nurse will be considered to have voluntarily resigned and the continuing contract will be terminated as of the end of the 2021-2022 school year, or, if taking an extended, unpaid leave of absence to start the 2022-2023 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

Teacher/Nurses are not eligible for a District contribution toward the cost of Retiree medical coverage as the District contributes to a Post-Employment Health Savings Plan (PEHSP) on their behalf instead.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Beginning July 1, 2003, teacher/nurses shall be eligible to receive an additional payment contributed to their retirement incentive amount, up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2003.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal illness days used per fiscal year	Days earned; prorated if FTE is less than 1
0	3
1	2.5
2	2
3	1.5
4	1
5	.5
6	0

SALARY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK 259 DAYS OR MORE) (TABLE B)

Retirement Incentive Payment

Hired prior to July 1, 2006 – an amount representing one hundred and ninety-five (195) days’ pay using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2008 – an amount representing one hundred and fifty (150) days’ pay using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2008 – an amount representing fifty-five percent (55%) of salary using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

Hired prior to July 1, 2006 – the District shall, during the continuation of this benefit, pay up to \$1211.12 per month toward health coverage.

Hired on or after July 1, 2006 – the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2005-06. Beginning July 1, 2006, employees shall be eligible to receive an additional payment contributed to their retirement incentive amount up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2005.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/Family Illness days used per fiscal year	Days earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

SALARY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK LESS THAN 259 DAYS) (TABLE D)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, the lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the employee will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Table D employees who are age (54) and who will turn age fifty five (55) after June 30, 2022 and on or before December 31, 2022 may request an unpaid, extended leave of absence for the portion of the 2022-2023 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2022-23. The employee will be considered to have voluntarily resigned and employment will be terminated as of the end of the 2021-22 school year, or, if taking an extended, unpaid leave of absence to start the 2022-2023 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Employee shall be eligible to receive an additional payment contributed to their retirement incentive amount, up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2003.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal illness days used per fiscal year	Days earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

CHILD CARE ASSISTANTS (TABLE E)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

HOURLY EMPLOYEES—NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK LESS THAN 259 DAYS) (TABLE F)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, the lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the employee will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

HOURLY EMPLOYEES—NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK 259 DAYS OR MORE) (TABLE H)

Retirement Incentive Payment

Hired prior to July 1, 2006—an amount representing one hundred and ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2008—an amount representing one hundred and fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2008—an amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit

for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

~~District Contribution Towards Retiree Medical~~

~~The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.~~

~~Wellness Payment~~

~~Does not apply.~~

SECRETARIES (12 MONTH & <12 MONTH) (TABLE J)

~~Retirement Incentive Payment~~

~~Does not apply.~~

~~District Contribution Towards Retiree Medical~~

~~The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.~~

~~Wellness Payment~~

~~Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2005-06. Beginning July 1, 2006, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2005-06 only and any personal illness leave unused prior to the start of the program in 2005-06 shall not be credited to the Wellness Benefit.~~

~~In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular hourly rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.~~

Personal/family illness days used per fiscal year	Days Earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11	0

FOOD & NUTRITION (TABLE K)

~~Retirement Incentive Payment~~

~~Does not apply.~~

~~District Contribution Towards Retiree Medical~~

~~The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.~~

~~Wellness Payment~~

~~Does not apply.~~

CUSTODIANS/MAINTENANCE/PRINTING (TABLE L OR LN)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

Hired prior to March 1, 2006 – the District shall, during the continuation of this benefit, pay up to the dollar amount contributed per month to the retiree in his/her last full year of employment with the District.

Hired on or after March 1, 2006 – the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

CARPENTERS (TABLE M)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

PAINTERS (TABLE N)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

TEACHER ASSOCIATES (TABLE O)

Retirement Incentive Payment

The incentive payment shall be 15% of the employee's unused sick leave. This benefit is paid in one lump sum payment to the retiree through the payroll department after their last regular paycheck has been paid.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2015-16. Beginning as of July 1, 2016, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2015-16 only and any personal illness leave unused prior to the start of the program in 2015-16 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular hourly rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/family illness days used per fiscal year	Days earned; prorated if FTE is less than 1
0	3
1	2.5
2	2
3	1.5
4	1
5	.5
6	0

HEARING INTERPRETERS (TABLE Q)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

~~District Contribution Towards Retiree Medical~~

~~The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.~~

Wellness Payment

Does not apply.

DAYCARE DIRECTORS (TABLE R)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2018-19. Beginning July 1, 2019, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2018-19 only and any personal illness leave unused prior to the start of the program in 2018-19 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/Family Illness days used per fiscal year	Days earned, prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

FT TECHNICIANS (TABLE S)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full-time equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District-selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

TRANSPORTATION (TABLE Y)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

ADMINISTRATORS (TABLE Z OR ZN)

Retirement Incentive Payment

Hired prior to July 1, 2000—an amount representing two hundred sixty (260) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2000 through June 30, 2006—an amount representing one hundred ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2007—an amount representing one hundred fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2007—an amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full-Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full-Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in four (4) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Administrators with 20 or more years of service in the Administrator workgroup, will receive a full, non-prorated incentive benefit as outlined earlier in this section. Administrators with less than 20 years of continuous District service who are eligible for a prorated Administrator incentive and who also worked as a Teacher in the District (without a break in service) prior to becoming a District Administrator will receive a secondary prorated incentive payment. The secondary payment will be pro-rated to their years of service in the Teacher workgroup but not to exceed 20 years total between the Administrator and Teaching positions. The secondary incentive payment represents fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District (in which 50% or more of the scheduled contract days were worked per their workgroup calendar). In applying this provision, the Administrator prorated incentive will be calculated first and the Teacher incentive will be calculated as a secondary prorated benefit; the combined years of service between the Administrator position and the Teacher position will not exceed 20 years. For example, if the employee has 15 years of service as an Administrator and 10 years of service as a Teacher, the Administrator incentive will be calculated as 15/20ths and the secondary Teacher incentive payment will be calculated as 5/20ths for a combined prorated incentive payment based on not more than 20 years total.

Administrators who are age (54) and who will turn age fifty-five (55) after June 30, 2022 and on or before December 31, 2022 may request an unpaid, extended leave of absence for the portion of the 2022-2023 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2022-23. The Administrator will be considered to have voluntarily resigned and the continuing contract will be terminated as of the end of the 2021-22 school year, or, if taking an extended, unpaid leave of absence to start the 2022-2023 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

Hired prior to July 1, 2006—the District shall, during the continuation of this benefit, pay up to \$1211.12 per month toward health coverage.

Hired on or after July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Retiree Life Insurance

Administrators shall receive, at the District's expense, one hundred thousand dollars (\$100,000) term life and accidental death and dismemberment insurance coverage until the earliest of: 1) thirty-six (36) months, 2) until the Administrator becomes ineligible for term life insurance coverage per the provider's policy and/or accidental death and dismemberment coverage per the provider's policy, or 3) attainment of age 65.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Beginning July 1, 2004, employees shall be eligible to receive an additional payment contributed to their retirement incentive amount up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2004.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/Family Illness days used per fiscal year	Days earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

SECTION B A: Program for 2022-2023 School Year

PURPOSE

In the Cedar Rapids Community School District, a Voluntary Retirement Incentive Program serves to assist qualified long-term employees transitioning from public service to retirement and to provide a strategy to control District costs by tailoring incentives to a current year's needs and the financial climate of the District.

ELIGIBILITY

The Voluntary Retirement Incentive Program described herein applies to employees retiring as of June 30, 2023. The 2021-22 Program will terminate after such date. The Program is activated annually at the discretion of the Board of Directors. It shall be the Board's intent to consider the activation or non-activation of a Voluntary Retirement Incentive Program for eligible staff who retire between July 1, 2022 and June 30, 2023, and the nature and scope of such program, prior to December 15, 2022. The District does not guarantee that this Program or any other form of early retirement benefit plan will be available for retirements in the future. The District reserves the right to waive any requirement or condition of this policy at its sole discretion and at any time. Any decision by the District to waive a requirement or condition that is part of this policy shall not establish any precedent with regard to future requests for waiver. The District also reserves the right to determine whether any retirement benefits will be made available in a given year, and, if so, to determine how many employees will be granted benefits. The District expressly reserves the right to reject for any reason any application for retirement benefits. The District's Voluntary Retirement Incentive Program is available to eligible members of the District staff as hereinafter set forth under the SCHEDULE OF BENEFITS BY WORKGROUP section.

To be eligible for the Voluntary Retirement Incentive Program, an eligible employee prior to July 1, 2023, must have attained at least fifty-five (55) years of age, been employed by the District for at least twenty (20) years in a full-time or part-time capacity in the same workgroup from which they are retiring. (For employees hired on or before June 30, 2019, if District service in the same workgroup from which they are retiring was at least 5 years but less than twenty (20) years, the benefit will be pro-rated to the years of service. For employees hired on or after July 1, 2019, the pro-rated benefit is not offered.

A fiscal year of July 1 through June 30 will be used to calculate years of service. A year of service shall be recognized so long as the employee has worked at least 50% of the contract days per their workgroup calendar in a given fiscal year. Only continuous years of service in the same workgroup shall be counted for purposes of determining a benefit under this policy; years of service prior to a break in service are not eligible for calculating a benefit under this program. An employee will not be given credit for years of service for the year(s) in which he/she is on full time extended unpaid leave of absence. If an employee has 19 years of service, the total of unused sick leave and expired sick leave benefit days (totaling 190 days or more) may be used to count as a year of service for a total of 20 years in calculating a benefit under this program. (Expired sick leave days are days beyond the cap that can no longer be used for sick leave but will remain in a separate account called expired sick leave days for purposes of retirement incentive.) This offer for retirement benefits is only effective for those filing an Intent to Retire with Human Resources after June 30, 2022 and by February 1, 2023 and retiring by June 30, 2023. Those retiring after June 30, 2023 will be subject to the retirement program, if any, offered for those retiring in fiscal 2024 or later years. Current employees are not eligible for retirement programs offered in previous years. Benefits for previous retirees will remain unchanged.

If an employee has received a benefit under the Voluntary Retirement Incentive Program (monetary incentive, insurance and/or wellness benefit), they shall not be eligible to receive any further benefits under the program upon re-employment by the District even though they may meet age and service guidelines under future programs.

In the event that a workgroup outlined in Policy 511 is eliminated, the eligibility rules will be modified if the following circumstances have been met:

- 1) the employee would have met the requirements of the Voluntary Retirement Incentive Policy 511 eligibility rules for their workgroup within 12 months after their workgroup was eliminated, and, 2) the employee transfers to another benefit eligible workgroup under Policy 511, and, 3) the employee retires within 12 months after the workgroup is eliminated,

Then:

- 1) the District will recognize the employee's years of service in the workgroup that was eliminated, and,
- 2) the Policy 511 benefit for the employee will be calculated in accordance with the policy *and salary* that was in place when the workgroup was eliminated.

In applying these provisions, the employee cannot have a break in service. If the employee does not retire within 12 months after their workgroup elimination then the standard eligibility provisions of Policy 511 will apply.

APPLICATION

The Intent to Retire form must be submitted to Human Resources not later than February 1, 2023. If the request is approved by the Board of Education, the employee will be considered to have voluntarily resigned and the employee's contract will be terminated as of the Board approved retirement date.

INSURANCE

Per state of Iowa code 509, employees who retire from the District while participating in the District's group health insurance program will be allowed to continue participation at his/her own expense until eligible for Medicare. In order to be considered retired, the employee must be at least age 55 and have at least 5 years of service at the time of retirement. Continued participation in the group program is contingent upon approval by the insurance carrier. If, prior to June 30, 2023, a state or federal regulation and/or legal decision alters the District's ability to limit health insurance premium contributions once a retiree becomes eligible for Medicare, the Board reserves the right to alter this portion (any or all benefits defined in this section) of the Voluntary Retirement Incentive Program. The types and amounts of coverage to be provided to retirees shall be identical to the types and amounts of coverage in effect from year to year for regular staff excluding dental and vision coverage.

Failure on the part of the retiree to make payment to the District toward the cost of the insurance coverage not later than the 10th day of the month in the month for which the premium is due will result in cancellation of the insurance and loss of coverage for the covered retiree and, if covered, the spouse or partner and/or dependent(s).

If a retiree has been a participant in the District's group health insurance program in his/her entire last four (4) years of employment, the retiree may be eligible* to receive the District's contribution toward the District's group health insurance plan to the earliest of 1) one hundred twenty (120) months immediately following retirement, 2) through the end of the month prior to the month the retiree becomes eligible for federal Medicare insurance coverage due to age or 3) or until the retiree dies. The retiree may use the District health insurance contribution towards the cost for his/her health insurance coverage and that of his/her eligible spouse/partner and/or dependent(s) if they too have been covered by the District health insurance program for the entire four (4) years prior to the employee's retirement. The District contribution towards the employee's group health insurance shall be pro-rated based upon an average of his/her last five (5) full year's Full Time Equivalency (FTE). Employees will be given pro-rated credit for the FTE they work during a year in which they are on a partial-time extended unpaid leave of absence. If hired prior to 7/1/2019, the contribution is prorated to the number of years worked if less than 20 years of service; if hired on or after 7/1/2019, employee must have 20 years of service to be eligible for a District contribution.

(*Refer to the SCHEDULE OF BENEFITS BY WORKGROUP" section to determine eligibility for a District health insurance contribution.)

If the retiree dies prior to the end of the one hundred twenty (120) months following retirement and before becoming eligible for Medicare coverage, the retiree's covered spouse/partner and/or dependent(s) may, per Iowa code 509, continue to participate in the District's group health insurance program at his/her own expense until the spouse/partner and or dependent(s) becomes eligible for Medicare or Medicaid. If the retiree was receiving a District contribution toward his/her spouse/partner and/or dependent health insurance program at the time of death, the District shall, for up

to the earliest of a) sixty (60) months, or b) eligibility for Medicare coverage due to age, continue to pay toward the cost of the group health insurance coverage on behalf of the employee's spouse/partner and/ or dependent(s) the same dollar contribution as was afforded the retiree.

SCHEDULE OF BENEFITS BY WORKGROUP

TEACHERS/NURSES (TABLE A OR AN)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per the workgroup calendar.

In applying these provisions, a teacher/nurse’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the teacher/nurse will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Teachers/Nurses who are age (54) and who will turn age fifty-five (55) after June 30, 2023 and on or before December 31, 2023 may request an unpaid, extended leave of absence for the portion of the 2023-2024 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2023-24. The Teacher/Nurse will be considered to have voluntarily resigned and the continuing contract will be terminated as of the end of the 2022-2023 school year, or, if taking an extended, unpaid leave of absence to start the 2023-2024 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

Teacher/Nurses are not eligible for a District contribution toward the cost of Retiree medical coverage as the District contributes to a Post-Employment Health Savings Plan (PEHSP) on their behalf instead.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Beginning July 1, 2003, teacher/nurses shall be eligible to receive an additional payment contributed to their retirement incentive amount, up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2003.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal illness days used per fiscal year	Days earned; prorated if FTE is less than 1
0	3
1	2.5
2	2
3	1.5
4	1
5	.5
6	0

SALARY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK 259 DAYS OR MORE) (TABLE B)

Retirement Incentive Payment

Hired prior to July 1, 2006 – an amount representing one hundred and ninety-five (195) days’ pay using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2008 - an amount representing one hundred and fifty (150) days’ pay using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2008 - an amount representing fifty-five percent (55%) of salary using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

Hired prior to July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$1211.12 per month toward health coverage.

Hired on or after July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2005-06. Beginning July 1, 2006, employees shall be eligible to receive an additional payment contributed to their retirement incentive amount up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2005.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/Family Illness days used per fiscal year	Days earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

SALARY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK LESS THAN 259 DAYS) (TABLE D)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, the lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the employee will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Table D employees who are age (54) and who will turn age fifty-five (55) after June 30, 2023 and on or before December 31, 2023 may request an unpaid, extended leave of absence for the portion of the 2023-2024 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2023-24. The employee will be considered to have voluntarily resigned and employment will be terminated as of the end of the 2022-23 school year, or, if taking an extended, unpaid leave of absence to start the 2023-2024 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Employee shall be eligible to receive an additional payment contributed to their retirement incentive amount, up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2003.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal illness days used per fiscal year	Days earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

CHILD CARE ASSISTANTS (TABLE E)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

HOURLY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK LESS THAN 259 DAYS) (TABLE F)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, the lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the employee will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

HOURLY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK 259 DAYS OR MORE) (TABLE H)

Retirement Incentive Payment

Hired prior to July 1, 2006 – an amount representing one hundred and ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2008 - an amount representing one hundred and fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2008 - an amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

SECRETARIES (12 MONTH & <12 MONTH) – (TABLE J & T)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2005-06. Beginning July 1, 2006, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2005-06 only and any personal illness leave unused prior to the start of the program in 2005-06 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular hourly rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/family illness days used per fiscal year	Days Earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11	0

FOOD & NUTRITION (TABLE K)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

CUSTODIANS/MAINTENANCE/PRINTING (TABLE L OR LN)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

Hired prior to March 1, 2006 - the District shall, during the continuation of this benefit, pay up to the dollar amount contributed per month to the retiree in his/her last full year of employment with the District.

Hired on or after March 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

CARPENTERS (TABLE M)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

PAINTERS (TABLE N)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

TEACHER ASSOCIATES (TABLE O)

Retirement Incentive Payment

The incentive payment shall be 15% of the employee's unused sick leave. This benefit is paid in one lump sum payment to the retiree through the payroll department after their last regular paycheck has been paid.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2015-16. Beginning as of July 1, 2016, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2015-16 only and any personal illness leave unused prior to the start of the program in 2015-16 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular hourly rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/family illness days used per fiscal year	Days earned; prorated if FTE is less than 1
0	3
1	2.5
2	2
3	1.5
4	1
5	.5
6	0

HEARING INTERPRETERS (TABLE Q)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

DAYCARE DIRECTORS (TABLE R)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) of current salary using the employee’s salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2018-19. Beginning July 1, 2019, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2018-19 only and any personal illness leave unused prior to the start of the program in 2018-19 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/Family Illness days used per fiscal year	Days earned, prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

IT TECHNICIANS (TABLE S)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

TRANSPORTATION (TABLE Y)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

ADMINISTRATORS (TABLE Z OR ZN)

Retirement Incentive Payment

Hired prior to July 1, 2000 – an amount representing two hundred sixty (260) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2000 through June 30, 2006 - an amount representing one hundred ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2007 - an amount representing one hundred fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2007 - an amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in four (4) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Administrators with 20 or more years of service in the Administrator workgroup, will receive a full, non-prorated incentive benefit as outlined earlier in this section. Administrators with less than 20 years of continuous District service who are eligible for a prorated Administrator incentive and who also worked as a Teacher in the District (without a break in service) prior to becoming a District Administrator will receive a secondary prorated incentive payment. The secondary payment will be pro-rated to their years of service in the Teacher workgroup but not to exceed 20 years total between the Administrator and Teaching positions. The secondary incentive payment represents fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District (in which 50% or more of the scheduled contract days were worked per their workgroup calendar). In applying this provision, the Administrator prorated incentive will be calculated first and the Teacher incentive will be calculated as a secondary prorated benefit; the combined years of service between the Administrator position and the Teacher position will not exceed 20 years. For example, if the employee has 15 years of service as an Administrator and 10 years of service as a Teacher, the Administrator incentive will be calculated as 15/20ths and the secondary Teacher incentive payment will be calculated as 5/20ths for a combined prorated incentive payment based on not more than 20 years total.

Administrators who are age (54) and who will turn age fifty-five (55) after June 30, 2023 and on or before December 31, 2023 may request an unpaid, extended leave of absence for the portion of the 2023-2024 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2023-24. The Administrator will be considered to have voluntarily resigned and the continuing contract will be terminated as of the end of the 2022-23 school year, or, if taking an extended, unpaid leave of absence to start the 2023-2024 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

Hired prior to July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$1211.12 per month toward health coverage.

Hired on or after July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Retiree Life Insurance

Administrators shall receive, at the District’s expense, one hundred thousand dollars (\$100,000) term life and accidental death and dismemberment insurance coverage until the earliest of: 1) thirty-six (36) months, 2) until the Administrator becomes ineligible for term life insurance coverage per the provider’s policy and/or accidental death and dismemberment coverage per the provider’s policy, or 3) attainment of age 65.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Beginning July 1, 2004, employees shall be eligible to receive an additional payment contributed to their retirement incentive amount up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2004.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

Personal/Family Illness days used per fiscal year	Days earned; prorated if FTE is less than 1
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11 or more	0

SECTION B: Program for 2023-2024 School Year

PURPOSE

In the Cedar Rapids Community School District, a Voluntary Retirement Incentive Program serves to assist qualified long-term employees transitioning from public service to retirement and to provide a strategy to control District costs by tailoring incentives to a current year’s needs and the financial climate of the District.

ELIGIBILITY

The Voluntary Retirement Incentive Program described herein applies to employees retiring as of June 30, 2024. The 2023-24 Program will terminate after such date. The Program is activated annually at the discretion of the Board of Directors. It shall be the Board’s intent to consider the activation or non-activation of a Voluntary Retirement Incentive Program for eligible staff who retire between July 1, 2023 and June 30, 2024, and the nature and scope of such program, prior to December 15, 2023. The District does not guarantee that this Program or any other form of early retirement benefit plan will be available for retirements in the future. The District reserves the right to waive any requirement or condition of this policy at its sole discretion and at any time. Any decision by the District to waive a requirement or condition that is part of this policy shall not establish any precedent with regard to future requests for waiver. The District also reserves the right to determine whether any retirement benefits will be made available in a given year, and, if so, to determine how many employees will be granted benefits. The District expressly reserves the right to reject for any reason any application for retirement benefits. The District’s Voluntary Retirement Incentive Program is available to eligible members of the District staff as hereinafter set forth under the SCHEDULE OF BENEFITS BY WORKGROUP section.

To be eligible for the Voluntary Retirement Incentive Program, an eligible employee prior to July 1, 2024, must have attained at least fifty-five (55) years of age, been employed by the District for at least twenty (20) years in a full-time or part-time capacity in the same workgroup from which they are retiring. (For employees hired on or before June 30, 2019, if District service in the same workgroup from which they are retiring was at least 5 years but less than twenty (20) years, the benefit will be pro-rated to the years of service. For employees hired on or after July 1, 2019, the pro-rated benefit is not offered.

A fiscal year of July 1 through June 30 will be used to calculate years of service. A year of service shall be recognized so long as the employee has worked at least 50% of the contract days per their workgroup calendar in a given fiscal year. Only continuous years of service in the same workgroup shall be counted for purposes of determining a benefit under this policy; years of service prior to a break in service are not eligible for calculating a benefit under this program. An employee will not be given credit for years of service for the year(s) in which he/she is on full time extended unpaid leave of absence. If an employee has 19 years of service, the total of unused sick leave and expired sick leave benefit days (totaling 190 days or more) may be used to count as a year of service for a total of 20 years in calculating a benefit under this program. (Expired sick leave days are days beyond the cap that can no longer be used for sick leave but will remain in a separate account called expired sick leave days for purposes of retirement incentive.) This offer for retirement benefits is only effective for those filing an Intent to Retire with Human Resources after June 30, 2023 and by February 1, 2024 and retiring by June 30, 2024. Those retiring after June 30, 2024 will be subject to the retirement program, if any, offered for those retiring in fiscal 2025 or later years. Current employees are not eligible for retirement programs offered in previous years. Benefits for previous retirees will remain unchanged.

If an employee has received a benefit under the Voluntary Retirement Incentive Program (monetary incentive, insurance and/or wellness benefit), they shall not be eligible to receive any further benefits under the program upon re-employment by the District even though they may meet age and service guidelines under future programs.

In the event that a workgroup outlined in Policy 511 is eliminated, the eligibility rules will be modified if the following circumstances have been met:

- 1) the employee would have met the requirements of the Voluntary Retirement Incentive Policy 511 eligibility rules for their workgroup within 12 months after their workgroup was eliminated, and, 2) the employee transfers to another benefit eligible workgroup under Policy 511, and, 3) the employee retires within 12 months after the workgroup is eliminated,*

Then:

- 1) the District will recognize the employee's years of service in the workgroup that was eliminated, and,*
- 2) the Policy 511 benefit for the employee will be calculated in accordance with the policy and salary that was in place when the workgroup was eliminated.*

In applying these provisions, the employee cannot have a break in service. If the employee does not retire within 12 months after their workgroup elimination then the standard eligibility provisions of Policy 511 will apply.

APPLICATION

The Intent to Retire form must be submitted to Human Resources not later than February 1, 2024. If the request is approved by the Board of Education, the employee will be considered to have voluntarily resigned and the employee's contract will be terminated as of the Board approved retirement date.

INSURANCE

Per state of Iowa code 509, employees who retire from the District while participating in the District's group health insurance program will be allowed to continue participation at his/her own expense until eligible for Medicare. In order to be considered retired, the employee must be at least age 55 and have at least 5 years of service at the time of retirement. Continued participation in the group program is contingent upon approval by the insurance carrier. If, prior to June 30, 2024, a state or federal regulation and/or legal decision alters the District's ability to limit health insurance premium contributions once a retiree becomes eligible for Medicare, the Board reserves the right to alter this portion (any or all benefits defined in this section) of the Voluntary Retirement Incentive Program. The types and amounts of coverage to be provided to retirees shall be identical to the types and amounts of coverage in effect from year to year for regular staff excluding dental and vision coverage.

Failure on the part of the retiree to make payment to the District toward the cost of the insurance coverage not later than the 10th day of the month in the month for which the premium is due will result in cancellation of the insurance and loss of coverage for the covered retiree and, if covered, the spouse or partner and/or dependent(s).

If a retiree has been a participant in the District's group health insurance program in his/her entire last four (4) years of employment, the retiree may be eligible to receive the District's contribution toward the District's group health insurance plan to the earliest of 1) one hundred twenty (120) months immediately following retirement, 2) through the end of the month prior to the month the retiree becomes eligible for federal Medicare insurance coverage due to age or 3) or until the retiree dies. The retiree may use the District health insurance contribution towards the cost for his/her health insurance coverage and that of his/her eligible spouse/partner and/or dependent(s) if they too have been covered by the District health insurance program for the entire four (4) years prior to the employee's retirement. The District contribution towards the employee's group health insurance shall be pro-rated based upon an average of his/her last five (5) full year's Full Time Equivalency (FTE). Employees will be given pro-rated credit for the FTE they work during a year in which they are on a partial-time extended unpaid leave of absence. If hired prior to 7/1/2019, the contribution is prorated to the number of years worked if less than 20 years of service; if hired on or after 7/1/2019, employee must have 20 years of service to be eligible for a District contribution.*

*(*Refer to the SCHEDULE OF BENEFITS BY WORKGROUP" section to determine eligibility for a District health insurance contribution.)*

If the retiree dies prior to the end of the one hundred twenty (120) months following retirement and before becoming eligible for Medicare coverage, the retiree's covered spouse/partner and/or dependent(s) may, per Iowa code 509, continue to participate in the District's group health insurance program at his/her own expense until the spouse/partner and or dependent(s) becomes eligible for Medicare or Medicaid. If the retiree was receiving a District contribution toward his/her spouse/partner and/or dependent health insurance program at the time of death, the District shall, for up

to the earliest of a) sixty (60) months, or b) eligibility for Medicare coverage due to age, continue to pay toward the cost of the group health insurance coverage on behalf of the employee's spouse/partner and/ or dependent(s) the same dollar contribution as was afforded the retiree.

SCHEDULE OF BENEFITS BY WORKGROUP

TEACHERS/NURSES (TABLE A OR AN)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per the workgroup calendar.

In applying these provisions, a teacher/nurse's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the teacher/nurse will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Teachers/Nurses who are age (54) and who will turn age fifty-five (55) after June 30, 2024 and on or before December 31, 2024 may request an unpaid, extended leave of absence for the portion of the 2024-2025 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2024-25. The Teacher/Nurse will be considered to have voluntarily resigned and the continuing contract will be terminated as

of the end of the 2023-2024 school year, or, if taking an extended, unpaid leave of absence to start the 2024-2025 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

Teacher/Nurses are not eligible for a District contribution toward the cost of Retiree medical coverage as the District contributes to a Post-Employment Health Savings Plan (PEHSP) on their behalf instead.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Beginning July 1, 2003, teacher/nurses shall be eligible to receive an additional payment contributed to their retirement incentive amount, up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2003.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

<i>Personal illness days used per fiscal year</i>	<i>Days earned; prorated if FTE is less than 1</i>
<i>0</i>	<i>3</i>
<i>1</i>	<i>2.5</i>
<i>2</i>	<i>2</i>
<i>3</i>	<i>1.5</i>
<i>4</i>	<i>1</i>
<i>5</i>	<i>.5</i>
<i>6</i>	<i>0</i>

SALARY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK 259 DAYS OR MORE) (TABLE B)

Retirement Incentive Payment

Hired prior to July 1, 2006 – an amount representing one hundred and ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2008 - an amount representing one hundred and fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2008 - an amount representing fifty-five percent (55%) of salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

Hired prior to July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$1211.12 per month toward health coverage.

Hired on or after July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2005-06. Beginning July 1, 2006, employees shall be eligible to receive an additional payment contributed to their retirement incentive amount up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2005.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

<i>Personal/Family Illness days used per fiscal year</i>	<i>Days earned; prorated if FTE is less than 1</i>
<i>5</i>	<i>3</i>
<i>6</i>	<i>2.5</i>
<i>7</i>	<i>2</i>
<i>8</i>	<i>1.5</i>
<i>9</i>	<i>1</i>
<i>10</i>	<i>.5</i>
<i>11 or more</i>	<i>0</i>

SALARY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK LESS THAN 259 DAYS) (TABLE D)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, the lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the employee will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Table D employees who are age (54) and who will turn age fifty-five (55) after June 30, 2024 and on or before December 31, 2024 may request an unpaid, extended leave of absence for the portion of the 2024-2025 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2024-25. The employee will be considered to have voluntarily resigned and employment will be terminated as of the end of the 2023-24 school year, or, if taking an extended, unpaid leave of absence to start the 2024-2025 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Employee shall be eligible to receive an additional payment contributed to their retirement incentive amount, up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2003.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

<i>Personal illness days used per fiscal year</i>	<i>Days earned; prorated if FTE is less than 1</i>
<i>5</i>	<i>3</i>
<i>6</i>	<i>2.5</i>
<i>7</i>	<i>2</i>
<i>8</i>	<i>1.5</i>
<i>9</i>	<i>1</i>
<i>10</i>	<i>.5</i>
<i>11 or more</i>	<i>0</i>

HOURLY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK LESS THAN 259 DAYS) (TABLE F)

Retirement Incentive Payment

An amount representing fifty-five (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, the lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year and shall not include any additional compensation for extra-curricular activities. For this calculation, the employee will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District on behalf of the retiree directly into a District-sponsored and District-selected 401(a) or 403(b) tax sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed into the tax-sheltered vehicle beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

HOURLY EMPLOYEES – NON-ADMINISTRATIVE MEET & CONFER (SCHEDULED TO WORK 259 DAYS OR MORE) (TABLE H)

Retirement Incentive Payment

Hired prior to July 1, 2006 – an amount representing one hundred and ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2008 - an amount representing one hundred and fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2008 - an amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

SECRETARIES (12 MONTH & <12 MONTH) – (TABLE J & T)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2005-06. Beginning July 1, 2006, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2005-06 only and any personal illness leave unused prior to the start of the program in 2005-06 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular hourly rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

<i>Personal/family illness days used per fiscal year</i>	<i>Days Earned; prorated if FTE is less than 1</i>
5	3
6	2.5
7	2
8	1.5
9	1
10	.5
11	0

FOOD & NUTRITION (TABLE K)

Retirement Incentive Payment
Does not apply.

District Contribution Towards Retiree Medical
The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment
Does not apply.

CUSTODIANS/MAINTENANCE/PRINTING (TABLE L OR LN)

Retirement Incentive Payment
Does not apply.

District Contribution Towards Retiree Medical
Hired prior to March 1, 2006 - the District shall, during the continuation of this benefit, pay up to the dollar amount contributed per month to the retiree in his/her last full year of employment with the District.

Hired on or after March 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment
Does not apply.

CARPENTERS (TABLE M)

Retirement Incentive Payment
Does not apply.

District Contribution Towards Retiree Medical
The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment
Does not apply.

PAINTERS (TABLE N)

Retirement Incentive Payment
Does not apply.

District Contribution Towards Retiree Medical
The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment
Does not apply.

TEACHER ASSOCIATES (TABLE O)

Retirement Incentive Payment

The incentive payment shall be 15% of the employee’s unused sick leave. This benefit is paid in one lump sum payment to the retiree through the payroll department after their last regular paycheck has been paid.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2015-16. Beginning as of July 1, 2016, employees shall be eligible to receive a wellness payment up to a maximum amount of eighty (80) per diem days. The Wellness Benefit accumulation shall begin with credits as of 2015-16 only and any personal illness leave unused prior to the start of the program in 2015-16 shall not be credited to the Wellness Benefit.

In applying these provisions, an employee’s Wellness lump sum payment shall be based upon the regular hourly rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

<i>Personal/family illness days used per fiscal year</i>	<i>Days earned; prorated if FTE is less than 1</i>
<i>0</i>	<i>3</i>
<i>1</i>	<i>2.5</i>
<i>2</i>	<i>2</i>
<i>3</i>	<i>1.5</i>
<i>4</i>	<i>1</i>
<i>5</i>	<i>.5</i>
<i>6</i>	<i>0</i>

HEARING INTERPRETERS (TABLE Q)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee’s lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years’ Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

IT TECHNICIANS (TABLE S)

Retirement Incentive Payment

An amount representing fifty-five percent (55%) pay using the salary in the last full year of employment in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in three (3) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

TRANSPORTATION (TABLE Y)

Retirement Incentive Payment

Does not apply.

District Contribution Towards Retiree Medical

The District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Wellness Payment

Does not apply.

ADMINISTRATORS (TABLE Z OR ZN)

Retirement Incentive Payment

Hired prior to July 1, 2000 – an amount representing two hundred sixty (260) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2000 through June 30, 2006 - an amount representing one hundred ninety-five (195) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2006 through June 30, 2007 - an amount representing one hundred fifty (150) days' pay using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

Hired on or after July 1, 2007 - an amount representing fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District in which 50% or more of the scheduled contract days were worked per their workgroup calendar.

In applying these provisions, an employee's lump sum payment shall be pro-rated based upon an average of his/her last five (5) full years' Full Time Equivalency (FTE) and shall be the daily rate at the time of separation as provided

in the basic salary schedule for the regular school year, and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements or other compensation. Employees will be given pro-rated credit for the Full Time Equivalency (FTE) they work during a year(s) in which they are on a partial-extended unpaid leave of absence. This lump sum payment will be contributed by the District directly into a District-sponsored and District selected 401(a) or 403(b) tax-sheltered vehicle in four (4) equal annual installments, subject to all applicable District and legal restrictions and limitations. The incentive payment shall be distributed beginning in November of the same year following Voluntary Retirement. At that point, it shall be owned by the retiree, who shall assume all responsibility for the money.

Administrators with 20 or more years of service in the Administrator workgroup, will receive a full, non-prorated incentive benefit as outlined earlier in this section. Administrators with less than 20 years of continuous District service who are eligible for a prorated Administrator incentive and who also worked as a Teacher in the District (without a break in service) prior to becoming a District Administrator will receive a secondary prorated incentive payment. The secondary payment will be pro-rated to their years of service in the Teacher workgroup but not to exceed 20 years total between the Administrator and Teaching positions. The secondary incentive payment represents fifty-five percent (55%) of current salary using the employee's salary in his/her last full year of employment with the District (in which 50% or more of the scheduled contract days were worked per their workgroup calendar). In applying this provision, the Administrator prorated incentive will be calculated first and the Teacher incentive will be calculated as a secondary prorated benefit; the combined years of service between the Administrator position and the Teacher position will not exceed 20 years. For example, if the employee has 15 years of service as an Administrator and 10 years of service as a Teacher, the Administrator incentive will be calculated as 15/20ths and the secondary Teacher incentive payment will be calculated as 5/20ths for a combined prorated incentive payment based on not more than 20 years total.

Administrators who are age (54) and who will turn age fifty-five (55) after June 30, 2024 and on or before December 31, 2024 may request an unpaid, extended leave of absence for the portion of the 2024-2025 school year prior to their birth date and remain eligible for full Voluntary Retirement Incentive Program benefits for 2024-25. The Administrator will be considered to have voluntarily resigned and the continuing contract will be terminated as of the end of the 2023-24 school year, or, if taking an extended, unpaid leave of absence to start the 2024-2025 school year, as of the date he/she turns fifty-five (55).

District Contribution Towards Retiree Medical

Hired prior to July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$1211.12 per month toward health coverage.

Hired on or after July 1, 2006 - the District shall, during the continuation of this benefit, pay up to \$435 per month toward the cost of health coverage.

Retiree Life Insurance

Administrators shall receive, at the District's expense, one hundred thousand dollars (\$100,000) term life and accidental death and dismemberment insurance coverage until the earliest of: 1) thirty-six (36) months, 2) until the Administrator becomes ineligible for term life insurance coverage per the provider's policy and/or accidental death and dismemberment coverage per the provider's policy, or 3) attainment of age 65.

Wellness Payment

Payment shall be made for any days accumulated under the Wellness Incentive beginning in 2003-04. Beginning July 1, 2004, employees shall be eligible to receive an additional payment contributed to their retirement incentive amount up to a maximum amount of eighty (80) per diem days. There will be no credit for unused personal illness leave prior to July 1, 2004.

In applying these provisions, an employee's Wellness lump sum payment shall be based upon the regular per diem rate of pay in the last full year of employment and shall not include any additional compensation for extra-curricular activities, extended employment, salary supplements, or other compensation.

<i>Personal/Family Illness days used per fiscal year</i>	<i>Days earned; prorated if FTE is less than 1</i>
<i>5</i>	<i>3</i>
<i>6</i>	<i>2.5</i>
<i>7</i>	<i>2</i>
<i>8</i>	<i>1.5</i>
<i>9</i>	<i>1</i>
<i>10</i>	<i>.5</i>
<i>11 or more</i>	<i>0</i>

Approved: 02-27-06
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01-14-08
12-08-08
12-14-09
11-08-10
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12-10-12
12-09-13
12-08-14
12-14-15
12-12-16
12-11-17
12-10-18
10-28-19
12-14-2020
06-14-2021
12-13-2021
05-09-2022

CONSENT AGENDA

BA-23-042/06 Agreement - Cedar Rapids Community School District and The Academy for Scholastic and Personal Success - 2022-2023 School Year (Craig Barnum)

Exhibit: BA-23-042/06.1-4

Action Item

Pertinent Fact(s):

The Board is asked to consider the approval of the Data Sharing Agreement for Cedar Rapids Community Schools to provide The Academy for Scholastic and Personal Success support in serving students of color through meaningful mentor relationships, summer programming to enhance academic success, teaching social/emotional skills to successfully navigate high school, and developing future-ready learners.

Recommendation:

It is recommended that the Board of Education approve the Data Sharing Agreement between the Cedar Rapids Community School District and The Academy for Scholastic and Personal Success for the 2022-2023 School Year.

DATA SHARING AND USE AGREEMENT

This Data Sharing and Use Agreement (Agreement) is entered into on the date last signed below by and between the Cedar Rapids Community School District (Provider), having as its principal place of business 2500 Edgewood Road NW, Cedar Rapids, Iowa and The Academy for Scholastic and Personal Success (The Academy) (Recipient), having as its principal place of business PO Box 2842 Cedar Rapids, IA 52406 for the purposes set forth hereinafter. This Agreement will be in force from the date last signed below through and including 6/30/2023.

WHEREAS, Provider maintains certain data collected from various sources.

WHEREAS, Recipient wishes to receive a copy of certain data (Restricted Data).

NOW, THEREFORE, in consideration of the promises made herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

I. SCOPE AND PURPOSE

The Data requested by Recipient (defined in Section II below) is protected under the Family Educational Rights and Privacy Act of 1974 (FERPA). As such, Provider is sharing Data under the FERPA school official exception (CFR 99.31(a)(1)(i)(B)). Under this exception, the signing party is considered both a school official and to have a legitimate educational interest in the data as stated in the District's annual FERPA notification to parents and eligible students.

- a. This Agreement sets forth the terms and conditions pursuant to which Provider will disclose Restricted Data to Recipient, as well as the purposes for which Restricted Data may be used and the restrictions pertaining to Recipients use of Restricted Data.
- b. Provider agrees to provide to Recipient the Restricted Data designated in Section II.
- c. Recipient agrees to use said Restricted Data solely for the purpose described below and consistent with Recipient's obligations as set forth in Section III.
 - **Purpose:** The purpose of this data is to support The Academy in serving students of color through meaningful mentor relationships, summer programming to enhance academic success, teaching social/emotional skills to successfully navigate high school, and developing future-ready learners.

II. RESTRICTED DATA

- a. For purposes of this Agreement, the following is designated as Restricted Data to be provided to Recipient:

The following Infinite Campus data will be shared for students participating in the program and potential participants in the program.

Student Data: Name, Student Number, School, Grade Level, Race/Ethnicity, Gender, IEP Status, Section 504 Status, ELL Status, Gifted Status

Attendance Data: Attendance in the form of days missed and days attended

Discipline Data: Major Referrals and Suspensions

SEB Data: SEB Data collected by the District

Academic Data: Grade data, GPA data, and standardized test data (FAST, iReady, MAP, ISASP), as applicable.

Any other district comparison data needed will be shared only at the aggregate level.

- b. Restricted Data provided to Recipient will still be under the direct control of Provider. As such Provider can make any request of aforementioned Restricted Data at any future date (i.e. wholesale revision, deletion, return, etc.).

III. RECIPIENT'S OBLIGATIONS

- a. Recipient agrees to the following with respect to its use and management of the Restricted Data:
- Recipient agrees to use Restricted Data only for the purposes set forth in Section I above. Specifically, use of this Data for marketing purposes is strictly prohibited under School Official Exception.
 - Recipient agrees to ensure that any agent (including subcontractors) to whom it provides Restricted Data for purposes of collaborating agrees to the same conditions and restrictions that apply through this Agreement to the Recipient with respect to Restricted Data. Recipient will not otherwise disclose in any fashion Restricted Data to any person or entity.
 - Recipient agrees to use Restricted Data only to the extent necessary to facilitate completion of the scope and purpose outlined in Section I. Any use beyond this scope and purpose is limited to statistical summary information and Recipient agrees not to identify or attempt to identify any individuals or families whose information may be represented in Restricted Data. If such an identification occurs inadvertently, Recipient will immediately report this event to Provider. Recipient agrees to mitigate, to the extent feasible, any harmful effect known to Recipient as a result of such inadvertent identification, including, but not limited to, holding the Provider harmless and indemnifying the Provider.
 - Recipient will make no attempt to sell Restricted Data or to link it with any other dataset, unless such activity receives prior written approval from an authorized representative of Provider.
 - Recipient agrees to designate an individual as its custodian of Restricted Data on its behalf, who will be personally responsible for the observance of all conditions for use and secure maintenance of Restricted Data. Recipient will identify its custodian to Provider and will notify Provider of any change of custodianship. The identified custodian's name or position is listed here: Dr. Ruth White

IV. DATA SECURITY

- a. Recipient agrees to use appropriate safeguards to prevent use or disclosure of Restricted Data other than as provided for by this Agreement.

V. DATA DESTRUCTION

- a. Recipient agrees to destroy Restricted Data within thirty (30) days of the completion of the Recipient's intended use of the Restricted Data and will attest in writing to such return or destruction within that time. Methods for destruction are listed in the points that follow.
- b. If Recipient has created files using Restricted Data, those files will be returned to the Cedar Rapids Community School District within thirty (30) days of the completion of the Recipient's intended use of the Restricted Data. The District will archive the file in case it is needed for future replication or evaluation of findings.
- c. Recipient agrees to destroy all personally identifiable information as it pertains to the requested data – including any copies of the information that may reside in system backups, temporary files, or other storage media.
- d. **Physical Data**
- Recipient agrees to use secure means to render all physical paper copies of Restricted Data safe for disposal or recycling (via shredding, pulverizing, incinerating, etc.).
 - Recipient agrees to destroy all CDs, DVDs, and magneto-optical disks containing the Restricted Data by pulverizing, cross-cut shredding, or burning.
- e. **Electronic Data**
- Recipient agrees to use appropriate data deletion methods to ensure destroyed Restricted Data cannot be recovered.
 - If possible, Recipient agrees to work with their IT Professional to ensure proper deletion of records consistent with technology best practice standards.

VI. DATA BREACHES

- a. Data breaches will be defined as an unauthorized acquisition of computerized data, or other form that was transferred from computerized form that compromises the security, confidentiality, or integrity of personal information maintained by Recipient.
- b. Recipient agrees to provide written notice to Provider of any use or disclosure of Restricted Data not provided for by this Agreement of which Recipient becomes aware within five (5) business days of its discovery.
- c. Recipient agrees to provide notices to affected individuals in the most expeditious time possible and without unreasonable delay. For breaches that require notification to more than 500 individuals, written notice must also be given to the director of the consumer protection division of the office of the attorney general within 5 business days after giving notice of the breach to any consumer.

VII. TERM AND TERMINATION

- a. This Agreement will become effective on the last date signed below and will continue through 6/30/2023.

VIII. CONTRACT BREACHES

- a. Upon material breach or violation of this Agreement by Recipient, if Recipient does not cure such breach or violation within twenty (20) business days of notice thereof from Provider, Provider may terminate this Agreement and request that Recipient destroy or return all Restricted Data provided by Provider to Recipient and by Recipient to any of its agents or subcontractors. If so requested by Provider, Recipient will ensure that all originals and copies of Restricted Data, on all media and as held by either Recipient or its agents or subcontractors, will be either returned to Provider or destroyed as requested within twenty (20) business days of termination of this Agreement and will attest in writing to such return or destruction within that time. In addition, in the event of breach or violation, regardless of whether the breach or violation results in termination, Provider may, in its sole discretion, take one or more of the following actions:
 - Prohibit Recipient from obtaining future access to Provider's data files and data elements,
 - Use any and all remedies as may be available to it under law, including seeking injunctive relief, to prevent unauthorized use or disclosure of Restricted Data by Recipient, and/or
 - Require Recipient to submit a corrective plan with steps designed to prevent any future unauthorized disclosures or uses.

IX. GENERAL

- a. The parties agree to amend this Agreement from time to time as necessary by mutual agreement to comply with all applicable federal and state requirements regarding privacy and confidentiality of Restricted Data.
- b. Any ambiguity in this Agreement shall be resolved to permit Provider to comply with all applicable federal and state requirements regarding privacy and confidentiality of Restricted Data.
- c. The waiver by either party of a breach or violation of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent breach of the same or any other provision hereof and shall not affect the right of either party to require performance at a later time.
- d. Neither party may assign this Agreement without prior written consent of the other party. This Agreement will be binding upon and will be for the benefit of the parties hereto and their respective successors and assigns.

X. CONTACT PERSONS

- a. The Contact Persons shall serve until the expiration of the Agreement or the designation of a substitute Contact Person. During the term of this Agreement, each Contact Person shall be available to meet, as otherwise mutually agreed, to plan the services being provided under the Agreement. The Contact Persons are as follows:

<p><u>PROVIDER:</u></p> <p>Cedar Rapids Community School District Care of Heather Marnier 2500 Edgewood Road NW Cedar Rapids, Iowa 52405</p>	<p><u>RECIPIENTS:</u></p> <p>Dr. Ruth White Executive Director The Academy for Scholastic and Personal Success PO Box 2842 Cedar Rapids, IA 52406 (319) 389-4644 retwhite@aol.com</p>
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PROVIDER:

Cedar Rapids Community School District

By: _____
Board Secretary

Date: _____

RECIPIENTS:

By:  _____
Dr. Ruth White, Ph.D.

Date: 12/6/25

CONSENT AGENDA

BA-23-155/02 Approval – Permanent Easement - Kennedy High School (Chris Gates)

Exhibit: BA-23-155/02.1-4

Action Item

Pertinent Fact(s):

1. Interstate Power and Light is requesting a permanent underground electric line easement at Kennedy High School. The area in question contains approximately 27,692 square feet. The District has no intention of building on the property nor should the permanent easement cause any future hardship.
2. Interstate Power and Light shall pay the District \$1.00, plus attorney fees and publishing fees of \$2,500. Board acceptance of the permanent easement agreement is contingent on the outcome of the Public Hearing and final Board action.

Recommendation:

It is recommended that the Board of Education approve the Permanent Easement – Kennedy High School with Interstate Power and Light.

RESOLUTION

WHEREAS, Interstate Power and Light has presented a proposal for a permanent easement on real estate owned by the Cedar Rapids Community School District (“District”), more particularly, located at the Kennedy High School property located at 4545 Wenig Road NE, Cedar Rapids, Iowa, and legally described as:

See attached Exhibit A. (“Property”)

WHEREAS, the purpose of the permanent easement is to allow Interstate Power and Light to construct, reconstruct, maintain, expand, operate, repair, and patrol and remove underground electric and telecommunication line or lines and other necessary fixes; and

WHEREAS, Interstate Power and Light proposal offers compensation to the District in the amount \$1.00 for the permanency easement of said property, and \$2,500.00 for attorney fees and publishing fees; and

WHEREAS, the other specific terms of permanent easement are included, attached hereto as Exhibit A; and

WHEREAS, it is appropriate pursuant to Iowa Code Section 297.22 to publish Notice of the proposed permanent easement and of the hearing and to receive and consider objections and petitions.

NOW, THEREFORE, be it resolved by the Board of Directors of the Cedar Rapids Community School District:

Section 1. That this Board shall set a public hearing on the conveyance of the easement on the above-described Property for December 12, 2022 at 5:30 p.m. in the Cedar Rapids Community School District Board Room located in the Educational Leadership and Support Center located at 2500 Edgewood Blvd. NW, Cedar Rapids, Iowa.

Section 2. That the Secretary is authorized and directed to prepare, publish and distribute the Notice of Hearing.

PASSED AND APPROVED this 14th day of November 2022.

CEDAR RAPIDS COMMUNITY SCHOOL
DISTRICT

By: 
David Tominsky, Board President

Attest:

By: 
Laurel Day, Board Secretary

Prepared by: Lucy Ostlund – Ulteig Engineers – 1455 Sherman Rd, Hiawatha, IA 52233 (319) 253-7057
Return to: Heather Dee - Interstate Power and Light Company – PO Box 351 – Cedar Rapids, IA 52406 (319) 786-4514

SPACE ABOVE THIS LINE FOR RECORDER

UNDERGROUND ELECTRIC LINE EASEMENT

For and in consideration of the sum of One Dollar (\$1.00) and other valuable consideration, the receipt of which is hereby acknowledged, **Cedar Rapids Community School District** (“Grantor(s)”), ADDRESS: 2500 Edgewood Road, Cedar Rapids, Iowa, do(es) hereby warrant and convey unto **Interstate Power and Light Company, an Iowa Corporation**, its successor and assigns, (“Grantee”) a perpetual easement with the right, privilege and authority to construct, reconstruct, maintain, expand, operate, repair, patrol and remove an underground electric and telecommunications line or lines, consisting of wires, transformers, switches and other necessary fixtures, appurtenances and equipment, (including associated surface mounted equipment) and construction (collectively, the “Line” or “Lines”) for transmitting electricity, communications and all corporate purposes of Grantee together with the power to extend to any other party the right to use, jointly with the Grantee, pursuant to the provisions hereof, upon, under, and across the following described lands located in the County of Linn, and the State of Iowa:

See Attached Exhibit A, page 3

together with all the rights and privileges for the full enjoyment or use thereof for the aforesaid purpose.

Grantor(s) agrees that it will not construct or place any buildings, structures, plants, or other obstructions on the property described above.

Grantor(s) also conveys the right and privilege to trim, cut down or control the growth of any trees or other vegetation on said described land and such other trees and vegetation adjacent thereto as in the judgment of the Grantee may interfere with construction, reconstruction, maintenance, expansion, operation, repair, use of the Line or Lines.

Grantee, its contractor, or agent may enter said premises for the purpose of making surveys and preliminary estimates immediately upon the execution of this easement.

