

NOTICE OF PUBLIC MEETING – RICEVILLE COMMUNITY SCHOOL, RICEVILLE, IA

You are hereby notified that the Board of Directors of the Riceville Community School District will meet at 7:00 P.M., on the 20th day of March 2017, at the High School Library, Riceville, Iowa

At this meeting, the tentative agenda is as follows:

- I. Open Meeting
- II. Public Hearing on School Calendar
- III. Public Hearing on school budget
- IV. Approve Agenda
- V. Approval of:
 - A. Minutes of previous meeting
 - B. Financial Reports
 - C. Summary of Bills
- VI. Communications
 - A. Citizens and organization
 - B. Written
- VII. Reports
 - a. Principal
 - b. Superintendent
 - c. Board questions or concerns
- VIII. New Business
 - A. Personnel
 1. Resignations
 - a.) Bryce Conway—Co-varsity Boys Basketball
 - b.) Roxanne Beathke—V. Volleyball
 2. Contracts
 - a.) Bret Brinks—V. Boys Basketball
 - b.) Kevin Jahnel—Bus Driver
 - c.) Stef Fair—JV Boys Baseball
 - d.) Sal Gomez—JV Boys Basketball
 3. Approve Substitute Personnel & Volunteer Personnel
 - a.) Baseball—Justin Anderlik, Casey Anderlik, Jade Shedenhelm, Tom Anderlik, Bret Brinks, Kyle Guertin, Brandon Hummel
 - b.) Softball—Jamie Gansen, Bette Rasmussen
 - c.) Sue Christensen—Sub teacher
 - B. Second Reading Board Policies 705.2-705.3; 800-802.4R2
705.2—Purchasing on Behalf of Employees, 705.3—Payment for Goods and Services, 800-Objectives of Building & Sites, 801.1—Building & Sites Long Range Planning, 801.2—Building & Sites Surveys, 801.3—Educational Specifications for Building & Sites, 801.4—Site Acquisition, 801.5—Bids and Awards for Construction Contracts, 802.1—Maintenance Schedule, 802.2-Requests for Improvements, 802.3—Emergency Repairs, 802.4—Capital Assets, 802.4R1—Capital Assets Regulation, 802.4R2—Capital Assets System Definitions
 - C. First Reading Board Policies 802.5-804.4
802.5—Buildings & Sites Adaption for Persons With Disabilities, 802.6—Vandalism, 802.7—Energy Conservation, 803.1—Disposition Obsolete Equipment, 803.2—Lease, Sale, or Disposal of School District Buildings & Sites, 804.1—Facilities Inspections, 804.2—Warning System and Emergency Plans, 804.3—Bomb Threats, 804.4—Asbestos Containing Material
 - D. Approve School Calendar
 - E. Approve FY 18 Budget

F. Open Enrollment

G. Pepsi Agreement

H. Shared Superintendent

The Riceville Community School and the Riceville Community Scholl will be entering a sharing agreement for the 2017-2018 school year to share Barb Schwamman as superintendent of both schools.

I. Budget Adjustment

RESOLVED, that the Board of Directors of Riceville community school district, will levy property tax for fiscal year 2017-2018 for the regular program budget adjustment as allowed under section 257.14, Code of Iowa.

J. Contracts for special education

- a.) New Hampton—1 student (Level I)
- b.) Howard-Winn—3 students (2-Level I and 1-Level III)
- c.) St. Ansgar—3 students (2 Level I and 1 Level III)

K. Sheriff Contract

L. Intercom Proposal

M. Master Contract

N. Discussion on student presentations

O. Announcements—Next Board Meeting will be held April 17th @ 7 P.M. in High School Library

P. Adjournment

Persons wishing to address the Board at this meeting should indicate their desire to do so with the school board secretary at least four hours prior to the meeting, either by written request or by telephonic request.

Riceville Community School District, Riceville, IA 50466, Phone #641-985-2288, ext. #1, By Jennifer Dunn- Board Secretary

**Riceville Community School
Riceville, IA**

The Board of Education of the Riceville Community School District held their regular board meeting February 20th 2016, at 7:00 p.m. in the High School Library. Board members present: Keeling, Hale, Richardson, Guertin and Fox. Also in attendance: Jennifer Dunn—Board Secretary/Treasurer, Casandra Leff—Monitor Recorder. Staff: Marcia Grimm, Heather Christensen, Tammi Mueller, Judy Bartels & Thomasine Conger, and Mike Brunner. Parents/Grandparents: Jeff Klaes and Laurie Schwark

Fox called the meeting to order @ 7:01 PM.

Public Hearing on roof project was held with no comments or concerns. Motion by Keeling, seconded by Richardson to close the public hearing at 7:02.

Motion by Guertin, seconded by Hale to approve the agenda. 5 Ayes. MC.

Motion by Guertin, second by Richardson to approve the minutes of previous meeting and summary of bills. Ayes 5. MC.

Motion by Keeling, seconded by Hale to approve the resignation of Justin Anderlik as JV Baseball. Roll Call Vote: Richardson, aye; Guertin, aye; Hale, aye; Keeling, aye; Fox, aye. MC.

Motion by Keeling, seconded by Guertin to approve the first reading of board policies 705.2-705.3; 800-802.4R2. 5 Ayes. MC.

Motion by Guertin, seconded by Richardson to approve the second reading of board policies 701.1-707.2; 710.3-711.9. 5 Ayes MC.

Motion by Hale, seconded by Keeling to set a public hearing date for the school calendar for March 20th at 7:00pm. 5 Ayes. MC.

Motion by Keeling, seconded by Hale to set a public hearing date for the 2017-18 school budget for March 20th at 7:05 pm. 5 Ayes. MC.

Motion by Keeling, seconded by Hale to approve the roofing bid from Midwest Roofing for the amount of 355,600, along with the bid of 7610 for fastening the current panels down. 5 Ayes. MC.

A discussion was had on members for a vision committee, a motion was made by Guertin, seconded by Richardson to approve Fox as a delegate and the other directors to rotate in as their schedules allowed. 5 Ayes. MC.

Motion by Hale, seconded by Guertin to approve the FY 15-16 audit report. 5 Ayes. MC.

Motion by Guertin, seconded by Keeling to approve the Open Enrollment of Landin Colich in from St. Ansgar. 5 Ayes. MC.

Next board meeting will be held Monday March 20th at 7:00 p.m. in the High School Library.

