

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
REGULAR BOARD OF EDUCATION MEETING
Educational Leadership & Support Center, Board Room
Monday, January 24, 2022 @ 5:30 p.m.**

A G E N D A

CALL TO ORDER (President David Tominsky)

APPROVAL OF AGENDA (President David Tominsky)3

PUBLIC HEARING

BA-22-219 Public Hearing – Franklin MS – Window and Door Replacement Project
(Jason Lietz)3

SUPERINTENDENT’S REPORT/BOARD REPORTS (Superintendent Bush/ Board of Directors)

ADDRESSING THE BOARD, COMMUNICATIONS, DELEGATIONS, & PETITIONS
(President David Tominsky)

CONSENT AGENDA

BA-22-000/11	Minutes – Regular Board Meeting on January 10, 2022 (Laurel Day)	4
BA-22-001/08	Approval of Claims Report – December 2021 (David Nicholson)	5
BA-22-003/03	Budget Summary Report – December 2021 (David Nicholson)	12
BA-22-004/08	Statement of Receipts, Disbursements, and Cash Balances Report – December 2021 (David Nicholson)	22
BA-22-005/07	Investments Report – December 2021 (David Nicholson).....	26
BA-22-006/02	Food and Nutrition Report (Jenny Hook)	28
BA-22-009/12	Personnel Report (Linda Noggle).....	30
BA-22-082/03	Agreement – Community Partnership – 2021-2022 School Year (Justin Blietz)	35
BA-22-220	Annual Appointments – Board Members to Board Committees 2021-23 School Years (David Tominsky)	45
BA-22-221	Agreement – Newport Group, Inc. (Linda Noggle).....	46
BA-22-222	Agreement – Street Smarts, Right Way, and Safe Driver Drivers Education – Data Sharing and Use – 2022-23 School Year (John Rice).....	69
BA-22-223	Tabulation – Computers – 2022-26 School Years (Jeff Lucas/Carissa Jenkins).....	82
BA-22-224	Final Approval – McKinley MS – General Remodel Project – Certificate of Substantial Completion (Jason Lietz)	84
BA-22-225	Final Approval – Cedar River Academy – RTU Replacement Project – Certificate of Substantial Completion (Tammy Carter).....	88
BA-22-226	Approval – Temporary Grading Easement – Kingston Stadium (Jon Galbraith)	92
BA-22-227	Award of Contract – Franklin MS – Window and Door Replacement Project (Jason Lietz)	108
BA-22-228	Approval – New Elementary at Coolidge (West Willow) ES Site Project – Change Order #14 (Jon Galbraith).....	112
BA-22-229	Approval – New Elementary at Jackson (Maple Grove) ES Site Project – Change Order #3 (Jon Galbraith).....	114

ADMINISTRATION

BA-22-230 Annual Comprehensive Financial Report (ACFR) (David Nicholson) 116
BA-22-231 Request to SBRC for Special Education Administrative Cost
(David Nicholson/Wendy Parker)..... 263
BA-22-232 Request to SBRC for Additional Funding for Increased Statewide Voluntary
Preschool Program Enrollment Resulting from a Decreased Enrollment in the
Previous Year Students not Included in Previous Year’s Enrollment
(David Nicholson)..... 265

BOARD GOVERNANCE

BA-22-233 Resolution - UEN Legislative Priorities for the 2022 Legislative Session
(Cindy Garlock) 266
BA-22-234 Exempt Meeting - Discuss Strategy Sessions for Union and Non-Union
Employee Groups (Noreen Bush)..... 269

LEARNING & LEADERSHIP

BA-22-235 Community Partnerships & RFP Partner Process (Justin Blietz) 270

SCHOOL BOARD CALENDAR/ADJOURNMENT (President David Tominsky)..... 285



AGENDA

CALL TO ORDER – President David Tominsky

APPROVAL OF AGENDA – President David Tominsky

“I move that the agenda of Monday, January 24, 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

PUBLIC HEARING

BA-22-219 Public Hearing – Franklin Middle School - Window and Door Replacement Project (Jason Lietz)

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 January 24, 2022, for the purpose of receiving any objections to the adoption of prepared drawings, specifications, form of contract, and total estimated cost for Franklin Middle School - Window and Door 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.

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

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

CONSENT AGENDA

BA-22-000/ 11 Minutes - Regular Board Meeting on January 10, 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 Regular Board Meeting held on January 10, 2022.

Board Meeting: Monday, January 24, 2022

CONSENT AGENDA

BA-22-001/08 Approval of Claims Report - December 2021 (David Nicholson)

Exhibit: BA-22-001/08.1-6

Action Item

Pertinent Fact(s):

The Approval of Claims Report is required by Iowa Code §§ 279.29 and 279.30 and Board Regulation 704.1. Claims for the period of December 1 - 31, 2021 totaled \$21,072,074.95.

Recommendation:

It is recommended that the Board of Education approve the Claims Report and Ratify the List of Paid Bills and Payrolls for the period ending December 31, 2021.

**Cedar Rapids Community School District
Summary of Expenditures and Payroll for Month Ending December 31, 2021**

	<u>General Fund (10)</u>	<u>Student Activity Fund (21)</u>	<u>Management Fund (22)</u>	<u>Schoolhouse Funds (33,36,40)</u>	<u>Food and Nutrition Fund (61)</u>	<u>Day Care Fund (62)</u>	<u>Total All Funds</u>
Electronic Payments							
Period Ending 12/03	\$ 14,729.09	\$ 166.00	\$ -	\$ 2,094.41	\$ -	\$ -	\$ 16,989.50
Period Ending 12/10	33,929.62	-	-	-	24.69	-	33,954.31
Period Ending 12/17	24,813.09	82.25	-	4,377.16	26.57	-	29,299.07
Period Ending 12/24	31,226.67	349.16	-	-	-	-	31,575.83
Period Ending 12/31	6,983,422.10	45,888.29	86,897.20	4,233.08	180,472.29	51,538.27	7,352,451.23
Approved Warrants and Voids							
Period Ending 12/03	\$ 139,168.79	\$ 31,634.61	\$ -	\$ 53,306.28	\$ 86,598.16	\$ 303.84	\$ 311,011.68
Period Ending 12/10	509,998.68	40,424.28	164,525.71	146,767.89	514,909.85	-	1,376,626.41
Period Ending 12/17	470,761.92	12,449.43	41,719.01	1,608,108.89	37,365.69	27.42	2,170,432.36
Period Ending 12/24	343,799.27	36,597.99	32,961.94	133,288.71	-	34.00	546,681.91
Period Ending 12/31	61,017.54	-	90.00	-	709.34	247.16	62,064.04
	\$ 8,612,866.77	\$ 167,592.01	\$ 326,193.86	\$ 1,952,176.42	\$ 820,106.59	\$ 52,150.69	\$ 11,931,086.34
Payrolls - Net	<u>8,836,610.26</u>	<u>897.03</u>	<u>1,445.63</u>	<u>-</u>	<u>246,709.24</u>	<u>55,326.45</u>	<u>9,140,988.61</u>
Total Expenditures	<u>\$ 17,449,477.03</u>	<u>\$ 168,489.04</u>	<u>\$ 327,639.49</u>	<u>\$ 1,952,176.42</u>	<u>\$ 1,066,815.83</u>	<u>\$ 107,477.14</u>	<u>\$ 21,072,074.95</u>

Note: Individual transactions can be viewed on the Cedar Rapids Community School District website under Departments - Accounting and Budgeting.

Cedar Rapids Community School District
List of Paid Bills for Period Ending
December 3, 2021

	<u>General Fund (10)</u>	<u>Student Activity Fund (21)</u>	<u>Management Fund (22)</u>	<u>Schoolhouse Funds (33,36,40)</u>	<u>Food and Nutrition Fund (61)</u>	<u>Day Care Fund (62)</u>	<u>Total All Funds</u>
Electronic Payments							
EFT FILE	\$ 14,729.09	\$ 166.00	\$ -	\$ 2,094.41	\$ -	\$ -	\$ 16,989.50
Approved Warrants and Voids (Entered By Batch)							
	\$ 139,168.79	\$ 31,634.61	\$ -	\$ 53,306.28	\$ 86,598.16	\$ 303.84	\$ 311,011.68
Total	<u><u>\$ 153,897.88</u></u>	<u><u>\$ 31,800.61</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 53,306.28</u></u>	<u><u>\$ 86,598.16</u></u>	<u><u>\$ 303.84</u></u>	<u><u>\$ 328,001.18</u></u>

Cedar Rapids Community School District
List of Paid Bills for Period Ending
December 10, 2021

	<u>General Fund (10)</u>	<u>Student Activity Fund (21)</u>	<u>Management Fund (22)</u>	<u>Schoolhouse Funds (33,36,40)</u>	<u>Food and Nutrition Fund (61)</u>	<u>Day Care Fund (62)</u>	<u>Total All Funds</u>
Electronic Payments							
EFT FILE	\$ 33,929.62	\$ -	\$ -	\$ -	\$ 24.69	\$ -	\$ 33,954.31
Approved Warrants and Voids (Entered By Batch)							
	\$ 509,998.68	\$ 40,424.28	\$ 164,525.71	\$ 146,767.89	\$ 514,909.85	\$ -	1,376,626.41
Total	<u><u>\$ 543,928.30</u></u>	<u><u>\$ 40,424.28</u></u>	<u><u>\$ 164,525.71</u></u>	<u><u>\$ 146,767.89</u></u>	<u><u>\$ 514,934.54</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,410,580.72</u></u>

Cedar Rapids Community School District
List of Paid Bills for Period Ending
December 17, 2021

	<u>General Fund (10)</u>	<u>Student Activity Fund (21)</u>	<u>Management Fund (22)</u>	<u>Schoolhouse Funds (33,36,40)</u>	<u>Food and Nutrition Fund (61)</u>	<u>Day Care Fund (62)</u>	<u>Total All Funds</u>
Electronic Payments							
EFT FILE	\$ 24,813.09	\$ 82.25	\$ -	\$ 4,377.16	\$ 26.57	\$ -	\$ 29,299.07
Approved Warrants and Voids (Entered By Batch)							
	\$ 470,761.92	\$ 12,449.43	\$ 41,719.01	\$ 1,608,108.89	\$ 37,365.69	\$ 27.42	2,170,432.36
Total	<u><u>\$ 495,575.01</u></u>	<u><u>\$ 12,531.68</u></u>	<u><u>\$ 41,719.01</u></u>	<u><u>\$ 1,612,486.05</u></u>	<u><u>\$ 37,392.26</u></u>	<u><u>\$ 27.42</u></u>	<u><u>\$ 2,199,731.43</u></u>

Cedar Rapids Community School District
List of Paid Bills for Period Ending
December 23, 2021

	<u>General Fund (10)</u>	<u>Student Activity Fund (21)</u>	<u>Management Fund (22)</u>	<u>Schoolhouse Funds (33,36,40)</u>	<u>Food and Nutrition Fund (61)</u>	<u>Day Care Fund (62)</u>	<u>Total All Funds</u>
Electronic Payments							
EFT FILE	\$ 31,226.67	\$ 349.16	\$ -	\$ -	\$ -	\$ -	\$ 31,575.83
Approved Warrants and Voids (Entered By Batch)							
Warrants	\$ 343,799.27	\$ 36,597.99	\$ 32,961.94	\$ 133,288.71	\$ -	\$ 34.00	\$ 546,681.91
Total	<u><u>\$ 375,025.94</u></u>	<u><u>\$ 36,947.15</u></u>	<u><u>\$ 32,961.94</u></u>	<u><u>\$ 133,288.71</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34.00</u></u>	<u><u>\$ 578,257.74</u></u>

Cedar Rapids Community School District
List of Paid Bills for Period Ending
December 31, 2021

	<u>General Fund (10)</u>	<u>Student Activity Fund (21)</u>	<u>Management Fund (22)</u>	<u>Schoolhouse Funds (33,36,40)</u>	<u>Food and Nutrition Fund (61)</u>	<u>Day Care Fund (62)</u>	<u>Total All Funds</u>
Electronic Payments							
EFT FILE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACH Payments	6,983,422.10	45,888.29	86,897.20	4,233.08	180,472.29	51,538.27	7,352,451.23
Approved Warrants and Voids (Entered By Batch)							
Warrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Deduction	\$ 65,250.62	\$ -	\$ 90.00	\$ -	\$ 709.34	\$ 247.16	\$ 66,297.12
Voids	\$ (4,233.08)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,233.08)
Total	<u>\$ 7,044,439.64</u>	<u>\$ 45,888.29</u>	<u>\$ 86,987.20</u>	<u>\$ 4,233.08</u>	<u>\$ 181,181.63</u>	<u>\$ 51,785.43</u>	<u>\$ 7,414,515.27</u>

CONSENT AGENDA

BA-22-003/03 Budget Summary Report – December 2021 (David Nicholson)

Exhibit: BA-22-003/03.1-9

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 December, 2021.

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

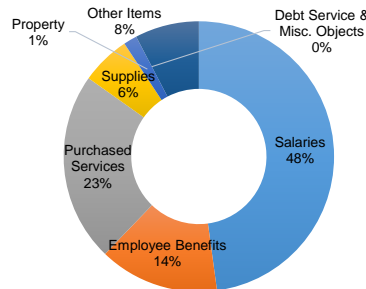
For the Period Ending December 31, 2021

All Funds Summary Breakdown

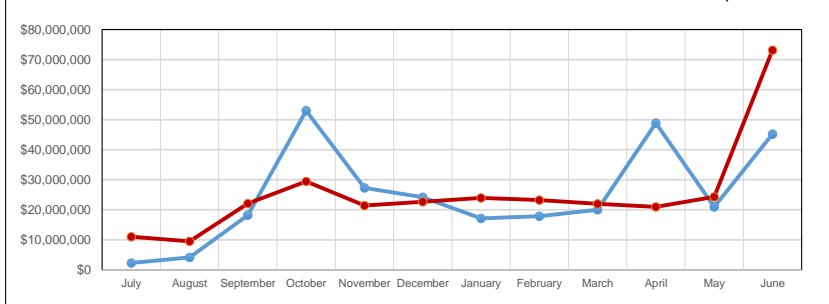
(With Comparative Totals For the Period Ended July, 2020 - December, 2020)

	All Funds FY2021	All Funds FY2022	% Incr/(Decr)	General Fund	Activity Fund	Management Fund	Sales Tax Fund	PPEL	Debt Service	School Nutrition	Other 60 Funds	
REVENUES												
Local	\$56,683,217	\$56,241,494	(0.78%)	\$43,928,389	\$1,007,849	\$4,513,229	\$103,015	\$5,734,563	\$82,742	\$160,307	\$711,400	
Intermediate	\$0	\$0		0	0	0	0	0	0	0	0	
State	\$53,002,604	\$54,785,753	3.36%	44,719,093	0	123,219	9,801,139	142,301	0	0	0	
Federal	\$6,822,471	\$9,596,946	40.67%	3,151,896	0	0	0	0	585,174	5,801,928	57,948	
Other Financing Sources/Income Items	\$59,639,051	\$8,577,177	(85.62%)	1,209,110	0	0	1,089,947	7,603	6,222,343	0	48,174	
TOTAL REVENUE	\$176,147,343	\$129,201,370	(26.65%)	\$93,008,489	\$1,007,849	\$4,636,448	\$10,994,101	\$5,884,466	\$6,890,260	\$5,962,235	\$817,523	
EXPENDITURES												
Salaries	\$55,701,615	\$55,611,005	(0.16%)	\$53,591,632	\$7,228	\$18,733	\$0	\$0	\$0	\$1,515,851	\$477,561	
Employee Benefits	\$17,902,862	\$16,674,814	(6.86%)	15,141,799	850	1,005,724	0	0	0	396,516	129,925	
Purchased Services	\$18,941,948	\$26,289,385	38.79%	7,443,616	216,059	2,761,299	12,103,408	3,745,231	0	10,212	9,558	
Supplies	\$5,504,296	\$6,847,311	24.40%	4,394,938	491,957	0	1,624	2,394	0	1,908,066	48,332	
Property	\$2,216,021	\$1,870,264	(15.60%)	513,852	39,056	0	1,093,336	165,216	0	58,475	329	
Debt Service & Misc. Objects	\$0	\$0		0	0	0	0	0	0	0	0	
Other Items	\$9,485,040	\$8,915,164	(6.01%)	160,434	41,615	144,073	7,218,235	1,019,900	325,668	271	4,968	
TOTAL EXPENDITURES	\$109,751,782	\$116,207,942	5.88%	\$81,246,271	\$796,765	\$3,929,829	\$20,416,603	\$4,932,742	\$325,668	\$3,889,391	\$670,674	
SURPLUS / (DEFICIT)	\$66,395,561	\$12,993,428	(80.43%)	\$11,762,218	\$211,084	\$706,619	(\$9,422,502)	\$951,724	\$6,564,592	\$2,072,844	\$146,848	
FUND BALANCE												
Beginning of Period				\$33,565,373	\$1,751,616	\$7,836,833	\$36,283,011	\$14,085,891	\$12,606,787	\$811,837	(\$435,888)	
End of Period				\$45,327,591	\$1,962,700	\$8,543,453	\$26,860,510	\$15,037,615	\$19,171,379	\$2,884,681	(\$289,039)	

FY 2022 | YTD Expenditures by Object



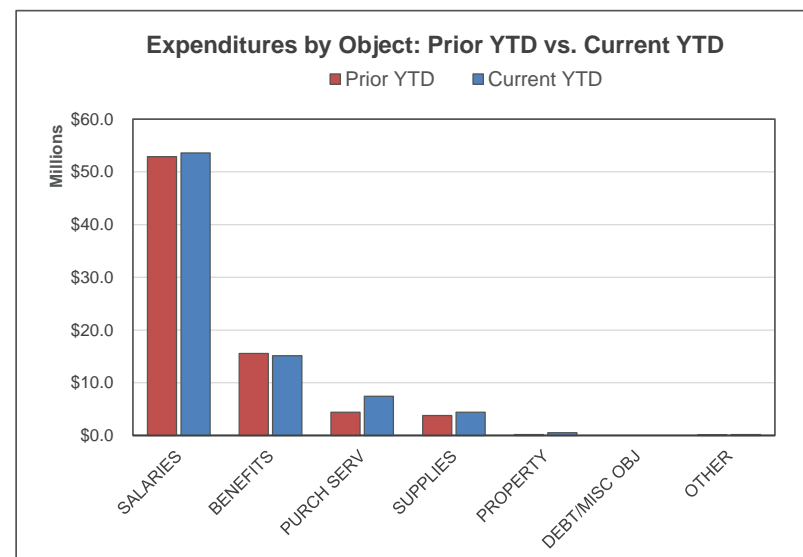
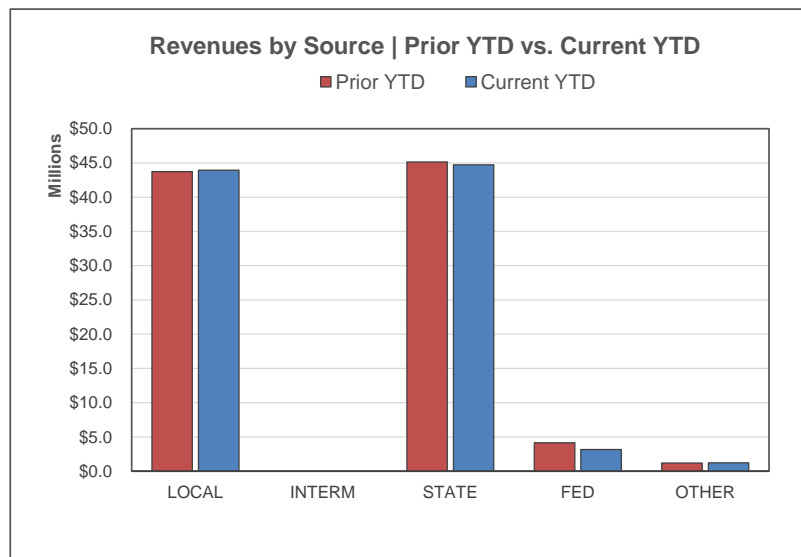
FY 2022 | Projected Revenues / Expenditures



General Fund | Financial Summary

For the Period Ending December 31, 2021

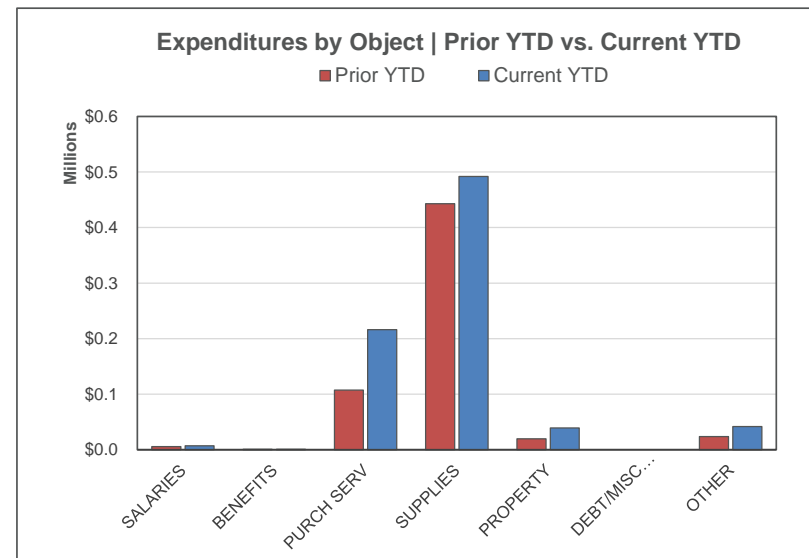
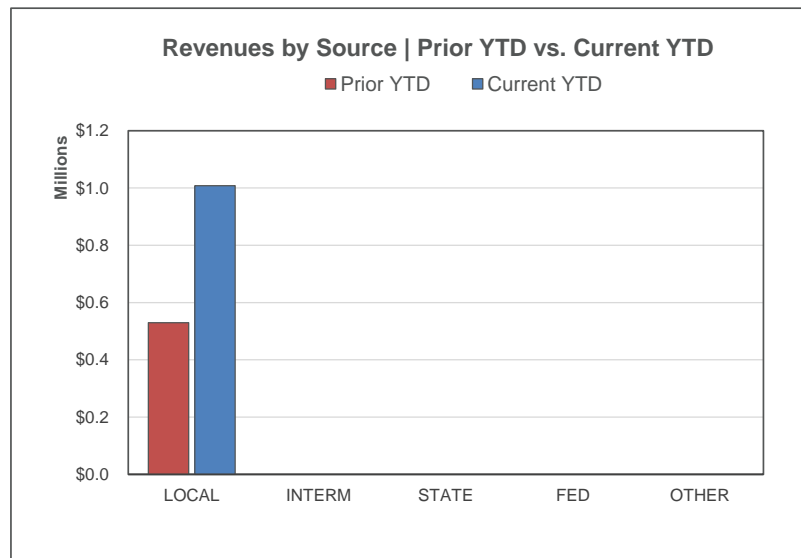
	YTD % of PY			YTD % of Budget		
	Prior YTD	Prior Year Actual	Actual	Current YTD	Annual Budget	Budget
REVENUES						
Local	\$43,733,137	\$86,751,306	50.41%	\$43,928,389	\$87,214,056	50.37%
Intermediate	0	0		0	0	
State	45,149,947	120,681,188	37.41%	44,719,093	120,119,906	37.23%
Federal	4,141,012	16,600,792	24.94%	3,151,896	12,939,976	24.36%
Other Financing Sources/Income Items	1,201,266	3,747,716	32.05%	1,209,110	590,000	204.93%
TOTAL REVENUE	\$94,225,362	\$227,781,001	41.37%	\$93,008,489	\$220,863,938	42.11%
EXPENDITURES						
Salaries	\$52,898,225	\$141,243,891	37.45%	\$53,591,632	\$135,890,119	39.44%
Employee Benefits	15,556,817	37,200,948	41.82%	15,141,799	34,619,917	43.74%
Purchased Services	4,394,122	22,933,518	19.16%	7,443,616	21,232,514	35.06%
Supplies	3,802,036	8,667,381	43.87%	4,394,938	12,063,379	36.43%
Property	169,371	3,594,966	4.71%	513,852	1,272,852	40.37%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	129,648	9,155,681	1.42%	160,434	13,166,087	1.22%
TOTAL EXPENDITURES	\$76,950,219	\$222,796,385	34.54%	\$81,246,271	\$218,244,868	37.23%
SURPLUS / (DEFICIT)	\$17,275,143	\$4,984,616		\$11,762,218	\$2,619,070	
ENDING FUND BALANCE	\$45,855,901			\$45,327,591		



Activity Fund | Financial Summary

For the Period Ending December 31, 2021

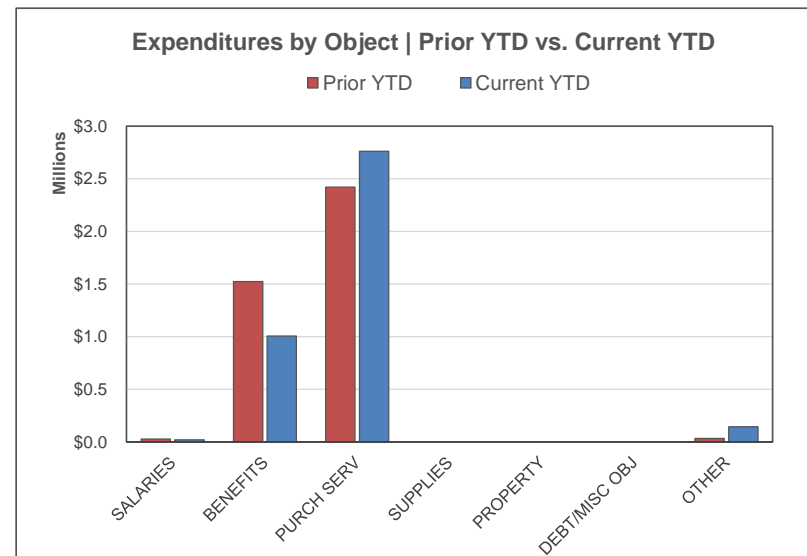
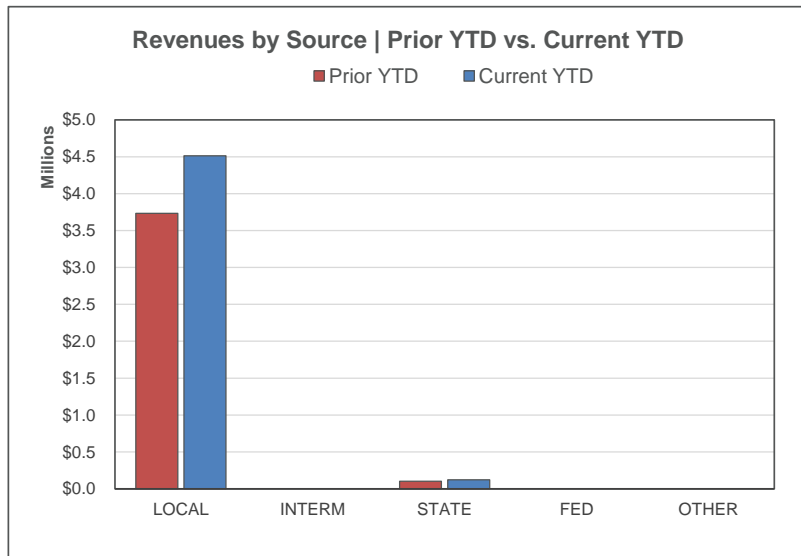
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$529,568	\$1,128,229	46.94%	\$1,007,849	\$0	
Intermediate	0	0		0	0	
State	0	0		0	0	
Federal	0	0		0	0	
Other Financing Sources/Income Items	0	160,121	0.00%	0	0	
TOTAL REVENUE	\$529,568	\$1,288,350	41.10%	\$1,007,849	\$0	
EXPENDITURES						
Salaries	\$5,486	\$17,289	31.73%	\$7,228	\$0	
Employee Benefits	670	2,064	32.47%	850	0	
Purchased Services	107,251	232,584	46.11%	216,059	0	
Supplies	442,965	830,786	53.32%	491,957	0	
Property	19,532	27,692	70.53%	39,056	0	
Debt Service & Misc. Objects	0	0		0	0	
Other Items	23,701	49,399	47.98%	41,615	0	
TOTAL EXPENDITURES	\$599,604	\$1,159,814	51.70%	\$796,765	\$0	
SURPLUS / (DEFICIT)	(\$70,036)	\$128,536		\$211,084	\$0	
ENDING FUND BALANCE	\$1,553,043			\$1,962,700		



Management Fund | Financial Summary

For the Period Ending December 31, 2021

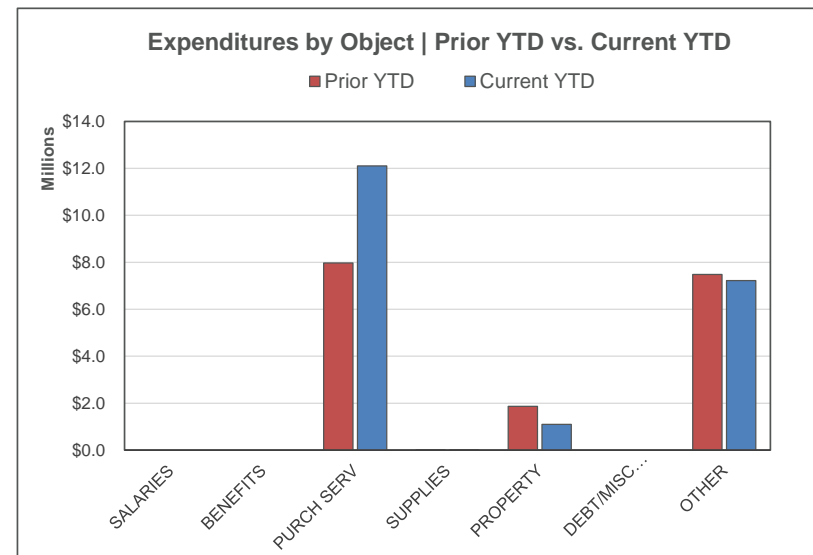
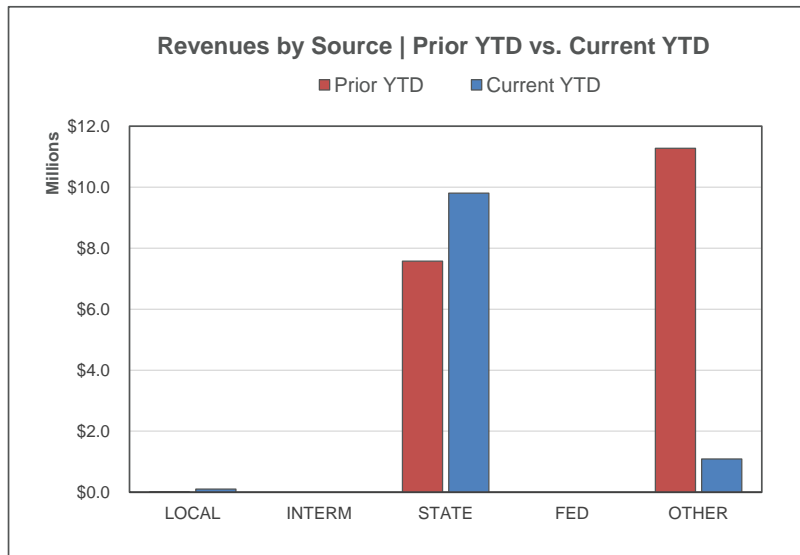
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$3,733,358	\$7,296,630	51.17%	\$4,513,229	\$8,624,224	52.33%
Intermediate	0	0		0	0	
State	104,058	206,013	50.51%	123,219	244,168	50.46%
Federal	0	0		0	0	
Other Financing Sources/Income Items	0	0		0	0	
TOTAL REVENUE	\$3,837,416	\$7,502,643	51.15%	\$4,636,448	\$8,868,392	52.28%
EXPENDITURES						
Salaries	\$27,401	\$61,072	44.87%	\$18,733	\$20,233	92.59%
Employee Benefits	1,524,415	4,137,411	36.84%	1,005,724	4,729,565	21.26%
Purchased Services	2,421,327	2,661,789	90.97%	2,761,299	3,011,046	91.71%
Supplies	0	0		0	0	
Property	0	0		0	0	
Debt Service & Misc. Objects	0	0		0	0	
Other Items	32,437	210,795	15.39%	144,073	215,000	67.01%
TOTAL EXPENDITURES	\$4,005,580	\$7,071,066	56.65%	\$3,929,829	\$7,975,844	49.27%
SURPLUS / (DEFICIT)	(\$168,164)	\$431,577		\$706,619	\$892,548	
ENDING FUND BALANCE	\$7,237,092			\$8,543,453		



Sales Tax Fund | Financial Summary

For the Period Ending December 31, 2021

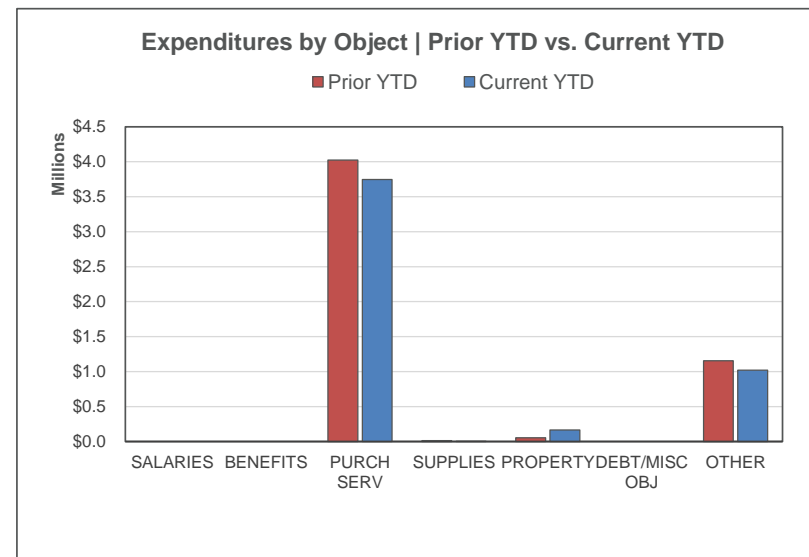
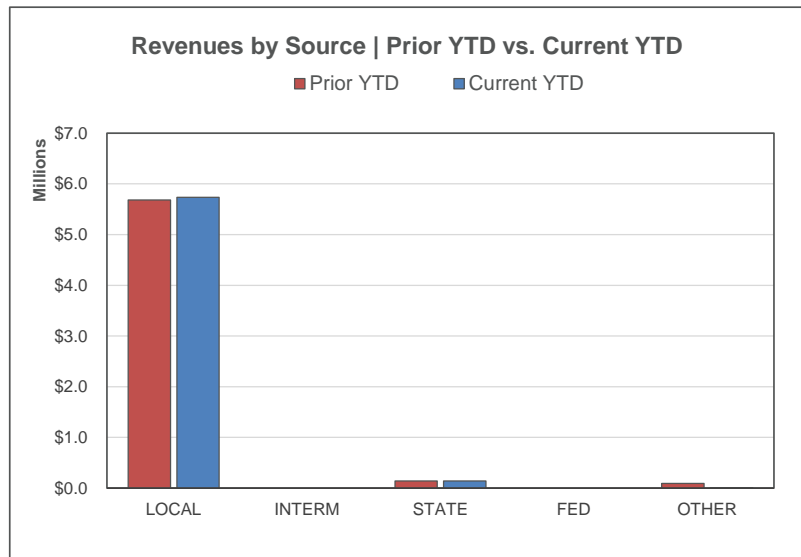
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$6,399	\$96,794	6.61%	\$103,015	\$195,784	52.62%
Intermediate	0	0		0	0	
State	7,575,279	16,827,764	45.02%	9,801,139	18,149,467	54.00%
Federal	0	0		0	0	
Other Financing Sources/Income Items	11,271,952	19,770,403	57.01%	1,089,947	2,047,000	53.25%
TOTAL REVENUE	\$18,853,630	\$36,694,960	51.38%	\$10,994,101	\$20,392,251	53.91%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Employee Benefits	0	0		0	0	
Purchased Services	7,973,028	22,126,929	36.03%	12,103,408	22,633,614	53.48%
Supplies	13	13	100.00%	1,624	0	
Property	1,869,008	427,852	436.83%	1,093,336	2,409,627	45.37%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	7,479,327	14,305,665	52.28%	7,218,235	13,745,791	52.51%
TOTAL EXPENDITURES	\$17,321,377	\$36,860,459	46.99%	\$20,416,603	\$38,789,032	52.63%
SURPLUS / (DEFICIT)	\$1,532,254	(\$165,499)		(\$9,422,502)	(\$18,396,781)	
ENDING FUND BALANCE	\$37,980,764			\$26,860,510		



PPEL | Financial Summary

For the Period Ending December 31, 2021

	YTD % of PY Actual			YTD % of Budget		
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$5,682,252	\$10,822,581	52.50%	\$5,734,563	\$10,854,325	52.83%
Intermediate	0	0		0	0	
State	141,939	781,012	18.17%	142,301	281,847	50.49%
Federal	0	0		0	0	
Other Financing Sources/Income Items	93,232	1,044,089	8.93%	7,603	1,939,750	0.39%
TOTAL REVENUE	\$5,917,423	\$12,647,682	46.79%	\$5,884,466	\$13,075,922	45.00%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Employee Benefits	0	0		0	0	
Purchased Services	4,024,384	7,062,501	56.98%	3,745,231	9,126,260	41.04%
Supplies	11,892	16,537	71.91%	2,394	0	
Property	52,838	1,083,888	4.87%	165,216	1,259,100	13.12%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	1,155,597	2,377,242	48.61%	1,019,900	4,161,053	24.51%
TOTAL EXPENDITURES	\$5,244,711	\$10,540,169	49.76%	\$4,932,742	\$14,546,413	33.91%
SURPLUS / (DEFICIT)	\$672,711	\$2,107,514		\$951,724	(\$1,470,491)	
ENDING FUND BALANCE	\$12,651,088			\$15,037,615		

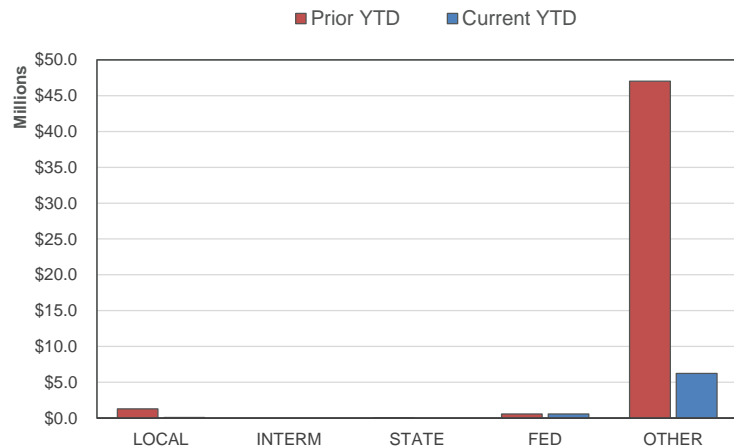


Debt Service | Financial Summary

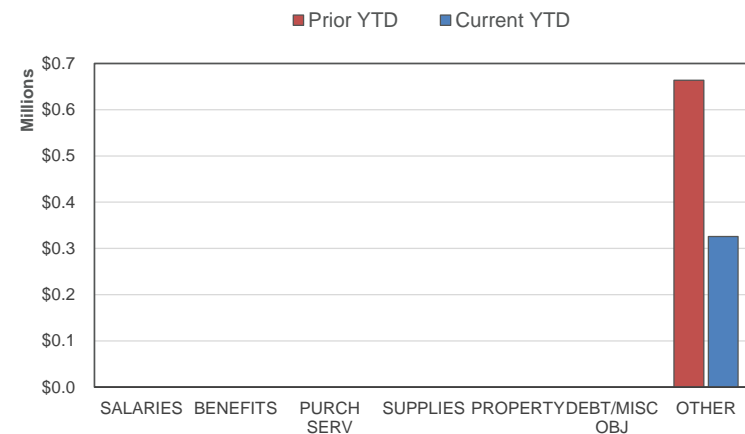
For the Period Ending December 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$1,300,622	\$2,509,504	51.83%	\$82,742	\$171,500	48.25%
Intermediate	0	0		0	0	
State	31,382	62,131	50.51%	0	0	
Federal	584,553	584,553	100.00%	585,174	584,553	100.11%
Other Financing Sources/Income Items	47,039,198	52,777,217	89.13%	6,222,343	11,933,344	52.14%
TOTAL REVENUE	\$48,955,756	\$55,933,405	87.53%	\$6,890,260	\$12,689,397	54.30%
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	663,522	56,057,243	1.18%	325,668	11,932,743	2.73%
TOTAL EXPENDITURES	\$663,522	\$56,057,243	1.18%	\$325,668	\$11,932,743	2.73%
SURPLUS / (DEFICIT)	\$48,292,234	(\$123,838)		\$6,564,592	\$756,654	
ENDING FUND BALANCE	\$61,022,859			\$19,171,379		

Revenues by Source | Prior YTD vs. Current YTD



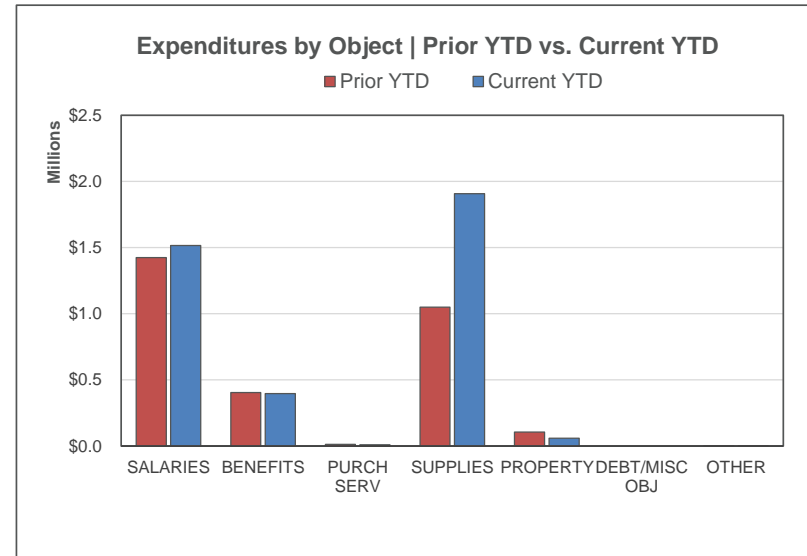
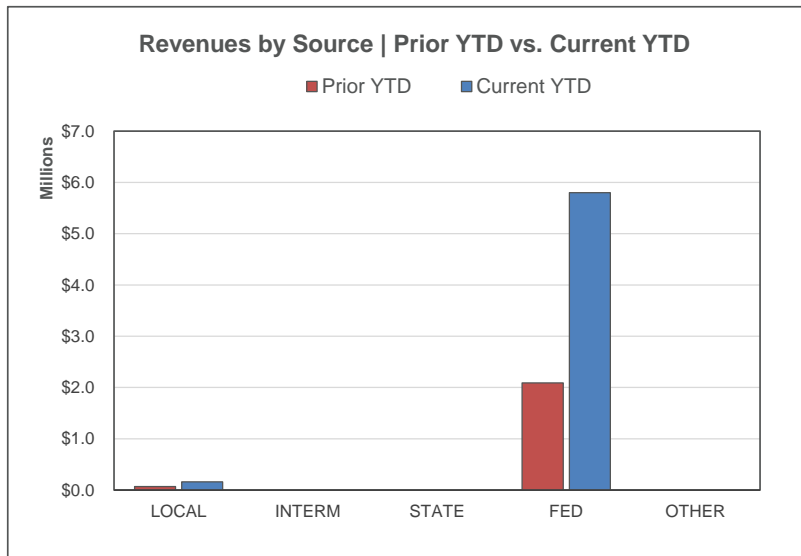
Expenditures by Object | Prior YTD vs. Current YTD



School Nutrition | Financial Summary

For the Period Ending December 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$70,329	\$258,825	27.17%	\$160,307	\$321,500	49.86%
Intermediate	0	0		0	0	
State	0	56,484	0.00%	0	0	
Federal	2,088,009	8,043,263	25.96%	5,801,928	9,657,000	60.08%
Other Financing Sources/Income Items	0	66,944	0.00%	0	0	
TOTAL REVENUE	\$2,158,338	\$8,425,516	25.62%	\$5,962,235	\$9,978,500	59.75%
EXPENDITURES						
Salaries	\$1,425,149	\$3,385,553	42.10%	\$1,515,851	\$2,945,623	51.46%
Employee Benefits	403,784	1,328,965	30.38%	396,516	1,180,785	33.58%
Purchased Services	11,839	32,633	36.28%	10,212	35,000	29.18%
Supplies	1,050,091	4,075,871	25.76%	1,908,066	4,323,785	44.13%
Property	105,271	114,647	91.82%	58,475	275,000	21.26%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	600	563,269	0.11%	271	1,171,000	0.02%
TOTAL EXPENDITURES	\$2,996,735	\$9,500,938	31.54%	\$3,889,391	\$9,931,193	39.16%
SURPLUS / (DEFICIT)	(\$838,397)	(\$1,075,421)		\$2,072,844	\$47,307	
ENDING FUND BALANCE	\$1,048,861			\$2,884,681		

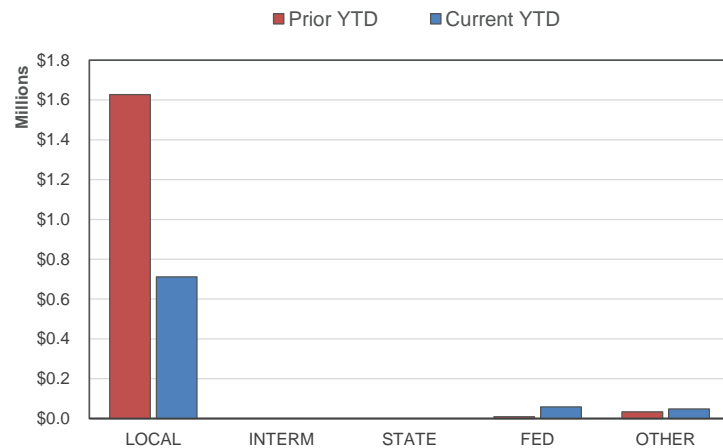


Other 60 Funds | Financial Summary

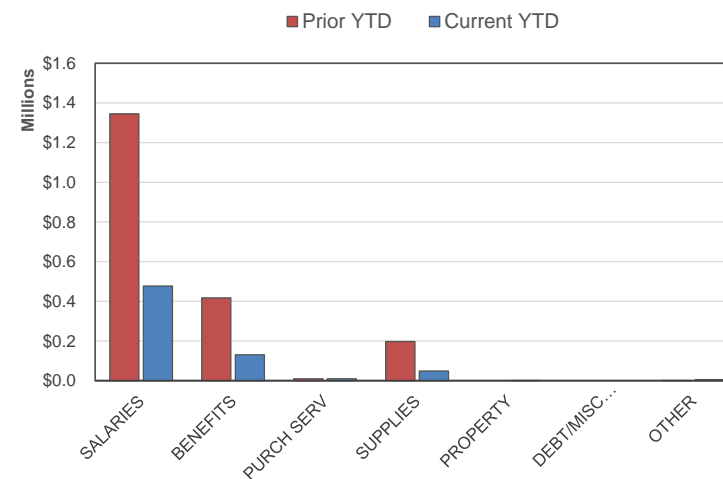
For the Period Ending December 31, 2021

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local	\$1,627,552	\$3,226,107	50.45%	\$711,400	\$1,123,460	63.32%
Intermediate	0	0		0	0	
State	0	0		0	0	
Federal	8,896	114,499	7.77%	57,948	101,240	57.24%
Other Financing Sources/Income Items	33,403	141,646	23.58%	48,174	108,434	44.43%
TOTAL REVENUE	\$1,669,851	\$3,482,253	47.95%	\$817,523	\$1,333,134	61.32%
EXPENDITURES						
Salaries	\$1,345,354	\$2,425,027	55.48%	\$477,561	\$992,248	48.13%
Employee Benefits	417,176	464,183	89.87%	129,925	259,977	49.98%
Purchased Services	9,998	27,400	36.49%	9,558	19,505	49.00%
Supplies	197,299	157,428	125.33%	48,332	88,950	54.34%
Property	0	1,747	0.00%	329	1,800	18.28%
Debt Service & Misc. Objects	0	0		0	0	
Other Items	207	6,058	3.42%	4,968	6,670	74.48%
TOTAL EXPENDITURES	\$1,970,035	\$3,081,842	63.92%	\$670,674	\$1,369,150	48.98%
SURPLUS / (DEFICIT)	(\$300,184)	\$400,411		\$146,848	(\$36,016)	
ENDING FUND BALANCE	(\$1,136,482)			(\$289,039)		

Revenues by Source | Prior YTD vs. Current YTD



Expenditures by Object | Prior YTD vs. Current YTD



CONSENT AGENDA

BA-22-004/08 Statement of Receipts, Disbursements, and Cash Balances Report – December 2021 (David Nicholson)

Exhibit: BA-22-004/08.1-3

Action Item

Pertinent Fact(s):

The Statement of Receipts, Disbursements, and Cash Balances Report is required by Iowa Code Chapter 291 and by Board Regulation 703.2. Cash receipts for the month ended December 31, 2021 were \$26,064,173.86 and cash disbursements were \$23,757,594.01. The investment balance on December 31, 2021 was \$85,580,342.47. At the end of the 2nd quarter, \$240,121.16 of Book Fees was collected as compared to \$178,085.00 the prior year. Based on estimated revenues, the percentage of collections is up 13.4% this year compared to the prior year. Audit Committee Review of Selected Local Revenues received through December 31, 2021 were 3,280,469.