The Grantor(s) also grants to the Grantee the right of ingress and egress to the Line or Lines, under lands now owned by the Grantor(s), for the purpose of constructing, reconstructing, maintaining, expanding, operating, patrolling, repairing and removing the Line or Lines, and the Grantee agrees to pay to the Grantor(s) or its tenants all damages done to the lands (except the cutting and trimming of trees or other vegetation), fences, livestock or crops of the Grantor(s) or its tenants, by the Grantee or its employees while constructing, reconstructing, maintaining, expanding, operating, patrolling, repairing or removing the Line or Lines.

Project Title: 42nd ST OH to UG
Twin Pines to Wenig Rd

ERP Activity ID: WR#4044707

Tract No.: 1

REROW No.:

Signed this _____ day of _____, 2022.

GRANTOR(S): CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT

By: _____

By: _____

ALL PURPOSE ACKNOWLEDGMENT

STATE OF _____)

COUNTY OF _____) ss:

On this _____ day of _____, AD. 2022,
before me, the undersigned, a Notary Public in and for said State,
personally appeared

_____ to me personally known

or _____ provided to me on the basis of satisfactory
evidence

to be the persons(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity(ies), and that by
his/her/their signature(s) on the instrument the person(s), or the
entity upon behalf of which the person(s) acted, executed the
instrument.

NOTARY SEAL _____
(Sign in Ink)

(Print/type name)

Notary Public in and for the State of _____:

My Commission Expires: _____:

CAPACITY CLAIMED BY SIGNER

_____ INDIVIDUAL
_____ CORPORATE
Title(s) of Corporate Officers(s):

_____ N/A
_____ Corporate Seal is affixed
_____ No Corporate Seal procured

_____ PARTNER(s)
_____ Limited Partnership
_____ General Partnership

_____ ATTORNEY-IN-FACT
_____ EXECUTOR(s),
_____ ADMINISTRATOR(s),
_____ or TRUSTEE(s):
_____ GUARDIAN(s)
_____ or CONSERVATOR(s)
_____ OTHER

SIGNER IS REPRESENTING:
List name(s) of persons(s) or entity(ies):

EXHIBIT A

THE NORTH 1979.09 FEET OF THE E 1/2 OF THE SE 1/4 OF SECTION 5-83-7 EXCEPT THE EAST 460.00 FEET, LOCATED IN CEDAR RAPIDS, IOWA, LINN COUNTY



SCALE: 1" = 150'
Orientation of this bearing system is Iowa State Plane South (NAD 83)
This Survey was performed using the Iowa RTN Network

PROPERTY DESCRIPTION

The North 659.94 feet of the E 1/2 of the SE 1/4 of Section 5-83-7 except the East 460.0 feet thereof,
As described in a Warranty Deed filed in Book 1145, Page 512 Office of the Recorder, Linn County, Iowa. Also described in
The North 659.69 feet of the South 1319.63 feet of the E 1/2 of the SE 1/4 of Section 5-83-7 except the East 460.0 feet thereof,
As described in a Warranty Deed filed in Book 1176, Page 622 Office of the Recorder, Linn County, Iowa. Also Described in
The North 659.46 feet of the South 1979.09 feet of the E 1/2 of the SE 1/4 of Section 5-83-7 except the East 460.0 feet thereof,
As described in a Warranty Deed filed in Book 1247, Page 208 Office of the Recorder, Linn County, Iowa.

EASEMENT DESCRIPTION

A tract of land for easement purposes on, over and the above described property, more particularly described as;

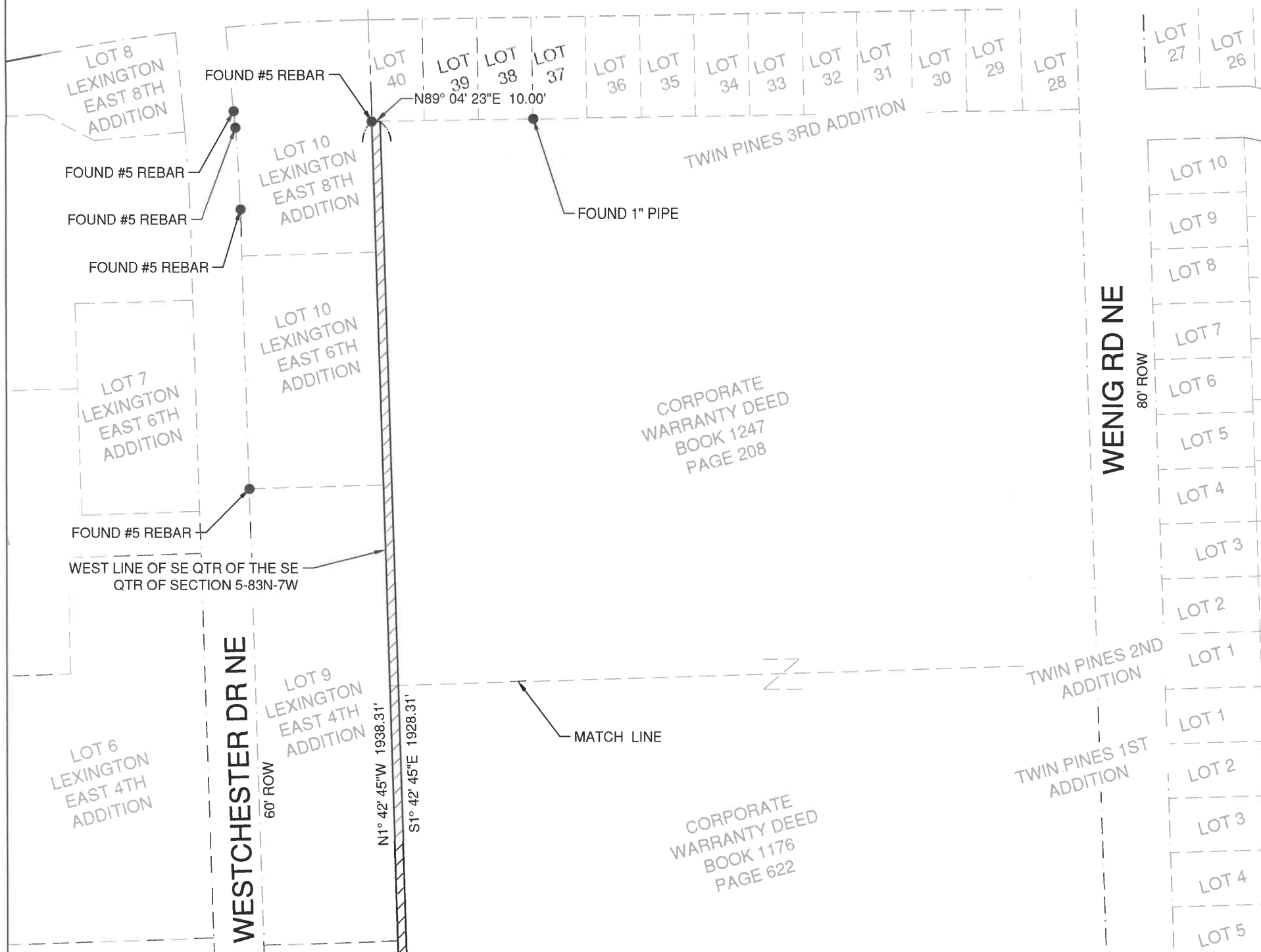
Beginning at a #5 Rebar marking the Northwest corner of said property;
Thence along the northerly line of said property, N89° 04' 23"E, 10.00 feet;
Thence S1° 42' 45"E, 1928.31 feet;
Thence N89° 05' 34"E, 830.98 feet to a point on the westerly Right of Way of Wenig Rd;
Thence along said westerly Right of Way, S1° 42' 45"E, 10.00 feet to a point on the northerly Right of Way of 42nd St;
Thence along said northerly Right of Way, S89° 05' 34"W, 840.98 feet;
Thence N1° 42' 45"E, 1938.31 feet to the POINT OF BEGINNING;
Containing 27,692.90 square feet (0.64 acres), more or less.

OWNERS

Cedar Rapids Community School District
Book 1145, Page 512 and Book 1176, Page 622 and Book 1247, Page 208

SURVEY REQUESTED BY

Alliant Energy
200 1st Street SE
Cedar Rapids, IA 52401



I hereby certify that this Land Surveying Document was prepared by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.

Douglas J. Kwater 8/2/2022
Date

Iowa license number 23712
License renewal date is December 31, 2023



LEGEND

- ROAD RIGHT OF WAY LINES
- ▨ NEW EASEMENT
- - - EXISTING PARCEL LINES
- SECTION LINE
- - - QUARTER SECTION LINE
- FOUND SURVEY MONUMENT



Cedar Rapids - Sioux Falls - Bismarck - Denver - Detroit Lakes - Fargo - Minneapolis
109 North Center Point Road
Hiawatha, Iowa 52233
Phone: 319.286.3000
Web: www.ulteig.com

EXHIBIT A

THE NORTH 1979.09 FEET OF THE E 1/2 OF THE SE 1/4 OF SECTION 5-83-7 EXCEPT THE EAST 460.00 FEET, LOCATED IN CEDAR RAPIDS, IOWA, LINN COUNTY

Project Number: R21.01670
Date: 7/29/2022
Drawn By: ATF
Approved By: DJK
Sheets: 1 of 2

CONSENT AGENDA

**BA-23-195 Agreement – Cedar Rapids Community School District and PRN Health Services, LLC
- Skilled Nursing Services - 2022-2023 School Year (Lisa Glenn)**

Exhibit: BA-23-195.1-15

Action Item

Pertinent Fact(s):

1. IDEA requires public schools to provide private duty nursing services during the school day for students with specific medical needs which are indicated in the student's Individualized Healthcare Plan (IHP). CRCSD serves medically fragile special education students that require one-on-one skilled nursing.
2. The quantity and frequency of one-on-one skilled nursing services provided to the students are determined by the school nurse and will be mutually agreed upon between CRCSD and PRN Healthcare.
3. PRN Healthcare provides registered nurses to serve the students as needed.

Recommendation:

It is recommended that the Board of Education approve the Agreement between the Cedar Rapids Community School District and PRN Health Services, LLC - Skilled Nursing Services for the 2022-2023 School Year.



**PRN HEALTH SERVICES
MASTER STAFFING AGREEMENT**

This agreement is made by and between **PRN Health Services, LLC (d/b/a PRN Healthcare)**, a Wisconsin corporation, with its principal offices at 1101 E. South River St., Appleton, WI, 54915, (hereinafter referred to as "Provider") and **Cedar Rapids Community School District** (hereinafter referred to as "Purchaser"; "Provider" and "Purchaser" collectively referred to hereinafter as "Parties"). **WITNESSETH THAT:**

WHEREAS, Purchaser desires certain medical services, as more fully described on Schedule A, attached hereto and made a part hereof (hereinafter referred to as "Services") to be conducted on Purchaser's premises located at **2500 Edgewood Road NW , Cedar Rapids, IA 52406** (The "Premises"),

WHEREAS, Provider is in the business of providing qualified medical personnel having at least one year experience in designated health care environments, and

WHEREAS, the Parties wish to clarify their respective obligations under the HIPAA Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164 (individually referred to respectively as the "Privacy Rule", "Security Rule", "Breach Notification Rule", and "Enforcement Rule"; and collectively referred to as the "HIPAA Rules").

NOW, THEREFORE, Provider and Purchaser, each in consideration of the covenants of the other hereinafter set forth, agree as follows:

1. **Term.** The Agreement shall be for an initial term of one (1) year, and shall automatically renew each year thereafter for additional terms of one (1) year each from the date of the last signature signed. Either party may terminate the Agreement at any time with or without cause by giving the other party sixty (60) days' written notice, which notice shall specify the effective date of termination.

2. Scope of service.

a. The Provider shall provide its Personnel to the Purchaser on an as available basis, and will put forth its best effort to meet any and all requests of the Purchaser for the services of medical personnel. Purchaser agrees to cooperate with Provider so as to promote the best interests of Provider and Purchaser in an expeditious and economical manner consistent with the standards of quality health care.

b. The Provider will interview and screen all of its prospective Personnel in accordance with the Provider's policy and procedures related to hiring to ensure the hiring of only qualified medical personnel.

The Provider's specialists obtain and personally perform employment verification from former managers, supervisors or employers thereof, professional coworkers, or from any other professional reference source if unable to produce from previous list. Provider shall accept verification of dates of employment as a satisfactory proof of work performance history when unable to obtain additional information from source requested.





c. Provider shall assure that all Personnel meet the following criteria:

1. Possess current state license/registration and/or certification, as applicable and appropriate for the Services to be provided.
2. Meet State, Federal, Provider and Purchaser's conditions of employment including, but not limited to: favorable criminal background check; negative result of TB test within the past 12 months or Negative Chest X-ray or proof of no active TB per medical record, (2) verifications of employment, American Heart Association BLS (ACLS, PALs and NRP applicable by specialty), proof of negative results of a ten (10) panel drug screen, acceptance or declination of Hepatitis B vaccination; documentation of which will be kept in the Provider's Personnel file to be presented to the Purchaser or to such other party as may be required by law upon request.
3. When referred for a specialty area position, have at least one (1) year experience, where experience reflects the Purchaser's requirements, in the previous two (2) years, which shall be documented by employment verifications to such experience. Competency skills checklist will reflect said experience in specialty area and proof of competency exam shall be provided per Purchaser's request.
4. Receive all Purchaser's policies and procedures which may be included with orientation materials provided to Provider by Purchaser. Purchaser agrees to train and orient Personnel on Purchaser's policies and procedures, including without limitation those pertaining to the privacy and security of protected health information.

d. The Provider maintains a profile and or resume of each Personnel's skills, which delineates specific areas of proficiency. The Purchaser shall have the opportunity to review the Provider's Personnel's profile/resume before the Personnel is assigned. The Purchaser shall have the opportunity to interview Personnel by phone or onsite prior to placement per Purchaser's request.

e. Provider agrees that all Services provided hereunder shall conform to all requirements and specifications of this Agreement, that all persons performing the Services or any part thereof have the experience, skill level and proficiency required for such performance, that it will perform the Services in good and professional manner, use sound principles, practices and skilled trained Personnel in the performance of the Services to be provided hereunder, and will exercise high standards of skill, care and diligence in the performance of the Services.

f. Provider Personnel may be floated to other Purchaser's units in accordance "with their skill level" and Purchaser practices and guidelines, provided that all Personnel supplied to Purchaser hereunder shall have an assigned work station on Purchaser's premises and shall perform substantially all of their activities at such locations. The bill rate will remain constant with the original scheduled shift/assignment, i.e. ICU RN floating to M/S, Provider will bill Purchaser at ICU bill rates. Qualified Tele nurse, scheduled for M/S floated to Tele, provider will bill Purchaser at Tele bill rates.

g. If any Personnel provided by the Provider is found to be incompetent, negligent or has engaged in misconduct, the Purchaser for good cause shown may require the Personnel to leave the facility and shall





inform the Provider of this action immediately by contacting Provider's Account Manager as well as providing documentation of the incident within twenty-four (24) hours, which then is directed to Provider's Chief Nursing Officer for review.

All Providers' Personnel are required to follow the prescribed standards for patient care and confidentiality set forth by the Purchaser to which they are assigned. The Purchaser has the obligation to compensate the Provider for such employee services for the actual time worked. Provider will make its best effort in cooperating with Purchaser in finding a replacement immediately but is not obligated to guarantee replacement of Personnel.

h. Provider will maintain a Continuous Quality Improvement (CQI) system that reviews all reported unexpected incidents, including errors, unanticipated deaths and other events, injuries and safety hazards related to the care and services provided. The CQI team will review such information routinely and respond as deemed appropriate by such review. Any reporting of such events will be done as required by Chief Nursing Officer or equivalent to the appropriate state, federal or private agency or service provider as required by law or compliance as a result of such event. The CQI team will implement any additions to policy and procedures or operations and communicate as appropriate through Provider or Purchaser. Notwithstanding the foregoing, Purchaser shall not disclose any of its protected health information to Provider (other than the specific individuals being provided to work at Purchaser's premises as members of Purchaser's workforce). All information supplied to Provider's CQI team or Chief Nursing Officer shall be de-identified, as defined in the Privacy Rule, and any subsequent guidance issued by the Department of Health and Human Services.

i. If Purchaser has a complaint regarding any aspect of the Services provided by Provider, Purchaser is to contact Provider via phone at (888) 830-8811 or via email at prncares@prninc.com. The details of the complaint will be investigated to determine appropriate action. If the complaint is clinical in nature, Provider's Chief Nursing Officer or designee will investigate the complaint and determine appropriate action. Additionally, all complaints reported are subject to be reviewed by Provider's Continuous Quality Improvement (CQI) Team. Notwithstanding the foregoing, Purchaser shall not disclose any of its protected health information to Provider (other than the specific individuals being provided to work at Purchaser's premises as members of Purchaser's workforce). All information supplied to Provider's CQI team or Chief Nursing Officer shall be de-identified, as defined in the Privacy Rule, and any subsequent guidance issued by the Department of Health and Human Services.

If Purchaser has a patient care or safety concern they feel has not been resolved after reporting it to Provider, Purchaser is encouraged to contact The Joint Commission via email at complaint@jointcommission.org or in writing to the following address:

Office of Quality Monitoring
The Joint Commission
One Renaissance Boulevard
Oakbrook Terrace, IL 60181

j. If Provider is made aware of a conflict of interest Provider will disclose the information to Purchaser.





k. Provider shall provide commercial general liability and professional insurance for Provider's Personnel for its operations as a staffing firm with a liability limit of not less than \$1,000,000 per occurrence and \$3,000,000 in the aggregate during the term of this Agreement. The Provider is liable for all Workers Compensation for its Personnel. Proof of Liability shall be provided to Purchaser in accordance with this Agreement.

3. Subcontracting. With the authorization and acceptance by Purchaser, Provider may elect to utilize subcontracted Personnel when providing staff to the Purchaser. If and when Provider utilizes subcontracted Personnel, Provider will ensure that all qualification requirements outlined in this Master Agreement for its own Personnel are met. All contractual agreements and payment of subcontracted Personnel and/or Agencies will be the responsibility of Provider.

4. Compensation.

- a. For new clients/Purchasers: PRN Health Services will extend a maximum \$20,000 credit limit per facility for the first six (6) months of services provided along with the payment terms of thirty (30) days. If at any time during those first six (6) months the balance due goes beyond the credit limit or the payment terms of thirty (30) days, we will stop all services being provided at all facilities under the client until proper payment is made. If good payment history is maintained within the first six (6) months, the credit limit will be adjusted or removed based on a review by the financial department.
 - a. For a multi-facility agreement, the following credit limits will be in place for the client based the number of facilities within it, along with a \$20,000 credit limit per facility.
 - i. 2-10 facilities \$ 40,000 credit limit
 - ii. 11-25 facilities \$ 70,000 credit limit
 - iii. 26+ facilities \$100,000 credit limit
- b. For existing clients/Purchasers: PRN Health Services will initiate a **MAXIMUM** \$20,000 credit limit for any client that continually pays beyond the thirty (30) day payment terms, which will be determined by the financial department.
- c. Purchaser shall compensate Provider in accordance with Schedule A attached hereto. Provider shall bill Purchaser on a weekly basis for services of its Personnel in that period. Provider shall provide time sheets signed by the Personnel and attested to by Provider. It is understood and agreed that any Services provided under the terms of this Agreement shall be payable within thirty (30) days, and any invoice more than thirty (30) days old will be charged a 1.5% interest charge on the outstanding balance. Any invoice over forty-five (45) days may force the Provider to cease providing Personnel until invoices are brought current. Whenever Provider has reason to question Purchaser's ability or intent to perform, Provider may demand in writing adequate assurance from Purchaser of its ability or intent to perform and may suspend performance hereunder pending such assurance. In the event that such a demand is made and such assurance is not given within a reasonable time, Provider may treat that failure as an anticipatory repudiation of this Agreement and cease providing Services.
- d. Rates as identified in Schedule A, including but not limited to Charge Nurse, are subject to change. Provider will notify Purchaser of any adjustment thirty (30) days prior to their effective date.





- e. Overtime will be charged at time and a half after a Provider's employee has worked forty (40) hours, not including hours worked while "On-Call". Where state law provides greater overtime benefits, those rules will be followed, and the charge will be increased proportionally. "On-Call" pay will not cease when callback pay commences. Callback pay is 1.5x regular bill rates, according to Schedule A. No Provider's Personnel will be provided on an overtime basis without prior notification and agreement of the Purchaser.
- f. A two (2) hour notice is required to cancel. If Provider's Personnel shows up for work and is then cancelled, four (4) hours will be charged to the Purchaser.
- g. Provider will charge the Purchaser time and a half for the following holidays:

New Years Eve	(PM, NOC)	Labor Day	(NOC before, AM, PM)
New Years Day	(AM, PM)	Thanksgiving	(NOC before, AM, PM)
Christmas Eve	(PM, NOC)	Christmas Day	(AM, PM)
Memorial Day	(NOC before, AM, PM)	July 4 th	(NOC before, AM, PM)
- h. Personnel Transfer: It is understood and agreed that when the Purchaser wants to hire Personnel who has been profiled, worked or oriented at the Purchaser's facility, that the Purchaser will notify Provider. As of the date of notification, there are two options available to the Purchaser:
 - 1. If the Purchaser wants to employ the Provider's Personnel immediately from date of notification, there will be a charge of 60% of the average billing rate for a thirteen (13) week period.
 - a. To calculate this fee, take the average of the current PRN billing rates of the Personnel and multiply by the average rate times 520 hours (the average amount of hours worked in a thirteen (13) week contract). Finally, multiply that number by 60% to arrive at the transfer fee.
 - i. For example, $\$65.00 \times 520 \times 60\% = \$20,280$. In the event that the Provider's Personnel is terminated by the Purchaser within ninety (90) days from the transfer date to the Purchaser, Provider will refund a pro-rata portion back to the Purchaser (based on how many hours the Personnel worked for the Purchaser).
 - 2. If the Purchaser wishes to continue to evaluate the Personnel, the Purchaser may agree to sign the Personnel to an additional thirteen (13) week contracts from the end of the contract following the date of notification. At the end of the additional thirteen (13) week contracts, the Personnel would be allowed to move over to the Purchaser at a charge of 30% of the average billing rate or half the cost described in the example above.

If Purchaser hires Personnel who has been profiled, worked or oriented at the Purchaser's facility within the last one year without complying with these procedures, Purchaser agrees to be liable for the difference between the amount which would have been billed by Provider for the Personnel's Services and the amount





Provider would have paid the Personnel, for so long as the Personnel remains employed by Purchaser. While obligations generally survive the termination of this Agreement, this obligation specifically survives termination of the Agreement.

5. Direct Supervision and Control.

a. Purchaser shall be responsible for the direct supervision and control of the assigned Personnel through its designated supervisory personnel at the premises to which this Agreement relates and such representatives will, in turn, be available at all reasonable times to confer with the designated agents of Provider with respect to Services.

b. Provider may request from Purchaser an annual (or more frequent as deemed necessary by Provider) performance evaluation of Provider's medical Personnel.

c. Personnel provided will not be permitted to operate customers' vehicles, or handle/have access to money, securities, or financial instruments/records without prior consent of the Provider.

d. It is understood and agreed by the Parties that the Provider shall be the employer of all individuals who provide services under the terms of this Agreement to the Purchaser. The Provider shall be solely responsible for the payment of all taxes including, but not limited to, income, Social Security, and Medicare taxes applicable to salaries or wages paid to any individual employed by the Provider in connection with services under the terms of this Agreement. Notwithstanding the same, during the term of this Agreement, any individual who is employed by the Provider, but who provides services under the terms of this Agreement to the Purchaser, shall be subject to the rules and regulations of the Purchaser. Purchaser further retains the right to approve or disapprove of any Personnel of the Provider who provide services to the Purchaser under the terms of this Agreement.

6. Compliance.

a. Provider and Purchaser shall comply with all federal, state, and local statutes, laws, ordinances, regulations, rules and codes bearing on the conduct of the Work and shall hold each other harmless from any violation of the same. These include, but are not limited to, Occupational Safety and Health Act, Toxic Substances Control Act, Fair Labor Standards Act, Americans with Disabilities Act, Age Discrimination in Employment Act, Civil Rights Act of 1964, including Title VII of that Act, Civil Rights Act of 1991, the Food Drug and Cosmetic Act, as well as all regulations and requirements issued under the Department of Labor and the Environmental Protection Agency. Purchaser shall notify Provider if it is subject to Section 503 of the Rehabilitation Act of 1973, as amended, 38 USC 4241 of the Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended, and/or the requirements of Executive Order 11246, as amended. Provider agrees to comply with all Purchaser's policies, practices and rules provided by the Purchaser. Provider shall pay all sales, use, consumer, service or other similar tax required by law.

b. Provider agrees that it will comply with the purpose and standards recommended by The Joint Commission.

7. HIPAA Compliance. To the extent that Purchaser is a "Covered Entity", as defined within the HIPAA Rules, the Parties agree and acknowledge the following:





a. Provider will not create, receive, maintain, or transmit any protected health information (as defined in the HIPAA Rules) for, from, or on behalf of Purchaser. Purchaser agrees that it will not knowingly or intentionally cause Provider to create, receive, maintain or transmit any of its protected health information.

b. All Personnel provided to Purchaser by Provider hereunder shall be under the direct control of Purchaser in the performance of their work for Purchaser and, accordingly, shall be deemed members of Purchaser's workforce and not "business associates". Purchaser agrees to provide such Personnel with all policies, procedures and training that other members of its workforce are given with respect to the use and disclosure of Purchaser's protected health information. Additionally, Purchaser agrees to supervise such Personnel as necessary to ensure they comply with all applicable medical privacy laws, including without limitation the HIPAA Rules.

8. Confidentiality. During the term of this Agreement and thereafter, Provider and Purchaser and their Personnel and representatives shall hold information in the strictest confidence except as otherwise required by this Agreement or by federal law: patient records and peer review and utilization review documents: the terms of this Agreement; and the wages, payments, finances, earnings, volume of business, systems, practices, plans, contracts, and similar information of each party.

9. Anti-Kickback. It is understood and agreed that all payments under the terms of this Agreement shall be fair market value payments. It is the Parties' intent to be in compliance with the Federal Medicare Anti-Kickback statute, Section 1128 B of the Social Security Act (42 U.S.C. 1320a-7b) and any state laws or regulations that may apply (the "Statutes"). In the event that any government agency of competent jurisdiction or a court or other tribunal of competent jurisdiction find that this Agreement, or any portion thereof, or that any other aspect of the relationship between the Parties, violates any such Statutes, then this Agreement shall be deemed amended to the extent necessary to be in compliance with the Statutes and to the extent necessary to otherwise reflect the present manifest intentions of the Parties to this Agreement. The provisions contained in this paragraph shall survive any termination of this Agreement.

10. Medicare Access to Books and Records. In the event, and only in the event, that Section 952 of P.L. 96-499 (42 U.S.C. Section 1395x(v)(1) is applicable to this Agreement, Provider agrees as follows: (a) until the expiration of four (4) years after the furnishing of such services pursuant to this Agreement, Provider shall make available, upon written request of the Secretary of the U.S. Department of Health and Human Services or upon request of the Comptroller General of the United States, or any of his/her duly authorized representatives, this Agreement, and books, documents and records of Provider that are necessary to certify the nature of the duties of this Agreement; and (b) if Provider performs his/her services hereunder through a subcontract with a related organization, with a value or cost of Ten Thousand Dollars (\$10,000.00) or more over a twelve-month period, then any such subcontract shall contain a clause to the effect that until the expiration of four (4) years after the furnishing of such services pursuant to such subcontract, the related organization shall make available, upon written request of the Secretary of the U.S. Department of Health and Human Services or upon request of the Comptroller General of the United States, or any of his/her duly authorized representatives, the subcontract, and books, documents and records of such organization that are necessary to verify, the nature and extent of the cost of services provided pursuant to such subcontract.





11. Exclusion from State and Federal Health Care Programs. Provider represents and warrants to Purchaser that Provider and its owners, Personnel and agents are not excluded from participation in any federal health care programs, as defined under 42.U.S.C. 1320a-7b(f), or any form of state Medicaid program, and to Provider’s knowledge, there are no pending or threatened governmental investigations that may lead to such exclusion. Provider agrees to notify Purchaser of the commencement of any such exclusion or investigation within seven (7) business days of Provider’s first learning of it. Purchaser shall have the right to immediately terminate this Agreement upon learning of any such exclusion and shall be kept apprised by Provider of the status of any such investigation.

12. Notice. Except as otherwise specifically provided, any notice required or permitted to be given under this Agreement shall be in writing and (i) delivered in person, which delivery the recipients agree to acknowledge in writing; (ii) transmitted by facsimile with a confirming copy delivered on the next business day by a nationally recognized overnight courier service; (iii) deposited in the United States postal service mail (or, if outside the United States, such other country’s postal service mail) postage paid, return receipt requested, addressed as follows:

If to Purchaser it shall be addressed to:

If to Provider, it shall be addressed to:

Name: _____
Address: _____
City, State, Zip _____
Attention: _____
Title: _____
Facsimile: _____

PRN Healthcare _____
1101 E. South River St _____
Appleton, WI 54915 _____
Scott Barribeau _____
Sales Manager _____
920-997-8690/Scott.Barribeau@prninc.com _____

Or to such other address or individual as either party may specify from time to time by written notice given by such party.

13. Construction of Agreement/Dispute. The term Agreement is defined to include its Schedules. This Agreement is the result of negotiations between the Parties, who waive the application of any rule which otherwise would require the Agreement to be construed against its drafter. Should any part of this Agreement be determined to be unenforceable, such determination shall not affect the enforceability of any remaining parts of this Agreement. No waiver or failure to exercise any right or privilege under this Agreement shall be construed as a waiver of any right or privilege on any other occasion. Nothing herein shall be construed to be to or for the benefit of any third party. This Agreement set forth the entire agreement of the Parties and supersedes any and all prior agreements. This Agreement may not be modified or amended by any oral promise. Any modification or amendment must be made in writing, refer to this Agreement and be executed by each party to this Agreement. The obligations set forth in this Agreement shall survive its termination. This Agreement may be executed in counterparts.

This Agreement is subject to and construed under the laws of the State of Wisconsin, without regard to its conflict of law provisions. Any litigation involving this Agreement shall be held in the federal court located in the Eastern District of Wisconsin, Green Bay Division or the state court located in Outagamie County, Wisconsin. In the event of a default or breach of this Agreement or its Schedules by Purchaser, Purchaser shall pay Provider its reasonable attorneys’ fees and costs incurred in enforcing this Agreement, including attorneys’ fees incurred other than in litigation.





14. Individual and Parent Corporation Obligation. If a parent corporation or company is identified on the attached schedules that parent hereby agrees to jointly and severally guarantee payment of all indebtedness of the Purchaser arising under this Agreement, or otherwise in connection with services provided to Purchaser by Provider, whether incurred heretofore or hereafter and whether or not Purchaser is presently indebted to Provider. Attached hereto is a guaranty of parent form which must be signed by a duly authorized representative of the Parent Corporation or company (Schedule C).

IN WITNESS WHEREOF, Provider and Purchaser have executed this Agreement effective as of the date of Purchaser's signature.

Purchaser:	_____	Provider:	PRN Healthcare
By	_____	By	_____
Print Name	_____	Print Name	_____
Title	_____	Title	_____
Date	_____	Date	_____





**Schedule A:
Rates and Terms**

<i>Nursing Services</i>	<i>Weekday Rate</i>	<i>Weekend Rate</i>
CNA	\$40.00	\$40.00
MA	\$42.00	\$45.00
LPN	\$54.23	\$58.43
RN	\$66.57	\$70.25

~~Charge Nurse: \$5.00~~

~~On-Call Pay:~~

~~Nurse: \$8.00~~

~~Plus time and 1/2 for all call back hours; minimum of 2 hours call back~~

~~Work week: If a work week isn't defined by Purchaser, the work week will be defined as Sunday day shift (7a) through Saturday night shift (7p for 12 hour shifts or 11p for 8 hour shifts)~~ **Monday through Friday 7:00 AM to 5:00 PM**

~~Weekend: Weekend rates will apply at the start of the Friday PM shifts (3p for 8 hour shifts or 7p for 12 hour shifts) through Sunday NOC shift (7p for 12 hour shifts or 11p for 8 hour shifts).~~

~~Holidays: See contract.~~





**Schedule B:
Facility Information Form**

Facility Name	Cedar Rapids Community School District		
Facility CNO/DON	N/A		
Facility Nurse Manager	Sandra Byard		
Staffing Supervisor/ Coordinator:	Name:	Sandra Byard	
	Phone #:	319-558-4765	Fax#:
	Email:	sbyard@crschools.us	

1. Do you require an *orientation*? Yes **No**

Number of days/Hours: _____

Shift Times	
1 st	
2 nd	
3 rd	
4 th	12 hr days:
5 th	12 hr nights:

2. Where does staff report for Orientation/shift?
_____ N/A

Is there a sign-in sheet? Yes **No** Discussed in Orientation

Any access codes needed? Yes **No** Discussed in Orientation

3. Are your *shifts split*? Ex. Typical night shift 11p-7a; Staff working 6p to 6a will be billed for 5hrs at PM rate and 7hrs at Night rate... Yes **No** (billed straight PM or Night shift rate)

4. Are *lunches* mandatory? Yes (Length (min): 30 60 Other: _____) **No**

5. **Billing Info:** To ensure that we have the correct billing information:

Attn:	Accounts Payable			
Address:	2500 Edgewood Rd NW			
City:	Cedar Rapids	State:	IA	Zip: 52405

6. How do you prefer your invoice layout, by; **certification** **employee** **date**

7. If *sales tax* is applicable are you tax exempt? **Yes** No (what's the tax %) _____

8. **Holidays:** Start Time: N/A End Time: N/A

9. **Work week:** Sunday – Saturday Monday – Sunday Other: Monday through Friday





Schedule C
PARENT COMPANY GUARANTY

The undersigned Parent Company Guarantor, _____ (“Guarantor”), in consideration of the agreements and/or accommodations by PRN Health Services, Inc. d/b/a PRN Healthcare (“PRN Healthcare”), absolutely and unconditionally guarantees payment when due of any and all obligations of _____ (“Purchaser”), owed to PRN Healthcare, now existing or which may hereafter arise, of whatsoever nature and however represented, and guarantee the full, faithful, and complete performance and observance of all contracts, covenants, and agreements made by Purchaser, including, but not limited to, the Master Staffing Agreement dated _____.

This Guaranty is a guaranty of payment and not of collection. Therefore, PRN Healthcare is not required to attempt to collect first from the Purchaser, or any other person liable for the Liabilities. The obligations of the Guarantor shall be unconditional and absolute even if all or any part of any agreement between PRN Healthcare and Purchaser is unenforceable, void, voidable or illegal, and regardless of the existence of any defense, setoff or counterclaim which the Purchaser may assert. It is not necessary for PRN Healthcare to inquire into the powers of the Purchaser or the officers, directors, members, managers, partners, trustees or agents acting or purporting to act on its behalf, and any of the Liabilities made or created in reliance upon the professed exercise of such powers shall be guaranteed hereunder. This is not a personal guaranty by the undersigned, but rather a Guaranty of the Parent Company (or corporation), if applicable and identified on the attached schedules. The undersigned hereby warrants and represents that the undersigned is authorized by the Parent Company to execute this Guaranty of Parent Company.

Guarantor and Purchaser shall be jointly and severally liable as to the Liabilities. If PRN Healthcare elects to enforce its rights against only one of Guarantor or Purchaser, that election does not release the other of Guarantor or Purchaser from its obligations under the Master Staffing Agreement or this Guaranty. The compromise or release of any of the obligations of the Purchaser shall not serve to waive, alter or release the Guarantor’s obligations.





This Guaranty is continuing in nature, it being specifically understood that it is to encompass future accommodations and obligations of Purchaser owed to PRN Healthcare, as evidenced by the Master Staffing Agreement, and that any of the guaranteed obligations may be changed, modified, increased, renewed, paid, or reinstated by agreement between the Purchaser and PRN Healthcare, all without notice to the Guarantor and without affecting the liability of the Guarantor hereunder. This Guaranty shall remain in full force and effect until such time as all obligations guaranteed hereunder are paid in full. Guarantor agrees that this Guaranty is binding upon the same without the signature of any other person or the existence of any other Guaranty.

The Guarantor agrees to pay all costs and expenses, including reasonable attorneys' fees, incurred in enforcing this Guaranty and/or any of the obligations guaranteed hereunder. The Guarantor waives notice of any matter, default, presentment, demand, protest, or dishonor and agrees that any notice furnished to Purchaser shall be deemed as being furnished to the Guarantor, and any action taken by one or the other shall be knowledge of action taken by all.

This instrument shall be binding upon the heirs, personal representatives, successors, and assigns of each of Guarantor and Purchaser and shall inure to the benefit of PRN Healthcare, its successors and assigns. This writing contains the entire agreement of the Parties regarding the matters asserted herein. The Guarantor specifically submits to the jurisdiction of the federal court located in Eastern District of Wisconsin, Green Bay Division or to the state court located in Outagamie County, Wisconsin, and agrees that the laws of the State of Wisconsin shall govern this Guaranty. The Parties hereto have mutually drafted this document, and each has had the opportunity to have this document reviewed by their counsel.

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed as of this ____ day of _____, 2022.

GUARANTOR:
[COMPANY NAME]

By: _____
Name Printed: _____
Its: _____





Joint Commission Policy Statement and Provisions

PRN Healthcare is committed to providing a higher standard of service and to the delivery of safe, caring, quality patient care. We support and uphold the Joint Commission Health Care Staffing Services Standards and Elements of Performance. PRN Healthcare has informed its clients of the following:

- **Subcontractors** – PRN Healthcare will not engage subcontractors to provide assigned employees unless agreed to in advance by the client.
- **Floating** – PRN Healthcare employees may only be placed in assignments that match the job description and clinical skills for which PRN Healthcare assigns them.
- **Competency Review** – PRN Healthcare conducts extensive pre-employment screening and clinical assessments of its employee's to establish professional competence. The Client should cooperate in providing client feedback reviews on services performed at the facility. The absence of feedback will be assumed that our employee(s) are meeting performance expectations.
- **Orientation of Employees** – PRN Healthcare will provide all new employees with an orientation to PRN Healthcare policies, procedures and practices. It is the responsibility of the client to communicate any additional orientation requirements for PRN Healthcare employees to the facility, its rules, regulations and to acquaint them with the specific facility policies and procedures where assigned, as well as access and training on the electronic medical record documentation system.
- **Employees of Independent Contractors** – As the provider of staffing services, PRN Healthcare is the employer of assigned employees.
- **Incident/Error Tracking System** – Upon notification of incidents and/or errors, PRN Healthcare shall document and track all incidents, errors, and sentinel events related to the care and services provided within 24 hours. Information is to be shared and reported appropriately to regulatory bodies and the Joint Commission as required.
- **Communicating Occupational Safety Hazards/Events** – It is the responsibility of the client and/or PRN Healthcare to notify within 24 hours of any competency issues and/or incidents related to the assigned employee. Client and/or PRN Healthcare agrees to communicate whenever an accident/injury report related to an assigned employee is completed.
- **Requirements for Staff Specified** – It is PRN Healthcare's obligation to comply with the client requirements by supplying staff that have the documented competencies and credentials to satisfy the requirements of vascular access services in order to deliver safe care to the patients.
- **Staff Matching Requirements** – PRN Healthcare will verify the assigned employee's licensure, certification, education, and work experience to assure they are competent and possess the skills and experience that match requirements for the assignment and those of the clients.
- **Conflict of Interest** – PRN Healthcare discourages any conflict of interest as defined by what occurs when an interested person has a financial interest individually or as it relates to a family member, which is disclosed as or found to (a) impair the individual's objectivity or (b) create an unfair competitive advantage for any person or organization other than PRN Healthcare. Conflict of interest means more than individual bias. There must be a financial interest that could directly affect the work or services of Personnel to be considered a conflict. PRN Healthcare reviews and evaluates this on an annual basis.





For complaints or concerns unable to be resolved locally with PRN Healthcare, please contact PRN Healthcare at 888.830.8811 or The Joint Commission Office of Quality and Patient Safety at 1-800-994-6610.

SENT BY:

PRN Healthcare

Print Name: _____

Title: _____

Date: _____

RECEIVED BY:

CLIENT: _____

Print Name: _____

Title: _____

Date: _____

Delivered by: Via e-mail (copy attached)

Fax (sent document attached)



CONSENT AGENDA

**BA-23-196 Approval – Locker Room & Restroom ADA Upgrade Project -
Washington High School - Change Order #3 (Ben Merta/Chris Gates)**

Exhibit: BA-23-196.1-5

Action Item

Pertinent Fact(s):

1. Garling Construction is the contractor for the project with a contract amount of \$886,979.63 and the source of funding is the Physical Plant and Equipment Levy fund (PPEL).
2. Garling Construction is requesting a Change Order in the amount of \$3,825.50, for a new contract amount of \$890,805.13.
 - COR #012 results from an unforeseen condition requiring the replacement of water valves in the Men's locker room.
 - COR #013r results from an unforeseen condition requiring the prep of existing mosaic tile to receive new resinous flooring.
 - COR #014 results from an unforeseen condition requiring adding a metal angle structure for installation of door 194A.

Recommendation:

It is recommended that the Board of Education approve Change Order #3 to Garling Construction for the Locker Room & Restroom ADA Upgrade Project - Washington High School.



AIA[®] Document G701[™] – 2017

Change Order

PROJECT: <i>(Name and address)</i> CRCSD 2022-23 Locker Room & Restroom ADA Upgrades - Washington High School Cedar Rapids, Iowa	CONTRACT INFORMATION: Contract For: General Construction Date: March 29, 2022	CHANGE ORDER INFORMATION: Change Order Number: 03 Date: November 22, 2022
OWNER: <i>(Name and address)</i> Cedar Rapids Community School District Educational Leadership Support Center 2500 Edgewood Road NW Cedar Rapids, Iowa 52405	ARCHITECT: <i>(Name and address)</i> Solum Lang Architects, LLC 1101 Old Marion Road NE Cedar Rapids, Iowa 52402	CONTRACTOR: <i>(Name and address)</i> Garling Construction 1120 11th Street Belle Plaine, Iowa 52208

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Per COR 012 (attached) - Replace water valves in Men's Locker Room, ADD \$3,111.15

Per COR 013r (attached) - Prep existing mosaic tile to receive new resinous flooring, ADD \$330.00

Per COR 014 (attached) - Add metal angle structure for installation of door 194A, ADD \$384.35



The original Contract Sum was	\$ 887,000.00
The net change by previously authorized Change Orders	\$ (20.37)
The Contract Sum prior to this Change Order was	\$ 886,979.63
The Contract Sum will be increased by this Change Order in the amount of	\$ 3,825.50
The new Contract Sum including this Change Order will be	\$ 890,805.13

The Contract Time will be increased by Zero (0) days.

The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Solum Lang Architects, LLC ARCHITECT <i>(Firm name)</i>	Garling Construction CONTRACTOR <i>(Firm name)</i>	Cedar Rapids Community School District OWNER <i>(Firm name)</i>
 SIGNATURE	 SIGNATURE	 SIGNATURE
Darci Lorensen, Associate + Architect PRINTED NAME AND TITLE	Troy Pins PRINTED NAME AND TITLE	Laurel Day, Board Secretary PRINTED NAME AND TITLE
11/22/2022 DATE	11-22-22 DATE	 DATE



General Contractors

1120 11th Street • Belle Plaine, IA 52208 • Phone: (319) 444-3409 319-444-3409 • Fax: (319) 444-2437 319-444-2437

COR #. 0012

CEDAR RAPIDS SCHOOL DIST	Date	Monday, September 26, 2022
Project: CRCSD Washington Locker Room and Restroom Upgrades Project #: 54188 cc: Superintendent		
Replace valves in Men's Locker Room. Work requested by Owner		

#	Description	Type	Qty	Rate	Expense Amount	MarkUp	Cost
00012	Pipe Pro	Subcontractor Expense			2963.000	5.0000	\$3,111.15

PROPOSAL SUMMARY	
Subcontractor Expense	\$3,111.15
Net Costs	\$3,111.15
Proposal Total	\$3,111.15

PLEASE REVIEW AND SIGN BELOW FOR INCLUSION IN THE NEXT OWNER CHANGE ORDER

Architect: x *Darci Founsen* **Date:** 9/27/22
Solum Lang Architects
Owner: x *Ben Mertz* **Date:** 9/27/2022
CEDAR RAPIDS SCHOOL DIST, Owner
PM: x *Michael J Svatosch* **Date:** 9/26/2022
Michael J Svatosch, Project Manager

Pipe Pro, Inc.
6633 8th St. SW
Cedar Rapids, IA 52404
Mechanical Contractors

Invoice

Date	Invoice #
9/22/2022	65759



Phone: 319-365-2960
Fax: 319-365-2954

Bill To
CEDAR RAPIDS COMMUNITY SCHOOLS P.O. BOX 879 ACCOUNTING DEPARTMENT CEDAR RAPIDS, IA 52406-0879

PO Number	Terms	Entered by	Job #	Work Order #
	Net 30	ET	Z-0452-22	

Description	Amount
Replace valves lower level men's locker room Washington High School per Ben Merta	
Labor	
Labor	1,541.00
Total Labor	1,541.00
Material	
Material	1,422.10
Total Material	1,422.10

Thank you for your business.

A 1 1/2% FINANCE CHARGE WILL BE ADDED TO ACCOUNTS PAST 30 DAYS.
PIPE PRO, INC WILL HONOR MANUFACTURER'S WARRANTIES ON ALL NEW PARTS
AND EQUIPMENT SOLD. LABOR IS WARRANTIED FOR 30 DAYS

Balance Due	\$2,963.10
--------------------	-------------------



General Contractors

1120 11th Street • Belle Plaine, IA 52208 • Phone: (319) 444-3409 319-444-3409 • Fax: (319) 444-2437 319-444-2437

COR #. 0013R

CEDAR RAPIDS SCHOOL DIST	Date	Friday October 28,2022
Project: CRCSD Washington Locker Room and Restroom Upgrades Project #: 54188 cc: Superintendent		
Prep existing mosaic tile floor to receive new Resinous Floor Finish.		

#	Description	Type	Qty	Rate	Expense Amount	MarkUp	Cost
00013	Garling	Other Expense		0.000	300.000	10.0000	\$330.00

PROPOSAL SUMMARY

Other Expense \$330.00

Net Costs **\$330.00**

Proposal Total **\$ 330.00**

✍ PLEASE REVIEW AND SIGN BELOW FOR INCLUSION IN THE NEXT OWNER CHANGE ORDER ✍

Architect: x *Davis Kungen* **Date:** 11/9/2022
Solum Lang Architects

Owner: x *Chris Kato* **Date:** 11.9.22
CEDAR RAPIDS SCHOOL DIST, Owner

PM: x *Michael J Svatosch* **Date:** 10/28/2022
Michael J Svatosch Project Manager



General Contractors

1120 11th Street • Belle Plaine, IA 52208 • Phone: (319) 444-3409 319-444-3409 • Fax: (319) 444-2437 319-444-2437

COR #. 0014

CEDAR RAPIDS SCHOOL DIST	Date	Friday, November 18, 2022
Project: CRCSD Washington Locker Room and Restroom Upgrades Project #: 54188 cc: Superintendent		
Metal angle to prep door 194A opening. After demo, it was discovered the glazed block structure left nothing to fasten the new frame to.		

#	Description	Type	Qty	Rate	Expense Amount	MarkUp	Cost
00014	Garling Material	Material Expense		0.000	349.410	10.0000	\$384.35

PROPOSAL SUMMARY	
Material Expense	\$384.35
Net Costs	\$384.35
Proposal Total	\$ 384.35

PLEASE REVIEW AND SIGN BELOW FOR INCLUSION IN THE NEXT OWNER CHANGE ORDER

Architect: x *Doris Founsen* **Date:** 11/20/22
Solum Lang Architects
Owner: x *Ben Merita* **Date:** 11/21/22
CEDAR RAPIDS SCHOOL DIST, Owner
PM: x *Michael J Svatosch* **Date:** 11/18/2022
Michael J Svatosch, Project Manager

CONSENT AGENDA

BA-23-197 Tabulation – Selling of District-Owned Vehicles & Equipment (Carissa Jenkins)

Exhibit: BA-23-197.1

Action Item

Pertinent Fact(s):

1. The District-Owned vehicles were declared a surplus by the Operations and Transportation Departments and listed for sale on GovDeals.com.
2. Multiple bids were received from around the country. A summary of the winning bids is provided as an exhibit.

Recommendation:

It is recommended that the Board of Education approve the Tabulation - Selling of District-Owned Vehicles & Equipment.

Vehicle/Equipment Description	Vehicle ID Number	Auction End Date/Time	Winning Bid	Number of Bids
Toro Groundsmaster 5910 Wide Area Mower	60901	11/29/2022 8:30 PM CT	\$23,800.00	16
Activities Trailer	1131	11/29/2022 8:30 PM CT	\$12,700.00	34
2004 Ford F-250 SD XLT Crew Cab 4WD	3043	11/29/2022 8:45 PM CT	\$6,351.00	18
2011 Blue Bird All American School Bus	1107	11/29/2022 8:15 PM CT	\$5,850.00	28

CONSENT AGENDA

BA-23-198 Tabulation - Rider Scrubbers (Matt Dunbar/Carissa Jenkins)

Exhibit: BA-23-198.1

Action Item

Pertinent Fact(s):

1. Rider scrubbers are utilized by the Custodial Department to clean, polish, and maintain the flooring in District facilities.
2. Two quotes were received. Greenwood Cleaning Systems was the lowest quote and is able to provide warranty and service repair work on the equipment being purchased.

Recommendation:

It is recommended that the Board of Education approve the Tabulation - Rider Scrubbers and award the bid to Greenwood Cleaning Systems.



**Cedar Rapids
Community School District**

VENDOR	COST
GREENWOOD	\$31,666.84
CAPITAL SANITARY SUPPLY	\$32,207.41

CONSENT AGENDA

**BA-23-199 Final Approval - Taft Middle School - Roof Replacement Project -
Certificate of Substantial Completion (Chris Gates)**

Exhibit: BA-23-199.1-3

Action Item

Pertinent Fact(s):

The project was completed for the original contract price of \$788,000 and the funding was provided by the Physical Plant and Equipment Levy Fund (PEEL). The project was substantially completed on November 7, 2022.

Recommendation:

It is recommended that the Board of Education approve the Certificate of Substantial Completion and approve payment of the retainage pay application for the Taft Middle School - Roof Replacement Project.



AIA® Document G704® – 2017

Certificate of Substantial Completion

PROJECT: <i>(name and address)</i> CRCSO 2022-23 Roof Improvements - Taft Middle School Cedar Rapids, Iowa	CONTRACT INFORMATION: Contract For: General Construction Date: December 14, 2021	CERTIFICATE INFORMATION: Certificate Number: 01 Date: October 12, 2022
OWNER: <i>(name and address)</i> Cedar Rapids Community School District Educational Leadership Support Center 2500 Edgewood Road NW Cedar Rapids, Iowa 52405	ARCHITECT: <i>(name and address)</i> Solum Lang Architects, LLC 1101 Old Marion Road NE Cedar Rapids, Iowa 52402	CONTRACTOR: <i>(name and address)</i> Advance Builders Corps 325 Waconia Court SW Cedar Rapids, Iowa 52404

The Work identified below has been reviewed and found, to the Architect's best knowledge, information, and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated below is the date established by this Certificate.

(Identify the Work, or portion thereof, that is substantially complete.)

Project Area

Solum Lang Architects,
LLC

ARCHITECT *(Firm Name)*



SIGNATURE

Darci Lorensen, Associate
+ Architect

PRINTED NAME AND TITLE

August 19, 2022

DATE OF SUBSTANTIAL COMPLETION

WARRANTIES

The date of Substantial Completion of the Project or portion designated above is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

(Identify warranties that do not commence on the date of Substantial Completion, if any, and indicate their date of commencement.)

WORK TO BE COMPLETED OR CORRECTED

A list of items to be completed or corrected is attached hereto, or transmitted as agreed upon by the parties, and identified as follows:
(Identify the list of Work to be completed or corrected.)

See attached Punch List

The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment, whichever occurs first. The Contractor will complete or correct the Work on the list of items attached hereto within fourteen (14) days from the above date of Substantial Completion.

Cost estimate of Work to be completed or corrected: \$1,500.00

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work, insurance, and other items identified below shall be as follows:

(Note: Owner's and Contractor's legal and insurance counsel should review insurance requirements and coverage.)