Motion by Guertin, second by Richardson to adjourn the meeting @ 7:42 PM. Ayes 5. MC.

Karl Fox
Board President

Jennifer Dunn
Board Secretary

Analysis of Cash Balance Including investment CD

2/28/17

	02/28/17	02/28/16	% change	Notes *
General Fund (10)	1,245,372.33	1,300,387.82	-4.2%	Open enrollment income and sp ed billing hasn't been deposited yet as it is only twice a year now instead of 4 times a year
Management Fund (22)	488,618.02	444,416.32	9.9%	
PPEL & LOSST Funds (36 & 3	1,398,679.00	1,074,069.28	30.2%	
Activity Fund (21)	67,645.60	57,335.09	18.0%	
Hot Lunch Fund (61)	103,547.94	85,167.12	21.6%	Haven't taken out elect, water, garbage, office wages
TOTAL	<u>3,303,862.89</u>	<u>2,961,375.63</u>	<u>11.6%</u>	Appears reasonable

* = Cash balances will fluctuate with the timing of revenue and expense receipts and payments. Items considered unusual are explained in greater detail under the notes above.

Inter-fund Loan outstanding

	Receivable	Payable	Explanation
General Fund	0.00		
Management Fund		0.00	

Batch Description: Invoices—MARCH 2017 BATCH 1

Processing Month: 03/2017

Vendor ID: 1005540	ACADEMIC SUPPLIER	PO Number: 19805T	Invoice Number: IN-1093974	Amount: 478.80
Description:		Invoice Date: 02/21/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0099 2237 100 0000 618	HP CF280A (80A) Premium Replacement Blac		142.08	N Final
10 0099 2237 100 0000 618	HP CF210A(131A) Premium Quality Replacem		70.77	N Final
10 0099 2237 100 0000 618	HP CF211A (131A) Premium Quality Replace		88.65	N Final
10 0099 2237 100 0000 618	HP CF212A (131A) Premium Quality Replace		88.65	N Final
10 0099 2237 100 0000 618	HP CF213A (131A) Premium Quality Replace		88.65	N Final
Vendor ID: 100055	ALLIANT ENERGY	PO Number:	Invoice Number: 20170306	Amount: 1,035.76
Description:		Invoice Date: 02/15/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2600 000 0000 622	SHOP BLDG		1,035.76	N Final
Vendor ID: 100055	ALLIANT ENERGY	PO Number:	Invoice Number: 20170306-0001	Amount: 29.54
Description:		Invoice Date: 02/15/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2600 000 0000 622	SPORTS COMPLEX		29.54	N Final
Vendor ID: 100055	ALLIANT ENERGY	PO Number:	Invoice Number: 20170306-0002	Amount: 2,926.11
Description:		Invoice Date: 02/15/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2600 000 0000 622	HS BLDG		2,926.11	N Final
Vendor ID: 100055	ALLIANT ENERGY	PO Number:	Invoice Number: 20170306-0003	Amount: 259.75
Description:		Invoice Date: 03/06/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2600 000 8270 622	BUS BARN		259.75	N Final
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 20170306	Amount: 2,244.26
Description:		Invoice Date: 02/28/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2700 000 0000 626	215.51 GAL GAS		414.23	N Final
10 0000 2700 000 0000 627	890.40 GAL DIESEL		1,830.03	N Final
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 53214	Amount: 11.61
Description:		Invoice Date: 02/28/2016	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00

Invoice Listing - Detail

Unposted; Batch Description Invoices--MARCH 2017 BATCH 1

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 950 7960 612	FFA OFFICER MEETING		11.61		N	Final	
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 58518	Amount:	89.34		
Description:		Invoice Date: 03/06/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 950 7960 612	PIZZAS FFA		89.34		N	Final	
Vendor ID: 100196	CITY OF RICEVILLE	PO Number:	Invoice Number: 16115	Amount:	673.60		
Description:		Invoice Date: 02/20/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2600 000 0000 411	WATER		176.80		N	Final	
10 0000 2600 000 0000 411	SEWER		176.80		N	Final	
10 0000 2600 000 0000 421	GARBAGE		320.00		N	Final	
Vendor ID: 100196	CITY OF RICEVILLE	PO Number:	Invoice Number: 16116	Amount:	23.28		
Description:		Invoice Date: 02/20/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2600 000 0000 411	WATER		11.64		N	Final	
10 0000 2600 000 0000 411	SEWER		11.64		N	Final	
Vendor ID: 100196	CITY OF RICEVILLE	PO Number:	Invoice Number: 16117	Amount:	26.00		
Description:		Invoice Date: 02/20/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2600 000 0000 411	SEWER		13.00		N	Final	
10 0000 2600 000 0000 411	WATER		13.00		N	Final	
Vendor ID: 101737	COCA COLA BOTTLING COMPANY	PO Number:	Invoice Number: 112254	Amount:	146.98		
Description:		Invoice Date: 02/07/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 1100 100 8031 618	pop for lounge vending machine		146.98		N	Final	
Vendor ID: 101737	COCA COLA BOTTLING COMPANY	PO Number:	Invoice Number: 126874	Amount:	113.28		
Description:		Invoice Date: 02/28/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 950 7960 619	COKE FOR VENDING MACHINE		113.28		N	Final	
Vendor ID: 104466	CULLIGAN WATER CONDITIONING	PO Number:	Invoice Number: 84803	Amount:	78.82		

Invoice Listing - Detail
Unposted; Batch Description Invoices--MARCH 2017 BATCH 1