Recommendation:

It is recommended that the Board of Education approve the Statement of Receipts, Disbursements, and Cash Balances Report for the month of December 2021.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
MONTH ENDED DECEMBER 31, 2021**

<u>CASH</u>	<u>BALANCE</u> <u>11/30/2021</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>BALANCE</u> <u>12/31/2021</u>		
General and Management Funds						
10-General Fund	\$ 6,955,950.87	\$ 19,836,742.11	\$ 17,445,915.70	\$ 9,346,777.28		
22-Management Fund	1,639,255.22	279,028.75	367,068.56	1,551,215.41		
Total - General and Management Funds	8,595,206.09	20,115,770.86	17,812,984.26	10,897,992.69		
Student Activity Fund						
21-Student Activity Fund	1,419,077.11	289,643.12	169,923.71	1,538,796.52		
21-Cash on Hand	3,900.00	-	-	3,900.00		
Total-Student Activity Fund	1,422,977.11	289,643.12	169,923.71	1,542,696.52		
Food & Nutrition Fund						
61-Food & Nutrition Fund	783,693.67	2,449,260.65	1,069,944.71	2,163,009.61		
61-Petty Cash	2,305.50	-	-	2,305.50		
Total - Food & Nutrition Fund	785,999.17	2,449,260.65	1,069,944.71	2,165,315.11		
Daycare Fund						
62-Five Seasons Daycare Fund	1,459,959.02	124,563.26	110,199.59	1,474,322.69		
Schoolhouse Funds						
33-Secure Adv. Vision for Educ. (SAVE) Fund	3,044,250.69	1,854,463.38	3,027,807.81	1,870,906.26		
36-Physical Plant & Equip (PPEL) Fund	1,821,837.79	287,355.61	624,194.93	1,484,998.47		
40-Debt Service Fund	150,099.35	943,116.98	942,539.00	150,677.33		
Total - Schoolhouse Funds	5,016,187.83	3,084,935.97	4,594,541.74	3,506,582.06		
TOTAL CASH - ALL FUNDS	\$ 17,280,329.22	\$ 26,064,173.86	\$ 23,757,594.01	\$ 19,586,909.07		
INVESTMENTS						
RESTRICTED INVESTMENT FUNDS						
Schoolhouse Fund-Held for Bond Payments						
33-SAVE Fund - Sinking Funds/UMB	\$ 1,349,075.05	\$ 33.30	\$ 214.97	\$ 1,348,893.38		
40-Debt Service Fund - Sinking Funds/UMB	17,043,659.07	942,713.68	560.40	17,985,812.35		
TOTAL RESTRICTED INVESTMENTS	\$ 18,392,734.12	\$ 942,746.98	\$ 560.40	\$ 19,334,705.73		
UNRESTRICTED INVESTMENT FUNDS						
	<u>BALANCE</u> <u>11/30/2021</u>	<u>PURCHASES</u>	<u>MATURITIES</u>	<u>BALANCE</u> <u>12/31/2021</u>		
General and Management Funds						
10-General Fund	\$ 23,000,000.00	\$ 80.96	\$ -	\$ 23,000,080.96		
10-General Fund CD's ISJIT	13,483,331.24	14.88	-	13,483,346.12		
22-Management Fund	7,000,000.00	24.64	-	7,000,024.64		
Total - General and Management Funds	43,483,331.24	120.48	-	43,483,451.72		
Student Activity Fund						
21-Student Activity Fund	420,707.04	255.64	-	420,962.68		
Food & Nutrition						
61-Food & Nutrition Fund	1,500,000.00	5.28	-	1,500,005.28		
Schoolhouse Funds						
33-Secure Adv. Vision for Educ. (SAVE) Fund	25,140,695.61	288.80	-	25,140,984.41		
36-Physical Plant & Equip (PPEL) Fund	14,000,000.00	49.28	-	14,000,049.28		
40-Debt Service Fund	1,034,885.46	3.64	-	1,034,889.10		
Total - Schoolhouse Funds	40,175,581.07	341.72	-	40,175,922.79		
TOTAL UNRESTRICTED INVESTMENTS	\$ 85,579,619.35	\$ 723.12	\$ -	\$ 85,580,342.47		
<hr/>						
<u>BALANCES</u>	<u>GENERAL</u> <u>FUND</u>	<u>STUDENT</u> <u>ACTIVITY FUND</u>	<u>FOOD &</u> <u>NUTRITION FUND</u>	<u>DAYCARE</u> <u>FUND</u>	<u>SCHOOLHOUSE</u> <u>FUND</u>	<u>ALL</u> <u>FUNDS</u>
Cash	\$ 10,897,992.69	\$ 1,542,696.52	\$ 2,165,315.11	\$ 1,474,322.69	\$ 3,506,582.06	\$ 19,586,909.07
Restricted Funds	-	-	-	-	19,334,705.73	19,334,705.73
Investments	43,483,451.72	420,962.68	1,500,005.28	-	40,175,922.79	85,580,342.47
Total	\$ 54,381,444.41	\$ 1,963,659.20	\$ 3,665,320.39	\$ 1,474,322.69	\$ 63,017,210.58	\$ 124,501,957.27

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
BOOK FEE COLLECTIONS REPORT - FY22
SECOND QUARTER ENDED - DECEMBER 2021**

School Name	2021-2022							2020-2021							2nd% Change in Percent	
	Certified Enrollment			Total				Total		2nd Quarter				2nd% Change in Percent		
	C.E.	C.E.	C.E.	C.E.	Estimated	Actual	Percent	C.E.	Estimated	Cumulative	Cumulative	Cumulative	% of Est.			
	10/1/2021	10/1/2021	10/1/2021	10/1/2021	Annual	Cumulative	of Est.	10/1/2020	Annual	1st	2nd	3rd	4th			Annual
Full	Reduced	Free	FTEs	Revenue	Amount	Revenue	FTEs	Revenue	Quarter	Quarter	Quarter	Quarter	Revenue			
\$96.00F/\$59.00R																
0109 Jefferson	574	162	809	1,545	\$ 64,662.00	\$ 29,493.00	45.6%	1,441	\$ 62,737.00	\$ 11,623.00	\$ 15,928.00	\$ 33,376.00	\$ 49,423.00	25.4%	20.2%	
0114 Kennedy	1,168	91	482	1,741	117,497.00	67,302.66	57.3%	1,661	111,958.00	32,596.50	50,215.00	84,220.00	102,598.61	44.9%	12.4%	
0127 Metro	51	24	233	308	6,312.00	480.00	7.6%	230	5,175.00	96.00	192.00	1,056.00	1,307.00	3.7%	3.9%	
0118 Washington	601	96	575	1,272	63,360.00	34,711.00	54.8%	1,189	58,502.00	20,243.00	25,122.00	34,155.00	43,977.00	42.9%	11.9%	
0136 Virtual Academy	125	23	250	398	5,245.00	911.00	17.4%	598	21,828.00	96.00	96.00	96.00	605.00	0.4%	17.0%	
Total High Schools	2,519	396	2,349	5,264	251,831.00	132,897.66	52.8%	5,119	238,372.00	64,654.50	91,553.00	152,903.00	197,910.61	38.4%	14.4%	
\$57.00F/\$36.00R																
0209 Franklin	230	45	259	534	14,730.00	11,427.00	77.6%	486	13,356.00	7,624.00	9,136.00	11,803.00	13,108.00	68.4%	9.2%	
0214 Harding	371	45	296	712	22,767.00	15,228.00	66.9%	706	22,755.00	7,275.00	12,773.00	17,979.00	21,516.00	56.1%	10.8%	
0218 McKinley	182	50	254	486	12,174.00	7,527.00	61.8%	493	11,730.00	3,171.00	4,311.00	7,884.00	10,119.00	36.8%	25.0%	
0227 Roosevelt	137	79	344	560	10,653.00	6,060.00	56.9%	550	11,016.00	6,299.00	6,677.00	7,532.00	9,331.00	60.6%	-3.7%	
0232 Taft	364	34	176	574	21,972.00	14,623.50	66.6%	544	20,418.00	9,233.00	10,715.00	15,156.00	17,923.00	52.5%	14.1%	
0236 Wilson	83	47	272	402	6,423.00	2,817.00	43.9%	357	6,393.00	1,155.00	2,403.00	3,402.00	4,329.00	37.6%	6.3%	
Total Middle Schools	1,367	300	1,601	3,268	88,719.00	57,682.50	65.0%	3,136	85,668.00	34,757.00	46,015.00	63,756.00	76,326.00	53.7%	11.3%	
\$31.00F/\$19.00R																
0418 Arthur	71	21	143	235	2,600.00	1,900.00	73.1%	256	3,191.00	801.00	1,075.00	2,119.00	2,553.00	33.7%	39.4%	
0431 Cleveland	78	25	179	282	2,893.00	949.00	32.8%	301	3,310.00	689.00	720.00	1,223.00	1,721.00	21.8%	11.0%	
0433 West Willow	244	26	120	390	8,058.00	3,462.00	43.0%	370	7,591.00	1,917.00	3,970.00	4,714.00	6,421.00	52.3%	-9.3%	
0445 Erskine	146	22	108	276	4,944.00	3,245.00	65.6%	310	5,605.00	1,290.00	2,692.00	3,412.00	4,125.00	48.0%	17.6%	
0463 Garfield	36	22	151	209	1,534.00	677.00	44.1%	229	1,479.00	391.00	577.00	701.00	801.00	39.0%	5.1%	
0636 Gibson	444	17	60	521	14,087.00	10,033.00	71.2%	510	13,286.00	4,750.00	5,804.00	10,286.00	12,362.00	43.7%	27.5%	
0610 Grant	63	31	195	289	2,542.00	846.00	33.3%	299	3,248.00	212.00	541.00	1,299.00	1,907.00	16.7%	16.6%	
0481 Grant Wood	99	26	166	291	3,563.00	2,320.00	65.1%	282	3,429.00	1,178.00	2,015.00	2,511.00	2,890.00	58.8%	6.3%	
0490 Harrison	40	37	192	269	1,943.00	720.00	37.1%	304	2,691.00	379.00	491.00	932.00	1,542.00	18.2%	18.9%	
0502 Hiawatha	112	35	132	279	4,137.00	2,961.00	71.6%	287	3,859.00	1,209.00	2,313.00	3,290.00	3,755.00	59.9%	11.7%	
0505 Hoover	39	50	276	365	2,159.00	1,385.00	64.2%	367	2,555.00	801.00	1,428.00	1,902.00	2,321.00	55.9%	8.3%	
0627 Jackson	222	10	50	282	7,072.00	5,255.00	74.3%	307	7,253.00	3,007.00	4,433.00	5,780.00	6,734.00	61.1%	13.2%	
0517 Johnson	71	28	235	334	2,733.00	1,959.00	71.7%	397	3,196.00	1,588.00	1,898.00	2,427.00	2,980.00	59.4%	12.3%	
0526 Kenwood	112	38	213	363	4,194.00	1,390.00	33.1%	383	4,545.00	1,018.00	1,657.00	2,060.00	2,958.00	36.5%	-3.4%	
0544 Madison	85	10	70	165	2,825.00	1,911.00	67.6%	185	3,166.00	913.00	1,378.00	2,315.00	2,674.00	43.5%	24.1%	
0558 Nixon	87	30	187	304	3,267.00	1,297.00	39.7%	314	3,816.00	868.00	1,364.00	2,735.00	3,293.00	35.7%	4.0%	
0569 Pierce	211	14	102	327	6,807.00	5,467.00	80.3%	354	7,148.00	2,902.00	4,409.00	6,252.00	6,667.00	61.7%	18.6%	
0580 Taylor	37	29	203	269	1,698.00	162.00	9.5%	284	1,705.00	217.00	255.00	710.00	748.00	15.0%	-5.5%	
0589 Truman	122	27	91	240	4,295.00	1,781.00	41.5%	263	4,131.00	1,476.00	1,631.00	2,649.00	2,966.00	39.5%	2.0%	
0608 Van Buren	60	43	260	363	2,677.00	1,306.00	48.8%	385	3,059.00	762.00	1,370.00	1,525.00	2,011.00	44.8%	4.0%	
0616 Wright	44	31	174	249	1,953.00	515.00	26.4%	262	2,398.00	372.00	496.00	1,056.00	1,528.00	20.7%	5.7%	
Total Elementaries	2,423	572	3,307	6,302	85,981.00	49,541.00	57.6%	6,649	90,661.00	26,740.00	40,517.00	59,898.00	72,957.00	44.7%	12.9%	
GRAND TOTAL	6,309	1,268	7,257	14,834	\$ 426,531.00	\$ 240,121.16	56.3%	14,904	\$ 414,701.00	\$ 126,151.50	\$ 178,085.00	\$ 276,557.00	\$ 347,193.61	42.9%	13.4%	

Cedar Rapids Community School District Local Revenue
For the Period Ending December 31, 2021

50% of Budget Year Elapsed

	Current Year Budget			
	Annual Budget	Current YTD	Remaining Budget	Current YTD % of Budget
Local Revenues				
1310 Tuition from individuals (excluding summer school)	\$0	\$6,881	(\$6,881)	
1320 Other Government Sources	\$4,415,500	(\$2,288)	\$4,417,788	(0.05%)
1360 Tuition from summer school	\$2,000	\$5,250	(\$3,250)	262.50%
1410 Transportation fees from individuals	\$20,000	\$17,286	\$2,714	86.43%
1440 Transportation fees from private sources other than individuals	\$80,000	\$42,512	\$37,488	53.14%
1510 Interest on investments	\$12,000	\$2,030	\$9,970	16.92%
1740 Fees	\$365,100	\$245,241	\$119,859	67.17%
1790 Other activity income	\$200,500	\$93,432	\$107,068	46.60%
1910 Rentals	\$104,360	\$52,290	\$52,070	50.11%
1920 Contributions and donations from private sources	\$81,000	\$89,654	(\$8,654)	110.68%
1940 Textbook sales and rentals	\$4,000	\$514	\$3,486	12.86%
1950 Miscellaneous Revenues from other LEAs/AEAs	\$951,240	\$0	\$951,240	0.00%
1960 Sale of Services	\$450,000	\$241,190	\$208,810	53.60%
1980 Refund of Prior Year's Expenditures	\$75,000	\$174,350	(\$99,350)	232.47%
1990 Miscellaneous	\$622,600	\$154,687	\$467,913	24.85%
Total General Fund	\$7,383,300	\$1,123,029	\$6,260,271	15.21%
1510 Interest on investments	\$0	\$61	(\$61)	
1710 Admissions	\$0	\$321,638	(\$321,638)	
1730 Student organization membership dues and fees	\$0	\$194,349	(\$194,349)	
1740 Fees	\$0	\$5,750	(\$5,750)	
1790 Other activity income	\$0	\$289,492	(\$289,492)	
1920 Contributions and donations from private sources	\$0	\$188,179	(\$188,179)	
1990 Miscellaneous	\$0	\$8,380	(\$8,380)	
Total Student Activity Fund	\$0	\$1,007,849	(\$1,007,849)	
1510 Interest on investments	\$2,000	\$621	\$1,379	31.05%
1980 Refund of Prior Year's Expenditures	\$50,750	\$33,151	\$17,599	65.32%
1990 Miscellaneous	\$500	\$498	\$2	99.57%
Total Management Levy Fund	\$53,250	\$34,270	\$18,980	64.36%
1510 Interest on investments	\$5,000	\$3,015	\$1,985	60.30%
1990 Miscellaneous	\$190,784	\$100,000	\$90,784	52.42%
Total Local Option / Statewide Sales and Services Tax Fund	\$195,784	\$103,015	\$92,769	52.62%
1510 Interest on investments	\$2,500	\$1,354	\$1,146	54.14%
1920 Contributions and donations from private sources	\$43,448	\$52,395	(\$8,947)	120.59%
1990 Miscellaneous	\$5,000	\$4,124	\$876	82.48%
Total PPEL Fund	\$50,948	\$57,873	(\$6,925)	113.59%
1510 Interest on investments	\$171,500	\$82,726	\$88,774	48.24%
Total Debt Service Fund	\$171,500	\$82,726	\$88,774	48.24%
1510 Interest on investments	\$1,000	\$157	\$843	15.74%
1620 Daily sales-non-reimbursable programs	\$110,500	\$60,201	\$50,299	54.48%
1630 Special Food Functions & Institutional Income	\$150,000	\$71,637	\$78,363	47.76%
1920 Contributions and donations from private sources	\$0	\$0	\$0	
1960 Sale of Services	\$25,000	\$920	\$24,081	3.68%
1990 Miscellaneous	\$35,000	\$27,392	\$7,608	78.26%
Total School Nutrition Fund	\$321,500	\$160,307	\$161,193	49.86%
1840 Custody & child care services	\$1,099,000	\$704,956	\$394,044	64.15%
1960 Sale of Services	\$0	\$0	\$0	
1990 Miscellaneous	\$24,460	\$6,444	\$18,016	26.35%
Total Child Care Fund & Before and After School Programs	\$1,123,460	\$711,400	\$412,060	63.32%
1840 Custody & child care services	\$0	\$0	\$0	
1990 Miscellaneous	\$0	\$0	\$0	
Total Collins Aerospace Day Care Program	\$0	\$0	\$0	
Total Local Revenues	\$9,299,742	\$3,280,469	\$6,019,273	35.27%

Prior Year Actuals			Current Year vs Prior Year	
Prior Year	Prior YTD	Prior YTD % of Actual	CYTD vs PYTD Variance	CYTD vs PYTD % Difference
\$14,451	\$12,666	87.65%	(\$5,785)	
\$4,390,802	\$4,350,032	99.07%	(\$4,352,320)	(99.10%)
\$3,075	\$75	2.44%	\$5,175	260.10%
\$17,207	\$16,137	93.78%	\$1,150	(7.30%)
\$1,197	\$1,197	100.00%	\$41,315	(46.90%)
\$11,115	\$3,937	35.42%	(\$1,907)	(18.50%)
\$358,534	\$174,434	48.65%	\$70,807	18.50%
\$136,473	\$117,079	85.79%	(\$23,647)	(39.20%)
\$98,941	\$45,131	45.61%	\$7,160	4.50%
\$323,828	\$234,216	72.33%		38.40%
\$3,980	\$3,740	93.98%	(\$3,226)	(81.10%)
\$944,510	\$944,510	100.00%	(\$944,510)	(100.00%)
\$510,123	\$192,678	37.77%	\$48,512	15.80%
\$48,717	(\$13,232)	(27.16%)	\$187,582	259.60%
\$1,208,341	\$704,712	58.32%	(\$550,025)	(33.50%)
\$8,071,293	\$6,787,313	84.09%	(\$5,664,284)	(68.90%)
\$1,123	\$173	15.42%	(\$112)	
\$160,232	\$74,380	46.42%	\$247,258	
\$146,931	\$101,712	69.22%	\$92,637	
\$6,860	\$3,165	46.14%	\$2,585	
\$522,442	\$302,877	57.97%	(\$13,385)	
\$247,015	\$111,463	45.12%	\$76,716	
\$43,627	\$4,890	11.21%	\$3,490	
\$1,128,229	\$598,661	53.06%	\$409,188	
\$1,534	\$627	40.86%	(\$6)	(9.80%)
\$119,078	\$119,078	100.00%	(\$85,927)	(34.70%)
\$930	\$564	60.60%	(\$66)	39.00%
\$121,542	\$120,268	98.95%	(\$85,999)	(34.60%)
\$10,866	\$4,466	41.11%	(\$1,452)	19.20%
\$85,928	\$85,928	100.00%	\$14,072	(47.60%)
\$96,794	\$90,394	93.39%	\$12,620	(40.80%)
\$3,625	\$1,477	40.75%	(\$124)	13.40%
\$0	\$0		\$52,395	
\$228,511	\$45,261	19.81%	(\$41,136)	62.70%
\$232,136	\$46,738	20.13%	\$11,135	93.50%
\$168,000	\$82,710	49.23%	\$16	(1.00%)
\$168,000	\$82,710	49.23%	\$16	(1.00%)
\$589	\$188	31.90%	(\$31)	(16.20%)
\$33,850	\$27,942	82.55%	\$32,260	(28.10%)
\$146,723	\$92,913	63.33%	(\$21,277)	(15.60%)
\$68,000	\$58,000	85.29%	(\$58,000)	
\$479	\$269	56.11%	\$651	(52.40%)
\$9,185	\$9,185	100.00%	\$18,207	(21.70%)
\$258,825	\$188,496	72.83%	(\$28,189)	(23.00%)
\$1,090,861	\$621,295	56.95%	\$83,661	7.20%
\$83,844	\$28,008	33.40%	(\$28,008)	
\$24,706	\$18,482	74.81%	(\$12,038)	(48.50%)
\$1,199,411	\$667,785	55.68%	\$43,615	7.60%
\$2,025,257	\$929,572	45.90%	(\$929,572)	
\$1,439	\$1,198	83.30%	(\$1,198)	
\$2,026,696	\$930,770	45.93%	(\$930,770)	
\$13,302,926	\$55,406,759	416.50%	(\$52,126,290)	(381.20%)

CONSENT AGENDA

BA-22-005/07 Investments Report - December 2021 (David Nicholson)

Exhibit: BA-22-005/07.1

Information Item

Pertinent Fact(s):

The Investments Report summarizes investment transactions for the month of December 2021. Investments purchased during the month totaled \$723.12, and investments redeemed during the month totaled \$00.00. The current interest rate for US Bank is 0.02%, in comparison to 0.01% at US Bank in December 2020. The interest rate for Iowa Schools Joint Investment Trust (ISJIT) for December 2021 was 0.005%, in comparison to 0.02% in December 2020. In November 2021 an ISJIT CD was purchased and is receiving a 0.1% interest rate.

INVESTMENTS - December 2021

					<u>TOTAL INVEST</u> (Purchases)	<u>TOTAL REDEEM</u> (Maturities)
<u>General fund</u>						
Invest	December 29, 2021	\$	80.96	US Bank~MMMF CapGains	80.96	-
Interest	December 31, 2021	\$	14.88	US Bank~ISJIT Dec'21 Int	14.88	-
Fund Total					95.84	-
<u>Management Fund</u>						
Invest	December 29, 2021	\$	24.64	US Bank~MMMF CapGains	24.64	-
Fund Total					24.64	-
<u>Student Activity Fund</u>						
Invest	December 14, 2021	\$	249.77	US Bank	249.77	-
Interest	December 31, 2021	\$	5.87	US Bank	5.87	-
Fund Total					255.64	-
<u>Food & Nutrition Fund</u>						
Invest	December 29, 2021	\$	5.28	US Bank~MMMF CapGains	5.28	-
Fund Total					5.28	-
<u>Secure an Advanced Vision for Education Fund (SAVE)</u>						
Invest	December 29, 2021	\$	88.50	US Bank~MMMF CapGains	88.50	-
Invest	December 31, 2021		200.30	US Bank	200.30	-
Fund Total					288.80	-
<u>Physical Plant & Equipment Fund (PPEL)</u>						
Invest	December 29, 2021	\$	49.28	US Bank~MMMF CapGains	49.28	-
Fund Total					49.28	-
<u>Debt Services Fund</u>						
Invest	December 29, 2021	\$	3.64	US Bank~MMMF CapGains	3.64	-
Fund Total					3.64	-
<u>GRAND TOTAL</u>					\$ 723.12	\$ -

CONSENT AGENDA

BA-22-006/02 Food and Nutrition Report - November 2021 (Jenny Hook)

Exhibit: BA-22-006/02.1

Action Item

Pertinent Fact(s):

The Financial and Participation Report is for the month ending November 30, 2021.

Recommendation:

It is recommended that the Board of Education approve the Food and Nutrition Report for the month ending November 30, 2021.

CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
FOOD AND NUTRITION FUND
PARTICIPATION
Aug 21, 2021 - Nov 30th, 2021

BREAKFAST 2021

Schools	Aug Breakfast	Sept Breakfast	Oct Breakfast	Nov Breakfast	Totals	ADP Breakfast
Days of service	7	21	20	19		
Elementary Schools	30155	99472	98298	93610	321535	
Middle Schools	5378	20749	22744	23115	71986	
High Schools	1859	7828	8548	8605	26840	
	37392	128049	129590	125330	420361	6274

LUNCH 2021

Schools	Aug Lunch	Sept lunch	Oct Lunch	Nov lunch	Totals	ADP Lunch
Days of service	7	21	20	19		
Elementary Schools	37160	112199	111257	105957	366573	
Middle Schools	17359	51644	51456	48451	168910	
High Schools	15066	45582	44261	41114	146023	
	69585	209425	206974	195522	681506	10172

ADP COMPARISON

Aug 2021-Nov 2021	ADP	
Breakfast	420361	6274
Lunch	681506	10172
Total Breakfast and lunch	1101867	

Aug 2020-Nov 2020	ADP	
Breakfast	226933	4364
Lunch	255940	4922
Total Breakfast and lunch	482873	

Updates & Highlights for Aug-Nov 2021

- GREAT NEWS! USDA extended FREE meals for all students through the 21-22 school year
- During the 21-22 school year we will serve under SSO (Seamless Summer Option)
- We continue to have supply chain issues with food and supplies
- Note last year we did not start school until Sept 21st due to the deracho.
- ADP - Average Daily Participation
- The daily comparisons are not a completely accurate comparisons, due to the difference in serving style and attendance
- Breakfast participation has increased due to serving breakfast in the classroom and recognizing breakfast is an essential part of the school day.
- Most schools are eating lunch in the cafeteria, with a few schools still eating in classrooms.
- The eleven schools that are operating FFVP grant are: Cleveland, Garfield, Grant Wood, Hiawatha, Hoover Johnson STEAM, Kenwood, Cedar River Academy, Nixon, Van Buren and Wright.
- Continue to monitor USDA waivers for meal program regulation flexibility.
- Continued evening meals when partner organizations were in session.
- Serving After School Snack to 7 locations for Kids on Course programming

CONSENT AGENDA

BA-22-009/12 Personnel Report (Linda Noggle)

Exhibit: BA-20-009/012.1-4

Action Item Motion/2nd/Roll Call

Recommendation:

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

BA-22-009/12 Personnel Report (Linda Noggle)

APPOINTMENTS - SALARIED STAFF

<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Anderson, Kellsie	\$46,000.00	Elementary Teacher ELSC	1/10/22
Bunn, Mary	\$4,388.00	Drama MS Wilson	2021-2022 School Year
Calderon, Jose	\$46,000.00	Band Roosevelt	1/10/22
Easton, Lauren	\$46,000.00	Deaf/Hard of Hearing Kennedy	1/24/22
Hackbarth, Samuel	\$1,901.00	WM Basketball (Temp Contract) Roosevelt	2021-2022 School Year
Hoke, Reed	\$3,168.00	Drama Tech Wilson	2021-2022 School Year
Holerud, Mark	\$1,901.00	WM Basketball (Temp Contract) Roosevelt	2021-2022 School Year
Mayo, Brady	\$1,950.00	Student Government MS Wilson	2021-2022 School Year
Mobberley, Chantelle	\$6,825.00	Debate/Speech HD Jefferson	2021-2022 School Year
Mohanna, Mary Elizabeth	\$1,950.00	Student Government MS Wilson	2021-2022 School Year
Nelson, Leslie	\$2,193.00	MN Swim Asst. (Temp Contract) Harding	2021-2022 School Year
Roby-Miklus, Elizabeth	\$1,901.00	WM Basketball Asst. (Temp Contract) Franklin	2021-2022 School Year
Seely, Erin	\$3,656.00	WM Tennis MS Taft	2021-2022 School Year

CHANGE OF GRADE/POSITION - SALARIED STAFF

<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Haan, Alica	\$46,505.00	Engagement Specialist Washington	2/7/2022

RESIGNATIONS - SALARIED STAFF

<u>Name</u>	<u>Reason</u>	<u>Assignment</u>	<u>Effective Date</u>
Afsah, Simran	Personal	Medicaid Specialist ELSC	01/28/2022
Bouzek, Melanie	Personal	Science McKinley	01/21/2022
Schwartz, Joelle	Personal	Leave of Absence for 21-22 School Year	01/07/2022

APPOINTMENTS - HOURLY STAFF

<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Baskerville, Jemi	\$20.53	Accounts Receivable ELSC	01/06/2022
Castanon-Hernandez, Sarah	\$15.50	Paraprofessional Taylor	01/18/2022
DeBow, Delores	\$12.32	Food Service Asst Franklin	1/13/2022
Eastin, Craig	\$16.91	Custodian II Floater ELSC	2/7/2022
Engle, Sarah	\$15.50	Paraprofessional Taft	1/18/2022
Federick-Williams, Tajia	\$15.50	Paraprofessional Kenwood	1/13/2022
Fettkether, Ayanna	\$15.50	Paraprofessional Kennedy	1/18/0202
Hewitt, Renee	\$15.11	Secondary Cook McKinley	1/18/2022
Johnson, Twana	\$14.31	Bus Attendant ELSC (correction)	1/18/2022

Kelly, Paula	\$15.50	Paraprofessional Polk	1/6/2022
Kirchhoff, Amber	\$15.50	Paraprofessional Harding	1/18/2022
Loboda, Maureen	\$14.86	Median Secretary Roosevelt	1/18/2022
Loutsch, Derek	\$20.53	Accounts Payable ESLC	1/18/2022
Nienau, Breanna	\$15.50	Paraprofessional Hoover	01/13/2022
Stinger, Penny	\$12.32	Food Service Asst Kenwood	1/24/2022
Toney, Carmen	\$17.14	Van Driver ELSC	1/18/2022
Van Voltenburg, Mike	\$12.32	Food Service Asst Taft	1/18/2022
Wiedwilt, Jonathan	\$14.31	Bus Attendant ELSC	1/18/2022
Wright, Gabriella	\$15.50	Paraprofessional McKinley	1/13/2022
Xayasouk, Deng	\$12.28	Paraprofessional Jefferson	1/6/2022

CHANGE OF GRADE / POSITION - HOURLY STAFF

<u>Name</u>	<u>Salary Placement</u>	<u>Assignment</u>	<u>Effective Date</u>
Day, Nicole	\$14.86	Media Secretary McKinley	1/8/2022

RESIGNATIONS - HOURLY STAFF

<u>Name</u>	<u>Reason</u>	<u>Assignment</u>	<u>Effective Date</u>
Coleman, Ashley	Personal	Food Service Asst Johnson	1/13/2022 (Never started)
Fowler, Gwen	Personal	Food Service Asst Gibson	1/13/2022
Hess, Bradley	Personal	Food Service Asst Franklin	1/21/2022

Hewitt, Barbard	Personal	Food Service Asst Harding	1/13/2022
Horning, Lanae	Personal	Cashier Hoover	1/21/2022
Lala, Katheryn	Personal	Food Service Asst Harrison	1/14/2022
Nye, Cynthia	Personal	Cashier Jefferson	1/7/2022
Starks Tedford, Sarah	Personal	Accounts Receivable ELSC	01/14/2022
Palmer, Sara	Personal	Paraprofessional Polk	01/18/2022
Robertson, Sarah	Personal	Paraprofessional Jefferson	01/07/2022
Roloff, Jessica	Personal	Paraprofessional Hoover	01/06/2022

CONSENT AGENDA

BA-22-082/03 Agreement - Cedar Rapids Community School District and Community Partnership – 2021-2022 School Year (Justin Blietz)

Exhibit: BA-22-082/03.1-9

Action Item

Pertinent Fact(s):

1. The Community Partnership Review Team was established to create a systematic process to fund and evaluate strategic partnership opportunities. While we have many valued community partners in CRCSD, the Request for Proposal (RFP) process is designed to select partners who the district will support financially. Proposals are reviewed by the Community Partner Review Team and scored on a common rubric. For organizations that have previously worked in CRCSD, the team also uses individual student-level outcome data and feedback from school leaders and building-staff in the decision-making process.
2. Over the past year, CRCSD has solicited proposals from local community partners to meet specific student needs including the following:
 - a. To provide school-based mental health therapy and substance abuse assessment, intervention and treatment for SY21-22.
 - b. To improve academic, social, emotional and behavioral opportunities and outcomes for student populations experiencing opportunity gaps (black, multiracial, SPED, ELL, F/R).
3. In response to the RFPs, CRCSD received 19 proposals for programs and services to add capacity for meeting student needs. Sylvan Learning Centers of Iowa was identified to provide after school tutoring for elementary students, but circumstances prevented programming from being implemented in the Fall. Current after-school programs for students at Wright and Madison Elementary Schools are scheduled for the Spring semester.

Recommendation:

It is recommended that the Board of Education approve the Agreement between Cedar Rapids Community School District and the Community Partnership for the 2021-2022 School Year.

**AGREEMENT BETWEEN
THE CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
AND SYLVAN LEARNING CENTERS OF IOWA
FOR ONSITE SERVICES PROVIDED AT DISTRICT BUILDINGS**

THIS AGREEMENT is made and entered into on the 24th day of January 2022, by and between the Cedar Rapids Community School District (the “District”) and **Sylvan Learning Centers of Iowa (Sylvan)**. The parties agree as follows:

1. PURPOSE

The purpose of this agreement is to create a collaborative organizational partnership through the coordination of resources and other joint and cooperative action between the District and **Sylvan** that will enhance student social, emotional and academic achievement.

2. TERM

The term of this Agreement shall be from **January 1, 2022 to June 30, 2022**. The parties hereto agree this Agreement shall be effective upon its execution by both parties following official action of the Board of Education and approval signature from a representative of the organization approved to authorize such agreements.

3. RESPONSIBILITIES OF THE PARTIES

Sylvan agrees to the following:

- A.** Provide services at **Madison Elementary and Wright Elementary** per Appendix A, Scope of Services.

Prior written approval of a District Administrator is required to provide services in buildings other than those identified in the Agreement.

- B.** Contribute to ongoing evaluation of program impact, including monitoring and reporting outcomes as requested by the District that demonstrate student learning, student ownership and equity (i.e. engagement/connectedness, attendance, behavior) as found in Appendix B, Outcome Measures.
- C.** Participate in regular meetings to review data and ensure coordination/alignment of services to achieve District academic outcomes.
- D.** **Sylvan** will adhere to facility use policies to ensure safety of students, visitors, staff, and property per Cedar Rapids Community School District Board of Education Policies 805 Community Use of Facilities and supporting Regulations, Policy 803 Tobacco/Nicotine-Free School Environment and supporting Regulation 604.10 Substance Use, and Policy 1007 Conduct on School Property. For any activities occurring outside of the regular school day, **Sylvan** will provide an onsite emergency point of contact to the building engineer.

- E. Reimburse the District for any costs as identified by the District, for services beyond those identified as standard services within this Agreement.
- F. **Sylvan** shall be the sole employer of the employees performing services under this Agreement and shall be solely responsible for the payment of all salaries, benefits, employment taxes, workers' compensation, and all other employment requirements. However, the District reserves the right to refuse the services of any individual employee of **Sylvan**. The employees of the **Sylvan** shall comply with the policies, rules, and regulations of the District at all times while acting pursuant to the terms of this Agreement, including specifically, but without limitation, rules regarding confidentiality of employee and student records.
- G. **Sylvan** employees and agents may have access to confidential data maintained by the District to the extent necessary to carry out its responsibilities under the Agreement. No confidential data collected, maintained, or used in the course of performance of the Agreement shall be disseminated except as authorized by law either during the term of the Agreement or afterwards. **Sylvan** shall notify the District immediately of any instances of which it becomes aware in which the confidentiality of the information has been breached.
- H. **Sylvan** will provide replacement staff to the District in the event the regularly scheduled employee is absent or unavailable on an extended absence. For short-term absences, hours may be shifted to other school days with consent of the parties to ensure that all contracted hours are fulfilled.
- I. **Sylvan** will adhere to the District media relations policy to promote positive cooperative relationships that provide information within the scope of each party's responsibility and knowledge per Cedar Rapids Community School District Board of Education Policy 1001.2 and 1001.2a Media Guidelines; 1001.6 Release and Use of Student Photography and Videos; 1002.2 Visitors to District.

The DISTRICT agrees to the following:

- A. Ensure each Building Administrator works collaboratively with **Sylvan** staff to identify and provide access to interior designated spaces that provide adequate privacy and freedom from distractions based on the services provided to meet student needs.
- B. Execute a separate Data Sharing Agreement to collect, analyze and aggregate program data with CRCSD data to demonstrate partnership effectiveness.
- C. Communication access through email, school van mail, hard copy information distribution, website, virtual backpack and other events.
- D. Assistance with promoting program registration.
- E. Access to CRCSD Graphics and Print Shop services. *Note: **Sylvan** will be invoiced for all printing services provided.*

- F. Facilitate tri-annual meetings (October, January, April) to review data, identify and address trends, and coordinate direction and alignment between CRCSD goals and agency practices.
- G. Disperse funding up to the total amount of **\$9,216** (\$288 per student for up to 16 students per site). **Sylvan** may invoice for 50 percent of the per-student rate based on initial enrollment following execution of this agreement, data sharing agreement and receipt of certificate of insurance and the remaining fees at the conclusion of the program. Required documents and invoices should be sent to Cedar Rapids Community School District Attn: Heidi Whitney, Secretary of Culture Climate Transformation (hwhitney@crschools.us).

4. INSURANCE AND INDEMNIFICATION

- A. During the duration of this Agreement, **Sylvan** will provide a certificate of insurance (or equivalent insurance document) naming the District as additional insured with general liability insurance limits as follows:

1. Commercial General Liability (Occurrence Form) – Covering Bodily Injury, Property Damage and Personal Injury:

General Aggregate (other than Prod/Comp Ops Liability)	\$2,000,000
Products/Completed Operations Aggregate	\$2,000,000
Personal & Advertising Injury Liability	\$1,000,000
Each Occurrence	\$1,000,000

- Please list the Cedar Rapids Community School District as an Additional Insured on a primary and noncontributory basis.
- Please also include a Waiver of Subrogation in favor of the Cedar Rapids Community School District
- Governmental Immunities Endorsement should also be included covering:
 - a) Non-waiver of Governmental Immunity
The insurance carrier expressly agrees and states that the purchase of this policy, including the Cedar Rapids Community School District as an Additional Insured, does not waive any of the defenses of governmental immunity available to the Cedar Rapids Community School District under Iowa Code as it now exists and as it may be amended.
 - b) Claims Coverage
The insurance carrier further agrees that this insurance policy shall cover only those claims not subject to the defense of governmental immunity under the Iowa Code as it now exists and as it may be amended.
 - c) Assertion of Government Immunity
The Cedar Rapids Community School District shall be responsible for asserting any defense of governmental immunity and may do so at any time and shall do so upon the timely written request of the insurance carrier.
 - d) Non-Denial of Coverage
The insurance carrier shall not deny coverage under this policy or any of the rights and benefits accruing the Cedar Rapids Community School District under this policy for reasons of governmental immunity unless and until a court of

competent jurisdiction has ruled in favor of the defense(s) of governmental immunity asserted by the Cedar Rapids Community School District.

e) No Other Change in Policy

The insurance carrier and the Cedar Rapids Community School District agree that the above preservation of governmental immunities shall not otherwise change or alter the coverage available under the policy.

2. Automobile Liability – Covering All Owned, Non-Owned, Hired & Leased Vehicles:

Combined Single Limit for Bodily Injury and Property Damage \$1,000,000 per accident

- Please list the Cedar Rapids Community School District as an Additional Insured
- Please also include a Waiver of Subrogation in favor of the Cedar Rapids Community School District

3. Workers Compensation and Employer’s Liability

Workers’ Compensation

State Statutory Limits

Employer’s Liability – Bodily Injury By Accident

\$100,000 each accident

Employer’s Liability – Bodily Injury by Disease

\$500,000 policy limit

Employer’s Liability – Bodily Injury by Disease

\$100,000 each employee

- Please also include a Waiver of Subrogation in favor of the Cedar Rapids Community School District

4. Umbrella Liability:

Per Occurrence

\$1,000,000

Aggregate

\$1,000,000

- Please list the Cedar Rapids Community School District as an Additional Insured on a primary and noncontributory basis.
- Please also include a Waiver of Subrogation in favor of the Cedar Rapids Community School District
- Higher Umbrella Limits may be required based on your contract with the Cedar Rapids Community School District.

5. Professional Liability:

Per Occurrence

\$1,000,000

Aggregate

\$1,000,000

B. The District will indemnify and hold harmless **Sylvan** from and against any and all losses, costs, damages and expenses, including reasonable attorneys' fees and expenses, occasioned by, or arising out of, the District's negligence or willful misconduct in the performance of its duties under this Agreement.

C. **Sylvan** will indemnify and hold harmless the District from and against any and all losses, costs, damages and expenses, including reasonable attorneys' fees and expenses, occasioned by, or arising out of, **Sylvan** negligence or willful misconduct in the performance of its duties under this Agreement.