N/A

The Owner and Contractor hereby accept the responsibilities assigned to them in this Certificate of Substantial Completion:

Advance Builders Corps
CONTRACTOR *(Firm Name)*

Cedar Rapids Community
School District

OWNER *(Firm Name)*



SIGNATURE

Brandon Smalley
PRINTED NAME AND TITLE

Laurel Day, Board
Secretary

PRINTED NAME AND TITLE

11/7/2022
DATE

DATE

APPLICATION FOR PAYMENT

<p>TO OWNER: Cedar Rapids Community Schools 2500 Edgewood Road NW Cedar Rapids, IA 52405</p> <p>FROM CONTRACTOR: Advance Builders Corp 325 Waconia Ct. SW Cedar Rapids, IA 52404</p> <p>CONTRACT FOR: CRCSD 2022-23 Roof Improvements-Taft Middle School</p>	<p>PROJECT: CRCSD TAFT MS 2022 CRCSD Taft middle shool re-roofing 2022 5200 E Ave. NW Cedar Rapids IA 52405</p> <p>ARCHITECT: Solum Lang Architects, LLC 1101 Old Marion Rd. NE Cedar Rapids, IA 52402</p>	<p>APPLICATION NO. 6 PERIOD TO: 11/07/2022 PROJECT #s: CRCSD Taft re-roof CONTRACT DATE: 12/14/2021</p> <p>Distribution to: OWNER CONTRACTOR ARCHITECT</p>
--	--	--

CONTRACTOR'S SUMMARY OF WORK

Application is made for payment as shown below.
Continuation Page is attached.

1. ORIGINAL CONTRACT AMOUNT	\$788,000.00
2. NET CHANGE BY CHANGE ORDERS	
3. CONTRACT AMOUNT TO DATE (Line 1 +/- 2)	\$788,000.00
4. TOTAL COMPLETED AND STORED TO DATE	\$788,000.00
(Column G on Continuation Page)	
5. RETAINAGE:	
a. 0.00% of Completed Work	\$0.00
(Columns D + E on Continuation Page)	
b. 0.00% of Stored Material	\$0.00
(Column F on Continuation Page)	
Total Retainage (Line 5a + 5b or	
Column I on Continuation Page)	\$0.00
6. TOTAL EARNED LESS RETAINAGE	\$788,000.00
(Line 4 minus Line 5 Total)	
7. LESS PREVIOUS APPLICATIONS FOR PAYMENT.....	\$748,600.00
(Line 6 from prior Application)	
8. CURRENT PAYMENT DUE.....	\$39,400.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE	
(Line 3 minus Line 6) \$0.00	

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months	\$0.00	\$0.00
Total approved this month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order		

Contractor's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) the Work has been performed as required in the Contract Documents, (2) all sums previously paid to Contractor under the Contract have been used to pay Contractor's costs for labor, materials and other obligations under the Contract for Work previously paid for, and (3) Contractor is legally entitled to this payment.

CONTRACTOR: Advance Builders Corp

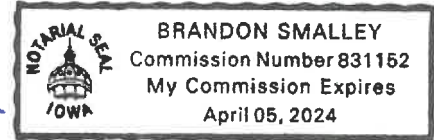
By: *Brandon Smalley* Date: 11-7-22

State of: IOWA

County of: Linn

Subscribed and sworn to before

me this 7th day of November, 2022



Notary Public: *Brian Smith*

My Commission Expires: 4/5/24

ARCHITECT'S CERTIFICATION

Architect's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) Architect has inspected the Work represented by this Application, (2) such Work has been completed to the extent indicated in this Application, and the quality of workmanship and materials conforms with the Contract Documents, (3) this Application for Payment accurately states the amount of Work completed and payment due therefor, and (4) Architect knows of no reason why payment should not be made.

AMOUNT CERTIFIED \$39,400.00

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Page that are changed to conform to the amount certified.)

ARCHITECT: Solum Lang Architects

By: *Darci Jensen* Date: 12/5/2022

Neither this Application nor payment applied for herein is assignable or negotiable. Payment shall be made only to Contractor, and is without prejudice to any rights of Owner or Contractor under the Contract Documents or otherwise.

CONTINUATION PAGE

APPLICATION FOR PAYMENT
containing Contractor's signed Certification is attached.
Use Column I when variable retainage for line items may apply.

PROJECT: CRCSD TAFT MS 2022
CRCSD Taft middle shool re-roofing 202

APPLICATION NO.: 6
APPLICATION DATE: 11/07/2022
PERIOD TO: 11/07/2022
PROJECT #s: CRCSD Taft re-roof

A ITEM #	B WORK DESCRIPTION	C SCHEDULED VALUE	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G / C)			
1	Mobilization	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	100%	\$0.00	
2	Materials	\$450,000.00	\$213,268.95	\$0.00	\$236,731.05	\$450,000.00	100%	\$0.00	
3	Labor	\$240,000.00	\$240,000.00	\$0.00	\$0.00	\$240,000.00	100%	\$0.00	
4	Equipment	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	100%	\$0.00	
5	Misc. (warranty, freight, bond, misc.)	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$34,000.00	100%	\$0.00	
TOTALS		\$788,000.00	\$551,268.95	\$0.00	\$236,731.05	\$788,000.00	100%	\$0.00	

CONSENT AGENDA

BA-23-200 Award of Contract – Franklin, McKinley, Roosevelt Middle Schools and Washington High School - Heat Pump Replacement Projects (Tammy Carter)

Exhibit: BA-23-200.1-2

Action Item

Pertinent Fact(s):

The project consists of the removal and replacement of existing heat pumps at Franklin, McKinley, Roosevelt Middle Schools and Washington High School and the source of funding is the Physical Plant and Equipment Levy (PPEL). The low bid is from Day Mechanical with \$1,428,500.

Recommendation:

It is recommended that the Board of Education Award the Contract to the low bidder, Day Mechanical, for the Franklin, McKinley, Roosevelt Middle Schools and Washington High School - Heat Pump Replacement Projects.



December 2, 2022

Mr. Chris Gates, Buildings and Grounds Manager, Cedar Rapids Community School District, Educational Leadership and Support Center, 2500 Edgewood Road NW, Cedar Rapids, Iowa 52405

RE: CRCSD 2023-24 Heat Pump Replacements – Franklin, McKinley, Roosevelt Middle & Washington High Schools
Cedar Rapids Community School District

CHRIS:

Three (3) bids were received on December 1, 2022, for the above referenced project.

We have reviewed the bids which were provided to us. The apparent low bidder is Day Mechanical of Cedar Rapids, Iowa. Our initial review did not discover any irregularities with this bid. We recommend that the Cedar Rapids Community School District proceed with your award process based on the lowest bona fide bid as listed below. This award may be subject to submittal of acceptable bonds, insurance, and other requirements of the Cedar Rapids Community School District. We are enclosing a copy of the bid tabulation for your use.

Day Mechanical

Base Bid:	All Work to Remodel Project Per Plans and Specs	\$1,428,500.00
	TOTAL	\$1,428,500.00

Please contact our office with the award decision and we will proceed with obtaining the agreement, bonds, and insurance.

Thank you for the opportunity to work with you on this project, and we look forward to continuing to do so throughout the construction process. If you have any questions, do not hesitate to contact us.

Respectfully,

Brad s. Lang, AIA
Partner + Architect
SOLUM LANG ARCHITECTS, LLC

Enclosure: Bid Tabulation Form

CC: Traci Rozek, CRCSD

BID TABULATION

Owner:	Cedar Rapids Community School District	SLA Project No.: 22042-A
Project Name:	CRCSD 2023-24 Heat Pump Replacements - Franklin, McKinley, Roosevelt Middle & Washington High Schools	Bid Date: December 1, 2023
Location:	Cedar Rapids Community School District ELSC 2500 Edgewood Road NW	Bid Time: 2:30 PM (Local Time)

Bidders Name	BOWKER PINNACLE MECHANICAL	DAY MECHANICAL	ALL TEMP REFRIGERATION									
Address	1000 32nd Ave SW Cedar Rapids, IA 52404	205 50th Ave SW Cedar Rapids, IA 52404	5907 4th St. SW Cedar Rapids, IA 52404									
Bid Security: Included / Separate Envelope	004313	5%	5%	5%								
Addendum No. 1 Acknowledgment	004113	X	X	X								
Bidder Status Form	004113.1	X	X	X								
Authorization to Transact Business Wk Sheet	004113.2	X	X	X								
Non-Collusion Affidavit	004113.3	X	X	X								
Targeted Small Business (TSB) Form	004113.4	X	X	X								
Item	Description	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Total Price	Total Price
BASE BID	ALL WORK TO REMODEL PROJECT PER PLANS AND SPECS IN AREAS INDICATED ON DOCUMENTS SHALL BE:	Lump Sum	Lump Sum	\$1,469,000.00	Lump Sum	\$1,428,500.00	Lump Sum	\$1,559,890.00	Lump Sum		Lump Sum	

CONSENT AGENDA

**BA-23-201 Tabulation - Musical Instruments - 2022-2023 School Year
(Carissa Jenkins/Doreen Underwood)**

Exhibit: BA-23-201.1

Action Item

Pertinent Fact(s):

1. The purchase of Musical Instruments is funded by the Instructional Support Levy (ISL) and funds are allocated on an annual basis. Funds are used for non-repairable/replacement equipment at CRCSD middle and high schools.
2. The purchase will be made from the lowest responsive and responsible bidder based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date and other factors deemed relevant.

Recommendation:

It is recommended that the Board of Education approve the Tabulation - Musical Instruments for the 2022-2023 School Year.

CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
Purchasing Department
2500 Edgewood Road NW
Cedar Rapids, Iowa 52405
December 2022

Tabulation - Musical Instruments

Furnish 61 various instrumental music equipment items as per bid specifications.

Summary of the awards follows:

<u>Music & Arts</u>	<u>2 Items</u>	<u>\$217.65</u>
pTrumpet, Keyboard Stand.		
<u>Schultz Strings</u>	<u>16 Items</u>	<u>\$11,975.60</u>
Bass Padded Case, Cello 4/4 Size, Violin 1/2 Size, Viola 13", Viola Outfit 16.5", Viola Outfit 14", Violin Outfits, Violin Foam Case, Cello Outfit 3/4, Bass Padded Case, Viola 15", A String 4/4 Cello, D String 4/4, French Bass Bow.		
<u>Sweetwater Sound</u>	<u>1 Item</u>	<u>\$489.00</u>
Harmony Director		
<u>Washington Music Center</u>	<u>5 Items</u>	<u>\$13,544.15</u>
Clarinet, Baritone, French Horn, Vibraphone, Saxophone Mouthpiece.		
<u>West Music</u>	<u>36 Items</u>	<u>\$17,703.79</u>
Flutes, Timpani, Saxophone, Violin Shoulder Rest, Viola Shoulder Rest, Violin Outfit, Cello Outfit, Alto Sax Reed, Bari Sax Reed, Clarinet Reed, Clarinet, Sax Neck Strap, Sax Cases, Bass Drum Mallet, Mallets, Cymbal Straps, Euphonium, Timpani Mallets, Ligatures, Drum Set Sticks, Trombone Case, E String Violin 4/4, Snare Drum Carriers, Tenor Drum Carriers, Conga Set with Stand, Percussion Drum Kit, Bass Drum Carrier.		

TOTAL PURCHASES \$43,930.19

CONSENT AGENDA

BA-23-202 Final Approval – Viola Gibson Elementary School – Roof Improvement Project - Certificate of Substantial Completion (Chris Gates)

Exhibit: BA-23-202.1-3

Action Item

Pertinent Fact(s):

The project was completed for the original contract price of \$322,000, minus change orders in the amount of \$5,000, for a final contract price of \$317,000 and the funding was provided by the Physical Plant and Equipment Levy Fund (PEEL). The project was substantially completed on November 7, 2022.

Recommendation:

It is recommended that the Board of Education approve the Certificate of Substantial Completion and approve payment of the retainage pay application for Viola Gibson Elementary School - Roof Improvement Project.



AIA® Document G704® – 2017

Certificate of Substantial Completion

PROJECT: <i>(name and address)</i> CRCSO 2022-23 Roof Improvements - Viola Gibson Elementary School Cedar Rapids, Iowa	CONTRACT INFORMATION: Contract For: General Construction Date: June 14, 2022	CERTIFICATE INFORMATION: Certificate Number: 01 Date: October 12, 2022
OWNER: <i>(name and address)</i> Cedar Rapids Community School District Educational Leadership Support Center 2500 Edgewood Road NW Cedar Rapids, Iowa 52405	ARCHITECT: <i>(name and address)</i> Solum Lang Architects, LLC 1101 Old Marion Road NE Cedar Rapids, Iowa 52402	CONTRACTOR: <i>(name and address)</i> Advance Builders Corps 325 Waconia Court SW Cedar Rapids, Iowa 52404

The Work identified below has been reviewed and found, to the Architect's best knowledge, information, and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated below is the date established by this Certificate.

(Identify the Work, or portion thereof, that is substantially complete.)

Project Area

Solum Lang Architects,
LLC

ARCHITECT *(Firm Name)*



SIGNATURE

Darci Lorensen, Associate
+ Architect

PRINTED NAME AND TITLE

August 19, 2022

DATE OF SUBSTANTIAL COMPLETION

WARRANTIES

The date of Substantial Completion of the Project or portion designated above is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

(Identify warranties that do not commence on the date of Substantial Completion, if any, and indicate their date of commencement.)

WORK TO BE COMPLETED OR CORRECTED

A list of items to be completed or corrected is attached hereto, or transmitted as agreed upon by the parties, and identified as follows:

(Identify the list of Work to be completed or corrected.)

See attached Punch List

The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment, whichever occurs first. The Contractor will complete or correct the Work on the list of items attached hereto within fourteen (14) days from the above date of Substantial Completion.

Cost estimate of Work to be completed or corrected: \$2,500.00

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work, insurance, and other items identified below shall be as follows:

(Note: Owner's and Contractor's legal and insurance counsel should review insurance requirements and coverage.)

The Owner and Contractor hereby accept the responsibilities assigned to them in this Certificate of Substantial Completion:

Advance Builders Corps

CONTRACTOR *(Firm*

Name)

Cedar Rapids Community
School District

OWNER *(Firm Name)*



SIGNATURE

Brandon Smalley

PRINTED NAME AND TITLE

Laurel Day, Board
Secretary

PRINTED NAME AND TITLE

11/7/2022

DATE

DATE

APPLICATION FOR PAYMENT

TO OWNER: Cedar Rapids Community School District
2500 Edgewood Rd. NW
Cedar Rapids IA 52405

PROJECT: CRCSO Viola Gibson22
CRCSO Viola Gibson 2022
6101 Gibson Dr. NE
Cedar Rapids, IA 52411

APPLICATION NO. 4 Final Distribution to:
PERIOD TO: 11/07/2022 OWNER
PROJECT #s: Viola Gibson 2022 CONTRACTOR
CONTRACT DATE: 06/15/2022 ARCHITECT

FROM CONTRACTOR: Advance Builders Corp
325 Waconia Ct. SW
Cedar Rapids, IA 52404

ARCHITECT: Solum Lang Architects LLC
1101 Old Marion Rd NE
Cedar Rapids, IA 52402

CONTRACT FOR: Viola Gibson Elem School Re-roof 2022

CONTRACTOR'S SUMMARY OF WORK

Application is made for payment as shown below.
Continuation Page is attached.

1. ORIGINAL CONTRACT AMOUNT		\$322,000.00
2. NET CHANGE BY CHANGE ORDERS		(\$5,000.00)
3. CONTRACT AMOUNT TO DATE (Line 1 +/- 2)		\$317,000.00
4. TOTAL COMPLETED AND STORED TO DATE		\$317,000.00
(Column G on Continuation Page)		
5. RETAINAGE:		
a. 0.00% of Completed Work	\$0.00	
(Columns D + E on Continuation Page)		
b. 0.00% of Stored Material	\$0.00	
(Column F on Continuation Page)		
Total Retainage (Line 5a + 5b or		
Column I on Continuation Page)		\$0.00
6. TOTAL EARNED LESS RETAINAGE		\$317,000.00
(Line 4 minus Line 5 Total)		
7. LESS PREVIOUS APPLICATIONS FOR PAYMENT		\$301,150.00
(Line 6 from prior Application)		
8. CURRENT PAYMENT DUE		\$15,850.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE		
(Line 3 minus Line 6) \$0.00		
CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in		
previous months	\$0.00	(\$5,000.00)
Total approved this month	\$0.00	\$0.00
TOTALS	\$0.00	(\$5,000.00)
NET CHANGES by Change Order	(\$5,000.00)	

Contractor's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) the Work has been performed as required in the Contract Documents, (2) all sums previously paid to Contractor under the Contract have been used to pay Contractor's costs for labor, materials and other obligations under the Contract for Work previously paid for, and (3) Contractor is legally entitled to this payment.

CONTRACTOR: Advance Builders Corp

By: [Signature] Date: 11-7-22

State of: IOWA

County of: Linn

Subscribed and sworn to before

me this 7th day of NOVEMBER 2022



Notary Public: [Signature]

My Commission Expires: 4/5/24

ARCHITECT'S CERTIFICATION

Architect's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) Architect has inspected the Work represented by this Application, (2) such Work has been completed to the extent indicated in this Application, and the quality of workmanship and materials conforms with the Contract Documents, (3) this Application for Payment accurately states the amount of Work completed and payment due therefor, and (4) Architect knows of no reason why payment should not be made.

AMOUNT CERTIFIED \$ 15,850.00

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Page that are changed to conform to the amount certified.)

ARCHITECT: Solum Lang Architects

By: [Signature] Date: 12/5/2022

Neither this Application nor payment applied for herein is assignable or negotiable. Payment shall be made only to Contractor, and is without prejudice to any rights of Owner or Contractor under the Contract Documents or otherwise.

CONTINUATION PAGE

APPLICATION FOR PAYMENT
containing Contractor's signed Certification is attached.

PROJECT: CRCSD Viola Gibson22
CRCSD Viola Gibson 2022

APPLICATION NO.: 4 Final
APPLICATION DATE: 11/07/2022
PERIOD TO: 11/07/2022
PROJECT #s: Viola Gibson 2022

Use Column I when variable retainage for line items may apply.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED VALUE	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G / C)			
1	Mobilization	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	100%	\$0.00	
2	Materials	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$180,000.00	100%	\$0.00	
3	Labor	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	100%	\$0.00	
4	Masonary	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	100%	\$0.00	
5	Misc. Bond Dump Equipment Etc	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00	100%	\$0.00	
6	Unit price #2 500 sq ft @\$10 includ	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	100%	\$0.00	
7	Change order #1	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	100%	\$0.00	
TOTALS		\$317,000.00	\$317,000.00	\$0.00	\$0.00	\$317,000.00	100%	\$0.00	

CONSENT AGENDA

BA-23-203 Award of Contract – Taft Middle School – Roof Replacement Project (Chris Gates)

Exhibit: BA-23-203.1-2

Action Item

Pertinent Fact(s):

1. The project consists of a partial roof replacement at Taft Middle School and the source of funding is the Physical Plant and Equipment Levy (PPEL).
2. The low bid for the Taft Middle School Roof Replacement Project is from Advance Builders, Corp. for \$994,000.

Recommendation:

It is recommended that the Board of Education Award the Contract to the low bidder, Advance Builders, Corp., for the Taft Middle School - Roof Replacement Project.



December 2, 2022

Mr. Chris Gates, Buildings and Grounds Manager, Cedar Rapids Community School District, Educational Leadership and Support Center, 2500 Edgewood Road NW, Cedar Rapids, Iowa 52405

RE: CRCSD 2023-24 Roof Improvements - Taft Middle School
Cedar Rapids Community School District

CHRIS:

One (1) bid was received on December 1, 2022, for the above referenced project.

We have reviewed the bids which were provided to us. The apparent low bidder is Advance Builders Corporation located in Cedar Rapids, Iowa. Our initial review did not discover any irregularities with this bid. We recommend that the Cedar Rapids Community School District proceed with your award process based on the lowest bona fide bid as listed below. This award may be subject to submittal of acceptable bonds, insurance, and other requirements of the Cedar Rapids Community School District. We are enclosing a copy of the bid tabulation for your use.

Advance Builders Corporation

Base Bid:	New Roof Insulation and Fluid-Applied Membrane	\$994,000.00
	TOTAL	\$994,000.00

Please contact our office with the award decision and we will proceed with obtaining the agreement, bonds, and insurance.

Thank you for the opportunity to work with you on this project, and we look forward to continuing to do so throughout the construction process. If you have any questions, do not hesitate to contact us.

Respectfully,

A handwritten signature in black ink, appearing to read "Brad S. Lang". The signature is fluid and cursive.

Brad s. Lang, AIA
Partner + Architect
SOLUM LANG ARCHITECTS, LLC

Enclosure: Bid Tabulation Form

CC: Traci Rozek, CRCSD

BID TABULATION

Owner:	Cedar Rapids Community School District	SLA Project No.:	22042-M
Project Name:	CRCSD 2023-24 Roof Improvements - Taft Middle School	Bid Date:	December 1, 2022
Location:	Cedar Rapids Community School District ELSC 2500 Edgewood Road NW	Bid Time:	2:30 PM (Local Time)

Bidders Name			Advance Builders Corp.									
Address			325 Waconia Ct. SW Cedar Rapids, IA 52404									
Bid Security: Included / Separate Envelope	004313		5%									
Addendum No. 1 Acknowledgment	004113		x									
Bidder Status Form	004113.1		x									
Authorization to Transact Business Wk Sheet	004113.2		x									
Non-Collusion Affidavit	004113.3		x									
Targeted Small Business (TSB) Form	004113.4		x									
Item	Description	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Total Price	Total Price
BASE BID	ALL WORK TO REMODEL PROJECT PER PLANS AND SPECS IN AREAS INDICATED ON DOCUMENTS SHALL BE:	Lump Sum	Lump Sum	\$994,000.00								
UNIT PRICE #1	TREATED WOOD BLOCKING (2X4)	Lineal Foot	LF	\$4.00								
	GRAND TOTAL (BASE BID)			\$994,000.00								

CONSENT AGENDA

**BA-23-204 Award of Contract - Truman Early Childhood Center - Fire Alarm Replacement Project
(Chris Gates)**

Exhibit: BA-23-204.1-2

Action Item

Pertinent Fact(s):

1. The project consists of the removal and replacement of the existing fire alarm system at Truman Early Childhood Center and the source of funding is the Physical Plant and Equipment Levy (PPEL).
2. The low bid for the Truman Early Childhood Center - Fire Alarm Replacement Project was from Streff Electric for \$118,454.

Recommendation:

It is recommended that the Board of Education Award the Contract to the low bidder, Bowker Mechanical Contractors, for the Truman Early Childhood Center - Fire Alarm Replacement Project.



December 2, 2022

Mr. Chris Gates, Buildings and Grounds Manager, Cedar Rapids Community School District, Educational Leadership and Support Center, 2500 Edgewood Road NW, Cedar Rapids, Iowa 52405

RE: CRCSO 2023-24 Fire Alarm Upgrades – Truman Elementary School
Cedar Rapids Community School District

CHRIS:

Three (3) bids were received on December 1, 2022, for the above referenced project.

We have reviewed the bids which were provided to us. The apparent low bidder is Streff Electric of Cedar Rapids, Iowa. Our initial review did not discover any irregularities with this bid. We recommend that the Cedar Rapids Community School District proceed with your award process based on the lowest bona fide bid as listed below. This award may be subject to submittal of acceptable bonds, insurance, and other requirements of the Cedar Rapids Community School District. We are enclosing a copy of the bid tabulation for your use.

Streff Electric

Base Bid:	All Work to Remodel Project Per Plans and Specs	\$118,454.00
	TOTAL	\$118,454.00

Please contact our office with the award decision and we will proceed with obtaining the agreement, bonds, and insurance.

Thank you for the opportunity to work with you on this project, and we look forward to continuing to do so throughout the construction process. If you have any questions, do not hesitate to contact us.

Respectfully,

A handwritten signature in black ink, appearing to read "Brad S. Lang".

Brad s. Lang, AIA
Partner + Architect
SOLUM LANG ARCHITECTS, LLC

Enclosure: Bid Tabulation Form

CC: Traci Rozek, CRCSO

BID TABULATION

Owner: Cedar Rapids Community School District
Project Name: **CRCSO 2023-24 Fire Alarm Upgrades - Truman Early Learning Center**
Location: Cedar Rapids Community School District
 ELSC 2500 Edgewood Road NW

SLA Project No.: 22042-E
Bid Date: December 1, 2023
Bid Time: 2:30 PM (Local Time)

Bidders Name			PRICE ELECTRIC		STREFF ELECTRIC		HAWKEYE ELECTRIC					
Address			4192 Alyssa Ct. Ste. E Iowa City, IA 52240		751 Center Point Rd NE Cedar Rapids, IA 52402		1710 Hawkeye Dr. Hiawatha, IA 52233					
Bid Security: Included / Separate Envelope	004313		5%		5%		5%					
Addendum No. 1 Acknowledgment	004113		x		x		x					
Bidder Status Form	004113.1		x		x		x					
Authorization to Transact Business Wk Sheet	004113.2		x		x		x					
Non-Collusion Affidavit	004113.3		x		x		x					
Targeted Small Business (TSB) Form	004113.4		x		x		x					
Item	Description	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Total Price	Total Price
BASE BID	ALL WORK TO REMODEL PROJECT PER PLANS AND SPECS IN AREAS INDICATED ON DOCUMENTS SHALL BE:	Lump Sum	Lump Sum	\$134,650.00	Lump Sum	\$118,454.00	Lump Sum	\$179,992.00	Lump Sum		Lump Sum	
UNIT PRICE #1	COMPLETE COST TO PROVIDE AND INSTALL (1) DUCT DETECTOR, TEST SWITCH, CONTROL MODULE, RELAY AND RELATED EQUIPMENT W/ 25' CONDUIT AND WIRING SHALL BE:	Price Per	Price Per	\$750.00	Price Per	\$795.00	Price Per	\$906.00	Price Per		Price Per	
UNIT PRICE #2	COMPLETE COST TO PROVIDE AND INSTALL (1) SMOKE DETECTOR, MOUNTED TO ACCESSIBLE CEILING, WITH 30' WIRING AND J-HOOKS SHALL BE:	Price Per	Price Per	\$250.00	Price Per	\$295.00	Price Per	\$510.00	Price Per		Price Per	
UNIT PRICE #3	COMPLETE COST TO PROVIDE AND INSTALL (1) SPEAKER/STROBE, MOUNTED TO ACCESSIBLE CEILING, WITH 30' WIRING AND J-HOOKS SHALL BE:	Price Per	Price Per	\$275.00	Price Per	\$314.00	Price Per	\$557.00	Price Per		Price Per	
UNIT PRICE #4	COMPLETE COST TO PROVIDE AND INSTALL (1) STROBE, MOUNTED TO ACCESSIBLE CEILING, WITH 30' WIRING AND J-HOOKS SHALL BE:	Price Per	Price Per	\$225.00	Price Per	\$270.00	Price Per	\$510.00	Price Per		Price Per	
GRAND TOTAL (BASE BID)				\$134,650.00		\$118,454.00		\$179,992.00				

CONSENT AGENDA

BA-23-205 Preliminary Approval - Truman Early Childhood Center - ADA Restroom Upgrade Project (Ben Merta/Chris Gates)

Exhibit: BA-23-205.1

Action Item

Pertinent Fact(s):

1. The Administration herewith submit specification, and form of contract for Cedar Rapids Community School District - Truman Early Childhood Center - ADA Restroom Upgrade Project.
2. Schedule leading to award of contract:

Notice to Bidders	Publish	December 21, 2022
Receive Bids	2:30pm	January 12, 2023
Notice of Public Hearing	Publish	January 18, 2023
Hold Public Hearing		January 23, 2023
Award Contract		January 23, 2023
3. The project consists of ADA restroom upgrades at Truman Early Childhood Center. The Architect's estimate for construction is \$360,000 and the funding source for the project is Physical Plant and Equipment Levy (PPEL).

Recommendation:

It is recommended that the Board of Education approve the Preliminary Documents and Schedule for the Truman Early Childhood Center - ADA Restroom Upgrade Project.



December 6, 2022

Mr. Chris Gates
Building and Grounds Manager
Cedar Rapids Community School District
2500 Edgewood Road NW
Cedar Rapids, IA 52405

RE: Probable Cost of CRCSD 2023-24 Restroom ADA Upgrades – Truman Early Learning Center

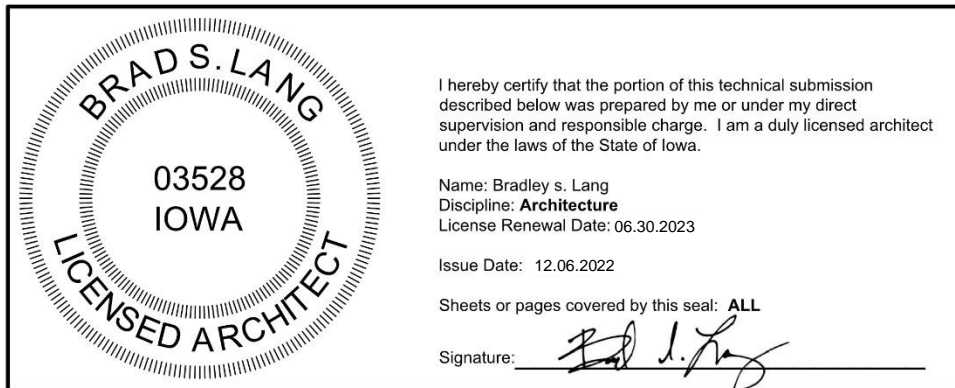
Dear Chris:

In accordance with Iowa Code 38.3(2), the total probable cost of labor, materials, equipment, and supplies (excluding architectural & engineering design and construction services) for the above-mentioned project is as follows:

Total Estimated Cost of Construction: \$360,000.00

Respectfully,

Bradley s. Lang, AIA
Solum Lang Architects



*The Architect, as a design professional familiar with the construction industry, has prepared the Opinion of Probable Construction Costs. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment, over the Contractor's method of determining bid prices, or over competitive bidding, market, or negotiation conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Opinion of Probable Construction Costs.

CONSENT AGENDA

**BA-23-206 Preliminary Approval - Jefferson High School - ADA Restroom Upgrade Project
(Ben Merta/Chris Gates)**

Exhibit: BA-23-206.1

Action Item

Pertinent Fact(s):

1. The Administration herewith submit specification, and form of contract for Cedar Rapids Community School District - Jefferson High School - ADA Restroom Upgrade Project.
2. Schedule leading to award of contract:

Notice to Bidders	Publish	December 21, 2022
Receive Bids	2:30pm	January 12, 2023
Notice of Public Hearing	Publish	January 18, 2023
Hold Public Hearing		January 23, 2023
Award Contract		January 23, 2023
3. The project consists of ADA upgrades to the restroom at Jefferson High School. The Architect's estimate for construction is \$415,000 and the funding source for the project is Physical Plant and Equipment Levy (PPEL).

Recommendation:

It is recommended that the Board of Education approve the Preliminary Documents and Schedule for the Jefferson High School - ADA Restroom Upgrade Project.



December 6, 2022

Mr. Chris Gates
Building and Grounds Manager
Cedar Rapids Community School District
2500 Edgewood Road NW
Cedar Rapids, IA 52405

RE: Probable Cost of CRCSD 2023-24 Restroom ADA Upgrades – Jefferson High School

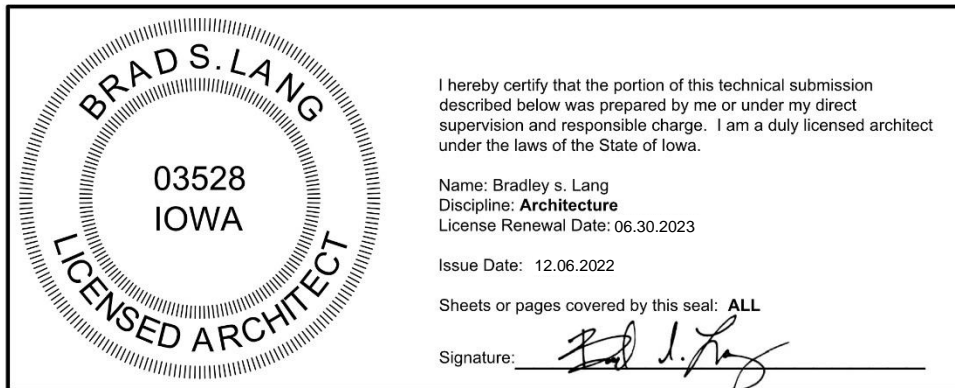
Dear Chris:

In accordance with Iowa Code 38.3(2), the total probable cost of labor, materials, equipment, and supplies (excluding architectural & engineering design and construction services) for the above-mentioned project is as follows:

Total Estimated Cost of Construction: \$415,000.00

Respectfully,

Bradley s. Lang, AIA
Solum Lang Architects



*The Architect, as a design professional familiar with the construction industry, has prepared the Opinion of Probable Construction Costs. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment, over the Contractor's method of determining bid prices, or over competitive bidding, market, or negotiation conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Opinion of Probable Construction Costs.

CONSENT AGENDA

BA-23-207 Tabulation - District Vehicles - 2022-2023 School Year (Carissa Jenkins/Scott Wing)

Action Item

Pertinent Fact(s):

1. Vehicles being replaced are:

2004 FORD F-250 TRUCK (JHS ACTIVITIES)	#3043
2008 FORD F-550 CARGO TRUCK(WAREHOUSE)	#5081
2. Parts availability for older vehicles is an issue and the District is seeing higher maintenance costs to keep old vehicles running.
3. Physical Plant & Equipment Levy (PEEL) funds are available in FY23 for: one Ford F-350 Dual 4X4 Truck and one Ford F-550 Cargo Truck.
4. The purchase is identified as sole source, per Board Regulation 702.1a due to scarcity of supply, limited new production builds and inflated costs/lack of availability in the used market. The District was notified of a new production order window in November and placed orders quickly to get on the list for these vehicle needs. If the window was missed, the next opportunity to secure a spot on the waiting list for a new vehicle was unknown.

Recommendation:

It is recommended that the Board of Education approve the Tabulation - District Vehicles - 2022-2023 School Year.

CONSENT AGENDA

BA-23-208 Approval – Legal Settlement (Art Sathoff)

Exhibit: Confidential Item

Action Item

Pertinent Fact(s):

The Board is asked to review and approve the Superintendent and Legal Counsel's recommended settlement.

Recommendation:

It is recommended that the Board of Education approve the Legal Settlement as advised by the Superintendent and Legal Counsel.

CONSENT AGENDA

BA-23-209 Agreement - Cedar Rapids Community School District and University of Iowa Sports Medicine - Licensed Athletic Trainer Services - January 1, 2023 - December 31, 2025 (Cynthia Phillips)

Exhibit: BA-23-209.1-13

Action Item

Pertinent Fact(s):

The Agreement provides Licensed Athletic Trainer support at Jefferson, Kennedy, and Washington High Schools with no cost to CRCSD. Licensed Athletic Training services will be provided during practice sessions on the campus of the high schools and at all regularly scheduled home school athletic contests.

Recommendation:

It is recommended that the Board of Education approve the on-going Agreement between the Cedar Rapids Community School District and the University of Iowa Sports Medicine - Licensed Athletic Trainer Services for the period January 1, 2023 - December 31, 2025.

SPORTS MEDICINE SERVICES AGREEMENT

THIS SPORTS MEDICINE SERVICES AGREEMENT (the “Agreement”) is made and entered into this 1st day of January, 2023 (the “Effective Date”) by and between the Cedar Rapids Community School District (“CRCS”) and the Department of Orthopedics - University of Iowa Sports Medicine as part of University of Iowa Health Care, which is composed of the University of Iowa Hospitals & Clinics, the University of Iowa Carver College of Medicine, and the University of Iowa Physicians (“UI”).

RECITALS

- A. **WHEREAS**, UI employs certain athletic trainers and physicians who, by virtue of their background, education, training, and experience are qualified to furnish sports medicine and related services to individuals engaged in athletic activities;
- B. **WHEREAS**, in recognition and in furtherance of its charitable and educational missions, UI desires to furnish sports medicine and related services hereunder without compensation so as to improve the health and well-being of the community and to assure access to high-quality sports medicine services in its community;
- C. **WHEREAS**, CRCS offers a wide variety of extracurricular athletic activities for its students and has determined that it is in the best interest of CRCS and its students that certain sports medicine and related services be made available; and
- D. **WHEREAS**, CRCS desires to engage UI to provide sports medicine and related services as described in this Agreement and UI desires to provide such services to CRCS.

NOW, THEREFORE, in consideration of the above recitals and the mutual covenants contained in this Agreement, the parties agree as follows:

1. **SERVICES**. In accordance with all the terms and conditions of this Agreement, CRCS hereby engages UI to provide the services set forth on attached Exhibit A, which is attached hereto and incorporated herein by reference, through athletic trainers and physicians employed by UI (hereafter individually “Athletic Trainers” and “Physicians,” respectively, and collectively the “Assigned Providers”). The services listed and described on Exhibit A shall be referred to throughout this Agreement as “Services.”
2. **STANDARD OF CARE**. UI, through Assigned Providers, shall perform Services in accordance with the accepted standard of care in the professional specialty of sports medicine. CRCS shall not exercise any control or direction over the professional judgment, decisions or methods of Assigned Providers in the performance of Services hereunder.
3. **QUALIFICATIONS**. As a condition to participating under this Agreement, each Assigned Provider must, at all times during the term of this Agreement, possess the qualifications set forth below.
 - 3.1. **Licensure**. Athletic Trainers shall be duly licensed by the State of Iowa to practice athletic training without restriction. Physicians shall be duly licensed by the State of Iowa to practice medicine without restriction.

4. **COVERAGE REQUIREMENTS.**

4.1. **UI Responsibility.** UI shall provide coverage as set forth on attached Exhibit B, which is attached hereto and incorporated herein by reference. All such Assigned Providers shall be selected, retained or dismissed by UI, at UI's sole discretion.

4.2. **CRCSD Responsibility.** CRCSD acknowledges and agrees that CRCSD is ultimately responsible for its operations and determining the appropriate overall coverage.

5. **COMPENSATION.** UI shall furnish Services hereunder without compensation from CRCSD in recognition and in furtherance of its charitable and educational missions and to further improve the health of the Iowa City-Cedar Rapids Corridor community; provided, however, UI retains the right to charge CRCSD fair market value compensation for such Services if, in UI's sole discretion, UI determines that such compensation is appropriate and UI provides ninety (90) days prior written notice specifying the compensation to be charged for such Services hereunder.

6. **BILLING.** Unless otherwise stated elsewhere in this Agreement, UI shall not bill student-athletes, their families, or third party payors for any services furnished by Assigned Providers under this Agreement. Any professional or technical services furnished by Assigned Providers to CRCSD student athletes outside the scope of this Agreement shall, as applicable, be subject to UI's negotiated rates and charges.

7. **NO REFERRALS.** It is not the purpose of this Agreement to induce the referral of patients or induce CRCSD's students, staff, employees, personnel, or any other individual to receive health care or related services at UI. The parties expressly acknowledge and agree that there is no requirement under this Agreement, whether express or implied, or any other agreement between UI and CRCSD that CRCSD's personnel refer or otherwise encourage or influence any students to UI for products or services. Additionally, no payment under this Agreement is in return for the referral or to encourage or influence patients or students for the purchasing, leasing, or ordering of any products or services from UI. Each party acknowledges and agrees that this Agreement has been negotiated through an arms' length transaction and independently from any additional agreements entered into by the parties.

8. **STATUS OF PARTIES.**

8.1. The parties understand and agree that UI and its officers, directors, agents or employees (including Assigned Providers) are engaged by this Agreement strictly as independent contractors and that nothing in this Agreement is intended or shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow CRCSD to exercise control or direction over the manner or method by which UI or its Assigned Providers perform the Services pursuant to this Agreement.

8.2. UI will be solely responsible for the payment to or on behalf of Assigned Providers all distributions, wages, salaries, required taxes and withholdings, and professional liability coverage.

8.3. UI understands and agrees that CRCSD will not withhold on behalf of UI or its Assigned Providers, employees or subcontractors pursuant to this Agreement any sums for income tax, unemployment insurance, social security or any other withholding pursuant to any

law or requirement of any governmental body relating to UI or make available to UI or its Assigned Providers, employees or subcontractors any of the benefits afforded to employees of CRCSD.

8.4. Administrative direction, performance evaluations and salary/compensation determinations for Assigned Providers will be the sole responsibility of UI.

9. **NON-EXCLUSIVITY**. The parties acknowledge that UI and Assigned Providers may provide Services or similar services at various other clinics, hospitals, ambulatory surgical centers, medical facilities, schools, or school districts. Nothing in this Agreement is intended to prevent UI from providing similar or related services at such other facilities or to similar entities.

10. **CRCSD OPERATIONS**. CRCSD shall at all times exercise ultimate control over the assets and operations of CRCSD and determine all policies and issues regarding the operation of CRCSD. CRCSD shall notify UI and Assigned Providers of any determinations of CRCSD that may materially affect the performance of Services. CRCSD shall be solely responsible for its compliance with applicable licensure, accreditation, and regulatory survey standards and requirements.

11. **NON-SOLICITATION**. Unless with the prior written approval and consent of UI, CRCSD expressly agrees that during the term of this Agreement and for a period of two (2) years after the earlier of (i) the termination of this Agreement or (ii) termination of employment at UI of an employee or physician providing services pursuant to this Agreement, CRCSD, which includes its agents, directors, officers, divisions, subsidiaries, parent companies or corporations or affiliates, shall not solicit for employment or hire any UI employee or physician who has furnished Services hereunder. CRCSD shall not enter into any contracts or other service arrangements during this two (2) year period with any third party that solicits or hires any employee or physician providing services pursuant to this Agreement. CRCSD agrees that in the event of a violation of this section, CRCSD shall pay UI a sum equal to the greater of the total pay, which shall be defined as salary plus benefits and any incentive or bonus payment of, or net collections for any and all services provided by any such solicited or hired employee or physician for the twelve (12) months immediately preceding the date this Agreement is terminated or the date of such employee or physician's termination of employment with UI, whichever is applicable.

12. **RECORDS AND CONFIDENTIALITY**.

12.1. **Family and Educational Rights and Privacy Act of 1974 ("FERPA")**. CRCSD acknowledges that certain information about the CRCSD's student-athletes is contained in records maintained by CRCSD and that this information can be confidential by reason of the Family and Educational Rights and Privacy Act of 1974 (20 U.S.C. 1232g) and related CRCSD policies unless valid consent is obtained from the CRCSD's student-athletes or their legal guardians. Both parties agree to protect these records in accordance with FERPA and CRCSD policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities pursuant to this Agreement.

12.2. **Health Insurance Portability and Accountability Act of 1996 ("HIPAA")**. The parties acknowledge and agree that this Agreement may be subject to the Health Insurance Portability and Accountability Act of 1996, regulations promulgated thereunder and any modifications or amendments to same, including, but not limited to the Health Information Technology for

Economic and Clinical Health (“HITECH”) Act (collectively referred to herein as (“HIPAA”)), and each party agrees to fully comply with HIPAA in the performance of its obligations under this Agreement; provided, however, this Section 12.2 shall be considered null and void if it is determined that HIPAA is inapplicable to the parties’ performance under this Agreement.

12.3. CRCS D Records. CRCS D shall be solely responsible for the proper keeping and maintenance of school students’ records and all student records, films, charts and other data shall be and remain the property of CRCS D.

12.4. Confidential Information. Each party acknowledges that it may receive confidential and proprietary business information from the other party. To the extent permitted by law, each party shall, and shall direct Assigned Providers to, at all times, maintain in strict confidence all patient, medical, confidential, proprietary business or financial information disclosed to the other party or its Assigned Providers pursuant to performance of this Agreement (“Confidential Information”). Neither party may disclose to any third party or use for itself any such Confidential Information, except where disclosure is required by law or court order. Notwithstanding the foregoing, subject to applicable laws, CRCS D shall provide access to Confidential Information for UI and Assigned Providers as necessary or appropriate for providing Services and in connection with any claim, lawsuit or other legal proceeding, or for other legitimate purposes. The term “Confidential Information” shall not apply to any information that:

12.4.1. is in the public domain through no fault of either party or Assigned Providers,

12.4.2. was in the possession of that party before receipt from the other party,

12.4.3. was developed independently by either party or Assigned Providers without access to the Confidential Information, or

12.4.4. is required to be disclosed pursuant to law or court order.

13. USE OF UNIVERSITY NAME. CRCS D agrees it will not use the name or intellectual property, including, but not limited to, UI trademarks in any manner, including commercial advertising or as a business reference, without the expressed prior written consent of the UI. Any publicity regarding the Services provided pursuant to this Agreement will be the joint responsibility of UI and CRCS D. Each party shall designate in writing a representative for notice in Exhibit C, which is attached hereto and incorporated herein by reference, for purposes of performing each of their respective obligations under this Section 13. The parties shall not take any action and shall refrain from taking any action which would mislead the public as to the true nature of the relationship between UI and CRCS D.

14. TERM AND TERMINATION.

14.1. Term and Expiration. This Agreement shall commence on the Effective Date and continue for an initial term of three (3) years. Thereafter, this Agreement shall automatically renew for successive one-year terms unless either party provides written notice of nonrenewal to the other party at least sixty (60) days prior to the expiration of the current term.

14.2. Termination. Notwithstanding the stated term, this Agreement may be terminated as follows:

14.2.1. Mutual Written Agreement. By mutual written agreement of the parties;

14.2.2. Without Cause. By either party, without cause and without penalty, upon giving sixty (60) days prior written notice to the other party; or

14.2.3. For Cause. By either party in the event that the other party has materially defaulted in the performance of any obligation under this Agreement and such default shall not have been cured within fifteen (15) days following the receipt of notice to the reasonable satisfaction of the noticing party.

15. LIABILITY AND INSURANCE.

15.1. UI Liability. UI agrees for itself and on behalf of its Assigned Providers to be responsible for any and all claims and liability for injury to persons or property directly arising out of or caused by the negligence of UI, its employees or agents in the performance of its duties and obligations under this Agreement, to the extent permitted by Chapter 669 of the Code of Iowa.

15.2. CRCSO Liability. CRCSO agrees to defend, indemnify, and hold harmless the UI, the State of Iowa, the Board of Regents, State of Iowa and their agents and employees from and against all liability, loss, damage, cause of action, cost and expense, including reasonable attorneys' fees, arising out of or in connection with the acts or omissions of CRCSO, its partners, directors, officers, employees, licensees or agents in performing their duties and responsibilities under this Agreement or their breach of the terms of this Agreement.

15.3. UI Insurance. The UI is a part of the State of Iowa, and as such is covered by the state's self-insurance. The state coverage does not extend to third parties. Claims against the State of Iowa are handled as provided in the Iowa Tort Claims Act (IOWA CODE, Chapter 669) which also sets forth the procedures by which tort claims may be brought.

15.4. CRCSO Insurance. CRCSO shall at all times during the term of this Agreement obtain and continuously maintain at its sole cost and expense general and commercial liability insurance coverage for itself and its employees and agents with coverage limits of at least One Million and NO/100 Dollars (\$1,000,000) per occurrence and Three Million and NO/100 Dollars (\$3,000,000) in the aggregate with an insurance company authorized to conduct business in the state of Iowa that has an A.M. Best rating of A- or better for all claims of commercial and/or general liability made during the term of this Agreement or thereafter arising from CRCSO or its employees' or agents' performance under this Agreement. CRCSO will provide certificates of insurance upon UI's request.

15.5. Claims. Each party shall promptly notify the other of any claims in connection with any activity undertaken by either party under this Agreement, and, subject to applicable laws, of any facts and circumstances known to each which relate to such claim or which might reasonably be deemed to give rise to a future claim asserted against the parties or any of their respective agents or employees in connection with such activities. Each of the parties hereto shall reasonably cooperate with the other in the conduct of suits and enforcing any right of contribution or indemnity against any person or organization who may be liable to either of the parties because

of injury with respect to which insurance is afforded, and each of the parties hereto shall attend the hearings and trials and reasonably assist in securing evidence and obtaining the attendance of witnesses.

16. **MISCELLANEOUS.**

16.1. **Governing Law.** This Agreement shall be construed and interpreted under the laws of the State of Iowa, which shall also be the forum for any disputes arising hereunder.

16.2. **Compliance.** Each of the parties shall comply with all laws, rules, and regulations adopted by federal, state or local government authorities pertaining in any way to the performance of this Agreement.

16.3. **Independent Judgment.** Assigned Providers shall use their best professional judgment in determining when, how, where, and whether to render treatment to individual student-athletes. CRCSD shall neither exercise nor attempt to exercise any control over the professional judgment and decision-making of Assigned Providers. Assigned Providers are free to accept and treat patients according to their best judgment, or to transfer such patients for diagnosis or care to other practitioners or facilities in accordance with the patient's best interest.

16.4. **Assignment.** Neither this Agreement nor any obligation to be performed under this Agreement may be assigned by either party without the prior written consent of the other party, which shall not be unreasonably withheld.

16.5. **Severability.** The provisions of this Agreement are severable, and the invalidity or lack of enforceability of any particular provision will not affect the validity or enforceability of the other provisions, unless to do so would frustrate the intent and purpose of this Agreement.

16.6. **Waiver.** No provision of this Agreement may be waived, except by the express written consent of both parties. Failure by either party to enforce any provision of this Agreement shall not constitute or be construed as a waiver of such provision or of the right to enforce such provision.

16.7. **Amendment.** This Agreement may not be modified, amended, rescinded, canceled or waived in whole or in part, except by written instrument signed by both parties.

16.8. **Notice.** All communications or notices required or permitted by this Agreement must be in writing and will be deemed to have been given at the earlier of the date when actually delivered to a party or when deposited in United States mail, certified or registered mail, postage prepaid, return receipt requested, and addressed as follows, unless and until either of the parties notifies the other in accordance with this section of a change of address:

If to UI:

UI Sports Medicine
Attn: Matthew R. Doyle
2701 Prairie Meadow Drive
Iowa City, Iowa 52242

With a copy to:

University of Iowa Health Care
Attn: Associate VP of Legal Affairs
200 Hawkins Drive
Iowa City, Iowa 52242

If to CRCSD:

Cedar Rapids Community School District
Attn: Cynthia Phillips
Executive Director High School Education
2500 Edgewood Rd NW
Cedar Rapids, IA 52405

16.9. No Third-Party Rights. The parties do not intend to confer benefits upon any third parties or persons not a party to this Agreement. Nothing in this Agreement shall be construed as creating or giving rise to any rights in any third parties or persons other than the parties thereto.

16.10. Entire Agreement. This Agreement, including its Exhibits, contains the entire agreement between the parties with respect to the matters set forth herein and supersedes all prior agreements and understandings, whether oral or written, with respect to such matters.

16.11. Counterparts. This Agreement may be executed in counterparts each of which shall be deemed an original but such counterparts together shall constitute one and the same instrument. Counterparts may be transmitted electronically in Portable Document Format (PDF) and the same will constitute an original document.

[SIGNATURES OF THE PARTIES APPEAR ON THE FOLLOWING PAGE.]

IN WITNESS WHEREOF, the duly authorized representatives of the parties have executed this Agreement.

UNIVERSITY OF IOWA (“UI”)

By: _____

Name: J. Brooks Jackson, MD, MBA

Title: Vice President for Medical Affairs

Date: _____

CRCSD

By: _____

Name: _____

Title: _____

Date: _____

EXHIBIT A SERVICES

1. **SPORTS MEDICINE SERVICES**. Throughout the term of the Agreement, the assigned Athletic Trainers shall:

1.1. Furnish athletic training services within their scope of practice to students of CRCSD while engaged in CRCSD-sponsored athletic practices, competition, or related activities. All athletic training services furnished hereunder by the assigned Athletic Trainers shall occur under the direction and review of the assigned Physician in accordance with applicable laws and regulations governing the performance of athletic training services in Iowa;

1.2. Provide athletic training services according to the coverage schedule in Exhibit B;

1.3. Accurately document all athletic injuries reported by CRCSD students as occurring at or during CRCSD-sponsored athletic events and all rehabilitation procedures administered. Athletic injuries will also be documented into the CRCSD online injury/incident reporting system;

1.4. Facilitate communication with families and the school nurse;

1.5. Prepare reports on all athletic injuries sustained by CRCSD students during school events for the nursing and athletic offices as may be requested from time to time. All athletic injuries will also be documented into the CRCSD online injury/incident reporting system; and

1.6. Perform such other duties as may be reasonably related to his or her responsibilities hereunder as may be requested by CRCSD from time to time.