Description:	Invoice Date:	03/06/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 2600 000 0000 680	SALT		78.82		N		Final	
Vendor ID: 102903	EVANS PRINTING & PUBLISHING	PO Number:	Invoice Number: 501	Amount:				157.38
Description:	Invoice Date:	02/08/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 2310 000 0000 613	LEGAL PUBLICATIONS		157.38		N		Final	
Vendor ID: 100203	FARMERS FEED & GRAIN CO INC	PO Number:	Invoice Number: 5727	Amount:				45.70
Description:	Invoice Date:	02/20/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 2700 000 0000 434	SERVICE 2014 VAN		45.70		N		Final	
Vendor ID: 100203	FARMERS FEED & GRAIN CO INC	PO Number:	Invoice Number: 698	Amount:				54.43
Description:	Invoice Date:	12/29/2016	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 2700 000 0000 434	FUEL FILTER REPAIR BUS #5		54.43		N		Final	
Vendor ID: 100203	FARMERS FEED & GRAIN CO INC	PO Number:	Invoice Number: 699	Amount:				176.60
Description:	Invoice Date:	01/12/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 2700 000 0000 434	REAPIR FILTERS AND FUEL PUMP BUS #3		176.60		N		Final	
Vendor ID: 102818	GREAT AMERICAN OPPORTUNITIES	PO Number:	Invoice Number: 913431886	Amount:				150.00
Description:	Invoice Date:	02/17/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 1999 000 8031	TUMBLERS		150.00		N		Final	
Vendor ID: 101465	GRP & ASSOCIATES	PO Number:	Invoice Number: 191202	Amount:				40.00
Description:	Invoice Date:	02/21/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
10 0000 2134 000 0000 613	MEDICAL WASTE		40.00		N		Final	
Vendor ID: 102635	IOWA COMMUNICATIONS NETWORK	PO Number:	Invoice Number: 497594	Amount:				157.75
Description:	Invoice Date:	03/02/2017	Due Date:	03/06/2017	Status:	A	1099 Amount:	0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:				

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0099 2237 100 0000 320	ICN		157.75		N	Final

Vendor ID: 707134 MARCO INC. PO Number: Invoice Number: 53581050 Amount: 1,340.20

Description: Invoice Date: 02/25/2017 Due Date: 03/15/2017 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 2600 000 0000 442	COPIER LEASE		1,340.20		N	Final

Vendor ID: 707134 MARCO INC. PO Number: Invoice Number: NV4078890 Amount: 107.22

Description: Invoice Date: 02/24/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 2410 000 0000 611	STAPLES		53.61		N	Final
10 1000 2410 000 0000 611	STAPLES		53.61		N	Final

Vendor ID: 100524 MARLEY, JAY PO Number: Invoice Number: 20170306 Amount: 90.00

Description: Invoice Date: 01/19/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 90.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6790 345	OFFICIAL		90.00	90.00	N	Final

Vendor ID: 100007 MARTIN BROS DIST PO Number: Invoice Number: 6592082 Amount: 62.41

Description: Invoice Date: 02/16/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1300 355 0000 612	FACS CLEANING SUPPLIES		62.41		N	Final

Vendor ID: 100007 MARTIN BROS DIST PO Number: Invoice Number: 6592083 Amount: 457.16

Description: Invoice Date: 02/16/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7960 619	FOOD FOR VENDING MACHINE		457.16		N	Final

Vendor ID: 104732 MASON CITY COMMUNITY SCHOOL DISTRICT PO Number: Invoice Number: 20170306 Amount: 396.00

Description: Invoice Date: 02/23/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 1100 100 0000 561	EDUCARE		396.00		N	Final

Vendor ID: 707257 MCLAUGHLIN, BOB PO Number: Invoice Number: 20170306 Amount: 120.00

Description: Invoice Date: 01/23/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 120.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6790 345	OFFICIAL		120.00	120.00	N	Final

Invoice Listing - Detail
Unposted; Batch Description Invoices--MARCH 2017 BATCH 1

Vendor ID: 102291	NAPA	PO Number:	Invoice Number: 208575	Amount:	13.30
Description:		Invoice Date: 02/09/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2700 000 0000 673	WIPERS BUS #2		13.30	N	In Full
					Final
Vendor ID: 102291	NAPA	PO Number:	Invoice Number: 209040	Amount:	15.96
Description:		Invoice Date: 02/21/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2700 000 0000 673	WIPERS RED VAN & BUS 10		15.96	N	In Full
					Final
Vendor ID: 102291	NAPA	PO Number:	Invoice Number: 209291	Amount:	6.65
Description:		Invoice Date: 02/27/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2700 000 0000 673	WIPERS BUS 10		6.65	N	In Full
					Final
Vendor ID: 100470	NATIONAL FFA ORGANIZATION	PO Number:	Invoice Number: 1248594	Amount:	268.00
Description:		Invoice Date: 02/16/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 950 7960 612	FFA JACKETS		268.00	N	In Full
					Final
Vendor ID: 707260	NEBRASKA SCIENTIFIC	PO Number:	Invoice Number: 65439	Amount:	81.95
Description:		Invoice Date: 02/28/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 3200 1100 100 0000 612	SHEEP BRAINS		68.00	N	In Full
10 3200 1100 100 0000 612	SHIPPING		13.95	N	In Full
					Final
Vendor ID: 707086	NOSBISCH, MORGAN	PO Number:	Invoice Number: 20170306	Amount:	73.17
Description:		Invoice Date: 08/28/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 950 7960 612	RESUME PAPER		73.17	N	In Full
					Final
Vendor ID: 100051	OMNITEL COMMUNICATIONS	PO Number:	Invoice Number: 20170306	Amount:	1,625.18
Description:		Invoice Date: 02/28/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2320 000 0000 532	TELEPHONE		315.18	N	In Full
10 0000 2320 000 0000 538	INTERNET		1,310.00	N	In Full
					Final
Vendor ID: 102893	PERMA - BOUND	PO Number:	Invoice Number: 1717132-00	Amount:	462.61

Description:	Invoice Date: 02/13/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2222 100 8953 643	BOOKS		462.61		N	Final
Vendor ID: 102893	PERMA - BOUND	PO Number:	Invoice Number: 1717132-01	Amount:	127.74	
Description:	Invoice Date: 02/27/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2222 100 8953 643	BOOKS		127.74		N	Final
Vendor ID: 706882	POLLARD PEST CONTROL CO. & LAWN CARE	PO Number:	Invoice Number: 20170306	Amount:	80.00	
Description:	Invoice Date: 02/27/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2600 000 0000 425	PEST CONTROL		80.00		N	Final
Vendor ID: 100476	PSAT/NMSQT	PO Number:	Invoice Number: 20170306	Amount:	30.00	
Description:	Invoice Date: 10/19/2016	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 1100 100 8031 618	TESTING FEES		30.00		N	Final
Vendor ID: 100025	QUILL CORPORATION	PO Number:	Invoice Number: 4415956	Amount:	44.99	
Description:	Invoice Date: 02/15/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2310 000 0000 611	STEAM MOP		44.99		N	Final
Vendor ID: 706974	RICEVILLE COMMUNITY MARKET PLACE,	PO Number:	Invoice Number: 25861	Amount:	58.84	
Description:	Invoice Date: 02/13/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1300 355 0000 612	FACS FOOD SUPPLIES		58.84		N	Final
Vendor ID: 706974	RICEVILLE COMMUNITY MARKET PLACE,	PO Number:	Invoice Number: 26575	Amount:	146.46	
Description:	Invoice Date: 02/21/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1300 355 0000 612	FACS FOOD SUPPLIES		146.46		N	Final
Vendor ID: 706974	RICEVILLE COMMUNITY MARKET PLACE,	PO Number:	Invoice Number: 3794	Amount:	44.29	
Description:	Invoice Date: 02/03/2017	Due Date: 03/06/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>