5. ADMINISTRATION

- A. No separate legal or administrative entity shall be created by this Agreement. The Secondary Director of Culture Climate Transformation shall be designated as the administrator of the Agreement.
- B. No separate budget shall be established in connection with this Agreement.
- C. Neither party shall be in default under this Agreement if performance is prevented, delayed or made impossible as a result of an unforeseen event incapable of being avoided and beyond the control of and without the fault or negligence of the parties, such as but not limited to acts of God, war, civil disturbance, pandemics, epidemics and other similar causes (each, a “force majeure event”). The party which claims its performance is prevented, delayed or made impossible as a result of a force majeure event (the Claiming Party) shall give notice and details of the force majeure event to the other party (Non-Claiming Party) as soon as practicable and shall take all reasonable and appropriate measures to remedy the force majeure event, including, but not limited to using its best efforts to provide alternate, comparable performance, which may include performance via virtual or online means or other mitigation efforts to substantially perform the obligations under this Agreement, in which case full payment for services hereunder shall be due. Until the force majeure event is remedied, the Non-Claiming Party shall not be required to perform or resume performance of its obligations to the Claiming Party corresponding to the obligations of the Claiming Party excused by the force majeure event.

6. ACKNOWLEDGEMENT AND CERTIFICATION OF BACKGROUND CHECK

- A. **Sylvan** is providing services to the District as an independent contractor or is operating or managing the operations of an independent contractor. The services provided by **Sylvan** may involve the presence of the **Sylvan** employees or volunteers upon the real property of the schools of the District.
- B. The Company acknowledges that the law prohibits a sex offender who has been convicted of a sex offense against a minor from being present upon the real property of the schools of the District. **Sylvan** further acknowledges that, pursuant to law, a sex offender who has been convicted of a sex offense against a minor may not operate, manage, be employed by, or act as a contractor or volunteer at the schools of the District.
- C. **Sylvan** hereby certifies that no one who is an owner, operator or manager of **Sylvan** has been convicted of a sex offense against a minor. **Sylvan** further agrees that it shall not permit any person who is a sex offender convicted of a sex offense against a minor to provide any services to the District in accordance with the prohibitions set forth above.

- D. This Acknowledgment and Certification is to be construed under the laws of the State of Iowa. If any portion hereof is held invalid, the balance of the document shall, notwithstanding, continue in full legal force and effect.
- E. In signing this Acknowledgment and Certification, the person signing on behalf of the Company hereby acknowledges that they have read this entire document. that they understand its terms, and that they have signed it knowingly and voluntarily.

7. NON-DISCRIMINATION ASSURANCE

- A. **Sylvan** will take steps to assure that discrimination on the basis of race, color, national origin, sex, religion, creed, marital status, sexual orientation, gender identity, socioeconomic status or English language skills does not occur per Cedar Rapids Community School District Board of Education Policy 102.

8. TERMINATION

- A. Termination for Cause. The occurrence of any one or more of the following events shall constitute cause for either party to declare the other party in default of its obligations under the Agreement:
 - a. Failure to make substantial and timely progress toward performance of the Agreement.
 - b. Failure of the party's work product and services to conform with any specifications noted herein.
 - c. Any other breach of the terms of this agreement.
- B. Notice of Default. If there occurs a default event under Section 8A, the non-defaulting party shall provide written notice to the defaulting party requesting that the breach or noncompliance be immediately remedied. In the event that the breach or noncompliance continues to be evidenced ten days beyond the date specified in the written notice, the non-defaulting party may either:
 - a. Immediately terminate the Agreement without additional written notice; or,
 - b. Enforce the terms and conditions of the Agreement and seek any available legal or equitable remedies.
- C. In either event, the non-defaulting party may seek damages including reasonable attorneys' fees and costs as a result of the breach or failure to comply with the terms of the Agreement.
- D. Disposition of Property. Upon the expiration or earlier termination of this Agreement, each party shall have sole custody and use of its respective property.

9. CONTACT PERSON

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. Any amendments to the Agreement will be in writing, signed and dated by the Contact Persons or authorized representative. The Contact Persons are as follows:

<p><u>Justin Blietz</u> Secondary Director of Culture Climate Transformation Cedar Rapids Community School District 2500 Edgewood Rd NW Cedar Rapids, IA 52405 (319) 558-4329 jblietz@crschools.us</p>	<p><u>Karen Baldon</u> Senior Director, Contract Services/Business Development Sylvan Learning Centers of Iowa 2024 NW 92nd Court, Suite #14 Clive, IA 50325 (515) 802-8420 karen.baldon@iowa-sylvan.com</p>
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Cedar Rapids Community School District

By: _____
Board Secretary

Date: _____

Sylvan Learning Centers of Iowa

By: _____

Date: _____

APPENDIX A SCOPE OF SERVICES

- **Sylvan** will provide after school reading camps two days per week for 1.5 hours a day at each building for district-identified students in need of learning loss recovery due to Covid 19.
- **Sylvan** will provide referrals and support to students in need of additional services provided by the district or community partners.

APPENDIX B OUTCOME MEASURES

The following outputs/outcomes reported at the end of the 8-week program:

- Student roster
- Number of individual/group contact hours
- Teacher evaluation of each student's progress during the course

CONSENT AGENDA

**BA-22-220 Annual Appointments – Board Members to Board Committees
2021-2023 School Years (David Tominksy)**

Information Item

Pertinent Fact(s):

1. As a representative of the Board of Education, Board members may be asked to serve as liaisons to committees or organizations outside of the school District for the purpose of reciprocal communication. The president, with Board consensus, will appoint these liaisons.
2. To set the stage for efficient Board and committee work:
 - Every Board member should have the opportunity to serve on at least one committee outside of the school District, but preferably no more than two committees.
 - Committee assignments should be made according to the background, expertise and schedule of each member.
3. The following appointments for the 2021-2023 School Years:
 - ✦ Legislative Representatives – Director Garlock
 - ✦ IASB/Delegate Assembly – Director Garlock
 - ✦ City of Cedar Rapids Conference Board – Director Roundtree
 - ✦ Linn County Conference Boards – Director Roundtree
 - ✦ SET Grant Program – Director Merschbrock
 - ✦ SET Policy Committee – Director Humbles

CONSENT AGENDA

BA-22-221 **Agreement – Cedar Rapids Community School District and Newport Group, Inc.
(Linda Noggle)**

Exhibit: BA-22-221.1-22

Pertinent Fact(s):

The proposed Agreement will be a multi-year agreement with a phased approach. Newport will conduct compensation analysis for the non-bargaining meet and confer groups. Through the study, CRCSD will receive market compensation data, compensation range and structure.

Recommendation:

It is recommended that the Board of Education approve the Agreement between the Cedar Rapids Community School District and Newport Group, Inc.



Cedar Rapids Community School District

Proposal for Compensation Consulting Services

October 26, 2021



Newport

1930 St. Andrews Ct NE,
Ste V
Cedar Rapids, IA 52402
☎ 319.393.4836
www.newportgroup.com

October 26, 2021

Linda Noggle
Executive Director of HR/Talent Management
Cedar Rapids Community School District
2500 Edgewood Drive NW
Cedar Rapids, IA 52405

Dear Linda:

I enjoyed the opportunity to meet with you and Dr. Bush and discuss your project initiatives at Cedar Rapids Community School District ("CRCSD" or "Client"). Our team of compensation professionals and our company's experience serving public sector and not-for-profit entities locally and nationwide clearly distinguish Newport Group, Inc. ("Newport") from other companies.

Our consulting expertise covers retirement plans, health and welfare benefits, and compensation consulting services for board of directors, executives, sales and workforce. We have the breadth of experience and depth of knowledge to deliver the proactive, industry-specific service that you deserve.

While we recognize it may be difficult to effectively compare the capabilities of professional services firms, consider our experience delivering human resources consulting services for CRCSD and organizations across the nation. We believe that we bring distinct advantages to handling your professional service needs. You will find:

- When we work with you, we bring decades of consulting experience through the involvement of a Principal
- We come prepared to meet your deadlines
- Our dedicated compensation consulting team possesses the qualifications and relevant experience to deliver valuable service
- We understand your unique business needs, geography and industry
- We are committed to ensuring seamless, quality, and affordable services

On behalf of Newport, we pledge that the CRCSD will receive quality service from people who are invested in your success. We look forward to reviewing our qualifications and proposed project plan with you. We encourage you to contact us should you require additional information or have any questions.

Sincerely,

Newport

A handwritten signature in black ink that reads "Kevin Paulsen".

Kevin Paulsen
Principal

Table of Contents

Our Understanding of Your Needs	1
Services and Scope of Work	1
Step 1. Planning, Communication & Compensation Philosophy Meeting	1
Step 2: Job Analysis and Role Definition	2
Step 3. Compensation Benchmarking for Leadership and “Non-Admin Meet and Confer”	2
Step 4. Compensation Range Development	2
Step 5. Job Families (Career Path) Definition and Development	3
Step 6. Compensation Philosophy and Guidelines Development	3
Step 7. Communications and Leadership Training (TBD on details)	3
Newport Project Team	4
Project Fees	5
Project Timing	5
Engagement Assumptions and Client Responsibilities	7
Client Acceptance of Work	8
Information on Newport and Our Experience	9
Compensation Consulting Services	10
Project Acceptance	11
Appendix A: Biographies	12
Appendix B: Survey Library	15
Newport General Business Terms	17

Our Understanding of Your Needs

The Cedar Rapids Community School District has the second largest enrollment in the State of Iowa. The educational program of the Cedar Rapids Schools is designed to provide excellence for all students, and is based on a guiding philosophy of continuous improvement. The District's AK through grade 12 grade program currently serves more than 16,000 in 32 schools throughout the city.

We understand there are several areas within CRCSD Non-Admin Meet and Confer group where job families are being developed in showing paths for career opportunities and professional growth. In this project, we would work with you, the Human Resources team and/or your management team, to review the job families and provide recommendations on implementation and content.

In Phase One, we would also be conducting a compensation analysis for those roles where it is needed (estimated at 25 titles) while developing a formal compensation structure and ranges. The overall objective would be to develop an approach focused on 1) analyzing and/or refining job descriptions for those roles in the group that need their key responsibilities, requirements and expectations defined and 2) to set up appropriate and competitive ranges for the entire Non-Admin Meet and Confer group. We are prepared to meet and begin working with you in November, 2021.

Services and Scope of Work

Our approach to compensation advisory services

Many roles and groupings of functionally related jobs lend themselves to job family methodology. This framework provides a path and opportunity for employees to advance in title and pay as they demonstrate higher levels of responsibility and competency. This assures that employees who advance in title and pay have a correspondingly higher level of responsibility, knowledge, skills and abilities. In tandem, there is a need for a formalized compensation structure with established ranges, differentials and grades to support this approach. We will facilitate the process to design and develop the documentation for three job families along with the overall compensation structure for the Non-Admin Meet and Confer Group.

Based on our understanding of your needs and objectives, and our experience with similar engagements, we have defined an approach that encompasses the following steps:

Step 1. Planning, Communication & Compensation Philosophy Meeting

In this step, we would work with you and/or selected leaders within CRCSD, to review the functional areas where job families would be most ideal for current and future needs of the District. We will discuss the core criteria to be used to define levels within the job families (such as education, experience, knowledge, skills, abilities, etc.), that will be identified in the development.

We will begin the phase with a planning discussion to accomplish the following:

- Confirm phase scope and approach
 - Discuss timeline for receiving job descriptions and compensation related data
 - Identify selected positions that will be market priced as part of the compensation study
 - Discuss approach for selected CRCSD employees to confirm job description and better understand roles (if needed)
- Clarify the roles and responsibilities of your staff and ours for particular phase
- Define target dates for completion of major work steps
- Identify the appropriate people to involve

Step 2: Job Analysis and Role Definition

In alignment and preparation for Step 3, we will begin with a review of CRCSD's existing job descriptions to ensure primary duties and expectations are accurately defined and documented. We understand that most are up-to-date but some could need minor to moderate refinement or modification.

When needed, we will suggest alternatives and/or draft summaries of role duties, responsibilities, or experience requirements. We understand that it is also expected our recommendations made will accurately reflect best practices with such allowances for experience to replace education and "related experience" language. Our recommendations could also include job title adjustments if necessary to align with current trends in the workplace.

Step 3. Compensation Benchmarking for Leadership and "Non-Admin Meet and Confer"

Based on the analysis of job responsibilities, we will collect competitive market data for a group of benchmark positions. There are currently approximately 80 job titles in the Leadership and Non-Admin group. While Newport is flexible on timing, we estimate analysis or benchmarking to be completed on the following schedule:

- Approximately 30 job titles (commencing 2021)
- Approximately 25 job titles (commencing 2022)
- Approximately 25 job titles (commencing 2023)

To best understand each role priced, we will utilize the new or current job description. Newport maintains an extensive salary survey library to make current data available to our clients (see Survey Library in the appendix for partial listing of salary surveys) and can augment these sources with any survey data you may have. In summary, market data will be compiled for an estimated:

- 30 job titles within CRCSD–Leadership and Non-Administrative Meet and Confer
 - As requested, we will conduct in-person or phone interviews with selected members in the group to gather additional information related to the duties, requirements and expectations in their role.

Our process entails:

- Utilizing 3-5 of the most applicable published survey sources from our compensation survey library.
 - Using comparable industry cuts when available or geographic cuts when applicable
 - Having key markers (25%, 50% and 75% percentiles) for base wage or salary
 - Adjusting data results so it is geographically assessed for Cedar Rapids and adjusting the aging of the data to a requested date
- Utilizing data gathered from 5-8 comparable school districts located in Iowa or the Midwest. We would administer the overall process of collecting data and compiling the responses. The information would be collected from on-line resources, Board minutes or through the use of a custom questionnaire. Follow-up calls would be made to encourage participation and to verify numbers.
- Providing data in a tabular format along with a report format by source

Step 4. Compensation Range Development

It is critical for overall talent management and market competitiveness to have a set of ranges that support both internal and external pay equity. We will provide a set of ranges for all Non-Administrative Meet and Confer roles. We will develop the framework while incorporating the updated market pricing analysis. This means that compensation range recommendations will be a reflection of the external (market) values of each job. We will provide ranges that show minimum and maximum amounts to align with other factors such as experience and education.

The midpoint will represent the competitive rate for a fully qualified, fully experienced employee performing at expected levels. We will work with you to finalize the placement of all benchmark positions into appropriate compensation ranges. Roles that are not benchmarked can either be "slotted" from an internal equity perspective or analyzed at a later date.

Step 5. Job Families (Career Path) Review and Role Definition

In this step, we would work with you and/or your team, to review the job families and provide recommendations on implementation and content. The organization should make conscious choices about the generic criteria to be used to define levels within the job families (such as education, experience, knowledge, skills, abilities, etc.), but then the criteria should be described specifically within each family, and for each criterion at each level. This assures that employees who advance in title and pay have a correspondingly higher level of responsibility, knowledge, skills and abilities. We will develop a document to outline the functional areas with details behind the roles and progression within the family.

We will facilitate the process to design and develop the documentation for three job families. We will partner with you to develop a feasible implementation plan with recommendations as agreed upon by your Human Resources team.

Step 6. Compensation Philosophy and Guidelines Development

To use the revised compensation program most effectively, the organization will need a corresponding set of guidelines to assist your Human Resources team in making decisions that are aligned with your compensation philosophies. We will either: 1) suggest alternatives or modifications to current guidelines used by CRCSD; 2) provide you with a new language or easily understood set of compensation administration guidelines. These guidelines will address the various events that potentially impact your compensation decisions including but not limited to:

- Overall compensation philosophy of CRCSD
- Using market analysis in maintaining compensation competitiveness and equity
- Future compensation review/increase method(s) and process
- Maintaining updates to recommended market ranges in ensuing years
- Incorporating new hires within range structure
- Addressing reduction in job responsibilities
- Considerations for lateral transfers

Step 7. Communications and Leadership Training (TBD on details)

Making sure that Directors and Managers understand the revised compensation program, market analysis and job family framework is critical to ensuring acceptance. In this step, we will collaborate on the content development and implementation of training session(s) for this group. This could include topics such as: market analysis overview; total compensation framework; compensation program guidelines; job family approach and framework including:

- Overview of CRCSDs Compensation Philosophy, Structure Approach and on-going administration
- Market analysis methodology and analysis overview
- Explanation of the deliverables and education in terminology
- Tools and techniques for managers to communicate program results to staff and individual employees to gain acceptance

Newport Project Team

The most critical element in the successful completion of any engagement of this nature is the personnel assigned to the project. Kevin Paulsen, Principal, along with the assistance of Erin Beth Garvin, Senior Associate Consultant and Paige Brasili, Associate, will be responsible for all services provided to Cedar Rapids Community School District. Other professionals with the necessary skills and experience may be called upon to assist with this engagement as appropriate. Biographical profiles of the compensation consultant(s) assigned to your project can be found in Appendix A.



Lead Consultant and Recent Team Engagements

Kevin Paulsen is a Principal at Newport and would be Lead Consultant. He is based in Cedar Rapids, Iowa. His specialty areas include compensation benchmarking and administration; incentive system design; organizational planning; performance management design; human resources compliance; Board compensation and compensation advisory support. With 25 years of consulting experience, Kevin has assisted close to 1000 organizations across the U.S. in the not-for-profit, manufacturing, financial services, construction, and food processing sectors. Some relevant recent highlights and engagements include:

- Credentialed with SHRM-SCP, SPHR, and CECP (Certified Executive Compensation Professional)
- Facilitate HR Roundtable for E. Iowa organizations for past 10 years. Includes 48 participants with average size of 250 employees.
- Presenter at 10+ Iowa SHRM Conferences and events on “Compensation in a Post-Pandemic World”, “Incentives for Results” and other compensation topics.
- Presenter at the 2020 NCEO National Conference on “Making Incentive Plans Work”
- Administer Compensation & Benefit survey for membership of approximately ten trade and professional associations across the U.S. including the Association of Large Distribution Cooperatives, Masterbuilders of Iowa, Illinois Manufacturers Association and Valley Industrial Association

Project Timing

Phase One (Commencing 2021)

Description	Approximate Date
Begin project kickoff in early	November 2021
Conduct kickoff and discovery for selected Non-Administrative Meet and Confer priority jobs within selected job families	November 2021
Begin compensation benchmarking analysis and information gathering for Non-Administrative Meet and Confer priority jobs ¹	November 2021
Review Job Families including Role description advice	December 2021 or January, 2022
Complete compensation analysis for 30 roles Provide compensation ranges and structure for Admin Meet & Confer Finalize compensation philosophy and guidelines	February or March 2022
Provide Manager Training	TBD

(1) Estimated 30 roles

Project Fees

Current:

Description	Estimated Fees
Phase 1 (analysis and recommendations for 30 roles), Steps 1-6	\$17,300 - \$19,000

Future Estimates for Planning:

Description	Estimated Fees
Leader Training, Step 7 (TBD on timing and assistance)	TBD
Phase 2 in 2022 (analysis and recommendations for 25 roles), Steps 1-6	\$13,200 - \$14,500
Phase 3 in 2023 (analysis and recommendations for 25 roles), Steps 1-6	\$13,200 - \$14,500

In addition to our professional fees, we will bill for unplanned communication time and our expenses related to travel and any other out-of-pocket expenses (such as delivery services). If we find that additional costs will be incurred, we will immediately inform you and request your approval before proceeding. Payment of 25% of the estimated fees will be required at the time we begin the project. Once we have delivered this amount in consulting services, we will then bill you monthly for the remaining services provided. Payment is due upon receipt of the invoice.

Fees for services of this type are always difficult to estimate. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as major scope changes, loss of key Cedar Rapids Community School District personnel, unavailable information, or undetermined or requested scope changes during our scoping efforts, we will inform you promptly and seek your approval for any changes in scope, timing or fees that may result from such circumstances.

Fees and expenses do not include taxes. You will be responsible for and pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of the services and deliverables, excluding taxes on our income generally. Our invoices are payable upon presentation and amounts remaining overdue for more than thirty (30) days will be subject to an interest charge of 1.5% per month from the date of invoice. If you object to any portion of an invoice, you will notify us of your objection within ten (10) days of the date of the invoice, and the parties will promptly make a good faith effort to settle the disputed portion of the invoice. No interest will accrue on such disputed portion of the invoice until the dispute is resolved. You will in any event pay the portion of the invoice that is not in dispute within such thirty (30) day period. We reserve the right to suspend or terminate services if our invoices are not timely paid, in which event we will not be liable for any resulting loss, damage or expense connected with such suspension or termination.

Engagement Assumptions and Client Responsibilities

Our services, fees and work schedule are based upon the assumptions, representations and information supplied by you.

Cedar Rapids Community School District will determine the extent of services it wishes Newport to provide and ensure our company has access to key people and data. If circumstances arise relating to the availability of sufficient, competent evidence or information, which, in our professional judgment, prevents us from completing the engagement, we retain the unilateral right to take any course of action permitted to us, including withdrawal from the engagement.

In the event we are requested or authorized by Cedar Rapids Community School District or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for Cedar Rapids Community School District, Cedar Rapids Community School District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, including the fees and expenses of our counsel, incurred in responding to such requests.

You agree to furnish personnel, facilities and resources, and undertake the responsibilities set forth in this proposal. You also agree to cause all levels of your employees and contractors to cooperate fully and timely with us. You will designate an employee or employees within your senior management who will make or obtain all management decisions with respect to this engagement on a timely basis. You also agree that all assumptions set forth in this proposal are accurate and agree to provide us with such further information we may need and which we can rely on to be accurate and complete. We will be entitled to rely on all of your decisions and approvals made independently, and we will not be obligated to evaluate, advise on, confirm, or reject such decision and approvals. You will evaluate the adequacy and results of services and will let us know immediately of any problems or issues you perceive in our personnel, services or deliverables. We will also let you know where we feel we are not getting the appropriate cooperation or direction and advise you of any other issues related to this engagement.

The success of this engagement is dependent upon full openness, communication, cooperation and timely direction. The fulfillment of these responsibilities is critical to the success of this engagement. The successful delivery of our services, and the fees charged, are also dependent on your timely and effective completion of your responsibilities, the accuracy and completeness of the assumptions, and timely decisions and approvals by your management. You will be responsible for any delays, additional costs, or other liabilities caused by or associated with any deficiencies in the assumptions or in carrying out your responsibilities.

In the event we obtain any nonpublic personally identifiable information regarding any of your customers during this engagement, we will use such information, if at all, only for the purposes described in this letter and will keep such information confidential in accordance with the provisions of Section 1 of the attached Newport General Business Terms. We have implemented commercially reasonable safeguards to protect against the loss, misuse, alteration or destruction of or unauthorized access to such information (which safeguards include policies for the disposal/destruction of such information), and will promptly notify you after learning of any security breach that compromises such information.

You also will let us know immediately of any problems or issues you perceive in our personnel or services. We will also let you know where we feel we are not receiving the appropriate cooperation or direction and advise you of any other issues related to this engagement. The success of our engagement is dependent upon full openness, communication, cooperation and timely direction. The fulfillment of these responsibilities is critical to the success of our engagement.

Client Acceptance of Work

At the conclusion of each phase of work, we will review with you the intended scope of work and deliverables set out in this document to confirm we have met the defined project expectations. If you believe the deliverables do not conform, you will notify us in writing within 30 business days of receiving the deliverables that they do not conform. We will then have a reasonable period of time, based upon its severity and complexity, to correct the nonconformity. If you use the deliverables before acceptance, or if you fail to notify us of the nonconformance within the 30-day period, the deliverables will be considered accepted.

Our personnel shall observe your confidentiality, code of conduct or other reasonable policies regarding working conditions and business hours to the extent our personnel are made aware of such policies. Newport will furnish replacement personnel in the unlikely event that assigned personnel refuse to observe said policies. If for any reason, any of our personnel are unable to complete the service period or their performance does not meet your expectations, Newport will attempt to provide suitable replacements.

Kevin Paulsen, Principal, will be responsible for all services provided to the CRCSD. Other professionals at the necessary skill and experience level may be called upon to assist in the project as appropriate. While we will attempt to comply with your requests for certain individuals, we retain the right to assign our personnel, as appropriate, to perform the service.

During the term of this engagement and for a period of one year following its expiration or termination, neither party will actively solicit, employ or otherwise engage any of the other party's employees (including former employees) who were involved in the engagement. In the event either party breaches this provision, the breaching party agrees to pay to the aggrieved party within 30 days after demand an amount equal to the greater of \$50,000 or 100 percent of the annual base salary of any such employee. For the avoidance of doubt, the foregoing does not prohibit either party from employing individuals who were not involved in the engagement or who apply for positions in response to internal postings, employment advertisements or other general solicitations of employment, whether such applications are during the term of this engagement or thereafter.

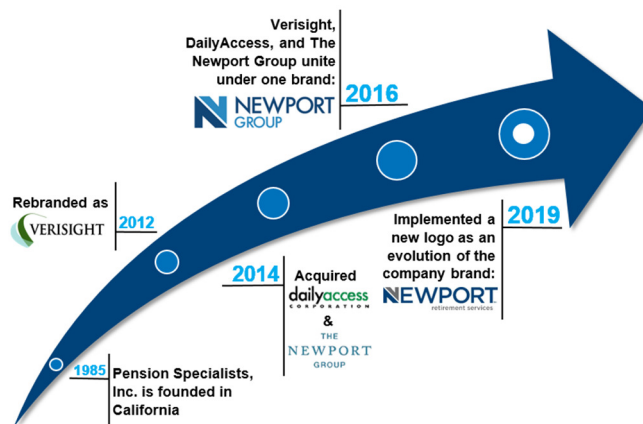
Information on Newport and Our Experience

Company Overview

35+ Years of Steady Growth

Newport is one of the leading independent retirement services providers and one of the largest independent record keepers in the U.S. Our organization employs more than 1,350 professionals offering retirement plan and consulting services from more than 25 regional offices across the country. We provide services to more than 23,000 retirement plans with assets in excess of \$135 billion in retirement plans.

While our company has grown, our goal remains the same: providing superior service to our clients and their participants.



- **INDEPENDENT.** We deliver services with an objective, unbiased approach.
- **EXPERIENCED.** Our exceptional team of knowledgeable and dedicated retirement, benefit and compensation specialists provide high quality support.
- **RESPONSIVE.** We are dedicated to the highest level of flexible and customized service in order to best meet your unique needs.

Diversity, Equity & Inclusion

Newport is dedicated to promoting and supporting a diverse workforce and to developing customer and organizational partnerships that promote strong diversity initiatives. Our recently formed Diversity & Inclusion Committee includes 20 employees from across our organization, staff through leadership levels. This committee informs our organization of best practices and has recently developed an action plan around critical focus areas of career, culture, community, and clients.

As employees, we complete annual training to ensure our workplaces as well as interaction with clients are directed with a culture of inclusion and respect.

Compensation Consulting Services

Newport's Compensation Consulting Services team serves clients in many industries and from coast to coast by providing expertise and guidance on executive and employee compensation programs and decisions.

Our clients often enlist our services for a specific project, such as an executive or workforce market analysis, competitive pay review or incentive plan design. Our team's approach is to begin with understanding your organization, goals, and strategy to inform an analysis, design, and recommendations sustainable for several years.

We continuously research and conduct trends reports annually for the industries we serve and are glad to share helpful insights with our clients. For example, when we analyze annual projected salary increase budgets, we share industry and regional trends with clients to help inform their annual budgeting process.

Compensation Consulting Services



Our Mission

Our team's mission is to deliver exceptional **Compensation Consulting** solutions. We do this through extensive knowledge, industry expertise and outstanding client service, and by adhering to our core values.

Our Core Values



To ensure the effectiveness of total compensation in your company, these resources must be delivered in a way that reinforces the organization's business strategy, culture, and values. Managing costs while promoting employee retention and satisfaction is the key to a successful program. Our consultants assist clients in building their organizational capabilities through effective benefit services and total compensation solutions.

Workforce Compensation

A well-designed and administered compensation program for your workforce provides benefits that directly impact the bottom line. Leverage Newport's experience to design a customized compensation program to meet your needs. We can help create alignment between strategic objectives, individual contributions, and rewards. This helps to control salary expenses and create balance between internal equity and market competitiveness, as well as minimizing turnover.

Executive Compensation

A sound compensation program is essential to maintain the high-quality management team you need for your future success. We work closely with your board, compensation committee, or executive team to establish a compensation strategy that links to your corporate goals and culture. We can help you design effective performance-based programs that encompass base salary, annual incentives, long-term incentives, as well as deferred compensation, supplemental executive retirement plans, executive perquisites and board of director pay.

Sales Compensation

The Sales force is the engine driving your organization's growth. A well designed and properly deployed sales incentive plan actively motivates the sales force to achieve established objectives, leading to tangible financial and strategy results. We can work closely with your team to design sales incentive plans aligned with your strategy and sales roles. Our goal is to maximize the impact of your incentive dollars by designing a plan that is right for your organization.

Pay Equity Testing Services

The concept of pay equity focuses on the fairness of compensation paid to individuals or protected groups of employees. Virtually all employers are accountable for ensuring men and women receive equal pay for equal work, under the Equal Pay Act and related legislation. At Newport, we have the expertise, process and tools and will partner with you to evaluate pay equity within your organization.

Surveys and Benchmarking

When your company utilizes well-constructed survey information during your strategic decision-making processes, your ability to improve productivity, performance and overall return on investment will be enhanced. We help clients address a number of issues using survey and benchmarking methodology. Projects include collecting competitive market information, providing operational and staffing benchmarks, making board compensation recommendations, and a host of other compensation and benefit related issues.

Project Acceptance

The CRCSD has determined that Newport's proposal dated October 26, 2021 is acceptable and authorizes Newport to perform the services listed below:

Agreement:

- Phase One: Compensation Benchmarking, Ranges, Role Definition and Job Family Review

The attached Newport General Business Terms apply to this engagement and are an integral part of our agreement. This proposal and Newport General Business Terms correctly set forth our understanding and acceptance of this agreement.

Please forward a copy of this signed acceptance to the attention of Kevin Paulsen via email to Kevin.Paulsen@newportgroup.com. An email will be considered the equivalent of an original of this project acceptance.

Acknowledged and Accepted:

Cedar Rapids Community School District
2500 Edgewood Drive NW
Cedar Rapids, IA 52405

Attachments:

Appendix A: Professional Biographies
Appendix B: Survey Library
Newport General Business Terms

By: _____

Title: _____

Date: _____

Business/Tax ID Number: _____



Appendix A: Biographies

Kevin Paulsen

Principal
Newport
Cedar Rapids, IA
319.393.4836
kevin.paulsen@newportgroup.com



Summary of Experience

Kevin is a Principal at Newport. His specialty areas include wage and incentive system design; high-performance workplace implementation; organizational planning; performance management design; human resources compliance; leadership assessment and development.

A consultant since 1987, Kevin has assisted hundreds of companies in the financial services, professional services, manufacturing, not-for-profit, healthcare and construction industries.

Notable Engagements

- Advised and guided in the transformation to a “performance-based” culture for a 2,000+ employee food processing business. Support included setting organizational and departmental performance metrics, business literacy training, pay for performance linkage and new approaches to communication and employee involvement. Resulted in numerous productivity improvement ideas, 6 percent additional earnings for employees and higher company profitability.
- Assisted large NFP organization by determining competitive market levels of compensation and recommended base and incentive plan adjustments. Provided a report and analysis of executive compensation levels to determine risk relative to excessive compensation and provided guidance on market adjustments.
- Advised in the CEO succession planning selection process for a mid-size banking organization. Working in support of the Board, the process included the evaluation of multiple internal candidates. The evaluation provided a plan for developing and mentoring the successor to allow for a smooth and successful transition.
- Conducted a human resources diagnostic for a banking organization to uncover opportunities to improve the performance of their human resource function and reduce risk. Roles were defined and recommendations were made to improve standardization of HR services for the business.
- Completed a compensation and benefits comparison study for a multi-plant processing organization. Analysis compared employee compensation and benefits package to comparable positions for other private employers. Recommendations were offered to the total rewards offerings to provide a competitive pay and benefits package.

Publications and Presentations

Kevin has authored several articles that appear in the following publications:

- American Compensation Association (ACA) News
- HR Magazine
- Compensation Solutions
- Management World

Kevin is a frequent speaker for trade associations and service clubs, including:

- Society of Certified Public Accountants
- Masterbuilders of Iowa
- Institute of Management Accountants
- Society for Human Resource Management

Education

- B.B.A. in Management Information Systems, University of Iowa
- Senior Professional in Human Resources (SPHR) certification
- SHRM Senior Certified Professional (SCP)
- Certified Executive Compensation Professional (CECP)

ErinBeth Garvin

Senior Associate Consultant
Newport
Moline, IL

Erinbeth.Garvin@newportgroup.com



Summary of Experience

Erin Beth joined Newport in 2015, and brought with her over twelve years of experience in the Human Resources field. As a Compensation Consultant Erin Beth conducts comprehensive studies supporting clients nationwide with a focus on small to medium businesses. She provides guidance and direction on fair labor practice, performance management, compensation, benefits comparisons, market competitiveness, recruiting, and strategic planning. Erin Beth conducts both workforce and executive compensation projects such as market competitiveness, salary structure design, cost impact analysis, merit and performance pay, as well as proxy and peer group analysis. In addition, she advises on compensation and benefit policies, as well as government regulations to develop competitive compensation plans and strategic development. Thus enabling her to provide insight, recommendations, and action plans based on prevailing data to Executive Boards, Executive Committees, Executive Leadership and upper level management. In addition, she has expertise in job description and design, as well as Performance Management.

Erin Beth works with clients across a variety of industries including health care, financial services, manufacturing/distribution, food/hospitality, not-for-profit, professional services, and utilities/energy.

Previous to Newport, Erin Beth held different positions at both small private colleges and large public institutions within the field of Higher Education. Her previous experience has provided the opportunity to teach college courses, as well as present professional workshops on: Communication Skills, Leadership Development, Relationship Building and Using Resources.

Education

Erin Beth received both her Bachelor's and Master's degrees, in Speech Communication, from Eastern Illinois University.

Notable Engagements

- **Workforce Compensation Programs** - Create custom, complex and flexible compensation programs for small, rapidly growing technical companies to large \$6 Billion asset financial institutions. Conducts in-depth analysis of benefits and compensation practices, in both public and private sectors in regards to competitiveness and best practices. Designs salary structures, ranges, and performance management processes for government, higher education, finance, healthcare, manufacturing, and not-for-profit industries. Designs classification processes and placement systems based on market pricing (external equity), and job evaluation (internal equity) in conjunction with peer group analysis.
- **Executive and Board Compensation** - benchmarking, short and long-term incentive plan design. Conduct analysis on publicly traded companies to compare Board of Director, compensation and time commitments.
- **Intermediate Sanctions Compliance Exercises** – evaluate reasonableness of executive compensation at tax-exempt organizations.



Appendix B: Survey Library

General Industry Surveys

Survey Author	Survey Title
CompData	Benchmark Pro Midwest
CompData	Benchmark Pro National
CompData	Benchmark Pro Northeast
CompData	Benchmark Pro South Central
CompData	Benchmark Pro Southeast
CompData	Benchmark Pro West
CompData	Insurance
CompData	Legal Service
Mercer	Metro Benchmark (IT, Finance, Accounting, Legal, Sales, Mktg, & Comm)
Willis Towers Watson	Logistics and Supply Chain Management Compensation Survey
Willis Towers Watson	Marketing and Communications Compensation Survey
Willis Towers Watson	Sales Compensation Survey
Willis Towers Watson	Information Technology Compensation Survey
Willis Towers Watson	Office and Business Support Compensation Survey
Willis Towers Watson	Professional (Admin and Sales) Compensation Survey
Willis Towers Watson	Professional (Tech and Operations) Compensation Survey
Willis Towers Watson	Technical Support and Production Compensation Survey
Willis Towers Watson	Call Center and Customer Service Compensation Survey
Willis Towers Watson	Engineering, Design & Technical Specialty Compensation Survey
Willis Towers Watson	Human Resources Compensation Survey Report
CompData	Engineering & High Tech Survey
CompData	Utilities Compensation Survey

Executive and Management Surveys

Survey Author	Survey Title
Willis Towers Watson	Supervisory and Middle Management Compensation Survey
Willis Towers Watson	Top Management Compensation Survey
Mercer	Executive Compensation Survey
CompData	Executive Compensation & Benefits USA
The Employer's Association	National Executive Compensation Survey

Assessment Software

Survey Author	Survey Title
Economic Research Institute (ERI)	Geographic Assessment Tool
Economic Research Institute (ERI)	Salary Assessor
Willis Towers Watson	Geographic Assessment Tool

Newport General Business Terms

These General Business Terms (the “Terms”) will govern the services provided by Newport Group (“Newport”) as set forth in the Engagement Letter or Proposal dated October 26, 2021 (the “Engagement Letter or Proposal”), executed by Cedar Rapids Community School District (“Client”) and Newport to which these Terms are attached. These Terms, together with the Engagement Letter or Proposal and any of its attachments, constitute the entire understanding and agreement between Client and Newport with respect to the services described in the Engagement Letter or Proposal (collectively, the “Agreement”), supersede all prior oral and written communications, and may be amended, modified or changed (including changes in scope or nature of the services or fees) only in writing when signed by both parties. If there is a conflict between these Terms and the terms of the Engagement Letter or Proposal, these Terms will govern.

1. Confidentiality With respect to any information supplied in connection with this Agreement and designated by either party as confidential, or which the recipient should reasonably believe is confidential based on its subject matter or the circumstances of its disclosure, the recipient agrees to protect the confidential information in a reasonable and appropriate manner, and use and reproduce the confidential information only as necessary to perform its obligations under this Agreement and for no other purpose. The obligations in this section will not apply to information which is: (i) publicly known; (ii) already known to the recipient; (iii) lawfully disclosed by a third party; (iv) independently developed; or (v) disclosed pursuant to legal requirement or order. Subject to the foregoing, the recipient may disclose the confidential information on a need-to-know basis to the recipient’s contractors, agents and affiliates who agree to maintain its confidential nature.

2. Deliverables (a) Upon full payment of all amounts due Newport in connection with this Agreement, all right, title and interest in the deliverables set out in the Engagement Letter or Proposal will become Client’s sole and exclusive property, except as set forth below. Newport will retain sole and exclusive ownership of all right, title and interest in its work papers, proprietary information, processes, methodologies, techniques, ideas, concepts, trade secrets, know how and software, including such information as existed prior to the delivery of the services and, to the extent such information is of general application, anything which Newport may discover, create or develop during the provision of services for Client. Except for software owned by and/or proprietary to Newport, to the extent the deliverables contain Newport’s proprietary information, Newport grants Client a non-exclusive, non-assignable, royalty-free license to use it in connection with the deliverables and the subject of the Engagement Letter or Proposal and for no other or further use. To the extent the deliverables contain the proprietary information of a third party, Client agrees to comply with such third party’s terms of license as the same are communicated to Client. All licenses to software (including any enhancements to software) will be licenses to object code only.

October 2021

(b) Client acknowledges and agrees that any advice, information or work product provided to Client by Newport in connection with this engagement is for the sole benefit and use of Client and may not be relied upon or used by any third party unless expressly permitted by the Engagement Letter or Proposal or Section 1(v) above.

3. Warranty Newport warrants that the services will be performed with reasonable care in a diligent and competent manner. Newport’s sole obligation will be to correct any non-conformance with this warranty or, if Newport cannot correct the non-conformance, to refund to Client the amount paid to Newport for the portion of the services or deliverables that does not conform to this warranty; provided that Client gives Newport written notice within thirty (30) days after the services are performed or, if applicable, deliverables are delivered. The notice will specify and detail the non-conformance and Newport will have a reasonable amount of time, based on its severity and complexity, to correct the non-conformance. Newport does not warrant and is not responsible for any third party products or services. Client’s sole and exclusive rights and remedies with respect to any third-party products or services are against the third-party vendor and not against Newport.

THIS WARRANTY IS NEWPORT’S ONLY WARRANTY CONCERNING THE SERVICES AND ANY DELIVERABLE, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR OTHERWISE, ALL OF WHICH ARE HEREBY DISCLAIMED.

4. Indemnification (a) Each party agrees to indemnify, hold harmless and defend the other from and against any and all claims, actions, fees, expenses, costs, damages, losses and liabilities (including reasonable attorneys’ fees) (collectively, “Liabilities”) for bodily injury or death of any person or damage to real or tangible personal property which the other party may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party, its employees, agents or representatives.

(b) Newport agrees to indemnify, hold harmless and defend Client from and against any and all Liabilities to the extent such Liabilities result from the infringement of any third party’s intellectual property by any deliverables provided under this Agreement. The foregoing indemnification will not apply to the extent any infringement results from: (i) the use of the deliverables other than in accordance with the terms of this Agreement and any applicable documentation or instructions supplied by Newport; (ii) any modification to the deliverables not expressly agreed to in writing by Newport; or (iii) the combination of the deliverables with any materials not provided or expressly approved by Newport.

(c) Client agrees to indemnify, defend and hold harmless Newport from and against any and all Liabilities incurred or suffered by or asserted against Newport to the extent such Liabilities result from a third party’s use, possession of or reliance upon

Newport page 17

Newport General Business Terms

Newport's advice, information or work product as a result of Client's failure to comply with the requirements of Section 2(b) above.

5. Liability Except for each party's indemnification obligations under this Agreement, the total liability of Client and Newport (and their respective affiliates, officers, directors, employees, contractors, agents and representatives) relating to this Agreement will in no event exceed an amount equal to the fees paid (in the case of Newport's liability) or owing (in the case of Client's liability) to Newport under this Agreement. In no event will Client or Newport (or their respective affiliates, officers, directors, employees, contractors, agents or representatives) be liable for any special, consequential, incidental, punitive or exemplary damages or loss (nor any loss of profits, savings, data, use of software or hardware or business opportunity, or interruption of business) even if advised of the possibility of such loss.

6. Termination (a) Either party may terminate this Agreement at any time, with or without cause, upon thirty (30) days' prior written notice to the other party. (b) Client will pay Newport for all services rendered (including deliverables and products delivered), expenses incurred and commitments made by Newport through the effective date of termination.

7. General (a) Except for the payment of money, neither party will be liable for any delays or failures in performance due to circumstances beyond its reasonable control.

(b) No term of this Agreement will be deemed waived, and no breach of this Agreement excused, unless the waiver or consent is in writing signed by the party granting such waiver or consent.

(c) Neither party may assign or transfer this Agreement without the other party's prior written consent except Newport may assign this Agreement to any of its affiliates or a successor in interest now or hereafter in existence.

(d) Any notices given pursuant to this Agreement will be in writing, delivered to the addresses set forth in the Engagement Letter or Proposal (unless changed by either party by notice to the other party), and will be effective upon receipt.

(e) If any term or provision of this Agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

(f) Each party is an independent contractor and not an employee, agent, joint venturer or partner of the other.

(g) Newport may from time to time use subcontractors to deliver specific products or services to Client. The management of and all financial arrangements with subcontractors will be Newport's responsibility.

(h) The terms of this Agreement which by their nature are to survive this Agreement will survive its expiration or termination.

(i) The parties acknowledge that they may correspond or convey documentation via various forms of electronic transmission (including, but not limited to, email, FTP, and cloud-based sharing and hosting applications) and that neither party has control over the performance, reliability, availability or security of these electronic transmission methods. Therefore,

neither party will be liable for any loss, damage, expense, harm, disclosure or inconvenience resulting from the loss, delay, interception, corruption, disclosure or alteration of any electronic transmission due to any reason beyond its reasonable control.

(j) Neither party intends that there be any third party beneficiaries to this Agreement.

(k) Neither party will use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding the foregoing, Newport may mention Client's name and provide a general description of the engagement in Newport's client lists and marketing materials.

(l) The parties agree that this Agreement and any dispute or claim arising out of or relating to this Agreement or the services will be governed by and construed in accordance with the laws of the State of Delaware. The parties agree that all litigation or other legal proceedings under this Agreement will be brought in the State or Federal courts located therein. The parties agree to this choice of law, jurisdiction and venue, and waive the defense of an inconvenient forum. Additionally, the parties waive trial by jury and agree that any dispute or claim should be resolved by a judge without a jury.

(m) Any action against either party by the other in connection with this Agreement must be brought within eighteen (18) months after the cause of action arises.



1.888.401.5629
www.NewportGroup.com

Kevin Paulsen

Principal
Newport

1930 St. Andrews Ct NE, Suite V
Cedar Rapids, IA 52402

O: 319.393.4836

kevin.paulsen@newportgroup.com

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CONSENT AGENDA

BA-22-222 **Agreement - Cedar Rapids Community School District and Right Way Drivers Education, Street Smarts, and Safe Driver Drivers Education - Data Sharing and Use - 2022-2023 School Year (John Rice)**

Exhibit: BA-22-222.1-12

Action Item

Pertinent Fact(s):

The Board is asked to consider the approval of the Data Sharing and Use Agreement for Cedar Rapids Community Schools to provide Street Smarts, Right Way Drivers Education, and Safe Driver Drivers Education with data needed to provide drivers education services to high school students.

Recommendation:

It is recommended that the Board of Education approve the Data Sharing and Use Agreement between the Cedar Rapids Community School District and Street Smarts, Right Way Drivers Education, and Safe Driver Drivers Education 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 _____ Right Way Driver Education, Inc. _____ (Recipient), having as its principal place of business _____ 3101 Shasta CT NE, Cedar Rapids, IA 52402/P.O. Box 11701, Cedar Rapids, IA 52410 _____ for the purposes set forth hereinafter. This Agreement will be in force from the date last signed below through and including ____January 17, 2022____.