2. **PRESEASON CARE**. Prior to the commencement of a sports season at CRCSD, the Assigned Providers shall:

2.1. Review Standard Operating Procedures including emergency plans for a variety of potential events, including, without limitation, catastrophic injury, EMS activation, severe or inclement weather (e.g., lightning, tornado, severe wind, etc.), and, as applicable, heat- or cold-related illnesses.

3. **INJURY**. Throughout the term of the Agreement, Assigned Providers shall have the authority to:

3.1. Recommend that a student-athlete at-risk due to injury or other medical condition discontinue his or her participation in a given athletic competition, scrimmage, practice, or related activity.

3.1.1. In the event an Assigned Provider (or Assigned Providers) recommends that a student-athlete discontinue his or her participation pursuant to Section 3.1, the Assigned Provider can make this recommendation to coaches, and/or other CRCSD officials if necessary to protect the health and safety of the student-athlete.

3.2. All “return to play” decisions for acute and recurrent injuries that occur during athletic competition, scrimmage, practice, or related activity will be made by the Assigned Provider, including those related to life-threatening injuries such as cardiorespiratory, concussion and head injuries, neck and spinal cord injuries, and other catastrophic injuries. An athlete that is sidelined with an injury during an athletic competition and/or practice will require a medical release from a qualified physician who specializes in the injury or diagnosis sustained prior to being allowed to return to practice or game. Assigned Providers will corroborate the clearance with the student-athletes’ treating physician and will communicate that information, and share any related documentation, with the school nurse. In the event of a concussion, student athletes must complete the Return to Learn process according to CRCSD procedures before the graduated return to sport process begins and Return to Play.

4. **PHYSICIAN.** Throughout the term of this Agreement, the assigned Physician shall:

4.1. Provide appropriate direction of the assigned Athletic Trainers in accordance with Iowa laws and regulations applicable to sports medicine services, including, without limitation, IOWA ADMIN. CODE 645.351;

4.2. Be physically present at “home” football games; and

4.3. Be physically present at “home” varsity wrestling tournaments.

4.4. Travel with any team to post season playoffs may be requested and will be considered based on availability.

5. **EDUCATION**

5.1. If desired by CRCSD, the Physician and Athletic Trainer or their designee may provide educational opportunities regarding a variety of topics in sports medicine, including sports nutrition, injury prevention, concussion, and other health and wellness educational sessions.

EXHIBIT B COVERAGE REQUIREMENTS

1. UI RESPONSIBILITY

1.1. Throughout the term of the Agreement, the assigned Athletic Trainers shall:

1.1.1. Regular Hours: Furnish sports medicine services Monday through Friday after school during the academic school year; CRCSD shall furnish UI its academic and athletic calendar at least sixty (60) days prior to the commencement of the academic school year; UI's Athletic Trainers shall furnish sports medicine services outside of the academic school year during the summer sport seasons as requested and prioritized by the CRCSD's Athletic Directors;

1.1.2. Events and Sport Specific Requirements: Furnish sports medicine services at home CRCSD athletic events as requested and prioritized by the CRCSD's Athletic Directors; UI's Athletic Trainers may furnish sports medicine services at away athletic events as mutually agreed to by the Parties;

1.1.3. Pager or Phone Availability: Be available for phone consultation when not on site for events;

1.1.4. Flex Time: Additional sports medicine coverage may be provided at the discretion of the assigned Athletic Trainers when mutually agreed upon between UI and CRCSD's Athletic Directors; provided, however, that the assigned Athletic Trainers cumulative time furnishing sports medicine services hereunder shall be, on average, forty (40) hours per week;

1.1.5. Limits: The CRCSD's Athletic Directors shall schedule the assigned Athletic Trainer's hours for an average of forty (40) hours per week not to exceed six (6) days per week. The maximum number of hours of sports medicine services to be performed by assigned Athletic Trainers hereunder shall not exceed One Thousand Six Hundred Eighty (1,680) hours for the academic school year of forty-two (42) weeks.

1.2. Designated Individual; UI. UI shall designate an individual to coordinate services hereunder on behalf of UI and furnish such individual's name and contact information to CRCSD. The designated individual for UI and his or her contact information is listed below; provided, however, UI may provide notice of change of the designated individual pursuant to Section 16.8 ("Notice") of the Agreement.

University of Iowa Health Care
Attn: Matthew R. Doyle
Ortho Clinic, 170 OSMR
Iowa City, Iowa 52242
matthew-doyle@uiowa.edu
319-467-8255

1.3. Coverage Plan and Priorities:

1.3.1. In the event of scheduling conflicts, all “home” varsity football and wrestling competitions occurring on CRCSD’s campus shall have priority over practices; when the assigned Athletic Trainer is furnishing services at athletic competitions, there will be no concurrent Services furnished at CRCSD’s Athletic Training Facility;

1.3.2. In the event of “home” athletic competitions occurring simultaneously, the CRCSD’s Athletic Director or his or her designee may elect to split coverage between events or provide coverage at only one event. In the absence of a decision from the Athletic Director or his or her designee, sports medicine services furnished hereunder will be prioritized as described in CRCSD’s Standard Operating Procedures.

2. **CRCSD RESPONSIBILITY.** Throughout the term of this Agreement, CRCSD shall:

2.1. Provide an area to furnish services (herein referred to as the “Athletic Training Facility”) in addition to all necessary and required supplies and equipment;

2.2. Furnish ethernet, broadband, or wireless connection in the Athletic Training Facility;

2.3. Provide Neurocognitive Program access and computer lab access;

2.4. Facilitate communication and flexibility between CRCSD, coaches, school nurses, and UI;

2.5. Prepare coverage schedules and submit a copy thereof to UI at least thirty (30) days prior to the date CRCSD requires coverage for Services. CRCSD shall submit schedule changes, if any, within fourteen (14) business days prior to event in question. A failure to do so will mean possible forfeiture of coverage, depending on available personnel; and

2.6. Provide team rosters and contact information to UI to aid record keeping.

2.7. Designated Individuals: CRCSD. CRCSD shall designate an individual per high school to coordinate services hereunder on behalf of CRCSD and furnish such individual’s names and contact information to UI. The designated individuals for CRCSD is listed below; provided, however, CRCSD may provide notice of change of the designated individuals pursuant to Section 16.8 (“Notice”) of the Agreement.

Athletic Directors
Aaron Stecker, Kennedy
Grant Schultz, Washington
Chris Deam, Jefferson

EXHIBIT C
PARTY REPRESENTATIVES FOR MARKETING AND USE OF NAME PURPOSES

UI hereby designates the following representative for purposes of Section 13 (“Use of University Name”) of the Agreement:

Ellen Barron
Associate Vice President, Marketing and Communication
University of Iowa Health Care
300 CMAB
Iowa City, Iowa 52242

CRCSD hereby designates the following representative for purposes of Section 13 (“Use of University Name”) of the Agreement:

Cynthia Phillips
Executive Director High School Education
2500 Edgewood Rd NW
Cedar Rapids, IA 52405

Either party may revise their respective designations above upon written notice to the other party.

CONSENT AGENDA

BA-23-210 Purchasing Register – Magnet School Marketing and Recruitment (Adam Zimmermann)

Exhibit: BA-23-210.1-8

Action Item

Pertinent Fact(s):

1. The CRCSD's Future Ready Magnet Schools project was awarded a Magnet Schools Assistance Program (MSAP) grant in the fall of 2022. The grant assists in the desegregation of public schools by supporting the elimination, reduction, and prevention of minority group isolation in elementary and secondary schools with substantial numbers of minority group students. The MSAP's three enrollment goals are:
 - a. Increase overall student enrollment,
 - b. Attract families and students to CRCSD, and
 - c. Prevent minority group isolation.
2. The main goal of the marketing and recruitment project is to create and execute a marketing plan to key audiences with resonant messaging, thus producing a deep and diverse set of applications for enrollment in all six magnet schools.
3. The magnet school application window and marketing and recruitment for the 2023-2024 School Year runs through March 2023. A request for proposal will be issued to solicit bids for marketing services.
4. The funding source identified for the purchased services will be a combination of Federal MSAP (\$17,000) and NewSchools Venture Fund (\$24,000) awards.

Recommendation:

It is recommended that the Board of Education approve the Purchasing Register - Magnet School Marketing and Recruitment.

CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT

Purchasing Department
2500 Edgewood Rd NW
Cedar Rapids, IA 52405

PURCHASING REGISTER

Purchases for approval or ratification

Description: RFP for Magnet School Marketing

School: Cedar River Academy at Taylor
Johnson STEAM Academy
Kenwood Leadership Academy
McKinley STEAM Academy
Roosevelt Creative Corridor Business Academy
City View Community High School

Budget Year: 2022-2023

First Notice Date: Tuesday, December 13th 2022

Second Notice Date: Tuesday, December 20th, 2022

Bid Due Date: Tuesday, December 27th, 2022

Estimated Cost: \$41,000

CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
Purchasing Office
2500 Edgewood Rd NW
Cedar Rapids, Iowa 52405

December 13, 2022

PROPOSAL REQUEST – Marketing CRCSD Magnet Schools to Prospective Families

The Purchasing Office of the Cedar Rapids Community School District requests proposals on the attached listed items. All prices are to be bid F.O.B. Purchasing Department, 2500 Edgewood Rd. NW, Cedar Rapids, Iowa (52405). Do not include Federal or State Tax in prices submitted.

The Purchasing Office and/or Board of Directors reserve the right to reject any and all proposals or any part thereof, to waive informalities and to enter into such contract or contracts as shall be deemed in the best interest of the Cedar Rapids Community School District in the County of Linn, State of Iowa.

Proposals are due in the Purchasing Office, 2500 Edgewood Rd. NW, Cedar Rapids, Iowa (52405) OR to bids@crschools.us not later than 10:00 a.m. on Tuesday, December 27, 2022.

Initial proposals will be reviewed and, if a proposal is preliminarily accepted, will be presented to the Board of Directors for approval at the Monday, January 9, 2023 Board Meeting.

Methods of proposal submission:

Email: bids@crschools.us and clearly note “**Proposal - Magnet Schools Marketing**” in the subject line. All signatures must be on the forms where indicated prior to submission. Use this email only. All emails received elsewhere will not be opened and will be deleted. This mailbox is accessed during the bid opening, not before. **Emails must not exceed 10MB.**

OR

USPS: Proposals should be in an opaque envelope, marked “Proposal - Magnet Schools Marketing” and are to be addressed to:

Carissa Jenkins, Manager of Purchasing
Cedar Rapids Community School District
2500 Edgewood Rd NW
Cedar Rapids, Iowa 52405

We are not responsible for machine failure, postal, email or any delivery problems. Call 319-558-2321 to confirm receipt if needed.

Questions regarding this bid must be submitted via email and directed to opikokivaka@crschools.us no later than 10:00 a.m. Tuesday, December 20, 2022.

PLEASE NOTE: We will respond to all questions received as of 10:00 AM on December 20, 2022.

A copy of this request and summary of questions received and answers provided will be available at: <https://crschools.us/departments/purchasing/bids/>.

Any company that desires not to bid at this time and wishes to remain on the School District mailing list should notify the Manager of Purchasing to that effect. Otherwise, any company not submitting a bid may be removed from the mailing list for types of items listed in this bid.

Marketing CRCSD Magnet Schools to Prospective Families Services

PROJECT SUMMARY

[The Cedar Rapids Community School District \(CRCSD\)](#) seeks to have a marketing plan designed and executed to area families, parents, and students to help drive awareness of and a diverse enrollment in the CRCSD's six magnet schools. CRCSD desires to fill all initial enrollment spots for the 2023-24 school year.

DISTRICT INFORMATION

CRCSD has the second largest enrollment in the State of Iowa. The District's AK through grade 12 program currently serves over 16,000 students in 21 elementary schools, 6 middle schools and 4 high schools. CRCSD also has various alternative programs.

The educational programming of CRCSD is designed to deliver on our vision: *Every Learner. Future Ready*. Any and all marketing developed under this RFP will adhere to the CRCSD's Branding Guidelines found [here](#).

OVERVIEW & CONTEXT

[CRCSD's magnet schools](#) are theme-based schools providing choice in a student learning environment and are built on five pillars: diversity, innovative curriculum and professional development, academic excellence, leadership, and family and community partnerships. Magnet schools utilize state and Cedar Rapids Community School District educational standards, but deliver instruction within a theme.

CRCSD has five existing magnet schools of choice:

- [Cedar River Academy at Taylor Elementary](#)—sustainability theme
- [Johnson STEAM Academy](#)—science, technology, engineering, arts, mathematics (STEAM) theme with an arts emphasis
- [Kenwood Leadership Academy](#)—leadership theme
- [McKinley STEAM Academy](#)—STEAM theme with medical sciences and arts focus
- [Roosevelt Creative Corridor Business Academy](#)—business and leadership theme

Additionally, CRCSD will be opening [City View Community High School](#) in Fall 2023, with registration happening now. City View Community High School is a school of choice. By choice means any student living within the CRCSD school district boundaries and any Corridor area student, through the State's Open Enrollment law, may apply to attend City View. This school is one way the District is working to offer families more educational choice.

City View Community High School will be a non-traditional option focusing heavily on developing student's 21st century skills, discovering and pursuing their passions and interests, and exploring and expanding their post-secondary and career options. This will be accomplished through community-based projects, strong adult mentorship, and interest-based online coursework.

Magnet Schools provide families with the opportunity to choose different educational environments and experiences for their children. City View Community High School will be located in the downtown area (specific location to be announced soon) and will serve 100 9th grade and 100 10th grade students in the 2023-24 school year. School year 2024-25 will see juniors added and school year 2025-26 will see Seniors added.

It is critical for City View to be highly representative of the community and include a wide and diverse group of students. Diversity includes, but is not limited to, race/ethnicity, socioeconomic status, disability, gender, home address, and desired post-secondary pathways (college, trades, entrepreneurial, direct-to-work, military).

ESTIMATED PROJECT BUDGET: \$41,000

Up to \$17,000 or 41.5% will be financed with federal money awarded by the Magnet Schools Assistance Program grant.

GOALS

The main goal of the project is to create and execute a marketing plan to key audiences with resonant messaging, thus producing a deep and diverse set of applications for enrollment in all six magnet schools. The plan will drive enrollment numbers across the schools, with a specific goal of (100) 9th and (100) 10th grade City View students.

A secondary goal is to build more community awareness of all magnet schools and their purpose.

EVALUATION/SUCCESS METRICS

- Generated leads and lottery applications
- Stronger name recognition among targeted parent and student groups
- Full enrollment numbers by the end of February 2023
- Diverse enrollment

CURRENT ROADBLOCKS AND BARRIERS TO SUCCESS

- Lack of awareness of CRCSD magnet programming and the opening of a new magnet high school
- Confusion over programming, eligibility and ideal student profiles
- Reaching parents outside the district or open-enrolled out of district
- Ensuring underserved populations are aware of the opportunity

SCOPE OF WORK/SUBMISSION REQUIREMENTS

The scope of work will be determined by the submitting organization, but should include:

- Company overview
- Staff involved in project including project lead
- Proposed scope of work and approach
- Project estimate, inclusive of all costs (advertising, travel, etc)
- Timeline for project and deliverables
- Plan for execution of the work
- Breakdown of costs per area of work/activity
- Previous work with school districts/education

Vendor may propose optional elements and associated costs in addition to their base bid.

The timeline for this work is relatively urgent and work must begin immediately upon acceptance of the successful bid by the School Board and substantially executed during the remainder of the 2022 calendar year. This is because high school registration starts in November and December for next year.

VENDOR SELECTION CRITERIA

- Experience building and executing successful digital strategies
- Proven ability to deliver inside tight timelines
- Qualifications and experience of the team/team leader
- Experience working with K-12 educational organizations, preferred but not required

EVALUATION OF PROPOSALS

1. District staff will review and evaluate all proposals submitted and determine which firms have successfully met proposal requirements.
2. Each proposal will be evaluated according to the quality of the proposal; the qualifications and experience of the party submitting the response; the ability of the party to work with the District's representatives within a set timeline; and the proposed cost of services. The District reserves the right to select a proposal that it determines in its sole discretion to be in the best interests of the District.
3. The District may request additional information from any party submitting a proposal. The failure of a party to provide any additional information in response to a request from the District in a timely manner may, in the sole discretion of the District, be cause for the rejection of that party's proposal.
4. The District reserves the right to:
 - a. Reject any or all of the proposals submitted.
 - b. Reject any proposal which does not meet the requirements of the specifications in the RFP.
 - c. Waive any and all irregularities in proposals.
 - d. Issue subsequent RFP's.
5. Upon completion of the selection process, the District shall notify the parties that submitted proposals of the selection of a proposal and may enter into a contract with the successful party. At the District's discretion, it may directly negotiate with the successful party the terms of the District's contract with the successful party.

6. This RFP shall not, in any manner, be construed to be an obligation on the part of the District to enter into a contract or result in any claim for reimbursement of cost for any time, materials or expenses in responding to the RFP or in anticipation of entering into any contract.

Please return this completed document with your RFP and all pertinent information attached according to the instructions outlined in this request.

Proposal: Marketing City View Community High School to Prospective Families Services

COMPANY NAME:

ADDRESS:

SUBMITTED BY: TITLE:

PHONE:

DATE:

FAX:

EMAIL:

Contact Person, *if not the individual above:*

NAME: TITLE:

PHONE:

EMAIL:

CONSENT AGENDA

BA-23-211 **Memorandum of Understanding - Cedar Rapids, Sioux City, Waterloo, Des Moines and Woodbine Community School Districts - Career & Technical Education Advocacy Consortium - December 13, 2022 - December 12, 2023 (Nicole Kooiker)**

Exhibit: BA-23-211.1

Action Item

Pertinent Fact(s):

1. The MOU will support, advocate, and collaborate in advancing legislative, fiscal, and District support for Career and Technical Education (CTE) statewide.
2. The participating School Districts, located in different regions and representing a combination of large and small schools, are seen as state leaders in Career and Technical Education programming. District personnel will prioritize key areas which will benefit all districts within the state as well as work with state and federal legislators to create additional funding streams and student opportunities within CTE.
3. The MOU will be in effect from December 13, 2022 through December 12, 2023, with an understanding that if the MOU is successful, the entities will look for an extension the following fiscal year.

Recommendation:

It is recommended that the Board of Education approve the Memorandum of Understanding between the Cedar Rapids, Sioux City, Waterloo, Des Moines and Woodbine Community School Districts - Career and Technical Education Advocacy Consortium from December 13, 2022 to December 12, 2023.

**CAREER AND TECHNICAL EDUCATION ADVOCACY CONSORTIUM
MEMORANDUM OF UNDERSTANDING**

1. **PURPOSE.** The purpose of this Memorandum of Understanding (MOU) is to formalize the Career and Technical Education Advocacy Consortium (CTEAC) commitment between the Career Academy Program (Sioux City Community School District), IGNITE (Waterloo Community School District), Central Campus (Des Moines Community School District), Cedar Rapids Community School District, and IGNITE Pathways (Woodbine Community School District). By signing this MOU, each school district affirms their commitment to support, advocate and collaborate in advancing legislative, fiscal and district support of Career and Technical Education statewide.

2. **DESCRIPTION.** Pursuant to Iowa Department of Education guidelines, CTEAC will operate as a consortium focused on CTE advocacy within the state of Iowa. Participating school districts will garner local school district buy in as well as policy and legislative support from decision makers within their region for the advancement of CTE programming and funding. Participating organizations will encourage cooperation and collaboration of CTE idea sharing in an effort to create additional funding streams and student opportunities for CTE within the state. Additionally, encouraging staff and student visits to innovative programming within the state is recommended.

3. **PARTICIPATING CTEAC CONSORTIUM ORGANIZATIONS AND SCHOOL DISTRICT RESPONSIBILITIES:**

- a. Engage policy makers locally to facilitate new and innovative CTE language supporting the advancement of student opportunities.
- b. Promote legislative solutions to create new funding streams for CTE programming.
- c. Commit to meeting regularly as a consortium focused on growth and advancement of CTE programming, policy and funding.
- d. Coordinate with local AEA is on creative CTE solutions to existing loopholes and gaps within CTE policy and programming.
- e. Establish a CTEAC liaison with the Iowa Department of Education in an effort to work in conjunction with the innovative practices already underway.
- f. Represent CTEAC on STEM and CTE partnerships at the local, regional and state level.
- g. Advocate for resource, programming and student exchanges within already established innovative CTE programming in the state and region.

CTEAC Member Signature
Cedar Rapids Community School District

Superintendent (supervisor) Signature
Cedar Rapids Community School District

CONSENT AGENDA

**BA-23-215 Stipulation of Substitute Teacher Pay - 2022-2023 School Year
(Nicole Kooiker)**

Action Item Roll Call

Pertinent Fact(s):

1. Several school districts in the metropolitan area work together to secure the services of substitute teachers using Sub Central which is housed at Grant Wood AEA and funded by member districts.
2. The Cedar Rapids Community School District's recommendation for payment is as follows:
 - \$17.00 for days 1-10
 - Long term rate of \$25.00 for days 11+
3. Effective date starting January 10, 2023.

Recommendation:

It is recommended the Board of Education approve the Stipulation of Substitute Teacher Pay for the remaining 2022-2023 School Year.

ADMINISTRATION

BA-23-212 Annual Comprehensive Financial Report (ACFR) (Karla Hogan)

Exhibit: BA-23-212.1-156

Action Item

Strategic Plan/Focus Areas

- Culture
- Student Learning
- Workforce
- Systems and Resources

Pertinent Fact(s):

1. The Annual Comprehensive Financial Report (ACFR) is widely accepted to be among bond rating agencies as the national standard for public financial reporting.
2. CRCSD has earned the Association of School Business Officials (ASBO) International's Certificate of Excellence in Financial Reporting and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the FY 2020-2021 ACFR. This is the 27th consecutive year the District has received both of these prestigious awards.
3. For the fiscal year ending June 30, 2022 revenues for all Governmental Funds were \$276,747,451 with expenditures for all Governmental Funds at \$289,104,219. Revenues from all Enterprise Funds were \$14,709,813. Expenses from all Enterprise Funds were \$9,991,652.
4. The ACFR was submitted for approval to the Audit Committee at their meeting on December 7, 2022. Greg Probst, Assurance Manager, RSM US LLP, the District's Independent Accounting firm that performed the FY 2021-2022 financial audit, will provide a brief presentation of the audit findings.

Recommendation:

It is recommended that the Board of Education approve the Annual Comprehensive Financial Report for Fiscal Year 2022.

CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT

June 30, 2022



Data portrayed in the attached graphic presentations were derived from the District's financial statements which were audited by RSM US LLP whose report thereon is dated December 7, 2022. The data presented should be read in conjunction with the District's financial statements.

Required Communications with School District Officials

- Engaged to perform an audit in accordance with *Government Auditing Standards*
- Unmodified opinion over financial statements—highest level of assurance
- No changes in planned audit procedures and no difficulties in applying planned procedures
- 1 new GASB statements adopted in FY2022, GASB 87 – Leases
 - Impact on financials as of July 1, 2021
 - Right to use lease asset (net) & liability of \$2.4M
 - No net position restatement

Required Communications with School District Officials (continued)

- Management judgments, significant estimates, and accounting policies
 - Depreciable life of capital assets
 - Fair value of investments
 - Other postemployment benefit plan (OPEB) assumptions
 - Net pension liability assumptions
 - See Note 1 for a summary of significant accounting policies

Auditor Communications with School District Officials

- Auditor responsibilities, unmodified opinion
- Adoption of, or change in, accounting policies
- Management judgments and accounting estimates
- Audit adjustments—none
- Uncorrected misstatements—none
- Disagreements with management—none
- Significant issues discussed with management—none
- Difficulties encountered in performing the audit—none

Compliance Reporting

- Under *Government Auditing Standards (GAS)*
 - Internal control over financial reporting
 - No material weaknesses or significant deficiencies reported
 - Instances of noncompliance of state compliance
 - Certified enrollment
- Single Audit
 - One major program tested
 - ESSER Cluster
 - Accounted for 51% of total federal dollars expended
 - Unmodified opinion on the major programs
 - No compliance finding reported

QUESTIONS AND ANSWERS?

THANK YOU FOR
YOUR TIME AND
ATTENTION

RSM US LLP

4650 E. 53rd Street
Davenport, Iowa 52807

563 888 4000
www.rsmus.com

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Cedar Rapids Community School District
Cedar Rapids, Iowa
in the County of Linn,
State of Iowa

Annual Comprehensive Financial Report (ACFR)

for the Fiscal Year Ended
June 30, 2022



Cedar Rapids
Community School District
Every Learner: Future Ready

Cedar Rapids Community School District

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022

Prepared by:

**Karla Hogan
Executive Director of Business Services**

**Krystle Braumann
Accounting Manager**

**2500 Edgewood Road NW
Cedar Rapids, Iowa 52405**

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Cedar Rapids Community School District

Every Learner. Future Ready.

December 7, 2022

To the Board of Education and Citizens of the Cedar Rapids Community School District:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the Cedar Rapids Community School District (CRCSD) for the year ending June 30, 2022. This report conforms to the guidelines recommended by the Association of School Business Officials International and the Government Finance Officers Association of the United States and Canada.

MANAGEMENT RESPONSIBILITY

The District is responsible for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures. To the best of our knowledge and belief, the enclosed information is fairly stated in all material respects and is presented in a manner which sets forth the financial position and results of the operations of the governmental activities, business-type activities, each major fund and aggregate of the remaining funds of the District in accordance with generally accepted accounting principles (GAAP). It includes all funds of the District. All disclosures necessary to enable a reader to gain maximum understanding of the District's financial activities have been included.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

The 2022 ACFR is presented in four (4) sections: Introductory, Financial, Statistical and Compliance.

Introductory Section- This section includes a transmittal letter, the economic outlook of the community, notable District accomplishments for the year, Certificates of Excellence in Financial Reporting received for the year ended June 30, 2021, and an organizational chart as well as a Board of Director listing.

Financial Section- The District financial statements and schedules are presented in accordance with the financial reporting pyramid set forth by the Governmental Accounting Standards Board. This section includes the independent auditor's report, Management's Discussion and Analysis (MD&A), audited basic financial statements, and required supplementary information combining individual fund statements and schedules. The audited basic financial statements provide both an overview and a broad long-term perspective of the whole District in the government-wide financial statements. The MD&A is provided by management as a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District MD&A can be found immediately following the report of the independent auditors.

Statistical Section- This section includes selective, unaudited financial, economic, and demographic information presented on a multi-year basis for comparison.

Compliance Section- This section includes an audit report relating to the Board's single audit over internal control, federal and state awards, Schedule of Expenditures of Federal and State Awards.

REPORTING ENTITY

This report includes all entities or organizations required to be included in the District's reporting entity. The District is not included in any other reporting entity, nor is any other entity included within this report. The basic criteria for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a governmental unit's reporting entity is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and either the ability of the primary government to impose its will on the organization or a financial benefit/burden relationship.

A seven-member elected Board of Education serving four-year terms governs the CRCSD. The Board of Education is the policymaking and planning body whose decisions are carried out by school administrators. The District is the second largest of Iowa's public-school systems with a fiscal year 2022 certified enrollment of 16,086 students. The District operates a total of three (3) regular high schools, one (1) alternative high school, six (6) middle schools, twenty-one (21) elementary schools and an alternative education center. The average age of District elementary buildings is 64 years. The average age of District middle school buildings is 83 years. The District high school building average age is 57 years. As part of Phase 1 of the Master Facility Plan adopted by the Board in 2018, includes building two (2) 600 capacity elementary schools that will replace three smaller capacity elementary schools. The first new elementary opened on August 23, 2021. Construction of the second new elementary school began in Spring of 2021 and is scheduled to open in August 2022. Additional school building details can be found in the Statistical Section of this report. According to the District insurance provider, the total replacement value for all District owned buildings is \$689,258,548.

The District provides a full range of educational services appropriate to students in early childhood, pre-kindergarten, and grades kindergarten through twelve (K-12). These services include basic, regular, and enriched academic education; special education for children with special needs; vocational education; and numerous individualized programs such as specialized instruction for students at-risk and for Limited English Proficient students.

In addition to the elementary, middle school and high school programs offered in the District, there are additional opportunities for achieving success. These include a Statewide Voluntary Preschool providing a quality early childhood learning program for District three and four-year old students, a Gifted and Talented learning program providing identified students at all levels an enriched and differentiated curricular program, day care services for infants through age five and extended-day programs for students in several of the District school buildings, an innovative learning experience for high school students through a program called Iowa BIG, and magnet programming at three (3) elementary schools and two (2) middle schools. The District believes these innovative learning experiences provide enhanced student learning experiences and overall increased student achievement.

ECONOMIC CONDITION AND OUTLOOK

Cedar Rapids is one of the largest cities, per capita, in the world for corn processing. The grain processing industry is Cedar Rapids' most important sector, directly providing more than 4,000 jobs and indirectly providing an estimated additional 8,000 jobs. Fortune 500 company Collins Aerospace has a significant presence in Cedar Rapids. TransAmerica also boasts a large presence. Other large companies with facilities in Cedar Rapids include Quaker Oats, Archer Daniels Midland, Cargill, General Mills, Toyota Financial Services, International Paper and Nordstrom.

Cedar Rapids is home to Orchestra Iowa, the Paramount Theatre, Theatre Cedar Rapids, and Brucemore National Trust Historic Site, among others. Cedar Rapids is also home to the Cedar Rapids Museum of Art, The Cedar Rapids Ceramics Center, Legion Art's CSPS Hall, the National Czech & Slovak Museum & Library, the African American Historical Museum, Kirkwood Community College's Iowa Hall Gallery, and the legendary Grant Wood Studio at 5 Turner Alley. The Cedar Rapids Museum of Art houses the largest collection of Grant Wood paintings in the world. Concerts and events such as high school graduations,

sporting events, exhibitions, and political rallies are held in the Alliant Energy PowerHouse Center formerly known as U.S. Cellular Center.

Collins Aerospace Systems is the largest employer in the Cedar Rapids-Iowa City region. The company provides aviation electronic and communication technology for government, aircraft manufacturers, and hundreds of airline customers. The company's aircraft electronics are used in almost every airline in the world. Additionally, Collins Aerospace communication systems transmit almost 70 percent of all U.S. and allied military airborne communication. In recent years, several local public and private organizations joined to develop the Technology Corridor located throughout the 12 communities in Johnson and Linn Counties. Its location near several colleges and universities enables Corridor companies to easily access education, training, research, and development. Local firms provide a variety of services such as electronic design and consultation, systems planning, equipment manufacturing, and telemarketing. Additionally, Cedar Rapids is home to more than 275 different manufacturing plants, including the world's largest cereal milling plant, Quaker Food and Beverages. Other top manufacturing employers in the Corridor include Whirlpool Amana Operations, General Mills, Inc., P & G, and H.J. Heinz Company.

Cedar Rapids is a Midwest regional hub due to its proximity to several of the country's largest metropolitan areas and major interstate highways. Cedar Rapids enjoys direct access to cities in the Midwest including Chicago, Minneapolis, Milwaukee, Omaha, St. Louis, and Kansas City.

Cedar Rapids has over 4,171 acres of city owned property for undeveloped green space and recreational use. There are 97 formally named parks, trails, and recreational facilities. These include baseball and softball fields, all-weather basketball courts, two frisbee golf courses, sand volleyball courts, the Tuma Soccer Complex, a BMX dirt track, two off-leash dog exercise areas, a children's zoo, 10 splash pads, and many parks that have pavilions, picnicking areas and restroom facilities. The various trail systems in Cedar Rapids have a total of 29 miles for walking, running, or bicycling.

According to the US Census Bureau, Cedar Rapids has a population of 137,710 in 2020. According to 2022 information from Woods and Poole, 276,990 residents live in the greater Cedar Rapids metropolitan area, an increase of 7.17% since 2010.

According to Woods & Poole Economics, retail sales in the Cedar Rapids metropolitan area (as measured in 2012 dollars) decreased from \$8.16 billion in 2021 to \$8.08 billion in 2022. The three largest sectors of retail sales were Non-Store Retailers at \$4.46 billion, Motor Vehicles and Parts at \$897.6 million and General Merchandise Stores at \$515.3 million.

According to Woods & Poole Economics, mean household income, (as measured in 2012 dollars) in the Cedar Rapids metropolitan area for 2022 was \$118,042 up slightly from \$116,945 in 2021. Income per capita, (also measured in 2012 dollars) shows an increase from \$49,708 in 2021 to \$50,372 in 2022. Total employment in the Cedar Rapids metropolitan area increased from 181,950 in 2021 to 186,170 in 2022. Information from the Bureau of Labor Statistics show a significant decrease in unemployment rates in the Cedar Rapids metropolitan area from 5.7% in July 2021 to 3.2% in July 2022.

According to the most recent information available from the Cedar Rapids Area Economic Alliance, single-family housing starts in the City of Cedar Rapids declined from 126 permits issued in 2020 to 132 permits in 2021. The value of the permits issued increased from \$23,599,349 to \$34,777,142. New multi-family housing starts in the City of Cedar Rapids decreased from 28 in 2020 to 14 in 2021. The value of these permits decreased from \$9,682,284 to \$5,475,110, respectively. Building permits issued by the City of Cedar Rapids for residential repairs and remodeling/alterations decreased from 714 permits to 407 permits, but increased in value from \$9,304,605 to \$110,588,182, respectively. Building permits issued by the City of Cedar Rapids for residential additions decreased from 274 permits to 24 permits, but increased in value from \$3,178,105 to \$18,444,346, respectively. New commercial permits issued increased from 37 permits valued at \$110,416,893 to 49 permits valued at \$221,495,277.

For the last several years the District has faced inadequate funding from the State, funding growth has been as follows: FY2016: 1.25%; FY2017: 2.25%; FY2018: 1.11%; FY2019: 1.08%; FY2020: 2.14%, FY2021: 2.30%, FY2022: 2.40% and FY23: 2.50%. Additionally, the District has faced challenges with student enrollment. In June of 2008, Cedar Rapids was devastated by flooding. The flooding caused \$33.5 million in damages to District owned property and displaced approximately 1,800 students. Following the flood, the District had several years of declining enrollment from an enrollment of 17,746 before the flood to an enrollment of 16,651 in the fall of 2012. By 2017, District enrollment grew to 17,129 students. Slight declines occurred after that. On August 10, 2020, a derecho windstorm blew across the Midwest causing an estimated \$7.5 billion in damages. Cedar Rapids experienced sustained winds over 100 mph for 45 minutes with wind gusts that reached 140 mph. It was determined that Cedar Rapids was the hardest hit city from the storm. The damages to the District facilities were over \$52 million. District enrollment went from 16,851 in fall 2019 to 16,237 in fall 2020 and dropped to 15,955 in the Fall of 2022.

NOTABLE DISTRICT ACCOMPLISHMENTS OF DISTRICT STUDENTS AND STAFF

- The Cedar Rapids Community Schools Communications team was awarded a 2022 Blue and Gold Award for its Future Ready Today e-newsletter. This award was received from the Iowa School Public Relations Association.
- The Jefferson Academic Decathlon Team was the 2022 Division II National Champion. This occurred after winning the state competition for the 22nd consecutive year. The decathlon team was tested and judged in ten different categories including speeches, essays, interviews, science, literature and math.
- Sherry Luskey, CRCSD Accounting Manager, was awarded the Professional Leadership Award by the Iowa Association of School Business Officials. The award recognizes school business officials who have demonstrated excellence in their service to their school district, community, and profession.
- Superintendent Noreen Bush was named the 2021-2022 Iowa Superintendent of the Year by the School Administrators of Iowa. Noreen was nominated by her peers and selected for the award by a committee of Iowa superintendents. Bush received the Women in School Leadership Award from the American Association of School Administrators in 2021. The Cedar Rapids Gazette also honored Superintendent Bush with a HER Woman of Achievement Award for leading, inspiring and creating positive change in Eastern Iowa.
- Two Cedar Rapids Community School District magnet schools – Roosevelt Creative Corridor Business Academy and Kenwood Leadership Academy were named Nationally Certified Demonstration Level Magnet Schools. Of the 187 magnet schools nationally that received the national certification, only 59 are recognized as Certified Demonstration Schools.
- Elizabeth Callahan, Cedar River Academy Magnet School Coordinator, was named the Midwest Magnet Teacher of the Year. Callahan supports sustainability within her creative theme.
- Jefferson High School and Metro High School have been named STEM BEST® Program partners of the Iowa Governor's STEM Advisory Council. Jefferson's model focuses on creating STEM spaces to allow Blended to expand and become a ninth and 10th grade core experience for all students, providing targeted interventions and authentic, community-focused enrichment experiences. Metro's model consists of designing and building a greenhouse, which will serve as a learning space and community food source.

OTHER FINANCIAL INFORMATION

Internal Control- District management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal, state, and local financial assistance, the District is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. As a part of the District's single audit requirements, tests are made to determine the adequacy of internal control, including that portion related to federal awards programs, as well as to determine that the District has complied with applicable laws and regulations.

Budgetary Controls- In addition, the District maintains strong budgetary controls in all funds. The objective of these budgetary controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the Board of Education. Activities of the General Fund, Special Revenue Funds, Debt Service Fund, Enterprise funds and Capital Projects Funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the budgeted amount) is established by functional category. To facilitate the monitoring of the legal provisions, and to provide more complete information to interested parties, the District prepares a detailed budget for each fund and maintains an encumbrance accounting system for budgetary control. As demonstrated by the statements and schedules included in the Management's Discussion and Analysis (MD&A) included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

Independent Audit- The Code of the State of Iowa requires an annual audit of the District to be performed by an accounting firm selected in a competitive bid process. RSM US LLP was awarded the audit services contract for up to five years beginning with the FY2022 audit. The annual audit meets the requirements of the Code of Iowa, generally accepted auditing standards and the requirements of the 1996 Amendment to the Single Audit Act, and related OMB Circular A-133. The audit report on the basic financial statements and combining and individual fund statements is included in the financial section of this report. The audit reports related specifically to the single audit are included in a separate section for internal controls and compliance.

Certificate of Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada, (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials International, (ASBO) awards a Certificate of Excellence in Financial Reporting. The District received both Certificates for its ACFR for the fiscal year ending June 30, 2021. This was the twenty-seventh (27th) consecutive year that the District has earned both prestigious awards. Each Certificate is a prestigious national award, recognizing conformance with the highest standards for preparation of governmental financial reports.

To be eligible to receive the Certificates, a governmental unit must publish an easily readable and efficiently organized ACFR with contents conforming to program standards; it must satisfy both generally accepted accounting principles and applicable legal requirements. These Certificates are valid for a one-year period. We believe that our current ACFR continues to meet the requirements for both awards and therefore are submitting it to GFOA and ASBO to determine its eligibility for each Certificate.

Acknowledgements

The publication of this report is a major step toward the commitment to professionalism in financial reporting and significantly increases the accountability of the District to the taxpayers. This report would not have been possible without the help of many people. We would like to express our appreciation to District staff and public employees at various Linn County agencies who assisted in providing valuable information to RSM US LLP, the District's independent auditor, in the preparation of this report.

Finally, sincere appreciation is extended to the Board of Education, where the commitment to excellence begins. It is with great pride that this year's Annual Comprehensive Financial Report is submitted to the Board of Education.



Karla Hogan
Executive Director of Business
Services, Board Treasurer



Art Sathoff
Interim Superintendent of Schools



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Cedar Rapids Community School District
Iowa**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



**The Certificate of Excellence in Financial Reporting
is presented to**

Cedar Rapids Community School District

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.

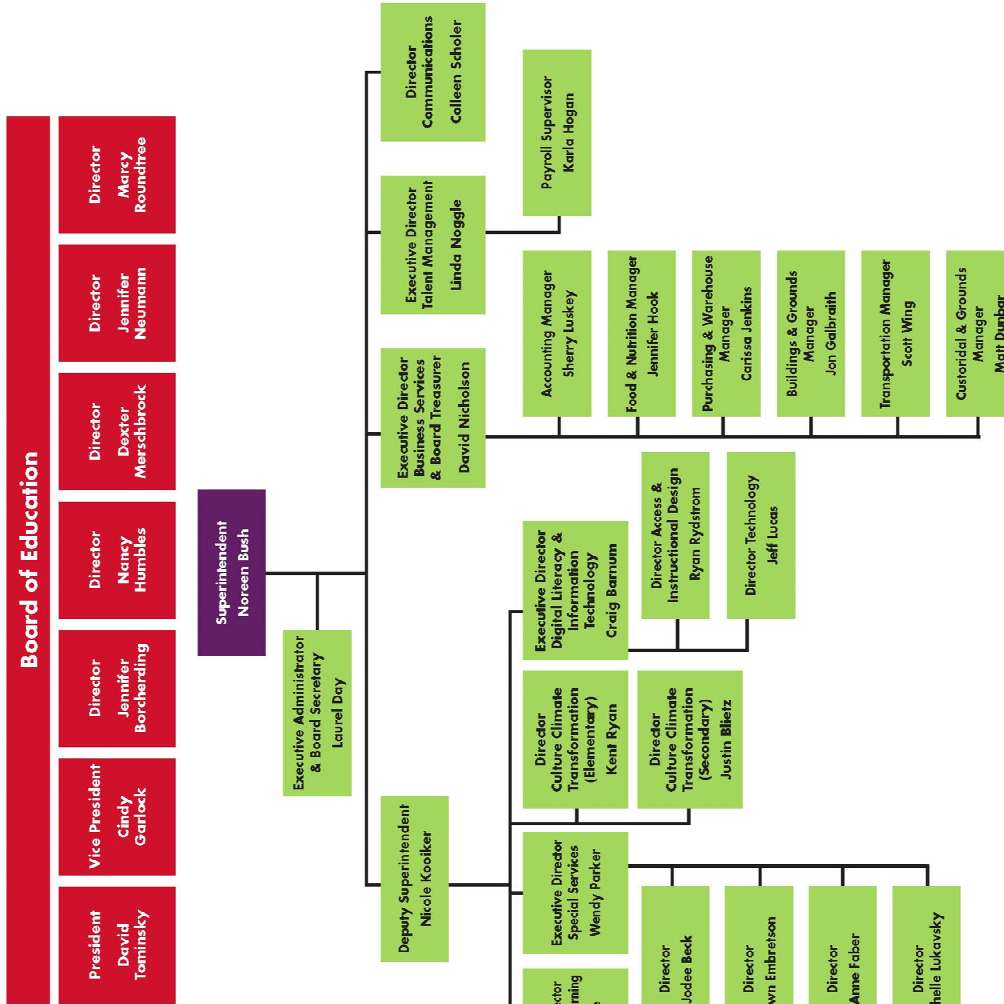


A handwritten signature in black ink, appearing to read 'Will Sutter'.

**William A. Sutter
President**

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

**David J. Lewis
Executive Director**



Principals, Teachers & Support Staff

High Schools
Kennedy - Jason Kline
Jefferson - Michael Hawley
Metro - Dan DeVore
Washington - Darius Ballard

Middle Schools
Franklin - Lucas Prazek
Harding - Linda Reyzack
McKinley - Jason Martinez
Polk - Michelle Lukavsky
Roosevelt Creative Corridor
Business Academy - Autumn Pino
Taft - Gary Hearfield
Wilson - Mike Waters

Elementary Schools
Arthur - Jennifer Nurre
Cleveland - Condra Allred
Erskine - Annette Zimmerman
Garfield - Joy Long
Grant - Monica Fray
Grant Wood - Cindy Stock
Harrison - Trista Manternach
Hiawatha - Stephen Probert
Hoover - Clint Stone
Jackson - Nick Duffy
Johnson STEAM Academy - Annie Bradford
Kenwood Leadership Academy - David Brandon
Madison - Ernie Cox
Nixon - Jennifer Goebel
Pierce - Kathleen Ziegler
Taylor - Andrea Scott
Truman - Tammi Kuba
Van Buren - Amy Evans
Viola Gibson - Denise Pope
West Willow - Greg O'Connell
Wright - Brian Krob

Cedar Rapids Community School District

**Board of Education and District Officials
Year Ended June 30, 2022**

Name	Title	Term Expires
Board of Education		
David Tominsky	President	2023
Cindy Garlock	Vice President	2023
Jennifer Borcharding	Director	2025
Nancy Humbles	Director	2025
Dexter Merschbrock	Director	2023
Jennifer Neumann	Director	2023
Marcy Roundtree	Director	2025
District Officials		
Noreen Bush	Superintendent	
Laurel Day	Board Secretary	
David Nicholson	Board Treasurer	



Independent Auditor's Report

RSM US LLP

Board of Education
Cedar Rapids Community School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Cedar Rapids Community School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cedar Rapids Community School District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Districts' ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, the Iowa Public Employees' Retirement System schedule of the District's proportionate share of the net pension liability, the Iowa Public Employees' Retirement System schedule of District's contributions, and the schedule of changes in the District's other postemployment benefit plan liabilities and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The statement of revenues, expenditures and changes in fund balance, major fund—General, combining nonmajor fund financial statements, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

RSM US LLP

Cedar Rapids, Iowa
December 7, 2022



Cedar Rapids Community School District

Management's Discussion and Analysis For Fiscal Year Ended June 30, 2022

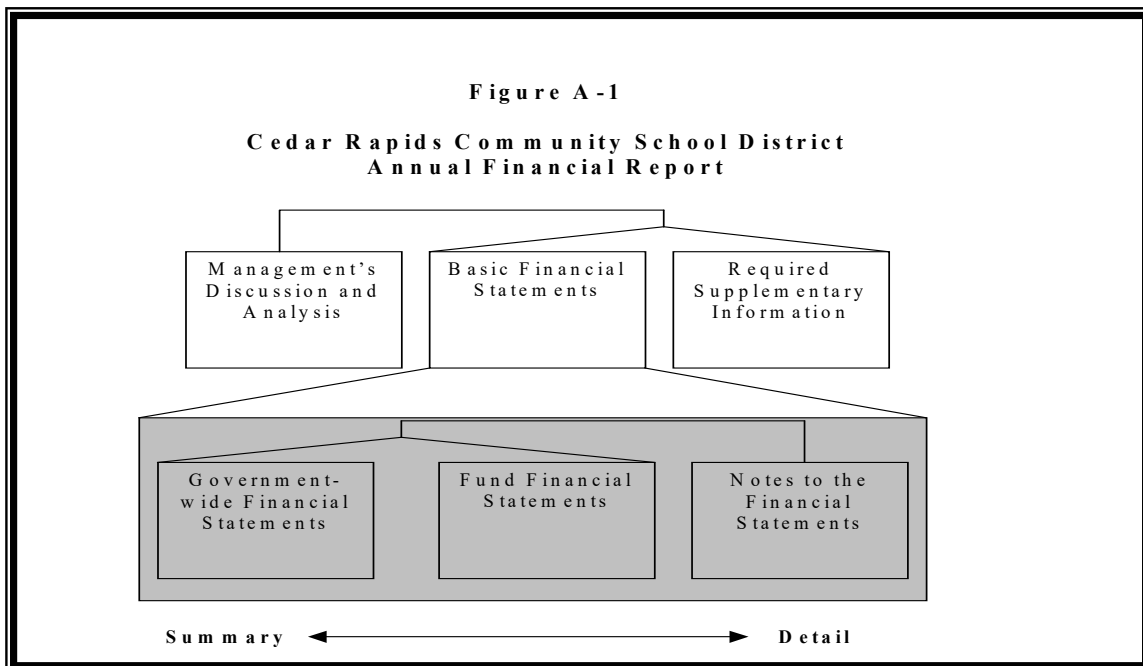
This section of the Cedar Rapids Community School District's Annual Comprehensive Financial Report presents its discussion and analysis of the District's financial performance during the fiscal year ending June 30, 2022. Please read in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

Overview of the Financial Statements

- This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:
 - The first two statements are **Government-wide financial statements** that provide both short-term and long-term information about the District's overall financial status.
 - The remaining statements are **fund financial statements** that focus on individual parts of the District, reporting the District's operations in more detail than the Government-wide statements.
- The **governmental funds statements** tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- **Proprietary funds statements** offer short and long-term financial information about the activities the District operates like businesses, such as food services.
- **Fiduciary funds statements** provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include Notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

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



Cedar Rapids Community School District

**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2022**

Government-Wide Financial Statements

The Government-wide statements report information about the District as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two Government-wide statements report the District’s net position and how they have changed. Net position – the difference between the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the District’s financial health or position.

- Over time, increases or decreases in the District’s net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the District’s overall health, you need to consider additional non-financial factors such as changes in the District’s property tax base and the condition of school buildings and other facilities.

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

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

Cedar Rapids Community School District

Management's Discussion and Analysis For Fiscal Year Ended June 30, 2022

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

- *Governmental activities:* Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state aid fund most of these activities.
- *Business-type activities:* The District charges fees to help fund the District's nutrition service and day care programs.

Fund Financial Statements

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

There are three (3) fund types. Some funds are required by state law and by bond covenants. The District establishes other funds to control and manage money for certain purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as federal grants).

Governmental funds: Most of the District's basic services are included in governmental funds, which generally focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the Government-wide statements, additional information following the governmental funds statements explains the relationship (or differences) between them.

Proprietary funds: Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the Government-wide statements. The District's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities but provide more detail and additional information, such as cash flows. *Internal service funds* (the other kind of proprietary fund) are optional and available to report activities that provide supplies and services for other District programs and activities. Currently the District chooses not to use any internal service funds.

Fiduciary funds: The District is the trustee, or *fiduciary*, for assets that belong to others, such as a scholarship fund. The District accounts for outside donations to specific District schools for specific purposes in this fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the Government-wide financial statements because it cannot use these assets to finance its operations.

Cedar Rapids Community School District

Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

Financial Analysis of the District as a Whole

An increase of 44.5% or \$37.3 million in the District's net position is evidenced in **Figure A-3**. The Net Position increased due to a combination of changes which included 1951.1% increase to the net position for the Pension Related Amounts.

Figure A-3
Condensed Statement of Net Position (in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2021-2022
	2021	2022	2021	2022	2021	2022	
Current and other assets	\$ 241.5	\$ 222.6	\$ 4.1	\$ 7.2	\$ 245.6	\$ 229.8	-6.4%
Capital assets	205.2	222.9	0.9	1.0	206.1	223.9	8.6%
Total assets	446.7	445.5	5.0	8.2	451.7	453.7	0.4%
Pension and OPEB related amounts	45.0	32.7	1.1	0.6	\$46.1	33.3	-27.9%
Deferred amount on refunding	1.7	0.0	0.0	0.0	\$1.7	0.0	-100.0%
Total deferred outflows	46.7	32.7	1.1	0.6	47.8	33.3	-30.4%
Current liabilities	46.1	41.5	0.5	0.9	46.6	42.4	-9.1%
Noncurrent Liabilities	252.6	123.0	5.0	0.1	257.6	123.1	-52.2%
Total liabilities	298.7	164.5	5.5	1.0	304.2	165.5	-45.6%
Property taxes	91.1	86.1	0.0	0.0	91.1	86.1	-5.5%
Income surtaxes	6.9	7.8	0.0	0.0	6.9	7.8	13.0%
Pension related amounts	4.5	93.5	0.2	2.9	4.7	96.4	1951.1%
Other post employment amounts	9.0	10.0	0.0	0.0	9.0	10.0	11.1%
Total deferred inflows	111.5	197.4	0.2	2.9	111.7	200.3	79.3%
Net position							
Net investment in capital assets	114.2	94.4	0.9	1.0	115.1	95.4	-17.1%
Restricted	27.3	34.3	0.0	0.0	27.3	34.3	25.6%
Unrestricted	(58.3)	(12.6)	(0.5)	3.8	(58.8)	(8.8)	-85.0%
Total net position	\$ 83.2	\$ 116.1	\$ 0.4	\$ 4.8	\$ 83.6	\$ 120.9	44.5%

Note: totals may not add due to rounding and may differ slightly from the amounts reported in the Basic Financial Statements due to rounding differences.

Changes in Net Position, as shown in **Figure A-4**, show that the District experienced an increase of \$37.5 million in net position. This compares to a \$13.7 million increase in net position in the previous fiscal year.