10 3200 1300 355 0000 612	FACS FOOD SUPPLIES	44.29	N	Final
Vendor ID: 100041	RICEVILLE LUMBER CO	PO Number:	Invoice Number: 03121	Amount: 110.40
Description:		Invoice Date: 01/30/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 3200 1300 315 8958 612	LUMBER-SHOP RESALE		110.40	N Final
Vendor ID: 707261	ROBERT, STENSLAND	PO Number:	Invoice Number: [2017-1]	Amount: 1,800.00
Description:		Invoice Date: 02/20/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 1,800.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
36 0000 4300 000 0000 343	ARCHITECT FOR ROOF DESIGN		1,800.00	1,800.00 N Final
Vendor ID: 100229	SCHOOL BUS SALES CO	PO Number:	Invoice Number: SN04339	Amount: 155,158.00
Description:		Invoice Date: 02/22/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
36 0000 2700 000 0000 732	BUS		77,579.00	N Final
33 0000 2700 000 0000 732	BUS		77,579.00	N Final
Vendor ID: 100229	SCHOOL BUS SALES CO	PO Number:	Invoice Number: WO44193	Amount: 193.70
Description:		Invoice Date: 02/22/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2700 000 0000 431	REPAIR TO BUS #5 STOP SIGN		193.70	N Final
Vendor ID: 100175	SCHOOL HEALTH CORP	PO Number: 19809N	Invoice Number: 3260436-00	Amount: 73.04
Description:		Invoice Date: 03/02/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2134 000 0000 613	1"x3" Bandages		19.66	N Final
10 0000 2134 000 0000 613	Acetaminophen Extra Strength		21.33	N Final
10 0000 2134 000 0000 613	Ibuprofen Jr. Chewable		6.13	N Final
10 0000 2134 000 0000 613	Motrin Childrens Liquid		8.68	N Final
10 0000 2134 000 0000 613	Elastic Bandage (Box of 12)		7.29	N Final
10 0000 2134 000 0000 613	FREIGHT		9.95	N Final
Vendor ID: 100044	SUPERIOR WELDING SUPPLY CO	PO Number:	Invoice Number: 226976	Amount: 63.25
Description:		Invoice Date: 02/13/2017	Due Date: 03/06/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
10 3200 1100 100 0000 612	ARGON & WIRE		63.25	N Final
Vendor ID: 706777	TIMBERLINE BILLING SERVICE LLC	PO Number:	Invoice Number: 11257	Amount: 13.10

Invoice Listing - Detail
Unposted; Batch Description Invoices—MARCH 2017 BATCH 1

Description: Invoice Date: 02/28/2017 Due Date: 03/06/2017 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2510 217 3303 351	MEDICAID BILING SERVICE		13.10		N	Final

Batch 1099 Total:	2,010.00	Batch Total:	171,982.61
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Report 1099 Total:	2,010.00	Report Total:	171,982.61
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Invoice Listing - Detail
Unposted; Batch Description Invoices--MARCH 2017 BATCH 2

Batch Description: Invoices--MARCH 2017 BATCH 2

Processing Month: 03/2017

Vendor ID: 706920 **MARCO**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
10 3200 2410 000 0000 611 STAPLES
10 1000 2410 000 0000 611 STAPLES

Checking Account ID:

PO Number: **Invoice Number: INV4078890** **Amount: 107.22**
Invoice Date: 02/24/2017 Due Date: 03/07/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
53.61 N Final
53.61 N Final

Vendor ID: 707134 **MARCO INC.**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
36 0000 2600 000 0000 442 COPIER LEASE

Checking Account ID:

PO Number: **Invoice Number: 53581050.** **Amount: 1,340.20**
Invoice Date: 03/07/2017 Due Date: 03/07/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,340.20 N Final

Vendor ID: 100229 **SCHOOL BUS SALES CO**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
10 0000 2700 000 0000 434 STOP SIGN REPAIR BUS #5

Checking Account ID:

PO Number: **Invoice Number: WO41193.** **Amount: 193.70**
Invoice Date: 02/22/2017 Due Date: 03/07/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
193.70 N Final

Batch 1099 Total:	0.00	Batch Total:	1,641.12
Report 1099 Total:	0.00	Report Total:	1,641.12

Batch Description: Invoices--MARCH 2017 BATCH 3

Processing Month: 03/2017

Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 299152	Amount:	263.84
Description:		Invoice Date: 02/03/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		263.84		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 300763	Amount:	372.99
Description:		Invoice Date: 02/07/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		372.99		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 302564	Amount:	190.73
Description:		Invoice Date: 02/10/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		190.73		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 304180	Amount:	311.55
Description:		Invoice Date: 02/14/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		311.55		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 305983	Amount:	131.92
Description:		Invoice Date: 02/17/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		131.92		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 307600	Amount:	335.92
Description:		Invoice Date: 02/21/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		335.92		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 309403	Amount:	189.70
Description:		Invoice Date: 02/24/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		189.70		N
					In Full
					Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 311024	Amount:	190.73
Description:		Invoice Date: 02/28/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00