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 Recipient's 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.
 - A. Recipient will make provisions upon enrollment for prospective students/families to have the Drivers Education fee waived provided the student/family is eligible for free/reduced price fees
 - B. Recipient will provide the attending building with the list of students indicating free/reduced price fees eligibility
 - C. Building will verify the eligibility of each student/family and will return the list to Recipient
 - D. Recipient will invoice Provider for the eligible fees

II. RESTRICTED DATA

- a. For purposes of this Agreement, the following is designated as Restricted Data to be provided to Recipient:
 - Verification of free/reduced price fee eligibility
- 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.).
- c. **[Any other notes regarding Restricted Data]**

III. RECIPIENT'S OBLIGATIONS

- a. Recipient agrees to the following with respect to its use and management of the Restricted Data:
 - A. 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 FERPA's

- school official exception.
- B. 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.
 - C. 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.
 - D. 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.
 - E. 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:

_____Stacia Bissell, Vice President_____.

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**
 - A. 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.).
 - B. 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**
 - A. Recipient agrees to use appropriate data deletion methods to ensure destroyed Restricted Data cannot be recovered.
 - B. 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:
 - A. Prohibit Recipient from obtaining future access to Provider's data files and data elements,
 - B. 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
 - C. 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:

<u>PROVIDER:</u> John Rice, Exec. Director of Teaching and Learning Cedar Rapids Community School District Care of Heather Marner 2500 Edgewood Road NW Cedar Rapids, Iowa 52405	<u>RECIPIENTS:</u> Right Way Driver Education, Inc. P.O. Box 11701 Cedar Rapids, IA 52410
---	--

PROVIDER:

Cedar Rapids Community School District

By: _____
Board Secretary

Date: _____

RECIPIENTS:

By: Stacia Bissell _____

Date: _____ January 17, 2022 _____

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 Street Smarts L.L.C. (Recipient), having as its principal place of business 9914 Swanson Blvd. Clive IA 50325 for the purposes set forth hereinafter. This Agreement will be in force from the date last signed below through and including 2/14/2022.

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.
 - A. Recipient will make provisions upon enrollment for prospective students/families to have the Drivers Education fee waived provided the student/family is eligible for free/reduced price fees
 - B. Recipient will provide the attending building with the list of students indicating free/reduced price fees eligibility
 - C. Building will verify the eligibility of each student/family and will return the list to Recipient
 - D. Recipient will invoice Provider for the eligible fees

II. RESTRICTED DATA

- a. For purposes of this Agreement, the following is designated as Restricted Data to be provided to Recipient:
 - Verification of free/reduced price fee eligibility
- 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.).
- c. **[Any other notes regarding Restricted Data]**

III. RECIPIENT'S OBLIGATIONS

- a. Recipient agrees to the following with respect to its use and management of the Restricted Data:
 - A. 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 FERPA's school official exception.

- B. 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.
- C. 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.
- D. 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.
- E. 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: Crystal Grove - office manager

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**
 - A. 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.).
 - B. 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**
 - A. Recipient agrees to use appropriate data deletion methods to ensure destroyed Restricted Data cannot be recovered.
 - B. 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:
 - A. Prohibit Recipient from obtaining future access to Provider's data files and data elements,
 - B. 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
 - C. 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>John Rice, Exec. Director of Teaching and Learning Cedar Rapids Community School District Care of Heather Marner 2500 Edgewood Road NW Cedar Rapids, Iowa 52405</p>	<p><u>RECIPIENTS:</u></p> <p><i>Edward A. Jennings manager Street Smarts L.L.C. 9914 Swanson Blvd. Clive, Iowa 50325</i></p>
--	--

PROVIDER:

Cedar Rapids Community School District

By: _____
Board Secretary

Date: _____

RECIPIENTS:

By:  _____

Date: 1/17/2022

DATA SHARING AND USE AGREEMENT Page 9

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 Safe Driver Drivers Education LLC (Recipient), having as its principal place of business 2027 Red Rock Dr. SW, Cedar Rapids, 52404 for the purposes set forth hereinafter. This Agreement will be in force from the date last signed below through and including _____.

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.
 - A. Recipient will make provisions upon enrollment for prospective students/families to have the Drivers Education fee waived provided the student/family is eligible for free/reduced price fees
 - B. Recipient will provide the attending building with the list of students indicating free/reduced price fees eligibility
 - C. Building will verify the eligibility of each student/family and will return the list to Recipient
 - D. Recipient will invoice Provider for the eligible fees

II. RESTRICTED DATA

- a. For purposes of this Agreement, the following is designated as Restricted Data to be provided to Recipient:
 - Verification of free/reduced price fee eligibility
- 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.).
- c. **[Any other notes regarding Restricted Data]**

III. RECIPIENT'S OBLIGATIONS

- a. Recipient agrees to the following with respect to its use and management of the Restricted Data:
 - A. 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 FERPA's school official exception.

- B. 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.
- C. 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.
- D. 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.
- E. 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:

Chris Rolwes

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.
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- 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.
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 - B. 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**
 - A. Recipient agrees to use appropriate data deletion methods to ensure destroyed Restricted Data cannot be recovered.
 - B. 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:
 - A. Prohibit Recipient from obtaining future access to Provider's data files and data elements,
 - B. 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
 - C. 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>John Rice, Exec. Director of Teaching and Learning Cedar Rapids Community School District Care of Heather Marnier 2500 Edgewood Road NW Cedar Rapids, Iowa 52405</p>	<p><u>RECIPIENTS:</u></p> <p>Chris Rolwes Owner/Instructor Safe Driver Driver's Education L.L.C 2027 Red Rock Dr. SW Cedar Rapids, Iowa, 52404</p>
---	--

PROVIDER:

Cedar Rapids Community School District

By: _____
Board Secretary

Date: _____

RECIPIENTS:

By: Chris Rolwes

Date: 1/17/22

CONSENT AGENDA

BA-22-223 Tabulation - Computers - 2022-2026 School Years (Jeff Lucas/Carissa Jenkins)

Exhibit: BA-22-223.1

Action Item

Pertinent Fact(s):

1. CRCSD regularly replaces computing devices and is requesting bids for new devices include laptops, Chromebooks, docks and monitors.
2. The contract for computers will determine pricing for the next four years with provisions to renew for an additional year based on satisfactory performance and contract compliance. ESSER funding will be used to purchase computer replacements.
3. CRCSD will purchase approximately 4500 Chromebooks for students in the coming years.

Recommendation:

It is recommended that the Board of Education approve the Tabulation - Computers - 2022-2026 School Years and Award the Bid to Dell and Chromebook cases to Sterling.

	Dell 5420 Laptop	Dell 5400 Chromebook	Dell 3100 2 in 1 Chromebook	Dell WD19s Docking Station	Dell P2419H 24in Monitor	Dell P2722H 27in Monitor	Dell Ultrasharp Hub Monitor U2422HE	Additional Info
Dell	\$ 930.00	\$ 690.00	\$ 265.00	\$ 189.00	\$ 214.00	\$ 255.00	\$ 214.00	
Malor Company	\$579.77 (Didn't submit Specs/ Incomplete Bid)	\$1482.21 (Didn't submit Specs/ Incomplete Bid)	\$199.77 (Didn't submit Specs/ Incomplete Bid)	\$ 215.00	\$ 249.00	\$ 339.00	\$ 269.00	Didn't provide any device specs or warranty info
Princeton IT	\$ 1,857.17	Didn't Bid	\$ 339.11	\$ 312.92	Didn't Bid	\$ 344.49	\$ 407.14	

	Chromebook	Additional Info
Dell	\$ 14.80	Gumdrop Slim Case
Malor Company	\$ 39.00	MAX ExtremeCase
Princeton IT	\$ 34.66	MAX ExtremeCase
Sterling	\$ 19.00	MAX ExtremeCase
ibenzer	\$ 19.50	MAX ExtremeCase
Trafera	\$ 19.49	MAX ExtremeCase

Note - Quality of the spec for this substitution is not acceptable vs. the MAX Extreme Case

CONSENT AGENDA

BA-22-224 Final Approval – McKinley Middle School – General Remodel Project – Certificate of Substantial Completion (Jason Lietz)

Exhibit: BA-22-224.1-3

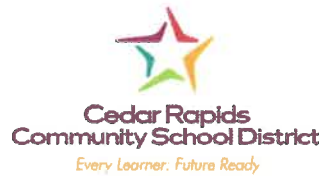
Action Item

Pertinent Fact(s):

The project was completed for the original contract price of \$73,815.00 and the funding was provided by the Physical Plant and Equipment Levy Fund (PPEL). The project was substantially completed on January 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 Cedar Rapids Community School District – McKinley Middle School - General Remodel Project.



CERTIFICATE OF SUBSTANTIAL COMPLETION

PROJECT: McKinley Middle School Project 2021

CONTRACTOR: McComas Lacina Construction

TO (OWNER):

Cedar Rapids Community Schools
District, In the County of Linn,
State of Iowa
Educational Leadership & Support Center
2500 Edgewood Rd NW
Cedar Rapids, Iowa 52405-1015

CONTRACT FOR: \$73,815
CHANGE ORDERS: \$ 0.00
CONTRACT TOTAL \$73,815

CONTRACT DATE: June 7, 2021

PROJECT OR DESIGNATED PORTION SHALL INCLUDE:

Construction work per documents issued 5/5/2021.

The work performed under this contract has been reviewed and found to be substantially complete except as stated below.

No Exceptions

The date of substantial completion shall be the date that the Cedar Rapids Community School Board of Education accepts the project by formal Board action.

Contractor

Brad Klaes

Digitally signed by Brad Klaes
DN: C=US, E=bklaes@mccomaslacina.com,
O=McComas-Lacina Construction, CN=Brad Klaes
Date: 2022.01.07 08:30:11-06'00'

Name

01/07/2022

Date

Project Supervisor

Jason Listz

Name

01/07/2022

Date

Formal board action taken on _____ accepted the project.

Board of Education Secretary _____ Date _____

MLC #2553-04 FINAL

TO: Buildings & Grounds Manager
Cedar Rapids Community School District
2500 Edgewood Road NW
Cedar Rapids, Iowa 52405

Contractor: McComas-Lacina Construction LC
1310 Highland Court
Iowa City, Iowa 52240

Project: McKinley Middle School
Project 2021

Application No.: 2553-04 FINAL
Period Ending: 12/31/2021
CRCSO PO : 0027540
Arch Project No.:

Architect/Owner:

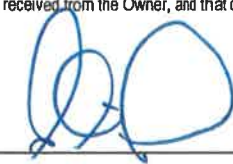
Contractor's Application for Payment

Application is made for payment, as shown below, in connection with the Contract Continuation Sheet is Attached.

1. Original Contract Sum	.....	\$73,815.00
2. Net Change by Change Orders	.....	\$0.00
3. Contract Sum to Date	.....	\$73,815.00
4. Total Completed and Stored to Date	.....	\$73,815.00
5. Retainage		
a. 0 % of Completed Work	\$0.00	
b. 0 % of Stored Materials	\$0.00	
Total Retainage	.....	\$0.00
6. Total Earned less Retainage	.....	\$73,815.00
7. Less Previous Certificates for Payment	.....	\$68,285.05
8. Current Payment Due	.....	\$5,529.95
9. Balance to Finish Including Retainage	.....	\$0.00

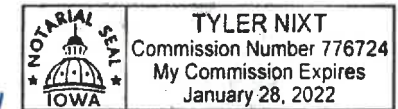
Change Order Summary		Additions	Deductions
Total Changes Approved Previous Months by Owner			
Approved This Month			
No.	Date Approved		
Totals		\$0.00	\$0.00
Net Changes by Change Order		\$0.00	


The undersigned Contractor certifies that to the best of the Contractors knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

Contractor: 

By: _____ Date: 1/4/22

State of: Iowa
County of: Johnson
Subscribed and sworn to before me this 4th day of January, 2022



Notary Public: 

My Commission expires: 1-28-22

CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of their knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents and the Contractor is entitled to payment in the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ _____

By: _____ Date: _____

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

Contractor: McComas-Lacina Construction LC

A Item No.	B Description of Work DETAILED BREAKOUT OF SCOPE LABOR, MATERIAL, EQUIPMENT	C Scheduled Value	D Work Completed		E This Period	F.1 Materials Presently Stored (Not in D or E)	G Total Completed and Stored to Date (D+E+F)	H %	I Balance to Finish	J Retainage
			From Previous Applications							
001	General Supervision	\$4,552.00	\$4,552.00				\$4,552.00	100%	\$0.00	\$0.00
	General Conditions-Lbr	\$1,744.00	\$1,744.00				\$1,744.00	100%	\$0.00	\$0.00
	General Conditions-Mt	\$6,300.00	\$6,300.00				\$6,300.00	100%	\$0.00	\$0.00
	Bond & Insurance	\$893.00	\$893.00				\$893.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
002	Demolition-Lbr	\$11,589.00	\$11,589.00				\$11,589.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
006	Rough Carpentry-Lbr	\$2,250.00	\$2,250.00				\$2,250.00	100%	\$0.00	\$0.00
	Rough Carpentry-Mt	\$1,125.00	\$1,125.00				\$1,125.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
009	Gyp Board-Lbr	\$900.00	\$900.00				\$900.00	100%	\$0.00	\$0.00
	Gyp Board-Mt	\$281.00	\$281.00				\$281.00	100%	\$0.00	\$0.00
	Acoustical Ceiling-Mt	\$4,298.00	\$4,298.00				\$4,298.00	100%	\$0.00	\$0.00
	Acoustical Ceiling-Lbr	\$1,969.00	\$1,969.00				\$1,969.00	100%	\$0.00	\$0.00
	Flooring	\$11,976.00	\$11,976.00				\$11,976.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
	Gyp Crete	\$4,106.00	\$4,106.00				\$4,106.00	100%	\$0.00	\$0.00
	Painting-Lbr	\$4,500.00	\$4,500.00				\$4,500.00	100%	\$0.00	\$0.00
	Painting-Mt	\$563.00	\$563.00				\$563.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
012	Roller Shades-Mt	\$2,166.00	\$2,166.00				\$2,166.00	100%	\$0.00	\$0.00
	Roller Shades-Lbr	\$135.00	\$135.00				\$135.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
016	Electrical-Lbr	\$8,955.00	\$7,791.00	\$1,164.00			\$8,955.00	100%	\$0.00	\$0.00
	Electrical-Mt	\$5,513.00	\$4,741.00	\$772.00			\$5,513.00	100%	\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
							\$0.00		\$0.00	\$0.00
		\$73,815.00	\$71,879.00	\$1,936.00		\$0.00	\$73,815.00	100%	\$0.00	\$0.00

CONSENT AGENDA

BA-22-225 **Final Approval - Cedar River Academy at Taylor Elementary School - Roof Top Unit Replacement Project - Certificate of Substantial Completion (Tammy Carter)**

Exhibit: BA-22-225.1-3

Action Item

Pertinent Fact(s):

The project was completed for the original contract price of \$684,456.00 and the funding was provided by the Physical Plant and Equipment Levy Fund (PPEL). The project was substantially completed on December 6, 2021.

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 Cedar Rapids Community School District - Cedar River Academy at Taylor Elementary School - Roof Top Unit Replacement Project.



AIA® Document G704® – 2017

Certificate of Substantial Completion

PROJECT: <i>(name and address)</i> CRCSD 2021-22 RTU Replacement - Taylor Elementary School Cedar Rapids, Iowa	CONTRACT INFORMATION: Contract For: General Construction Date: February 09, 2021	CERTIFICATE INFORMATION: Certificate Number: 001 Date: October 28, 2021
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> Modern Sheet Metal, Inc. 500 Walford Road 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.)

Total Project Area

Solum Lang Architects, LLC ARCHITECT <i>(Firm Name)</i>	 SIGNATURE	Darci Lorenson, Architect PRINTED NAME AND TITLE	September 1, 2021 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 Sixty (60) days from the above date of Substantial Completion.

Cost estimate of Work to be completed or corrected: \$1,500

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:

Modern Sheet Metal, Inc. CONTRACTOR <i>(Firm Name)</i> Cedar Rapids Community School District OWNER <i>(Firm Name)</i>	 SIGNATURE	Bob Brown, President PRINTED NAME AND TITLE	12/6/21 DATE
	SIGNATURE	PRINTED NAME AND TITLE	DATE

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: 7558R

To Owner: Cedar Rapids Community School District
Educational Leadership Support Center
2500 Edgewood Rd NW
Cedar Rapids, IA 52405

Project CSM1015- CRCSD 2021-22 RTU Replacement - Taylor Midd
720 7th Ave SW
Cedar River Academy at Taylor Elementary
Cedar Rapids, IA 52404

Application No. 3

Distribution to :

<input type="checkbox"/>	Owner
<input type="checkbox"/>	Architect
<input type="checkbox"/>	Contractor
<input type="checkbox"/>	

Period To: 12/31/2021

From Contractor: Modern Sheet Metal, Inc.
500 Walford Rd SW
Cedar Rapids, IA 52404

Via Architect: Solum Lang Architects, LLC

Customer Ref.: PO#27240

Contract For: Provide & Install RTUs & HVAC

Contract Date: 6/2/2021

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. Original Contract Sum	\$684,456.00
2. Net Change By Change Order	\$0.00
3. Contract Sum To Date	\$684,456.00
4. Total Completed and Stored To Date	\$684,456.00
5. Retainage:	
a. 0.00% of Completed Work	\$0.00
b. 0.00% of Stored Material	\$0.00
Total Retainage	\$0.00
6. Total Earned Less Retainage	\$684,456.00
7. Less Previous Certificates For Payments	\$650,233.19
8. Current Payment Due	\$34,222.81
9. Balance To Finish, Plus Retainage	\$0.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Modern Sheet Metal, Inc.

By:  Date: 12/31/2021

State of: Iowa County of: Linn
Subscribed and sworn to before me this 31st day of December 2021
Notary Public: 
My Commission expires: 09/30/2024



CERTIFICATE FOR PAYMENT

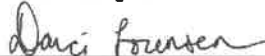
In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$34,222.81

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

CONSTRUCTION MANAGER:

By: _____ Date: _____
Solum Lang Architects

ARCHITECT:  Date: 1/5/2022

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
Net Changes By Change Order	\$0.00	

CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 3
Application Date : 12/31/21
To: 12/31/21
Architect's Project No.:
Customer Ref.: PO#27240

Invoice # : 7558R Contract : CSM1015- CRCSD 2021-22 RTU Replacement - Taylor Middle School

A Item No.	B Description of Work	C Scheduled Value	D E Work Completed		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	Retainage
			From Previous Application (D+E)	This Period In Place					
1	Project Mobilization	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	0.00
2	Submittals	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	0.00
3	Controls	141,845.00	141,845.00	0.00	0.00	141,845.00	100.00%	0.00	0.00
4	Electrical	9,064.00	9,064.00	0.00	0.00	9,064.00	100.00%	0.00	0.00
5	Testing and Balancing	4,565.00	4,565.00	0.00	0.00	4,565.00	100.00%	0.00	0.00
6	Roof Top Unit Change Out	498,982.00	498,982.00	0.00	0.00	498,982.00	100.00%	0.00	0.00
Grand Totals		684,456.00	684,456.00	0.00	0.00	684,456.00	100.00%	0.00	0.00

CONSENT AGENDA

**BA-22-226 Approval – Temporary Grading Easement – Access to Kingston Stadium @
907 15th Avenue SW (Jon Galbraith)**

Exhibit: BA-22-226.1-15

Action Item

Pertinent Fact(s):

1. The City of Cedar Rapids is requesting a Temporary Grading Easement for the purpose of ADA improvements to the sidewalk ramps that join the new crosswalk being installed on 8th Avenue SW, and the installation of a new entry from 8th Avenue SW to Kurt Warner Way. The proposed area for the easement is part of the exhibit.
2. The request for a temporary grading easement will not have an impact on day-to-day activities at Kingston Stadium.
3. The District is requesting one dollar in compensation for the temporary easement and is good until 30 days after the acceptance of the ADA sidewalk ramp improvements and crosswalk installation.

Recommendation:

It is recommended that the Board of Education approve the Temporary Grading Easement with the City of Cedar Rapids to access Kingston Stadium located at 907 15th Avenue SW.

AGREEMENT FOR TEMPORARY CONSTRUCTION EASEMENT

THIS AGREEMENT FOR TEMPORARY CONSTRUCTION EASEMENT ("this Agreement") is made this ___ day of _____, 2022 by and between the City of Cedar Rapids, Iowa, a municipal corporation existing under the laws of the State of Iowa (the "City"), and The Independent School District of Cedar Rapids n/k/a Cedar Rapids Community School District (the "Owner") as follows:

WHEREAS, the Owner owns the following described property ("the Property"):

A Part of the East 75 Feet of the North 28 feet of the West 667 Feet of the East Half of the Southwest Quarter of Section 29, Township 83 North, Range 7 West of 5th P.M.,
Linn County, Iowa

AND WHEREAS, the City has requested permission and approval from the Owner to enter onto the Property for the purpose of: Construction of the 8th Ave SW From 15th St to Rockford Rd Reconstruction and Water Main Improvements project.

AND WHEREAS, the Owner under the terms and conditions herein set forth, is willing to grant a temporary construction easement to the City to allow the City and its, employees, agents, and contractors to enter onto the Property for the purpose as set forth hereinabove.

NOW THEREFORE, in consideration of One Dollar (\$1.00) in hand paid, receipt of which is hereby acknowledged, the terms and conditions of this Agreement, and payment of all required fees and other consideration, the City and Owner hereby agree as follows:

The Owner hereby grants the City a temporary construction easement, for the purposes of grading, shaping, and seeding a portion of the above described property, located at 907 15th Street SW, more particularly described as follows:

See Attached Temporary Construction Easement Exhibit

upon the following conditions, to-wit:

1. The City agrees to compensate the Owner in the amount of \$945.00.
2. The Owner warrants that it has full and complete authority to grant the City the rights contained herein.
3. This Agreement will terminate 30 days after completion of the 8th Ave SW From 15th St to Rockford Rd Reconstruction and Water Main Improvements project.
4. The Owner shall have five-years from the date of said settlement to renegotiate construction or maintenance damages not apparent at the time of the signing of this contract as required by Section 6B.52 of the Code of Iowa.

5. The City agrees to restore the area disturbed by the project in a timely manner including, but not limited to, the restoration of lawns by seeding, reconstruction of driveways, repairs to fences or other structures modified as a requirement of construction.
6. This Agreement may be executed in any number of counterparts as the case may be, each of which shall be deemed a duplicate original and which together shall constitute one and the same instrument. In addition, the parties agree that this Agreement may be executed by electronic, pdf or facsimile signatures by any party and such signature will be deemed binding for all purposes hereof without delivery of an original signature being thereafter required.
7. Words and phrases herein shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender, according to the context.

IN WITNESS WHEREOF, the above-named parties have executed this Agreement as of the date and year first written above.

Signed this _____ day of _____, 2022.

The Independent School District of Cedar Rapids n/k/a Cedar Rapids Community School District

ALL-PURPOSE ACKNOWLEDGMENT

STATE OF _____
COUNTY OF _____ } ss:

On this ____ day of _____, A.D. 20____, before me, the undersigned, a Notary Public in _____ and _____ for _____ said _____ State, personally appeared _____

_____ to me personally known
or _____ proved to me on the basis of satisfactory evidence to be the person(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(ies) upon behalf of which the person(s) acted, executed the instrument.

Notary Public in and for the State of _____

(SEAL)

CAPACITY CLAIMED BY SIGNER:

- INDIVIDUAL
- CORPORATE
Titles of Corporate Officer(s): _____
- Corporate Seal is affixed
- No Corporate Seal procured
- PARTNERSHIP: Limited General
- ATTORNEY-IN-FACT
- EXECUTOR(s) or TRUSTEE(s)
- GUARDIAN(s) or CONSERVATOR(s)
- OTHER: _____

SIGNER IS REPRESENTING:

Names of entity(ies) or person(s)

REAL ESTATE CLOSING STATEMENT

Seller Cedar Rapids Community School District County Linn
 Contract Pay Date _____ Project No. 3012101
 Possession Date _____ Parcel No. 8
 Property Description A Part of the East 75 Feet of the North 28 feet of the West 667 Feet of the East Half of the Southwest Quarter of Section 29, Township 83 North, Range 7 West of 5th P.M., Linn County, Iowa

Transaction Closed By Mail In Person N.A. means Not Applicable Non-cash Consideration Involved

CONTRACT CONSIDERATION BREAKDOWN (No breakdown is made if transaction is a Total Acquisition)

- | | | |
|---|------------------------------|-------------|
| 1) Land acquired by fee: | | 1) \$ _____ |
| 2) Land acquired by permanent easement | | 2) \$ _____ |
| 3) Buildings acquired considered real estate: | \$ _____ | |
| | less salvage value: \$ _____ | 3) \$ _____ |
| 4) Other improvement considered real estate: | \$ _____ | |
| | less salvage value: \$ _____ | 4) \$ _____ |

Total Conveyance Consideration (lines 1 through 4) _____

- | | | |
|--|--|--------------------|
| 5) Other improvements considered damages, including fence: | | 5) \$ _____ |
| 6) Total temporary easement: | | 6) <u>\$945.00</u> |
| 7) Total reduction in value - temporary easement for detour: | | 7) \$ _____ |
| 8) Control of Access: | | 8) \$ _____ |

Total Damages (lines 5 through 8) \$945.00

LESS: Mitigate Damages (Non-cash Considerations) \$ _____

TOTAL CONTRACT CONSIDERATION		<u>\$945.00</u>
Contingent Payment (e.g., value of septic, value of well):	plus	\$ _____
Scheduled Future Abstracting Payment:	plus	\$ _____

GROSS PROCEEDS (Maximum Determinable Proceeds) \$945.00

DISTRIBUTION OF GROSS PROCEEDS (NOTE: Warrant(s) must be endorsed by all payees before cashing)

Partial Payment Warrant # _____	Paid _____ / _____ / _____	\$ _____
Conveyance Warrant # _____	Paid at Time of Closing	<u>\$945.00</u>
Possession Warrant # _____	Paid at Time of Possession	\$ _____
(Contact _____ Phone No. _____)		for Warrant)
Contingent Payment Warrant # _____	Paid _____ / _____ / _____	\$ _____

Lienholders and Other Assessments Paid:

1) Mortgage (principal & interest)	\$ _____
2) Real Estate Taxes (Linn County Treasurer)	\$ _____
3) Special Assessments	\$ _____
4) Personal Taxes	\$ _____

TOTAL DISTRUBUTIONS OF GROSS PROCEEDS \$945.00

REMARKS: _____

STATEMENT OF PROPERTY OWNER'S RIGHTS

Just as the law grants certain entities the right to acquire private property, you as the owner of the property have certain rights. You have the right to:

1. Receive just compensation for the taking of property. (Iowa Constitution, Article I, section 18)
2. An offer to purchase which may not be less than the lowest appraisal of the fair market value of the property. (Iowa Code section 6B.54(3))
3. Receive a copy of the appraisal, if an appraisal is required, upon which the acquiring agency's determination of just compensation is based not less than ten days before being contacted by the acquiring agency's acquisition agent. (Iowa Code section 6B.45)
4. An opportunity to accompany at least one appraiser of the acquiring agency who appraises your property when an appraisal is required. (Iowa Code section 6B.54(2))
5. Participate in good-faith negotiations with the acquiring agency before the acquiring agency begins condemnation proceedings. (Iowa Code section 6B.2B)
6. Retain legal counsel of your choosing at your expense for the purpose of bringing a court action to challenge the exercise of eminent domain authority or the condemnation proceedings in accordance with the provisions of law. (Iowa Code section 6B.3A; Iowa Code section 6A.24)
7. A determination of just compensation by an impartial compensation commission and the right to appeal its award to the district court if you cannot agree on a purchase price with the acquiring agency. (Iowa Code section 6B.4; Iowa Code section 6B.7; Iowa Code section 6B.18)
8. Payment of the agreed upon purchase price or, if condemned, a deposit of the compensation commission award before you are required to surrender possession of the property. (Iowa Code section 6B.25; Iowa Code section 6B.26; Iowa Code section 6B.54(11))
9. Reimbursement for expenses incidental to transferring title to the acquiring agency. (Iowa Code section 6B.33; Iowa Code section 6B.54(10))
10. Reimbursement of certain litigation expenses: (a) if the award of the compensation commissioners exceeds 110 percent of the acquiring agency's final offer before condemnation; and (b) if the award on appeal in court is more than the compensation commissioners' award. (Iowa Code section 6B.33)
11. To the greatest extent practicable, be provided at least 90 days' written notice to vacate occupied property prior to construction or development of a public improvement. (Iowa Code section 6B.54(4))
12. Relocation services and payments, if you are eligible to receive them, and the right to appeal your eligibility for and amount of the payments. (Iowa Code section 316.9; Iowa Code section 6B.42) The rights set out in this statement are not claimed to be a full and complete list or explanation of an owner's rights under the law. They are derived from Iowa Code chapters 6A, 6B and 316. For a more thorough presentation of an owner's rights, you should refer directly to the Iowa Code or contact an attorney of your choice.

[ARC 2979C, IAB 3/15/17, effective 4/19/17]

61—34.2(6B) Alternate statement of rights. Rule 61—34.1(6B) is not intended to prohibit acquiring agencies from providing a statement of rights in a different form, a more detailed statement of rights, or supplementary material expanding upon an owner's rights.

[ARC 2979C, IAB 3/15/17, effective 4/19/17]

These rules are intended to implement Iowa Code section 6B.2A(1).

[Filed 9/17/99, Notice 8/11/99—published 10/6/99, effective 11/10/99]

[Filed ARC 2979C (Notice ARC 2877C, IAB 1/4/17), IAB 3/15/17, effective 4/19/17]

**COMPENSATION ESTIMATE
For Uncomplicated Acquisition Valued at Less Than \$10,000**

Parcel No. **8** Project No. **3012101** County **Linn**
 Project Name **8th Avenue SW From 15th Street to Rockford Road Reconstruction and Water Main Improvements**
 Record Owner(s) **Cedar Rapids Community School District**
 Owner's Mailing Address **2500 Edgewood Rd NW, Cedar Rapids, IA 52405**
 Tenant(s)
 Tenant's Mailing Address
 Address of Subject Property **907 15th Street SW, Cedar Rapids, IA 52404**
 This property is described as: **A Part of the East 75 Feet of the North 28 feet of the West 667 Feet of the East Half of the Southwest Quarter of Section 29, Township 83 North, Range 7 West of 5th P.M., Linn County, Iowa**

Itemization of Value:

Fee Title	_____	Sq. ft. @	_____	=	_____
Permanent Easement	_____	Sq. ft. @	_____	=	_____
Temporary Easement	<u>2,100</u>	Sq. ft. @	<u>\$4.50 x 10% @ 1year</u>	=	<u>\$945.00 (Rounded Up)</u>
Buildings					<u>\$</u>
Other Improvements					<u>\$</u>
Fence					<u>\$</u>
Loss of Landscaping					<u>\$</u>
Loss of Access to Remaining Property					<u>\$</u>
Total Estimate					<u>\$945.00</u>

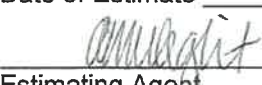
Certification:

I hereby certify that I am familiar with the property which is the subject of this estimate, that the estimate is based on land value and cost data contained in the files of the Acquiring Authority, that I have no direct or indirect present or contemplated future personal interest in this property and will not in any way benefit from the acquisition of this property.

* Compensation for R/W fence to be fixed dollar schedule or in accord with 6B.44, Code of Iowa.

ADMINISTRATIVE APPROVAL

 DATE 1-7-22

Date of Estimate 1/6/2022

 Estimating Agent _____

DATE: 1/6/2022

PROJECT 8th Ave SW From 15th St to Rockford Rd
Reconstruction and Water Main Improvements
C.I.P. # 3012101
PARCEL # 8
ADDRESS 907 15th Street SW, Cedar Rapids, IA 52404

**OFFER TO PURCHASE
COMPENSATION ESTIMATE**

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

The CITY OF CEDAR RAPIDS presents to you an offer of Nine Hundred Forty Five and 00/100 Dollars (\$945.00), which represents just compensation for the temporary easement needed from your property.

BY: 
CITY OF CEDAR RAPIDS

Project No.: 3012101

Parcel No.: 8

As owners of real estate needed for the above referenced project and parcel, and acknowledging the fact that (I) (We) are entitled to just compensation based upon the City approved appraisal of the subject real estate, nevertheless, desire to donate the right of way. (I) (We) will execute the necessary conveyance instruments to transfer said right of way. This donation to the City of Cedar Rapids is made without any coercive action of any nature.

_____	_____
_____	_____
_____	_____
Date	Signature of Owner

As owners of real estate needed for the above referenced project and parcel (I) (We) are entitled to just compensation, nevertheless, desire to donate the right of way and waive the right to an appraisal. (I) (We) will execute the necessary conveyance instruments to transfer said right of way. This donation to the City of Cedar Rapids is made without any coercive action of any nature.

_____	_____
_____	_____
_____	_____
Date	Signature of Owner

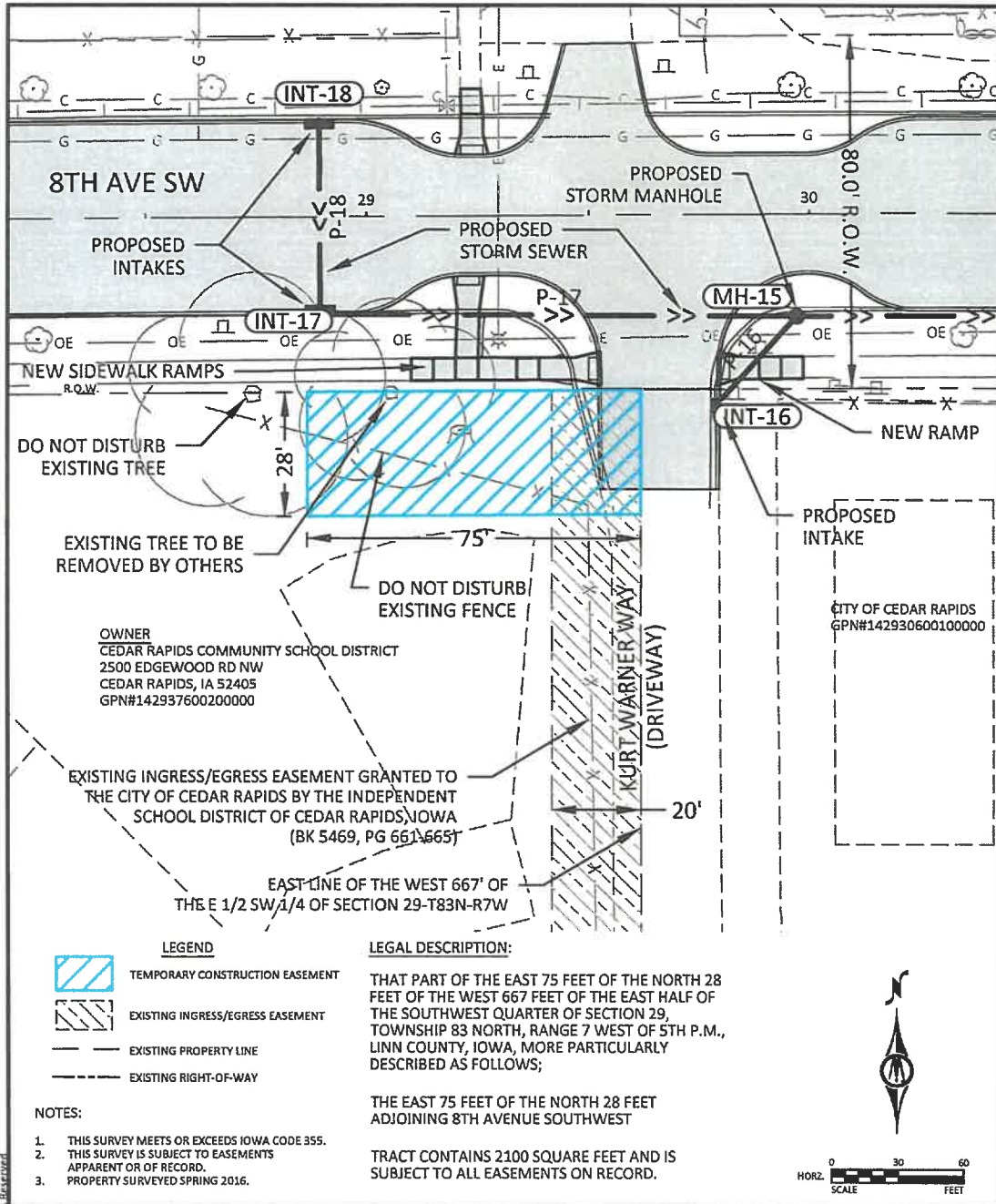
Date of Proposal to Donate:

On January 6th, 2022, I offered Cedar Rapids Community School District who is the Owner(s) an opportunity to donate this property by: personal contact / telephone / letter

This offer was: accepted / declined

TEMPORARY CONSTRUCTION EASEMENT EXHIBIT

PARCEL #8
907 15TH ST SW, CEDAR RAPIDS, IA 52404
3012101-03 8th Avenue SW 15th Street to Rockford Road Improvements



TEMPORARY CONSTRUCTION EASEMENT



401 1ST STREET SE, UNIT 201
CEDAR RAPIDS, IOWA 52401
CedarRapids@bolton-menk.com

SHEET

1
OF
1

© Bolton & Menk, Inc. 2018. All Rights Reserved.

Derecho Storm Update:

If your property received damage from the Derecho storm on August 10th, please submit damage details to our office by accessing your affected parcel (using "[Real Estate Search](#)" option) from our website and clicking on the Derecho Damage Report for City Assessor. The information received will be reviewed for the upcoming **2021 assessment**. Thank you in advance for your cooperation.

Sale Information for parcel 13152-79007-00000

General Information

Deedholder:
B STICKLEY HOMES LLC
Street Address:
2402 NATURE RIDGE DR NW
Map Area:
NW 335
Location:
Urban
Class:
RESIDENTIAL
PDF:
NM

Image (First Only)



Sales Details

Sale Date:
08/24/2020
Buyer:
B STICKLEY HOMES LLC
Seller:
MIDWEST DEVELOPMENT CO
Sales Type:
Deed
NUT Code:
21 - Lot assessed as unplatted land (5 year plat rule)
Recording:
10758/459
Amount:
\$50,000 ÷ 12,474 = \$4.00/sf
SP/SF*:
\$0.00

* price per SF is calculated as:

Sale Price / (Total TLA of all Residential Dwellings + Total GBA of all Commercial Buildings)

Note: Agricultural Buildings and Yard Extra are excluded from calculation.

Value Information

Land:
\$3,800
Dwelling:

\$0

Improvement:

\$0

Total:

\$3,800

Land Information

	Acres	SF
Land	0.286	12,474

Derecho Storm Update:

If your property received damage from the Derecho storm on August 10th, please submit damage details to our office by accessing your affected parcel (using "[Real Estate Search](#)" option) from our website and clicking on the Derecho Damage Report for City Assessor. The information received will be reviewed for the upcoming **2021 assessment**. Thank you in advance for your cooperation.

Sale Information for parcel 13152-79007-00000

General Information

Deedholder:

B STICKLEY HOMES LLC

Street Address:

2402 NATURE RIDGE DR NW

Map Area:

NW 335

Location:

Urban

Class:

RESIDENTIAL

PDF:

NM

Sales Details

Sale Date:

08/24/2020

Buyer:

B STICKLEY HOMES LLC

Seller:

MIDWEST DEVELOPMENT CO

Sales Type:

Deed

NUT Code:

21 - Lot assessed as unplatted land (5 year plat rule)

Recording:

10758/459

Amount:

\$50,000

SP/SF*:

\$0.00

* price per SF is calculated as:

Sale Price / (Total TLA of all Residential Dwellings + Total GBA of all Commercial Buildings)

Note: Agricultural Buildings and Yard Extra are excluded from calculation.

Value Information

Land:

\$3,800

Dwelling:

Image (First Only)



Amount: \$50,000 ÷ 12,474 = \$4.00/sf

\$0

Improvement:

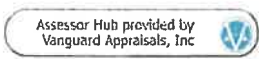
\$0

Total:

\$3,800

Land Information

	Acres	SF
Land	0.286	12,474



Sale Information for parcel [14282-35007-00000](#)

General Information

Deedholder:
DALAMAGGAS THEODORE & PETER & CEDAR RAPIDS
REAL ESTATE CO LLC
Street Address:
207 3RD ST SW
Map Area:
SW 401
Location:
Urban
Class:
RESIDENTIAL
PDF:
JWC

Image (First Only)



Sales Details

Sale Date:
03/21/2021
Buyer:
CEDAR RAPIDS REAL ESTATE CO LLC
Seller:
DALAMAGGAS THEODORE & PETER
Sales Type:
Deed
NUT Code:
34 - Vacant lot
Recording:
10959/650
Amount:
\$12,500
SP/SF*:
\$0.00

* price per SF is calculated as:
Sale Price / (Total TLA of all Residential Dwellings + Total GBA of all Commercial Buildings)
Note: Agricultural Buildings and Yard Extra are excluded from calculation.

Value Information

Land:
\$14,100 / 2,924 sf = \$4.82 sf
Dwelling:
\$0
Improvement:
\$0
Total:
\$14,100

Land Information

	Acres	SF
Land	0.067	2,924



Sale Information for parcel **14272-29003-00000**

General Information

Deedholder:
HIMC PROPERTIES LLC
Street Address:
911 9TH AVE SE
Map Area:
SE 237
Location:
Urban
Class:
RESIDENTIAL
PDF:
AVB

Image (First Only)



Sales Details

Sale Date:
07/01/2020
Buyer:
CHIPS & GRINDS INC
Seller:
RAMSTEAD GREGORY D & KAREN L
Sales Type:
Deed
NUT Code:
34 - Vacant lot
Recording:
10794/522
Amount:
\$6,950
SP/SF*:
\$0.00

* price per SF is calculated as:
Sale Price / (Total TLA of all Residential Dwellings + Total GBA of all Commercial Buildings)
Note: Agricultural Buildings and Yard Extra are excluded from calculation.

Value Information

Land:
\$15,500 *13000 sf = \$5.17/sf*
Dwelling:
\$0
Improvement:
\$0
Total:
\$15,500

Land Information

	Acres	SF
Land	0.069	3,000

CONSENT AGENDA

**BA-22-227 Award of Contract – Franklin Middle School - Window and Door Replacement Project
(Jason Lietz)**

Exhibit: BA-22-227.1-3

Action Item

Pertinent Fact(s):

The project consists of the removal and replacement of existing windows and doors at Franklin Middle School and the source of funding is the Physical Plant and Equipment Levy (PPEL). The low bidder was from Garling Construction, Inc. for \$1,759,000.00.

Recommendation:

It is recommended that the Board of Education approve the Award of Contract to the low bidder, Garling Construction, Inc., for the Franklin Middle School - Window and Door Replacement Project.



December 7, 2021

Mr. Jon Galbraith
Construction Projects Supervisor, Building and Grounds
Cedar Rapids Community School District
2500 Edgewood Road NW
Cedar Rapids, IA 52405

RE: Probable Cost of CRCSD 2022-23 Window and Door Replacement – Franklin
Middle School

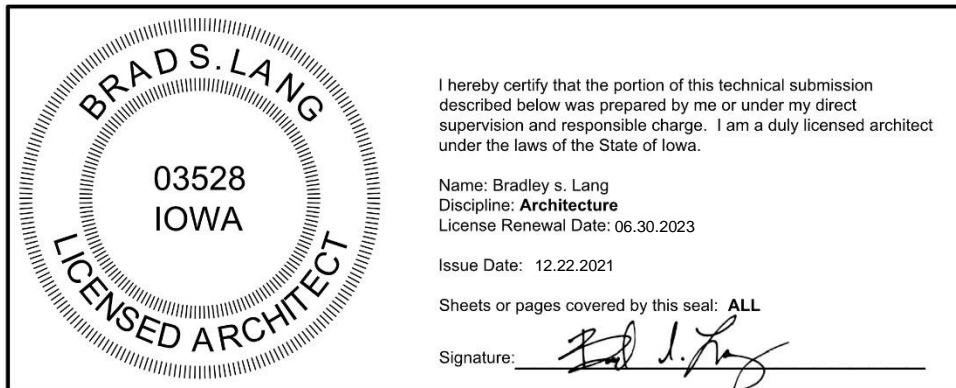
Dear Jon:

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: \$2,350,000.00

Respectfully,

Bradley s. Lang, AIA
Solum Lang Architects



Copy: Jason Lietz, CRCSD

*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.