Figure A-4
Changes in Net Position from Operating Results (in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Percentage Change 2021-2022%
	2021	2022	2021	2022	2021	2022	
Revenues							
Program revenues							
Charges for services	\$ 7.6	\$ 8.2	\$ 3.4	\$ 1.7	\$ 11.0	\$ 9.9	-10.0%
Operating Grants & Contributions	39.5	50.4	8.2	12.8	47.7	63.2	32.5%
Capital Grants & Contributions	-	-	-	-	-	-	
General revenues							
Taxes	117.5	118.6	-	-	117.5	118.6	0.9%
State formula aid not restricted	96.9	95.8	-	-	96.9	95.8	-1.1%
Other	6.7	8.5	0.1	0.3	6.8	8.8	29.4%
Total revenues	268.2	281.5	11.7	14.8	279.9	296.3	5.9%
Expenses							
Instruction	148.2	130.8	-	-	148.2	130.8	-11.7%
Pupil & Instructional Services	27.5	28.9	-	-	27.5	28.9	5.1%
Administrative & Business	33.3	45.6	-	-	33.3	45.6	36.9%
Maintenance & Operations	23.7	22.5	-	-	23.7	22.5	-5.1%
Transportation	9.3	8.2	-	-	9.3	8.2	-11.8%
Other	12.3	12.8	12.0	10.0	24.3	22.8	-6.2%
Total expenses	254.3	248.8	12.0	10.0	266.3	258.8	-2.8%
Excess before transfers	13.9	32.7	(0.3)	4.8	13.6	37.5	
Transfers In	0.4	0.3	-	-	0.4	0.3	-25.0%
Transfers out	-	-	(0.4)	(0.3)	(0.3)	(0.3)	0.0%
Total transfers	0.4	0.3	(0.4)	(0.3)	0.1	-	-100.0%
Increase in net position	\$ 14.30	\$ 33.00	\$ (0.60)	\$ 4.50	\$ 13.70	\$ 37.50	-173.7%
Net Position - Beginning	\$ 68.9	\$ 83.2	\$ 1.0	\$ 0.4	\$ 83.6	\$ 83.6	12.3%
Net Position - Ending	\$ 83.2	\$ 116.2	\$ 0.4	\$ 4.9	\$ 97.3	\$ 121.1	24.5%

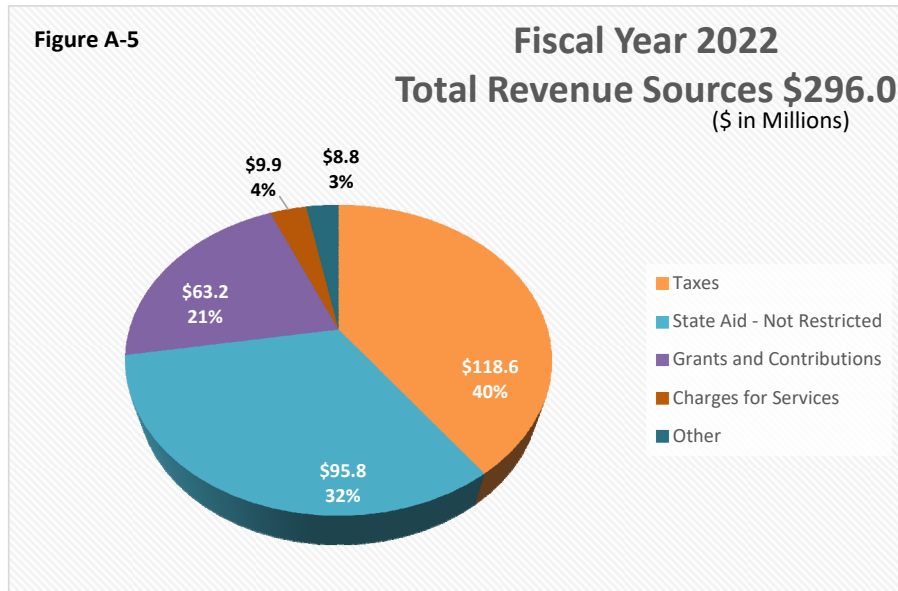
Note: Totals may not add due to rounding and may differ slightly from the amounts reported in the Basic Financial Statements due to rounding differences.

Cedar Rapids Community School District

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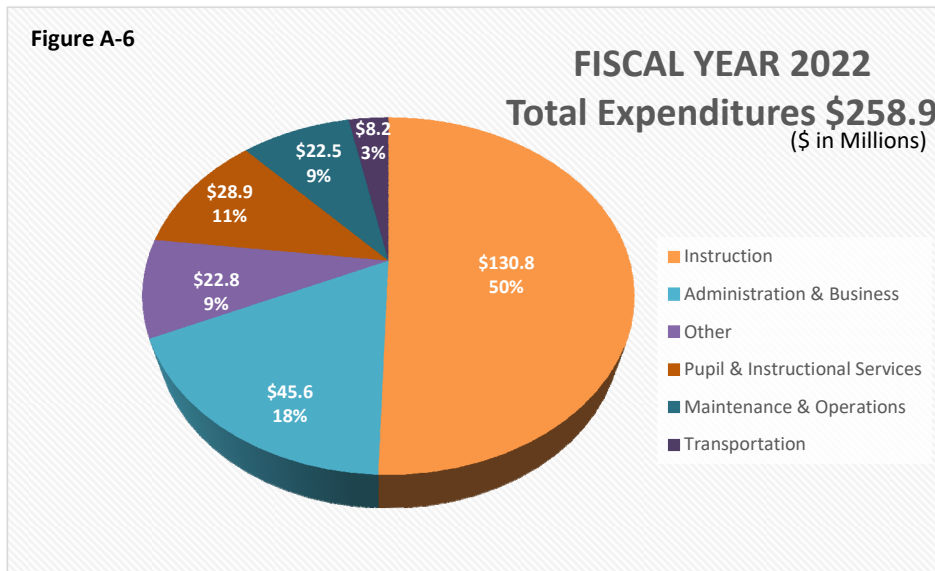
Total revenues increased by 5.9% over the prior period driven largely by an increase in Grants and Contributions of 32.5%, compared to the prior year. The Other category grew by \$1.7 million or 25%. Charges for services dropped \$1.1 million or 10%.

Figure A-5 shows the sources of total District revenues.



Local Tax is the District’s largest revenue source comprising 40% of District revenues. State Foundation Aid is the second largest source at 33%. Grant revenue from federal, state, and local sources represents 21%. Charges for services (largely tuition) and other revenue, comprise 3%.

Figure A-6 shows total District expenses.



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As indicated, most District resources (61%) are devoted to direct Instruction and Pupil & Instructional Services. The “Other” expense category represents investments in community services, interest on long term debt and the AEA flow through. AEA flow through expenses of \$8.0 million is state mandated “flow through” funding that supports Grant Wood Area Education Agency. Grant Wood AEA is an intermediary educational unit providing instructional support to 32 public school districts and 24 nonpublic schools. Total expenses decreased \$7.4 million or 2.8% over the prior year with a decrease in Instruction at 11.7% or \$17.4 million. Administration and Business Services expenditures increased by 36.9% or \$12.3 million.

Governmental Activities

The District also continued to experience an increase in the overall property tax base. As indicated in **Figure A-7**, taxable valuation (excluding TIF) increased slightly from \$5.79 billion to \$5.86 billion for FY2022. Overall property tax valuation shows an annual increase of 1.2%.

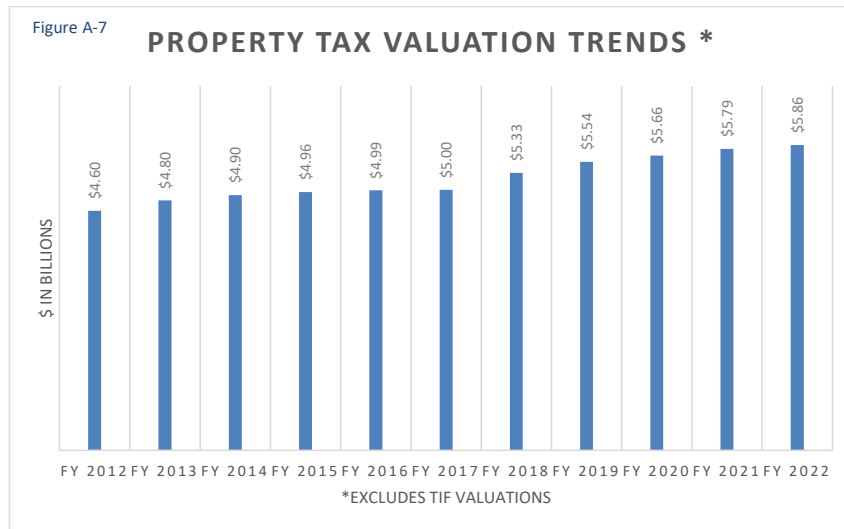
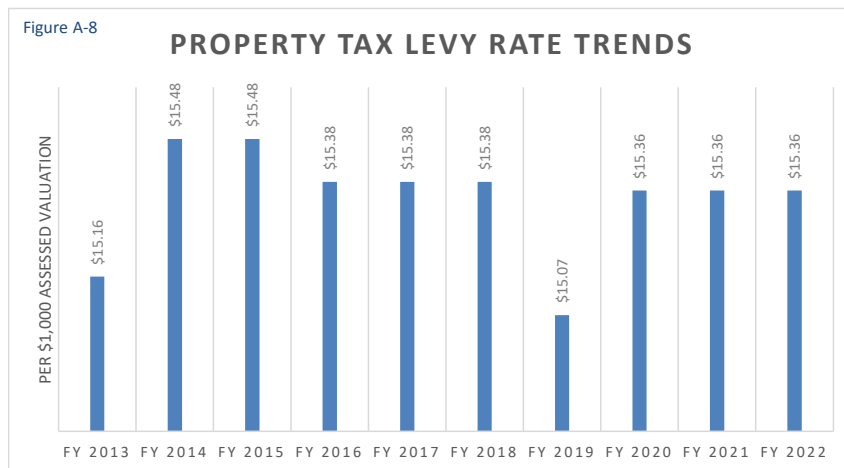


Figure A-8 shows levy rate trends in dollars per \$1,000 of taxable valuation. These have been relatively stable over the last nine years.



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Figure A-9 shows the cost of six (6) major District activities: 1) Instruction 2) Pupil & Instructional Services 3) Administrative & Business 4) Maintenance & Operations 5) Transportation, and 6) Other. The table shows each activity’s net cost (total cost less fees generated by activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden placed on the District’s taxpayers by each of these functions.

Several highlights include the following:

- The cost of all governmental activities this year was \$258.8 million.
- Some cost was financed by the users of the District’s programs, \$8.2 million.
- Federal and state governments as well as local sources subsidized certain programs with approximately \$50.4 million in grants and contributions.
- Most of the District’s governmental activities costs were financed by \$118.6 million in local and state taxes and \$95.8 million in unrestricted state aid based on the statewide education aid formula as well as other state funding sources.

Figure A-9
Net Cost of Governmental Activities (in millions of dollars)

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	<u>2021</u>	<u>2022</u>	<u>2021-2022</u>	<u>2021</u>	<u>2022</u>	<u>2021-2022</u>
Instruction	\$ 148.2	\$ 130.8	-11.7 %	\$ 111.1	\$ 81.8	-26.4 %
Pupil & Instructional Services	27.5	28.9	5.1	26.7	28.7	7.5
Administrative & Business	33.3	45.6	36.9	33.2	45.5	37.0
Maintenance & operations	23.7	22.5	-5.1	23.7	22.5	-5.1
Transportation	9.3	8.2	-11.8	9.3	8.0	-14.0
Other	12.3	22.8	85.4	3.2	3.8	18.8
Total	\$ 254.3	\$ 258.8	1.8 %	\$ 207.2	\$ 190.3	-8.2 %

Note: Totals may not add due to rounding and may differ slightly from the amounts reported in the Basic Financial Statements due to rounding differences.

Business-Type Activities

- The Nutrition Service Fund and Day Care Service Fund are the only funds categorized as Business-Type Activities.
- Business revenues increased by \$2.8 million or 24.5% compared to FY2021. Charges for services decreased \$1.7 million this was attributed to Rockwell Day Care closing in April of 2021. Operating grants and contributions increased (federal and state subsidies) by \$4.5 million, this increase is due to a full year of in-person meals.
- Business expenses decreased from \$12.0 million to \$9.9 million in FY2022.

Cedar Rapids Community School District

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Financial Analysis of the District’s Funds

Business-Type Fund Highlights

Nutrition Services Fund:

- The Net position was \$4,108,919 on June 30, 2022 up from \$811,840 on June 30, 2021 largely the result of the cash/cash equivalents and IPERS pension related amounts.
- The District served 1,177,560 breakfasts and 1,846,245 lunches during the 2021-2022 school year.
- Meal prices were increased by \$0.05 in FY2022 to comply with the Paid Lunch Equity provision of the Healthy, the Hunger-Free Kids Act of 2010 (HHFKA) as well as the response to the increase costs for food and labor.
- The District served as sponsor of the Summer Food Service Program (SFSP) in partnership with Kids on Course University and the Hiawatha Public Library to provide meals to the community, including the Cedar Rapids Boys & Girls Club.

Governmental Fund Highlights

Most District functions are financed through the governmental fund types, which include the General, Special Revenue, Debt Service and Capital Projects Funds. Due to the significant size and scope of the General Fund, the following revenue and expenditure summaries are separated into General Fund and All Other Governmental Funds.

General Fund

General educational activities are accounted for in the General Fund and are supported principally by local taxes and state aid. **Figure A-10** is a summary of General Fund revenues by source. Total General Fund revenues before Other Financing Sources increased by 3.9%, or \$8.69 million in FY2022. In large part it had to do with an 89.8% increase or \$11.0 million Other Federal Aid due to pandemic relief.

Figure A-10						
General Fund Revenues by Source	FY 2022		FY 2021		Change	
	Amount	Percent	Amount	Percent		
Local Sources						
Local Taxes	\$ 78,381,153	33.7%	\$ 78,680,013	35.1%	-0.4%	
Tuition	4,049,271	1.7%	4,408,329	2.0%	-8.1%	
Student Fees and Activities	598,562	0.3%	513,411	0.2%	16.6%	
Investment Earnings	68,904	0.0%	11,115	0.0%	519.9%	
Other Local Sources	2,528,433	1.1%	3,147,781	1.4%	-19.7%	
State Sources						
State Foundation Aid	87,256,280	37.5%	87,913,562	39.2%	-0.7%	
Salary Improvement Program	10,018,722	4.3%	10,018,722	4.5%	0.0%	
Other State Aid	22,373,353	9.6%	22,748,903	10.2%	-1.7%	
Federal Sources						
Title I	4,190,644	1.8%	4,343,331	1.9%	-3.5%	
Other Federal Aid	23,265,350	10.0%	12,257,459	5.5%	89.8%	
Total Revenues	232,730,672	100.0%	224,042,626	100.0%	3.9%	
Other Financing Sources	2,318,152		3,738,376		-38.0%	
Grand Total Resources	\$ 235,048,824		\$ 227,781,002		3.2%	

Cedar Rapids Community School District

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Figure A-11 summarizes General Fund expenditures by function for fiscal years 2021 and 2022. Overall expenditures after Other Financing Uses increased by \$6.7 million or 3.0% from the previous year. Noteworthy changes are an increase of 24.5% in Student Support Services expenses and 17.4% increase in General Administration expenses of which are primarily due to the Covid-19 Pandemic and learning loss.

General Fund Expenditures by Function	FY 2022		FY 2021		Change
	Amount	Percent	Amount	Percent	
Instruction	\$ 137,051,746	60.0 %	\$ 138,600,366	62.5 %	-1.1 %
Student Support Services	8,691,401	3.8	6,983,011	3.1	24.5
Instructional Staff Support Services	20,985,220	9.2	19,250,659	8.7	9.0
General Administration	6,110,021	2.7	5,202,452	2.3	17.4
School Administration	13,633,442	6.0	13,562,538	6.1	0.5
Business Services	8,097,598	3.5	6,971,449	3.1	16.2
Operations and Maintenance	18,247,436	8.0	16,898,033	7.6	8.0
Student Transportation	7,153,332	3.1	6,331,065	2.9	13.0
AEA Support - Direct to AEA	7,979,687	3.5	8,010,708	3.6	-0.4
Debt Service	573,945	0.3	-	0.0	100.0
Total Expenditures	228,523,828	100.0 %	221,810,281	100.0 %	3.0 %
Other Financing Uses	2,225,151		986,112		125.6%
Total Expenditures and Uses	\$ 230,748,979		\$ 222,796,393		3.6 %

Figure A-12 provides a comparison of the Original budget, Re-estimated budget and Actual revenues and expenditures in the General Fund for fiscal year 2022.

	Budget Original	Budget Re- estimated	Original to Re- estimated % Variance	Actual	Re-estimated to Actual % Variance
Revenues					
Local Taxes	\$ 77,986,175	\$ 78,316,371	0.4%	\$ 78,381,153	0.1%
Tuition	5,509,156	4,969,100	-9.8%	4,049,271	-18.5%
Other local sources	4,461,538	3,378,118	-24.3%	3,195,899	-5.4%
State sources	122,584,935	119,883,553	-2.2%	119,648,355	-0.2%
Federal sources	12,169,342	27,509,963	126.1%	27,455,994	-0.2%
Total Revenues	222,711,146	234,057,105	5.1%	232,730,672	-0.6%
Other Financing Sources	2,892,355	1,036,470	-64.2%	2,318,152	123.7%
Total Revenues & other sources	\$ 225,603,501	\$ 235,093,575	4.2%	\$ 235,048,824	0.0%
Expenditures					
Instruction	\$ 139,623,202	\$ 144,558,037	3.5%	\$ 137,051,746	-5.2%
Student Support Services	7,432,249	7,981,229	7.4%	8,691,401	8.9%
Instructional Staff Support Services	20,315,940	22,195,286	9.3%	20,985,220	-5.5%
General Administration	6,044,061	4,702,702	-22.2%	6,110,021	29.9%
School Administration	13,430,439	14,442,651	7.5%	13,633,442	-5.6%
Business Services	6,667,993	7,105,459	6.6%	8,097,598	14.0%
Operations and maintenance	16,628,435	16,085,922	-3.3%	18,247,436	13.4%
Student transportation	8,290,133	10,363,727	25.0%	7,153,332	-31.0%
Community Services	-	-	-	-	-
AEA Support - Direct to AEA	8,575,033	7,979,687	-6.9%	7,979,687	0.0%
Total Expenditures	227,007,485	235,414,700	3.7%	227,949,883	-3.2%
Other Financing Uses	93,468	133,142	42.4%	2,225,151	1571.3%
Total Expenditures & other uses	\$ 227,100,953	\$ 235,547,842	3.7%	\$ 230,175,034	-2.3%

Cedar Rapids Community School District

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Overall, the budget amounts were very close to actual results. Re-estimated budget revenues were only – \$44,751 from actual revenues and re-estimated budget expenditures were only -2.3% off from actual expenditures. Noteworthy variances within the revenue re-estimate budget category was Other Financing Sources which was 123.7% higher than budget and Tuition was 18.5% lower than budget. The noteworthy variance within the expenditure re-estimate budget category was General Administration ended up being 29.9% higher than the re-estimated budget and Transportation was 31.0% lower. Other Financing Uses was 1,571.3% higher due to a Covid pandemic relief funds transfer.

All Other Governmental Funds

The revenue and expenditure summary for All Other Governmental Funds, excludes the General Fund. These other funds include the Special Revenue Funds (comprised of the Activity and Management Funds), Debt Service and Capital Projects Funds (comprised of PPEL and SAVE Funds). The term “Major Funds” is a designation required under reporting standards promulgated by the Governmental Accounting Standards Board Statement No. 34 (GASB 34).

In addition to the General Fund, which is automatically included as a major fund, the District's most “significant” governmental and enterprise funds are also included. Significant, is determined by measuring the “value” of the fund's total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures and applying a 10% and 5% test. The ten percent test measures these values against all funds in the respective governmental or enterprise category. The five percent test measures these values against all governmental and enterprise funds combined.

Additionally, a fund may be considered major if the District believes that the fund is important to the users of its financial statements. As can be seen in **Figure A-13**, in addition to the General Fund, the PPEL and SAVE are also included in the “major funds” in the “Governmental Funds Group” for the reasons described here.

Summary of Revenues

Revenue Source	Major Funds		Other Governmental Funds			Total	% of Total	Dollar Change Previous Yr.
	SAVE	PPEL	Debt Service	Activity Fund	Management			
Local	\$ 240,410	\$ 10,878,103	\$ 176,990	\$ 2,093,453	\$ 8,776,977	\$ 22,165,933	36.6 %	\$ (187,808)
State	20,983,825	281,847	-	-	-	21,265,672	35.2	3,888,751
Federal	-	-	-	-	-	-	0.0	(584,553)
Total Revenues	21,224,235	11,159,950	176,990	2,093,453	8,776,977	43,431,605	71.8	3,116,390
Bond Proceeds	-	-	-	-	-	-	0.0	(57,640,064)
Other Financing Sources	1,345,126	3,426,390	11,936,105	358,932	-	17,066,553	28.2	954,785
Total Revenue & Other	\$ 22,569,361	\$ 14,586,340	\$ 12,113,095	\$ 2,452,385	\$ 8,776,977	\$ 60,498,158	100.0 %	\$ (53,568,889)

The District experienced an \$3.1 million increase in Total Revenues from the prior year (excluding other financing sources) and an overall revenue decrease of \$53.6 million when all sources are included. This was due to \$35.83 million in SAVE refunding bonds that paid off the \$56 million SAVE bonds and the issuance of \$16.46 million in SAVE revenue bonds for the construction of a new elementary school in FY21. The district did not issue any bonds in FY22.

Highlights of significant changes from the previous year are (all figures compare total revenues including other financing sources):

- **SAVE Fund** revenues were down \$14.1 million from the previous fiscal year reflecting the bonds proceeds for the new elementary school that were received in FY21.

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- **Debt Service Fund** revenues were down \$43.8 million from the previous fiscal year reflecting the bond proceeds to pay off the \$56 million 2015 bonds.
- **Student Activity Fund** revenues increased \$1.1 million from the previous fiscal year reflecting the impacts the Covid-19 Pandemic had on the gate receipts and fundraising efforts in FY21.

Summary of Expenditures

As noted in **Figure A-14**, Total Expenditures including Other Financing Uses decreased \$36.6 million or 32.8% from the previous fiscal year.

Expenditure Function	Major Fund		Other Governmental Funds			Total	% of Total	Dollar Change Previous Yr.	Percent Change Prev. Yr.
	SAVE	PPEL	Debt Service	Activity Fund	Manage- ment				
Regular instruction	\$ 1,203,264	\$ -	\$ -	\$ -	\$ 3,030,941	\$ 4,234,205	5.6%	\$ 324,131	8.3%
Other instruction	-	-	-	1,974,591	-	1,974,591	2.6%	814,777	70.3%
Student support services	4,689	-	-	-	10,999	15,688	0.0%	9,909	0
Instructional staff services	822,041	-	-	-	96,635	918,676	1.2%	580,833	171.9%
General administration services	-	-	-	-	96,327	96,327	0.1%	1,351	1.4%
School administration services	258,270	-	-	-	431,717	689,987	0.9%	(121,488)	-15.0%
Business services	350,649	-	-	-	160,802	511,451	0.7%	(196,653)	-27.8%
Operations and maintenance	6,988	246,177	-	23,305	1,923,917	2,200,387	2.9%	427,513	24.1%
Student transportation	-	-	-	13,491	765,380	778,871	1.0%	(895,841)	-53.5%
Food Service	-	-	-	-	221,862	221,862	0.3%	(8,213)	-3.6%
Community services	-	-	-	-	47,963	47,963	0.1%	(4,354)	-8.3%
Facilities/acquisition	22,887,696	13,980,659	-	-	-	36,868,355	49.1%	8,888,586	31.8%
Debt Service Principal	-	-	8,312,000	-	-	8,312,000	11.1%	(44,092,615)	-84.1%
Debt Service Interest	-	-	3,710,028	-	-	3,710,028	4.9%	398,410	12.0%
Bond Issuance Costs	-	-	-	-	-	-	0.0%	(432,648)	0.0%
Total Expenditures	25,533,597	14,226,836	12,022,028	2,011,387	6,786,543	60,580,391	80.7%	(34,306,302)	-36.2%
Other Financing Uses	12,944,367	1,257,592	-	-	320,282	14,522,241	19.3%	(2,279,827)	-13.6%
Total Expenditures & Other	\$ 38,477,964	\$ 15,484,428	\$ 12,022,028	\$ 2,011,387	\$ 7,106,825	\$ 75,102,632	100.0%	\$ (36,586,129)	-32.8%

Highlights of significant changes from the previous year are (all figures compare total expenditures including other financing uses):

- **SAVE Fund** expenditures increased by \$2.71 million or 4.4% from the previous year due to an increase in facilities/acquisition costs for the construction of new elementary schools.
- **Debt Service Fund** expenditures decreased \$43.9 million or 78.6% less than the previous fiscal period. The decrease resulted from the refinancing of the 2015 SAVE revenue bonds in FY21.
- **Student Activity Fund** expenditures increased by \$.85 million or 73.4% due to the impacts of the Covid-19 Pandemic in FY21.

Cedar Rapids Community School District

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Fund Balances: Governmental Funds

Fund balances reflect the accumulated excess of revenues over expenditures for governmental functions. A comparison of individual fund(s) balances can be seen in **Figure A-15**.

Fund Balances	June 30, 2022	June 30, 2021	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	\$ 37,865,195	\$ 33,565,350	\$ 4,299,845	12.8%
Special Revenue Funds*	11,699,602	9,588,452	2,111,150	22.0%
Capital Projects Funds**	33,562,210	50,368,901	(16,806,691)	-33.4%
Debt Service Fund	13,283,027	12,606,786	676,241	5.4%
Total	\$ 96,410,034	\$ 106,129,489	\$ (9,719,455)	-9.2%
*Special Revenue Funds				
Activity	\$ 2,192,617	\$ 1,751,619	\$ 440,998	25.2%
Management	9,506,985	7,836,833	1,670,152	21.3%
Total	\$ 11,699,602	\$ 9,588,452	\$ 2,111,150	22.0%
**Capital Projects Funds				
SAVE	\$ 20,374,408	\$ 36,283,011	\$ (15,908,603)	-43.8%
PPEL	13,187,802	14,085,890	(898,088)	-6.4%
Total	\$ 33,562,210	\$ 50,368,901	\$ (16,806,691)	-33.4%

The **General Fund** ending fund balance experienced an increase of \$4.3 million from the previous fiscal year. This gain was due to the savings from reduced staffing, school-based budget spending and transportation costs due to the Covid-19 Pandemic. The **Special Revenue Funds** ending balances (Activity and Management funds combined) experienced an increase of \$2.1 million due to a reduction in activity expenses, increased activity revenue and worker’s compensation payments from the previous year. Ending balances within the **Capital Projects Funds** (SAVE and PPEL) decreased by \$16.8 million in aggregate due to the construction of the new elementary schools.

Capital Asset and Debt Administration

Capital Assets

As indicated in **Figure A-16**, by the end of 2022, the District had invested (net of depreciation) \$222.0 million in a broad range of assets including buildings, athletic facilities, computer/audio-visual equipment, and administrative offices. This amount represents an increase of 7.7% from the previous year. The District saw increases in Buildings of 10.00%, while seeing a decrease in Vehicles of 13.7%.

Capital Assets (net of depreciation, in millions of dollars)							
	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2021-2022
	Not Restated 2021	As Restated 2022	Not Restated 2021	Not Restated 2022	Not Restated 2021	As Restated 2022	
Land	\$ 10.3	\$ 10.5	\$ -	\$ -	\$ 10.3	\$ 10.5	2.3%
Construction in progress	21.4	20.9	-	-	21.4	20.9	-2.3%
Buildings	166.4	183.1	-	-	166.4	183.1	10.0%
Equipment	2.1	2.1	0.9	1.0	3.0	3.1	3.3%
Vehicles	5.1	4.4	-	-	5.1	4.4	-13.7%
Lease asset, equipment	-	1.9	-	-	-	1.9	100.0%
	\$ 205.3	\$ 222.9	\$ 0.9	\$ 1.0	\$ 206.2	\$ 223.9	8.6%

Note: Totals may not add due to rounding.

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**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2022**

Of the \$1.05 trillion in anticipated SAVE and other SAVE fund related revenues through December 31, 2049, the District has already expended and committed \$110.8 million for the purchase of technology equipment, \$401 million for infrastructure improvements, property leases, vehicle repair and non-instructional software, \$40 million to property tax relief and \$165 million in debt related obligations. In addition, the District has committed \$90 million of anticipated Physical Plant and Equipment monies through June 30, 2025 for repairs and improvements to District infrastructure as well as the purchase of District vehicles. Additional information on capital asset activity may be found under Note 5 “Capital Assets” in the Notes to Basic Financial Statements.

The District implemented GASB Statement No. 87 Leases, which resulted in a net increase in capital assets of \$1.9 million.

Long-Term Debt

As noted in **Figure A-17**, the District had \$106.1 million in long-term debt outstanding compared to \$113.8 million in the previous fiscal year. This represents a decrease of 6.7% over the prior year.

	Total School District		Total Percentage Change
	No Restated	As Restated	2021-2022
	2021	2022	
SAVE Revenue Bonds	\$ 97,109,000	\$ 88,797,000	-8.6%
QSCB	11,842,461	11,842,461	0.0%
Bond Premium	4,680,829	3,658,878	-21.8%
Capital Lease	168,040	-	-100.0%
Lease agreements	-	1,854,763	100.0%
Total	\$ 113,800,330	\$ 106,153,102	-6.7%

The District implemented GASB Statement No. 87 Leases, which resulted in the additional of a lease agreement liability of \$1.9M.

Economic Factors and Next Year’s Budgets and Rates

- Fiscal Year 2022 compensation increases for all District staff average 1.1% compared to State Supplemental Aid (SSA) growth of 2.4%. Enrollment losses of 165.46 students in October 2021, qualified the District to be on the 1% growth factor budget guarantee. Over eighty percent of the General Fund Budget is comprised of wage and benefit commitments. Changes in collective bargaining laws by the 2017 Iowa legislature played a significant role in arriving at a compensation increase that fits within overall State revenue growth.
- Information from the Iowa Department of Revenue indicated that from fiscal year 2021 to fiscal year 2022, Iowa’s gross personal income tax receipts increased 6.4% and its gross sales/use tax receipts increased 9.7%. Its total net receipts were 11.5% higher at the end of fiscal year 2022 compared with the end of fiscal year 2021.

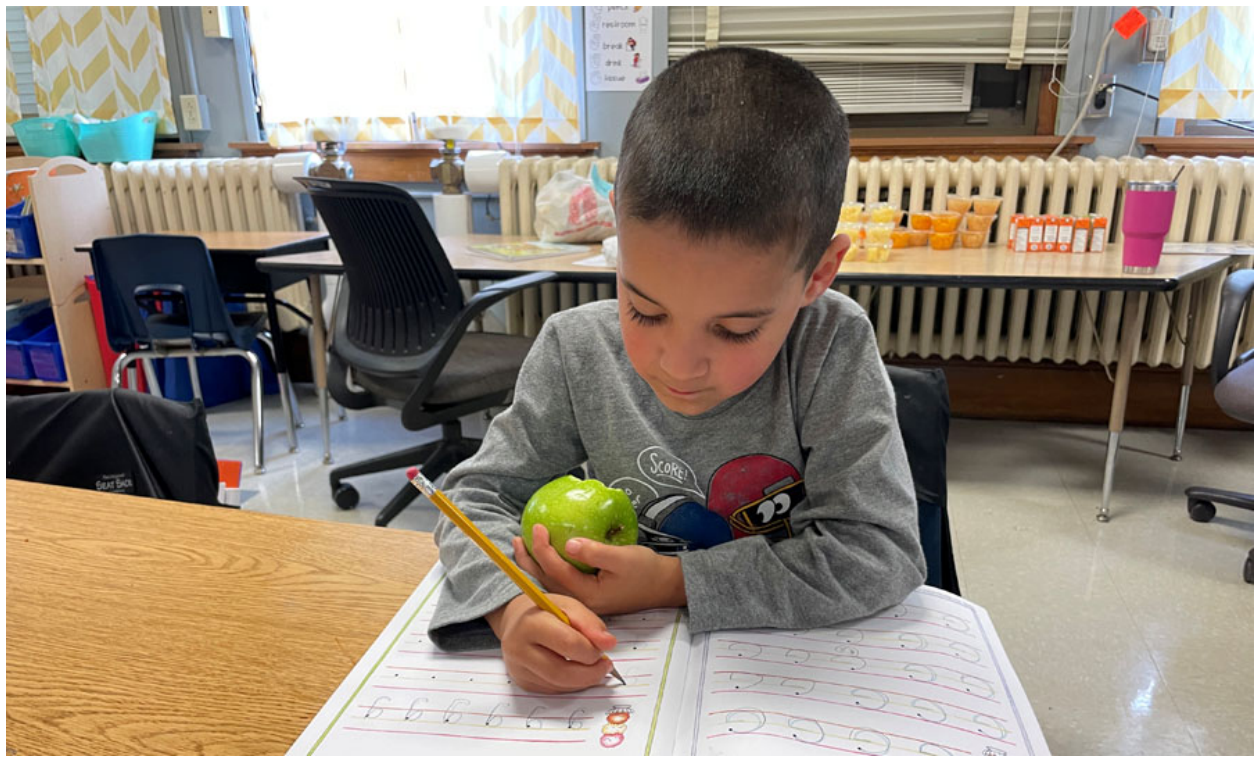
Contacting the District’s Financial Management

This financial report is designed to provide the District’s citizens, taxpayers, customers, investors and creditors with a general overview and transparency of District’s finances. If you have questions about this report or need additional financial information, contact Karla Hogan, Executive Director – Business Services, Cedar Rapids Community School District, 2500 Edgewood Road NW, Cedar Rapids, Iowa 52405.



Government-Wide Financial Statements





Cedar Rapids Community School District

**Statement of Net Position
June 30, 2022**

	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 95,012,703	\$ 7,315,507	\$ 102,328,210
Receivables:			
Taxes:			
Current year	596,168	-	596,168
Succeeding year	93,898,156	-	93,898,156
Other	2,490,597	53,674	2,544,271
Due from other governments	15,879,150	102,512	15,981,662
Internal balances	368,834	(368,834)	-
Inventories	525,239	65,882	591,121
Prepaid items	48,739	-	48,739
Total current assets	208,819,586	7,168,741	215,988,327
Noncurrent assets:			
Restricted cash and investments	13,730,515	-	13,730,515
Capital assets:			
Land and construction in progress	31,443,651	-	31,443,651
Depreciable assets	292,316,281	3,745,531	296,061,812
Less accumulated depreciation	(100,851,567)	(2,778,691)	(103,630,258)
Net capital assets	222,908,365	966,840	223,875,205
Total noncurrent assets	236,638,880	966,840	237,605,720
Total assets	445,458,466	8,135,581	453,594,047
Deferred Outflows of Resources			
Pension related amounts	17,737,935	557,347	18,295,282
Other postemployment benefit related amounts	14,970,935	-	14,970,935
Total deferred outflows of resources	32,708,870	557,347	33,266,217

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current liabilities:			
Accounts payable	\$ 8,917,604	\$ 460,970	\$ 9,378,574
Accrued expenses, primarily salaries and benefits payable	19,272,071	238,366	19,510,437
Accrued interest payable	1,700,957	-	1,700,957
Unearned revenue	292,588	180,686	473,274
Current portion of long-term obligations	11,362,428	-	11,362,428
Total current liabilities	41,545,648	880,022	42,425,670
Noncurrent liabilities, noncurrent portion of long-term obligations			
	123,050,296	76,172	123,126,468
Total liabilities	164,595,944	956,194	165,552,138
Deferred Inflows of Resources			
Property taxes	86,143,562	-	86,143,562
Income surtaxes	7,754,594	-	7,754,594
Pension related amounts	93,521,965	2,922,260	96,444,225
Other postemployment benefit related amounts	10,041,747	-	10,041,747
Total deferred inflows of resources	197,461,868	2,922,260	200,384,128
Net Position			
Net investment in capital assets	94,410,965	966,840	95,377,805
Restricted for:			
Categorical funding	9,203,218	-	9,203,218
Student activities	2,192,617	-	2,192,617
Physical plant and equipment	13,187,802	-	13,187,802
School infrastructure	9,751,973	-	9,751,973
Unrestricted (deficit)	(12,637,051)	3,847,634	(8,789,417)
Total net position	\$ 116,109,524	\$ 4,814,474	\$ 120,923,998

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Activities
Year Ended June 30, 2022**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Instruction:				
Regular instruction	\$ 66,741,276	\$ 2,585,092	\$ 30,731,988	\$ -
Special instruction	39,466,700	2,320,172	2,257,898	-
Vocational instruction	1,427,867	2,700	272,890	-
Other instruction	23,170,509	2,335,094	8,546,998	-
Total instruction	130,806,352	7,243,058	41,809,774	-
Support services:				
Student services	7,787,487	-	-	-
Instructional staff services	21,189,722	287,134	-	-
General administration services	25,730,324	-	-	-
School administration services	12,646,602	-	-	-
Business services	7,256,159	94,445	-	-
Operations and maintenance	22,511,816	-	-	-
Student transportation	8,158,178	151,239	16,065	-
Other support services, AEA flowthrough	7,979,687	-	7,979,687	-
Total support services	113,259,975	532,818	7,995,752	-
Noninstructional programs:				
Food services	221,862	-	-	-
Community services	138,379	435,135	-	-
Total noninstructional programs	360,241	435,135	-	-
Other:				
Debt service, including interest and bond issuance costs	4,438,204	-	585,174	-
Total governmental activities	248,864,772	8,211,011	50,390,700	-
Business-type activities				
Noninstructional programs:				
Daycare services	361,762	1,320,406	71,521	-
Nutrition services	9,629,890	365,695	12,692,659	-
Total business-type activities	9,991,652	1,686,101	12,764,180	-
Total school district	\$ 258,856,424	\$ 9,897,112	\$ 63,154,880	\$ -

General revenues:

Taxes:

- Property taxes, levied for general purposes
- Property taxes, levied for capital outlay
- State-wide sales tax
- Income surtaxes
- Grants not restricted to specific programs
- Gain on disposal of capital assets
- Interest and investment earnings
- Miscellaneous

Transfers

Total general revenues and transfers

- Change in net position
- Net position, beginning
- Net position, ending

See notes to basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (33,424,196)	\$ -	\$ (33,424,196)
(34,888,630)	-	(34,888,630)
(1,152,277)	-	(1,152,277)
(12,288,417)	-	(12,288,417)
(81,753,520)	-	(81,753,520)
(7,787,487)	-	(7,787,487)
(20,902,588)	-	(20,902,588)
(25,730,324)	-	(25,730,324)
(12,646,602)	-	(12,646,602)
(7,161,714)	-	(7,161,714)
(22,511,816)	-	(22,511,816)
(7,990,874)	-	(7,990,874)
-	-	-
(104,731,405)	-	(104,731,405)
(221,862)	-	(221,862)
296,756	-	296,756
74,894	-	74,894
(3,853,030)	-	(3,853,030)
(190,263,061)	-	(190,263,061)
-	1,030,165	1,030,165
-	3,428,464	3,428,464
-	4,458,629	4,458,629
(190,263,061)	4,458,629	(185,804,432)
80,747,929	-	80,747,929
10,423,632	-	10,423,632
20,983,825	-	20,983,825
6,470,209	-	6,470,209
95,793,638	-	95,793,638
2,135,234	-	2,135,234
293,643	2,367	296,010
6,067,166	257,166	6,324,332
279,640	(279,640)	-
223,194,916	(20,107)	223,174,809
32,931,855	4,438,522	37,370,377
83,177,669	375,952	83,553,621
\$ 116,109,524	\$ 4,814,474	\$ 120,923,998



Fund Financial Statements





Cedar Rapids Community School District

**Balance Sheet
Governmental Funds
June 30, 2022**

	General	Physical Plant and Equipment Levy	Secure an Advanced Vision for Education
Assets			
Cash and cash equivalents	\$ 48,248,071	\$ 13,875,487	\$ 18,303,998
Receivables:			
Taxes:			
Current year	455,393	87,265	-
Succeeding year	73,898,369	10,933,405	-
Other	2,482,086	2,171	105
Due from other governments	12,226,130	1,105	3,651,915
Due from other funds	400,653	1,756,261	-
Inventories-supplies and materials	525,239	-	-
Restricted cash and investments	-	-	1,348,893
Prepaid items	48,739	-	-
	<u>\$ 138,284,680</u>	<u>\$ 26,655,694</u>	<u>\$ 23,304,911</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 4,172,671	\$ 2,531,443	\$ 2,024,087
Accrued expenditures, primarily salaries and benefits payable	19,262,308	-	-
Due to other funds	2,130,071	3,044	127
Unearned revenue	-	-	-
	<u>25,565,050</u>	<u>2,534,487</u>	<u>2,024,214</u>
Deferred inflows of resources:			
Unavailable revenue—property taxes	66,143,775	10,933,405	-
Unavailable revenue—income surtaxes	7,754,594	-	-
Unavailable revenue—intergovernmental	956,066	-	906,289
	<u>74,854,435</u>	<u>10,933,405</u>	<u>906,289</u>
Fund balances:			
Nonspendable	573,978	-	-
Restricted	9,203,218	13,187,802	18,321,948
Assigned	-	-	2,052,460
Unassigned	28,087,999	-	-
	<u>37,865,195</u>	<u>13,187,802</u>	<u>20,374,408</u>
	<u>\$ 138,284,680</u>	<u>\$ 26,655,694</u>	<u>\$ 23,304,911</u>

See notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 14,585,147	\$ 95,012,703
53,510	596,168
9,066,382	93,898,156
6,235	2,490,597
-	15,879,150
358,932	2,515,846
-	525,239
12,381,622	13,730,515
-	48,739
<u>\$ 36,451,828</u>	<u>\$ 224,697,113</u>

\$ 189,403	\$ 8,917,604
1,907,056	21,169,364
13,770	2,147,012
292,588	292,588
<u>2,402,817</u>	<u>32,526,568</u>

9,066,382	86,143,562
-	7,754,594
-	1,862,355
<u>9,066,382</u>	<u>95,760,511</u>

-	573,978
24,982,629	65,695,597
-	2,052,460
-	28,087,999
<u>24,982,629</u>	<u>96,410,034</u>

<u>\$ 36,451,828</u>	<u>\$ 224,697,113</u>
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Cedar Rapids Community School District

**Reconciliation of Total Governmental Fund Balances to Net Position of
Governmental Activities**

June 30, 2022

Total governmental fund balances		\$ 96,410,034
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Capital assets	\$ 323,759,932	
Accumulated depreciation and amortization	<u>(100,851,567)</u>	222,908,365
Receivables not collected within 60 days of year-end are not available soon enough to pay for the current period's expenditures and, therefore, are deferred inflows of resources in the funds.		
		1,862,355
Deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:		
Deferred outflows of resources, pension	17,737,935	
Deferred outflows of resources, other post employment benefits	14,970,935	
Deferred inflows of resources, pension	(93,521,965)	
Deferred inflows of resources, other post employment benefits	<u>(10,041,747)</u>	(70,854,842)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bonds payable	(100,639,461)	
Bond premiums	(3,658,878)	
Accrued interest on long-term debt	(1,700,957)	
Net pension liability	(2,437,712)	
Other postemployment benefits liability	(21,091,089)	
Compensated absences (vacations)	(644,252)	
Lease liability	(1,854,763)	
Early retirement payable	<u>(2,189,276)</u>	(134,216,388)
Net position of governmental activities		<u><u>\$ 116,109,524</u></u>

See notes to basic financial statements.



Cedar Rapids Community School District

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022**

	General	Physical Plant and Equipment Levy	Secure an Advanced Vision for Education
Revenues:			
Local sources:			
Local taxes	\$ 78,381,153	\$ 10,778,060	\$ -
Tuition	4,049,271	-	-
Other local sources	3,195,899	100,043	240,410
State sources	119,648,355	281,847	20,983,825
Federal sources	27,455,994	-	-
Total revenues	232,730,672	11,159,950	21,224,235
Expenditures:			
Current:			
Instruction:			
Regular instruction	79,816,880	-	1,203,264
Special instruction	31,915,492	-	-
Vocational instruction	1,563,818	-	-
Other instruction	23,755,556	-	-
Total instruction	137,051,746	-	1,203,264
Support services:			
Student services	8,691,401	-	4,689
Instructional staff services	20,985,220	-	822,041
General administration services	6,110,021	-	-
School administration services	13,633,442	-	258,270
Business services	8,097,598	-	350,649
Operations and maintenance	18,247,436	246,177	6,988
Student transportation	7,153,332	-	-
Other support services, AEA flowthrough	7,979,687	-	-
Total support services	90,898,137	246,177	1,442,637
Noninstructional programs:			
Food service	-	-	-
Community services	-	-	-
Total noninstructional programs	-	-	-
Debt service:			
Principal	495,310	-	-
Interest	78,635	-	-
Capital outlay, facilities acquisition	-	13,980,659	22,887,696
Total other expenditures	573,945	13,980,659	22,887,696
Total expenditures	228,523,828	14,226,836	25,533,597
Excess (deficiency) of revenues over (under) expenditures	4,206,844	(3,066,886)	(4,309,362)
Other financing sources (uses):			
Proceeds from disposal of capital assets	408,575	1,670,126	278,972
Transfers in	1,909,577	1,756,264	1,066,154
Transfers out	(2,225,151)	(1,257,592)	(12,944,367)
Total other financing sources (uses)	93,001	2,168,798	(11,599,241)
Net change in fund balances	4,299,845	(898,088)	(15,908,603)
Fund balances at beginning of year	33,565,350	14,085,890	36,283,011
Fund balances at end of year	\$ 37,865,195	\$ 13,187,802	\$ 20,374,408

See notes to basic financial statements.

Nonmajor Governmental Funds		Total Governmental Funds	
\$	8,482,542	\$	97,641,755
	-		4,049,271
	2,320,825		5,857,177
	244,053		141,158,080
	585,174		28,041,168
	<u>11,632,594</u>		<u>276,747,451</u>
	3,030,941		84,051,085
	-		31,915,492
	-		1,563,818
	1,974,591		25,730,147
	<u>5,005,532</u>		<u>143,260,542</u>
	10,999		8,707,089
	96,635		21,903,896
	96,327		6,206,348
	431,717		14,323,429
	160,802		8,609,049
	1,947,222		20,447,823
	778,871		7,932,203
	-		7,979,687
	<u>3,522,573</u>		<u>96,109,524</u>
	221,862		221,862
	47,963		47,963
	<u>269,825</u>		<u>269,825</u>
	8,312,000		8,807,310
	3,710,028		3,788,663
	-		36,868,355
	<u>12,022,028</u>		<u>49,464,328</u>
	<u>20,819,958</u>		<u>289,104,219</u>
	<u>(9,187,364)</u>		<u>(12,356,768)</u>
	-		2,357,673
	12,295,037		17,027,032
	(320,282)		(16,747,392)
	<u>11,974,755</u>		<u>2,637,313</u>
	2,787,391		(9,719,455)
	22,195,238		106,129,489
\$	<u>24,982,629</u>	\$	<u>96,410,034</u>

Cedar Rapids Community School District

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2022**

Net change in fund balances, governmental funds	\$	(9,719,455)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which depreciation exceeds capital outlays in the period.		
Capital outlays	\$	19,554,107
Depreciation and amortization expense		(6,484,347)
Gain on disposal of capital assets		2,135,234
Proceeds from sales of capital assets		(2,357,673)
		12,847,321
In the statement of activities, certain operating expenses, compensated absences (vacations) and early retirement, are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, early retirement benefits earned were less than the prior year amount by \$348,736 and vacation earned were more than the prior year amount by \$1,146,466.		
		797,730
Some receivables will not be collected for several months after the District's fiscal year-end, so they are not considered "available" revenues in the governmental funds, and they are instead reported as deferred inflows of resources. They are, however, recorded as revenues in the statement of activities.		
		(1,205,034)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and does not affect the statement of activities.		
Principal payments on leases		2,594,687
Repayment of long-term liabilities		8,807,310
Amortization of deferred amount on refunding		(1,747,815)
Amortization of premiums		1,021,951
		10,676,133
Some amounts reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Pension expense		21,778,483
OPEB expense		(2,243,323)
		19,535,160
Change in net position—governmental activities	\$	32,931,855

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Net Position
Proprietary Funds
June 30, 2022**

	Business-Type Activities
	Total Nonmajor Proprietary Funds
Assets	
Current assets:	
Cash and cash equivalents	\$ 7,315,507
Other receivables	53,674
Due from other governments	102,512
Due from other funds	14,878
Inventories—supplies and materials	65,882
Total current assets	<u>7,552,453</u>
Noncurrent assets, furniture and equipment, net	966,840
Total assets	<u>8,519,293</u>
Deferred Outflows of Resources , pension related amounts	557,347
Liabilities	
Current liabilities:	
Accounts payable	460,970
Accrued expenses	238,366
Due to other funds	383,712
Unearned revenue	180,686
Total current liabilities	<u>1,263,734</u>
Noncurrent liability, net pension liability	76,172
Total liabilities	<u>1,339,906</u>
Deferred Inflow of Resources , pension related amounts	<u>2,922,260</u>
Net Position	
Investment in capital assets	966,840
Unrestricted	3,847,634
Total net position	<u>\$ 4,814,474</u>

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2022**

	Business-Type Activities
	Total Nonmajor Proprietary Funds
<hr/>	
Operating revenues:	
Charges for services	\$ 1,686,101
Other	257,166
Total operating revenues	<u>1,943,267</u>
Operating expenses:	
Payroll costs	4,020,783
Purchased services	31,057
Supplies and materials	5,814,021
Depreciation	125,791
Total operating expenses	<u>9,991,652</u>
Operating (loss)	<u>(8,048,385)</u>
Nonoperating revenues:	
State sources	45,314
Federal sources	12,718,866
Interest income	2,367
Total nonoperating revenues	<u>12,766,547</u>
Income before transfers	<u>4,718,162</u>
Transfers in	109,957
Transfers out	(389,597)
	<u>(279,640)</u>
Change in net position	4,438,522
Net position, beginning of year	375,952
Net position, end of year	<u>\$ 4,814,474</u>

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2022**

	Business-Type Activities
	Total Nonmajor Proprietary Funds
<hr/>	
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	\$ 111,455
Cash received from services	1,563,274
Cash received from miscellaneous operating activities	257,166
Cash payments to employees for services	(5,590,980)
Cash payments to suppliers for good and services	(4,697,665)
Net cash used in operating activities	<u>(8,356,750)</u>
 Cash flows from noncapital financing activities:	
State lunch and breakfast reimbursements	45,314
Federal lunch and breakfast reimbursements	12,328,776
Transfers from other funds	109,957
Transfers to other funds	(389,596)
Payments to interfund accounts	(802,615)
Net cash provided by noncapital financing activities	<u>11,291,836</u>
 Cash flows from capital and related financing activities, acquisition of capital assets	<u>(215,224)</u>
 Cash flows from investing activities, interest	<u>2,365</u>
Net increase in cash and cash equivalents	2,722,227
 Cash and cash equivalents:	
Beginning	<u>4,593,280</u>
Ending	<u><u>\$ 7,315,507</u></u>
 Reconciliation of operating (loss) to net cash used in operating activities:	
Operating (loss)	\$ (8,048,385)
Adjustments to reconcile operating (loss) to net cash used in operating activities:	
Depreciation expense	125,791
Commodities consumed	777,903
Changes in assets and liabilities:	
Decrease in receivables, net	21,418
Decrease in inventories	17,855
Increase in accounts payable and accrued expenses	441,987
Decrease in net pension liability	(3,870,466)
Decrease in deferred outflows of resources	1,253,227
(Increase) in deferred inflows of resources	956,711
Decrease in unearned revenues	(32,791)
Net cash used in operating activities	<u><u>\$ (8,356,750)</u></u>
 Noncash items, noncapital financing activities, federal commodities	<u><u>\$ 777,903</u></u>

See notes to basic financial statements.



Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies

Nature of operations: The Cedar Rapids Community School District (the District) is a political subdivision of the State of Iowa and operates public schools for children in grades kindergarten through twelve with a student enrollment of 16,036. Additionally, the District either operates or sponsors various adult education programs. These courses include remedial education, as well as vocational and recreational courses. The geographic area served includes the cities of Cedar Rapids, Bertram, Hiawatha, Palo, Robins and portions of Marion, Iowa. The District is governed by a Board of Directors whose members are elected on a nonpartisan basis.