Invoice Listing - Detail

Unposted; Batch Description Invoices--MARCH 2017 BATCH 3

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		190.73		N	Final	
Vendor ID: 707263	CERRO GORDO COUNTY DEPT. OF PUBLIC HEALTH	PO Number:	Invoice Number: 20170315	Amount:	275.00		
Description:		Invoice Date: 03/15/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 810	SERSAFE CONFERENCE		275.00		N	Final	
Vendor ID: 101737	COCA COLA BOTTLING COMPANY	PO Number:	Invoice Number: 131851	Amount:	63.84		
Description:		Invoice Date: 03/14/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 950 7960 619	VENDING MACHINE SUPPLIES		63.84		N	Final	
Vendor ID: 706986	COMPUTER RESOURCE CENTER	PO Number:	Invoice Number: 7328	Amount:	805.00		
Description:		Invoice Date: 03/04/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0099 2237 100 0000 431	COMPUTER REPAIR		805.00		N	Final	
Vendor ID: 100320	CONTINENTAL RESEARCH CORP.	PO Number: 19779C	Invoice Number: 446592-CRC-1	Amount:	372.40		
Description:		Invoice Date: 03/02/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2600 000 0000 680	CLEANERS		372.40		N	Final	
Vendor ID: 104465	DECKER EQUIPMENT	PO Number:	Invoice Number: 185875A	Amount:	50.42		
Description:		Invoice Date: 03/10/2017	Due Date: 03/16/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2600 000 0000 680	PENCIL SHARPNER		50.42		N	Final	
Vendor ID: 100745	DECORAH COMMUNITY SCHOOL DIST	PO Number:	Invoice Number: 20170315	Amount:	3,881.14		
Description:		Invoice Date: 03/10/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0070 1200 217 3303 561	LEVEL III SP ED BILLING		3,881.14		N	Final	
Vendor ID: 104805	DHS	PO Number:	Invoice Number: 20170316	Amount:	166.50		
Description:		Invoice Date: 03/16/2017	Due Date: 03/16/2017	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	

10 0000 4634 219 4634	FEDERAL MEDICAID	166.50	N	Final
Vendor ID: 706884	EARTHGRAINS BAKING CO, INC	PO Number:	Invoice Number: 52251914652	Amount: 65.00
Description:		Invoice Date: 02/14/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 631	BREAD		65.00	N Final
Vendor ID: 706884	EARTHGRAINS BAKING CO, INC	PO Number:	Invoice Number: 52251914757	Amount: 52.00
Description:		Invoice Date: 02/21/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 631	BREAD		52.00	N Final
Vendor ID: 706884	EARTHGRAINS BAKING CO, INC	PO Number:	Invoice Number: 52251914863	Amount: 121.40
Description:		Invoice Date: 02/28/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 631	BREAD		121.40	N Final
Vendor ID: 706958	EMS DETERGENT SERVICES	PO Number:	Invoice Number: 103101701	Amount: 231.73
Description:		Invoice Date: 03/10/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 618	detergent		231.73	N Final
Vendor ID: 103795	FAIR, DARCY	PO Number:	Invoice Number: 20170315	Amount: 20.00
Description:		Invoice Date: 03/15/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0000 1400 920 6840 612	DICKENSON ENTRY FEE		20.00	N
Vendor ID: 7072335	FRIDLEY, WADE	PO Number:	Invoice Number: 20170315	Amount: 120.00
Description:		Invoice Date: 03/15/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0000 1400 920 6740 612	DICKENSON RELAY ENTRY FEE		120.00	N Final
Vendor ID: 100291	IHSSA	PO Number:	Invoice Number: 20170315	Amount: 122.00
Description:		Invoice Date: 03/13/2017	Due Date: 03/15/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
21 0000 1400 910 6120 612	SPEECH MEDALS		122.00	N Final
Vendor ID: 100291	IHSSA	PO Number:	Invoice Number: 20170315-0001	Amount: 11.00

Description:		Invoice Date: 03/15/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 910 6120 612	LITERARY PROGRAM		11.00		N	Final
Vendor ID: 100164		IOWA TESTING PROGRAMS		PO Number: 19751H	Invoice Number: 17-6219	Amount: 1,564.90
Description:		Invoice Date: 03/09/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1100 100 0000 325	TESTING MATERIALS		1,564.90		N	Final
Vendor ID: 706983		ISFIS, INC		PO Number:	Invoice Number: 8859	Amount: 250.00
Description:		Invoice Date: 02/07/2017	Due Date: 03/08/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2510 000 0000 810	BUDGET CONFERENCE		250.00		N	Final
Vendor ID: 100005		KECK, INC		PO Number:	Invoice Number: 20170315	Amount: 195.87
Description:		Invoice Date: 12/27/2016	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	COMMDITIES		195.87		N	Final
Vendor ID: 105414		LYNCH DALLAS, PC		PO Number:	Invoice Number: 141123	Amount: 462.00
Description:		Invoice Date: 02/28/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 462.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2310 000 0000 342	LEGAL SERVICES		462.00	462.00	N	Final
Vendor ID: 100007		MARTIN BROS DIST		PO Number:	Invoice Number: 6571277	Amount: 1,064.59
Description:		Invoice Date: 02/02/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 618	FS SUPPLIES		172.83		N	Final
61 0000 3110 000 0000 631	FOOD		891.76		N	Final
Vendor ID: 100007		MARTIN BROS DIST		PO Number:	Invoice Number: 6581774	Amount: 1,094.40
Description:		Invoice Date: 02/09/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	FOOD		1,094.40		N	Final
Vendor ID: 100007		MARTIN BROS DIST		PO Number:	Invoice Number: 6592081	Amount: 935.83
Description:		Invoice Date: 02/16/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

Invoice Listing - Detail
Unposted; Batch Description Invoices--MARCH 2017 BATCH 3

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	FOOD		935.83		N	Final
Vendor ID: 100007 MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 6602335		Amount:	1,020.61
Sequence: 1	Check Type:	Invoice Date: 02/23/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 618	FS SUPPLIES		41.56		N	Final
61 0000 3110 000 0000 631	FOD		979.05	0.00	N	Final
Vendor ID: 104055 MASON CITY GLASS SERVICE						
Description:		PO Number:	Invoice Number: 26887		Amount:	97.75
Sequence: 1	Check Type:	Invoice Date: 03/10/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2600 000 0000 432	GLASS REPAIR		97.75		N	Final
Vendor ID: 707033 NICHOLSON, STEVE						
Description:		PO Number:	Invoice Number: 20170307		Amount:	122.72
Sequence: 1	Check Type:	Invoice Date: 02/28/2017	Due Date: 03/07/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2320 000 0000 580	TRAVEL REIMBURSEMENT		122.72		N	Final
Vendor ID: 706974 RICEVILLE COMMUNITY MARKET PLACE,						
Description:		PO Number:	Invoice Number: 27671		Amount:	105.41
Sequence: 1	Check Type:	Invoice Date: 03/06/2017	Due Date: 03/07/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1300 355 0000 612	FACS FOOD SUPPLIES		105.41		N	Final
Vendor ID: 706974 RICEVILLE COMMUNITY MARKET PLACE,						
Description:		PO Number:	Invoice Number: 27753		Amount:	42.43
Sequence: 1	Check Type:	Invoice Date: 03/07/2017	Due Date: 03/07/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0070 1200 219 0000 612	sp ed food supplies		42.43		N	Final
Vendor ID: 706974 RICEVILLE COMMUNITY MARKET PLACE,						
Description:		PO Number:	Invoice Number: 4484		Amount:	72.14
Sequence: 1	Check Type:	Invoice Date: 03/08/2017	Due Date: 03/16/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1300 355 0000 612	facs food supplies		72.14		N	Final
Vendor ID: 706974 RICEVILLE COMMUNITY MARKET PLACE,						
Description:		PO Number:	Invoice Number: 4578		Amount:	77.57
Sequence: 1	Check Type:	Invoice Date: 03/15/2017	Due Date: 03/16/2017	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 3200 1300 355 0000 612	facs food supplies		77.57		N	Final