BID TABULATION

Owner:	Cedar Rapids Community School District	SLA Project No.: 21030-B
Project Name:	2022-2023 Window and Door Replacements - Franklin Middle School	Bid Date: January 11, 2022
Location:	Cedar Rapids Community School District ELSC 2500 Edgewood Road NW	Bid Time: 2:30 PM (Local Time)

Bidders Name	City Construction	Garling Construction, Inc.	McComas-Lacina Construction LC	Sheets Design Build, LLC	Timekey Enterprise LLC	Tricon General Construction, Inc.	Unzeitig Construction
Address	2346 Morman Trek Blvd Suite 2500 City, IA 52246	1120 11th Street Belle Plaine, IA 52208	1310 Highland Court Iowa City, IA 52240	18284 Highway 64 Maquoketa, IA 52060	13510 Oak Street Kansas City, MO 64145	746 58th Avenue Ct. SW Cedar Rapids, IA 52404	1619 F Avenue NE Cedar Rapids, IA 52402
Bid Security: Included / Separate Envelope	004313 x 5%	x 5%	x 5%	x 5%	x 5%	x 5%	x 5%
Addendum No. 1 Acknowledgment	004113 x	x	x	x	x	x	x
Bidder Status Form	004113.1 x	x	x	x	x	x	x
Authorization to Transact Business Wk Sheet	004113.2 x	x	x	x	x	x	x
Non-Collusion Affidavit	004113.3 x	x	x	x	x	x	x
Targeted Small Business (TSB) Form	004113.4 x	x	x	x	x	x	x

Item	Description	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
BASE BID	All Work to remove and Replcace All Windows and Doors Per Plans and Specs	Lump Sum	Lump Sum	\$2,173,200.00	Lump Sum	\$1,759,000.00	Lump Sum	\$2,372,000.00	Lump Sum	\$1,872,000.00	Lump Sum	\$2,078,682.00	Lump Sum	\$1,897,000.00	Lump Sum	\$2,132,400.00
UNIT PRICE #1	Lintel Removal and Replacements <i>(150 LF included in Base Bid)</i>	Price Per LF	\$ _____ /LF	\$250.00	\$ _____ /LF	\$450.00	\$ _____ /LF	\$400.00	\$ _____ /LF	\$432.00	\$ _____ /LF	\$300.00	\$ _____ /LF	\$250.00	\$ _____ /LF	\$400.00
UNIT PRICE #2	Remove and Replace One (1) Matching Brick <i>(1000 Brick included in Base Bid)</i>	Price Per Brick	\$ _____ /Brick	\$35.00	\$ _____ /Brick	\$40.00	\$ _____ /Brick	\$40.00	\$ _____ /Brick	\$43.00	\$ _____ /Brick	\$42.00	\$ _____ /Brick	\$35.00	\$ _____ /Brick	\$40.00
UNIT PRICE #3	Terracotta Repair <i>(500 SF included in Base Bid)</i>	Price per SF	\$ _____ /SF	\$175.00	\$ _____ /SF	\$150.00	\$ _____ /SF	\$150.00	\$ _____ /SF	\$162.00	\$ _____ /SF	\$210.00	\$ _____ /SF	\$175.00	\$ _____ /SF	\$150.00
UNIT PRICE #4	Sealant & Backer Rod Installation for Required Masonry Repair	Price per LF	\$ _____ /LF	\$18.00	\$ _____ /LF	\$5.00	\$ _____ /LF	\$14.00	\$ _____ /LF	\$15.00	\$ _____ /LF	\$25.00	\$ _____ /LF	\$18.00	\$ _____ /LF	\$14.00
UNIT PRICE #5	2X6 Blocking with Prefinished Brake Metal <i>(14,000 LF included in Base Bid)</i>	Price per LF	\$ _____ /LF	\$10.00	\$ _____ /LF	\$7.00	\$ _____ /LF	\$12.00	\$ _____ /LF	\$10.00	\$ _____ /LF	\$7.00	\$ _____ /LF	\$9.00	\$ _____ /LF	\$5.50
GRAND TOTAL (BASE BID)				\$2,173,200.00		\$1,759,000.00		\$2,372,000.00		\$1,872,000.00		\$2,078,682.00		\$1,897,000.00		\$2,132,400.00



January 12, 2022

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

RE: CRCSD 2022-23 Window and Door Replacement – Franklin Middle School
Cedar Rapids Community School District

JON:

Seven (7) bids were received on January 11, 2022, for the above referenced project.

We have reviewed the bids which were provided to us. The apparent low bidder is Garling Construction, Inc, of Belle Plaine, 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 on the basis of 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.

Garling Construction, Inc.

Base Bid:	Remove & Replace Exterior Windows and Doors	\$1,759,000.00
	TOTAL	\$1,759,000.00

Please contact our office of 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
SOLUM LANG ARCHITECTS, LLC

Enclosure: Bid Tabulation Form

CC: Traci Rozek, CRCSD
Jason Lietz, CRCSD

CONSENT AGENDA

BA-22-228 Approval – New Elementary at Coolidge (West Willow) Elementary School Site Project - Change Order #14 (Jon Galbraith)

Exhibit: BA-22-228.1

Action Item

Pertinent Fact(s):

1. Garling Construction is the contractor for the project with a contract amount of \$21,406,554.72, and the source of funding is the Secure an Advanced Vision for Education Fund (SAVE).
2. Garling Construction is requesting a Change Order increasing the amount \$5,216.03, for a new contract amount of \$21,411,770.75.
 - COR 51 results from an unforeseen condition resulting in the addition of permanent exterior address signage.
 - COR 52 results from an owner's request for a center court gym logo.
 - COR 53 results from an unforeseen condition resulting in re-working a fire control box.
 - COR 54 results from an owner's request for weather stripping at storm shelter.
 - COR 55 results from an unforeseen condition resulting in lintel adjustments.

Recommendation:

It is recommended that the Board of Education approve Change Order #14 to Garling Construction for the New Elementary School at Coolidge (West Willow) Elementary School Site Project.



AIA[®] Document G701[™] – 2017

Change Order

PROJECT: <i>(Name and address)</i> 19213000 6225 1 st Ave NW Cedar Rapids, IA 52405	CONTRACT INFORMATION: Contract For: New Elementary at the Coolidge Site Date: April 13, 2020	CHANGE ORDER INFORMATION: Change Order Number: 014 Date: January 18, 2022
OWNER: <i>(Name and address)</i> Cedar Rapids Community School District 2500 Edgewood Road NW Cedar Rapids, IA 52405	ARCHITECT: <i>(Name and address)</i> OPN Architects 200 5 th Ave. SE, Suite 201 Cedar Rapids, Iowa 52401	CONTRACTOR: <i>(Name and address)</i> Garling Construction 5607 4 th Street Ct SW Cedar Rapids, IA 52404

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.)


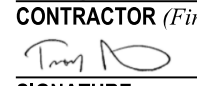
COR 51 Permanent Exterior Address Signage	\$1,060.42
COR 52 Center Court Gym Logo	\$1,460.85
COR 53 Fire Control Box Re-Work	\$336.31
COR 54 Weather Stripping at Storm Shelter	\$1,012.05
COR 55 Lintel Adjustments	\$1,346.40
Total:	\$5,216.03

The original Contract Sum was	\$	<u>21,135,000.00</u>
The net change by previously authorized Change Orders	\$	<u>271,554.72</u>
The Contract Sum prior to this Change Order was	\$	<u>21,406,554.72</u>
The Contract Sum will be increased by this Change Order in the amount of	\$	<u>5,216.03</u>
The new Contract Sum including this Change Order will be	\$	<u>21,411,770.75</u>

The Contract Time will be unchanged 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.

OPN Architects <u>ARCHITECT (Firm name)</u>  <u>SIGNATURE</u>	Garling Construction <u>CONTRACTOR (Firm name)</u>  <u>SIGNATURE</u>	Cedar Rapids Community School District <u>OWNER (Firm name)</u> <u>SIGNATURE</u>
Chad Schumacher <u>PRINTED NAME AND TITLE</u> 1/18/2022 <u>DATE</u>	Troy Pins - President <u>PRINTED NAME AND TITLE</u> 1-18-22 <u>DATE</u>	Laurel Day - Board Secretary <u>PRINTED NAME AND TITLE</u> <u>DATE</u>

CONSENT AGENDA

BA-22-229 Approval – New Elementary at Jackson (Maple Grove) Elementary School Site Project - Change Order #3 (Jon Galbraith)

Exhibit: BA-22-229.1

Action Item

Pertinent Fact(s):

1. Rinderknecht Associates, Inc., is the contractor for the project with a contract amount of \$20,062,250.96, and the source of funding is the Secure an Advanced Vision for Education fund (SAVE).
2. Rinderknecht Associates, Inc., is requesting a Change Order decreasing the amount of \$8,272.55, for a new contract amount of \$20,053,978.41.
 - COR 008 results from an unforeseen condition requiring additional steel.
 - COR 009 results from an owner's request to deduct classroom technology.
 - COR 010 results from an error or omission on the plans and specs requiring insulation of radiant heat.
 - COR 011 results from an unforeseen condition resulting in mop sink changes in room 2102.

Recommendation:

It is recommended that the Board of Education approve Change Order #3 to Rinderknecht Associates, Inc., for the New Elementary at the Jackson (Maple Grove) Elementary School Site Project.

AIA[®] Document G701[™] – 2017

Change Order

PROJECT: <i>(Name and address)</i> 20220000 1300 38 th St NW Cedar Rapids, IA 52405	CONTRACT INFORMATION: Contract For: New Elementary at the Jackson Site Date: February 8, 2021	CHANGE ORDER INFORMATION: Change Order Number: 003 Date: January 18, 2022
OWNER: <i>(Name and address)</i> Cedar Rapids Community School District 2500 Edgewood Road NW Cedar Rapids, IA 52405	ARCHITECT: <i>(Name and address)</i> OPN Architects 200 5 th Ave. SE, Suite 201 Cedar Rapids, Iowa 52401	CONTRACTOR: <i>(Name and address)</i> Rinderknecht Associates, Inc 1000 29 th Ave SW Cedar Rapids, IA 52404

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.)


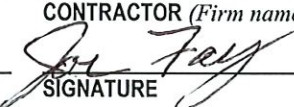
COR 008 Additional Steel	\$3,532.00
COR 009 Classroom Technology	(\$18,490.55)
COR 010 Insulation of Radiant Heat	\$3,700.00
COR 011 Mop Sink Changes in Room 2102	\$2,986.00
Total:	(\$8,272.55)

The original Contract Sum was	\$	19,973,000.00
The net change by previously authorized Change Orders	\$	89,250.96
The Contract Sum prior to this Change Order was	\$	20,062,250.96
The Contract Sum will be decreased by this Change Order in the amount of	\$	8,272.55
The new Contract Sum including this Change Order will be	\$	20,053,978.41

The Contract Time will be unchanged 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.

OPN Architects ARCHITECT <i>(Firm name)</i>	Rinderknecht Associates CONTRACTOR <i>(Firm name)</i>	Cedar Rapids Community School District OWNER <i>(Firm name)</i>
 SIGNATURE	 SIGNATURE	 SIGNATURE
Chad Schumacher PRINTED NAME AND TITLE	Joe Fay - SR VP of Construction PRINTED NAME AND TITLE	Laurel Day - Board Secretary PRINTED NAME AND TITLE
1/18/2022 DATE	1-18-22 DATE	 DATE

ADMINISTRATION

BA-22-230 Annual Comprehensive Financial Report (ACFR) (David Nicholson)

Exhibit: BA-22-230.1-146

Action Item

Strategic Plan/Focus Areas

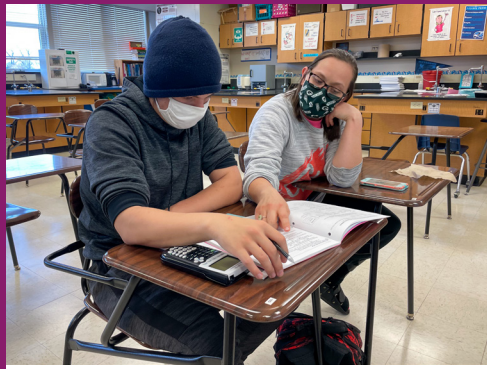
- Culture
- Student Learning
- Workforce
- Systems and Resources

Pertinent Fact(s):

1. The Annual Comprehensive Financial Report (ACFR) is widely accepted 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 2019-2020 fiscal year ACFR. This is the 26th consecutive year the District has received both of these prestigious awards.
3. For the fiscal year ending June 30, 2021 revenues for all Governmental Funds were \$264,357,840 with expenditures for all Governmental Funds at \$316,696,971. Revenues from all Enterprise Funds were \$11,699,185. Expenses from all Enterprise Funds were \$12,014,937.
4. The 2021 CAFR will be submitted for certification and presented to the Audit Committee at their next meeting. Kevin Smith, Partner with RSM US LLP, the District's Independent Accounting firm that performed the fiscal year 2020-2021 financial audit, will provide the Board a brief presentation of the audit findings.

Recommendation:

It is recommended that the Board of Education approve the Annual Comprehensive Financial Report for FY 2020-2021.



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, 2021



Cedar Rapids
Community School District
Every Learner: Future Ready

Cedar Rapids Community School District

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2021

Prepared by:

David Nicholson
Executive Director of Business Services

Sherry Luskey
Accounting Manager

2500 Edgewood Road NW
Cedar Rapids, Iowa 52405

Contents

Introductory Section

Table of contents	i-ii
Transmittal letter	iii-viii
GFOA certificate of achievement	ix
ASBO certificate of excellence	x
Leadership team	xi
Board of education and district officials	xii

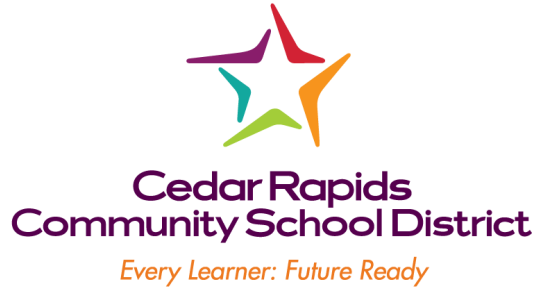
Financial Section

Independent auditor's report	1-2
Management's discussion and analysis (MD&A)	3-15
Basic financial statements:	
Government-wide financial statements:	
Statement of net position	16-17
Statement of activities	18-19
Governmental funds financial statements:	
Balance sheet	20-21
Reconciliation of total governmental fund balances to net position of governmental activities	22
Statement of revenues, expenditures and changes in fund balances	23-24
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	25
Proprietary funds financial statements:	
Statement of net position	26
Statement of revenues, expenses and changes in net position	27
Statement of cash flows	28
Notes to basic financial statements	29-53
Required supplementary information:	
Budgetary comparison schedule	54-55
Note to required supplementary information—budgetary comparison schedule	56
Iowa Public Employees Retirement System:	
Schedule of District's contributions	57
Schedule of the District's proportionate share of the net pension liability	58-59
Notes to required supplementary information	60
Schedule of changes in the District's total OPEB liability and related ratios	61
Other supplementary information:	
Statement of revenues, expenditures and changes in fund balance	
Major Fund—General	62-65
Nonmajor governmental funds:	
Combining balance sheet	66
Combining statement of revenues, expenditures and changes in fund balances	67
Nonmajor proprietary funds:	
Combining statement of net position	68
Combining statement of revenues, expenses and changes in net position	69
Combining statement of cash flows	70

Contents

Statistical Section (unaudited)	
Statistical section contents	71
Net position by component	72
Expenses, program revenues, and net (expense)/revenue	73
General revenues and total change in net position	74
Fund balances, governmental funds	75
Governmental funds revenues	76
Governmental funds expenditures and debt service ratio	77
Other financing sources and uses and net change in fund balances—governmental funds	78
Assessed value and taxable value of property	79
Direct and overlapping property tax rates	80
Principal property taxpayers	81
Property tax levies and collections	82
Total outstanding debt by type	83
Pledged-revenue coverage	84
Direct and overlapping governmental activities debt	85
Legal debt margin information	86
Demographic and economic statistics	87
Principal employers	88
Full-time equivalent district employees by type	89
Operating statistics	90
School building information	91-96

Compliance Section	
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	97-98
Report on compliance for each major federal program and report on internal control over compliance required by the Uniform Guidance	99-100
Schedule of expenditures of federal awards	101-102
Notes to schedule of expenditures of federal awards	103
Schedule of findings and questioned costs	104-107



January 24, 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, 2021. 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 2021 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, 2020, 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 2021 certified enrollment of 16,237 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, 2021 and is scheduled for completion in fall, 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 \$538,108,922.

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 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 include Amana Refrigeration Products, General Mills, Inc., 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 2021 information from Woods and Poole, 275,590 residents live in the greater Cedar Rapids metropolitan area, an increase of 6.64% since 2010.

According to Woods & Poole Economics, retail sales in the Cedar Rapids metropolitan area (as measured in 2012 dollars) decreased from \$7.72 billion in 2020 to \$7.45 billion in 2021. The three largest sectors of retail sales were Non-Store Retailers at \$3.66 billion, Motor Vehicles and Parts at \$970.2 million and General Merchandise Stores at \$568.88 million.

According to Woods & Poole Economics, mean household income, (as measured in 2012 dollars) in the Cedar Rapids metropolitan area for 2021 was \$116,945 up slightly from \$115,217 in 2020. Income per capita, (also measured in 2012 dollars) shows an increase from \$48,935 in 2020 to \$49,872 in 2021. Total employment in the Cedar Rapids metropolitan area increased from 171,680 in 2020 to 188,580 in 2021. Information from the Bureau of Labor Statistics show a slight decrease in unemployment rates in the Cedar Rapids metropolitan area from 7.9% in July 2020 to 6.8% in July 2021.

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 145 permits issued in 2019 to 126 permits in 2020. The value of the permits issued decreased from \$24,545,867 to \$23,599,349. New multi-family housing starts in the City of Cedar Rapids decreased from 44 in 2019 to 28 in 2020. The value of these permits decreased from \$13,919,866 to \$9,682,284, respectively. Building permits issued by the City of Cedar Rapids for all "repairs, remodeling & additions" decreased from 1,006 permits valued at \$9,735,352 in 2019 to 714 permits valued at \$9,304,605 in 2020. New commercial permits issued went down from 68 valued at \$151,217,754 in 2019 to 37 permits valued at \$110,416,893.

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% and FY2022: 2.40%. 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 is estimated to drop to 16,091 in the fall of 2021.

NOTABLE DISTRICT ACCOMPLISHMENTS OF DISTRICT STUDENTS AND STAFF

- Jamie Cummins was named the 2020 Iowa School Counselor Association High School Counselor of the Year! Jamie has been a school counselor at Jefferson High School since 2008. Associate Principal Lorie Bateman says, "Jamie provides a positive atmosphere for students to learn in and works at clearly communicating not only her expectations for students academically, socially, emotionally, and behaviorally, but also those of the school as well."
- Dr. Jamie Sebring, Taft Middle School health and wellness teacher and Gay-Straight Alliance advisor, was recognized as the 2020 Lynn Reinicke Educator of the Year! This award is given each year through Iowa Safe Schools Spirit Awards to a K-12 education professional who contributes to creating a more inclusive and supportive learning environment for LGBTQ youth.
- Four Teams from Harding and one team from Franklin Middle School competed at the state 2020 Mock Trial Competition. Mock trial—organized by the Iowa State Bar Association—offers a unique opportunity for young students to learn the rules of evidence, gain a glimpse into the court system, and develop lifelong communication skills. Honing their ability to think on their feet in middle school helps these legal eagles soar throughout school and later in life. Additionally, Iowa is one of only a few states in the nation that has a middle school mock trial program. Harding Middle School Team WKX was crowned the state champion and Franklin Middle School was semifinalist. Harding Middle School Team IPE finished 7th followed by Team CIC who finished 8th. In addition, Harding Middle School Team NDM was a state qualifier.
- Karla Hogan, CRCSD Payroll and Benefits Supervisor, 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.
- Craig Barnum, Executive Director of Digital Literacy and IT for CRCSD, has been named Iowa's 2021 Central Office Administrator of the Year by the School Administrators of Iowa. He was nominated by his peers, selected for the award by a committee of Iowa central office administrators, and will be honored at the association's Annual Conference.
- Vivian Shanley, Washington High School junior, was awarded a DownBeat Magazine student music award for her original jazz composition, "Ideal Realism." "I am so proud of Vivian," says Joel Nagel, Washington High School band director. "This achievement is a testament to Vivian's work ethic and her willingness to study new things, like music composition. Washington High School congratulates Vivian on this outstanding honor!"

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 FY2017 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, 2020. This was the twenty-sixth (26th) 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.



David Nicholson
Executive Director of Business
Services, Board Treasurer



Noreen Bush
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, 2020

Christopher P. Morill

Executive Director/CEO



**The Certificate of Excellence in Financial Reporting
is presented to**

Cedar Rapids Community School District

**for its Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2020.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence.

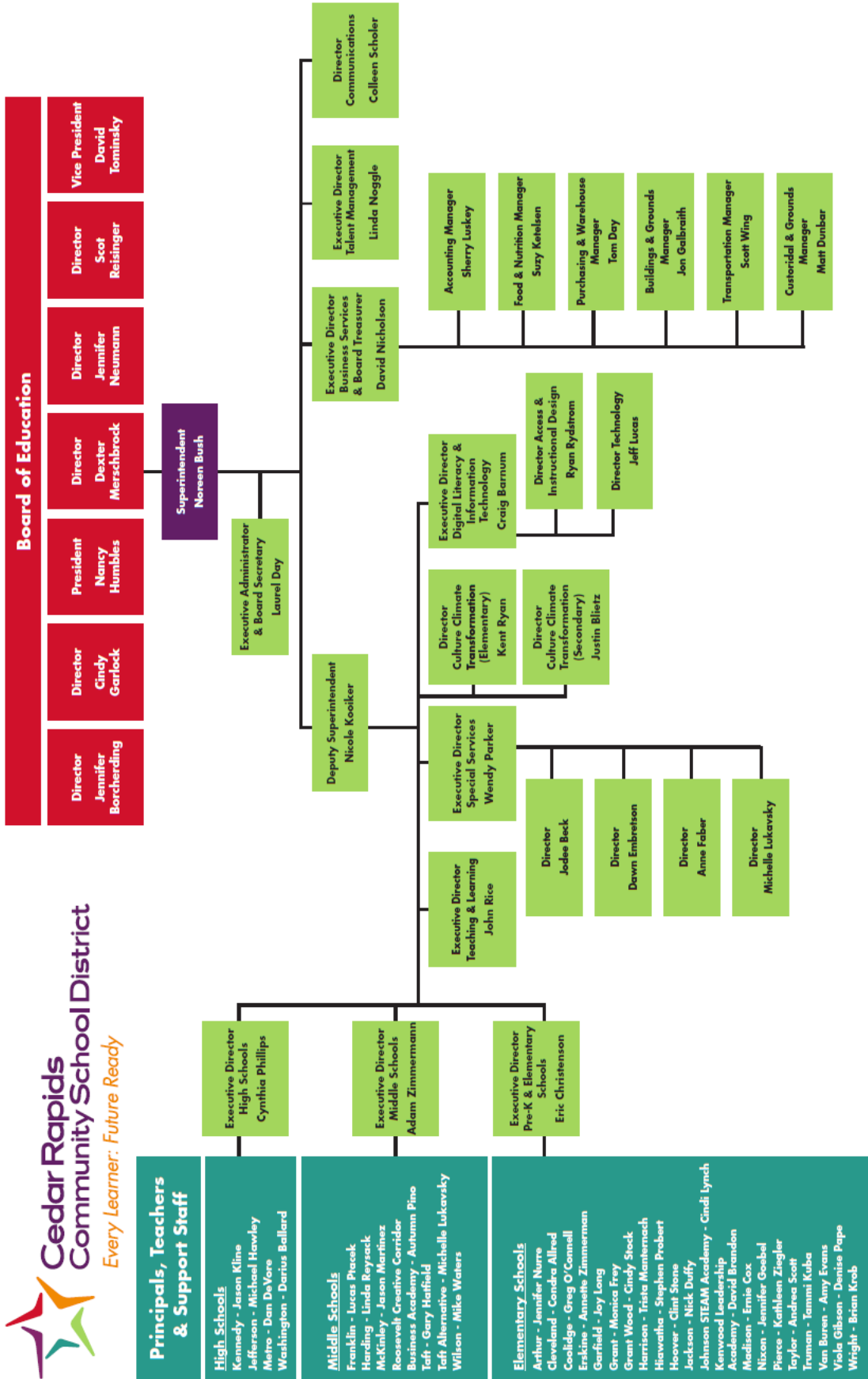


A handwritten signature in black ink that reads 'W. Edward Chabal'.

**W. Edward Chabal
President**

A handwritten signature in black ink that reads 'David J. Lewis'.

**David J. Lewis
Executive Director**



Cedar Rapids Community School District

**Board of Education and District Officials
Year Ended June 30, 2021**

Name	Title	Term Expires
Board of Education		
Nancy Humbles	President	2021
David Tominsky	Vice President	2023
Jennifer Borcharding	Director	2021
Scot Reisinger	Director	2021
Cindy Garlock	Director	2023
Dexter Merschbrock	Director	2023
Jennifer Neumann	Director	2023
District Officials		
Noreen Bush	Superintendent	
Laurel Day	Board Secretary	
David Nicholson	Board Treasurer	



RSM US LLP

Independent Auditor's Report

Board of Education
Cedar Rapids Community School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Cedar Rapids Community School District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Cedar Rapids Community School District as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and 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 total other postemployment benefit plan liability and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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.

Other 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the introductory section and statistical section listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The statement of revenues, expenditures and changes in fund balance, major fund—General, combining nonmajor fund financial statements and the accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 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 the District's internal control over financial reporting and compliance.

RSM US LLP

Cedar Rapids, Iowa
January 14, 2022

Cedar Rapids Community School District

Management's Discussion and Analysis For Fiscal Year Ended June 30, 2021

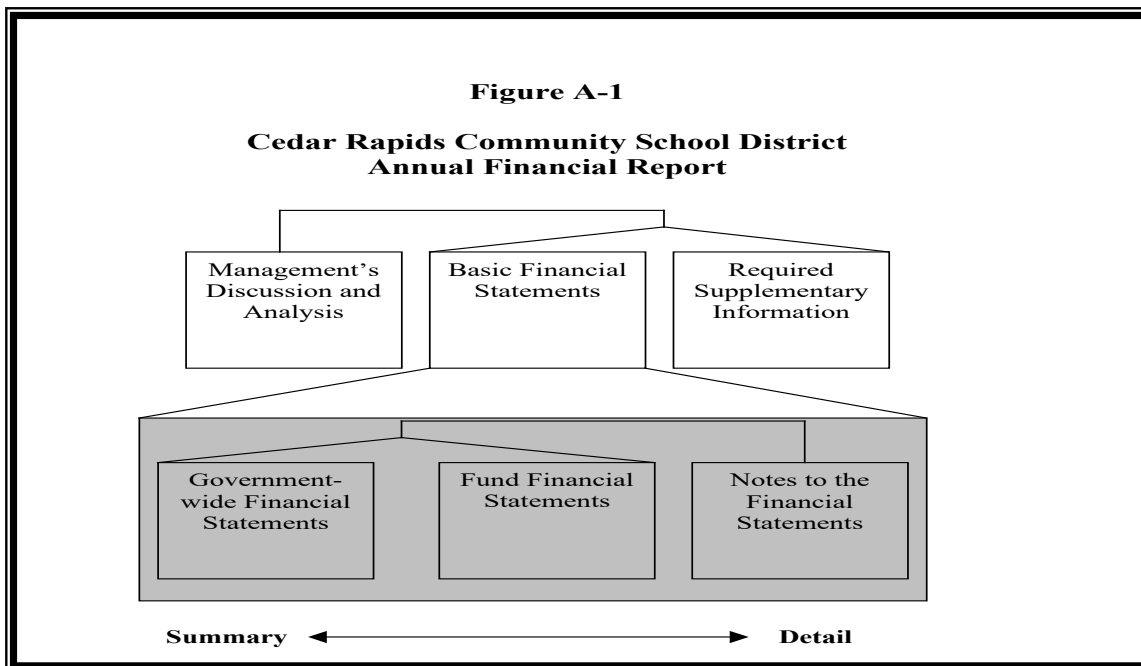
This section of the Cedar Rapids Community School District's Annual Comprehensive Financial Report presents its discussion and analysis of the District's financial performance during the fiscal year ending June 30, 2021. Please read in conjunction with the transmittal letter at the front of this report 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, 2021**

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.

Figure A-2: Major Features of the Government Wide and Fund Financial 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, 2021

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, 2021

Financial Analysis of the District as a Whole

An increase of 19.6% or \$13.7 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 17.6% increase to the net position for the Physical Plant and Equipment fund.

Figure A-3
Condensed Statement of Net Position (in millions of dollars)

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2020-2021
	2020	2021	2020	2021	2020	2021	
Current and other assets	\$ 234.6	\$ 241.5	\$ 4.6	\$ 4.1	\$ 239.2	\$ 245.6	2.7%
Capital assets	188.4	205.2	0.9	0.9	189.3	206.1	8.9%
Total assets	423.0	446.7	5.6	5.0	428.6	451.7	5.4%
Pension and OPEB related amounts	43.2	45.0	1.1	1.1	\$44.3	\$46.1	4.1%
Deferred amount on refunding	2.1	1.7	0.0	0.0	\$2.1	\$1.7	-19.0%
Total deferred outflows	45.3	46.7	1.1	1.1	46.4	47.8	3.0%
Current liabilities	52.0	46.1	0.6	0.5	52.6	46.6	-11.4%
Noncurrent Liabilities	228.2	252.6	4.3	5.0	232.5	257.6	10.8%
Total liabilities	280.2	298.7	4.9	5.5	285.1	304.2	6.7%
Property taxes	90.0	91.1	0.0	0.0	90.0	91.1	1.2%
Income surtaxes	7.8	6.9	0.0	0.0	7.8	6.9	-11.5%
Pension related amounts	17.6	4.5	0.7	0.2	18.3	4.7	-74.4%
Other post employment amounts	3.9	9.0	0.0	0.0	3.9	9.0	130.8%
Total deferred inflows	119.3	111.5	0.7	0.2	120.0	111.7	-6.9%
Net position							
Net investment in capital assets	118.6	114.2	0.9	0.9	119.5	115.1	-3.7%
Restricted	26.0	27.3	0.0	0.0	26.0	27.3	5.0%
Unrestricted	(75.7)	(58.3)	0.1	(0.5)	(75.6)	(58.8)	-22.2%
Total net position	\$ 68.8	\$ 83.2	\$ 1.1	\$ 0.4	\$ 69.9	\$ 83.6	19.6%

Note: totals may not add due to rounding and may differ slightly from the amounts reported in

Changes in Net Position, as shown in **Figure A-4**, show that the District experienced an increase of \$13.7 million in net position. This compares to a \$2.8 million decrease 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 2020-2021
	2020	2021	2020	2021	2020	2021	
Revenues							
Program revenues							
Charges for services	\$ 9.9	\$ 7.6	\$ 5.8	\$ 3.4	\$ 15.6	\$ 11.0	-29.7%
Operating Grants & Contributions	34.6	39.5	7.2	8.2	41.9	47.7	14.0%
Capital Grants & Contributions	0.3	-	-	-	0.3	-	
General revenues							
Taxes	111.5	117.5	-	-	111.5	117.5	5.4%
State formula aid not restricted	94.7	96.9	-	-	94.7	96.9	2.3%
Other	5.6	6.7	0.1	0.1	5.6	6.8	20.9%
Total revenues	256.5	268.2	13.1	11.7	269.6	279.9	3.8%
Expenses							
Instruction	150.9	148.2	-	-	150.9	148.2	-1.8%
Pupil & Instructional Services	28.7	27.5	-	-	28.7	27.5	-4.2%
Administrative & Business	39.0	33.3	-	-	39.0	33.3	-14.6%
Maintenance & Operations	18.4	23.7	-	-	18.4	23.7	28.8%
Transportation	10.4	9.3	-	-	10.4	9.3	-10.6%
Other	12.1	12.3	12.9	12.0	25.0	24.3	-2.8%
Total expenses	259.5	254.3	12.9	12.0	272.4	266.3	-2.2%
Excess before transfers	(3.0)	13.9	0.1	(0.3)	(2.8)	13.6	
Transfers In	-	0.4	0.3	-	0.3	0.4	17.6%
Transfers out	(0.3)	-	-	(0.3)	(0.3)	(0.3)	0.0%
Total transfers	(0.3)	0.4	0.3	(0.3)	0.0	0.1	150.0%
Increase in net position	\$ (3.28)	\$ 14.30	\$ 0.48	\$ (0.60)	\$ (2.80)	\$ 13.70	590.0%
Net Position - Beginning	\$ 72.1	\$ 68.9	\$ 0.5	\$ 1.0	\$ 72.7	\$ 69.9	12.3%
Net Position - Ending	\$ 68.9	\$ 83.2	\$ 1.0	\$ 0.4	\$ 69.9	\$ 83.6	19.6%

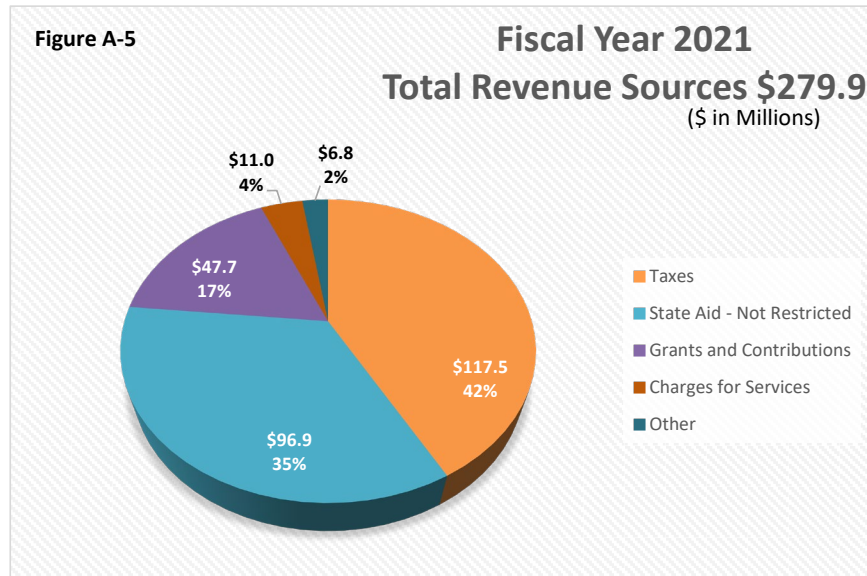
Note: Totals may not add due to rounding and may differ slightly from the amounts reported in the Basic Financial Statements due to rounding differences.

Cedar Rapids Community School District

**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

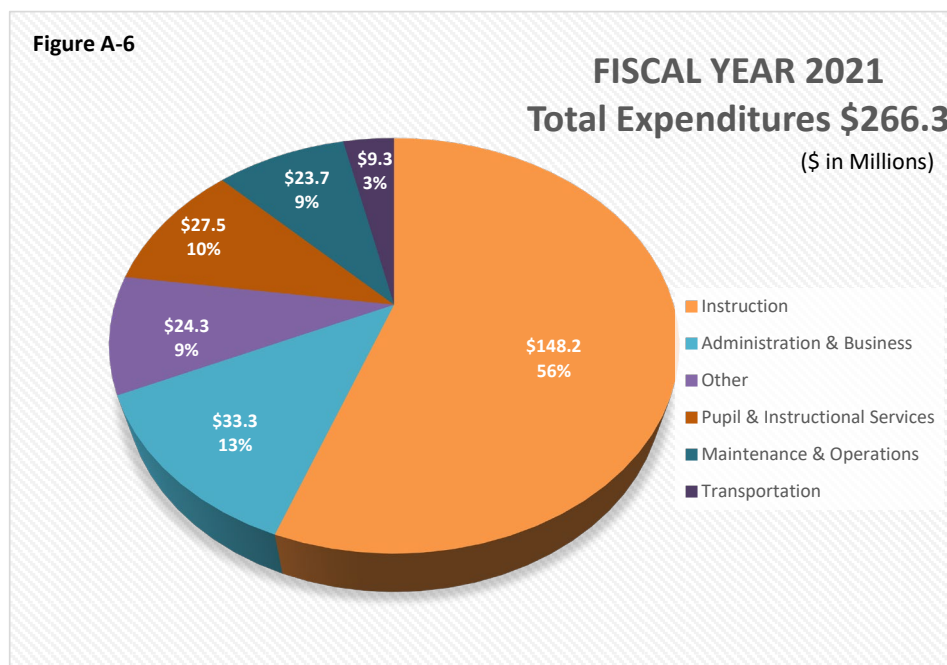
Total revenues increased by 3.8% over the prior period driven largely by increases in tax revenues and state revenues of 5.4% and 2.3% respectively, compared to the prior year. Charges for services dropped \$4.6 million or 29.7%. Grants and Contributions grew by \$5.8 million or 14.0%

Figure A-5 shows the sources of total District revenues.



Local Tax is the District's largest revenue source comprising 44% of District revenues. State Foundation Aid is the second largest source at 36%. Grant revenue from federal, state, and local sources represents 15%. Charges for services (largely tuition) and other revenue, comprise 5%.

Figure A-6 shows total District expenses.



Cedar Rapids Community School District

Management’s Discussion and Analysis For Fiscal Year Ended June 30, 2021

As indicated, most District resources (69%) 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 by 2.2% over the prior year with decreases in Instruction at 1.8% or \$2.7 million. Administration and Business Services expenditures also declined by 14.6% or \$5.7 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 \$5.66 billion to \$5.79 billion for FY2021. Overall property tax valuation trends show an average annual increase of 2.8%.

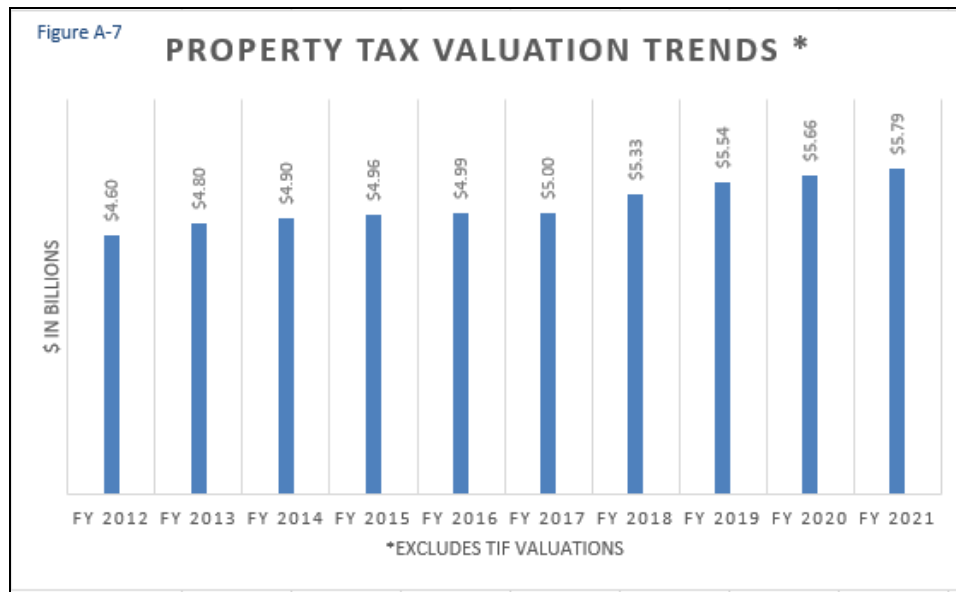
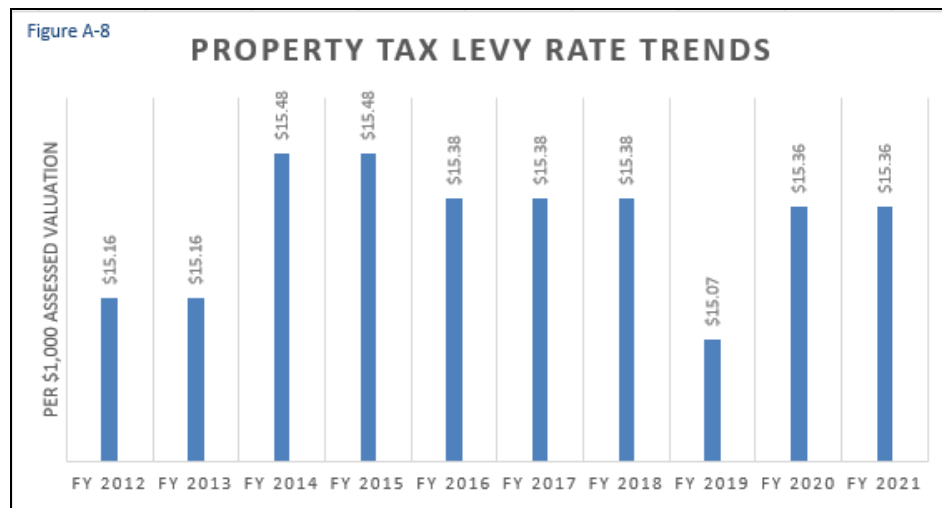


Figure A-8 shows levy rate trends in dollars per \$1,000 of taxable valuation. These have been relatively stable. The \$.29 increase in fiscal year 2020 was largely due to FY2018 special education and Limited English Proficient students’ deficit.



Cedar Rapids Community School District

**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

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 \$254.3 million.
- Some cost was financed by the users of the District’s programs, (\$7.6 million).
- Federal and state governments as well as local sources subsidized certain programs with approximately \$39.5 million in grants and contributions.
- Most of the District’s governmental activities costs were financed by \$117.5 million in local and state taxes and \$96.9 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
	2020	2021	2020-2021	2020	2021	2020-2021
Instruction	\$ 150.9	\$ 148.2	-1.8 %	\$ 116.4	\$ 111.1	-4.6 %
Pupil & Instructional Services	28.7	27.5	-4.2	27.6	26.7	-3.3
Administrative & Business	39.0	33.3	-14.6	38.8	33.2	-14.5
Maintenance & operations	18.4	23.7	28.8	18.4	23.7	28.8
Transportation	10.4	9.3	-10.6	10.4	9.3	-10.5
Other	12.1	12.3	1.7	3.0	3.2	5.6
Total	\$ 259.5	\$ 254.3	-2.0 %	\$ 214.7	\$ 207.2	-3.5 %

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.

Business-Type Activities

- The Nutrition Service Fund and Day Care Service Fund are the only funds categorized as Business-Type Activities.
- Business revenues dropped by \$1.4 million or 10.8% compared to FY2020. Charges for services were \$3.4 million with Operating grants and contributions, (federal and state subsidies) at \$8.2 million. This drop was due to the impact of the August 10th Derecho and the pandemic had on the District’s enrollment and virtual learning opportunities for kids.
- Business expenses decreased slightly from \$12.9 million to \$12.0 million in FY2021.

Cedar Rapids Community School District

**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

Financial Analysis of the District’s Funds

Business-Type Fund Highlights

Nutrition Services Fund:

- The Net position was \$811,840 on June 30, 2021 down from \$1,887,261 on June 30, 2020 largely the result of the August 10th Derecho, the Covid-19 Pandemic and the funded status of IPERS.
- The District served 935,418 breakfasts and 1,142,915 lunches during the 2020-21 school year. Of this, approximately 109,356 were Grab-n-Go meals provided during the time the District was closed due to COVID-19.
- Meal prices were increased by \$0.05 in FY2021 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 5.6%, or \$11.84 million in FY2021. In large part it had to do with a 67.9% increase Other Federal Aid due to the pandemic.

Figure A-10

General Fund Revenues by Source	FY 2021		FY 2020		Change
	Amount	Percent	Amount	Percent	
Local Sources					
Local Taxes	\$ 78,680,013	35.1%	\$ 73,215,568	34.5%	7.5%
Tuition	4,408,329	2.0%	4,540,781	2.1%	-2.9%
Student Fees and Activities	513,411	0.2%	517,758	0.2%	-0.8%
Investment Earnings	11,115	0.0%	400,632	0.2%	-97.2%
Other Local Sources	3,147,781	1.4%	3,472,226	1.6%	-9.3%
State Sources					
State Foundation Aid	87,913,562	39.2%	86,381,669	40.7%	1.8%
Salary Improvement Program	10,018,722	4.5%	9,854,093	4.6%	1.7%
Other State Aid	22,748,903	10.2%	22,405,506	10.6%	1.5%
Federal Sources					
Title I	4,343,331	1.9%	4,116,437	1.9%	5.5%
Other Federal Aid	12,257,459	5.5%	7,300,628	3.4%	67.9%
Total Revenues	224,042,626	100.0%	212,205,298	100.0%	5.6%
Other Financing Sources	3,738,376		2,706,278		38.1%
Grand Total Resources	\$ 227,781,002.00		\$ 214,911,576.00		6.0%

Cedar Rapids Community School District

**Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

Figure A-11 summarizes General Fund expenditures by function for fiscal years 2020 and 2021. Overall expenditures after Other Financing Uses increased by \$3.8 million or 1.7% from the previous year. Noteworthy changes are an increase of 5.0% in Operations and Maintenance expenses and 14.5% decrease in Student Transportation expenses both of which are due to the August 10th Derecho and the Covid-19 Pandemic.

General Fund Expenditures by Function	FY 2021		FY 2020		Change
	Amount	Percent	Amount	Percent	
Instruction	\$ 138,600,366	62.5 %	\$ 135,018,779	61.9 %	2.7 %
Student Support Services	6,983,011	3.1	7,158,084	3.3	-2.4
Instructional Staff Support Services	19,250,659	8.7	19,593,243	9.0	-1.7
General Administration	5,202,452	2.3	5,152,052	2.4	1.0
School Administration	13,562,538	6.1	13,097,583	6.0	3.5
Business Services	6,971,449	3.1	6,782,297	3.1	2.8
Operations and Maintenance	16,898,033	7.6	16,091,536	7.4	5.0
Student Transportation	6,331,065	2.9	7,408,254	3.4	-14.5
AEA Support - Direct to AEA	8,010,708	3.6	7,867,389	3.6	1.8
Total Expenditures	221,810,281	100.0 %	218,169,217	100.0 %	1.7 %
Other Financing Uses	986,112		827,859		19.1%
Total Expenditures and Uses	\$ 222,796,393		\$ 218,997,076		1.7 %

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 2021.