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

Reporting entity: For financial reporting purposes, the District has considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the District to impose its will on that organization; or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on, the District. The District has no component units that meet the GASB criteria and is not a component unit of another entity.

Measurement focus:

Government-wide financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used have not been eliminated during the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for service.

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

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

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

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

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

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

Fund financial statements: Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The District reports the following major governmental funds:

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

Physical Plant and Equipment Levy Fund is a capital projects fund that accounts for resources accumulated and payments made for the purchase and improvement of grounds; purchase of buildings; major repairs, remodeling, reconstructing, improving or expanding the schools or buildings; expenditures for energy conservation; and for equipment purchases. The purchase of transportation vehicles qualifies under the law. This fund is major for public purpose.

Secure an Advanced Vision for Education (SAVE) Fund is a capital projects fund that accounts for resources accumulated through retail sales tax collections and payments made for the purchase and improvements of infrastructure, property tax relief and technology in classrooms.

Proprietary funds are used to account for activities similar to those found in private industry, where the determination of net income is necessary or useful to provide sound financial administration. All of the District's proprietary funds are aggregated and reported as nonmajor proprietary funds.

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *measurable* when the amount of the transaction can be determined and *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments, compensated absences, other postemployment benefits and pension related amounts are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds.

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

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

Significant accounting policies:

Cash and cash equivalents and investments: The cash balances of most District funds are pooled and invested. Investments in United States Treasury Notes are stated at fair value and investments in the Iowa Schools Joint Investment Trust are stated at amortized cost.

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

Property taxes and income surtaxes receivable: Property tax in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date the tax asking is certified by the Board of Education. Current year property tax receivable represents unpaid taxes for the current and prior years.

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

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

Property tax revenue recognized in these funds becomes due and collectible in September and March of the fiscal year with a 1.5% per month penalty for delinquent payments; is based on January 1, 2020 assessed property valuations; is for the tax accrual period July 1, 2021 through June 30, 2022 and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2021.

The income surtax receivable represents the fiscal year 2022 levy which will be collected by the District in fiscal year 2023. Although the income surtax receivable has been recorded as of June 30, 2022, the related revenue is deferred in both the government-wide and fund financial statements and will not be recognized as revenue until the year ending June 30, 2023, the year for which it is levied.

Interfund receivables/payables: During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. To the extent that certain transfers between funds had not been received as of June 30, 2022, balances of interfund amounts receivable or payable have been recorded. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Due from other governments: Due from other governments represents amounts due from the State of Iowa for various shared revenues and grants and reimbursements from other governments.

Inventories: Inventories of the General Fund are stated at the average cost for purchased items and are accounted for using the consumption method, whereby inventory acquisitions are recorded in inventory accounts when purchased or received by other means and are charged to operations when consumed or sold. Reported inventories in the General Fund are offset by a nonspendable fund balance which indicates these assets are unavailable for appropriation even though they are a component of reported assets.

Inventories of the Nutrition Services Fund are valued at cost using the first-in, first-out method for purchased items and government commodities received.

Prepaids: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements on the consumption method.

Capital assets: Capital assets, which include property, furniture and equipment are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position and the proprietary fund financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more (amount not rounded) and an estimated useful life in excess of one year.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	50
Furniture	20
Kitchen equipment	15
Office/school equipment	10
Vehicles	8
Right-to-use leased assets	2 - 10
Computer equipment	5

The District's collection of library books, works of art and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to District policy that requires proceeds from the sale of these items, if any, to be used to acquire other collection items.

Leases: The District is the lessee for a noncancellable lease of equipment. The District has recognized a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes leases with an initial, individual value of \$100,000 or more.

At the commencement of the lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines the discount rate it uses to discount the expected lease payments to present value, lease term and lease payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

Government Accounting Standards Board Statement No. 87, *Leases*, was implemented during the fiscal year ended June 30, 2022. The new standard requires the reporting of certain lease assets and liabilities which were not previously reported. As a result of this implementation, net capital assets and lease liability as of July 1, 2021 were increased by \$2,428,708. There was no effect on beginning net position.

Deferred outflows of resources: Deferred outflows of resources on the statement of net position represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and other postemployment benefit (OPEB) expense as well as pension contributions from the District after the measurement date but before the end of the District's reporting period.

Salaries and benefits payable: Payroll and related expenditures for teachers with annual contracts corresponding to the current school year, which are payable in July and August, have been accrued as liabilities. Earned but unpaid payroll for hourly and administrative employees as of June 30, 2022, has also been accrued as a liability.

Compensated absences: District employees accumulate a limited amount of earned but unused vacation for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have matured or are considered due, for example, as a result of employee resignations and retirements. The compensated absences liability attributable to governmental activities will be paid primarily by the general fund. All vacation time accrued is expected to be paid out or utilized by employees within one year.

Long-term liabilities: In the governmental fund financial statements, principal and interest on long-term debt, early retirement payments, other postemployment benefits, pension benefits and compensated absences are recognized as liabilities only when payment has matured or becomes due. Proceeds and premiums/discounts from the issuance of long-term debt are reported as other financing sources/uses. Bond issuance costs are reported as expenditures. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities and business-type activities columns in the statement of net position. Bond premiums are amortized over the life of the bonds using the effective interest rate method. Bond issuance costs are reported as an expense when incurred.

Total OPEB liability: For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information has been based on the actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total of OPEB liability will be paid primarily by the Management Fund, a nonmajor governmental fund.

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

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

Deferred inflows of resources: Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The governmental funds report unavailable revenues from three sources: property taxes, income surtaxes, and intergovernmental revenue. The amounts related to intergovernmental revenue are deferred and recognized as an inflow of resources in the period that the amounts become available. In both the District's government-wide and governmental fund financial statements, property tax revenue and income surtaxes for the succeeding year are reported as a deferred inflow of resources and will become an inflow in the year they are levied and budgeted for. The District's statement of net position also includes unrecognized pension and OPEB related amounts as a deferred inflow of resources.

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

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

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

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

Assigned: Amounts constrained by the District's intent to use them for a specific purpose. It is the District's policy that the authority to assign fund balance has been delegated by the Board of Education to the Executive Director of Business Services through the budget process.

Unassigned: All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

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

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

Net position: Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Unspent debt proceeds were \$7,632,298 for the Secure an Advanced Vision for Education Fund. In the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Net position restricted by enabling legislation consists of \$9,751,973 for school infrastructure from the Secure an Advanced Vision for Education fund, \$11,479,474 for the physical plant and equipment levy, \$9,203,218 for categorical funding and \$2,192,617 for student activities.

When an expense is incurred in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position.

Budgets and budgetary accounting: The budgetary comparison and related disclosures are reported as Required Supplementary Information. The schedule is based on the program structure of functional areas as required by State statute for its legally adopted budget.

Estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2. Deposits and Investments

Interest rate risk: The District's investment policy limits the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days but the maturities shall be consistent with the needs and use of the District. As of June 30, 2022, the District held United States Treasury Notes of \$8,127,098 maturing on July 1, 2028 related to debt service reserves or nonoperating funds.

Credit risk: The District is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Education; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district. The District's investments of United States Treasury Notes are not subject to credit risk. The Iowa Schools Joint Investment Trust is rated AAAM with Standard & Poor's Global Ratings.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 2. Deposits and Investments (Continued)

Concentration of credit risk: The District’s investment policy is to diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. The District’s investment policy specifically limits the District from investing in prime bankers’ acceptance or commercial paper and other corporate debt balances greater than 10% of its total investment portfolio. The policy also limits the amount that can be invested in a single issuer to 5% of its total investment portfolio. The District’s investments consist solely of United States Treasury Notes and Iowa Schools Joint Investment Trust which are not subject to concentration of credit risk.

Custodial credit risk: The District’s investment policy states that all invested assets of the District eligible for physical delivery shall be secured by having them held at a third-party custodian. All purchased investments shall be held pursuant to a third-party custodial agreement requiring delivery versus payment and compliance with all rules set out in Chapter 12B.10.C of the Code of Iowa. The District’s investments were not exposed to custodial credit risk as the investments were not insured but are held by the District’s Agent in the District’s name.

The District’s deposits in banks at June 30, 2022 were entirely covered by federal depository insurance, secured by collateral or private insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Fair value: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include: a) quoted prices for similar assets or liabilities in active markets; b) quoted prices for identical or similar assets or liabilities in markets that are not active; and c) inputs other than quoted prices that are observable for the asset or liability, such as: (1) interest rates and yield curves observable at commonly quoted intervals; (2) implied volatilities and (3) credit spreads; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2022:

- U.S. Treasury securities of \$8,127,098 are valued using quoted market prices (Level 1 inputs).

A reconciliation of cash and investments as shown on the financial statements for the District follows:

Depository accounts	\$ 94,429,219
Iowa Schools Joint Investment Trust	13,502,408
U.S. Treasury Notes	8,127,098
	<u>\$ 116,058,725</u>
Cash and cash equivalents	\$ 102,328,210
Restricted cash and investments	13,730,515
	<u>\$ 116,058,725</u>

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 3. Interfund Receivables and Payables

As of June 30, 2022, interfund receivables and payables were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 400,653	\$ 2,130,071
Physical plant and equipment levy fund	1,756,261	3,044
Secure on advanced vision for education fund	-	127
Nonmajor governmental funds	358,932	13,770
Total governmental funds	<u>2,515,846</u>	<u>2,147,012</u>
Nonmajor enterprise, proprietary funds	14,878	383,712
Total all funds	<u>\$ 2,530,724</u>	<u>\$ 2,530,724</u>

Interfund balances results from the time lag between dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Note 4. Interfund Transfers

The following is a schedule of transfers as included in the basic financial statements of the District:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,909,577	\$ 2,225,151
Physical plant and equipment levy fund	1,756,264	1,257,592
Secure on advanced vision for education fund	1,066,154	12,944,367
Nonmajor funds, governmental funds	12,295,037	320,282
Total governmental funds	<u>17,027,032</u>	<u>16,747,392</u>
Nonmajor enterprise funds	109,957	389,597
	<u>\$ 17,136,989</u>	<u>\$ 17,136,989</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect the resources to the fund that statute or budget requires to expend the resources and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 5. Capital Assets

Capital asset balances and activity for the year ended June 30, 2022 were as follows:

Governmental Activities	Balance June 30, 2021, as restated	Additions	Retirements	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 10,259,351	\$ 298,283	\$ 12,191	\$ 10,545,443
Construction-in-progress	21,456,283	20,981,120	21,539,195	20,898,208
Total capital assets, not being depreciated	<u>31,715,634</u>	<u>21,279,403</u>	<u>21,551,386</u>	<u>31,443,651</u>
Capital assets, being depreciated/amortized:				
Buildings and improvements	244,701,679	21,424,216	1,030,989	265,094,906
Furniture and equipment	9,658,033	369,708	100,017	9,927,724
Vehicles	14,373,156	383,178	57,370	14,698,964
Lease asset, equipment	2,594,687	-	-	2,594,687
Total capital assets, being depreciated/amortized	<u>271,327,555</u>	<u>22,177,102</u>	<u>1,188,376</u>	<u>292,316,281</u>
Less accumulated depreciation/amortization for:				
Buildings and improvements	78,312,631	4,520,332	822,822	82,010,141
Furniture and equipment	7,595,050	284,538	85,745	7,793,843
Vehicles	9,259,497	1,105,532	57,370	10,307,659
Lease asset, equipment	165,979	573,945	-	739,924
Total accumulated depreciation/amortization	<u>95,333,157</u>	<u>6,484,347</u>	<u>965,937</u>	<u>100,851,567</u>
Total capital assets, being depreciated/amortized, net	<u>175,994,398</u>	<u>15,692,755</u>	<u>222,439</u>	<u>191,464,714</u>
Governmental activities capital assets, net	<u>\$ 207,710,032</u>	<u>\$ 36,972,158</u>	<u>\$ 21,773,825</u>	<u>\$ 222,908,365</u>

Business-Type Activities	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022
Capital assets, being depreciated, furniture and equipment	\$ 3,564,641	\$ 226,667	\$ 45,777	\$ 3,745,531
Less accumulated depreciation	2,687,236	125,792	34,337	2,778,691
Business-type activities capital assets, net	<u>\$ 877,405</u>	<u>\$ 100,875</u>	<u>\$ 11,440</u>	<u>\$ 966,840</u>

Depreciation/amortization expense was charged to governmental functions as follows:

Regular instruction	\$ 166,706
School administration services	205,459
Operations and maintenance	5,115,641
Student transportation	996,541
Total	<u>\$ 6,484,347</u>

Depreciation expense was charged to business-type functions as follows:

Daycare	\$ 1,747
Nutrition services	124,045
Total	<u>\$ 125,792</u>

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 6. Bonded and Other Long-Term Liabilities

Long-term liability balances and activity for the year ended June 30, 2022 were as follows:

	Beginning Balance, as Restated	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds payable:					
Revenue bonds, private placement	\$ 108,951,461	\$ -	\$ (8,312,000)	\$ 100,639,461	\$ 8,314,000
Premiums	4,680,829	-	(1,021,951)	3,658,878	-
Total bonds payable	113,632,290	-	(9,333,951)	104,298,339	8,314,000
Other liabilities:					
Lease agreements	2,428,708	-	(573,945)	1,854,763	506,883
Compensated absences	1,790,718	-	(1,146,466)	644,252	644,252
Other postemployment benefits	21,933,817	-	(842,728)	21,091,089	-
Early retirement payable - TSA	3,530,778	4,086,569	(3,530,778)	4,086,569	1,897,293
Net pension liability	123,487,975	-	(121,050,263)	2,437,712	-
Total long-term liabilities	\$ 266,804,286	\$ 4,086,569	\$ (136,478,131)	\$ 134,412,724	\$ 11,362,428
Business-Type Activities					
Net pension liability	\$ 5,064,987	\$ -	\$ (4,988,815)	\$ 76,172	\$ -

The Management Fund, a nonmajor governmental fund, (for early retirement pay and other postemployment benefits) and General Fund (for compensated absences and net pension liability) typically have been used to liquidate long-term liabilities other than bonds payable.

Early retirement: The District offered a voluntary early retirement plan to its certified and administrative employees. Certified employees hired prior to July 1, 2019 with at least 5 years of service and who are at least 55 years of age or hired on or after July 1, 2019 with at least 20 years of service and are at least 55 years of age were eligible. Employees will be allowed benefits upon submission of a written resignation accepted by Human Resources by February 1 of the current contract year. The early retirement incentive for each eligible certified employee is equal to an amount representing 105 days' pay calculated by using the current year basic salary schedule with an additional payment for wellness days accrued paid at per diem, up to a maximum of 80 days for certified employees.

Administrators will be allowed benefits upon submission of a written resignation accepted by the Board of Directors by February 1 of the current contract year. The early retirement incentive for each eligible administrative employee is equal to an amount representing a range of 143 to 260 days' pay. The number of days is tiered based on date of hire. The daily rate of pay shall be the administrator's contract salary in effect during the last full year of employment, with an additional payment for wellness days paid at per diem, up to a maximum of 80 days for administrators.

The District will pay eligible employees an early retirement benefit to be contributed by the District directly to a tax-sheltered annuity owned by the employee and qualifying under Section 403(b) of the Internal Revenue Code of 1986, as amended. A certified employee receives the accumulated days' salary in equal annual installments spread out over three years beginning in November of the same year following early separation. Administrators receive the accumulated days' salary in equal annual installments spread out over four years beginning in November of the same year following early separation.

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 6. Bonded and Other Long-Term Liabilities (Continued)

Early retirement benefits paid during the year ended June 30, 2022 totaled \$3,530,778, all of which was paid by the Management Fund. The cost of early retirement payments for health benefits expected to be liquidated currently are included within the other postemployment benefit liability. The cost of early retirement payments for salaries expected to be liquidated currently are recorded as accrued expenditures liability in the Management Fund in the amount of \$1,897,293. A liability for the entire balance of the early retirement obligation has been recorded in the government-wide financial statements representing the District's commitment to fund non-current early retirement benefits.

Bonds payable: The District issued \$11,842,461 Taxable School Infrastructure Sales, Services and use Tax Revenue Bonds (Qualified School Construction Bonds), Series, 2010, Dated December 1, 2010, maturing July 1, 2028 with an interest rate of 5.50%, for the purpose of building construction and renovation of district buildings. Principal of \$11,842,461 is due in 2028.

The District issued \$25,185,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2019, dated June 28, 2019, maturing January 2030 with an interest rate of 2.33%, for the purpose of construction of district buildings. Principal payments range from \$1,310,000 to \$4,824,000 due in fiscal years 2023 through 2030. The outstanding balance of the bonds as of June 30, 2022 is \$20,289,000.

The District issued \$27,739,000 School Infrastructure Sales, Services and use Tax Revenue Refunding Bonds, Series 2019, dated November 14, 2019, maturing July 2030 with an interest rate of 2.08%, for the purpose of refunding all or a portion of the School District's Taxable School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2010 and paying related costs of issuance. Principal payments range from \$100,000 to \$4,578,000 due in fiscal years 2023 through 2030. The outstanding balance of the bonds as of June 30, 2022 is \$26,448,000.

The District issued \$9,925,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2020A, dated November 24, 2020, maturing July 2041 with interest rates ranging from 2.00% to 2.20%, for the purpose of furnishing, equipping, constructing, improving, repairing, and renovating school buildings and improving sites, including one or more new elementary school buildings and related parking and site improvements, funding a debt service reserve fund and paying costs of issuance. Principal payments range from \$925,000 to \$1,000,000 due in fiscal years 2033 through 2042. The outstanding balance of the bonds as of June 30, 2022 is \$9,925,000.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 6. Bonded and Other Long-Term Liabilities (Continued)

The District issued \$35,835,000 School Infrastructure Sales, Services and use Tax Revenue Refunding Bonds, Series 2020B, dated December 29, 2020, maturing July 2026 with interest rates ranging from 0.25% to 6.00%, for the purpose of current refunding the School District's Taxable School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2015 and paying related costs of issuance. Principal payments range from \$2,200,000 to \$3,600,000 due in fiscal years 2023 through 2027. The District completed the current refunding to reduce its total debt service payments by \$2,186,441 and obtain an economic gain of \$2,160,241. The outstanding balance of the bonds as of June 30, 2022 is \$25,600,000.

The District issued \$6,535,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2021, dated May 12, 2021, maturing July 2041 with an interest rate of 2.00%, for the purpose of undertaking various school infrastructure projects, including but not limited to furnishing, equipping, constructing, improving, repairing, and renovating school buildings and improving sites, including one or more new elementary school buildings and related parking and site improvements; and paying related costs of issuance. Principal payments range from \$535,000 to \$1,000,000 due in fiscal years 2036 through 2042. The outstanding balance of the bonds as of June 30, 2022 is \$6,535,000.

The District has pledged SAVE Revenues to repay the 2010 School Infrastructure Sales, Service and Use Tax Revenue Refunding Bonds, both issuances of the 2019 School Infrastructure, Service and Use Tax Revenue Bonds, both issuances of the 2020 School Infrastructure, Service and Use Tax Revenue Bonds and the 2021 issuance of the School Infrastructure, Service and Use Tax Revenue Bonds. The total principal and interest remaining to be paid on the bonds is \$119,946,992. For fiscal year 2022, the total principal and interest paid and total net revenues were \$8,312,000 and \$3,622,474, respectively.

Annual debt service requirements to service all outstanding revenue bonds as of June 30, 2022, are as follows:

	Principal	Interest	Total
Years ending June 30:			
2023	\$ 8,314,000	\$ 3,498,070	\$ 11,812,070
2024	8,730,000	3,123,305	11,853,305
2025	9,100,000	2,733,250	11,833,250
2026	8,722,000	2,277,635	10,999,635
2027	10,122,000	1,885,540	12,007,540
2028-2032	40,116,461	3,870,531	43,986,992
Thereafter	15,535,000	1,919,200	17,454,200
	<u>\$ 100,639,461</u>	<u>\$ 19,307,531</u>	<u>\$ 119,946,992</u>

As of June 30, 2022, the District held \$13,730,515 deposited into Sinking Funds as required by the Bond agreements for the School Infrastructure Sales, Service and Use Tax Revenue Bonds Series 2019A, the School Infrastructure Sales, Service and Use Tax Revenue Bonds Series 2019B, the School Infrastructure Sales, Service and Use Tax Revenue Bonds Series 2020A, the School Infrastructure Sales, Service and Use Tax Revenue Bonds Series 2020B, and the School Infrastructure Sales, Service and Use Tax Revenue Bonds Series 2021.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 6. Bonded and Other Long-Term Liabilities (Continued)

Lease agreements: The District has various equipment leases. These agreements have varying terms, including inception dates from April 2019 through July 2021, monthly payments of \$7,296 to \$26,800, and all leases have terms of 60 months. During the year ended June 30, 2022, principal and interest paid were approximately \$497,000 and \$59,000, respectively.

Principal and interest requirements for the leases are as follows:

	Principal	Interest
Years ending June 30:		
2023	\$ 506,883	\$ 49,570
2024	434,533	34,367
2025	447,750	21,150
2026	465,597	7,532
	\$ 1,854,763	\$ 112,619

Note 7. Pension and Retirement Benefits

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

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

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

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

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 7. Pension and Retirement Benefits (Continued)

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

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

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

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

In fiscal year 2022, pursuant to the required rate, regular members contributed 6.29% of pay and the District contributed 9.44% for a total rate of 15.73%.

The District's contributions to IPERS for the year ended June 30, 2022 were \$13,738,817.

Net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: At June 30, 2022, the District reported a liability of \$2,513,884 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2022, the District's collective proportion was 1.7931832%, which was an increase of 0.0368211% from its proportion measured as of June 30, 2021.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 7. Pension and Retirement Benefits (Continued)

For the year ended June 30, 2022, the District recognized pension expense of \$22,692,557. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,912,716	\$ (1,920,479)
Changes of assumptions	1,644,295	-
Net difference between projected and actual earnings on pension plan investments	-	(91,082,125)
Changes in proportion and differences between District contributions and proportionate share of contributions	999,454	(3,441,621)
District contributions subsequent to the measurement date	13,738,817	-
Total	<u>\$ 18,295,282</u>	<u>\$ (96,444,225)</u>

The \$13,738,817 reported as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The deferred outflows and deferred inflows resulting from the difference between projected and actual earnings on pension plan investments will be recognized as a reduction of pension expense over five years. The other deferred inflows and outflows will be recognized in pension expense using the average expected remaining service lives of all IPERS members. The average is determined by taking the calculated total future service years of the Plan divided by the number of the people in the Plan including retirees. Deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Years ended June 30:	
2023	\$ (22,855,398)
2024	(22,616,951)
2025	(21,058,431)
2026	(25,294,546)
2027	(62,434)
Total	<u>\$ (91,887,760)</u>

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 7. Pension and Retirement Benefits (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60% per annum
Rates of salary increase (effective June 30, 2017)	3.25% to 16.25%, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00%, compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25%, per annum, based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2021 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	4.43%
International equity	17.5	6.10
Global smart beta equity	6.0	5.10
Core plus fixed income	26.0	0.29
Public credit	4.0	2.08
Cash	1.0	(0.25)
Private equity	13.0	9.51
Private real assets	7.5	4.63
Private credit	3.0	2.87
	100.0%	

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 7. Pension and Retirement Benefits (Continued)

Discount rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.00%) or 1 percentage-point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability (asset)	\$ 88,974,605	\$ 2,513,884	\$ (69,945,694)

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

Payables to the pension plan: At June 30, 2022, the District reported payables to the defined benefit pension plan of \$1,833,256 for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Note 8. Postemployment Benefits Other Than Pension Benefits

Plan description: The District's defined benefit OPEB plan, a single employer health care plan, provides OPEB for certain classes of eligible retirees and their eligible dependents. The District's Board of Directors has the authority to establish or amend the plan provisions or contribution requirements by review and unanimous vote of the Boards. The benefits provided are determined by the District's Board of Directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a stand-alone financial report.

Benefits provided: Eligible retirees and their eligible dependents benefit from health, prescription drug and life insurance benefits as described in the Board Policy. Benefits for which the retiree is eligible is dependent upon the workgroup they were in at the time of retirement. The Board Policy is located on the District's website: [Policy 511 – Voluntary Retirement Incentive Program All Staff – Part 1 – Cedar Rapids CSD \(crschools.us\)](http://Policy 511 – Voluntary Retirement Incentive Program All Staff – Part 1 – Cedar Rapids CSD (crschools.us)).

Contributions: The District's Board of Directors has the authority to establish and amend the contribution requirements under the Board Policy. The contribution requirements vary by workgroup and the amounts and duration are defined in the Board Policy.

Other postemployment liabilities attributable to governmental activities are generally liquidated by Management fund.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 8. Postemployment Benefits Other Than Pension Benefits (Continued)

Employees covered by benefit terms: At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	111
Active employees	2,338
	<u>2,449</u>

Total OPEB liability: The District's total OPEB liability of \$21,091,089 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial methods and assumptions: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Discount rate	2.16%
Health care cost trend rates	7.0% reduced by 0.5% each year until ultimate trend rate of 4.0%
Mortality rates	Pub-2010 with generational scale MP-2020

The discount rate was based on the index rate on the Bond Buyer 20-year GO Bond Index, with an average rating of AA/Aa or higher as of the measurement date.

Changes in the total OPEB liability

	<u>Total OPEB Liability</u>
Balance as of June 30, 2021	\$ 21,933,817
Changes for the year:	
Service cost	1,957,946
Interest	503,535
Changes in assumptions or other inputs	(2,144,280)
Differences between expected and actual experience	-
Contributions and payments made	(1,159,929)
Net changes	<u>(842,728)</u>
Balance as of June 30, 2022	<u>\$ 21,091,089</u>

No changes in benefit terms or changes in assumptions were made for the year ended June 30, 2022.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 8. Postemployment Benefits Other Than Pension Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the District, as well as what the District's approximate total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB liability	\$ 23,019,000	\$ 21,091,089	\$ 19,339,000

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6%) or 1-percentage-point higher (8%) than the current healthcare cost trend rates:

	Health Care Cost Trend Rates		
	6.0%	7.0%	8.0%
Total OPEB liability	\$ 18,934,000	\$ 21,091,089	\$ 23,697,000

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2022, the District recognized OPEB expense of \$2,243,323. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,652,977	\$ (5,131,992)
Changes of assumptions/inputs	3,317,958	(4,909,755)
	<u>\$ 14,970,935</u>	<u>\$ (10,041,747)</u>

Amounts reported as the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the average future service to retirement of plan participants as follows:

Years ending June 30:	
2023	\$ 941,771
2024	941,771
2025	941,771
2026	941,771
2027	941,771
Thereafter	220,333
	<u>\$ 4,929,188</u>

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 9. Commitments

Total outstanding contractual commitments for construction projects at June 30, 2022 for the Physical Plant and Equipment Levy Fund was \$4,688,470 and for the Secure an Advanced Vision for Education Fund was \$2,443,884.

The District had encumbrances in the General Fund, Physical Plant and Equipment Levy Fund, Secure an Advanced Vision for Education Fund, and Student Activity Fund of \$1,364,588, \$6,802,938, \$4,635,409 and \$71,118, respectively.

Note 10. Risk Management

The District is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The District assumes liability for any deductibles and claims in excess of coverage limitations. There has been no significant reduction in insurance coverage from the prior year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11. Area Education Agency

The District is required by the Code of Iowa to budget for its share of special education support, media and educational services provided through Grant Wood Area Education Agency. The District's actual amount for this purpose totals \$7,979,687 for the year ended June 30, 2022. The District's budgeted and actual share is included in these financial statements.

Note 12. Joint Venture

The District is a member of a joint venture with five other local government units. The joint venture, the Metro Interagency Insurance Program (MIIP), was incorporated in 1990 under a joint powers agreement in accordance with Chapter 28E of the Code of Iowa. The program provides services necessary and appropriate for the establishment, operation and maintenance of an insurance program for employee health and medical claims. MIIP is not intended to function as an insurance company for the participants; rather, it is a means of combining the administration of claims and of obtaining lower insurance rates from Commercial Insurance. Although premiums billed to the participants are determined on an actuarial basis, ultimate liability for claims remains with the respective participant and, accordingly, the insurance risks are not transferred to MIIP. In the event that a member withdraws from MIIP, the withdrawn member continues to be responsible for its share of cost arising from events occurring while it was a participating member. If the withdrawn member at any time has a negative equity balance, the withdrawn member is immediately liable and obligated to MIIP for that amount. As of June 30, 2022 the District, an active member of MIIP, has an equity balance with MIIP of approximately \$2,059,000. The District's contribution to the program for the year ended June 30, 2022 was \$15,978,000. MIIP issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Metro Interagency Insurance Program, 1120 33rd Avenue SW, Cedar Rapids, Iowa, 52404.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 13. Contingencies

The District participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the District's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District anticipates such amounts, if any, will be immaterial.

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Note 14. Tax Abatements

GASB Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement that has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

Property tax revenues of the District were reduced by the following amounts for the year ended June 30, 2022 under agreements entered into by the following entities:

Entity	Tax Abatement Program	Amount of Tax Abated
City of Cedar Rapids	Urban Renewal and economic development	\$ 1,932,065
City of Marion	Urban Renewal and economic development	15,687
City of Hiawatha	Urban Renewal and economic development	451,628
City of Palo	Urban Renewal and economic development	15,976
City of Robins	Urban Renewal and economic development	2,648
		<u>\$ 2,418,004</u>

The state of Iowa reimburses the District an amount equivalent to the increment of valuation on which property tax is divided times \$5.40 per \$1,000 of taxable valuation. For the year ended June 30, 2022, this reimbursement amounted to \$940,226.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2022**

Note 15. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting* establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The details for the District's fund balances are as follows:

Fund balances:	General	Physical Plant and Equipment Levy	Secure an Advanced Vision for Education	Nonmajor Governmental	Total
Nonspendable:					
Inventories	\$ 525,239	\$ -	\$ -	\$ -	\$ 525,239
Prepays	48,739	-	-	-	48,739
Total nonspendable	573,978	-	-	-	573,978
Restricted:					
Categorical funding	9,203,218	-	-	-	9,203,218
Management levy purposes	-	-	-	9,506,985	9,506,985
Student activities	-	-	-	2,192,617	2,192,617
Debt service	-	-	-	13,283,027	13,283,027
Physical plant and equipment	-	13,187,802	-	-	13,187,802
School infrastructure	-	-	18,321,948	-	18,321,948
Total restricted	9,203,218	13,187,802	18,321,948	24,982,629	65,695,597
Assigned, school infrastructure	-	-	2,052,460	-	2,052,460
Unassigned	28,087,999	-	-	-	28,087,999
Total fund balances	\$ 37,865,195	\$ 13,187,802	\$ 20,374,408	\$ 24,982,629	\$ 96,410,034

Note 16. Adopted and Pending Governmental Accounting Standards Board (GASB) Statements

The GASB has issued a statement which was implemented by the District in the current year. The statement adopted in the current year is as follows:

- GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the District beginning with its fiscal year ending June 30, 2022, and was adopted accordingly. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the County must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements), and leases with related parties. As a result of the adoption, the District recorded a right to use lease asset and lease liability of \$2,428,708 as of July 1, 2021.

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 16. Adopted and Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

The GASB has issued several statements not yet implemented by the District. The Statements which might impact the District are as follows:

- GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the District fiscal years beginning after June 15, 2021. The objective of Statement No. 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to leases, postemployment benefits (pensions and other postemployment benefits), fiduciary activities, asset retirement obligations and fair value measurement and application.
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* will improve financial reporting by addressing issues related to public-private and public-public partnerships and provides guidance for accounting and reporting for availability payment arrangements. This statement will be effective for the District with its year ending June 30, 2023.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosure regarding a SBITA. This statement will be effective for the District with its year ending June 30, 2023.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. This statement will also enhance the relevance, consistency and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Another objective of this statement is to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. This statement will be effective for the District with its year ending June 30, 2023.
- GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics and practice issues that have been identified during implementation and application of certain GASB Statements. The new statement clarifies issues related to derivative instruments, leases, PPP and APA arrangements, SBITAs and various other topics. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The Corporation is evaluating the impact that adoption of this Statement will have on its financial position, results of operations and cash flows.

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2022

Note 16. Adopted and Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 100, *Accounting Changes and Error Corrections- Amendment of GASB Statement No. 62*, this Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this statement are effective for financial statements for reporting periods beginning after June 15, 2023. The Corporation is evaluating the impact that adoption of this Statement will have on its financial position, results of operations and cash flows.
- GASB Statement No. 101, *Compensated Absences*, this Statement clarifies the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. The requirements of this statement are effective for financial statements for reporting periods beginning after December 15, 2023. The Corporation is evaluating the impact that adoption of this Statement will have on its financial position, results of operations and cash flows.

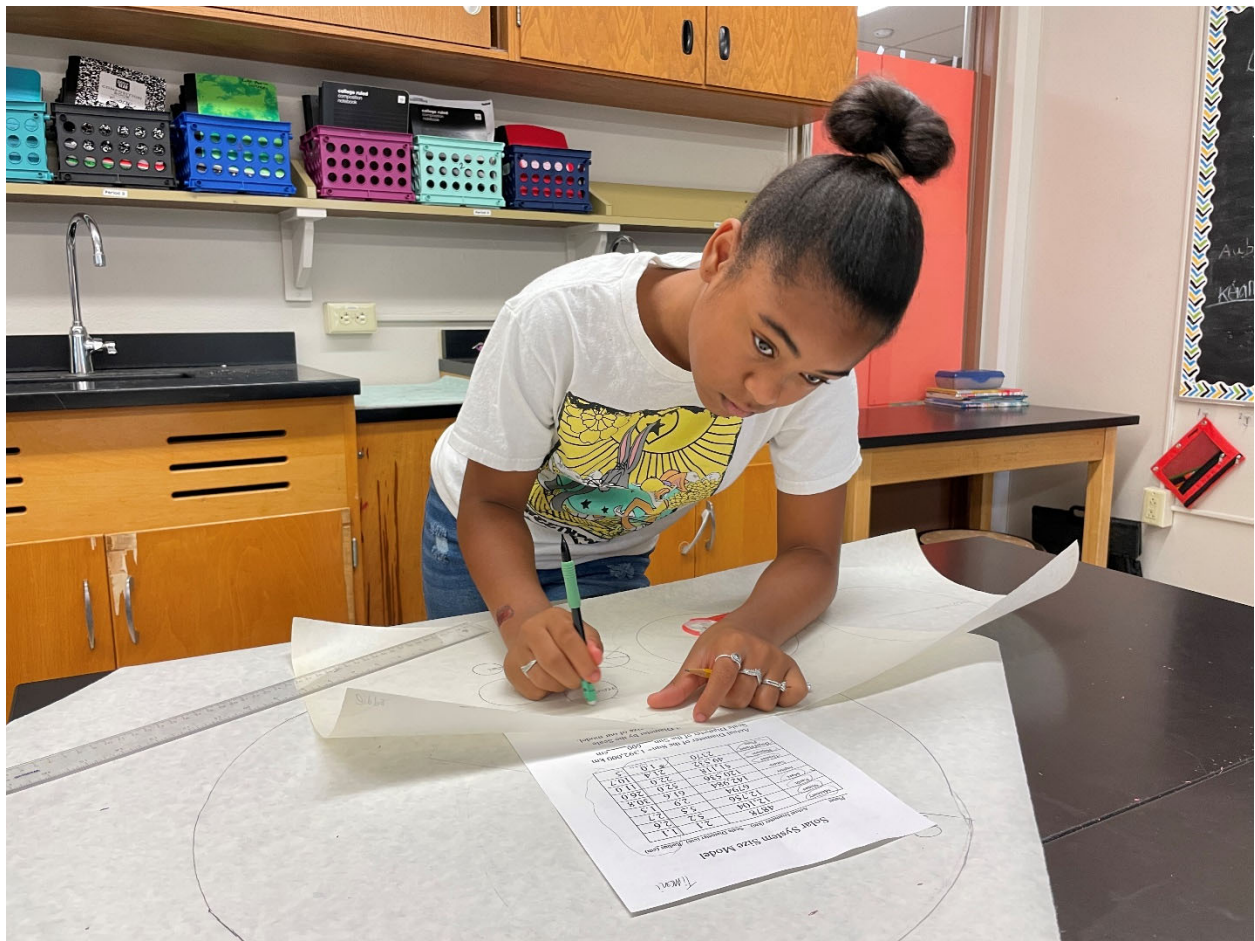
Note 17. Subsequent Event

A cybersecurity incident occurred on or about July 2, 2022, in which an entity gained unauthorized access to the District's computer system. The District worked with various cybersecurity experts and legal professionals to handle the matter and assess the information the entity was able to access. At this time, there is no known litigation or threats of litigation related to this incident.

On October 10, 2022 the Board of Directors of the District approved the issuance of up to \$30,000,000 School Infrastructure Sales, Service and Use Tax Revenue Bonds, series 2022. The bonds will mature July 1, 2031 through 2042. On November 7, 2022, the District issued \$9,925,000 of the outstanding School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2022 (the "Series 2022 Bonds"). The interest rates ranged from 4.00% to 4.375%. The Bonds are not general obligations of the District but are special limited revenue obligations of the District. The Bonds are payable solely from the proceeds of the Bonds and tax revenues received by the District under the Act (the "Tax"), each of which are pledged to the repayment of principal and interest of the Bonds in the Resolution authorizing issuance of the Bonds.

Required Supplementary Information





Cedar Rapids Community School District

**Required Supplementary Information
Budgetary Comparison Schedule
All Governmental Funds and Proprietary Funds
Year Ended June 30, 2022**

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual
Revenues:			
Local sources	\$ 107,548,203	\$ 1,945,634	\$ 109,493,837
State sources	141,158,080	45,314	141,203,394
Federal sources	28,041,168	12,718,866	40,760,034
Total revenues	276,747,451	14,709,814	291,457,265
Expenditures:			
Instruction	143,260,542	-	143,260,542
Support services	96,109,524	-	96,109,524
Noninstructional programs	269,825	9,991,652	10,261,477
Other expenditures, including AEA flowthrough	49,464,328	-	49,464,328
Total expenditures	289,104,219	9,991,652	299,095,871
Excess (deficiency) of revenues over expenditures	(12,356,768)	4,718,162	(7,638,606)
Other financing sources (uses):			
Proceeds on disposal of capital assets	2,357,673	-	2,357,673
Transfers in	17,027,032	109,957	17,136,989
Transfers out	(16,747,392)	(389,597)	(17,136,989)
Total other financing sources (uses)	2,637,313	(279,640)	2,357,673
Net change in fund balances/net position	(9,719,455)	4,438,522	(5,280,933)
Fund balance/net position, beginning	106,129,489	375,952	106,505,441
Fund balance/net position, ending	\$ 96,410,034	\$ 4,814,474	\$ 101,224,508

See note to required supplementary information.

Budget Amounts		Variances Over (Under)	
Original	Final	Original to Final	Final to Actual
\$ 112,999,656	\$ 112,999,656	\$ -	\$ (3,505,819)
134,335,842	134,335,842	-	6,867,552
21,765,423	21,765,423	-	18,994,611
269,100,921	269,100,921	-	22,356,344
144,602,973	153,734,219	(9,131,246)	(10,473,677)
81,845,215	92,690,595	(10,845,380)	3,418,929
13,129,695	11,015,090	2,114,605	(753,613)
64,922,884	65,097,443	(174,559)	(15,633,115)
304,500,767	322,537,347	(18,036,580)	(23,441,476)
(35,399,846)	(53,436,426)	(18,036,580)	45,797,820
-	-	-	2,357,673
19,662,435	19,662,435	-	(2,525,446)
(19,662,435)	(19,662,435)	-	2,525,446
-	-	-	2,357,673
(35,399,846)	(53,436,426)	18,036,580	48,155,493
67,065,144	16,524,311	50,540,833	89,981,130
\$ 31,665,298	\$ (36,912,115)	\$ (68,577,413)	\$ 138,136,623

Cedar Rapids Community School District

Note to Required Supplementary Information Budgetary Comparison Schedule

Note 1. Basis of Presentation

This budgetary comparison is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the Board of Directors annually adopts a budget following required public notice and hearing for all funds as a whole except Private Purpose Trust and Agency Funds. The budget may be amended during the year utilizing similar statutorily prescribed procedures. The District's budget is prepared on a GAAP basis. Appropriations lapse at fiscal year-end and then are reappropriated for the next year, if necessary.

Between January and March of each year, all departments of the District must submit budget requests to the Executive Director of Business Services so that the budget for the next fiscal year may be prepared. The budget is prepared by fund, function, program, object and facility and is presented in the 2021-22 Budget document. The 2021-22 Budget also includes information on the past year, current year estimates, requested appropriations for the next fiscal year and the number of full-time equivalent personnel available to be utilized next year.

In March, the proposed budget is presented to the Board of Directors for review. The Board of Directors holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The budget must be adopted by an affirmative vote of a majority of the Board of Directors by April 15.

Once adopted, the budget can be amended through the same process, with all budget amendments to be completed by May 31 of the budget year affected. For 2021-22, amendments increased the instructional expenditures by \$9,131,426, increase support services expenditures by \$10,845,380, decreased non-instructional programs expenditures by \$2,114,605 and other expenditures were increased by \$174,559. The budgetary data presented in the required supplementary information reflect all approved budget amendments.

Formal and legal budgetary control for the certified budget is based upon four major classes of expenditures known as functions, not by fund. These four functions are instruction, support services, non-instructional programs and other expenditures. Although the budget document presents function expenditures or expenses by fund, the legal level of control is at the aggregated functional level, not by fund. The Code of Iowa also provides District expenditures in the General Fund may not exceed the amount authorized by the school finance formula.

Cedar Rapids Community School District

**Required Supplementary Information
Schedule of District's Contributions
Iowa Public Employees Retirement System**

Fiscal Year Ended June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2022	\$ 13,570,435	\$ 13,570,435	\$ -	\$ 143,752,375	9.44%
2021	13,755,081	13,755,081	-	145,710,631	9.44
2020	13,735,813	13,735,813	-	145,492,630	9.44
2019	13,443,980	13,443,980	-	142,085,957	9.46
2018	12,526,018	12,526,018	-	136,349,348	9.19
2017	12,209,262	12,209,262	-	137,124,815	8.90
2016	11,910,405	11,910,405	-	133,270,715	8.94
2015	11,710,702	11,710,702	-	131,340,698	8.92
2014	11,479,526	11,479,526	-	128,598,425	8.93
2013	11,309,522	11,309,522	-	N/A	N/A

N/A - information is not available for this fiscal year.

Cedar Rapids Community School District

**Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Liability
Iowa Public Employees Retirement System**

	For Fiscal Year June 30,	
	2022	2021
Measurement date	6/30/2021	6/30/2020
District's proportion of the net pension liability	1.7931832%	1.8300043%
District's proportionate share of the net pension liability	\$ 2,513,884	\$ 128,552,962
District's covered payroll	145,492,630	145,492,630
District's proportionate share of the net pension liability as a percentage of its covered payroll	1.73%	88.36%
Plan fiduciary net position as a percentage of the total pension liability	100.81%	82.90%

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

For Fiscal Year June 30,					
2020	2019	2018	2017	2016	2015
6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
1.8619548%	1.8105820%	1.8513590%	1.8546850%	1.9141825%	1.9645219%
\$ 107,819,438	\$ 114,578,067	\$ 122,221,057	\$ 116,721,198	\$ 94,569,876	\$ 77,911,095
142,085,957	136,349,348	137,124,815	133,270,715	131,340,698	128,598,425
75.88%	84.03%	89.13%	87.58%	72.00%	60.58%
85.45%	83.62%	82.21%	81.82%	85.19%	87.61%

Cedar Rapids Community School District

Required Supplementary Information Notes to Required Supplementary Information Iowa Public Employees Retirement System

Changes of benefit terms: There are no significant changes in benefit terms.

Changes of assumptions: The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

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

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

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

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



Cedar Rapids Community School District

**Required Supplementary Information
Schedule of Changes in the District's Total OPEB Liability and Related Ratios**

Last 10 Fiscal Years

(Dollar amounts in thousands)

	2022	2021
Total OPEB liability		
Service cost	\$ 1,957,946	\$ 1,656,033
Interest	503,535	568,312
Changes of assumptions or other inputs	(2,144,280)	2,140,807
Benefit payments	(1,159,929)	(972,714)
Difference between expected and actual experience/experience gain loss	-	(6,004,409)
Net change in total OPEB liability	(842,728)	(2,611,971)
Total OPEB liability—beginning	21,933,817	24,545,788
Total OPEB liability—ending	\$ 21,091,089	\$ 21,933,817
Covered payroll	\$ 143,752,375	\$ 122,696,441
Total OPEB liability as a percentage of covered payroll	15%	18%

Changes of benefit terms: There were no significant changes in benefit terms.

Changes of assumptions:

The 2021 valuation implemented the following refinements:

The change in discount rate from 2.21% to 2.16%

The 2020 valuation implemented the following refinements:

The change in discount rate from 3.50% to 2.21%

Removal of the Patient Protection and Affordable
Care Act excise tax

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

2020	2019	2018
\$ 415,359	\$ 401,313	\$ 386,920
782,886	340,454	358,720
2,101,348	(4,632,963)	(184,379)
(1,413,255)	(1,127,891)	(944,568)
-	18,363,909	-
1,886,338	13,344,822	(383,307)
22,659,450	9,314,628	9,697,935
<u>\$ 24,545,788</u>	<u>\$ 22,659,450</u>	<u>\$ 9,314,628</u>
\$ 138,212,000	\$ 133,538,107	\$ 131,554,042
18%	17%	7%



General Fund

The General Fund accounts for all revenues and expenditures traditionally associated with a government, which are not required legally or by sound financial management to be accounted for in other funds.

The District's General Fund is the operating fund that is used to account for most of the instructional and administrative aspects of the District's operations. The Fund's revenue consists primarily of local property taxes, and state and federal government aid.



Cedar Rapids Community School District

**Statement of Revenues, Expenditures and Changes in Fund Balance
Major Fund—General
Year Ended June 30, 2022**

	Actual
Revenues:	
Local sources:	
Property taxes	\$ 69,312,263
Utility tax replacement excise tax	2,598,681
Income surtax	6,470,209
Tuition	4,049,271
Transportation	151,239
Investment earnings	68,904
Student activities	105,370
Fees and rents	341,953
Sales of services	1,352,544
Other	1,175,889
Total local sources	<u>85,626,323</u>
State sources:	
Foundation aid	87,256,280
Preschool foundation aid	2,439,202
Salary improvement program	10,018,722
AEA flowthrough	7,979,687
Nonpublic aid	511,116
Iowa Early Intervention Block Grant	1,287,455
At-risk grants	518,286
Miscellaneous state grants	7,571,221
Other	2,066,386
Total state sources	<u>119,648,355</u>
Federal sources:	
Title I grants	4,190,644
Carl Perkins grant	251,238
Title II grants	568,807
Individuals with Disabilities Education Act	1,102,767
Medicaid direct reimbursement	2,192,188
Other	19,150,350
Total federal sources	<u>27,455,994</u>
Total revenues	<u>232,730,672</u>

(Continued)

Cedar Rapids Community School District

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)
Major Fund—General
Year Ended June 30, 2022

	Actual
Expenditures:	
Instruction:	
Regular instruction:	
Salaries	\$ 52,636,955
Employee benefits	12,953,774
Purchased services	11,825,445
Supplies	1,720,536
Capital outlay	655,869
Other	24,301
	<u>79,816,880</u>
Special instruction:	
Salaries	21,619,531
Employee benefits	6,167,024
Purchased services	3,999,744
Supplies	99,928
Capital outlay	28,015
Other	1,250
	<u>31,915,492</u>
Vocational instruction:	
Salaries	989,103
Employee benefits	259,388
Purchased services	141,029
Supplies	124,737
Capital outlay	29,731
Other	19,830
	<u>1,563,818</u>
Other instruction:	
Salaries	17,721,119
Employee benefits	3,734,158
Purchased services	1,456,792
Supplies	744,913
Capital outlay	78,637
Other	19,937
	<u>23,755,556</u>
Total instruction	<u>137,051,746</u>

(Continued)

Cedar Rapids Community School District

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)
Major Fund—General
Year Ended June 30, 2022

	Actual
Expenditures (continued):	
Support services:	
Student services:	
Salaries	\$ 6,426,173
Employee benefits	1,665,876
Purchased services	568,428
Supplies	26,873
Capital outlay	1,210
Other	2,841
	<u>8,691,401</u>
Instruction staff services:	
Salaries	12,318,249
Employee benefits	3,080,057
Purchased services	2,681,614
Supplies	440,519
Capital outlay	2,475,768
Other	(10,987)
	<u>20,985,220</u>
General administration services:	
Salaries	4,338,356
Employee benefits	992,052
Purchased services	634,803
Supplies	85,909
Capital outlay	10,651
Other	48,250
	<u>6,110,021</u>
School administration services:	
Salaries	10,143,507
Employee benefits	3,237,825
Purchased services	116,198
Supplies	81,313
Capital outlay	15,813
Other	38,786
	<u>13,633,442</u>
Business services:	
Salaries	5,187,145
Employee benefits	1,405,425
Purchased services	1,164,817
Supplies	294,220
Capital outlay	45,048
Other	943
	<u>8,097,598</u>

(Continued)

Cedar Rapids Community School District

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)
Major Fund—General
Year Ended June 30, 2022

	Actual
Expenditures (continued):	
Support services (continued):	
Operations and maintenance:	
Salaries	\$ 7,809,802
Employee benefits	2,667,390
Purchased services	2,022,845
Supplies	5,470,818
Capital outlay	275,988
Other	593
	<u>18,247,436</u>
Student transportation:	
Salaries	4,067,890
Employee benefits	911,707
Purchased services	1,221,563
Supplies	945,284
Capital outlay	6,408
Other	480
	<u>7,153,332</u>
Debt Service	
Principal	495,310
Interest	78,635
	<u>573,945</u>
Other support services, AEA flow-through	<u>7,979,687</u>
Total support services	<u>91,472,082</u>
Total expenditures	<u>228,523,828</u>
Excess of revenues over expenditures	<u>4,206,844</u>
Other financing sources (uses):	
Proceeds from disposal of capital assets	408,575
Transfers in	1,909,577
Transfers out	(2,225,151)
Total other financing sources	<u>93,001</u>
Net change in fund balance	4,299,845
Fund balance, beginning of year	<u>33,565,350</u>
Fund balance, end of year	<u><u>\$ 37,865,195</u></u>

Nonmajor Governmental Funds

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

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



Cedar Rapids Community School District

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022**

	Special Revenue			Total Nonmajor Governmental Funds
	Student Activity	Management	Debt Service	
Assets				
Cash and cash equivalents	\$ 1,941,715	\$ 11,449,439	\$ 1,193,993	\$ 14,585,147
Receivables:				
Taxes:				
Current year	-	53,510	-	53,510
Succeeding year	-	9,066,382	-	9,066,382
Other	217	6,018	-	6,235
Due from other funds	358,932	-	-	358,932
Restricted cash and investments	-	-	12,381,622	12,381,622
Total assets	\$ 2,300,864	\$ 20,575,349	\$ 13,575,615	\$ 36,451,828
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ 104,100	\$ 85,303	\$ -	\$ 189,403
Accrued expenditures, primarily salaries and benefits payable	3,809	1,903,247	-	1,907,056
Due to other funds	338	13,432	-	13,770
Unearned revenue	-	-	292,588	292,588
Total liabilities	108,247	2,001,982	292,588	2,402,817
Deferred inflows of resources, unavailable revenue— property taxes	-	9,066,382	-	9,066,382
Fund balances, restricted	2,192,617	9,506,985	13,283,027	24,982,629
Total liabilities, deferred inflows of resources and fund balance	\$ 2,300,864	\$ 20,575,349	\$ 13,575,615	\$ 36,451,828

Cedar Rapids Community School District

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2022**

	Special Revenue			Total
	Student Activity	Management	Debt Service	Nonmajor Governmental Funds
Revenues:				
Local sources:				
Local taxes	\$ -	\$ 8,482,542	\$ -	\$ 8,482,542
Other local sources	2,093,453	50,382	176,990	2,320,825
State sources	-	244,053	-	244,053
Federal sources	-	-	585,174	585,174
Total revenues	2,093,453	8,776,977	762,164	11,632,594
Expenditures:				
Current:				
Instruction:				
Regular instruction	-	3,030,941	-	3,030,941
Other instruction	1,974,591	-	-	1,974,591
Total instruction	1,974,591	3,030,941	-	5,005,532
Support services:				
Student services	-	10,999	-	10,999
Instruction staff services	-	96,635	-	96,635
General administration services	-	96,327	-	96,327
School administration services	-	431,717	-	431,717
Business services	-	160,802	-	160,802
Operations and maintenance	23,305	1,923,917	-	1,947,222
Student transportation	13,491	765,380	-	778,871
Total support services	36,796	3,485,777	-	3,522,573
Noninstructional programs:				
Food service	-	221,862	-	221,862
Community services	-	47,963	-	47,963
Total noninstructional programs	-	269,825	-	269,825
Debt service				
Principal	-	-	8,312,000	8,312,000
Interest	-	-	3,710,028	3,710,028
Total expenditures	2,011,387	6,786,543	12,022,028	20,819,958
Excess of revenues over expenditures	82,066	1,990,434	(11,259,864)	(9,187,364)
Other financing sources (uses):				
Transfers in	358,932	-	11,936,105	12,295,037
Transfers out	-	(320,282)	-	(320,282)
	358,932	(320,282)	11,936,105	11,974,755
Net changes in fund balances	440,998	1,670,152	676,241	2,787,391
Fund balance, beginning of year	1,751,619	7,836,833	12,606,786	22,195,238
Fund balance, end of year	\$ 2,192,617	\$ 9,506,985	\$ 13,283,027	\$ 24,982,629

Nonmajor Proprietary Funds

Nutrition Services Fund is used to account for the food service operations of the District.