Vendor ID: 103020	RUNDE GRAPHICS	PO Number:	Invoice Number: 2406	Amount:	98.00
Description:		Invoice Date: 02/28/2017	Due Date: 03/07/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 950 7960 612	PLAQUES -RETIRING OFFICERS		98.00		N
					In Full
					Final
Vendor ID: 100229	SCHOOL BUS SALES CO	PO Number:	Invoice Number: SN04339.	Amount:	155,158.00
Description:		Invoice Date: 02/22/2017	Due Date: 03/07/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
36 0000 2700 000 0000 732	BUS		77,579.00		N
					In Full
					Final
33 0000 2700 000 0000 732	BUS		77,579.00		N
					In Full
					Final
Vendor ID: 100175	SCHOOL HEALTH CORP	PO Number: 19809N	Invoice Number: 3260436-01	Amount:	21.98
Description:		Invoice Date: 03/09/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2134 000 0000 613	Patches 1 1/2"x1 1/2"		8.26		N
					In Full
					Final
10 0000 2134 000 0000 613	Acetaminophen Jr. Chewable		13.72		N
					In Full
					Final
Vendor ID: 101717	SCHOOL SPECIALTY SUPPLY INC	PO Number: 19781B	Invoice Number: 208117930668	Amount:	34.82
Description:		Invoice Date: 03/09/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2310 000 0000 611	ENVELOPES		34.82		N
					In Full
					Final
Vendor ID: 707058	SCHWARCK, BRAD	PO Number:	Invoice Number: 20170315	Amount:	75.15
Description:		Invoice Date: 03/15/2017	Due Date: 03/15/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 1611 000 0000	REFUND		75.15		N
					In Full
					Final
Vendor ID: 707262	SOUTHEASTERN PERFORMANCE APPAREL	PO Number:	Invoice Number: 368711	Amount:	131.00
Description:		Invoice Date: 03/06/2017	Due Date: 03/09/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 910 6210 612	ACCESSORIES		131.00		N
					In Full
					Final
Vendor ID: 105216	STACYVILLE LP GAS CO	PO Number:	Invoice Number: s 009700	Amount:	7,328.03
Description:		Invoice Date: 02/21/2017	Due Date: 03/08/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2600 000 0000 623	LP		7,328.03		N
					In Full
					Final
Vendor ID: 105092	TROPHIES PLUS INC	PO Number:	Invoice Number: 354341	Amount:	47.00

Invoice Listing - Detail

Unposted; Batch Description Invoices—MARCH 2017 BATCH 3

Description: Invoice Date: 03/09/2017 Due Date: 03/15/2017 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 0000 612	RIBBONS JH TRACK MEET		47.00		N	Final

Batch 1099 Total:	<u>462.00</u>	Batch Total:	<u>178,345.01</u>
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Report 1099 Total:	<u>462.00</u>	Report Total:	<u>178,345.01</u>
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PURCHASING ON BEHALF OF EMPLOYEES

Generally, the school district will not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It is within the discretion of the board to determine when unique and unusual circumstances exist.

~~No purchase is made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.~~

Legal Reference: Iowa Code §§ 279.8 (2011).

Cross Reference: 703 Budget

Approved: _____ Reviewed: _____ Revised: September 16, 2013

PAYMENT FOR GOODS AND SERVICES

The board authorizes the issuance payment of claims against the school district for goods and services. The board will allow the payment after the goods and services have been received and accepted in compliance with board policy.

The board authorizes the board secretary, upon approval of the superintendent, to issue payment for verified bills, for reasonable and necessary expenses, when the board is not in session. The board will approve the bills at its next regular meeting.

The secretary will determine to the secretary's satisfaction that the claims presented to the board are in order and are legitimate expenses of the school district. It is the responsibility of the secretary to bring claims to the board.

The board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.

It is the responsibility of the superintendent to develop the administrative regulations regarding this policy.

NOTE: The board may delegate payment of verified bills to the board secretary who can then pay upon approval of the superintendent. Should the board delegate this responsibility, the board must still approve the payment at the board's next regular board meeting. Or, the board can be maintained the responsibility for reviewing the bills before payment. For more details discussion of this issue, see IASB's Policy Primer, Vol 19 #5- May 24, 2006

Legal Reference: Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930.)
Iowa Code §§ 279.8, .29, .30, .36; 291.12; 721.2(5) (2011).
281 I.A.C. 12.3(1)
1980 Op. Att'y Gen. 102, 160, 720.
1976 Op. Att'y Gen. 69.
1972 Op. Att'y Gen. 130, 180, 392, 456, 651.
1936 Op. Att'y Gen. 375.

Cross Reference: 705 Expenditures

Approved: _____

Reviewed: May 14, 1992 Revised: September 16, 2013

OBJECTIVES OF BUILDINGS & SITES

The series of the board policy manual sets forth the board objectives and goals for the school district's building and sites. It is the goal of the board to provide sufficient school district buildings and sites for the educational program. The board will strive to provide an environment which will encourage and support learning.

In providing this environment the school district buildings and sites will accommodate the organizational and instructional patterns that support the education program. The board has final authority to determine what is necessary to meet the needs of the education program.

It is the responsibility of the superintendent to oversee the day-to-day operations of the school buildings and sites and to notify the board of areas in need of improvement.