	Budget Original	Budget Re- estimated	Original to Re- estimated % Variance	Actual	Re-estimated to Actual % Variance
Revenues					
Local Taxes	\$ 77,986,175	\$ 77,786,676	-0.3%	\$ 78,680,013	1.1%
Tuition	5,509,156	4,154,944	-24.6%	4,408,329	6.1%
Other local sources	4,461,538	3,205,164	-28.2%	3,672,307	14.6%
State sources	122,584,935	120,597,375	-1.6%	120,681,187	0.1%
Federal sources	12,169,342	21,205,060	74.2%	16,600,790	-21.7%
Total Revenues	222,711,146	226,949,219	1.9%	224,042,626	-1.3%
Other Financing Sources	2,892,355	2,876,577	-0.5%	3,738,376	30.0%
Total Revenues & other sources	\$225,603,501	\$229,825,796	1.9%	\$227,781,002	-0.9%
Expenditures					
Instruction	\$139,623,202	\$140,538,557	0.7%	\$138,600,366	-1.4%
Student Support Services	7,432,249	7,394,204	-0.5%	6,983,011	-5.6%
Instructional Staff Support Services	20,315,940	20,449,051	0.7%	19,250,659	-5.9%
General Administration	6,044,061	6,268,381	3.7%	5,202,452	-17.0%
School Administration	13,430,439	13,518,911	0.7%	13,562,538	0.3%
Business Services	6,667,993	7,125,937	6.9%	6,971,449	-2.2%
Operations and maintenance	16,628,435	16,826,637	1.2%	16,898,033	0.4%
Student transportation	8,290,133	6,595,822	-20.4%	6,331,065	-4.0%
Community Services	-	-	-	-	-
AEA Support - Direct to AEA	8,575,033	8,010,708	-6.6%	8,010,708	0.0%
Total Expenditures	227,007,485	226,728,208	-0.1%	221,810,281	-2.2%
Other Financing Uses	93,468	89,075	-4.7%	986,112	1007.1%
Total Expenditures & other uses	\$227,100,953	\$226,817,283	-0.1%	\$222,796,393	-1.8%

Cedar Rapids Community School District

Management's Discussion and Analysis For Fiscal Year Ended June 30, 2021

Overall, the budget amounts were very close to actual results. Re-estimated budget revenues were only - 1.3% off from actual revenues and Re-estimated budget expenditures were only -2.2% off from actual expenditures. Noteworthy variances within the revenue Re-estimate budget category was Federal Sources at 21.7% lower than budget and Other Local Sources was 14.6% higher than budget. The only noteworthy variance within the expenditure re-estimate budget category was General Administration ended up being 17% lower than the re-estimated budget.

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 number 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, SAVE and Debt Service Funds are also included in the "major funds" in the "Governmental Funds Group" for the reasons described here.

Summary of Revenues

Figure A-13
All Other Governmental Funds, (Excluding General Fund)
Fiscal Year 2021 Revenues

Revenue Source	Major Funds		Other Governmental Funds			Total	% of Total	Dollar Change Previous Yr.
	SAVE	PPEL	Debt Service	Activity Fund	Management			
Local	\$ 96,793	\$ 11,322,583	\$ 2,509,504	\$ 1,128,230	\$ 7,296,631	\$ 22,353,741	19.6 %	\$ (2,716,898)
State	16,827,764	281,012	62,131	-	206,014	17,376,921	15.2	(822,769)
Federal	-	-	584,553	-	-	584,553	0.5	1,551
Total Revenues	16,924,557	11,603,595	3,156,188	1,128,230	7,502,645	40,315,215	35.3	(3,538,116)
Bond Proceeds	16,775,892	-	40,864,172	-	-	57,640,064	50.5	29,901,064
Other Financing Sources	2,994,513	1,044,089	11,913,045	160,121	-	16,111,768	14.1	(328,174)
Total Revenue & Other	\$ 36,694,962	\$ 12,647,684	\$55,933,405	\$1,288,351	\$ 7,502,645	\$ 114,067,047	100.0 %	\$ 26,034,774

The District experienced an \$3.5 million decrease in Total Revenues from the prior year (excluding other financing sources) and an overall revenue increase of \$26 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.

Highlights of significant changes from the previous year are (all figures compare total revenues including other financing sources):

- **SAVE Fund** revenues were up \$15.9 million from the previous fiscal year reflecting the bonds proceeds for the new elementary school that were received in FY2021.

Cedar Rapids Community School District

**Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

- **Debt Service Fund** revenues were up \$10.1 million from the previous fiscal year reflecting the bond proceeds to pay off the \$56 million 2015 bonds.
- **Student Activity Fund** revenues were down \$1.6 million from the previous fiscal year reflecting the impacts that the August 10th Derecho and the Covid-19 Pandemic had on the gate receipts and fundraising efforts.

Summary of Expenditures

As noted in **Figure A-14**, Total Expenditures including Other Financing Uses increased \$19.9 million or 21.7% 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	Management				
Regular instruction	\$ 799,633	\$ -	\$ -	\$ -	\$ 3,110,441	\$ 3,910,074	3.5%	\$ (3,087,489)	-44.1%
Other instruction	-	-	-	1,159,814	-	1,159,814	1.0%	(1,624,803)	-58.3%
Student support services	-	-	-	-	5,779	5,779	0.0%	5,779	0
Instructional staff services	191,233	13,099	-	-	133,511	337,843	0.3%	(738,064)	-68.6%
General administration services	-	-	-	-	94,976	94,976	0.1%	(95,848)	-50.2%
School administration services	242,151	-	-	-	569,324	811,475	0.7%	89,903	12.5%
Business services	429,408	16,366	-	-	262,330	708,104	0.6%	62,204	9.6%
Operations and maintenance	-	64,984	-	-	1,707,890	1,772,874	1.6%	(92,561)	-5.0%
Student transportation	-	981,081	-	-	693,631	1,674,712	1.5%	(144,389)	-7.9%
Food Service	-	-	-	-	230,075	230,075	0.2%	101,220	78.6%
Community services	-	-	-	-	52,317	52,317	0.0%	(79,882)	-60.4%
Facilities/acquisition	20,892,371	7,087,398	-	-	-	27,979,769	25.1%	19,159,504	217.2%
Debt Service Principal	-	-	52,404,615	-	-	52,404,615	46.9%	8,635,188	19.7%
Debt Service Interest	-	-	3,311,615	-	-	3,311,615	3.0%	(955,222)	-22.4%
Bond Issuance Costs	269,395	-	163,253	-	-	432,648	0.4%	233,684	0.0%
Total Expenditures	22,824,191	8,162,928	55,879,483	1,159,814	6,860,274	94,886,690	85.0%	21,469,224	29.2%
Other Financing Uses	14,036,270	2,377,242	177,761	-	210,795	16,802,068	15.0%	(1,543,389)	-8.4%
Total Expenditures & Other	\$36,860,461	\$10,540,170	\$56,057,244	\$ 1,159,814	\$ 7,071,069	\$111,688,758	100.0%	\$ 19,925,835	21.7%

Highlights of significant changes from the previous year are (all figures compare total expenditures including other financing uses):

- **SAVE Fund** expenditures increased by \$12.76 million or 52.9% from the previous year due to an increase in facilities/acquisition costs for the construction of new elementary schools.
- **Debt Service Fund** expenditures increased \$7.26 million or 14.87% more than the previous fiscal period. The increase resulted from the refinanced of the 2015 SAVE revenue bonds.
- **Student Activity Fund** expenditures are down \$1.62 million or 58.3% due to the impacts of the August 10th Derecho and the Covid-19 Pandemic.

Cedar Rapids Community School District

**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

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, 2021	June 30, 2020	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	\$ 33,565,350	\$ 28,580,741	\$ 4,984,609	17.4%
Special Revenue Funds*	9,588,452	9,028,339	560,113	6.2%
Capital Projects Funds**	50,368,901	48,426,886	1,942,015	4.0%
Debt Service Fund	12,606,786	12,730,625	(123,839)	-1.0%
Total	\$ 106,129,489	\$ 98,766,591	\$ 7,362,898	7.5%
*Special Revenue Funds				
Activity	\$ 1,751,619	\$ 1,623,082	\$ 128,537	7.9%
Management	7,836,833	7,405,257	431,576	5.8%
Total	\$ 9,588,452	\$ 9,028,339	\$ 560,113	6.2%
**Capital Projects Funds				
SAVE	\$ 36,283,011	\$ 36,448,510	\$ (165,499)	-0.5%
PPEL	14,085,890	11,978,376	2,107,514	17.6%
Total	\$ 50,368,901	\$ 48,426,886	\$ 1,942,015	4.0%

The **General Fund** ending fund balance experienced an increase of \$4.98 million from the previous fiscal year. This gain was due to the savings from reduced staffing, utility costs and school-based budget spending due to the August 10th Derecho and the Covid-19 Pandemic. The **Special Revenue Funds** ending balances (Activity and Management funds combined) experienced an increase of \$560 thousand due to a reduction in early separation and worker’s compensation payments from the previous year. Ending balances within the **Capital Projects Funds** (SAVE and PPEL) increased by \$1.96 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 2021, the District had invested (net of depreciation) \$206.2 million in a broad range of assets including buildings, athletic facilities, computer/audio-visual equipment, and administrative offices. This amount represents an increase of 8.9% from the previous year. The District saw increases in Construction in Progress and Equipment, while seeing a slight 2.2% decline in Buildings.

	Governmental Activities		Business-type Activities		Total School District		Total Percentage Change 2020-2021
	2020	2021	2020	2021	2020	2021	
Land	\$ 10.3	\$ 10.3	\$ -	\$ -	\$ 10.3	\$ 10.3	0.0%
Construction in progress	1.0	21.4	-	-	1.0	21.4	2040.0%
Buildings	170.2	166.4	-	-	170.2	166.4	-2.2%
Equipment	1.9	2.1	0.9	0.9	2.8	3.0	7.1%
Vehicles	5.0	5.1	-	-	5.0	5.1	2.0%
	\$ 188.4	\$ 205.3	\$ 0.9	\$ 0.9	\$189.3	\$206.2	8.9%

Note: Totals may not add due to rounding.

Cedar Rapids Community School District

**Management’s Discussion and Analysis
For Fiscal Year Ended June 30, 2021**

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.

Long-Term Debt

As noted in **Figure A-17**, the District had \$113.8 million in long-term debt outstanding compared to \$109.5 million in the previous fiscal year. This represents an increase of 4% over the prior year. During the year, the District issued \$35.8 million in SAVE refunding bonds, \$21.6 million in SAVE revenue bonds (including bond premium dollars) and retired \$53.1 million in debt.

Figure A-17
Outstanding Long-Term Bonds Payable (in millions of dollars)

	Total School District		Total Percentage Change
	2020	2021	2020-2021
School refunding bonds	\$ 2,200,000	\$ -	-100.0%
SAVE Revenue Bonds	94,938,000	97,109,000	2.3%
QSCB	11,842,461	11,842,461	0.0%
Bond Premium	222,372	4,680,829	2005.0%
Capital Lease	248,655	168,040	-32.4%
Total	\$109,451,488	\$113,800,330	4.0%

Economic Factors and Next Year’s Budgets and Rates

- Fiscal Year 2021 compensation increases for all District staff average 1.1% compared to State Supplemental Aid (SSA) growth of 2.4%. Adjust for enrollment losses of 614.6 students our new money before adjustments for open enrollment was -1.2%, which 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.
- State of Iowa tax revenues increased 11% in 2010 and are predicted to increase by 1.5% for the next two fiscal years, based off the October 2021 Revenue Estimating Conference.

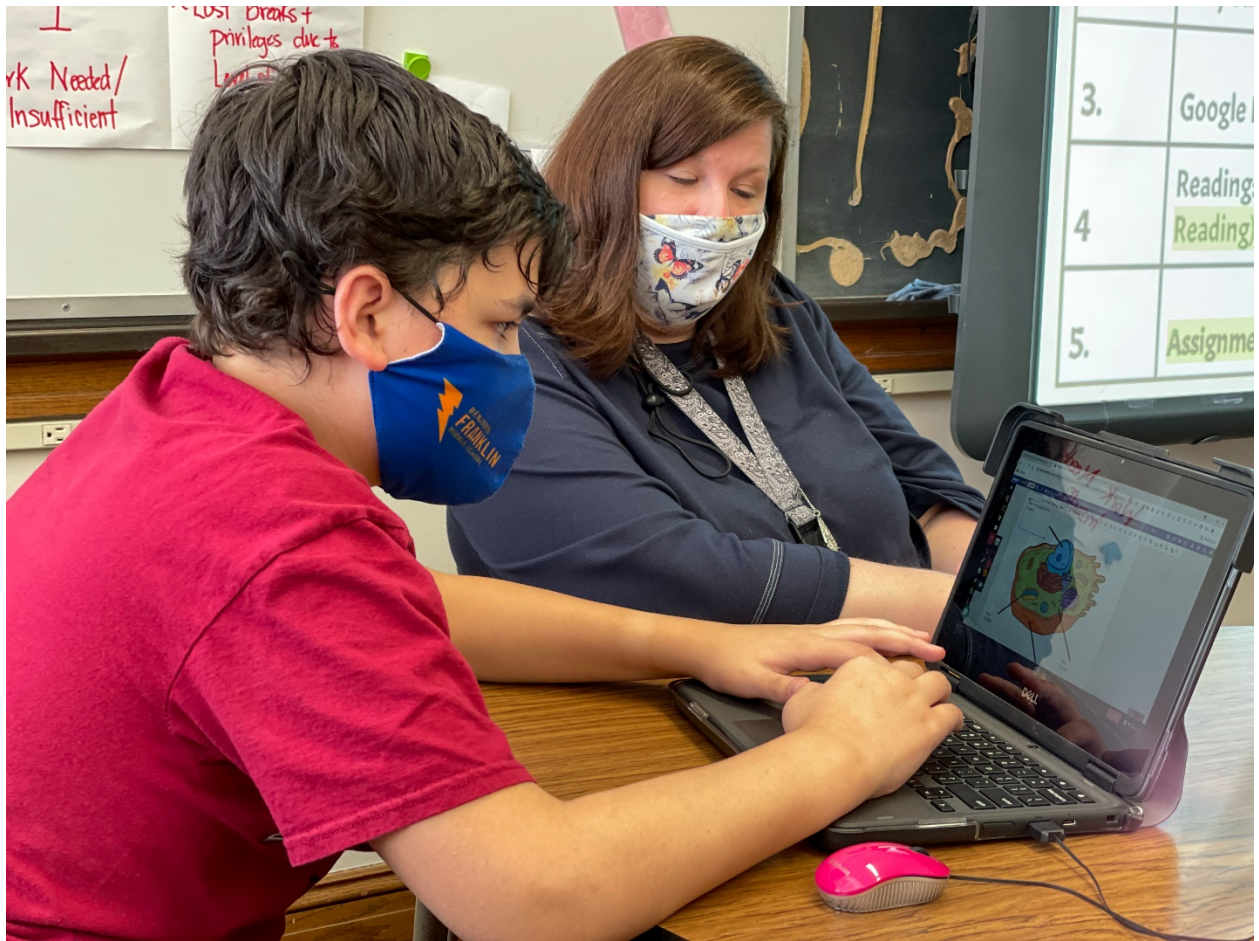
Contacting the District’s Financial Management

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 David Nicholson, 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, 2021**

	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 112,013,696	\$ 4,593,280	\$ 116,606,976
Receivables:			
Taxes:			
Current year	729,856	-	729,856
Succeeding year	98,051,015	-	98,051,015
Other	345,052	75,093	420,145
Due from other governments	15,404,328	490,325	15,894,653
Internal balances	1,171,449	(1,171,449)	-
Inventories	575,625	83,737	659,362
Prepaid items	50,778	-	50,778
Total current assets	228,341,799	4,070,986	232,412,785
Noncurrent assets:			
Restricted cash and investments	13,063,385	-	13,063,385
Capital assets:			
Land and construction in progress	31,715,634	-	31,715,634
Depreciable assets	268,732,868	3,564,641	272,297,509
Less accumulated depreciation	(95,167,178)	(2,687,236)	(97,854,414)
Net capital assets	205,281,324	877,405	206,158,729
Total noncurrent assets	218,344,709	877,405	219,222,114
Total assets	446,686,508	4,948,391	451,634,899
Deferred Outflows of Resources			
Pension related amounts	27,974,237	1,147,392	29,121,629
Other postemployment benefit related amounts	17,014,777	-	17,014,777
Deferred amount on refunding	1,747,815	-	1,747,815
Total deferred outflows of resources	46,736,829	1,147,392	47,884,221

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current liabilities:			
Accounts payable	\$ 5,762,377	\$ 109,314	\$ 5,871,691
Accrued expenses, primarily salaries and benefits payable	23,764,894	148,035	23,912,929
Due to other governments	2,559,019	-	2,559,019
Accrued interest payable	1,786,133	-	1,786,133
Unearned revenue	292,587	213,477	506,064
Current portion of long-term obligations	11,963,996	-	11,963,996
Total current liabilities	46,129,006	470,826	46,599,832
Noncurrent liabilities, noncurrent portion of long-term obligations			
	252,579,622	5,064,987	257,644,609
Total liabilities	298,708,628	5,535,813	304,244,441
Deferred Inflows of Resources			
Property taxes	91,083,513	-	91,083,513
Income surtaxes	6,967,502	-	6,967,502
Pension related amounts	4,486,487	184,018	4,670,505
Other postemployment benefit related amounts	8,999,538	-	8,999,538
Total deferred inflows of resources	111,537,040	184,018	111,721,058
Net Position			
Net investment in capital assets	114,188,684	877,405	115,066,089
Restricted for:			
Categorical funding	2,133,679	-	2,133,679
Student activities	1,751,619	-	1,751,619
Physical plant and equipment	14,085,890	-	14,085,890
School infrastructure	9,335,790	-	9,335,790
Unrestricted (deficit)	(58,317,993)	(501,453)	(58,819,446)
Total net position	\$ 83,177,669	\$ 375,952	\$ 83,553,621

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Activities
Year Ended June 30, 2021**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Instruction:				
Regular instruction	\$ 87,355,072	\$ 2,384,264	\$ 20,652,243	\$ -
Special instruction	35,711,121	2,329,311	1,088,948	-
Vocational instruction	1,718,217	13,833	245,379	-
Other instruction	23,366,461	1,436,210	8,857,974	-
Total instruction	148,150,871	6,163,618	30,844,544	-
Support services:				
Student services	7,241,016	-	-	-
Instructional staff services	20,304,349	844,510	-	-
General administration services	10,189,325	-	-	-
School administration services	14,805,509	-	-	-
Business services	8,291,746	84,776	-	-
Operations and maintenance	23,726,197	-	-	-
Student transportation	9,287,259	17,207	12,261	-
Other support services, AEA flowthrough	8,010,708	-	8,010,708	-
Total support services	101,856,109	946,493	8,022,969	-
Noninstructional programs:				
Food services	230,075	-	-	-
Community services	101,462	510,123	-	-
Total noninstructional programs	331,537	510,123	-	-
Other:				
Debt service, including interest and bond issuance costs	3,953,989	-	584,553	-
Total governmental activities	254,292,506	7,620,234	39,452,066	-
Business-type activities				
Noninstructional programs:				
Daycare services	3,076,141	3,199,966	114,500	-
Nutrition services	8,938,796	190,216	8,099,747	-
Total business-type activities	12,014,937	3,390,182	8,214,247	-
Total school district	\$ 266,307,443	\$ 11,010,416	\$ 47,666,313	\$ -

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
\$ (64,318,565)	\$ -	\$ (64,318,565)
(32,292,862)	-	(32,292,862)
(1,459,005)	-	(1,459,005)
(13,072,277)	-	(13,072,277)
<u>(111,142,709)</u>	<u>-</u>	<u>(111,142,709)</u>
(7,241,016)	-	(7,241,016)
(19,459,839)	-	(19,459,839)
(10,189,325)	-	(10,189,325)
(14,805,509)	-	(14,805,509)
(8,206,970)	-	(8,206,970)
(23,726,197)	-	(23,726,197)
(9,257,791)	-	(9,257,791)
-	-	-
<u>(92,886,647)</u>	<u>-</u>	<u>(92,886,647)</u>
(230,075)	-	(230,075)
408,661	-	408,661
<u>178,586</u>	<u>-</u>	<u>178,586</u>
(3,369,436)	-	(3,369,436)
<u>(207,220,206)</u>	<u>-</u>	<u>(207,220,206)</u>
-	238,325	238,325
-	(648,833)	(648,833)
-	<u>(410,508)</u>	<u>(410,508)</u>
<u>(207,220,206)</u>	<u>(410,508)</u>	<u>(207,630,714)</u>
80,938,097	-	80,938,097
10,197,847	-	10,197,847
18,735,035	-	18,735,035
7,651,108	-	7,651,108
96,925,198	-	96,925,198
1,695,747	-	1,695,747
196,263	591	196,854
4,825,892	94,166	4,920,058
359,253	(359,255)	(2)
<u>221,524,440</u>	<u>(264,498)</u>	<u>221,259,942</u>
14,304,234	(675,006)	13,629,228
<u>68,873,435</u>	<u>1,050,958</u>	<u>69,924,393</u>
<u>\$ 83,177,669</u>	<u>\$ 375,952</u>	<u>\$ 83,553,621</u>



Fund Financial Statements





Cedar Rapids Community School District

**Balance Sheet
Governmental Funds
June 30, 2021**

	General	Physical Plant and Equipment Levy	Secure an Advanced Vision for Education
Assets			
Cash and cash equivalents	\$ 47,485,316	\$ 15,037,059	\$ 37,049,158
Receivables:			
Taxes:			
Current year	559,744	92,888	-
Succeeding year	78,813,664	10,762,377	-
Other	312,642	25,619	-
Due from other governments	11,529,739	1,356	3,872,239
Due from other funds	1,506,563	-	235,082
Inventories-supplies and materials	575,625	-	-
Restricted cash and investments	-	-	1,348,893
Prepaid items	50,778	-	-
	<u>\$ 140,834,071</u>	<u>\$ 25,919,299</u>	<u>\$ 42,505,372</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 1,324,452	\$ 812,529	\$ 3,566,528
Accrued expenditures, primarily salaries and benefits payable	23,764,441	-	-
Due to other governments	2,559,019	-	-
Due to other funds	160,323	258,503	235,266
Unearned revenue	-	-	-
	<u>27,808,235</u>	<u>1,071,032</u>	<u>3,801,794</u>
Deferred inflows of resources:			
Unavailable revenue—property taxes	71,846,162	10,762,377	-
Unavailable revenue—income surtaxes	6,967,502	-	-
Unavailable revenue—intergovernmental	646,822	-	2,420,567
	<u>79,460,486</u>	<u>10,762,377</u>	<u>2,420,567</u>
Fund balances:			
Nonspendable	626,403	-	-
Restricted	2,133,679	14,085,890	34,230,551
Committed	-	-	-
Assigned	-	-	2,052,460
Unassigned	30,805,268	-	-
	<u>33,565,350</u>	<u>14,085,890</u>	<u>36,283,011</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 140,834,071</u>	<u>\$ 25,919,299</u>	<u>\$ 42,505,372</u>

See notes to basic financial statements.

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,164,044	\$ 11,278,119	\$ 112,013,696
20,837	56,387	729,856
-	8,474,974	98,051,015
-	6,791	345,052
-	994	15,404,328
-	160,138	1,901,783
-	-	575,625
11,714,492	-	13,063,385
-	-	50,778
<u>\$ 12,899,373</u>	<u>\$ 19,977,403</u>	<u>\$ 242,135,518</u>

\$ -	\$ 58,868	\$ 5,762,377
-	1,778,867	25,543,308
-	-	2,559,019
-	76,242	730,334
292,587	-	292,587
<u>292,587</u>	<u>1,913,977</u>	<u>34,887,625</u>

-	8,474,974	91,083,513
-	-	6,967,502
-	-	3,067,389
<u>-</u>	<u>8,474,974</u>	<u>101,118,404</u>

-	-	626,403
12,606,786	9,588,452	72,645,358
-	-	-
-	-	2,052,460
-	-	30,805,268
<u>12,606,786</u>	<u>9,588,452</u>	<u>106,129,489</u>

<u>\$ 12,899,373</u>	<u>\$ 19,977,403</u>	<u>\$ 242,135,518</u>
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Cedar Rapids Community School District

**Reconciliation of Total Governmental Fund Balances to Net Position of
Governmental Activities
June 30, 2021**

Total governmental fund balances		\$ 106,129,489
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	\$ 300,448,502	
Accumulated depreciation	<u>(95,167,178)</u>	205,281,324
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.		
		3,067,389
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	27,974,237	
Deferred outflows of resources, other post employment benefits	17,014,777	
Deferred inflows of resources, pension	(4,486,487)	
Deferred inflows of resources, other post employment benefits	<u>(8,999,538)</u>	31,502,989
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	(108,951,461)	
Bond premiums	(4,680,829)	
Capital lease	(168,040)	
Accrued interest on long-term debt	(1,786,133)	
Deferred amount on refunding	1,747,815	
Net pension liability	(123,487,975)	
Other postemployment benefits liability	(21,933,817)	
Compensated absences (vacations)	(1,790,718)	
Early retirement payable	<u>(1,752,364)</u>	<u>(262,803,522)</u>
Net position of governmental activities		\$ <u>83,177,669</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, 2021**

	General	Physical Plant and Equipment Levy	Secure an Advanced Vision for Education
Revenues:			
Local sources:			
Local taxes	\$ 78,680,013	\$ 10,590,447	\$ -
Tuition	4,408,329	-	-
Other local sources	3,672,306	732,136	96,793
State sources	120,681,187	281,012	16,827,764
Federal sources	16,600,790	-	-
Total revenues	224,042,625	11,603,595	16,924,557
Expenditures:			
Current:			
Instruction:			
Regular instruction	81,123,494	-	799,633
Special instruction	34,345,342	-	-
Vocational instruction	1,663,021	-	-
Other instruction	21,468,509	-	-
Total instruction	138,600,366	-	799,633
Support services:			
Student services	6,983,011	-	-
Instructional staff services	19,250,659	13,099	191,233
General administration services	5,202,452	-	-
School administration services	13,562,538	-	242,151
Business services	6,971,449	16,366	429,408
Operations and maintenance	16,898,033	64,984	-
Student transportation	6,331,065	981,081	-
Other support services, AEA flowthrough	8,010,708	-	-
Total support services	83,209,915	1,075,530	862,792
Noninstructional programs:			
Food service	-	-	-
Community services	-	-	-
Total noninstructional programs	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	269,395
Capital outlay, facilities acquisition	-	7,087,398	20,892,371
Total other expenditures	-	7,087,398	21,161,766
Total expenditures	221,810,281	8,162,928	22,824,191
Excess (deficiency) of revenues over (under) expenditures	2,232,344	3,440,667	(5,899,634)
Other financing sources (uses):			
Proceeds from issuance of bonds	-	-	16,460,000
Premium on bonds issued	-	-	168,303
Proceeds from disposal of capital assets	658,622	1,044,089	147,589
Transfers in	3,079,754	-	2,994,513
Transfers out	(986,111)	(2,377,242)	(14,036,270)
Total other financing sources (uses)	2,752,265	(1,333,153)	5,734,135
Net change in fund balances	4,984,609	2,107,514	(165,499)
Fund balances at beginning of year	28,580,741	11,978,376	36,448,510
Fund balances at end of year	\$ 33,565,350	\$ 14,085,890	\$ 36,283,011

See notes to basic financial statements.

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,341,504	\$ 7,175,089	\$ 98,787,053
-	-	4,408,329
168,000	1,249,772	5,919,007
62,131	206,014	138,058,108
584,553	-	17,185,343
<u>3,156,188</u>	<u>8,630,875</u>	<u>264,357,840</u>
-	3,110,441	85,033,568
-	-	34,345,342
-	-	1,663,021
-	1,159,814	22,628,323
<u>-</u>	<u>4,270,255</u>	<u>143,670,254</u>
-	5,779	6,988,790
-	133,511	19,588,502
-	94,976	5,297,428
-	569,324	14,374,013
-	262,330	7,679,553
-	1,707,890	18,670,907
-	693,631	8,005,777
-	-	8,010,708
<u>-</u>	<u>3,467,441</u>	<u>88,615,678</u>
-	230,075	230,075
-	52,317	52,317
<u>-</u>	<u>282,392</u>	<u>282,392</u>
52,404,615	-	52,404,615
3,311,615	-	3,311,615
163,253	-	432,648
-	-	27,979,769
<u>55,879,483</u>	<u>-</u>	<u>84,128,647</u>
<u>55,879,483</u>	<u>8,020,088</u>	<u>316,696,971</u>
<u>(52,723,295)</u>	<u>610,787</u>	<u>(52,339,131)</u>
35,835,000	-	52,295,000
5,029,172	-	5,197,475
-	-	1,850,300
11,913,045	160,121	18,147,433
(177,761)	(210,795)	(17,788,179)
<u>52,599,456</u>	<u>(50,674)</u>	<u>59,702,029</u>
(123,839)	560,113	7,362,898
<u>12,730,625</u>	<u>9,028,339</u>	<u>98,766,591</u>
<u>\$ 12,606,786</u>	<u>\$ 9,588,452</u>	<u>\$ 106,129,489</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, 2021**

Net change in fund balances, governmental funds	\$	7,362,898
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	\$	23,008,006
Depreciation expense		(5,952,184)
Gain on disposal of capital assets		1,695,747
Proceeds from sales of capital assets		(1,850,300)
		16,901,269
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 \$254,724 and vacation earned was less than the prior year amount by \$485,554.		
		740,278
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.		
		2,183,899
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.		
Bond proceeds		(52,295,000)
Premium on bonds issued		(5,197,475)
Repayment of long-term liabilities		52,404,615
Amortization of deferred amount on refunding		(349,564)
Amortization of premiums		739,018
		(4,698,406)
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		(5,218,712)
OPEB expense		(2,367,812)
		(7,586,524)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds, when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		
		(599,180)
Change in net position—governmental activities	\$	14,304,234

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Net Position
Proprietary Funds
June 30, 2021**

	Business-Type Activities
	<u>Total Nonmajor Proprietary Funds</u>
Assets	
Current assets:	
Cash and cash equivalents	\$ 4,593,280
Other receivables	75,093
Due from other governments	490,325
Due from other funds	4,856
Inventories—supplies and materials	83,737
Total current assets	<u>5,247,291</u>
Noncurrent assets, furniture and equipment, net	<u>877,405</u>
Total assets	<u>6,124,696</u>
Deferred Outflow of Resources , pension related amounts	<u>1,147,392</u>
Liabilities	
Current liabilities:	
Accounts payable	109,314
Accrued expenses	148,035
Due to other funds	1,176,305
Unearned revenue	213,477
Total current liabilities	<u>1,647,131</u>
Noncurrent liability, net pension liability	<u>5,064,987</u>
Total liabilities	<u>6,712,118</u>
Deferred Inflow of Resources , pension related amounts	<u>184,018</u>
Net Position	
Investment in capital assets	877,405
Unrestricted (deficit)	<u>(501,453)</u>
Total net position	<u>\$ 375,952</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, 2021**

	Business-Type Activities
	Total Nonmajor Proprietary Funds
<hr/>	
Operating revenues:	
Charges for services	\$ 3,390,182
Other	94,166
Total operating revenues	<u>3,484,348</u>
Operating expenses:	
Support services	1,652
Payroll costs	7,605,235
Purchased services	58,560
Supplies and materials	4,233,096
Depreciation	116,394
Total operating expenses	<u>12,014,937</u>
Operating (loss)	<u>(8,530,589)</u>
Nonoperating revenues (expenses):	
State sources	56,484
Federal sources	8,157,763
Interest income	591
Total nonoperating revenues (expenses)	<u>8,214,838</u>
Income before contributions and transfers	<u>(315,751)</u>
Transfers in	208,590
Transfers out	(567,845)
	<u>(359,255)</u>
Change in net position	(675,006)
Net position, beginning of year	<u>1,050,958</u>
Net position, end of year	<u>\$ 375,952</u>

See notes to basic financial statements.

Cedar Rapids Community School District

**Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2021**

	Business-Type Activities
	Total Nonmajor Proprietary Funds
<hr/>	
Cash flows from operating activities:	
Cash received from sale of lunches and breakfasts	\$ 20,306
Cash received from services	3,508,839
Cash received from miscellaneous operating activities	94,166
Cash payments to employees for services	(7,587,439)
Cash payments to suppliers for good and services	(3,511,722)
Net cash used in operating activities	<u>(7,475,850)</u>
Cash flows from noncapital financing activities:	
State lunch and breakfast reimbursements	56,484
Federal lunch and breakfast reimbursements	7,397,598
Transfers from other funds	208,590
Transfers to other funds	(567,844)
Payments to interfund accounts	(671,964)
Net cash provided by noncapital financing activities	<u>6,422,864</u>
Cash flows from capital and related financing activities, acquisition of capital assets	<u>(56,424)</u>
Cash flows from investing activities, interest	<u>589</u>
Net decrease in cash and cash equivalents	(1,108,821)
Cash and cash equivalents:	
Beginning	<u>5,702,101</u>
Ending	<u>\$ 4,593,280</u>
Reconciliation of operating (loss) to net cash used in operating activities:	
Operating (loss)	\$ (8,530,589)
Adjustments to reconcile operating (loss) to net cash used in operating activities:	
Depreciation expense	116,394
Commodities consumed	697,924
Changes in assets and liabilities:	
Decrease in receivables, net	147,637
Decrease in inventories	34,967
(Decrease) in accounts payable and accrued expenses	(85,895)
Increase in net pension liability	752,209
Decrease in deferred outflows of resources	(52,082)
(Decrease) in deferred inflows of resources	(547,744)
(Decrease) in unearned revenues	(8,671)
Net cash used in operating activities	<u>\$ (7,475,850)</u>
Noncash items, noncapital financing activities, federal commodities	<u>\$ 697,924</u>

See notes to basic financial statements.



Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2021

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 16,237. 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, 2021

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.

Debt Service Fund accounts for the payment of interest and principal on the District's general long-term debt.

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, 2021

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. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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, 2021**

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, 2019 assessed property valuations; is for the tax accrual period July 1, 2020 through June 30, 2021 and reflects the tax asking contained in the budget certified to the County Board of Supervisors in April 2020.

The income surtax receivable represents the fiscal year 2021 levy which will be collected by the District in fiscal year 2022. Although the income surtax receivable has been recorded as of June 30, 2021, 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, 2022, 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, 2021, 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.

Prepays: 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, 2021**

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
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.

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. There is also a deferred amount on refunding which results from the difference in the carrying value of refunded debt and its reacquisition price.

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, 2021, 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. Compensated absences includes unused vacation from June 30, 2020 which was granted by the District to be carried over and used by the cutoffs set by the District procedure for fiscal year 2022 vacation.

Cedar Rapids Community School District

Notes to Basic Financial Statements

June 30, 2021

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

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.

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.

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2021

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

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.

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 \$9,476,263 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 \$9,335,790 for school infrastructure from the Secure an Advanced Vision for Education fund, \$14,085,890 for the physical plant and equipment levy, \$2,133,679 for categorical funding and \$1,751,619 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.

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2021

Note 1. Nature of Operations, Reporting Entity, Measurement Focus, Basis of Accounting and Financial Statement Presentation and Significant Accounting Policies (Continued)

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, 2021, the District held United States Treasury Notes of \$325,668 maturing on July 1, 2021 and \$7,127,925 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.

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, 2021 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.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

Note 2. Deposits and Investments (Continued)

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, 2021:

- U.S. Treasury securities of \$7,453,593 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	\$ 108,733,735
Iowa Schools Joint Investment Trust	13,483,033
U.S. Treasury Notes	7,453,593
	<u>\$ 129,670,361</u>
Cash and cash equivalents	\$ 116,606,976
Restricted cash and investments	13,063,385
	<u>\$ 129,670,361</u>

Note 3. Interfund Receivables and Payables

As of June 30, 2021, interfund receivables and payables were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 1,506,563	\$ 160,323
Physical plant and equipment levy fund	-	258,503
Secure on advanced vision for education fund	235,082	235,266
Nonmajor governmental funds	160,138	76,242
Total governmental funds	<u>1,901,783</u>	<u>730,334</u>
Nonmajor enterprise, proprietary funds	4,856	1,176,305
Total all funds	<u>\$ 1,906,639</u>	<u>\$ 1,906,639</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.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

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	\$ 3,079,754	\$ 986,111
Physical plant and equipment levy fund	-	2,377,242
Secure on advanced vision for education fund	2,994,513	14,036,270
Debt service fund	11,913,045	177,761
Nonmajor funds, governmental funds	160,121	210,795
Total governmental funds	<u>18,147,433</u>	<u>17,788,179</u>
Nonmajor enterprise funds	208,590	567,844
	<u>\$ 18,356,023</u>	<u>\$ 18,356,023</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, 2021**

Note 5. Capital Assets

Capital asset balances and activity for the year ended June 30, 2021 were as follows:

Governmental Activities	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 10,259,351	\$ -	\$ -	\$ 10,259,351
Construction-in-progress	979,354	20,926,476	449,547	21,456,283
Total capital assets, not being depreciated	<u>11,238,705</u>	<u>20,926,476</u>	<u>449,547</u>	<u>31,715,634</u>
Capital assets, being depreciated:				
Buildings and improvements	244,928,885	929,273	1,156,479	244,701,679
Furniture and equipment	9,301,839	423,821	67,627	9,658,033
Vehicles	13,686,588	1,177,983	491,415	14,373,156
Total capital assets, being depreciated	<u>267,917,312</u>	<u>2,531,077</u>	<u>1,715,521</u>	<u>268,732,868</u>
Less accumulated depreciation for:				
Buildings and improvements	74,727,457	4,588,184	1,003,010	78,312,631
Furniture and equipment	7,406,614	256,063	67,627	7,595,050
Vehicles	8,641,891	1,107,937	490,331	9,259,497
Total accumulated depreciation	<u>90,775,962</u>	<u>5,952,184</u>	<u>1,560,968</u>	<u>95,167,178</u>
Total capital assets, being depreciated, net	<u>177,141,350</u>	<u>(3,421,107)</u>	<u>154,553</u>	<u>173,565,690</u>
Governmental activities capital assets, net	<u>\$ 188,380,055</u>	<u>\$ 17,505,369</u>	<u>\$ 604,100</u>	<u>\$ 205,281,324</u>

Business-Type Activities	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021
Capital assets, being depreciated, furniture and equipment	\$ 3,508,217	\$ 56,424	\$ -	\$ 3,564,641
Less accumulated depreciation	2,570,842	116,394	-	2,687,236
Business-type activities capital assets, net	<u>\$ 937,375</u>	<u>\$ (59,970)</u>	<u>\$ -</u>	<u>\$ 877,405</u>

Depreciation expense was charged to governmental functions as follows:

Regular instruction	\$ 166,706
School administration services	205,459
Operations and maintenance	4,541,696
Student transportation	1,038,323
Total	<u>\$ 5,952,184</u>

Depreciation expense was charged to business-type functions as follows:

Daycare	\$ 1,747
Nutrition services	114,647
Total	<u>\$ 116,394</u>

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

Note 6. Bonded and Other Long-Term Liabilities

Long-term liability balances and activity for the year ended June 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds payable:					
School refunding G.O. bonds, private placement	\$ 2,200,000	\$ -	\$ (2,200,000)	\$ -	\$ -
Revenue bonds, private placement	106,780,461	52,295,000	(50,124,000)	108,951,461	8,312,000
Premiums	222,372	5,197,475	(739,018)	4,680,829	-
Total bonds payable	109,202,833	57,492,475	(53,063,018)	113,632,290	8,312,000
Other liabilities:					
Capital lease	248,655	-	(80,615)	168,040	82,864
Compensated absences	2,276,272	3,320,070	(3,805,624)	1,790,718	1,790,718
Other postemployment benefits	24,545,788	-	(2,611,971)	21,933,817	-
Early retirement payable - TSA	3,887,837	3,530,778	(3,887,837)	3,530,778	1,778,414
Net pension liability	103,506,660	19,981,315	-	123,487,975	-
Total long-term liabilities	\$ 243,668,045	\$ 84,324,638	\$ (63,449,065)	\$ 264,543,618	\$ 11,963,996
Business-Type Activities,					
Net pension liability	\$ 4,312,778	\$ 752,209	\$ -	\$ 5,064,987	\$ -

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, 2021

Note 6. Bonded and Other Long-Term Liabilities (Continued)

Early retirement benefits paid during the year ended June 30, 2021 totaled \$3,884,837, 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 \$1,778,413. 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 \$13,935,000 general obligation refunding bonds, Series 2016, maturing June 1, 2017 through June 1, 2021 with an interest rate of 3.00% to 5.00%. These bonds were paid in full in June 2021.

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.

On June 1, 2015, the District issued \$56,603,000 in School Infrastructure Sales, Service and Use Tax Revenue Refunding Bonds, Series 2015 maturing July 1, 2026 with an interest rate of 2.34% to advance refund \$10,000,000 of the outstanding School Infrastructure Sales, Service and Use Tax Revenue Bonds, Series 2012 with an interest rate of 4.25%, and to advance refund \$43,425,000 of the outstanding School Infrastructure Sales, Service and Use Tax Revenue Bonds, Series 2011 with interest rates ranging from at 4.00% to 5.00%. These bonds were refunded in the current year with the issuance of Series 2020B.

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 2020 through 2030. The outstanding balance of the bonds as of June 30, 2021 is \$21,601,000.

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 2020 through 2030. The outstanding balance of the bonds as of June 30, 2021 is \$26,648,000.

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, 2021 is \$6,535,000.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

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 2022 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, 2021 is \$32,400,000.

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, 2021 is \$6,535,000.

The District has pledged SAVE Revenues to repay the 2010 School Infrastructure Sales, Services and Use Tax Revenue Bonds, the 2014 School Infrastructure, Service and Use Tax Revenue Bonds, the 2015 School Infrastructure Sales, Service and Use Tax Revenue Refunding Bonds issued in December 2010, July 2014 and June 2015, respectively, 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 \$130,085,591. For fiscal year 2021, the total principal and interest paid and total net revenues were \$53,318,602 and \$16,827,764, respectively.

Annual debt service requirements to service all outstanding revenue bonds as of June 30, 2021, are as follows:

	Principal	Interest	Total
Years ending June 30:			
2022	\$ 8,312,000	\$ 3,622,474	\$ 11,934,474
2023	8,314,000	3,310,694	11,624,694
2024	8,730,000	2,930,824	11,660,824
2025	9,100,000	2,515,520	11,615,520
2026	8,722,000	2,067,642	10,789,642
2027-2031	49,313,461	4,600,676	53,914,137
Thereafter	16,460,000	2,086,300	18,546,300
	<u>\$ 108,951,461</u>	<u>\$ 21,134,130</u>	<u>\$ 130,085,591</u>

As of June 30, 2021, the District held \$13,063,385 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, 2021**

Note 6. Bonded and Other Long-Term Liabilities (Continued)

Capital lease: The District has entered into a lease agreement as lessee for financing the acquisition of vehicles. This agreement qualifies as a capital lease for accounting purposes and therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The assets under capital lease are as follows:

Vehicles	\$ 414,635
Accumulated depreciation	(112,296)
Net book value	<u>\$ 302,339</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Years ending June 30:	
2022	\$ 87,553
2023	<u>87,553</u>
Total minimum lease payments	175,106
Less amount representing interest	<u>(7,066)</u>
Present value of minimum lease payments	<u>\$ 168,040</u>

As of June 30, 2021, the District did not exceed its legal debt limit of \$541,966,962.

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, 2021

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 2021, 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, 2021 were \$13,755,081.

Net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: At June 30, 2021, the District reported a liability of \$128,552,962 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the District's collective proportion was 1.8300043%, which was an decrease of .0319505% from its proportion measured as of June 30, 2019.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

Note 7. Pension and Retirement Benefits (Continued)

For the year ended June 30, 2021, the District recognized pension expense of \$5,218,712. At June 30, 2021, 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	\$ 142,014	\$ (3,047,034)
Changes of assumptions	6,598,581	-
Net difference between projected and actual earnings on pension plan investments	7,226,718	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,399,235	(1,623,471)
District contributions subsequent to the measurement date	13,755,081	-
Total	<u>\$ 29,121,629</u>	<u>\$ (4,670,505)</u>

\$13,755,081 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, 2022. 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,	
2022	\$ 1,396,443
2023	2,433,922
2024	2,668,891
2025	4,272,842
2026	(76,055)
Total	<u>\$ 10,696,043</u>

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

Note 7. Pension and Retirement Benefits (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2020 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, 2020 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 2020 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	5.15
Global smart beta equity	6.0	4.87
Core plus fixed income	28.0	(0.29)
Public credit	4.0	2.29
Cash	1.0	(0.78)
Private equity	11.0	6.54
Private real assets	7.5	4.48
Private credit	3.0	3.11
	100.0%	

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

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 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	\$ 214,351,214	\$ 128,552,962	\$ 56,612,437

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, 2021, the District reported payables to the defined benefit pension plan of \$2,295,362 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, 2021**

Note 8. Postemployment Benefits Other Than Pension Benefits (Continued)

Employees covered by benefit terms: At June 30, 2021, 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 \$21,933,817 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

Actuarial methods and assumptions: The total OPEB liability in the June 30, 2021 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, 2020	\$ 24,545,788
Changes for the year:	
Service cost	1,656,033
Interest	568,312
Changes in assumptions or other inputs	2,140,807
Differences between expected and actual experience	(6,004,409)
Contributions and payments made	(972,714)
Net changes	<u>(2,611,971)</u>
Balance as of June 30, 2021	<u>\$ 21,933,817</u>

No changes in benefit terms or changes in assumptions were made for the year ended June 30, 2021.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

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 (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease 1.16%	Discount Rate 2.16%	1% Increase 3.16%
Total OPEB liability	\$ 23,939,000	\$ 21,934,000	\$ 20,112,000

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 (5.0%) or 1-percentage-point higher (7.0%) than the current healthcare cost trend rates:

	Health Care Cost Trend Rates		
	6.0%	7.0%	8.0%
Total OPEB liability	\$ 19,691,000	\$ 21,934,000	\$ 24,644,000

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2021, the District recognized OPEB expense of \$2,367,812. At June 30, 2021, 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	\$ 13,330,710	\$ (5,636,383)
Changes of assumptions/inputs	3,684,067	(3,363,155)
	<u>\$ 17,014,777</u>	<u>\$ (8,999,538)</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:	
2022	\$ 1,116,182
2023	1,116,182
2024	1,116,182
2025	1,116,182
2026	1,116,182
Thereafter	2,434,329
	<u>\$ 8,015,239</u>

Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2021

Note 9. Commitments

Total outstanding contractual commitments for construction projects at June 30, 2021 for the Physical Plant and Equipment Levy Fund was \$39,078,084 and for the Secure an Advanced Vision for Education Fund was \$2,802,598.