Daycare Services Fund is used to account for the daycare services of the District.



Cedar Rapids Community School District

**Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2022**

	Nutrition Services	Daycare Services	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 5,878,486	\$ 1,437,021	\$ 7,315,507
Other receivables	53,674	-	53,674
Due from other governments	100,678	1,834	102,512
Due from other funds	13,787	1,091	14,878
Inventories—supplies and materials	65,882	-	65,882
Total current assets	6,112,507	1,439,946	7,552,453
Noncurrent assets, furniture and equipment, net	944,133	22,707	966,840
Total assets	7,056,640	1,462,653	8,519,293
Deferred Outflows of Resources , pension related amounts	418,975	138,372	557,347
Liabilities			
Current liabilities:			
Accounts payable	460,651	319	460,970
Accrued expenses	75,440	162,926	238,366
Due to other funds	383,704	8	383,712
Unearned revenue	180,686	-	180,686
Total current liabilities	1,100,481	163,253	1,263,734
Noncurrent liability, net pension liability	57,571	18,601	76,172
Total liabilities	1,158,052	181,854	1,339,906
Deferred Inflow of Resources , pension related amounts	2,208,644	713,616	2,922,260
Net Position			
Investment in capital assets	944,133	22,707	966,840
Unrestricted	3,164,786	682,848	3,847,634
Total net position	\$ 4,108,919	\$ 705,555	\$ 4,814,474

Cedar Rapids Community School District

**Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Proprietary Funds
Year Ended June 30, 2022**

	Nutrition Services	Daycare Services	Total
Operating revenues:			
Charges for services	\$ 365,695	\$ 1,320,406	\$ 1,686,101
Other	248,389	8,777	257,166
Total operating revenues	614,084	1,329,183	1,943,267
Operating expenses:			
Support services	-	-	-
Payroll costs	3,787,587	233,196	4,020,783
Purchased services	7,281	23,776	31,057
Supplies and materials	5,710,978	103,043	5,814,021
Depreciation	124,044	1,747	125,791
Total operating expenses	9,629,890	361,762	9,991,652
Operating income (loss)	(9,015,806)	967,421	(8,048,385)
Nonoperating revenues:			
State sources	45,314	-	45,314
Federal sources	12,647,345	71,521	12,718,866
Interest income	2,366	-	2,366
Total nonoperating revenues	12,695,025	71,521	12,766,546
Income before transfers	3,679,219	1,038,942	4,718,161
Transfers in	1,565	108,392	109,957
Transfers out	(383,705)	(5,891)	(389,596)
	(382,140)	102,501	(279,639)
Change in net position	3,297,079	1,141,443	4,438,522
Net position (deficit), beginning of year	811,840	(435,888)	375,952
Net position, end of year	\$ 4,108,919	\$ 705,555	\$ 4,814,474

Cedar Rapids Community School District

**Combining Statement of Cash Flows
Nonmajor Proprietary Funds
Year Ended June 30, 2022**

	Nutrition Services	Daycare Services	Total
Cash flows from operating activities:			
Cash received from sale of lunches and breakfasts	\$ 111,455	\$ -	\$ 111,455
Cash received from services	216,883	1,346,391	1,563,274
Cash received from miscellaneous operating activities	248,389	8,777	257,166
Cash payments to employees for services	(4,298,366)	(1,292,614)	(5,590,980)
Cash payments to suppliers for good and services	(4,571,164)	(126,501)	(4,697,665)
Net cash used in operating activities	(8,292,803)	(63,947)	(8,356,750)
Cash flows from noncapital financing activities:			
State lunch and breakfast reimbursements	45,314	-	45,314
Federal lunch and breakfast reimbursements	12,252,177	76,599	12,328,776
Transfers from other funds	1,565	108,392	109,957
Transfers to other funds	(383,705)	(5,891)	(389,596)
Proceeds from interfund accounts	(637,620)	(164,995)	(802,615)
Net cash provided by noncapital financing activities	11,277,731	14,105	11,291,836
Cash flows from capital and related financing activities, acquisition of capital assets			
	(215,224)	-	(215,224)
Cash flows from investing activities, interest			
	2,365	-	2,365
Net increase (decrease) in cash and cash equivalents	2,772,069	(49,842)	2,722,227
Cash and cash equivalents:			
Beginning	3,106,417	1,486,863	4,593,280
Ending	<u>\$ 5,878,486</u>	<u>\$ 1,437,021</u>	<u>\$ 7,315,507</u>
Reconciliation of operating income (loss) to net cash used in operating activities:			
Operating income (loss)	\$ (9,015,806)	\$ 967,421	\$ (8,048,385)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:			
Depreciation expense	124,044	1,747	125,791
Commodities consumed	777,903	-	777,903
Changes in assets and liabilities:			
(Increase) decrease in receivables, net	(4,566)	25,984	21,418
Decrease in inventories	17,855	-	17,855
Increase (decrease) in accounts payable and accrued expenses	377,176	64,811	441,987
Increase (decrease) in net pension liability	(2,886,200)	(984,266)	(3,870,466)
(Increase) decrease in deferred outflows of resources	1,682,718	(429,491)	1,253,227
(Decrease) in deferred inflows of resources	666,864	289,847	956,711
(Decrease) in unearned revenues	(32,791)	-	(32,791)
Net cash used in operating activities	\$ (8,292,803)	\$ (63,947)	\$ (8,356,750)
Noncash items, noncapital financing activities, federal commodities	<u>\$ 777,903</u>	<u>\$ -</u>	<u>\$ 777,903</u>



Cedar Rapids Community School District

Statistical Section

Contents

The statistical section of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the District's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.	74-81
Revenue Capacity	
These schedules contain information to help the reader assess the District's most significant local revenue sources, the property tax (or sales tax).	82-85
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.	86-89
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	90-91
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	92-98

Schedule 1
Cedar Rapids Community School District

Net Position by Component

Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Governmental activities										
Net investment in capital assets	\$ 94,410,965	\$ 114,188,684	\$ 118,636,016	\$ 101,523,165	\$ 102,167,675	\$ 97,707,987	\$ 92,629,054	\$ 88,883,139	\$ 83,850,937	\$ 67,290,267
Restricted (2)	34,335,610	27,306,978	25,946,646	33,856,101	22,467,964	19,012,118	21,876,721	20,680,197	26,872,520	37,189,039
Unrestricted (1)	(12,637,051)	(58,317,993)	(75,709,227)	(63,207,263)	(61,044,043)	(61,013,853)	(68,105,253)	(78,355,708)	(5,760,196)	(9,155,359)
Total Governmental activities	116,109,524	83,177,669	68,873,435	72,172,003	63,591,596	55,706,252	46,400,522	31,207,628	104,963,261	95,323,947
Business type activities										
Net investment in capital assets	966,840	877,405	937,375	1,029,921	1,070,425	910,701	995,092	1,034,198	787,396	628,541
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted (1)	3,847,634	(501,453)	113,583	(465,411)	(818,689)	(1,279,440)	(1,448,121)	(2,472,674)	2,123,220	2,381,534
Total Business type activities	4,814,474	375,952	1,050,958	564,510	251,736	(368,739)	(453,029)	(1,438,476)	2,910,616	3,010,075
Primary Government										
Net investment in capital assets	95,377,805	115,066,089	119,573,391	102,553,086	103,238,100	98,618,688	93,624,146	89,917,337	84,638,333	67,918,808
Restricted	34,335,610	27,306,978	25,946,646	33,856,101	22,467,964	19,012,118	21,876,721	20,680,197	26,872,520	37,189,039
Unrestricted (1)	(8,789,417)	(58,819,446)	(75,595,644)	(63,672,674)	(61,862,732)	(62,293,293)	(69,553,374)	(80,828,382)	(3,636,976)	(6,773,825)
Total Primary Government	\$ 120,923,998	\$ 83,553,621	\$ 69,924,393	\$ 72,736,513	\$ 63,843,332	\$ 55,337,513	\$ 45,947,493	\$ 29,769,152	\$ 107,873,877	\$ 98,334,022

Source: CRCSD Financial Records

(1) Unrestricted Net Position declined significantly in FY2015 for both Governmental and Business type activities due to the impact of GASB68 compliance and a resulting impact of a new net pension liability of \$77,911,095 shared between Governmental and Business type activities at \$74,233,692 and Business type activities at \$3,677,403.

(2) Restricted Net Position increased from \$32 million to \$51.4 million in FY2012 largely due to an increase of \$17 million in the SAVE Fund related to debt issuances committed to sinking fund/reserve fund requirements and capital investments in infrastructure. A reduction of \$14.2 million in FY13, \$10.3 million in FY14 is reflective of planned spend down of these restricted funds.

**Schedule 2
Cedar Rapids Community School District
Expenses, Program Revenues, and Net (Expense)/Revenue**

**Last Ten Fiscal Years
(accrual basis of accounting)**

Fiscal Year

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Expenses										
Governmental activities:										
Instruction:										
Regular instruction	\$ 66,741,276	\$ 87,355,072	\$ 87,603,840	\$ 82,582,007	\$ 81,856,442	\$ 71,654,881	\$ 71,485,585	\$ 75,114,121	\$ 77,735,342	\$ 71,109,802
Special instruction (2)	39,466,700	35,711,121	37,241,262	34,094,403	34,058,471	40,826,106	37,972,782	28,739,317	31,769,307	40,851,842
Vocational instruction	1,427,867	1,718,217	1,665,170	1,458,103	1,469,325	1,218,858	1,311,983	1,171,341	1,416,369	1,410,611
Other instruction	23,170,509	23,366,461	24,425,703	24,362,773	22,283,464	22,282,880	21,698,300	20,844,653	19,944,875	20,469,838
Total Instruction	130,806,352	148,150,871	150,935,975	142,497,286	139,667,702	135,982,525	132,468,650	125,869,432	130,865,893	133,842,093
Support services:										
Student services	7,787,487	7,241,016	7,375,896	7,171,840	6,469,814	5,681,000	5,395,080	5,429,282	5,495,362	5,656,741
Instructional staff services	21,189,722	20,304,349	21,301,202	19,260,877	17,073,593	17,389,089	14,754,665	15,091,885	11,401,346	7,534,866
General administration services (3)	25,730,324	10,189,325	16,492,940	16,137,923	11,534,357	10,765,228	7,138,446	3,529,362	5,374,535	4,693,205
School administration services	12,646,602	14,805,509	14,588,155	13,916,134	13,832,311	13,815,890	13,590,131	13,122,763	13,177,716	12,144,472
Business services	7,256,159	8,291,746	7,868,369	6,629,157	6,449,014	6,204,875	5,445,535	5,596,489	5,232,791	6,293,509
Operations and maintenance (3)	22,511,816	23,726,197	18,441,821	17,890,691	21,986,448	21,214,740	20,519,028	23,628,837	19,812,352	17,142,185
Student transportation	8,158,178	9,287,259	10,445,928	9,295,376	8,608,201	8,102,173	8,373,789	7,281,662	7,665,626	7,951,558
Total support services (1)	105,280,288	93,845,401	96,514,311	90,301,998	85,953,738	83,172,995	75,216,674	73,680,280	68,159,728	61,416,536
Non-instructional programs:										
Food Services	221,862	230,075	128,855	89,010	121,783	204,193	217,375	226,745	100,701	116,539
Community services	138,379	101,462	158,045	129,581	32,016	41,524	33,500	19,667	49,137	137,933
Total non-instructional expenditures	360,241	331,537	286,900	218,591	153,799	245,717	250,875	246,412	149,838	254,472
Facilities acquisition/construction	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	4,438,204	3,953,989	3,885,035	3,835,496	3,886,505	3,809,709	5,794,832	5,410,128	5,286,603	7,061,533
AEA flow through	7,979,687	8,010,708	7,867,389	7,754,813	7,722,183	7,396,246	7,319,340	7,241,289	6,879,239	6,626,750
Total other expenditures	12,417,891	11,964,697	11,752,424	11,590,309	11,608,688	11,205,955	13,114,172	12,651,417	12,165,842	13,688,283
Total governmental activities	248,864,772	254,292,506	259,489,610	244,608,184	237,383,927	230,607,192	221,050,371	212,447,541	211,341,301	209,201,384
Business type activities:										
Non-instructional programs:										
Day care services	361,762	3,076,141	4,545,872	4,576,377	4,567,408	4,548,601	4,239,714	4,389,636	4,447,660	4,462,868
Nutrition services	9,629,890	8,938,796	8,368,217	8,536,557	8,018,058	8,010,051	7,519,757	7,378,452	8,073,582	7,892,438
Total Business type activities	9,991,652	12,014,937	12,914,089	13,112,934	12,585,466	12,558,652	11,759,471	11,768,088	12,521,242	12,355,306
Total primary government expenses	258,856,424	266,307,443	272,403,699	257,721,118	249,969,393	243,165,844	232,809,842	224,215,629	223,862,543	221,556,690
Program Revenues										
Governmental activities:										
Charges for services										
Instruction	7,243,058	6,163,618	8,068,911	8,507,762	8,583,150	8,634,347	9,285,818	9,548,001	9,199,381	9,354,805
Support	532,818	946,493	1,255,206	1,126,808	1,063,031	902,454	885,724	792,749	783,739	533,744
Non-instruction	435,135	510,123	559,078	628,010	631,777	592,372	634,464	624,993	602,627	602,545
Operating grants and contributions (1)	50,390,700	39,452,066	34,619,459	34,318,690	32,797,490	31,965,448	31,681,740	36,595,764	29,485,461	28,146,816
Capital grants and contributions	-	-	263,198	-	-	-	68,827	133,544	786,573	979,130
Total governmental activities	58,601,711	47,072,300	44,765,852	44,581,270	43,075,448	42,094,621	42,556,573	47,695,051	40,857,781	39,617,040
Business type activities:										
Charges for services										
Day care services	1,320,406	3,199,963	4,071,263	4,434,055	4,357,878	4,427,197	4,348,568	4,409,491	4,347,101	4,214,598
Nutrition services	365,695	190,216	1,687,439	2,485,672	2,873,298	2,893,895	3,107,167	3,066,837	3,181,492	3,246,044
Operating grants and contributions										
Day care services	71,521	114,500	24,785	56,508	135,925	126,853	128,635	120,998	111,976	74,869
Nutrition services	12,692,659	8,099,747	7,213,054	6,878,321	6,043,038	5,598,240	5,315,410	4,888,666	4,875,488	4,932,927
Capital grants and contributions										
Day care services	-	-	-	-	-	-	-	-	-	-
Nutrition services	-	-	10,192	-	178,239	-	-	-	-	176,698
Total business type activities	14,450,281	11,604,426	13,006,733	13,854,556	13,588,378	13,046,185	12,899,780	12,485,992	12,516,057	12,645,136
Total primary government program revenues	73,051,992	58,676,726	57,772,585	58,435,826	56,663,826	55,140,806	55,456,353	60,181,043	53,373,838	52,262,176
Net (Expense)/Revenue										
Governmental activities	(190,263,061)	(207,220,206)	(214,723,758)	(200,026,914)	(194,308,479)	(188,512,571)	(178,493,798)	(164,752,490)	(170,483,520)	(169,584,344)
Business type activities	4,458,629	(410,508)	92,644	741,622	1,002,912	487,533	1,140,309	717,904	(5,185)	289,830
Total primary government net expense	\$ (185,804,432)	\$ (207,630,714)	\$ (214,631,114)	\$ (199,285,292)	\$ (193,305,567)	\$ (188,025,038)	\$ (177,353,489)	\$ (164,034,586)	\$ (170,488,705)	\$ (169,294,514)

Source: CRCSA Financial Records

(1) Increases in Support Services expenditures in FY2015 is related to the new \$5.2 million Teacher Leadership and Compensation Grant awarded to the District by the State. Increases in FY2020 are due to a significant increase in staffing and the purchase and implementation costs for new HR/PR and accounting software.

(2) Increases for FY2016 in special instruction is due to a change by District auditor's of categorization of between regular and special instruction expenditures. Increases in FY2017 and FY2020 are due to a significant increase in staffing and staff related costs.

(3) In FY2021, it was determined that approximately \$4.5 million of depreciation expenses was being recorded to general administrative services when in fact it should have been recorded to operations and maintenance. This was corrected in FY2021.

Schedule 3
Cedar Rapids Community School District

General Revenues and Total Change in Net Position
(accrual basis of accounting)
Last Ten Fiscal Years

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Net (Expense)/Revenue										
Governmental activities	\$ (190,263,061)	\$ (207,220,206)	\$ (214,723,758)	\$ (200,026,914)	\$ (194,308,479)	\$ (188,512,571)	\$ (178,493,798)	\$ (164,752,490)	\$ (170,483,520)	\$ (169,584,344)
Business-type activities	4,458,629	(410,508)	92,644	741,622	1,002,912	487,533	1,140,309	717,904	(5,185)	289,830
Total primary government net expense	(185,804,432)	(207,630,714)	(214,631,114)	(199,285,292)	(193,305,567)	(188,025,038)	(177,353,489)	(164,034,586)	(170,488,705)	(169,294,514)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes levied for general purposes(1)	80,747,929	80,938,097	75,658,941	74,811,226	73,739,056	69,579,547	69,041,172	72,618,145	71,560,255	68,392,133
Property taxes levied for capital projects	10,423,632	10,197,847	9,777,133	9,468,837	8,957,734	8,190,048	8,174,031	4,717,396	4,565,888	4,381,606
Secure and Advanced Vision for Education (SAVE)	20,983,825	18,735,035	17,374,222	17,469,112	15,915,029	15,811,584	16,132,575	16,746,385	14,493,351	13,964,236
Income surtaxes	6,470,209	7,651,108	8,659,064	7,809,208	7,304,367	7,523,491	7,168,294	6,869,752	8,773,543	6,483,657
Grants not restricted to specific programs	95,793,638	96,925,198	94,720,319	92,844,521	92,792,572	91,632,494	88,098,463	82,077,802	79,120,660	76,163,093
Investment earnings	293,643	196,263	1,360,475	1,475,643	629,915	219,661	154,326	155,078	290,297	464,753
Miscellaneous	6,067,166	6,521,639	4,213,778	4,204,651	4,684,368	4,384,059	4,688,109	3,659,382	1,145,978	2,106,025
Transfers	279,640	359,253	(338,742)	524,123	452,228	477,417	229,722	388,495	172,862	232,136
Total Governmental activities	221,059,682	221,524,440	211,425,190	208,607,321	204,475,269	197,818,301	193,686,692	187,232,435	180,122,834	172,187,639
Business-type activities										
Investment earnings	2,367	589	24,649	32,017	7,598	4,122	2,337	2,256	2,257	2,805
Miscellaneous	257,166	94,166	30,413	63,258	238,603	70,052	72,523	86,580	76,331	67,536
Transfers	(279,640)	(359,253)	338,742	(524,123)	(452,228)	(477,417)	(229,722)	(388,495)	(172,862)	(232,136)
Total Business-type activities	(20,107)	(264,498)	393,804	(428,848)	(206,027)	(403,243)	(154,862)	(299,659)	(94,274)	(161,795)
Total primary government	221,039,575	221,259,942	211,818,994	208,178,473	204,269,242	197,415,058	193,531,830	186,932,776	180,028,560	172,025,844
Change in Net Position										
Governmental activities	30,796,621	14,304,234	(3,298,568)	8,580,407	10,166,790	9,305,730	15,192,894	22,479,945	9,639,314	2,603,295
Business-type activities	4,438,522	(675,006)	486,448	312,774	796,885	84,290	985,447	418,245	(99,459)	128,035
Total primary government (2)	\$ 35,235,143	\$ 13,629,228	\$ (2,812,120)	\$ 8,893,181	\$ 10,963,675	\$ 9,390,020	\$ 16,178,341	\$ 22,898,190	\$ 9,539,855	\$ 2,731,330

Source: CRCSD Financial Records

(1) Changes in property tax revenues are a product of underlying changes in property values and tax rates. See Schedules 8-11.

(2) The decrease in net position was a largely a result of increase in Governmental activities expenditures mainly due to additional expenditures in special education and limited language proficient student expenditures and support services expenditures.

Schedule 4
Cedar Rapids Community School District

Fund Balances, Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
General Fund										
Non-spendable	573,978	626,403	\$ 976,904	\$ 253,323	\$ 228,912	\$ 275,060	\$ 292,186	\$ 603,863	\$ 297,646	\$ 266,630
Restricted	9,203,218	2,133,679	2,461,725	2,977,707	3,407,403	3,807,407	3,821,002	4,219,634	4,172,776	4,599,248
Committed			138,150	1,136,680	-	-	-	-	-	-
Unassigned (3)	28,087,999	30,805,268	25,003,962	28,298,531	30,125,316	27,279,841	21,532,805	12,220,071	3,198,144	(1,359,423)
Reserved			-	-	-	-	-	-	-	-
Unreserved			-	-	-	-	-	-	-	-
Total general fund (2)	37,865,195	33,565,350	28,580,741	32,666,241	33,761,631	31,362,308	25,645,993	17,043,568	7,668,566	3,506,455
All Other Governmental Funds										
Restricted (1)	56,492,379	70,511,679	68,133,390	71,923,820	\$ 36,031,108	\$ 29,975,436	\$ 32,008,921	\$ 33,373,466	\$ 33,299,233	\$ 43,199,945
Assigned	2,052,460	2,052,460	2,052,460	1,992,680	1,934,641	1,896,527	1,823,584	1,770,470	1,718,903	2,758,335
Unassigned	-	-	-	-	-	-	-	(21,612)	-	(5,518,720)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	58,544,839	72,564,139	70,185,850	73,916,500	37,965,749	31,871,963	33,832,505	35,122,324	35,018,136	40,439,560
Total all governmental funds	\$ 96,410,034	\$ 106,129,489	\$ 98,766,591	\$ 106,582,741	\$ 71,727,380	\$ 63,234,271	\$ 59,478,498	\$ 52,165,892	\$ 42,686,702	\$ 43,946,015

Source: CRCSO Financial Records

(1) Increase of Restricted fund balance of \$23 million in FY2012 is related to the issuance of \$53 million in SAVE funded debt partially unused. The Increase of Restricted fund balance of \$36 million if FY2019 is largely due to the issuance of \$25 million in SAVE Revenue Bonds.

(2) Continued improvements in the General Fund reserves for FY2016, FY2017 and FY2018 are largely the result of implementation of expenditure reductions as well as the continuation of an aggressive cash reserve levy.

(3) Increase of Unassigned in FY2021 are largely due to savings generated from reduction in staffing due to Covid-19 and utility cost savings from the August 10th Derecho.

**Schedule 5
Cedar Rapids Community School District**

Governmental Funds Revenues

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Federal Sources:										
Federal grants(1)	\$ 28,041,168	\$ 17,185,343	\$ 12,000,067	\$ 11,567,095	\$ 10,205,821	\$ 9,629,518	\$ 9,869,405	\$ 9,806,338	\$ 13,591,446	\$ 9,953,558
Total federal sources	28,041,168	17,185,343	12,000,067	11,567,095	10,205,821	9,629,518	9,869,405	9,806,338	13,591,446	9,953,558
State Sources:										
State foundation aid	87,641,961	88,336,493	86,381,669	84,686,258	85,103,402	84,269,010	80,904,052	80,266,246	75,545,176	74,840,756
State grants and other(2)	53,516,119	49,721,615	50,459,289	50,086,510	47,677,038	47,951,653	47,555,636	45,672,329	39,759,972	21,059,097
Total state sources	141,158,080	138,058,108	136,840,958	134,772,768	132,780,440	132,220,663	128,459,688	125,938,575	115,305,148	95,899,853
Local sources										
Local taxes(2)	97,641,755	98,787,053	94,095,138	92,089,268	90,001,154	85,293,086	84,383,497	84,205,293	84,899,686	93,221,631
Tuition	4,049,271	4,408,329	4,540,781	4,440,377	4,439,683	4,392,344	4,685,211	4,684,090	4,695,048	4,953,225
Other local sources	5,857,177	5,919,007	8,581,685	9,445,466	8,991,924	8,200,470	8,684,832	8,987,417	7,575,197	8,550,499
Total local sources	107,548,203	109,114,389	107,217,604	105,975,111	103,432,761	97,885,900	97,753,540	97,876,800	97,169,931	106,725,355
Total governmental revenues	\$ 276,747,451	\$ 264,357,840	\$ 256,058,629	\$ 252,314,974	\$ 246,419,022	\$ 239,736,081	\$ 236,082,633	\$ 233,621,713	\$ 226,066,525	\$ 212,578,766

Source: CRCSD Financial Records

(1) FEMA monies received in FY2014 related to flood recovery efforts, caused a spike up in federal sources with a return to "normal" levels in FY2015. The increase in federal fund in FY2021 is due to the ESSER funds received by the District to help with mitigation efforts in dealing with the Covid-19 pandemic.

(2) Increases for FY2015 are related to the award of a \$5.2 million Teacher Leadership and Compensation State grant. Beginning in FY2014, monies collected from the Statewide "Secure an Advanced Vision for Education" (SAVE) Tax are considered State revenues, not local taxes. This is the reason for the increase in State grants and other category and the corresponding decrease in the Local taxes category.

**Schedule 6
Cedar Rapids Community School District**

Governmental Funds Expenditures and Debt Service Ratio

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Instruction:										
Regular instruction	\$ 84,051,085	\$ 85,033,568	\$ 83,979,570	\$ 81,865,289	\$ 80,781,071	\$ 79,531,985	\$ 80,512,091	\$ 77,868,718	\$ 76,908,440	\$ 71,429,408
Special instruction (2)	31,915,492	34,345,342	35,466,804	33,623,777	33,545,390	32,665,039	30,649,874	29,756,714	31,708,940	40,581,394
Vocational instruction	1,563,818	1,663,021	1,618,009	1,448,368	1,451,562	1,214,838	1,338,727	1,210,355	1,413,807	1,395,557
Other instruction	25,730,147	22,628,323	23,736,576	24,214,004	22,011,742	22,213,888	22,141,972	21,286,126	19,909,797	20,307,485
Total Instruction	143,260,542	143,670,254	144,800,959	141,151,438	137,789,765	135,625,750	134,642,664	130,121,913	129,940,984	133,713,844
Support services:										
Student services	8,707,089	6,988,790	7,158,084	7,121,048	6,391,036	5,662,054	5,503,668	5,606,672	5,484,107	5,623,392
Instructional staff services (1)	21,903,896	19,588,502	20,669,150	19,044,695	16,916,935	17,345,542	14,960,475	15,528,954	9,849,508	7,602,176
General administration services	6,206,348	5,297,428	5,342,876	5,557,891	5,407,173	4,287,743	3,963,884	3,630,234	3,733,275	3,411,657
School administration services	14,323,429	14,374,013	13,819,155	13,643,280	13,630,175	13,962,075	13,469,569	13,492,618	12,940,423	12,811,320
Business services	8,609,049	7,679,553	7,428,197	6,572,668	6,186,587	6,279,907	5,953,599	6,109,852	5,366,101	6,293,777
Operations and maintenance	20,447,823	18,670,907	17,956,971	18,199,717	17,251,668	16,893,124	16,447,672	16,984,560	16,825,814	16,607,966
Student transportation	7,932,203	8,005,777	9,227,355	10,007,662	7,753,445	7,357,781	7,755,760	6,268,848	7,019,774	7,179,367
AEA flowthrough	7,979,687	8,010,708	7,867,389	7,754,813	7,722,183	7,396,246	7,319,340	7,241,289	6,879,239	6,626,750
Total support services	96,109,524	88,615,678	89,469,177	87,901,774	81,259,202	79,184,472	75,373,967	74,863,027	68,098,241	66,156,405
Non-instructional programs:										
Food service	221,862	230,075	128,855	89,010	121,783	204,193	217,375	226,745	100,701	116,539
Community services	47,963	52,317	132,199	111,456	32,016	34,274	33,500	19,667	49,137	107,824
Total non-instructional services	269,825	282,392	261,054	200,466	153,799	238,467	250,875	246,412	149,838	224,363
Other expenditures:										
Debt Service										
Principal	8,807,310	52,404,615	43,769,427	4,131,553	8,340,000	8,369,000	3,710,000	2,725,000	2,595,000	2,495,000
Interest	3,788,663	3,311,615	4,266,837	3,704,526	3,935,104	4,211,594	5,549,533	5,323,475	5,389,345	5,482,908
Bond issuance costs	0	432,648	198,964	173,632	-	-	118,828	368,537	-	-
Capital Outlay										
Facility acquisition/construction (4)	36,868,355	27,979,769	8,820,265	6,764,596	7,935,012	9,031,771	9,477,119	19,594,128	21,634,075	25,633,248
Total other expenditures	49,464,328	84,128,647	57,055,493	14,774,307	20,210,116	21,612,365	18,855,480	28,011,140	29,618,420	33,611,156
Total expenditures	289,104,219	316,696,971	291,586,683	244,027,985	239,412,882	236,661,054	229,122,986	233,242,492	227,807,483	233,705,768
Transfers out		17,788,179	19,173,316	8,591,037	14,567,406	16,870,047	10,875,517	10,439,793	10,440,035	10,790,574
Total expenditures and transfers	\$ 289,104,219	\$ 334,485,150	\$ 310,759,999	\$ 252,619,022	\$ 253,980,288	\$ 253,531,101	\$ 239,998,503	\$ 243,682,285	\$ 238,247,518	\$ 244,496,342
Capital Outlays	\$ 24,511,997	\$ 23,008,006	\$ 1,879,967	\$ 2,643,144	\$ 1,865,777	\$ 2,443,164	\$ 6,201,764	\$ 15,808,404	\$ 20,136,600	\$ 25,748,205
Total Expenditures less Capital Outlays	264,592,222	293,688,965	289,706,716	241,384,841	237,547,105	234,217,890	222,921,222	217,434,088	207,670,883	207,957,563
Debt Service (principal & interest only) (3)	12,595,973	55,716,230	48,036,264	7,836,079	12,275,104	12,580,594	9,259,533	8,048,475	7,984,345	7,977,908
Debt service (P&I) as a percentage of noncapital expenditures	4.76%	18.97%	16.58%	3.25%	5.17%	5.37%	4.15%	3.70%	3.84%	3.84%

Source: CRCSD Financial Records

(1) Increases for FY2015 are related to the award of a \$5.2 million Teacher Leadership and Compensation State grant.

(2) Increases for FY2016 in special instruction is due to a change by District auditor's of categorization of between regular and special instruction expenditures.

(3) Debt service principal expenditures increases for FY2020 and FY2021 are due mainly to the refinancing SAVE revenue bonds.

Schedule 7
Cedar Rapids Community School District

Other Financing Sources and Uses and Net Change in Fund Balances -
Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Excess of revenues over (under) expenditures	\$ (12,356,768)	\$ (52,339,131)	\$ (35,528,054)	\$ 8,287,109	\$ 7,006,140	\$ 3,075,027	\$ 6,959,647	\$ 379,221	\$ (1,740,958)	\$ (21,127,002)
Other Financing Sources (Uses)										
Bond issuance proceeds	-	52,295,000	27,739,000	25,185,000	-	-	13,935,000	65,603,000	-	-
Capital loan proceeds	-	-	-	414,635	-	-	-	-	-	-
Premium on bonds	-	5,197,475	-	-	-	-	1,535,560	-	-	-
Sale of capital assets	2,357,673	1,850,300	311,646	444,494	377,047	203,329	2,677	378,668	308,783	307,055
Payment to refunding escrow agent	-	-	-	-	-	-	(15,350,000)	(57,270,194)	-	-
Transfers in	15,318,704	18,147,433	18,834,574	9,115,160	15,019,634	17,347,464	11,105,239	10,828,288	10,612,897	11,022,710
Transfers out	(15,039,064)	(17,788,179)	(19,173,316)	(8,591,037)	(14,567,406)	(16,870,047)	(10,875,517)	(10,439,793)	(10,440,035)	(10,790,574)
Total other financing sources (uses)	2,637,313	59,702,029	27,711,904	26,568,252	829,275	680,746	352,959	9,099,969	481,645	539,191
Net change in fund balances	\$ (9,719,455)	\$ 7,362,898	\$ (7,816,150)	\$ 34,855,361	\$ 7,835,415	\$ 3,755,773	\$ 7,312,606	\$ 9,479,190	\$ (1,259,313)	\$ (20,587,811)

Source: CRCSD Financial Records

The net change in fund balances of -\$20.6 million in FY2013 is due to the planned spend down of SAVE funded bond resources from FY2012. Improvements in FY2016 and FY2017 are driven largely by improvements in General Fund reserves. Improvements made in FY2018 are due to building reserves in Management Fund and Save Funds. Improvements made in FY2019 are mainly due to the issuance of \$28.185 million in SAVE revenue bonds for the construction of a new elementary school. The decrease in the fund balance in FY2020 is due to the refinancing of the \$30 million 2010 SAVE revenue bonds using \$3 million debt reserve balance to buy down the amount of the replacement bonds. In addition, the district spent approximately \$2.3 million of the \$25.185 million bond proceeds for the construction of a new elementary school. In FY2021, the District refinance the 2015 SAVE revenue bonds and issued \$16.46 of SAVE revenue bonds for the construction of its second elementary, which caused the fund balance to increase by \$7.4 million.

Schedule 8
Cedar Rapids Community School District
Assessed Value and Taxable Value of Property
Last Ten Fiscal Years

Calendar Year	Fiscal Year	Assessed Valuations <i>(Excluding Tax Increment Financing (TIF) Property)</i>									Taxable Valuations <i>(Excluding Tax Increment Financing (TIF) Property)</i>							Total District Levy Rate	
		Assessed	Collected	Agriculture	Residential <small>(net of personal exemptions)</small>	Commercial	Industrial	Railroad	Utility with Gas & Elect	Multi-Residential	Total	Agriculture	Residential <small>(net of personal exemptions)</small>	Commercial	Industrial	Railroad	Utility		Multi-Residential
2020	2022	\$ 51,144,002		\$ 7,080,814,514	\$ 1,542,585,836	\$ 120,162,982	\$ 24,217,292	\$ 1,265,625,141	\$ 276,210,888	\$ 10,360,760,655	\$ 43,080,812	\$ 4,088,025,042	\$ 1,738,146,068	\$ 126,935,460	\$ 21,795,565	\$ 226,922,756	\$ 198,405,416	\$ 6,443,311,119	15.36072
2019	2021	51,286,063		6,993,384,334	1,569,933,737	133,643,208	24,282,909	1,335,246,389	258,448,528	10,316,225,168	41,770,808	3,791,661,131	1,381,157,868	118,985,998	21,854,619	249,873,449	181,298,832	5,786,602,705	15.36229
2018	2020	72,739,086		6,619,508,008	1,551,963,713	116,551,779	20,609,610	1,317,927,943	225,208,326	9,924,508,465	40,735,316	3,718,595,607	1,368,604,742	103,396,589	18,548,649	243,693,493	167,399,442	5,660,973,838	15.07063
2017	2019	73,146,748		6,520,261,826	1,549,020,415	116,229,272	19,698,624	1,153,671,038	218,120,169	9,650,148,092	39,706,309	3,580,673,703	1,368,611,742	103,257,132	17,728,762	255,268,928	170,821,551	5,536,068,127	15.07020
2016	2018	80,097,249		6,303,678,612	1,346,705,765	112,573,610	21,410,296	1,041,102,410	204,156,318	9,109,724,260	37,883,626	3,549,563,279	1,195,514,224	100,064,190	19,269,268	261,354,487	167,758,878	5,331,407,952	15.37529
2015	2017	80,572,521		6,074,564,910	1,265,317,686	102,861,195	18,044,287	944,784,846	189,910,652	8,676,056,097	37,139,664	3,310,756,312	1,119,765,497	90,658,365	16,239,860	267,154,678	162,056,748	5,003,771,124	15.37507
2014	2016	78,844,434		6,020,788,937	1,459,518,226	103,682,592	18,585,572	865,437,022	8,546,856,783	35,230,543	3,282,729,093	1,294,267,766	91,460,192	16,727,018	264,677,056	4,985,091,668	15.38030	15.38030	15.38030
2013	2015	79,363,811		5,979,232,433	1,440,990,908	107,264,831	17,444,673	760,458,858	8,384,755,514	34,419,470	3,175,237,528	1,358,690,177	101,175,211	16,572,440	271,900,542	4,957,995,368	15.48446	15.48446	15.48446
2012	2014	54,162,156		5,971,445,154	1,388,057,474	103,839,313	15,697,828	717,526,489	8,250,728,414	32,456,272	3,086,530,545	1,388,057,474	103,839,313	15,697,828	263,457,537	4,890,038,969	15.47881	15.47881	15.47881
2011	2013	54,064,493		5,976,761,826	1,403,278,699	103,785,961	13,304,326	662,699,848	8,213,895,153	31,101,875	2,977,508,920	1,402,946,208	103,785,961	13,304,326	266,730,830	4,795,378,120	15.16089	15.16089	15.16089

Calendar Year	State Rollback Factors							
	Assessed	Agriculture	Residential	Commercial	Industrial	Railroad	Utility	Multi-Residential
2020		84.0305%	56.4094%	90.0000%	90.0000%	90.0000%	98.5489%	67.5000%
2019		81.4832%	55.0743%	90.0000%	90.0000%	90.0000%	100.0000%	71.2500%
2018		56.1324%	56.9180%	90.0000%	90.0000%	90.0000%	100.0000%	75.0000%
2017		54.4480%	55.6209%	90.0000%	90.0000%	90.0000%	100.0000%	78.7500%
2016		47.4996%	56.9391%	90.0000%	90.0000%	90.0000%	100.0000%	82.5000%
2015		47.4996%	56.9391%	90.0000%	90.0000%	90.0000%	100.0000%	82.5000%
2014		44.7021%	55.7335%	90.0000%	90.0000%	90.0000%	100.0000%	
2013		43.3997%	54.4002%	95.0000%	95.0000%	95.0000%	100.0000%	
2012		59.9334%	52.8166%	100.0000%	100.0000%	100.0000%	100.0000%	
2011		57.5411%	50.7518%	100.0000%	100.0000%	100.0000%	100.0000%	

Source: Linn County Auditor

Note: Property is "Assessed" at actual value. Taxable value is arrived through a series of calculations largely involving the use of the State Rollback Factor related to the corresponding property class. The District levy rate is then applied to the "Taxable Value" of property lying within District boundaries.

**Schedule 9
Cedar Rapids Community School District**

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years
(rate per \$1,000 of taxable value)

<u>Fiscal Year</u>	<u>Cedar Rapids Community Schools District Direct Rates</u>			<u>Overlapping Rates (1)</u>							
	<u>General Purposes</u>	<u>Capital Purposes</u>	<u>Total</u>	<u>City of Cedar Rapids</u>	<u>Town of Bertram</u>	<u>City of Hiawatha</u>	<u>City of Marion</u>	<u>Town of Palo</u>	<u>Town of Robins</u>	<u>Linn County</u>	<u>Kirkwood Community College</u>
2022	13.69072	1.67000	15.36072	15.87620	4.39990	14.75709	14.19976	12.83512	7.77354	6.24304	1.31195
2021	13.32306	2.03923	15.36229	15.65620	4.39998	14.75976	14.21502	12.93058	7.77077	6.40442	1.25730
2020	12.84634	2.22429	15.07063	15.43621	4.40000	14.99971	14.22338	13.00324	7.71136	5.83902	1.21331
2019	12.82566	2.24454	15.07020	15.21621	4.40002	15.20171	14.22338	13.07197	7.92171	5.83902	1.20354
2018	13.34784	2.02745	15.37529	15.21621	4.40003	15.41180	13.98943	13.08333	7.67714	6.14108	1.13174
2017	13.78089	1.59418	15.37507	15.21621	4.40002	15.41169	13.82108	12.65519	7.96103	6.14108	1.08048
2016	13.78269	1.59761	15.38030	15.21621	4.40002	15.40867	13.58625	13.00441	7.97127	6.14225	1.06125
2015	14.55646	0.92800	15.48446	15.21621	4.25013	15.20483	13.12953	13.02338	7.93060	6.14191	1.05754
2014	14.55313	0.92268	15.47581	15.21621	4.25998	15.18434	13.15637	12.43422	7.77881	6.11191	1.06473
2013	14.23893	0.92196	15.16089	15.21621	4.26168	15.15751	13.62416	12.43424	8.02375	6.11191	1.07888

Source: Linn County Auditor

(1) Note: Includes levies for operating and debt service costs.

**Schedule 10
Cedar Rapids Community School District**

**Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	Type of Business	Assessed Value 2020 for FY 2022 Revenue			Assessed Value 2011 for FY 2013 Revenue		
		FY20 Rank	Amount	Percentage of Total Assessed Valuation	FY11 Rank	Amount	Percentage of Total Assessed Valuation
Interstate Power /Alliant Energy	Natural Gas & Electric Utility	1	\$ 950,224,059	9.17%	1	\$ 361,340,558	4.62%
ITC Midwest LLC	Electric Utility	2	165,336,492	1.59%	5	35,384,642	0.45%
Mid American Energy	Natural Gas & Electric Utility	3	66,612,703	0.64%	6	34,082,205	0.44%
St Luke's Methodist Hospital	Medical Facility	4	62,701,600	0.60%	-	-	-
Central Iowa Power Cooperative	Electric Utility	5	55,003,732	0.53%	4	36,596,478	0.47%
TransAmerica Life Insurance CO	Insurance	6	47,910,330	0.46%	-	-	-
Nextera Energy Duane Arnold	Electric Utility	7	43,553,180	0.42%	2	153,519,510	-
Frew Development Group LLC	Real Estate Development	8	28,798,900	0.28%	-	-	-
2200 Buckingham LLC	Real Estate Holdings	9	23,421,400	0.23%	-	-	-
Cedar Real Estate Group III LLC	Residential \$ Commercial Real Estate	10	23,370,000	0.23%	-	-	-
AEGON/Life Investors Inc.	Insurance	-	-	-	3	50,857,943	0.65%
Hy Vee Food Stores Inc	Retail Grocer & Gas Station	-	-	-	7	27,800,925	0.36%
Mercy Hospital/Mercy Care Managemen	Hospital/Medical Clinics	-	-	-	8	24,299,384	0.31%
Qwest	Telecommunications	-	-	-	9	22,712,436	0.29%
Walmart & Sam's Club	Retail	-	-	-	10	21,531,059	0.28%
Total			\$1,466,932,396	14.15%		\$768,125,140	7.87%

Source: Linn County Auditor

**Schedule 11
Cedar Rapids Community School District**

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30th	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Collections (1)	Total Tax Collections	
		Amount	Percent of Levy		Amount	Percent of Levy
2022	\$91,083,188	\$91,177,449	100.1%	\$23,406	\$91,200,855	100.13%
2021	\$89,978,449	\$90,043,401	100.1%	\$1,092,543	\$91,135,944	101.29%
2020	86,273,129	85,207,383	98.8%	228,691	85,436,074	99.03%
2019	84,367,070	83,878,683	99.4%	401,380	84,280,063	99.90%
2018	82,547,053	82,646,026	100.1%	50,764	82,696,790	100.18%
2017	77,601,185	77,751,640	100.2%	17,955	77,769,595	100.22%
2016	77,335,809	77,097,703	99.7%	117,500	77,215,203	99.84%
2015	77,161,219	77,305,839	100.2%	29,702	77,335,541	100.23%
2014	75,990,519	76,010,670	100.0%	115,473	76,126,143	100.18%
2013	72,888,464	72,731,279	98.8%	42,460	72,773,739	99.84%

Source: District financial records and Linn County Finance and Budget

(1) Delinquent tax collections reflect the amounts of delinquent taxes received during the year. Information is not available as to the years for which the delinquent tax collections apply.

Schedule 12
Cedar Rapids Community School District

Total Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities							Total Primary Government	Less Amount Restricted for Debt Service	Net Bonded Debt	Percentage of Personal Income (1)	Total Debt Per Capita (1)	Net Bonded Debt(2) Per Capita (1)	Taxable (2) Value of Property	Ratio of Net Bonded Debt (2) to Taxable Value of Property
	SAVE Revenue Bonds	QSCB Bonds	School Refunding Bonds	General Obligation Bonds	Lease Purchase Agreement	Anticipatory Warrants	Bond Premiums								
2022	\$88,797,000	\$11,842,461	-	-	\$85,176	-	\$ 3,658,878	\$104,383,515	-	\$104,383,515	0.78%	\$381	\$381	\$6,443,311,119	1.62%
2021	97,109,000	11,842,461	-	-	168,040	-	4,680,829	113,800,330	-	113,800,330	0.85%	415	415	5,786,602,705	1.97%
2020	94,938,000	11,842,461	2,200,000	-	248,655	-	222,372	109,451,488	-	109,451,488	0.82%	400	400	5,660,973,838	1.93%
2019	107,790,000	11,842,461	5,300,000	-	327,082	-	671,021	125,930,564	6,485,163	119,445,401	0.97%	463	439	5,536,068,127	2.16%
2018	83,669,000	11,842,461	8,280,000	-	-	-	1,010,248	104,801,709	4,511,382	100,290,327	0.86%	389	372	5,331,407,952	1.88%
2017	89,209,000	11,842,461	11,080,000	-	-	-	1,345,624	113,477,085	3,076,332	110,400,753	0.95%	424	413	5,003,771,124	2.21%
2016	94,723,000	11,842,461	13,935,000	-	-	-	1,697,790	122,198,251	2,030,589	120,167,662	1.06%	459	452	4,985,091,668	2.41%
2015	95,603,000	11,842,461	18,180,000	-	-	-	320,991	125,946,452	2,487,425	123,459,027	1.12%	477	468	4,957,995,368	2.49%
2014	83,425,000	11,842,461	20,905,000	-	-	-	593,916	116,766,377	2,797,703	113,968,674	1.06%	445	434	4,890,038,969	2.33%
2013	83,425,000	11,842,461	23,500,000	-	-	-	685,993	119,453,454	2,125,782	117,327,672	1.08%	457	448	4,795,378,120	2.45%

Source: District Financial Reports, Woods & Poole Economics

Notes:

(1) Percentage Personal Income and Per Capita figures are based upon Cedar Rapids Metropolitan Statistical Area data from the corresponding calendar year. Stated in 2009 Dollars.

(2) Taxable valuations exclude TIF valuations

**Schedule 13
Cedar Rapids Community School District**

Pledged-Revenue Coverage

Last Ten Fiscal Years

Secure an Advanced Vision for Education (SAVE) Fund

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Debt Service</u>		<u>Coverage</u>
		<u>Principal</u>	<u>Interest</u>	
2022	\$3,622,474	\$8,312,000	\$3,622,474	0.30
2021	16,827,764	9,059,000	2,747,986	1.43
2020	17,582,925	9,700,000	3,806,391	1.30
2019	17,564,112	1,064,000	3,290,028	4.03
2018	15,931,017	5,540,000	3,381,104	1.79
2017	16,227,805	-	9,052,184	1.79
2016	16,080,075	-	4,483,336	3.59
2015	15,996,385	-	4,431,778	3.61
2014	14,493,351	-	4,367,398	3.32
2013	13,964,236	-	4,367,398	3.20

Source: District Financial Records

Schedule 14
Cedar Rapids Community School District
Direct and Overlapping Governmental Activities Debt

As of June 30, 2022

	Gross Debt Outstanding	Percentage Applicable to Governmental Unit (1)	Cedar Rapids Community School District Share of Debt
Direct:			
Cedar Rapids Community School District	\$ 104,383,515	100.00%	\$ 104,383,515
Overlapping:			
City of Cedar Rapids	334,460,000	66.46%	222,282,116
City of Hiawatha	21,950,000	99.82%	21,910,490
City of Marion	79,100,000	1.47%	1,162,770
City of Palo	2,007,226	100.00%	2,007,226
City of Robins	5,025,000	70.99%	3,567,248
Kirkwood Community College	70,315,000	21.51%	15,124,757
Linn County	57,139,354	48.78%	27,872,577
Total Overlapping	<u>569,996,580</u>		<u>293,927,184</u>
Total Direct and Overlapping Debt	<u>\$ 674,380,095</u>	59.06%	<u>\$ 398,310,699</u>

Source: Linn County Auditor

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

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

**Schedule 15
Cedar Rapids Community School District**

Legal Debt Margin Information

Last Ten Fiscal Years

	Fiscal Year									
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Assessed valuation	\$ 10,945,436,763	\$ 10,839,339,247	\$ 9,924,508,465	\$ 9,650,148,092	\$ 9,109,724,260	\$ 8,676,056,097	\$ 8,546,856,783	\$ 8,384,755,514	\$ 8,250,728,414	\$ 8,213,895,153
Legal debt limit (5% of Assessed Valuation)	\$ 547,271,838	\$ 541,966,962	\$ 496,225,423	\$ 482,507,405	\$ 455,486,213	\$ 433,802,805	\$ 427,342,839	\$ 419,237,776	\$ 412,536,421	\$ 410,694,758
District debt applicable	104,383,515	113,800,330	109,451,488	125,930,564	104,801,709	113,477,085	122,198,251	125,946,452	116,766,377	119,453,454
Legal debt margin	\$ 442,888,323	\$ 428,166,632	\$ 386,773,935	\$ 356,576,841	\$ 350,684,504	\$ 320,325,720	\$ 305,144,588	\$ 293,291,324	\$ 295,770,044	\$ 291,927,297
District debt applicable as a percentage of Legal debt limit	19.1%	21.0%	22.1%	26.1%	23.0%	26.2%	28.6%	30.0%	28.3%	28.9%

Source: District Financial Records and Linn County Auditor

Schedule 16
Cedar Rapids Community School District

Demographic and Economic Statistics

Last Ten Calendar Years

Calendar Year	Population	Personal Income	Per Capita Income	Unemployment Rate %
2021	275,435	\$ 16,268,026,000	\$ 59,063	4.9
2020	274,040	15,329,730,000	52,032	8.5
2019	273,710	14,509,845,000	53,012	2.9
2018	271,830	12,928,850,000	47,562	2.9
2017	269,330	12,121,300,000	45,005	3.4
2016	267,450	11,882,720,000	44,430	3.8
2015	266,040	11,529,370,000	43,337	3.8
2014	263,960	11,164,130,000	42,295	4.4
2013	262,420	10,945,370,000	41,709	5.0
2012	261,630	10,971,820,000	41,936	5.2
2011	260,860	10,619,450,000	40,709	5.7

Sources:

Woods and Poole Economics 2021 Data Pamphlet - for population and personal income.

Bureau of Labor Statistics - for unemployment data

Note: Cedar Rapids Metropolitan Statistical Area Data. Personal income dollars stated in 2012 dollars.