Approved: _____

Reviewed: _____

Revised: September 16, 2013

BUILDINGS & SITES LONG RANGE PLANNING

As part of the board's long range plan for the school district's education program, the board will include the building and sites needs for the education program. The long-term needs for buildings and sites will be discussed and determined by the board.

It is the responsibility of the superintendent to provide information including, but not limited to, enrollment projections and education program requirements to the board.

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2011).

Cross Reference: 103 Long-Range Needs Assessment

Approved: _____ Reviewed: _____ Revised: September 16, 2013

BUILDINGS & SITES SURVEYS

The board may engage the services of consultants or other personnel to study the needs of the school district's buildings and sites in providing the educational program. The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

It is the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board

Legal Reference: Iowa Code §§ 280.3, .14; 297 (2011).

Cross Reference: 103 Long-Range Needs Assessment
801 Site Acquisition and Building Construction

Approved: _____ Reviewed: _____ Revised: September 16, 2013

EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

Buildings and sites considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement to be able to meet, the specifications set by the board. The board will make this determination.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specification will be consistent with the education program, and they will provide the architect with the information necessary to determine what is expected from the facility. It is within the discretion of the board to determine whether a committee is appointed.

The education specifications will include, but not be limited to, the financial resources available for the project, the definition and character of classrooms, the functional use to be made of the rooms, description of specialized needs, and other pertinent information as the board deems necessary.

It is the responsibility of the superintendent to make a recommendation to the board regarding the specifications of building and sites.

Legal Reference: *Cedar Rapids Community School District, Linn County v. City of Cedar Rapids,*
252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ Ch26; 280.3, .14; 297; 544A (2011).
1974 Op. Att'y Gen. 529.

Cross Reference: 801 Site Acquisition and Building Construction

Approved: _____ Reviewed: _____ Revised: September 16, 2013

SITE ACQUISITION

Sites acquired by the board will meet or, upon improvement, be able to meet the specifications set out by the board prior to using the site for the educational program. The board may meet in closed session to discuss potential purchases of sites.

It is the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites.

Legal Reference: Iowa Code §§ 21.5(j); 297 (2011).

Cross Reference: 212 Closed Sessions
705.1 Purchasing-Bidding
801 Site Acquisition and Building Construction

Approved: _____

Reviewed: May 28, 2008 Revised: September 16, 2013

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

The board supports economic development in Iowa, particularly in the school district community. Construction contracts will be made in the school district community or in Iowa from Iowa-based companies if the bids submitted are comparable in quality and can be received without additional cost in comparison to those submitted by other bidders. The board will have the authority to approve or reject construction contracts.

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding the statutory minimums required by law. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of the school. The superintendent will comply with the competitive quote process for those projects subject to the competitive quote law. The superintendent will determine the process for obtaining quotes for projects below the competitive quote limit.

The award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. The board will have the right to reject any or all bids, or any part thereof, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids. The board secretary shall recommend, to the board, which bid to accept.

NOTE: This policy is consistent with Iowa law regarding construction. Public, competitive detailed bids are only required on construction projects, including renovation and repair, if the cost exceeds \$100,000. In the case of emergency repairs, the requirement for public, competitive sealed bids is waived if the AEA administrator issues a certificate that the emergency repairs are necessary to prevent the closing of a school. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #7-October 27, 2006.

Legal Reference: Iowa Code §§ Ch 26; 72; 73; 297.7-.8 (2011).

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

Approved: _____ Reviewed: November 17, 2003 Revised: September 16, 2013

MAINTENANCE SCHEDULE

The school district buildings and sites, including the grounds, building and equipment, will be kept clean and in good repair. Employees should notify the building principal when something is in need of repair or removal, including graffiti.

It is the responsibility of the superintendent to maintain the school district buildings and sites. As part of this responsibility, a maintenance schedule is created and adhered to in compliance with this policy.

Note: The sentence on graffiti is necessary because of the liability a school district could incur in a case involving harassment. The continued presence of graffiti could expose the school district to liability. It is recommended that school districts implement a procedure to discourage, report and remove graffiti in a timely manner.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2011).

Cross Reference: 502.2 Care of School Property/Vandalism
502.5 Student Lockers
802 Maintenance, Operation and Management
804.1 Facilities Inspections

Approved: September 16, 2013 Reviewed: _____ Revised: _____

REQUESTS FOR IMPROVEMENTS

Generally, except for emergency situations, requests for improvements or repairs are made to the superintendent by building principals and the head custodians. Requirements for requests outlined in the maintenance schedule will be followed.

Minor improvements, not exceeding a cost of \$5000.00, may be approved by the superintendent. Improvements exceeding \$5000.00 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

NOTE: The amount in the blanks should be consistent with the amounts in Policies 705.1 and 803.2

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2011).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved: September 16, 2013 Reviewed: _____ Revised: _____

EMERGENCY REPAIRS

In the event of an emergency requiring repairs, in excess of the state limit, to a school district facility are necessary to correct or control the situation and to prevent the closing of school, the provisions relating to bidding will not apply.

It is the responsibility of the superintendent to obtain certification from the area education agency administer stating such repairs in excess of the state limit were necessary to prevent the closing of school.

It is the responsibility of the superintendent to notify the board as soon as possible considering the circumstances of the emergency.

NOTE: This policy reflects Iowa law regarding emergency repairs. The certification of the AEA administer is a legal requirement.

Legal Reference: Iowa Code §§ 26.3, 280.3, .14; 297.8 (2011).

Cross Reference: 705.1 Purchasing-Bidding
802 Maintenance, Operation and Management

Approved: September 16, 2013 Reviewed: _____ Revised: _____

CAPITAL ASSETS

The school district will establish and maintain a capital assets management system for reporting capitalized assets owned or under the jurisdiction of the school district in its financial reports in accordance with generally accepted accounting principles (GAAP) as required or modified by law; to improve the school district's oversight of capital assets by assigning and recording them to specific facilities and programs and to provide for proof of loss of capital assets for insurance purposes.

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than (\$2,000,000). The Federal regulations governing school lunch programs require capital assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

All intangible assets with a purchase price equal to or greater than (\$2,000,000) with useful life of two or more years, are included in the intangible asset inventory for capitalization purpose. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. IF there are no legal, contractual, regulatory, technological or other factors that limit the useful life of the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

Phase III districts, as determined under GASB 34, will retroactively report intangible assets. If actual historical cost cannot be determined for intangible assets due to lack of sufficient records, estimated historical cost will be used.