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 \$1,499,699, \$4,689,592, \$27,430,634 and \$34,847, 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 \$8,010,708 for the year ended June 30, 2021. 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, 2021 the District, an active member of MIIP, has an equity balance with MIIP of approximately \$2,345,000. The District's contribution to the program for the year ended June 30, 2021 was \$16,396,000. 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, 2021**

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, 2021 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	\$ 1,562,920
City of Marion	Urban Renewal and economic development	48,771
City of Hiawatha	Urban Renewal and economic development	475,428
City of Robins	Urban Renewal and economic development	2,917
		<u>\$ 2,090,036</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, 2021, this reimbursement amounted to \$515,697.

Cedar Rapids Community School District

**Notes to Basic Financial Statements
June 30, 2021**

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	Debt Service	Nonmajor Governmental	Total
Nonspendable:						
Inventories	\$ 575,625	\$ -	\$ -	\$ -	\$ -	\$ 575,625
Prepays	50,778	-	-	-	-	50,778
Total nonspendable	626,403	-	-	-	-	626,403
Restricted:						
Categorical funding	2,133,679	-	-	-	-	2,133,679
Debt service	-	-	-	12,606,786	-	12,606,786
Management levy purposes	-	-	-	-	7,836,833	7,836,833
Student activities	-	-	-	-	1,751,619	1,751,619
Physical plant and equipment	-	14,085,890	-	-	-	14,085,890
School infrastructure	-	-	34,230,551	-	-	34,230,551
Total restricted	2,133,679	14,085,890	34,230,551	12,606,786	9,588,452	72,645,358
Assigned, school infrastructure	-	-	2,052,460	-	-	2,052,460
Unassigned	30,805,268	-	-	-	-	30,805,268
Total fund balances	\$ 33,565,350	\$ 14,085,890	\$ 36,283,011	\$ 12,606,786	\$ 9,588,452	\$ 106,129,489

Note 16. Adopted and Pending Governmental Accounting Standards Board (GASB) Statements

The District adopted GASB Statement No. 84, *Fiduciary Activities* for the fiscal year ending June 30, 2021. The objective of Statement No. 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The implementation of this standard did not have an impact on the financial statements of the District.

The GASB has issued several statements not yet implemented by the District. The statements which may impact the District are 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, with earlier adoption encouraged. 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.

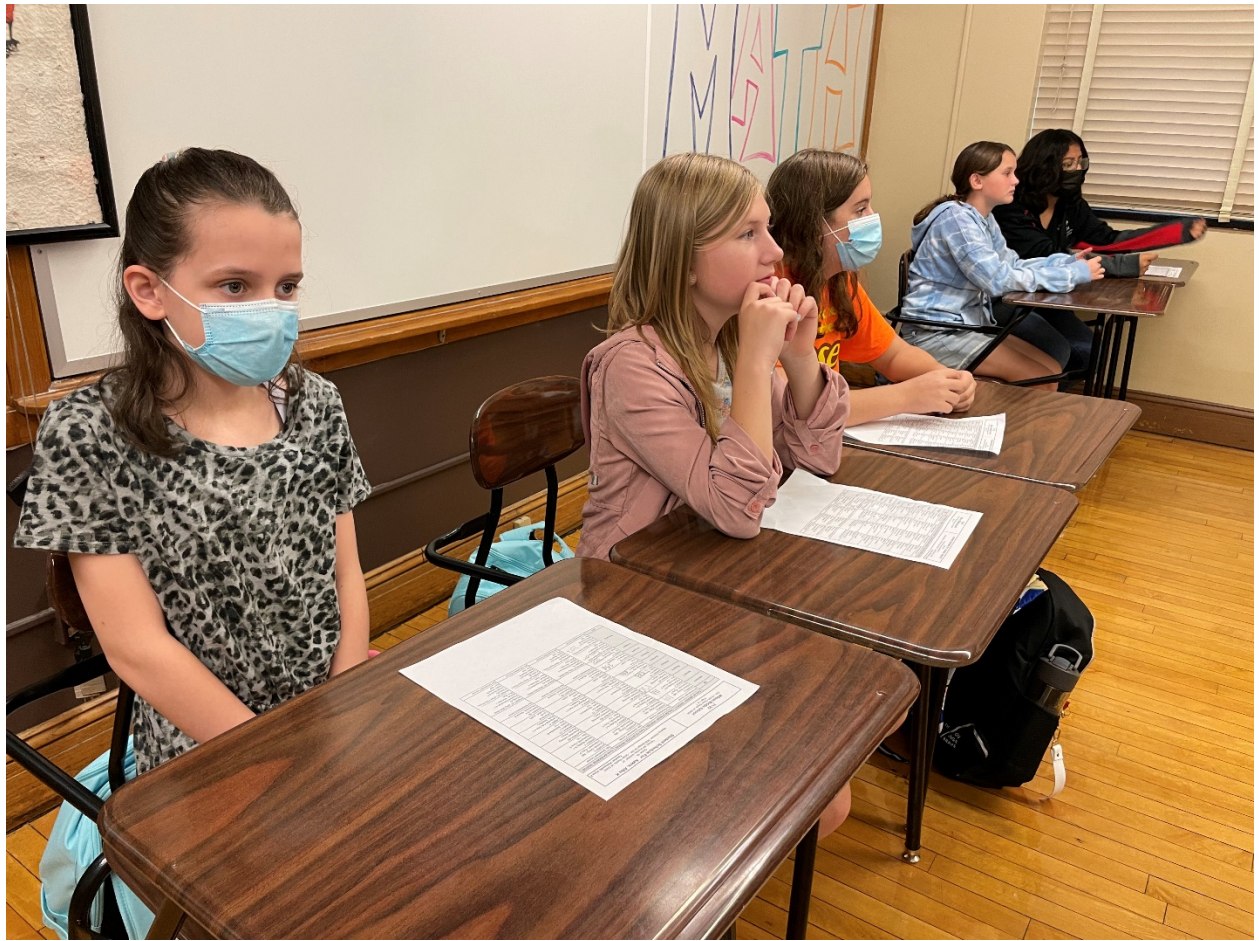
Cedar Rapids Community School District

Notes to Basic Financial Statements June 30, 2021

Note 16. Adopted and Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

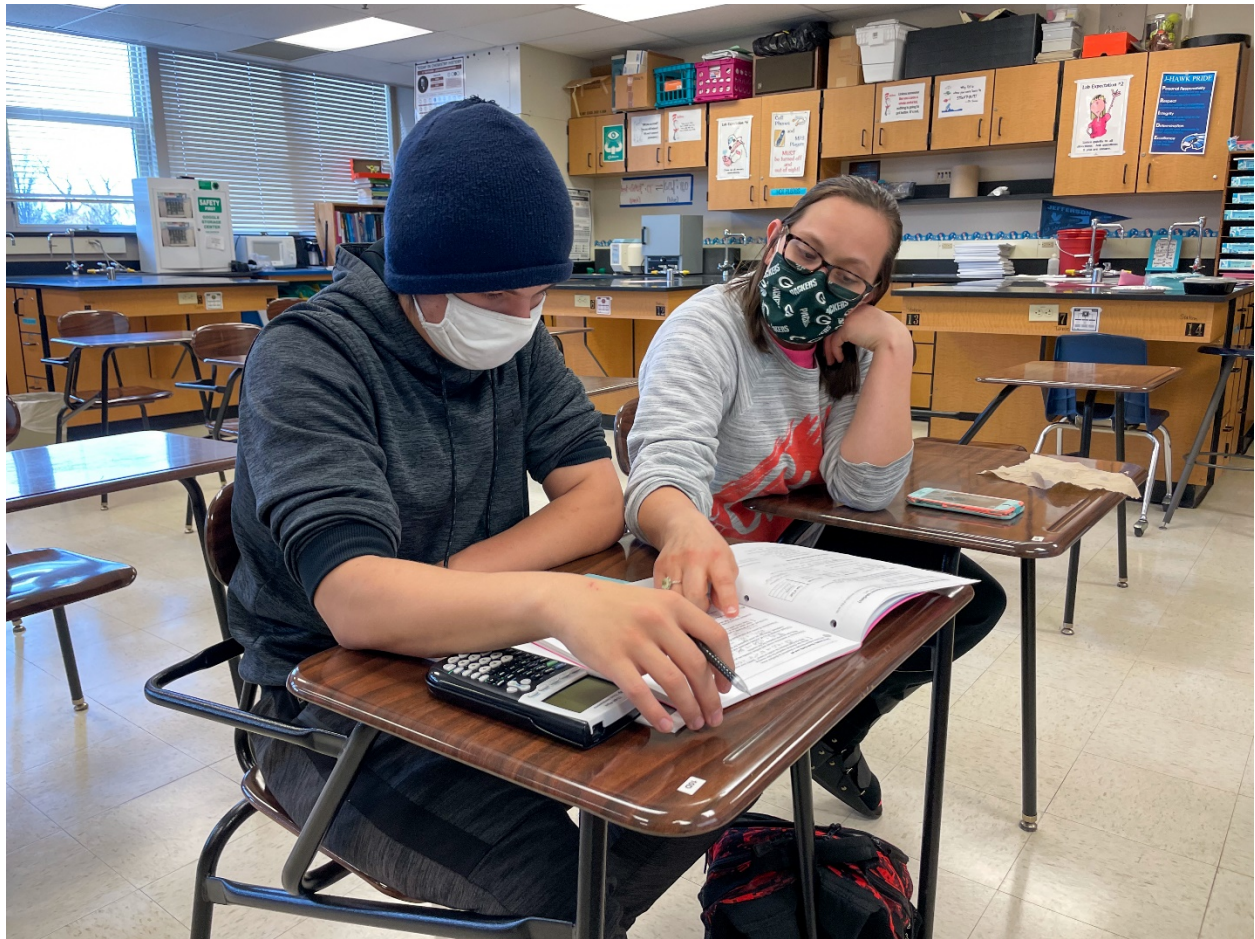
- GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for reporting periods beginning after December 15, 2021. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.
- 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 No. 93, *Replacement of Interbank Offered Rates* establishes how the District will report the change of any of its variable payment debt that are tied to the London Interbank Offered Rate (LIBOR) when the LIBOR standard is no longer used after December 31, 2021. This statement will be effective for the District with its year ending June 30, 2022 except for provision relating to the removal of the LIBOR rate, which will be effective for the fiscal year ending June 30, 2023.
- 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.

The District's management has not yet determined the effect of Statement Nos. 87, 91, 92, 93, 94, 96 and 97 will have on the District's financial statements but may have a material effect on the financial statements.



Required Supplementary Information





Cedar Rapids Community School District

**Required Supplementary Information
Budgetary Comparison Schedule
All Governmental Funds and Proprietary Funds
Year Ended June 30, 2021**

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual
Revenues:			
Local sources	\$ 109,114,389	\$ 3,484,939	\$ 112,599,328
State sources	138,058,108	56,484	138,114,592
Federal sources	17,185,343	8,157,763	25,343,106
Total revenues	264,357,840	11,699,186	276,057,026
Expenditures:			
Instruction	143,670,254	756	143,671,010
Support services	88,615,678	14,460	88,630,138
Noninstructional programs	282,392	11,999,721	12,282,113
Other expenditures, including AEA flowthrough	84,128,647	-	84,128,647
Total expenditures	316,696,971	12,014,937	328,711,908
Excess (deficiency) of revenues over expenditures	(52,339,131)	(315,751)	(52,654,882)
Other financing sources (uses):			
Proceeds on issuance of bonds	52,295,000	-	52,295,000
Premium on bonds issued	5,197,475	-	5,197,475
Proceeds on disposal of capital assets	1,850,300	-	1,850,300
Transfers in	18,147,433	208,590	18,356,023
Transfers out	(17,788,179)	(567,845)	(18,356,024)
Total other financing sources (uses)	59,702,029	(359,255)	59,342,774
Net change in fund balances/net position	7,362,898	(675,006)	6,687,892
Fund balance/net position, beginning	98,766,591	1,050,958	99,817,549
Fund balance/net position, ending	\$ 106,129,489	\$ 375,952	\$ 106,505,441

See note to required supplementary information.

Budget Amounts		Variances Over (Under)	
Original	Final	Original to Final	Final to Actual
\$ 120,242,237	\$ 120,242,237	\$ -	\$ (7,642,909)
137,824,306	137,824,306	-	290,286
22,347,889	22,347,889	-	2,995,217
280,414,432	280,414,432	-	(4,357,406)
147,455,139	154,093,372	(6,638,233)	(10,422,362)
88,807,773	84,708,339	4,099,434	3,921,799
14,277,966	12,761,533	1,516,433	(479,420)
56,441,467	105,959,934	(49,518,467)	(21,831,287)
306,982,345	357,523,178	(50,540,833)	(28,811,270)
(26,567,913)	(77,108,746)	(50,540,833)	24,453,864
-	-	-	52,295,000
-	-	-	5,197,475
-	-	-	1,850,300
17,443,865	17,443,865	-	912,158
(17,443,865)	(17,443,865)	-	(912,159)
-	-	-	59,342,774
(26,567,913)	(77,108,746)	(50,540,833)	83,796,638
93,633,057	93,633,057	-	6,184,492
\$ 67,065,144	\$ 16,524,311	\$ (50,540,833)	\$ 89,981,130

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 2020-21 Budget document. The 2020-21 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 2020-21, amendments increased the instructional functional area by \$6,638,233, decreased total support services by \$4,099,434, decreased the non-instructional programs by \$1,516,433 and other expenditures were increased by \$49,518,467 which is a 88% increase. 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
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
2012	10,673,605	10,673,605	-	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,	
	2021	2020
Measurement date	6/30/2020	6/30/2019
District's proportion of the net pension liability	1.8300043%	1.8619548%
District's proportionate share of the net pension liability	\$ 128,552,962	\$ 107,819,438
District's covered payroll	145,492,630	142,085,957
District's proportionate share of the net pension liability as a percentage of its covered payroll	88.36%	75.88%
Plan fiduciary net position as a percentage of the total pension liability	82.90%	85.45%

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,				
2019	2018	2017	2016	2015
6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
1.8105820%	1.8513590%	1.8546850%	1.9141825%	1.9645219%
\$ 114,578,067	\$ 122,221,057	\$ 116,721,198	\$ 94,569,876	\$ 77,911,095
136,349,348	137,124,815	133,270,715	131,340,698	128,598,425
84.03%	89.13%	87.58%	72.00%	60.58%
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)**

	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 1,656,033	\$ 415,359	\$ 401,313	\$ 386,920
Interest	568,312	782,886	340,454	358,720
Changes of assumptions or other inputs	2,140,807	2,101,348	(4,632,963)	(184,379)
Benefit payments	(972,714)	(1,413,255)	(1,127,891)	(944,568)
Difference between expected and actual experience/experience gain loss	(6,004,409)	-	18,363,909	-
Net change in total OPEB liability	(2,611,971)	1,886,338	13,344,822	(383,307)
Total OPEB liability—beginning	24,545,788	22,659,450	9,314,628	9,697,935
Total OPEB liability—ending	\$ 21,933,817	\$ 24,545,788	\$ 22,659,450	\$ 9,314,628
Covered payroll	\$ 122,696,441	\$ 138,212,000	\$ 133,538,107	\$ 131,554,042
Total OPEB liability as a percentage of covered payroll	18%	18%	17%	7%

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.



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, 2021**

	Actual
Revenues:	
Local sources:	
Property taxes	\$ 68,184,641
Utility tax replacement excise tax	2,844,264
Income surtax	7,651,108
Tuition	4,408,329
Transportation	18,404
Investment earnings	11,115
Student activities	136,473
Fees and rents	358,534
Sales of services	1,454,633
Other	1,693,147
Total local sources	86,760,648
State sources:	
Foundation aid	87,913,562
Preschool foundation aid	2,554,900
Salary improvement program	10,018,722
AEA flowthrough	8,010,708
Nonpublic aid	492,584
Iowa Early Intervention Block Grant	1,287,455
At-risk grants	473,334
Miscellaneous state grants	7,894,204
Other	2,035,718
Total state sources	120,681,187
Federal sources:	
Title I grants	4,344,340
Carl Perkins grant	219,750
Title II grants	712,723
Individuals with Disabilities Education Act	987,313
Medicaid direct reimbursement	1,062,020
Other	9,274,644
Total federal sources	16,600,790
Total revenues	224,042,625

(Continued)

Cedar Rapids Community School District

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

Major Fund—General

Year Ended June 30, 2021

	Actual
Expenditures:	
Instruction:	
Regular instruction:	
Salaries	\$ 53,247,829
Employee benefits	12,939,833
Purchased services	10,563,380
Supplies	1,572,052
Capital outlay	2,744,168
Other	56,232
	<u>81,123,494</u>
Special instruction:	
Salaries	23,764,974
Employee benefits	6,640,534
Purchased services	3,806,567
Supplies	107,890
Capital outlay	24,327
Other	1,050
	<u>34,345,342</u>
Vocational instruction:	
Salaries	1,134,022
Employee benefits	296,380
Purchased services	113,097
Supplies	54,237
Capital outlay	38,067
Other	27,218
	<u>1,663,021</u>
Other instruction:	
Salaries	15,000,157
Employee benefits	3,609,769
Purchased services	1,801,364
Supplies	744,096
Capital outlay	291,647
Other	21,476
	<u>21,468,509</u>
Total instruction	<u>138,600,366</u>

(Continued)

Cedar Rapids Community School District

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

Major Fund—General

Year Ended June 30, 2021

	Actual
Expenditures (continued):	
Support services:	
Student services:	
Salaries	\$ 5,398,122
Employee benefits	1,311,793
Purchased services	242,767
Supplies	27,374
Other	2,955
	<u>6,983,011</u>
Instruction staff services:	
Salaries	13,974,390
Employee benefits	3,462,244
Purchased services	1,418,200
Supplies	236,254
Capital outlay	249,419
Other	(89,848)
	<u>19,250,659</u>
General administration services:	
Salaries	3,338,974
Employee benefits	956,592
Purchased services	745,470
Supplies	118,184
Capital outlay	5,324
Other	37,908
	<u>5,202,452</u>
School administration services:	
Salaries	10,164,657
Employee benefits	3,190,780
Purchased services	94,659
Supplies	54,607
Capital outlay	20,474
Other	37,361
	<u>13,562,538</u>
Business services:	
Salaries	3,867,398
Employee benefits	1,191,411
Purchased services	1,715,298
Supplies	191,743
Capital outlay	1,650
Other	3,949
	<u>6,971,449</u>

(Continued)

Cedar Rapids Community School District

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

Major Fund—General

Year Ended June 30, 2021

	Actual
Expenditures (continued):	
Support services (continued):	
Operations and maintenance:	
Salaries	\$ 7,316,963
Employee benefits	2,689,391
Purchased services	1,825,448
Supplies	5,047,414
Capital outlay	16,267
Other	2,550
	<u>16,898,033</u>
Student transportation:	
Salaries	4,050,241
Employee benefits	912,221
Purchased services	631,445
Supplies	531,749
Capital outlay	203,624
Other	1,785
	<u>6,331,065</u>
Other support services, AEA flow-through	<u>8,010,708</u>
Total support services	<u>83,209,915</u>
Total expenditures	<u>221,810,281</u>
Excess of revenues over expenditures	<u>2,232,344</u>
Other financing sources (uses):	
Proceeds from disposal of capital assets	658,622
Transfers in	3,079,754
Transfers out	(986,111)
Total other financing sources	<u>2,752,265</u>
Net change in fund balance	4,984,609
Fund balance, beginning of year	<u>28,580,741</u>
Fund balance, end of year	<u>\$ 33,565,350</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.



Cedar Rapids Community School District

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021**

	Special Revenue		Total Nonmajor Governmental Funds
	Student Activity	Management	
Assets			
Cash and cash equivalents	\$ 1,597,600	\$ 9,680,519	\$ 11,278,119
Receivables:			
Taxes:			
Current year	-	56,387	56,387
Succeeding year	-	8,474,974	8,474,974
Other	6,540	251	6,791
Due from other governments	160,138	994	161,132
Total assets	\$ 1,764,278	\$ 18,213,125	\$ 19,977,403
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 11,616	\$ 47,252	\$ 58,868
Accrued expenditures, primarily salaries and benefits payable	454	1,778,413	1,778,867
Due to other funds	589	75,653	76,242
Total liabilities	12,659	1,901,318	1,913,977
Deferred inflows of resources, unavailable revenue— property taxes	-	8,474,974	8,474,974
Fund balances, restricted	1,751,619	7,836,833	9,588,452
Total liabilities, deferred inflows of resources and fund balance	\$ 1,764,278	\$ 18,213,125	\$ 19,977,403

Cedar Rapids Community School District

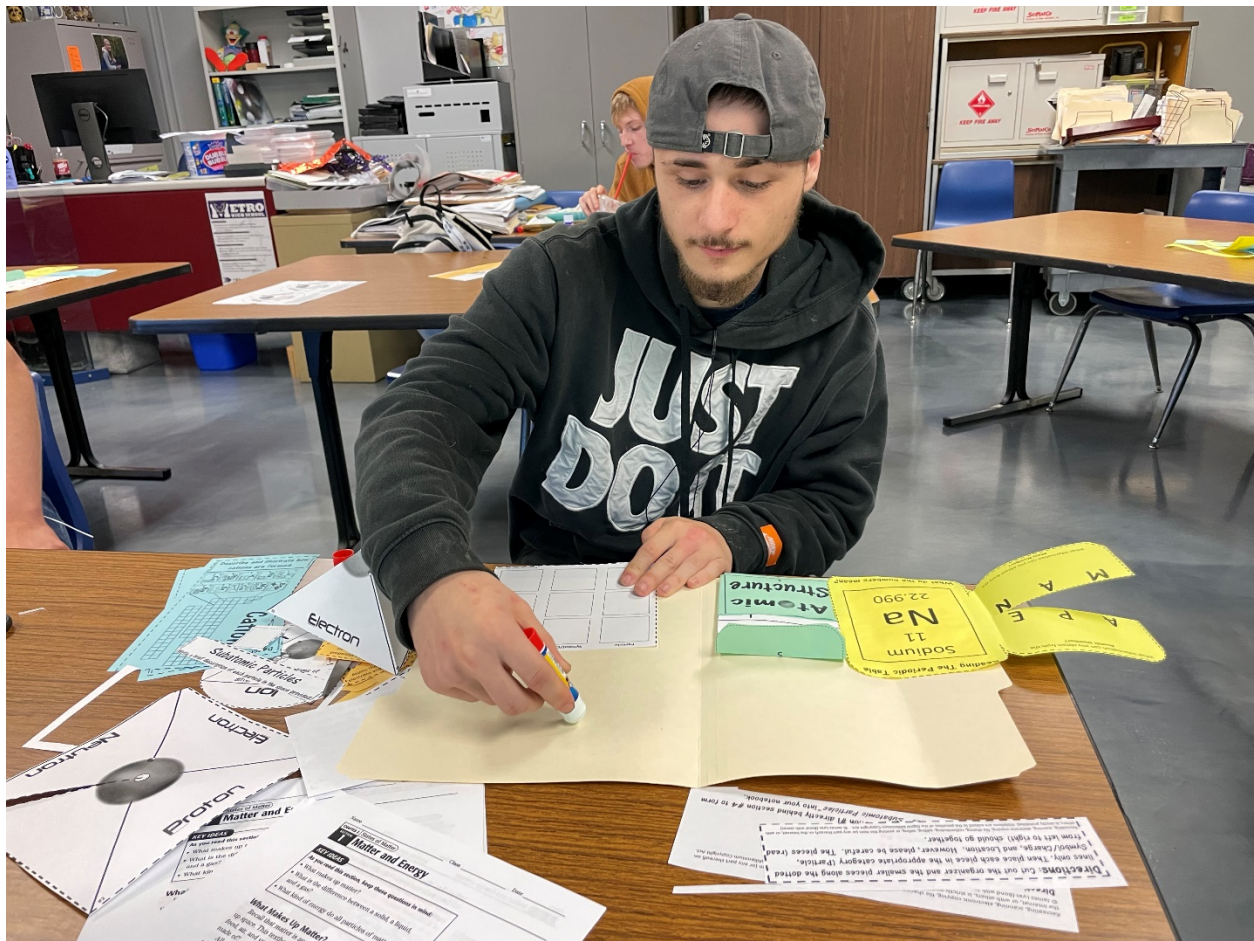
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2021**

	Special Revenue		Total Nonmajor Governmental Funds
	Student Activity	Management	
Revenues:			
Local sources:			
Local taxes	\$ -	\$ 7,175,089	\$ 7,175,089
Other local sources	1,128,230	121,542	1,249,772
State sources	-	206,014	206,014
Total revenues	1,128,230	7,502,645	8,630,875
Expenditures:			
Current:			
Instruction:			
Regular instruction	-	3,110,441	3,110,441
Other instruction	1,159,814	-	1,159,814
Total instruction	1,159,814	3,110,441	4,270,255
Support services:			
Student services	-	5,779	5,779
Instruction staff services	-	133,511	133,511
General administration services	-	94,976	94,976
School administration services	-	569,324	569,324
Business services	-	262,330	262,330
Operations and maintenance	-	1,707,890	1,707,890
Student transportation	-	693,631	693,631
Total support services	-	3,467,441	3,467,441
Noninstructional programs:			
Food service	-	230,075	230,075
Community services	-	52,317	52,317
Total noninstructional programs	-	282,392	282,392
Total expenditures	1,159,814	6,860,274	8,020,088
Excess of revenues over expenditures	(31,584)	642,371	610,787
Other financing sources (uses):			
Transfers in	160,121	-	160,121
Transfers out	-	(210,795)	(210,795)
	160,121	(210,795)	(50,674)
Net changes in fund balances	128,537	431,576	560,113
Fund balance, beginning of year	1,623,082	7,405,257	9,028,339
Fund balance, end of year	\$ 1,751,619	\$ 7,836,833	\$ 9,588,452

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, 2021**

	Nutrition Services	Daycare Services	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 3,106,417	\$ 1,486,863	\$ 4,593,280
Other receivables	49,108	25,985	75,093
Due from other governments	483,413	6,912	490,325
Due from other funds	4,856	-	4,856
Inventories—supplies and materials	83,737	-	83,737
Total current assets	3,727,531	1,519,760	5,247,291
Noncurrent assets, furniture and equipment, net	852,952	24,453	877,405
Total assets	4,580,483	1,544,213	6,124,696
Deferred Outflow of Resources , pension related amounts	666,864	480,528	1,147,392
Liabilities			
Current liabilities:			
Accounts payable	109,314	-	109,314
Accrued expenses	49,601	98,434	148,035
Due to other funds	1,012,393	163,912	1,176,305
Unearned revenue	213,477	-	213,477
Total current liabilities	1,384,785	262,346	1,647,131
Noncurrent liability, net pension liability	2,943,771	2,121,216	5,064,987
Total liabilities	4,328,556	2,383,562	6,712,118
Deferred Inflow of Resources , pension related amounts	106,951	77,067	184,018
Net Position			
Investment in capital assets	852,952	24,453	877,405
Unrestricted (deficit)	(41,112)	(460,341)	(501,453)
Total net position	\$ 811,840	\$ (435,888)	\$ 375,952

Cedar Rapids Community School District

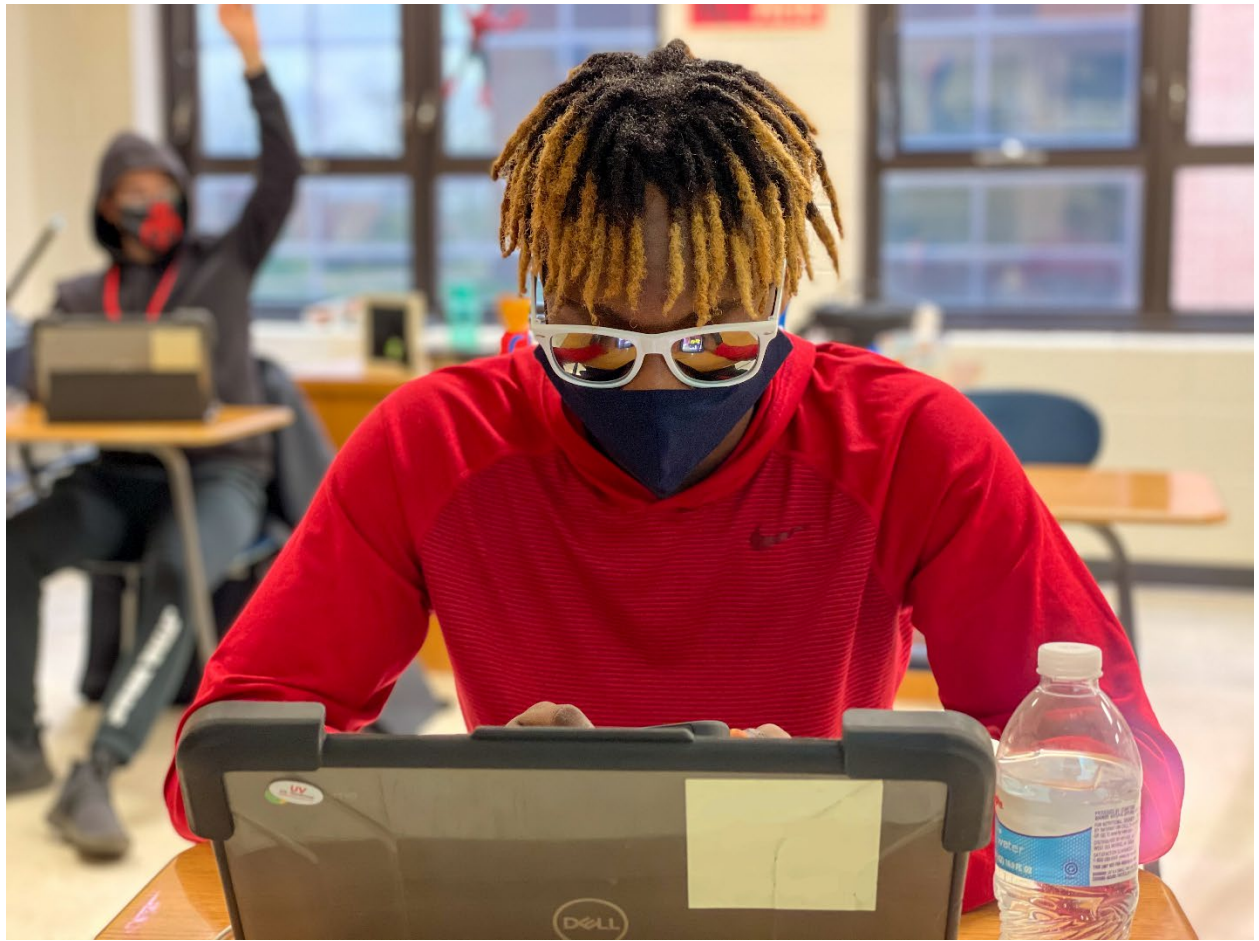
**Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Proprietary Funds
Year Ended June 30, 2021**

	Nutrition Services	Daycare Services	Total
Operating revenues:			
Charges for services	\$ 190,216	\$ 3,199,966	\$ 3,390,182
Other	68,021	26,145	94,166
Total operating revenues	258,237	3,226,111	3,484,348
Operating expenses:			
Support services	-	1,652	1,652
Payroll costs	4,716,025	2,889,210	7,605,235
Purchased services	32,456	26,104	58,560
Supplies and materials	4,075,668	157,428	4,233,096
Depreciation	114,647	1,747	116,394
Total operating expenses	8,938,796	3,076,141	12,014,937
Operating income (loss)	(8,680,559)	149,970	(8,530,589)
Nonoperating revenues (expenses):			
State sources	56,484	-	56,484
Federal sources	8,043,263	114,500	8,157,763
Interest income	590	-	590
Total nonoperating revenues (expenses)	8,100,337	114,500	8,214,837
Income before contributions and transfers	(580,222)	264,470	(315,752)
Transfers in	66,944	141,646	208,590
Transfers out	(562,143)	(5,701)	(567,844)
	(495,199)	135,945	(359,254)
Change in net position	(1,075,421)	400,415	(675,006)
Net position (deficit), beginning of year	1,887,261	(836,303)	1,050,958
Net position (deficit), end of year	\$ 811,840	\$ (435,888)	\$ 375,952

Cedar Rapids Community School District

**Combining Statement of Cash Flows
Nonmajor Proprietary Funds
Year Ended June 30, 2021**

	Nutrition Services	Daycare Services	Total
Cash flows from operating activities:			
Cash received from sale of lunches and breakfasts	\$ 20,306	\$ -	\$ 20,306
Cash received from services	147,202	3,361,637	3,508,839
Cash received from miscellaneous operating activities	68,021	26,145	94,166
Cash payments to employees for services	(4,285,952)	(3,301,487)	(7,587,439)
Cash payments to suppliers for good and services	(3,321,775)	(189,947)	(3,511,722)
Net cash used in operating activities	(7,372,198)	(103,652)	(7,475,850)
Cash flows from noncapital financing activities:			
State lunch and breakfast reimbursements	56,484	-	56,484
Federal lunch and breakfast reimbursements	7,270,300	127,298	7,397,598
Transfers from other funds	66,944	141,646	208,590
Transfers to other funds	(562,143)	(5,701)	(567,844)
Proceeds from interfund accounts	(438,112)	(233,852)	(671,964)
Net cash provided by noncapital financing activities	6,393,473	29,391	6,422,864
Cash flows from capital and related financing activities, acquisition of capital assets			
	(56,424)	-	(56,424)
Cash flows from investing activities, interest			
	589	-	589
Net decrease in cash and cash equivalents	(1,034,560)	(74,261)	(1,108,821)
Cash and cash equivalents:			
Beginning	4,140,977	1,561,124	5,702,101
Ending	\$ 3,106,417	\$ 1,486,863	\$ 4,593,280
Reconciliation of operating income (loss) to net cash used in operating activities:			
Operating income (loss)	\$ (8,680,559)	\$ 149,970	\$ (8,530,589)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:			
Depreciation expense	114,647	1,747	116,394
Commodities consumed	697,924	-	697,924
Changes in assets and liabilities:			
(Increase) decrease in receivables, net	(14,037)	161,674	147,637
Decrease in inventories	34,967	-	34,967
Increase (decrease) in accounts payable and accrued expenses	74,288	(160,183)	(85,895)
Increase (decrease) in net pension liability	787,382	(35,173)	752,209
(Increase) decrease in deferred outflows of resources	(119,209)	67,127	(52,082)
(Decrease) in deferred inflows of resources	(258,930)	(288,814)	(547,744)
(Decrease) in unearned revenues	(8,671)	-	(8,671)
Net cash used in operating activities	\$ (7,372,198)	\$ (103,652)	\$ (7,475,850)
Noncash items, noncapital financing activities, federal commodities	\$ 697,924	\$ -	\$ 697,924



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.	71-78
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).	79-82
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.	83-86
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.	87-88
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.	89-96

Schedule 1
Cedar Rapids Community School District

Net Position by Component

Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Governmental activities										
Net investment in capital assets	\$ 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	\$ 42,660,734
Restricted (2)	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	51,367,431
Unrestricted (1)	(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)	(1,307,513)
Total Governmental activities	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	92,720,652
Business type activities										
Net investment in capital assets	877,405	937,375	1,029,921	1,070,425	910,701	995,092	1,034,198	787,396	628,541	516,911
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted (1)	(501,453)	113,583	(465,411)	(818,689)	(1,279,440)	(1,448,121)	(2,472,674)	2,123,220	2,381,534	2,365,129
Total Business type activities	375,952	1,050,958	564,510	251,736	(368,739)	(453,029)	(1,438,476)	2,910,616	3,010,075	2,882,040
Primary Government										
Net investment in capital assets	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	43,177,645
Restricted	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	51,367,431
Unrestricted (1)	(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)	1,057,616
Total Primary Government	\$ 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	\$ 95,602,692

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

	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Expenses										
Governmental activities:										
Instruction:										
Regular instruction	\$ 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	\$ 69,875,055
Special instruction (2)	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	39,144,288
Vocational instruction	1,718,217	1,665,170	1,458,103	1,469,325	1,218,658	1,311,983	1,171,341	1,416,369	1,410,611	1,376,871
Other instruction	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	20,624,027
Total Instruction	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	131,020,241
Support services:										
Student services	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	5,359,869
Instructional staff services	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	7,621,472
General administration services (3)	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	4,653,363
School administration services	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	12,249,699
Business services	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	5,680,845
Operations and maintenance (3)	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	17,982,029
Student transportation	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	6,610,408
Total support services (1)	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	60,157,685
Non-instructional programs:										
Food Services	230,075	128,855	89,010	121,783	204,193	217,375	226,745	100,701	116,539	97,989
Community services	101,462	158,045	129,581	32,016	41,524	33,500	19,667	49,137	137,933	93,866
Total non-instructional expenditures	331,537	286,900	218,591	153,799	245,717	250,875	246,412	149,838	254,472	191,855
Facilities acquisition/construction	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	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	6,969,583
AEA flow through	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	6,585,536
Total other expenditures	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	13,555,119
Total governmental activities	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	204,924,900
Business type activities:										
Non-instructional programs:										
Day care services	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	4,490,566
Nutrition services	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	7,666,183
Total Business type activities	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	12,156,749
Total primary government expenses	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	217,081,649
Program Revenues										
Governmental activities:										
Charges for services										
Instruction	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	9,618,215
Support	946,493	1,255,206	1,126,808	1,063,031	902,454	885,724	792,749	783,739	533,744	382,035
Non-instruction	510,123	559,078	628,010	631,777	592,372	634,464	624,993	602,627	602,545	663,854
Operating grants and contributions (1)	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	28,242,870
Capital grants and contributions	-	263,198	-	-	-	68,827	133,544	786,573	979,130	3,421,846
Total governmental activities	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	42,328,820
Business type activities:										
Charges for services										
Day care services	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	4,504,350
Nutrition services	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	3,308,093
Operating grants and contributions										
Day care services	114,500	24,785	56,508	135,925	126,853	128,635	120,998	111,976	74,869	84,491
Nutrition services	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	4,669,048
Capital grants and contributions										
Day care services	-	-	-	-	-	-	-	-	-	-
Nutrition services	-	10,192	-	178,239	-	-	-	-	176,698	-
Total business type activities	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	12,565,982
Total primary government program revenues	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	54,894,802
Net (Expense)/Revenue										
Governmental activities	(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)	(162,596,080)
Business type activities	(410,508)	92,644	741,622	1,002,912	487,533	1,140,309	717,904	(5,185)	289,830	409,233
Total primary government net expense	\$ (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)	\$ (162,186,847)

Source: CRCSO 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									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (162,596,080)
Business-type activities	(410,508)	92,644	741,622	1,002,912	487,533	1,140,309	717,904	(5,185)	289,830	409,233
Total primary government net expense	(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)	(162,186,847)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes levied for general purposes(1)	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	65,690,272
Property taxes levied for capital projects	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	4,266,592
Secure and Advanced Vision for Education (SAVE)	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	15,499,785
Income surtaxes	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	6,245,479
Grants not restricted to specific programs	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	75,965,607
Investment earnings	196,263	1,360,475	1,475,643	629,915	219,661	154,326	155,078	290,297	464,753	2,221,668
Miscellaneous	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	2,656,601
Transfers	359,253	(338,742)	524,123	452,228	477,417	229,722	388,495	172,862	232,136	235,752
Total Governmental activities	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	172,781,756
Business-type activities										
Investment earnings	589	24,649	32,017	7,598	4,122	2,337	2,256	2,257	2,805	3,081
Miscellaneous	94,166	30,413	63,258	238,603	70,052	72,523	86,580	76,331	67,536	91,846
Transfers	(359,253)	338,742	(524,123)	(452,228)	(477,417)	(229,722)	(388,495)	(172,862)	(232,136)	(235,752)
Total Business-type activities	(264,498)	393,804	(428,848)	(206,027)	(403,243)	(154,862)	(299,659)	(94,274)	(161,795)	(140,825)
Total primary government	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	172,640,931
Change in Net Position										
Governmental activities	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	10,185,676
Business-type activities	(675,006)	486,448	312,774	796,885	84,290	985,447	418,245	(99,459)	128,035	268,408
Total primary government (2)	\$ 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	\$ 10,454,084

Source: CRCSO 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									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
General Fund										
Non-spendable	626,403	976,904	253,323	228,912	275,060	292,186	603,863	297,646	266,630	272,678
Restricted	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	4,215,252
Committed	-	138,150	1,136,680	-	-	-	-	-	-	-
Unassigned (3)	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)	6,603,290
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund (2)	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	11,091,220
All Other Governmental Funds										
Restricted (1)	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	55,758,753
Assigned	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	2,758,335
Unassigned	-	-	-	-	-	-	(21,612)	-	(5,518,720)	(5,074,482)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	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	53,442,606
Total all governmental funds	\$ 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	\$ 64,533,826

Source: CRCSD 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									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Federal Sources:										
Federal grants(1)	\$ 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	\$ 11,889,036
Total federal sources	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	11,889,036
State Sources:										
State foundation aid	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	74,460,283
State grants and other(2)	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	20,670,969
Total state sources	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	95,131,252
Local sources										
Local taxes(2)	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	92,502,128
Tuition	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	4,755,530
Other local sources	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	11,134,514
Total local sources	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	108,392,172
Total governmental revenues	\$ 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	\$ 215,412,460

Source: CRCSO 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									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Instruction:										
Regular instruction	\$ 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	\$ 68,184,007
Special instruction (2)	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	39,143,434
Vocational instruction	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	1,367,548
Other instruction	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	20,622,944
Total Instruction	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	129,317,933
Support services:										
Student services	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	5,360,712
Instructional staff services (1)	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	7,683,992
General administration services	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	2,849,146
School administration services	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	12,446,377
Business services	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	5,146,159
Operations and maintenance	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	17,242,210
Student transportation	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	5,836,541
AEA flowthrough	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	6,585,536
Total support services	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	63,150,673
Non-instructional programs:										
Food service	230,075	128,855	89,010	121,783	204,193	217,375	226,745	100,701	116,539	97,989
Community services	52,317	132,199	111,456	32,016	34,274	33,500	19,667	49,137	107,824	93,866
Total non-instructional services	282,392	261,054	200,466	153,799	238,467	250,875	246,412	149,838	224,363	191,855
Other expenditures:										
Debt Service										
Principal	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	2,495,000
Interest	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	5,838,578
Bond issuance costs	432,648	198,964	173,632	-	-	118,828	368,537	-	-	924,019
Capital Outlay										
Facility acquisition/construction (4)	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	40,609,496
Total other expenditures	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	49,867,093
Total expenditures	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	242,527,554
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	21,406,538
Total expenditures and transfers	\$ 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	\$ 263,934,092
Capital Outlays	\$ 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	\$ 37,579,774
Total Expenditures less Capital Outlays	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	204,947,780
Debt Service (principal & interest only) (3)	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	8,333,578
Debt service (P&I) as a percentage of noncapital expenditures	18.97%	16.58%	3.25%	5.17%	5.37%	4.15%	3.70%	3.84%	3.84%	4.07%

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.

(4) The increase in facility acquisition/construction in FY2021 is due to the construction of two new elementary schools. The first elementary school opened 8/23/21 and the second is scheduled to be completed in July of 2022.