**Schedule 17
Cedar Rapids Community School District**

**Principal Employers
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2022</u>			<u>2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment (1)</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment (1)</u>
Collins Aerospace	9,000	1	4.83%	8,700	1	4.93%
UnityPoint Health-St. Lukes Hopsital	2,979	2	1.60%	3,184	4	1.80%
Cedar Rapids Community School District	2,879	3	1.55%	2,936	3	1.66%
TransAmerica/TATA	2,600	4	1.40%	3,872	2	2.19%
Hy-Vee Food Stores	2,356	5	1.27%	2,599	6	1.47%
Nordstrom Direct	2,150	6	1.15%	-	-	-
Mercy Medical Center	2,140	7	1.15%	2,312	7	1.31%
City of Cedar Rapids	1,309	8	0.70%	1,311	9	0.74%
Four Oaks	1,100	9	0.59%	-	-	0.00%
Linn-Mar Community School District	987	10	0.53%	-	-	-
Whirlpool Corporation	-	-	-	2,225	5	1.26%
Pearson	-	-	-	-	-	-
ACT, Inc	-	-	-	-	-	-
Kirkwood Community College	-	-	-	1,895	8	1.07%
Quaker Foods and Beverages	-	-	-	1,018	10	0.58%
Totals	<u>27,500</u>		<u>14.77%</u>	<u>30,052</u>		<u>17.01%</u>

Sources:

Cedar Rapids Economic Alliance - 2021 The Demographic and Economic Report - for employer employment.
Woods and Poole Economics 2021 Data Pamphlet - for total employment.

(1) Total employment encompasses the Cedar Rapids Metropolitan Statistical Area

Schedule 18
Cedar Rapids Community School District

Full-Time Equivalent (1) District Employee by Type

Last Ten Years

**Percentage
Change**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2013-2022
Administration											
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.00%
Deputy/Assistant Superintendent	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	-50.00%
Principal and Assistant	46.0	46.0	46.0	45.0	45.0	45.0	47.0	46.0	47.0	49.0	-6.12%
District Administrator	18.0	18.0	18.0	18.8	18.8	17.1	14.0	13.0	13.0	10.0	80.00%
Department Manager	7.0	7.0	7.0	6.0	6.0	6.0	8.0	9.0	8.0	7.0	0.00%
Total Administration	73.0	73.0	73.0	71.8	71.8	71.1	72.0	71.0	71.0	69.0	5.80%
Teachers											
PreK-12, Music, PE, and Art	924.1	923.7	945.0	977.0	959.0	956.3	916.4	923.6	911.4	930.4	-0.68%
Special Education	189.0	224.9	224.9	231.8	220.4	225.6	229.5	210.2	211.7	222.3	-14.98%
Federal Programs	50.7	42.9	43.2	35.3	26.6	25.1	26.5	27.8	28.8	31.3	61.98%
Media Specialist	16.0	15.5	15.5	16.5	16.0	16.0	15.5	18.5	19.5	21.0	-23.81%
Counselors	48.0	48.0	48.0	47.0	47.0	47.0	45.0	46.0	49.0	46.0	4.35%
Total Teachers	1,227.8	1,255.0	1,276.6	1,307.6	1,269.0	1,269.9	1,232.9	1,226.1	1,220.4	1,251.0	-1.85%
Support Personnel											
Clerical	146.6	141.3	140.6	145.5	145.6	146.6	146.8	137.4	156.7	169.1	-13.31%
Teacher Associate - General Education	101.3	80.1	85.2	98.9	92.4	90.1	91.0	83.7	120.5	135.9	-25.46%
Teacher Associate - Special Education	321.9	261.3	285.1	297.6	285.5	268.5	265.3	270.9	248.1	309.0	4.17%
Custodial and Maintenance	142.8	145.2	132.6	145.4	146.1	138.6	142.1	141.9	148.4	152.5	-6.36%
Bus Driver/Attendant	153.4	135.5	159.9	149.5	142.0	111.7	115.1	105.5	104.9	114.0	34.56%
Nutrition Service Worker	152.8	131.6	128.9	146.1	141.0	134.7	131.4	131.8	128.0	138.8	10.09%
Nurse/Volunteer Coordinator	19.3	14.6	14.1	17.0	20.9	20.3	16.8	13.3	13.0	14.0	37.86%
Crafts and Trades	8.0	8.0	8.0	8.0	8.0	8.0	9.0	10.0	11.0	11.0	-27.27%
Day Care Worker	21.5	28.0	89.0	95.0	82.1	92.1	99.3	97.4	104.8	105.7	-79.66%
Other(2)	234.0	263.2	276.8	226.5	226.8	162.9	135.9	117.9	150.2	88.6	164.11%
Total Support Personnel	1,301.6	1,208.8	1,320.2	1,329.5	1,290.4	1,173.5	1,152.7	1,109.8	1,185.6	1,238.6	5.09%
Total Staff	2,602.4	2,536.8	2,669.8	2,708.9	2,631.2	2,514.5	2,457.6	2,406.9	2,477.0	2,558.6	1.71%

Source: District Human Resources Department

(1) FTE (full time equivalent) as of the fall of each year. While the number of annual hours a full time "instructional school year" employee works, (veteran teachers work 1,520 annual hours) is less than the annual of hours a full time "12 month" employee works, (2,080 hours for a 260 day contract) they are both be considered 1.0 FTE. Part time employees in any employee group carry less than 1.0 FTE based upon annual hours worked.

(2) Other is defined as other remaining Supervisor/Technician Group employees not accounted for in other "Support Personnel" categories.

**Schedule 19
Cedar Rapids Community School District**

Operating Statistics

Last Ten Fiscal Years

Fiscal Year	General Fund - Expenditures				All District Funds - Expenses			Teaching Staff FTE(1)	Resident Pupil-Teacher Ratio	Students Receiving Free or Reduced Price Meals	
	Certified Enrollment	Net Expenditures(3)	Cost per Pupil(2)	Percentage Change	Statement of Activities Expenses	Cost per Pupil	Percentage Change			Number	Percentage
2022	16,086	\$216,494,868	\$13,459	9.6%	\$258,921,954	\$16,096	5.9%	1,227.8	13.1	8,525	53.0%
2021	16,237	209,391,246	12,896	5.0%	266,307,443	16,401	8.0%	1,255.0	12.9	8,781	54.1%
2020	16,851	205,761,047	12,211	8.5%	272,403,699	16,165	10.8%	1,276.6	13.2	8,685	51.5%
2019	16,963	200,435,477	12,278	9.1%	257,721,118	15,193	4.1%	1,307.6	13.0	8,549	50.4%
2018	17,129	192,717,830	11,251	2.9%	249,967,604	14,593	2.6%	1,269.0	13.5	8,518	49.7%
2017	17,092	186,879,572	10,934	1.7%	243,165,844	14,227	3.5%	1,269.9	13.5	7,908	46.3%
2016	16,939	182,141,049	10,753	1.4%	232,809,842	13,744	3.2%	1,232.8	13.7	7,403	43.7%
2015	16,843	178,584,723	10,603	2.9%	224,215,629	13,312	0.3%	1,226.1	13.7	7,918	47.0%
2014	16,865	173,859,183	10,309	-1.7%	223,862,543	13,274	-0.2%	1,220.4	13.8	7,916	46.9%
2013	16,651	174,582,525	10,485	4.2%	221,556,690	13,306	2.8%	1,251.0	13.3	8,019	48.2%

Source: District Human Resources Department, District Food and Nutrition Department, District Financial Records

Notes:

(1) FTE: A full time veteran teacher who works 1,520 annual hours is considered a 1.0 "Full Time Equivalent" position.

(2) The State of Iowa provides a standard methodology in calculating General Fund Cost per Pupil which pertains to resident students only. Accordingly, Certified Enrollment counts of resident students only, in the fall of each fiscal year are used for calculations. (For example fall 2019 counts are used for FY2020 calculations.)

(3) Net Expenditures in the General Fund include credits for tuition receipts for services provided to non-resident pupils. Also deduct expense for AEA Flowthrough (Proj 3214)

**Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years**

Building		Fiscal Year									
		<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
High Schools (Grades 9-12)											
Jefferson (1959)	Square feet	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
	Educational Capacity	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734
	Enrollment	1,545	1,441	1,527	1,536	1,580	1,504	1,490	1,516	1,496	1,467
Kennedy (1968)	Square feet	293,092	293,092	293,092	293,092	293,092	293,092	293,092	293,092	293,092	293,092
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
	Educational Capacity	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845
	Enrollment	1,741	1,661	1,766	1,842	1,800	1,882	1,761	1,749	1,780	1,721
Metro (1971)	Square feet	47,399	47,399	47,399	47,399	47,399	47,399	47,399	47,399	47,399	47,399
	Architectural Capacity	450	450	450	450	450	450	450	450	450	450
	Educational Capacity	475	475	475	475	475	475	475	475	475	475
	Enrollment	308	230	334	336	342	393	410	374	358	337
Washington (1959)	Square feet	311,919	311,919	311,919	311,919	311,919	311,919	311,919	312,694	312,694	312,694
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
	Educational Capacity	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626
	Enrollment	1,272	1,189	1,318	1,322	1,362	1,336	1,366	1,364	1,381	1,381
Middle Schools (Grades 6-8)											
Franklin (1922)	Square feet	146,148	146,148	146,148	146,148	146,148	146,148	146,148	146,148	146,148	146,148
	Architectural Capacity	700	700	700	700	700	700	700	700	700	700
	Educational Capacity	806	806	806	806	806	806	806	806	806	806
	Enrollment	534	486	583	631	631	653	649	663	637	644
Harding (1964)	Square feet	139,634	139,634	139,634	139,634	139,634	139,634	139,634	139,634	139,634	139,634
	Architectural Capacity	900	900	900	900	900	900	900	900	900	900
	Educational Capacity	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
	Enrollment	712	706	793	802	784	840	813	807	837	883
McKinley (1922)	Square feet	138,476	138,476	138,476	138,476	138,476	138,476	138,476	138,476	138,476	138,476
	Architectural Capacity	700	700	700	700	700	700	700	700	700	700
	Educational Capacity	824	824	824	824	824	824	824	824	824	824
	Enrollment	486	493	457	441	459	492	523	535	543	556
Roosevelt (1924)	Square feet	139,350	139,350	139,350	139,350	139,350	139,350	139,350	139,350	139,350	139,350
	Architectural Capacity	700	700	700	700	700	700	700	700	700	700
	Educational Capacity	846	846	846	846	846	846	846	846	846	846
	Enrollment	560	550	653	615	573	521	556	566	601	564

**Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years**

Building		Fiscal Year									
		<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
High Schools (Grades 9-12)											
Jefferson (1959)	Square feet	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Taft (1965)	Square feet	127,507	127,507	127,507	127,507	127,507	127,507	127,507	127,507	127,507	127,507
	Architectural Capacity	700	700	700	700	700	700	700	700	700	700
	Educational Capacity	684	684	684	684	684	684	684	684	684	684
	Enrollment	574	544	570	604	592	608	581	580	567	616
Wilson (1928)	Square feet	108,807	108,807	108,807	108,807	108,807	108,807	108,807	108,807	108,807	108,807
	Architectural Capacity	650	650	650	650	650	650	650	650	650	650
	Educational Capacity	546	546	546	546	546	546	546	546	546	546
	Total Enrollment	402	357	391	334	377	378	368	368	381	379
Elementary Schools											
Arthur (1914)	Pre-K to Grade 5										
	Square feet	53,851	53,851	53,851	53,851	53,851	53,851	53,851	53,851	53,851	53,851
	Architectural Capacity	400	400	400	400	400	400	400	400	400	400
	Educational Capacity	392	392	392	417	417	417	417	417	417	417
	Enrollment	235	256	293	319	293	305	344	367	368	354
Cleveland (1950)	Pre-K to Grade 5										
	Square feet	46,819	46,819	46,819	46,819	46,819	46,819	46,819	46,819	46,819	46,819
	Architectural Capacity	500	500	500	500	500	500	500	500	500	500
	Educational Capacity	417	417	417	435	435	435	435	435	435	435
	Enrollment	282	301	325	361	343	343	355	347	347	345
Coolidge (1967)	Pre-K to Grade 5										
	Square feet		48,557	48,557	48,557	48,557	48,557	48,557	48,557	48,557	48,557
	Architectural Capacity		500	500	500	500	500	500	500	500	500
	Educational Capacity		497	497	465	465	465	465	465	465	465
	Enrollment		370	405	363	397	414	405	410	430	454
Erskine (1955)	Kindergarten to Grade 5										
	Square feet	40,675	40,675	40,675	40,675	40,675	40,675	40,675	40,675	40,675	40,675
	Architectural Capacity	400	400	400	400	400	400	400	400	400	400
	Educational Capacity	395	395	395	420	420	420	420	420	420	420
	Enrollment	276	310	358	363	366	382	376	358	381	421
Garfield (1930)	Kindergarten to Grade 5										
	Square feet	40,224	40,224	40,224	40,224	40,224	40,224	40,224	40,224	40,224	40,224
	Architectural Capacity	400	400	400	400	400	400	400	400	400	400
	Educational Capacity	306	306	306	456	456	456	456	309	309	309
	Enrollment	209	229	243	220	261	209	280	270	269	231

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Building	Fiscal Year										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	
High Schools (Grades 9-12)											
Jefferson (1959)	Square feet	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Grant (1961)	Kindergarten to Grade 5										
	Square feet	46,565	46,565	46,565	46,565	46,565	46,565	46,565	46,565	43,919	43,919
	Architectural Capacity	450	450	450	450	450	450	450	450	450	450
	Educational Capacity	386	386	386	456	456	456	456	456	456	456
	Enrollment	289	299	333	337	353	369	360	379	394	385
Grant Wood (1948)	Pre-K to Grade 5										
	Square feet	52,172	52,172	52,172	52,172	52,172	52,172	52,172	52,172	52,172	52,172
	Architectural Capacity	500	500	500	500	500	500	500	500	500	500
	Educational Capacity	386	386	386	394	394	394	394	394	394	394
	Enrollment	291	282	301	352	336	351	343	324	310	340
Harrison (1930)	Pre-K to Grade 5										
	Square feet	54,677	54,677	54,677	54,677	54,677	54,677	54,677	54,677	54,677	54,677
	Architectural Capacity	550	550	550	550	550	550	550	550	550	550
	Educational Capacity	380	380	380	366	366	366	366	366	366	366
	Enrollment	269	304	286	310	325	353	340	288	282	282
Hiawatha (1956)	Pre-K to Grade 5										
	Square feet	50,787	50,787	50,787	50,787	50,787	50,787	50,787	50,787	50,787	50,787
	Architectural Capacity	550	550	550	550	550	550	550	550	550	550
	Educational Capacity	391	391	391	509	509	509	509	509	509	509
	Enrollment	279	287	310	375	416	428	454	423	390	391
Hoover (1954)	Pre-K to Grade 5										
	Square feet	55,177	55,177	55,177	55,177	55,177	55,177	55,177	55,177	55,177	55,177
	Architectural Capacity	500	500	500	500	500	500	500	500	500	500
	Educational Capacity	442	442	442	499	499	499	499	499	499	499
	Enrollment	365	367	375	363	375	337	322	323	376	344
Jackson (1970)	Pre-K to Grade 5										
	Square feet	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580
	Architectural Capacity	540	540	540	540	540	540	540	540	540	540
	Educational Capacity	397	397	397	499	499	499	499	499	499	499
	Enrollment	282	307	326	336	347	354	351	334	343	338
Johnson (1955)	Kindergarten to Grade 5										
	Square feet	49,191	49,191	49,191	49,191	49,191	49,191	49,191	49,191	49,191	49,191
	Architectural Capacity	500	500	500	500	500	500	500	500	500	500
	Educational Capacity	449	449	449	395	395	395	395	395	395	395
	Enrollment	334	397	392	423	379	384	395	317	332	303

**Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years**

Building		Fiscal Year									
		<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
High Schools (Grades 9-12)											
Jefferson (1959)	Square feet	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Kenwood (1950)	Pre-K to Grade 5										
	Square feet	52,660	52,660	52,660	52,660	52,660	52,660	52,660	52,660	52,660	52,660
	Architectural Capacity	500	500	500	500	500	500	500	500	500	500
	Educational Capacity	506	506	506	485	485	485	485	485	485	485
	Enrollment	363	383	428	422	429	410	308	310	298	305
Madison (1961)	Kindergarten to Grade 5										
	Square feet	35,919	35,919	35,919	35,919	35,919	35,919	35,919	35,919	35,919	35,919
	Architectural Capacity	400	400	400	400	400	400	400	400	400	400
	Educational Capacity	277	277	277	317	317	317	317	317	317	317
	Enrollment	165	185	210	241	271	257	259	280	259	262
Nixon (1970)	Kindergarten to Grade 5										
	Square feet	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580
	Architectural Capacity	540	540	540	540	540	540	540	540	540	540
	Educational Capacity	434	434	434	461	461	461	461	461	461	461
	Enrollment	304	314	348	304	261	306	313	330	346	350
Pierce (1965)	Kindergarten to Grade 5										
	Square feet	47,321	47,321	47,321	47,321	47,321	47,321	47,321	47,321	47,321	47,321
	Architectural Capacity	475	475	475	475	475	475	475	475	475	475
	Educational Capacity	441	441	441	427	427	427	427	427	427	427
	Enrollment	327	357	420	390	382	414	387	390	412	405
Polk (1961) (1)	Kindergarten to Grade 5										
	Square feet	29,934	29,934	29,934	29,934	29,934	29,934	29,934	29,934	29,934	29,934
	Architectural Capacity	100	100	100	100	100	100	100	100	100	100
	Educational Capacity	100	100	100	100	100	100	100	100	100	100
	Enrollment	58	58	58	62	62	62	72	70	76	50
Taylor (1973)	Pre-K to Grade 5										
	Square feet	48,170	48,170	48,170	48,170	48,170	48,170	48,170	48,170	48,170	48,170
	Architectural Capacity	475	475	475	475	475	475	475	475	475	475
	Educational Capacity	345	345	345	392	392	392	392	392	392	392
	Enrollment	269	284	241	227	215	219	255	237	260	252
Truman (1961)	Kindergarten to Grade 5										
	Square feet	44,129	44,129	44,129	44,129	44,129	44,129	44,129	44,129	44,129	44,129
	Architectural Capacity	400	400	400	400	400	400	400	400	400	400
	Educational Capacity	327	327	327	352	352	352	352	352	352	352
	Enrollment	240	263	263	268	290	266	267	275	308	324

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Building		Fiscal Year									
		<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
High Schools (Grades 9-12)											
Jefferson (1959)	Square feet	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035	312,035
	Architectural Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Van Buren (1970)	Kindergarten to Grade 5										
	Square feet	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580	37,580
	Architectural Capacity	475	475	475	475	475	475	475	475	475	475
	Educational Capacity	491	491	491	470	470	470	470	470	470	470
	Enrollment	363	385	419	443	442	379	379	380	365	345
Viola Gibson (2002)	Kindergarten to Grade 5										
	Square feet	74,805	74,805	74,805	74,805	74,805	74,805	74,805	74,805	74,805	74,805
	Architectural Capacity	600	600	600	600	600	600	600	600	600	600
	Educational Capacity	633	633	633	547	547	547	547	547	547	547
	Enrollment	521	510	523	510	493	470	447	479	495	487
West Willow (2022)	Kindergarten to Grade 5										
	Square feet	97,063									
	Architectural Capacity	702									
	Educational Capacity	624									
	Enrollment	390									
Wright (1953)	Pre-K to Grade 5										
	Square feet	41,502	41,502	41,502	41,502	41,502	41,502	41,502	41,502	41,502	41,502
	Architectural Capacity	375	375	375	375	375	375	375	375	375	375
	Educational Capacity	364	364	364	385	385	385	385	385	385	385
	Enrollment	249	262	271	306	317	294	323	336	339	315
Totals	Square feet	2,838,748	2,790,242	2,790,242	2,790,242	2,790,242	2,790,242	2,790,242	2,791,017	2,788,371	2,788,371
	Architectural Capacity	20,532	20,330	20,330	20,330	20,330	20,330	20,330	20,330	20,330	20,330
	Educational Capacity	19,307	19,180	19,180	19,671	19,671	19,671	19,671	19,524	19,524	19,524
	Building Enrollment	14,494	14,367	15,520	15,913	15,853	15,913	15,852	15,749	15,961	15,831
	% Architectural Capacity	70.59%	70.67%	76.34%	78.27%	77.98%	78.27%	77.97%	77.47%	78.51%	77.87%
	% Educational Capacity	75.07%	74.91%	80.92%	80.90%	80.59%	80.90%	80.59%	80.66%	81.75%	81.08%

Source: District Records

(1) At the conclusion of the 2011-12 school year, Monroe and Polk Elementary Schools were closed due to declining enrollment. Polk remained open as Polk Alternative Education Center to serve students of special needs





RSM US LLP

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Independent Auditor's Report

Board of Education
Cedar Rapids Community School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cedar Rapids Community School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 7, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory or other legal matters about the District's operations for the year ended June 30, 2022, are based exclusively on knowledge obtained from procedures during our audit of the basic financial statements of the District. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretation of those statutes.

Purpose of This Report

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

RSM US LLP

Cedar Rapids, Iowa
December 7, 2022



**Report on Compliance for the Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

RSM US LLP

Independent Auditor's Report

Board of Education
Cedar Rapids Community School District

Opinion on the Major Federal Program

We have audited Cedar Rapids Community School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the District's major federal program for the year ended June 30, 2022. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, The District's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

RSM US LLP

Des Moines, Iowa
December 7, 2022

Cedar Rapids Community School District

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through Identifying Number	Pass-Through to Subrecipients	Program Expenditures
Indirect:				
U.S. Department of Agriculture				
Passed through Iowa Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	4552	\$ -	\$ 1,149,613
National School Lunch Program	10.555	4553	-	8,039,530
National School Lunch Program USDA Commodities (Noncash)	10.555	4951	-	777,903
Summer Food Service Program for Children	10.559	4556	-	424,476
Fresh Fruit and Vegetable Pilot Program	10.582	4557	-	203,910
COVID-19 - CARES SFSP Child Nutrition Program	10.555	4056	-	1,394
Subtotal			-	10,596,826
Pandemic EBT Admin	10.542	4046	-	5,814
Child and Adult Care Food Program	10.558	4554	-	5,197
BASICS; Pick a Better Snack, SNAP cluster	10.561	4671	-	69,522
Total U.S. Department of Agriculture			-	10,677,359
U.S. Department of Education				
Passed through Iowa Department of Education:				
Title I Carryover	84.010	4501, 4507, 4508	-	4,209,415
Title IV Student Support and Academic Enrichment SSAE	84.424	4669	-	202,443
Rehab Serv - Voc Rehab Grant TAP	84.126	4598	-	187,469
Title IIA Federal Teacher Quality (Class Size Reduction Program)	84.367	4643	-	568,807
Title III Immigrant Children and Youth	84.365	4644 Program 412	-	14,161
Twenty-First Century Comm Learning Centers	84.287	4646	-	272,000
Perkins Vocational Education Program- Basic	84.048	4531	-	251,238
Education for Homeless Children and Youth	84.196	4565	-	39,023
COVID-19 - CARES GEER Funds	84.425	4051	-	11,457
COVID-19 - CARES ESSER Funds	84.425	4052	-	12,943
Child Care Dev Block Grants (DHS)	93.575	4616	-	-
COVID-19 - ESSER III ARP 20% Learning Loss	84.369	4648	-	3,565,584
COVID-19 - ESSER II CRRSA	84.425U	4043	-	6,903,583
Educ Stab Fd-Canvas	84.425D	4055	-	72,600
COVID-19 - ESSER III - ARP 20% Learning Loss	84.425U	4045	-	6,094,345
COVID-19 - ESSER III Emergency Homeless	84.425W	4044	-	68,554
IDEA - Part B*	84.027X	4031	-	134,584
COVID-19 - ESSER III ARP 20% Learning Loss	84.425U	4048	-	1,053,894
COVID-19 - GEER II	84.425C	4054	-	546,418
Passed through Grant Wood Area Education Agency, Special Education Grants to States (IDEA Part B)*	84.027	4521	-	1,019,392
Total U.S. Department of Education			-	25,227,910

(Continued)

Cedar Rapids Community School District

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through Identifying Number	Pass-Through to Subrecipients	Program Expenditures
U.S. Department of Health and Human Services				
Passed through Iowa Department of Education, CCDF Cluster, Child Care Dev Block Grants (DHS)	93.575	4616	-	62,472
Passed through the Iowa Department of Health and Human Services:				
Nursing Immunization Coop	93.268	4742	-	17,665
Foster Case Transp IV-E	93.658	4623	-	1,612
Total U.S. Department of Agriculture			-	81,749
U.S. Department of Justice				
Passed through a University/College:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	4772	-	23,446
U.S. Department of Homeland Security				
Passed through the Iowa Department of Homeland Security:				
FEMA Disaster Assistance	97.036	4566	-	228,743
Total expenditures of federal awards			\$ -	\$ 36,239,207

* Total Special Education Cluster - \$1,153,976

See notes to schedule of expenditures of federal awards.

Cedar Rapids Community School District

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Cedar Rapids Community School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Cedar Rapids Community School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Cedar Rapids Community School District.

Note 2. Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

Note 3. Indirect Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Cedar Rapids Community School District

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2022**

I. Summary of the Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes x No
- Significant deficiencies identified? Yes x None Reported
- Noncompliance material to financial statements noted? Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes x No
- Significant deficiencies identified? Yes x None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 of the Uniform Guidance? Yes x No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$1,087,176

Auditee qualified as low-risk auditee? x Yes No

(Continued)

Cedar Rapids Community School District

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022**

II. Findings Relating to the Financial Statement Audit as Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

A. Internal Control

No matters reported.

B. Instances of Noncompliance

No matters reported.

III. Findings and Questioned Costs for Federal Awards

A. Internal Control

No matters reported.

B. Instances of Noncompliance

No matters reported.

IV. Other Findings Related to Required Statutory Reporting

IV-A-22 Certified Budget

Expenditures/expenses during the year ended June 30, 2022 did not exceed budget amounts.

IV-B-22 Questionable Expenditures

No expenditures that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 15, 1979, were noted.

IV-C-22 Travel Expenses

No expenditures of District money for travel expenses for spouses of District officials or employees were noted.

IV-D-22 Business Transactions

No material business transactions between the District and District officials or employees were noted.

IV-E-22 Restricted Donor Activity

No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

IV-F-22 Bond Coverage

Surety bond coverage of District officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.

IV-G-22 Board Minutes

No transactions requiring Board approval which had not been approved in the Board minutes were noted.

Cedar Rapids Community School District

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022**

IV-H-22 Certified Enrollment

Finding: There were various certified enrollment variances identified by the State that resulted in an increase of 0.81 students from October 1, 2021 certified enrollment numbers reported by the District.

Recommendation: The District should correct errors prior to providing the information to the state to avoid adjustments made by the state.

Response and corrective action plan: The District will contact the Iowa Department of Education and Iowa Department of Management notifying them of the above changes. The District will continue to monitor supporting information and reconciliation of data submitted to the Iowa Department of Education.

IV-I-22 Supplementary Weighting

No variances regarding the supplementary weighting certified to the Iowa Department of Education were noted.

IV-J-22 Deposits and Investments

No instances of noncompliance with deposit and investment provisions of Chapter 12B and Chapter 12C of the Iowa Code and the District's investment policy were noted.

IV-K-22 Certified Annual Report

The Certified Annual Report (CAR) was filed with the Department of Education timely.

IV-L-22 Categorical Funding

No instances were noted of categorical funding being used to supplant rather than supplement other funds.

IV-M-22 Statewide Sales, Services and Use Tax

No instances of noncompliance with the use of the statewide sales, services and use tax revenue provisions of Chapter 423F.3 of the Code of Iowa were noted.

Pursuant to Chapter 423F.5 of the Code of Iowa, the annual audit is required to include certain reporting elements related to the statewide sales, services and use tax revenue. For the year ended June 30, 2022, the District's financial activity and other required information for the statewide sales, services and use tax revenue are as follows:

Beginning balance	\$ 36,283,011
Statewide sales, services and use tax	20,983,825
Interest earned	18,322
Miscellaneous revenue	222,089
Proceeds from disposal of capital assets	278,971
Transferred in	1,066,154
Expenditures/transfers out:	
Instruction	(1,203,264)
Support services	(1,442,637)
Capital, buildings	(22,887,696)
Transfers out to debt service	(12,944,367)
Ending balance	<u>\$ 20,374,408</u>

For the year ended June 30, 2022, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

Cedar Rapids Community School District

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

IV-O-22 Revenue Bonds

No instances of noncompliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Iowa Code and the District's investment policy were noted.

IV-P-22 Student Activity Funds

No instances of noncompliance with the use of student activity funds provisions of Chapter 298A.8 of the Code of Iowa Administrative Rule 281-12.6(1) were noted.

IV-Q-22 Early Childhood Iowa Area Board

The District is not the fiscal agent for the Early Childhood Iowa Area Board.

LEARNING AND LEADERSHIP

**BA-23-213 School Calendar Draft - 2023-2024 School Year - Informational Update
(Nicole Kooiker/Eriecce Colbert)**

Exhibit: BA-23-213.1-17

Information Item

Strategic Plan/Focus Areas

- Culture**
- Student Learning**
- Workforce**
- Systems and Resources**

Pertinent Fact(s):

Representatives of the Calendar Committee will share the proposed 2023-2024 School Year Calendar and outline the process used by the Committee. Following the meeting and pending Board discussion, the administration will share the draft calendar with CRCSD staff and community for additional feedback. A Public Hearing with a final calendar recommendation from the Superintendent will be presented and held during the Monday, January 9, 2023 Board of Education Meeting.



2023-24 School Calendar

August 23, 2023 (Early Dismissal)
June 3, 2024 (Early Dismissal)

Calendar Legend

	New Teacher Pre-Service
	First Day of Classes/Early Dis. Last Day of Classes/Early Dis.
S	End of Semester
	Regularly Scheduled Early Release for Professional Learning – All Students
	Staff Professional Learning (No School for Students)
	Teacher Comp Day (No School for Students)
	Break (No School)
◆	Inclement Weather Make-Up

School Hours:

Elementary School: 8:50am - 3:50pm
Middle School: 7:50am - 2:50pm
High School: 7:50am - 2:50pm

Early Dismissal Hours:

Elementary School: 8:50am - 2:20pm
Middle School: 7:50am - 1:20pm
High School: 7:50am - 1:20pm

Weather Related Late Start Hours:

Elementary School: 10:50am - 3:50pm
Middle School: 9:50am - 2:50pm
High School: 9:50am - 2:50pm

The District will take all full day closures and make them up at the end of the school year in June. We will not make up late starts and early release times unless we have missed more than 25 hours of instruction.

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October 2023				
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June 2024				
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1st Semester Conference

Dates:

October 9 – 20, 2022
(Arthur, Cleveland, Cedar River Academy, Erskine, Garfield, Grant, Grant Wood, Harrison, Hiawatha, Hoover)

October 16 - 20, 2022
(Johnson, Kenwood, Madison, Maple Grove, Nixon, Pierce, Van Buren, Viola Gibson, West Willow, Wright)

October 24 - 27, 2022
(Franklin, Harding, McKinley, Roosevelt, Taft, Wilson)

October 30 - November 3, 2022
(City View, CRVA, Jefferson, Kennedy, Metro, Truman ECC, Washington)

2nd Semester Conference

Dates:

February 12 - 16, 2023
(Arthur, Cleveland, Cedar River Academy, Erskine, Garfield, Grant, Grant Wood, Harrison, Hiawatha, Hoover)

February 19 - 23, 2023
(Johnson, Kenwood, Madison, Maple Grove, Nixon, Pierce, Van Buren, Viola Gibson, West Willow, Wright)

February 27 - March 1, 2023
(Franklin, Harding, McKinley, Roosevelt, Taft, Wilson)

March 4 - 8, 2023
(City View, CRVA, Jefferson, Kennedy, Metro, Truman ECC, Washington)

Graduation Information

Jefferson: May 25th at 7:00pm
Kennedy: May 23rd at 7:00pm
Metro (Spring): May 22nd at 7:00pm
Metro (Winter): January 18th at 7:00pm
Washington: May 24th at 7:00pm

Calendar Committee

December 12, 2022

Our Committee

- ❑ Jennifer Fishwild, Teacher/IC Washington HS
- ❑ Dan DeVore, Principal City View HS
- ❑ Joslin Hanna, Assoc Principal McKinley MS
- ❑ Monica Frey, Principal Truman ECC
- ❑ Alice Popp, Parent Grant ES
- ❑ Nicolle Stern, Teacher Franklin/Taft MS
- ❑ Scott Wing, Transportation ELSC
- ❑ Darci Jackson, Transportation ELSC
- ❑ Katie Walton, Teacher Van Buren ES
- ❑ Asela Zapot, Parent Hoover/JHS
- ❑ Eriecce Colbert, Dist Resol Facil ELSC
- ❑ Nicole Kooiker, Deputy Superintendent

Our Process

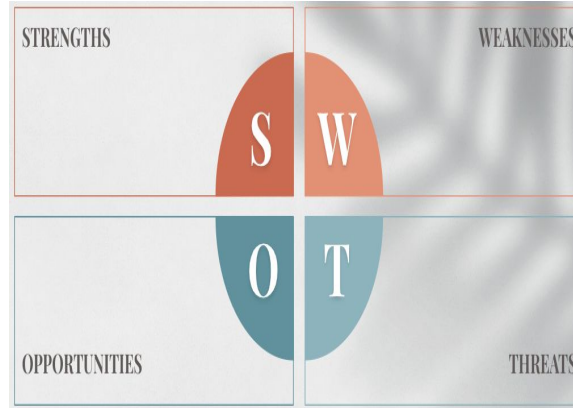
- ❑ Purpose
- ❑ Nuts and Bolts
- ❑ Gather Data
- ❑ Process Data and Resources
- ❑ Design

Setting the Stage

Our Purpose

The purpose of our calendar committee is to collect input, review data, discuss district needs and make a recommendation to the board of directors around the district's calendar for the upcoming year/years.

Ideal Calendar



Timeline

- ◇ 9/20 Committee Mtg
- ◇ 10/4 Committee Mtg
- ◇ 10/18 Committee Mtg
- ◇ 11/4 Committee Mtg
- ◇ **11/14 School Bd Mtg**
- ◇ 11/15 Committee Mtg
- ◇ 11/29 Committee Mtg
- ◇ 12/6 Committee Mtg
- ◇ **12/12 School Bd Mtg**
- ◇ 1/9 * Tentative Mtg
- ◇

Nuts and Bolts

- ❑ Team building
- ❑ Iowa Code 255.7(19)
- ❑ Calendar considerations

Gather Data

- ❑ Switching start/end times
- ❑ Increment weather
- ❑ Early release dates
- ❑ One year or multi year calendar

Survey Asked

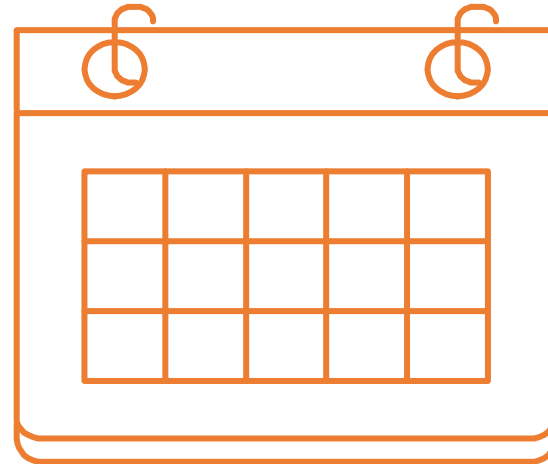
- Should the district approve a one year calendar for the 2023-2024 school year or should the district approve a two/three year calendar for the 2023-2024, 2024-2025, and 2025-2026 school years?
- When should early release days happen for professional learning for staff members? (M-F were provided for choice) If other, please explain.
- Should inclement weather dates appear on the calendar? If they should, should the dates be placed throughout the year or at the end of the year?
- Should the start and end times for elementary and secondary schools be switched? Elementary currently starts at 8:50 AM and ends at 3:50 PM. Secondary currently starts at 7:50 AM and ends at 2:50 PM.

Survey Details

- ❑ Window was open from October 12th through December 3rd
- ❑ 3,533 responses
 - ❑ 2,211 Parent/Guardian
 - ❑ 1,420 Staff
 - ❑ 221 Community Members
 - ❑ 95 Students

Resource-Other Calendars

- ❑ Dubuque CSD
- ❑ College CSD
- ❑ Iowa City CSD
- ❑ Linn-Mar CSD
- ❑ Sioux City CSD
- ❑ Waterloo CSD



Design

- ❑ Various forms were drafted.
- ❑ Discussed the pros/cons.
- ❑ Narrowed down to two choices.

Recommendation

- ❑ Simplified the color coding to reduce confusion
- ❑ Added tiered conference dates for the various schools
- ❑ Removed the inclement weather makeup dates from during the year and moved it to the end of the year
- ❑ Switched some of the teacher comp. days so we have breaks spread out over the course of the year
- ❑ Changed Teacher Progress Reporting to Teacher Comp Day
- ❑ Modified the weather statement and also process we have used in the past
- ❑ Added a few additional days of breaks during the year

Recommendation



August 23, 2023 (Early Dismissal)
June 3, 2024 (Early Dismissal)

Calendar Legend

	New Teacher Pre-Service
	First Day of Classes/Early Dis. Last Day of Classes/Early Dis.
S	End of Semester
	Regularly Scheduled Early Release for Professional Learning – All Students
	Staff Professional Learning (No School for Students)
	Teacher Comp Day (No School for Students)
	Break (No School)
◆	Inclement Weather Make-Up

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1st Semester Conference Dates:

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October 24 - 27, 2022
(Franklin, Harding, McKinley, Roosevelt, Taft, Wilson)

October 30 - November 3, 2022
(City View, CRVA, Jefferson, Kennedy, Metro, Truman ECC, Washington)

2nd Semester Conference Dates:

February 12 - 16, 2023
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Metro (Winter): January 18th at 7:00pm

Washington: May 24th at 7:00pm

Next steps

1. Put this information out to staff and community members and allow them to ask additional questions and provide feedback.
2. Review additional feedback and determine if additional changes need to be made.
3. Bring final calendar to board for approval/public hearing in January.

Questions?



LEARNING & LEADERSHIP

BA-23-091/03 Facility Master Plan - Informational Update (David Tominsky)

Information Item

Pertinent Fact(s):

President Tominsky will provide an informational update regarding the status of the CRCSD Facility Master Plan.

BOARD GOVERNANCE

BA-23-186/02 Federal Census Data and District Directors (David Tominsky/Laurel Day)

Exhibit: BA-23-186/02.1-4

Action Item

Pertinent Fact(s):

1. Following each federal decennial census, school boards divided into director districts must comply with Iowa Code Section 275.23A and review the Director District boundaries to determine whether current boundaries comply with existing laws. According to Iowa Code, school boards must review said law to determine whether changes to district director boundaries are necessary.
2. CRCSD contracted with Mapping Strategies to conduct the analysis of the new population numbers and review director district maps using the requirements provided in Iowa Code. Mapping Strategies used the 2020 Census population to determine whether CRCSD director districts conformed to state law, adjusted director district boundaries where necessary to comply with Iowa Code, and will prepare and file the Director District Worksheet required by the Iowa Secretary of State's Office by the May 15, 2023 deadline.
3. Requirements include director districts must follow Census geography and use decennial Census population, must be nearly equal as practicable to the ideal population (total district population divided by number of director districts = ideal population), must follow precinct boundaries whenever possible, and must be contiguous and compact in form.
4. Based on documentation provided by Mapping Strategies and the November 14, 2022 presentation to the Board of Education, it is recommended that the Board approve a Resolution – Adoption of Director Districts. The effective date for any change is July 1, 2023.

Recommendation:

It is recommended that the Board of Education approve the Resolution – Adoption of Director Districts and submit the required documents to the Iowa Secretary of State by the May 15, 2023 deadline.

RESOLUTION OF ADOPTION OF DIRECTOR DISTRICTS
OF THE
Cedar Rapids Community School District

NOW, THEREFORE, BE IT RESOLVED BY the Board of Directors of the Cedar Rapids Community School District adopt the following director districts as shown on the map attached to this Resolution:

Section 1.

Director District #1 shall include the following Linn County voting precincts which are located in the boundaries of the Cedar Rapids Community School District: (list precincts here)

Cedar Rapids 27, Portion of 33, 34, 35, 36, 37, 38, Portion of 39, 40, 41, 42, 43, 44, 45, Bertram Township

Section 2.

Director District #2 shall include the following Linn County voting precincts which are located in the boundaries of the Cedar Rapids Community School District:

Cedar Rapids 19, 21, 22, 23, 29, 30, 31, 32, Portion of 33, Portion of 39, Clinton Township, Fayette Township

Section 3.

Director District #3 shall include the following Linn County voting precincts which are located in the boundaries of the Cedar Rapids Community School District:

Cedar Rapids 1, 2, 3, 7, 8, 9, 10, Hiawatha 1, Hiawatha 2, Hiawatha 3, Monroe Township 1, Monroe Township 2, Robins

Section 4.

Director District #4 shall include the following Linn County voting precincts which are located in the boundaries of the Cedar Rapids Community School District:

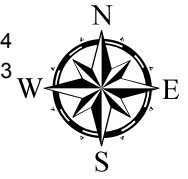
Cedar Rapids 11, 12, 13, 14, 15, 16, 17, 18, 20, 24, 25, 26, 28, Marion Township 2, Marion 15

Board President
Cedar Rapids Community School District

Date

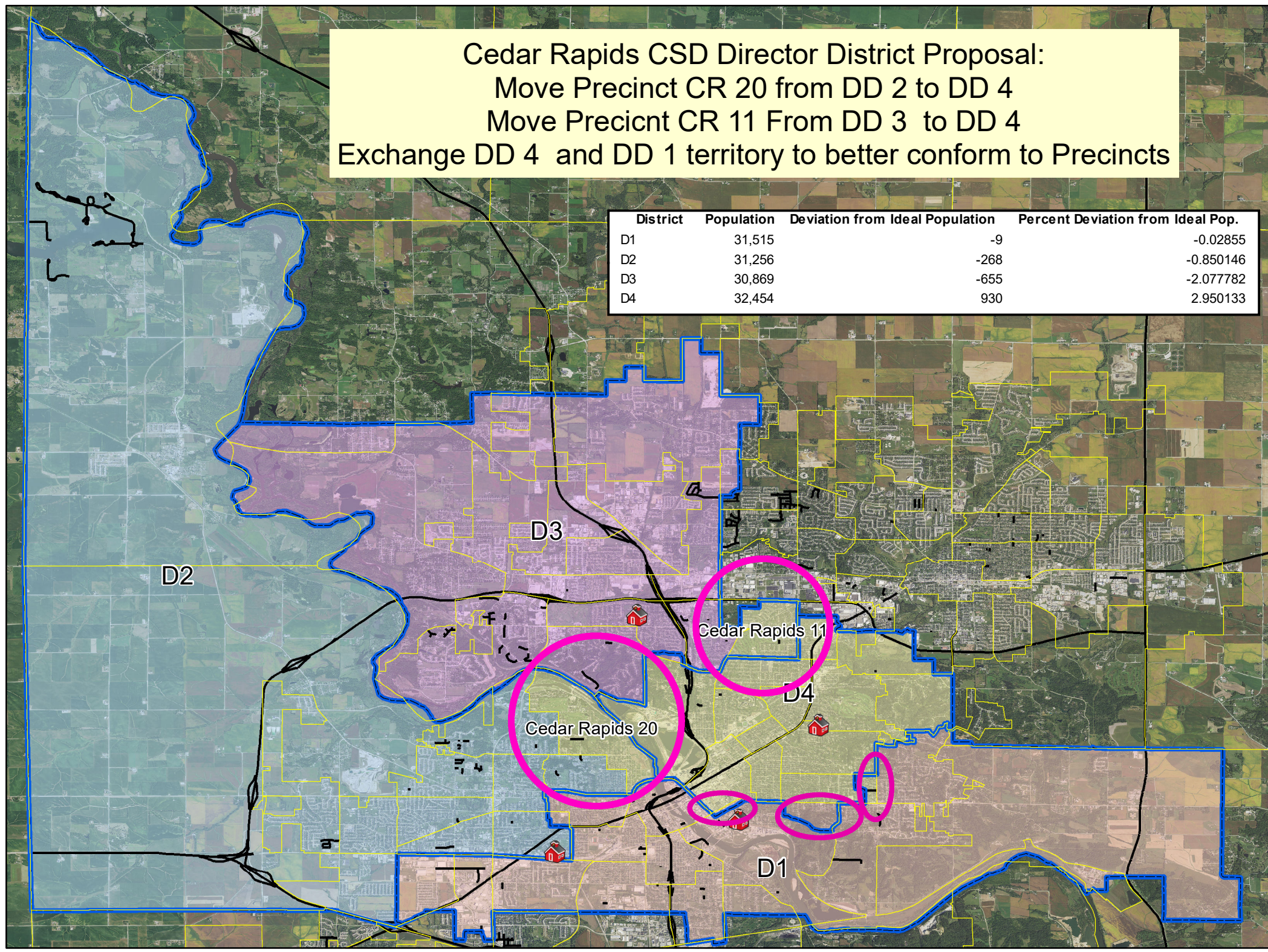
Board Secretary
Cedar Rapids Community School District

Date



Cedar Rapids CSD Director District Proposal:
 Move Precinct CR 20 from DD 2 to DD 4
 Move Precinct CR 11 From DD 3 to DD 4
 Exchange DD 4 and DD 1 territory to better conform to Precincts

District	Population	Deviation from Ideal Population	Percent Deviation from Ideal Pop.
D1	31,515	-9	-0.02855
D2	31,256	-268	-0.850146
D3	30,869	-655	-2.077782
D4	32,454	930	2.950133

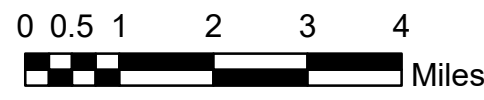


Legend
 Ideal DD Pop. = 31,524
 Aerial Photo NAIP 2021

- Geocoding Result: High Schools
- Elections_Precincts (Linn Co Website)
- CR CSD Current DD boundaries
- Linn_IDOT_PRIMARY_2016

DIST_NAME

- D1
- D2
- D3
- D4

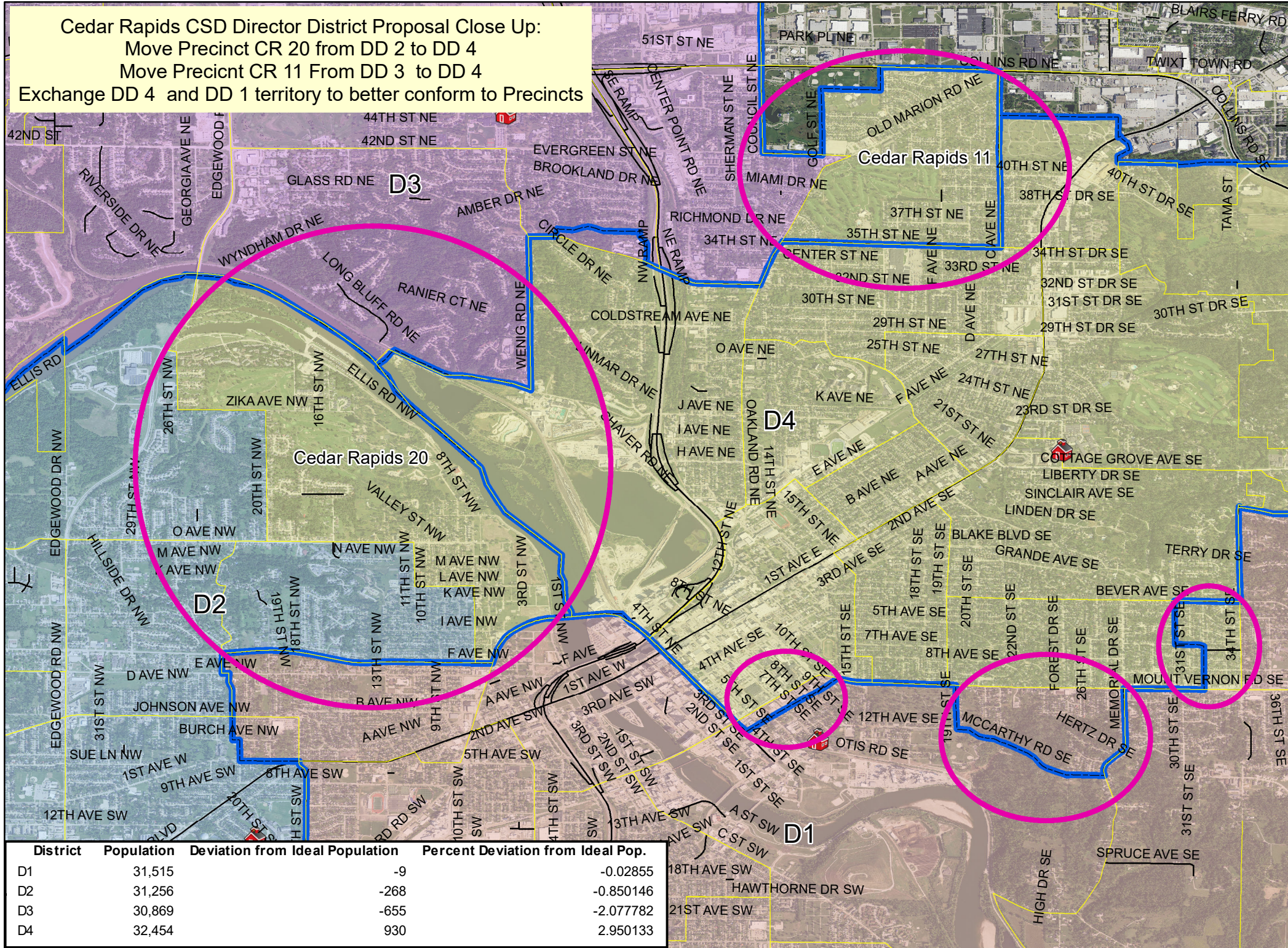


Cedar Rapids CSD Director District Proposal Close Up:

Move Precinct CR 20 from DD 2 to DD 4

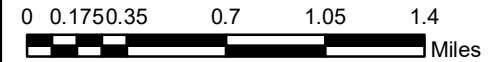
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Exchange DD 4 and DD 1 territory to better conform to Precincts



Legend
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BOARD GOVERNANCE

BA-23-214 **Closed Session – Confidential Records Pursuant to Iowa Code Section 21.5(1)(a)
(President David Tominsky)**

Action Item **Motion/2nd/Roll Call**

Pertinent Fact(s):

1. The Board of Education is asked to meet in Closed Session to review or discuss records which are required or authorized to be kept confidential as provided in Iowa Code Section 21.5 (1)(a).

2. The suggested motion is as follows:

 “I move that the Board hold a Closed Session on Monday, December 12, 2022 to review or discuss records which are required or authorized to be kept confidential as provided in Chapter 21.5(1)(a) of the Iowa Code.”

Recommendation:

It is recommended that the Board of Education meet in Closed Session on Monday, December 12, 2022, to discuss confidential records as provided in Iowa Code Section 21.5(1)(a).



SCHOOL BOARD CALENDAR

(Dates and times are tentative – please consult with the Board Secretary’s Office for more details)

2022- DECEMBER

Monday	Dec 12	5:00 pm	Board Meeting	ELSC, Board Room 2500 Edgewood Rd NW
Fri/Mon	Dec 23/26		Holiday Observances	Offices Closed
Fri/Mon	Dec 30/Jan 2		Holiday Observances	Offices Closed

2023 - JANUARY

Tuesday	Jan 3	5:00 pm	Special Board Meeting	ELSC, Board Room 2500 Edgewood Rd NW
Friday	Jan 6	3:00 pm	Special Board Meeting	Via YouTube https://www.youtube.com/EngageCRschools/
Saturday	Jan 7	8:00 am	Special Board Meeting	Via YouTube https://www.youtube.com/EngageCRschools/
Monday	Jan 9	5:30 pm	Board Meeting	ELSC, Board Room 2500 Edgewood Rd NW
Thursday	Jan 12	7:00 pm	Metro High School Winter Graduation	DoubleTree Hotel 350 First Ave NE
Monday	Jan 23	5:30 pm	Board Meeting	ELSC, Board Room 2500 Edgewood Rd NW

2023 - FEBRUARY

Monday	Feb 13	5:30 pm	Board Meeting	ELSC, Board Room 2500 Edgewood Rd NW
Monday	Feb 27	5:30 pm	Board Meeting/ Work Session	ELSC, Board Room 2500 Edgewood Rd NW

2023 - MARCH

Mon - Fri	Mar 13-17		CRCSD Spring Break	
Monday	Mar 27	5:30 pm	Board Meeting	ELSC, Board Room 2500 Edgewood Rd NW

ADJOURNMENT – President David Tominsky

Board Meeting: Monday, December 12, 2022