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									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Excess of revenues over (under) expenditures	\$ (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)	\$ (27,115,094)
Other Financing Sources (Uses)										
Bond issuance proceeds	52,295,000	27,739,000	25,185,000	-	-	13,935,000	65,603,000	-	-	53,425,000
Capital loan proceeds	-	-	414,635	-	-	-	-	-	-	-
Premium on bonds	5,197,475	-	-	-	-	1,535,560	-	-	-	279,883
Sale of capital assets	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	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	21,642,290
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)	(21,406,538)
Total other financing sources (uses)	59,702,029	27,711,904	26,568,252	829,275	680,746	352,959	9,099,969	481,645	539,191	53,940,635
Net change in fund balances	\$ 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)	\$ 26,825,541

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	Total
2019	2021	\$ 1,286,063	\$ 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
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
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
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
2010	2012	45,857,297	5,895,100,852	1,367,243,273	102,818,639	10,607,098	679,104,065	8,100,731,224	31,643,323	2,804,984,611	1,366,868,202	102,818,639	10,607,098	279,691,349			4,596,613,222	15.16034

Calendar Year	State Rollback Factors							
	Assessed	Agriculture	Residential	Commercial	Industrial	Railroad	Utility	Multi-Residential
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%	
2010		69.0152%	48.5299%	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)

Overlapping Rates ⁽¹⁾

Fiscal Year	Cedar Rapids Community Schools District Direct Rates			Overlapping Rates ⁽¹⁾							
	General Purposes	Capital Purposes	Total	City of Cedar Rapids	Town of Bertram	City of Hiawatha	City of Marion	Town of Palo	Town of Robins	Linn County	Kirkwood Community College
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
2012	14.22226	0.93808	15.16034	15.21621	4.26166	15.53068	13.50980	11.85206	8.60023	6.11117	0.99870

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 2019 for FY 2021 Revenue			Assessed Value 2010 for FY 2012 Revenue		
		FY19 Rank	Amount	Percentage of Total Assessed Valuation	FY10 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
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%
2012	69,864,902	69,889,822	100.0%	67,042	69,956,864	100.13%

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	<u>Governmental Activities</u>							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								
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%
2012	83,425,000	11,842,461	25,995,000	-	-	-	783,176	122,045,637	3,427,335	118,618,302	1.13%	468	455	4,596,613,222	2.58%

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</u> <u>Year</u>	<u>Revenue</u>	<u>Debt Service</u>		<u>Coverage</u>
		<u>Principal</u>	<u>Interest</u>	
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
2012	16,299,785	-	3,880,727	4.20

Source: District Financial Records

Schedule 14
Cedar Rapids Community School District

Direct and Overlapping Governmental Activities Debt

As of June 30, 2021

	Gross Debt Outstanding	Percentage Applicable to Governmental Unit (1)	Cedar Rapids Community School District Share of Debt
Direct:			
Cedar Rapids Community School District	\$ 113,800,330	100.00%	\$ 113,800,330
Overlapping:			
City of Cedar Rapids	225,492,000	67.74%	152,744,348
City of Hiawatha	21,990,000	99.96%	21,980,476
City of Marion	69,890,000	1.51%	1,056,676
City of Palo	2,286,472	100.00%	2,286,472
City of Robins	6,090,000	71.06%	4,327,695
Kirkwood Community College	70,785,000	21.26%	15,048,468
Linn County	60,315,000	49.56%	29,889,198
Total Overlapping	<u>456,848,472</u>		<u>227,333,333</u>
Total Direct and Overlapping Debt	<u>\$ 570,648,802</u>	59.78%	<u>\$ 341,133,663</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									
	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Assessed valuation	\$ 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	\$ 8,100,731,224
Legal debt limit (5% of Assessed Valuation)	\$ 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	\$ 405,036,561
District debt applicable	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	122,045,637
Legal debt margin	\$ 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	\$ 282,990,924
District debt applicable as a percentage of Legal debt limit	21.0%	22.1%	26.1%	23.0%	26.2%	28.6%	30.0%	28.3%	28.9%	30.1%

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 %
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
2010	258,220	10,324,130,000	39,982	5.8

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>2021</u>			<u>2011</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	8,200	1	4.35%	8,700	1	4.96%
UnityPoint Health-St. Lukes Hopsital	3,000	2	1.59%	3,184	4	1.81%
TransAmerica/TATA	2,600	3	1.38%	3,872	2	2.21%
Hy-Vee Food Stores	2,425	4	1.29%	2,599	6	1.48%
Nordstrom Direct	2,150	5	1.14%	-	-	-
Cedar Rapids Community School District	1,824	6	0.97%	2,936	3	1.67%
Mercy Medical Center	1,300	7	0.69%	2,312	7	1.32%
City of Cedar Rapids	1,267	8	0.67%	1,311	9	0.75%
Linn-Mar Community School District	1,200	9	0.64%	-	-	-
UFG Insuracne	1,200	10	0.64%	-	-	-
Whirlpool Corporation	-	-	-	2,225	5	1.27%
Pearson	-	-	-	-	-	-
ACT, Inc	-	-	-	-	-	-
Kirkwood Community College	-	-	-	1,895	8	1.08%
Quaker Foods and Beverages	-	-	-	1,018	10	0.58%
Totals	<u>25,166</u>		<u>13.36%</u>	<u>30,052</u>		<u>17.13%</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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	Percentage Change 2012-2021
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	2.0	2.0	2.0	2.0	2.0	1.0	0.00%
Principal and Assistant	46.0	46.0	45.0	45.0	45.0	47.0	46.0	47.0	49.0	48.0	-4.17%
District Administrator	18.0	18.0	18.8	18.8	17.1	14.0	13.0	13.0	10.0	12.0	50.00%
Department Manager	7.0	7.0	6.0	6.0	6.0	8.0	9.0	8.0	7.0	7.0	0.00%
Total Administration	73.0	73.0	71.8	71.8	71.1	72.0	71.0	71.0	69.0	69.0	5.80%
Teachers											
PreK-12, Music, PE, and Art	923.7	945.0	977.0	959.0	956.3	916.4	923.6	911.4	930.4	938.1	-1.54%
Special Education	224.9	224.9	231.8	220.4	225.6	229.5	210.2	211.7	222.3	213.6	5.29%
Federal Programs	42.9	43.2	35.3	26.6	25.1	26.5	27.8	28.8	31.3	23.1	85.71%
Media Specialist	15.5	15.5	16.5	16.0	16.0	15.5	18.5	19.5	21.0	21.5	-27.91%
Counselors	48.0	48.0	47.0	47.0	47.0	45.0	46.0	49.0	46.0	49.8	-3.61%
Total Teachers	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	1,246.1	0.71%
Support Personnel											
Clerical	141.3	140.6	145.5	145.6	146.6	146.8	137.4	156.7	169.1	182.2	-22.45%
Teacher Associate - General Education	80.1	85.2	98.9	92.4	90.1	91.0	83.7	120.5	135.9	132.0	-39.32%
Teacher Associate - Special Education	261.3	285.1	297.6	285.5	268.5	265.3	270.9	248.1	309.0	272.2	-4.00%
Custodial and Maintenance	145.2	132.6	145.4	146.1	138.6	142.1	141.9	148.4	152.5	161.1	-9.87%
Bus Driver/Attendant	135.5	159.9	149.5	142.0	111.7	115.1	105.5	104.9	114.0	115.0	17.83%
Nutrition Service Worker	131.6	128.9	146.1	141.0	134.7	131.4	131.8	128.0	138.8	138.4	-4.91%
Nurse/Volunteer Coordinator	14.6	14.1	17.0	20.9	20.3	16.8	13.3	13.0	14.0	14.0	4.29%
Crafts and Trades	8.0	8.0	8.0	8.0	8.0	9.0	10.0	11.0	11.0	12.0	-33.33%
Day Care Worker	28.0	89.0	95.0	82.1	92.1	99.3	97.4	104.8	105.7	117.7	-76.21%
Other(2)	263.2	276.8	226.5	226.8	162.9	135.9	117.9	150.2	88.6	69.8	277.08%
Total Support Personnel	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	1,214.4	-0.46%
Total Staff	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	2,529.5	0.29%

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
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%
2012	16,778	168,807,093	10,061	-1.7%	217,081,649	12,938	-2.7%	1,246.1	13.5	7,492	44.7%

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.

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Fiscal Year

Building		<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>	<u>2012</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	1,441	1,527	1,536	1,580	1,504	1,490	1,516	1,496	1,467	1,525
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	1,661	1,766	1,842	1,800	1,882	1,761	1,749	1,780	1,721	1,766
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	230	334	336	342	393	410	374	358	337	415
Washington (1959)	Square feet	311,919	311,919	311,919	311,919	311,919	311,919	312,694	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	1,189	1,318	1,322	1,362	1,336	1,366	1,364	1,381	1,381	1,409
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	486	583	631	631	653	649	663	637	644	636
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	706	793	802	784	840	813	807	837	883	870
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	493	457	441	459	492	523	535	543	556	562
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	550	653	615	573	521	556	566	601	564	549

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Fiscal Year

Building		<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>	<u>2012</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	544	570	604	592	608	581	580	567	616	658
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	357	391	334	377	378	368	368	381	379	508
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	417	417	417	417	417	417	417	417
	Enrollment	256	293	319	293	305	344	367	368	354	339
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	435	435	435	435	435	435	435	435
	Enrollment	301	325	361	343	343	355	347	347	345	309
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	48,557
	Architectural Capacity	500	500	500	500	500	500	500	500	500	500
	Educational Capacity	497	497	465	465	465	465	465	465	465	465
	Enrollment	370	405	363	397	414	405	410	430	454	424
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	420	420	420	420	420	420	420	420
	Enrollment	310	358	363	366	382	376	358	381	421	300
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

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Fiscal Year

Building		<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>	<u>2012</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
	Architectural Capacity	400	400	400	400	400	400	400	400	400	400
	Educational Capacity	306	306	456	456	456	456	309	309	309	309
	Enrollment	229	243	220	261	209	280	270	269	231	187
Grant (1961)	Kindergarten to Grade 5										
	Square feet	46,565	46,565	46,565	46,565	46,565	46,565	46,565	43,919	43,919	43,919
	Architectural Capacity	450	450	450	450	450	450	450	450	450	450
	Educational Capacity	386	386	456	456	456	456	456	456	456	456
	Enrollment	299	333	337	353	369	360	379	394	385	151
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	394	394	394	394	394	394	394	394
	Enrollment	282	301	352	336	351	343	324	310	340	292
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	366	366	366	366	366	366	366	366
	Enrollment	304	286	310	325	353	340	288	282	282	271
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	509	509	509	509	509	509	509	509
	Enrollment	287	310	375	416	428	454	423	390	391	390
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	499	499	499	499	499	499	499	499
	Enrollment	367	375	363	375	337	322	323	376	344	338
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	499	499	499	499	499	499	499	499
	Enrollment	307	326	336	347	354	351	334	343	338	348

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Building		Fiscal Year									
		<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>	<u>2012</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
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	395	395	395	395	395	395	395	395
	Enrollment	397	392	423	379	384	395	317	332	303	224
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	485	485	485	485	485	485	485	485
	Enrollment	383	428	422	429	410	308	310	298	305	259
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	317	317	317	317	317	317	317	317
	Enrollment	185	210	241	271	257	259	280	259	262	286
Monroe (1961) (1)	Kindergarten Only										
	Square feet										27,175
	Architectural Capacity										350
	Educational Capacity										350
	Enrollment										220
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	461	461	461	461	461	461	461	461
	Enrollment	314	348	304	261	306	313	330	346	350	278
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	427	427	427	427	427	427	427	427
	Enrollment	357	420	390	382	414	387	390	412	405	439
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

Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years

Building		Fiscal Year									
		<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>	<u>2012</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
	Architectural Capacity	100	100	100	100	100	100	100	100	100	350
	Educational Capacity	100	100	100	100	100	100	100	100	100	350
	Enrollment	58	58	62	62	62	72	70	76	50	214
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	392	392	392	392	392	392	392	392
	Enrollment	284	241	227	215	219	255	237	260	252	237
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	352	352	352	352	352	352	352	352
	Enrollment	263	263	268	290	266	267	275	308	324	330
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	470	470	470	470	470	470	470	470
	Enrollment	385	419	443	442	379	379	380	365	345	410
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	547	547	547	547	547	547	547	547
	Enrollment	510	523	510	493	470	447	479	495	487	571
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	385	385	385	385	385	385	385	385
	Enrollment	262	271	306	317	294	323	336	339	315	260
Totals	Square feet	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	2,815,546
	Architectural Capacity	20,330	20,330	20,330	20,330	20,330	20,330	20,330	20,330	20,330	20,930
	Educational Capacity	19,180	19,180	19,671	19,671	19,671	19,671	19,524	19,524	19,524	20,124
	Building Enrollment	14,367	15,520	15,913	15,853	15,913	15,852	15,749	15,961	15,831	15,975

**Schedule 20
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
Last Ten Fiscal Years**

Building	Fiscal Year									
	<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>	<u>2012</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
% Architectural Capacity	70.67%	76.34%	78.27%	77.98%	78.27%	77.97%	77.47%	78.51%	77.87%	76.33%
% Educational Capacity	74.91%	80.92%	80.90%	80.59%	80.90%	80.59%	80.66%	81.75%	81.08%	79.38%

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, 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 14, 2022.

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 may exist that have not been identified.

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, 2021, 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
January 14, 2022



RSM US LLP

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditor's Report

Board of Education
Cedar Rapids Community School District

Report on Compliance for Each Major Federal Program

We have audited Cedar Rapids Community School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

RSM US LLP

Cedar Rapids, Iowa
January 14, 2022

Cedar Rapids Community School District

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021**

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:				
National School Lunch Program	10.555	4553	\$ -	\$ 5,119
National School Lunch Program USDA Commodities (Noncash)	10.555	4951	-	697,924
COVID-19—SFSP Child Nutrition	10.555	4056	-	823,412
Summer Food Service Program for Children	10.559	4556	-	6,330,419
Subtotal			-	7,856,874
Fresh Fruit & Vegetable Pilot Program	10.582	4557	-	153,709
Child and Adult Care Food Program	10.558	4554	-	1,279
BASICS; Pick a Better Snack, SNAP Cluster	10.561	4671	-	61,925
Total U.S. Department of Agriculture			-	8,073,787
U.S. Department of Education				
Passed through Iowa Department of Education:				
Title I Grants to Local Educational Agencies	84.010	4501	-	3,565,475
Title I Grants to Local Educational Agencies - School Improvement	84.010	4507	-	76,613
Title I Grants to Local Educational Agencies - Carryover	84.010	4508	-	701,243
Subtotal			-	4,343,331
IDEA Part B- High Cost Funds *	84.027	4525	-	26,928
Special Ed- State Personnel Dev- SPDG	84.323	4526	-	1,252
Title IIA- Federal Teacher Quality (Class Size Reduction Program)	84.367	4643	-	712,723
Title III- Immigrant Children & Youth	84.365	4644; Program 412	-	40,037
Twenty-first Century Comm Learning Centers	84.287	4646	-	70,177
Perkins Vocational Education Program- Basic	84.048	4531	-	219,750
Education for Homeless Children and Youth	84.196	4565	-	47,045
Rehab Serv - Voc Rehab Grant TAP	84.126	4598	-	174,500
Title IV - Student Support and Academic Enrichment	84.424	4669	-	173,906
State Assessments (ESSER I)	84.369	4648	-	214,938
COVID-19 - Education Stabilization Fund:				
Governor's Emergency Education Relief (GEER) Fund Elementary & Secondary School Emergency Relief Fund (ESSER)	84.425C	4051	-	537,701
ESSER II - CRRSA	84.425D	4052	-	2,401,579
ESSER III - ARP 20% Learning Loss	84.425D	4055	-	4,919,304
ESSER III - ARP 20% Learning Loss	84.425U	4043	-	505,207
Total COVID-19 - Education Stabilization Fund			-	8,363,791
Passed through Grant Wood Area Education Agency, Special Education Grants to States IDEA Part B *	84.027	4521	-	959,133
Total U.S. Department of Education			-	15,347,511
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	-	106,165

(Continued)

Cedar Rapids Community School District

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through Identifying Number	Pass-Through to Subrecipients	Program Expenditures
U.S. Department of Justice				
Passed through State University of Iowa National Institute of Justice Research, Evaluation, and Development Project Grants - LINK	16.560	4772	\$ -	\$ 197,044
U.S. Department of Treasury				
Passed through the Iowa Department of Education COVID-19 - Coronavirus Relief Fund	21.019	4059	-	213,287
U.S. Department of Labor				
Passed through the Iowa Department of Education IWD Apprenticeship Grant	17.285	4071	-	1,009
U.S. Department of Homeland Security				
Passed through the Iowa Department of Homeland Security: FEMA Disaster Assistance	97.036	4566	-	274,219
Total expenditures of federal awards			\$ -	\$ 24,213,022

* Total Special Education Cluster - \$986,061

Cedar Rapids Community School District

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

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, 2021. 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, 2021**

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 No

Significant deficiencies identified?

Yes None Reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

Yes No

Significant deficiencies identified?

Yes 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 No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.010	Title I Grants to Local Educational Agencies
84.425	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?

Yes No

(Continued)

Cedar Rapids Community School District

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021**

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-21 Certified Budget

Expenditures/expenses during the year ended June 30, 2021 did not exceed budget amounts.

IV-B-21 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-21 Travel Expenses

No expenditures of District money for travel expenses for spouses of District officials or employees were noted.

IV-D-21 Business Transactions

No material business transactions between the District and District officials or employees were noted.

IV-E-21 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-21 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-21 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, 2021**

IV-H-21 Certified Enrollment

Finding: There were various certified enrollment variances identified by the State that resulted in an decrease of .688 students from the October 1, 2020 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-21 Supplementary Weighting

No variances regarding the supplementary weighting certified to the Iowa Department of Education were noted.

IV-J-21 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-21 Certified Annual Report

The Certified Annual Report (CAR) was filed with the Department of Education timely.

IV-L-21 Categorical Funding

No instances were noted of categorical funding being used to supplant rather than supplement other funds.

Cedar Rapids Community School District

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2021**

IV-M-21 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, 2021, the District's financial activity and other required information for the statewide sales, services and use tax revenue are as follows:

Beginning balance	\$ 36,448,510
Statewide sales, services and use tax	16,827,764
Interest earned	10,866
Miscellaneous revenue	254,230
Proceeds from issuance of bonds	16,460,000
Proceeds from disposal of capital assets	147,589
Transferred in	2,994,513
Expenditures/transfers out:	
Instruction	(799,633)
Support services	(862,792)
Capital:	
Buildings	(20,840,707)
Equipment	(51,664)
Debt issuance costs	(269,395)
Transfers out to debt service	(11,825,492)
Transfers out to general fund	(2,210,778)
Ending balance	<u><u>\$ 36,283,011</u></u>

For the year ended June 30, 2021, the District did not reduce any levies as a result of the moneys received under Chapter 423E or 423F of the Code of Iowa.

IV-N-21 Deficit Balances

Finding: The Daycare Services Fund has a deficit balance of \$435,888 at June 30, 2021 due to IPERS net pension liability.

Recommendation: The District should investigate alternatives to eliminate this deficit balance to return this fund to a sound financial condition.

Response and corrective action plan: The District recognizes the impact of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* of creating a deficit fund balance. Elimination of this deficit balance would place an undue burden upon those who pay for and rely on day care services.

IV-O-21 Revenue Bonds

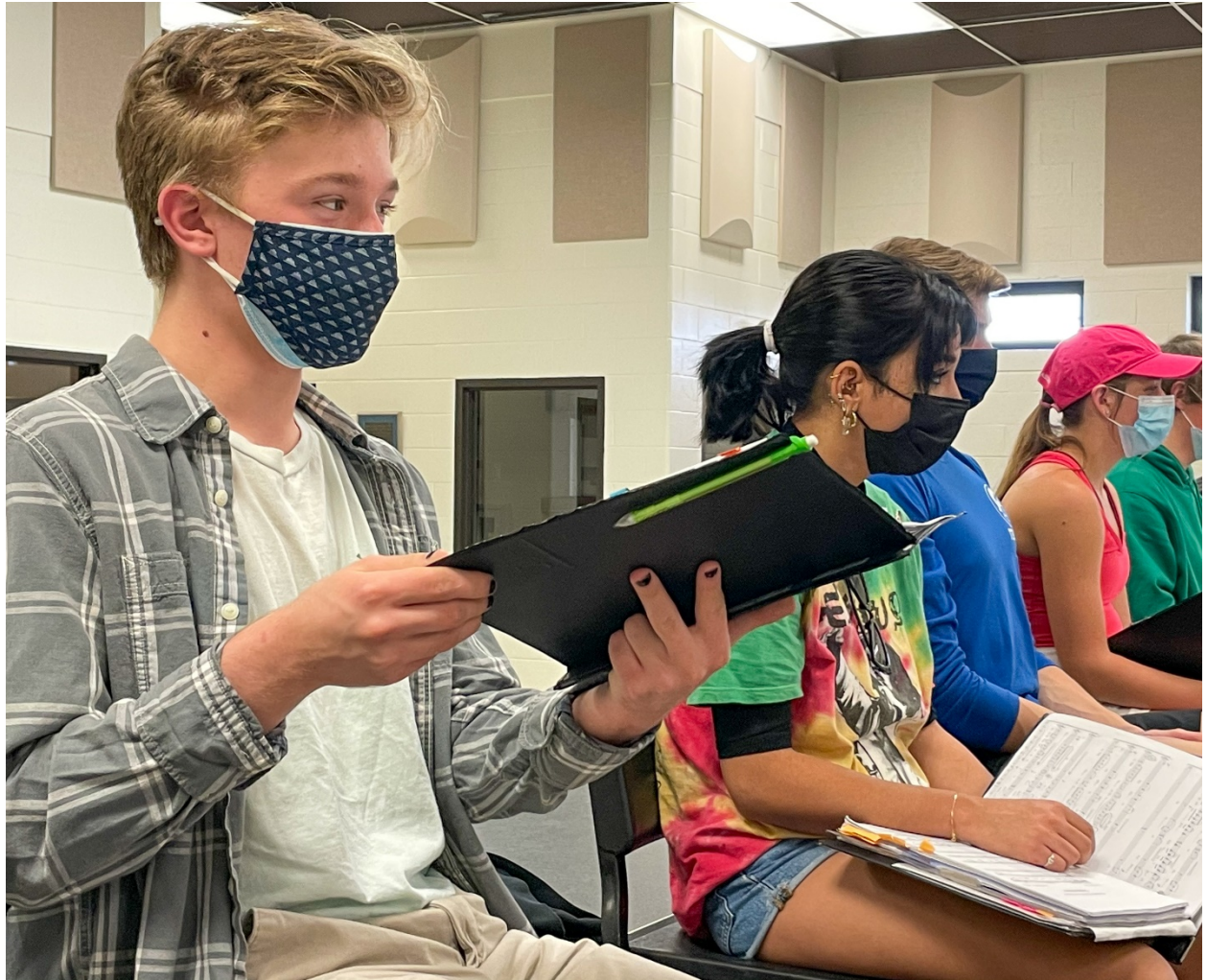
No instances of noncompliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Iowa Code and the District's investment policy were noted.

IV-P-21 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-21 Early Childhood Iowa Area Board

The District is not the fiscal agent for the Early Childhood Iowa Area Board.



ADMINISTRATION

BA-22-231 Request to School Budget Review Committee for Special Education Administrative Cost (David Nicholson/Wendy Parker)

Exhibit: BA-22-231.1

Action Item

Pertinent Fact(s):

1. The request to the SBRC is done annually and allow local districts to petition the SBRC to use Special Education funds for additional administrative costs.
2. The Cedar Rapids Community School District qualifies for use of Special Education funding for administrative cost due to: a) having special education separate facilities of sufficient student population to warrant special education administrative support; and b) having private facilities located within the district with sufficient special education population that is served by the district.
3. CRCSD currently provides a variety of instructional services to students with behavioral challenges and other developmental needs at a number of off-site locations. Five of those sites meet the criteria for consideration by the SBRC for allowing special education funds for administrative costs.

Recommendation:

It is recommended that the Board of Education approve the Request to the School Budget Review Committee for the Use of Special Education Administrative Costs, as allowed under Iowa Department of Education guidelines, related to the administration of special education instructional services for students with behavioral disabilities and other developmental needs at five off-site facilities. Costs will be determined based upon actual service provided in the subsequent fiscal year.

DISTRICT Cedar Rapids Community School District For all sites: Use current year salaries, next year FTE, and last year's student days

Due 2/1/21

SBRC APPROVAL TO CHARGE ADMINISTRATIVE COSTS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
District Special Educational Facility	BEDS Facility Number	Type of Facility (Criteria A or B)*	Folder Number	Name	Position	Assignment	Building Assignment	Contract Salary Amount	FICA	IPERS	NEXT YEAR'S FTE	Total	Resident Gen Ed Annual FTE of Enrollment	Resident IEP Annual FTE of Enrollment	Non-Resident Gen Ed Annual FTE of Enrollment	Non-Resident IEP Annual FTE of Enrollment	Total Student Days Enrollment	Estimated Resident Gen Ed Portion Chargeable on SES	Estimated Resident IEP Portion Chargeable (Allowable if A; None B)	Estimated Non-Resident Gen Ed Portion Billable (None)	Estimated Non-Resident IEP Portion Billable (Allow both A and B)
Bertram-Four Oaks	0000	B	347237	Michelle Lukavsky	Administrator	Spec. Ed. Supervisor	Bertram-Four Oaks	\$129,096.00	\$9,875.84	\$12,186.66	0.10	\$15,115.85	2,052	0	0	3,416	5,468.00	0	0	0	9443.26002
Transition Center	0000	A	321939	Jodee Beck	Administrator	Spec. Ed. Supervisor	Trans. Cntr.	\$122,388.00	\$9,362.68	\$11,553.43	0.10	\$14,330.41	0	3,640	0	0	3,640.00	0	14330.4109	0	0
Tanager Place	0000	B	321939	Jodee Beck	Administrator	Spec. Ed. Supervisor	Tanager	\$122,388.00	\$9,362.68	\$11,553.43	0.40	\$57,321.64	252	14	1,589	3,816	5,671.00	0	0	0	38571.5733
Polk Alt Ed. Center	0000	A	347237	Michelle Lukavsky	Administrator	Spec. Ed. Supervisor	Polk	\$129,096.00	\$9,875.84	\$12,186.66	0.80	\$120,926.81	0	6,725	0	1,018	7,743.00	0	105028.124	0	15898.6811
ASAC	0000	B	347237	Michelle L	Administrator	Spec. Ed. Supervisor	ASAC	\$129,096.00	\$9,875.84	\$12,186.66	0.10	\$15,115.85	606	0	0	205	811.00	0	0	0	3820.89936
Tanager Place	0000	B	n/a	Nicholle Roberts	School Administrative Support	Non-Licensed Staff	Polk	\$33,363.00	\$9,362.68	\$11,553.43	0.25	\$35,826.03	353	629	2,090	4,835	7,907.00	0	0	0	21907.0244
Bertram-Four Oaks	0000	B	n/a	Nicholle Roberts	District Wide Admin Support	Non-Licensed Staff	CRCS	\$33,363.00	\$9,875.84	\$12,186.66	0.15	\$22,673.78	3,088	0	0	2,661	5,749.00	0	0	0	10494.8544
ASAC	0000	B	n/a	Nicholle Roberts	School Administrative Support	Non-Licensed Staff	Polk	\$33,363.00	\$2,552.27	\$3,149.47	0.10	\$3,906.47	1,088	0	0	109	1,197.00	0	0	0	355.727343
								\$732,153.00	\$70,143.69	\$86,556.40	2.00	\$285,216.84	7,439	11,008	3,679	16,060	\$38,186.00	\$0.00	\$119,358.53	\$0.00	\$100,492.02

ADMINISTRATION

BA-22-232 Request to School Budget Review Committee for Additional Funding for Increased Statewide Voluntary Preschool Program Enrollment Resulting from a Decreased Enrollment in the Previous Year Students not Included in Previous Year's Enrollment (David Nicholson)

Action Item

Pertinent Fact(s):

1. Last legislative session, the Iowa General Assembly granted authority for the School Budget Review Committee (SBRC) to award funding to districts that experience an increase in statewide voluntary preschool program (SWVPP) enrollment in the 2021-2022 school year resulting from the decrease in the 2020-2021 school year, during which many parents kept their children home due to the COVID-19 pandemic.
2. Based on the District's statewide voluntary preschool enrollment drop in 2020-2021 compared to the increase in statewide voluntary preschool enrollment in 2021-2022, the District is eligible to request from the SBRC \$65,043 in additional funding to support the District's statewide voluntary preschool program needs.
3. All requests submitted by Iowa school districts will be by the SBRC in a class action format, so no District will be required to appear before the SBRC. All requests must be approved by each District's Board of Education and submitted to the SBRC by February 15, 2022.

Recommendation:

It is recommended that the Board of Education approve the Request to the School Budget Review Committee for Additional Funding for Increased Statewide Voluntary Preschool Program Enrollment Resulting from a Decreased Enrollment in the Previous Year Students not Included in Previous Year's Enrollment. As part of the District's response to the impact of the COVID-19 pandemic, the District is authorized to submit a request to the School Budget Review Committee for funding related to FY22 SWVPP increased enrollment in the amount of \$65,043.

BOARD GOVERNANCE

BA-22-233 Resolution – Urban Education Network of Iowa - Legislative Priorities for the 2022 Legislative Session (Cindy Garlock)

Exhibit: BA-22-233.1-2

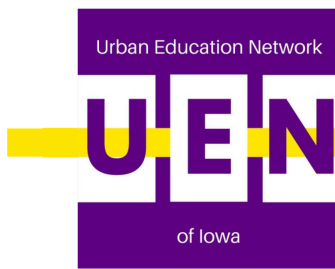
Action Item

Pertinent Fact(s):

1. The Board of Directors is asked to consider approval of the Resolution in support of the UEN's 2022 Legislative Priorities including the Investment in Iowa's Future, Student Opportunity Equity, Teacher/Administrator/Staff Shortages, Mental Health Services, and District Authority related to Home Rule in Iowa Code §§ 274.3.
2. In addition, the Board and Administration encourage our stakeholders and legislators to learn more about the UEN priorities on their website:
<https://www.uen-ia.org/advocacytools>

Recommendation:

It is recommended that the Board of Education approve the Resolution – Supporting the UEN Legislative Priorities for the 2022 Legislative Session and authorize the Board Secretary to forward copies of the Resolution to Iowa state legislators, the Director of the Iowa Department of Education, and the Governor of the State of Iowa.



Board Resolution re UEN Legislative Priorities for the 2022 Legislative Session

Whereas the Cedar Rapids Community School District enrolls over 15,000 students, is among the largest employers in the area, and the communities in the Linn and Johnson County corridor are among the fastest growing in Iowa, the district is competing for teachers, bus drivers, and all other staff and employees, investment in the school district is critical to position our students for success in Iowa's future, and

Whereas the 2022 Legislature and Iowa's leaders continue to state that Public Education is one of Iowa's priorities, a critical key to workforce capacity and childcare for parents so they may compete in the workforce, and

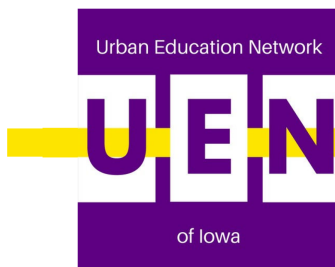
Whereas Iowa's students, including our diverse enrollment here in Cedar Rapids CSD, are the future workforce, with this year's kindergarten class entering the workforce in 2034 or even earlier, it is critical that our community and state support their skill, academic, cultural and civic education, and

Whereas the pandemic has intervened in our students', families' and fellow employers' normal course of action, creating additional needs and barriers to success that require our efforts to address, and

Whereas the school board, our hard-working staff, our students, parents, community and the state Legislature all play a critical part in supporting our students to success, be it now therefore resolved,

The Cedar Rapids Community School District Board of Directors supports the Urban Education Network 2022 Legislative Session Priorities, which include the following:

- **Invest in Iowa's Future:** provide adequate school funding with SSA set at 5.0% including a minimum of 3.75% SSA for inflationary costs and competitive wage and benefits for staff and additional 1.25% SSA for childcare and workforce pipeline challenges for 2022-23 school year. Funding should be set predictably, timely, sustainably and equitably. Continued progress on the inequity within the formula is important. Districts need adequate funding to address growing inflation and teacher and staff shortages in Iowa's competitive employment economy.
- **Student Opportunity Equity:** close achievement gaps by increasing resources in the short term for English-language learners, minority students and early childhood/preschool with a long-term focus on low-income and at-risk students. Preschool budget protections from enrollment swings; including state funding for 2021-22 PK enrollment growth if federal funding is not forthcoming.



Board Resolution re UEN Legislative Priorities for the 2022 Legislative Session

- **Teacher, Administrator, Staff Shortage:** promote staff diversity and talent, waiver of one-year experience for licensure reciprocity in recruiting diverse staff to better reflect diversity in student populations, flexibility in hiring, loan forgiveness programs and hiring retirees without negative IPERS implications. Iowa's Future Ready Workforce should include an educator focus to replenish the talent pool and attract high school and college students to a career in education.
- **Mental Health Services:** structure and funding to eliminate the shortage of professionals. Funds to provide case management and service coordination is required when Medicaid, special education or other categorical funds do not cover it. School districts require capacity and/or funding to provide 1) transition support and services for students returning to school after a mental health placement, 2) ongoing teacher, administrator, and support staff training to improve awareness and understanding of child social emotional, behavioral and mental health needs, 3) actionable classroom strategies to address student needs, and 4) integration of mental health promotion into instruction when appropriate.
- **District Authority:** Home Rule in Iowa Code 274.3 requires liberally construing the laws affecting schools to effectuate the purposes of local control. UEN makes a strong statement that the legislature and governor should focus their efforts on flexibility rather than state-mandated one-size-fits-all action. A specific ask: request flexibility to use school general fund to pay for expanded preschool slots.

Be it further resolved that we encourage our stakeholders and legislators to find out more information about how these legislative actions in 2022 will benefit our students and community and position Iowa to be a leader in public education, by accessing Issue Briefs, background videos, weekly legislative updates and calls to action on the UEN web page <https://www.uen-ia.org/advocacytools>

Adopted and approved this _____ day of _____.

By: _____
Board President or Designee

Attest: _____
Board Secretary

BOARD GOVERNANCE

BA-22-234 Exempt Meeting - Discuss Strategy Sessions for Union and Non-Union Employee Groups (Noreen Bush)

Information Item

Pertinent Fact(s):

The Board of Education may meet in an Exempt Meeting on Monday, January 24, 2022 following the Regular Board Meeting for the purpose of discussing bargaining strategy and negotiations sessions for union and non-union employees. Exempt Meetings are not subject to the Open Meetings Law.

LEARNING AND LEADERSHIP

BA-22-235 Community Partnerships & RFP Partner Process (Justin Blietz)

Exhibit: BA-22-235.1-14

Information Item

Strategic Plan/Focus Areas

- Culture
- Student Learning
- Workforce
- Systems and Resources

Pertinent Fact(s):

The Administration will provide a high-level overview of the comprehensive system of CRCSD community partnerships. The programming, outcomes, celebrations, and next steps will be highlighted.

School-Community Partnership Program

Monday January 24, 2022

Board of Education



CALL TO ACTION

Create a comprehensive system to align, support, celebrate & evaluate our partnerships.

OUTCOMES FOR TODAY

1. Review the current state of collaborative, funded community partnerships
2. Describe expected program outcomes for students served

Types of Partnerships

Support Partnerships

Strategic Partnerships

Sponsor-Donor

Organization contributes money, products or materials to support school events, programs or activities.

Volunteer

Organization offers time, talent or expertise in a volunteer capacity to support students in the school setting.

Network

Organization provides student programs or professional services that connect social-emotional health with academics in the school and community.

Collaborative

Organization works closely with CRCSD staff to implement onsite programs and share data on proficiency, equity, and growth for impactful outcomes.

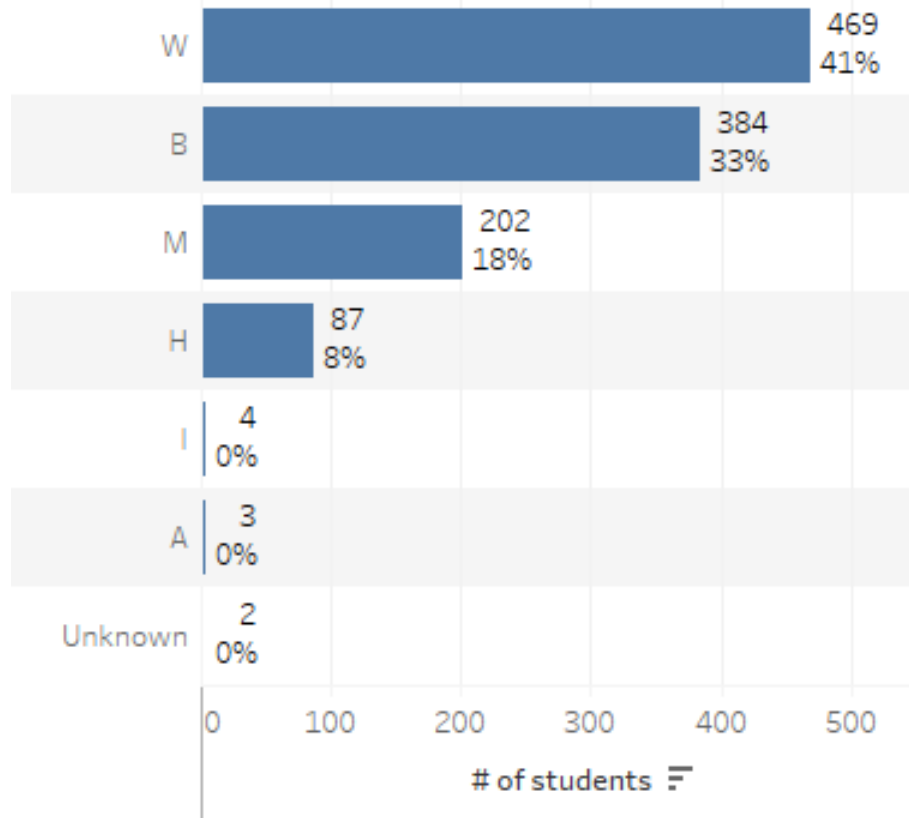


Students Served

School + Partner Data = Whole Child Perspective

- Current School Year:
 - Total Unduplicated Students Served: 1,151 (7%)
 - Investment per Student: \$757

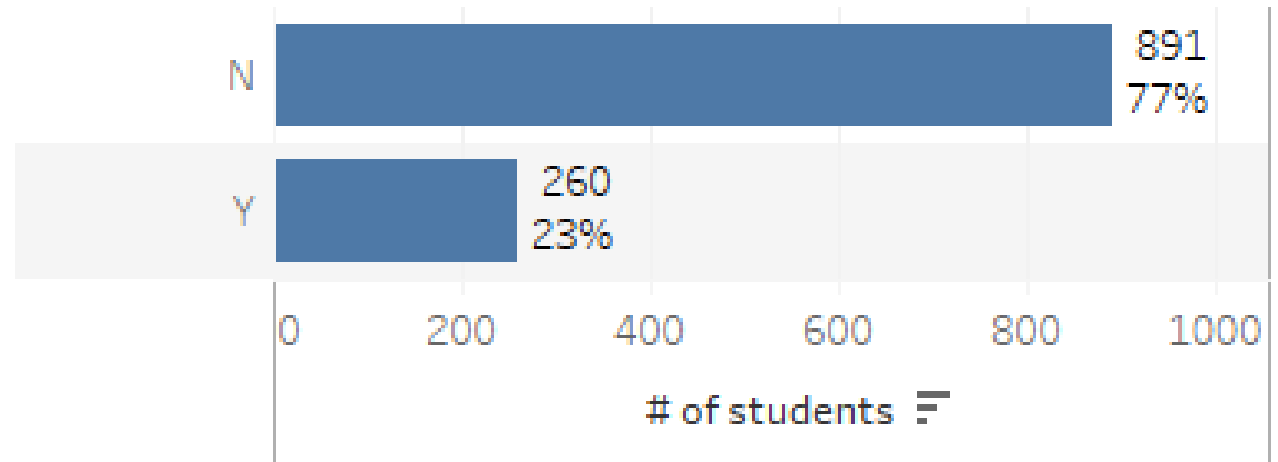
Student Demo (in At Least 1 Program)



Partner Program Participants by Race / Ethnicity

Partner Program Participants by IEP Status

Student Demo (in At Least 1 Program)



Partnership Program Highlights

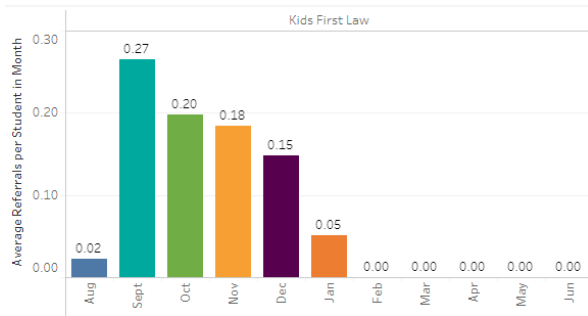
What is going well?

- Partners are serving the right students
- Panorama offers a short term measure of growth in social-emotional competencies
- Partners are beginning to narrow the gap between students served and district average in disciplinary referrals and attendance

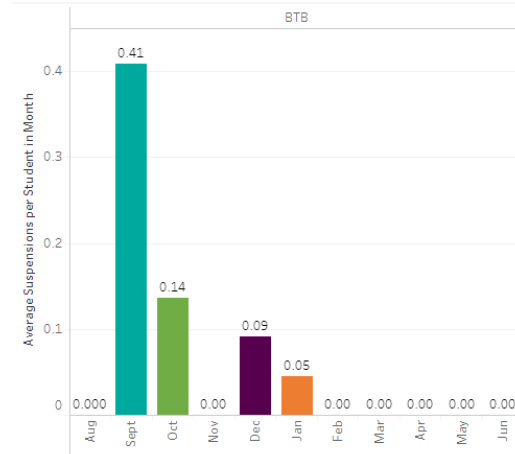
Celebrations and Progress

August 2021 - January 2022

★ Youth Peace Project decreased participant major disciplinary referrals by 44%



★ Beyond the Bell reduced participant suspensions by 88%



Celebrations and Progress

August 2021 - January 2022

- ★ Empowering Youths of Iowa decreased in-progress failing grades of participants from 44% to 30%
- ★ Black, Brown and Bi-racial students participating in the African American Achievement Program have a higher sense of belonging than their peers
- ★ Leaders Believers Achievers Foundation program participants have improved their school attendance

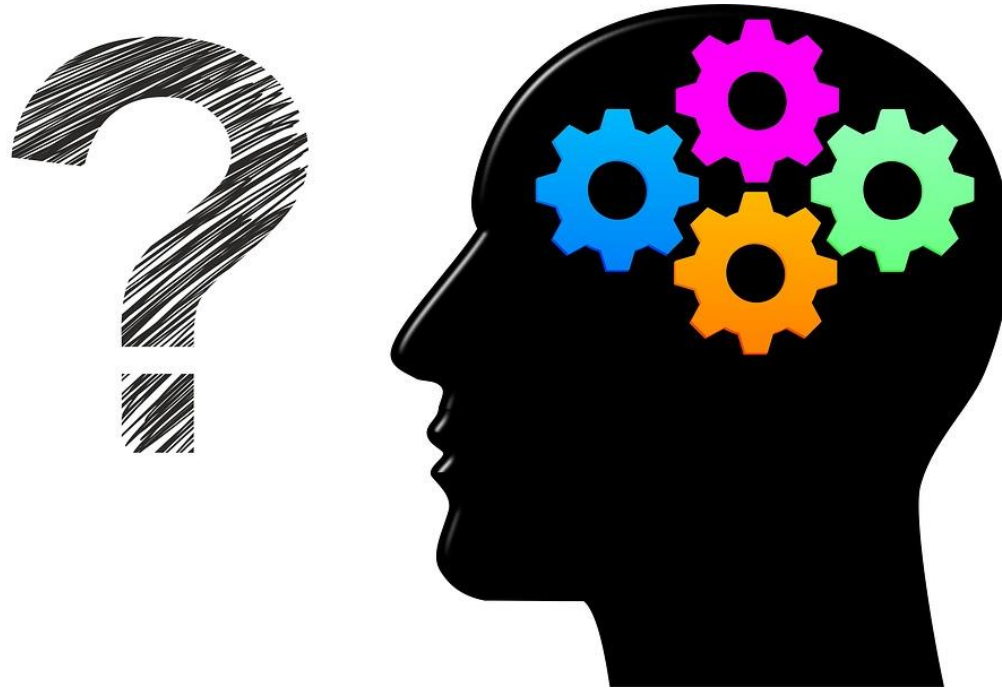
SY21-22 Completed Steps

- ✓ Target partner organization scope of services to reach outcomes
- ✓ Leverage data dashboard for real-time planning and adaptation to meet student needs
- ✓ Release RFP for Summer Learning Loss Recovery Partnerships

SY21-22 Next Steps

- Leverage data for decision-making in identifying targeted, high-impact programs (behavior, attendance, academics)
- Align services with learning loss recovery and social-emotional health outcomes

QUESTIONS





SCHOOL BOARD CALENDAR

(Dates and times are tentative – please consult with the Board Secretary’s Office for more details)

2022 - JANUARY

Monday	Jan 24	5:30 pm	Board Regular Meeting	ELSC, Board Room 2500 Edgewood Rd NW
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2022- FEBRUARY

Monday	Feb 14	5:30 pm	Board Regular Meeting & Work Session	ELSC, Board Room 2500 Edgewood Rd NW
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Monday	Feb 28	5:30 pm	Board Regular Meeting	ELSC, Board Room 2500 Edgewood Rd NW
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2022- MARCH

Mon - Fri	Mar 14-18		CRCSD Spring Break	
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Monday	Mar 28	5:30 pm	Board Regular Meeting	ELSC, Board Room 2500 Edgewood Rd NW
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2022- APRIL

Monday	Apr 11	5:30 pm	Board Regular Meeting	ELSC, Board Room 2500 Edgewood Rd NW
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Monday	Apr 25	5:30 pm	Board Regular Meeting & Work Session	ELSC, Board Room 2500 Edgewood Rd NW
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2022- MAY

Monday	May 9	5:30 pm	Board Regular Meeting	ELSC, Board Room 2500 Edgewood Rd NW
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Thursday	May 26	7:00 PM	Jefferson HS Graduation	Alliant Energy Powerhouse
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Friday	May 27	7:00 PM	Kennedy HS Graduation	Alliant Energy Powerhouse
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Saturday	May 28	2:00 PM	Metro HS Graduation	DoubleTree Hotel
		7:00 PM	Washington HS Graduation	Alliant Energy Powerhouse

MEETING EVALUATION/ADJOURNMENT – President David Tominsky

Board Meeting: Monday, January 24, 2022