This policy applies to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to "net" the capital asset and amortization to avoid reporting. For internally generated intangible assets, outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, and for development of internally generated intangible assets should be capitalized.

The capital assets management system must be updated monthly to account for the addition/acquisition, disposal, and relocation/transfer of capital assets. It is the responsibility of the superintendent to count and reconcile the capital assets with capital assets management system on June 30 each year.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent to educate employees about this policy and its supporting administrative regulations.

Note: It is suggested the board consider a capitalization threshold consistent with the GASB 34 Committee Recommendations which recommended "districts and AEAs implement capitalization levels that would capture at least 80% of the value of the assets. However, the threshold should not be greater than \$5,000." In addition, boards may wish to establish guidelines at lower thresholds for keeping track of capital assets for internal control and insurance purposes.

In determining the capital asset capitalization threshold, the size of the school district, the property insurance deductible and the time and effort necessary to account for and track capital assets with a lesser value should be considered. It is strongly recommended the board consult with the school auditor prior to setting the capitalization threshold.

An intangible asset should be recognized in the statement of net assets only if it is identifiable which means the asset is either separate or, arose from contractual or other legal rights, regardless of whether those rights are transferable or separable. The intangible asset must also possess all of the following characteristics/criteria:

- ***Lack of physical substance;***
- ***Be of nonfinancial nature (not in monetary form like cash or investment securities);***
and,
- ***The initial useful life extending beyond a single reporting period***

Examples of intangible assets include easements, land use rights, patents, trademarks, and copyrights. In addition, intangible assets include computer software purchased, licensed or internally generated, including websites, as well as outlays associated with an internally generated modification of computer software. Intangible assets can be purchased or licensed, acquired through nonexchange transactions or internally generated. Intangible assets exclude assets acquired or created primarily for purposes of directly obtaining income, assets from capital lease transactions reported by lessees, and goodwill created through the combination of a government and another entity.

A school district could, and many do, use bar code identification tags to control capital assets, such as VCRs, technology equipment, etc., even though these capital assets have a cost below the capitalization threshold. In tracking these capital assets only the information necessary to control the location and use of them needs to be maintained. Some school districts video-tape each classroom/office annually to save time and effort tracking capital assets below the capitalization threshold. The video tape is also helpful for insurance claims. Whether a school district chooses to track capital assets with a cost below the capitalization threshold or not, capital assets with a cost below the capitalization threshold should not be included in the capital assets listing for reporting purposes.

This policy provides for valuing capital assets at historical cost as required by GAAP. This policy bases the capitalization threshold on the historical/acquisition cost of the individual asset. The school district can choose to use the historical cost of all the items included in a purchase order as the basis for determining whether to capitalize the capital asset. The cost of improvements may be added to the historical cost of a capital asset. Deciding whether to add the costs of an improvement to a capital asset's historical cost is a judgment call which should be made after consulting with the school auditor

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2011).

Cross Reference: 709 Insurance Program
701.3 Financial Records

Approved: February 18, 2013 Reviewed: _____

Revised: March 17, 2014

CAPITAL ASSETS REGULATION

A. Capital Assets Management System

The Superintendent, and /or other designated staff, shall:

- 1.) Conduct the capital assets physical count;
- 2.) Develop the capital assets listing;
- 3.) Tag capital assets included in the capital assets management system with a bar code identification number;
- 4.) Make a recommendation of a computer software program for managing the capital assets management system;
- 5.) Enter the necessary data into the capital assets management system and compile the appropriate reports;
- 6.) Develop forms and procedures for maintaining the integrity of the capital assets system; and,
- 7.) Maintain responsibility for an accurate management system.

B. Determining historical cost

- 1.) The historical cost of a capital asset is based on the actual cost expended in making the capital assets serviceable.
- 2.) Gifts of capital assets are valued at the estimated fair market value at the addition/acquisition date.
- 3.) Capital assets purchased under a capital lease are valued at historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
- 4.) The historical cost of capital assets must include capitalized interest.

C. Annual capital assets listing reconciliation

- 1.) The superintendent, and/or other designated staff, in conjunction with the capital assets management team, will conduct an annual capital assets physical count to develop the annual capital assets listing in a manner similar to the initial capital assets listing process in B above. At least every three years, someone other than the person in custody of the capital assets in the building/department/room will perform the capital assets physical count for the building/department/room.
- 2.) Upon completion of the annual assets listing, the capital assets listing is reconciled to the capital assets management system data base.
- 3.) Capital assets found to have been excluded from the data base are added to the capital assets management system. The capital assets management system process should be reviewed to prevent future incidents of excluding a capital asset.
- 4.) Capital assets unaccounted for are reported to the superintendent who contacts the supervisor of and the individual in charge/control/custody of the capital asset. The individual in charge/control/custody of the capital asset has thirty days to account for the capital asset.

- 5.) Capital assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include, up to and including discharge, and may require the employee/person in charge/control/custody of the capital asset to replace the asset.
 - 6.) The superintendent is responsible for documenting the reason each asset was not reconciled to the capital assets management system.
- D. Addition/acquisition of capital assets.
- 1.) The school district's purchasing policy and administrative regulations must be followed when acquiring capital assets. The school district's policy and administrative regulations must be followed for receiving a gift of capital assets.
 - 2.) The capital assets addition/acquisition documentation must be completed for each additional capital assets with an addition/acquisition cost of equal to or greater the (\$2,000,000). The following information should be collected , if applicable:
 - a.) Name of location-building/department/room;
 - b.) Location-building/department/room code;
 - c.) Balance sheet accounting/class code;
 - d.) Government or BTA program;
 - e.) Addition/acquisition date;
 - f.) Check/purchase order number or gift;
 - g.) Bar code identification number assigned to and placed on the capital asset;
 - h.) Serial/model number
 - i.) Cost-historical;
 - j.) Fair market value on acquisition date (donated assets only);
 - k.) Estimated useful life;
 - l.) Vendor;
 - m.) Purchasing fund and function;
 - n.) Description of capital asset;
 - o.) Department/person charged with custody,
 - p.) Method of addition/acquisition-purchase, trade, gift etc.,
 - q.) Quantity;
 - r.) Replacement cost;
 - s.) Addition/acquisition authorization; and,
 - t.) Function for depreciation.
 - 3.) Capital assets acquired in a month must be entered into the capital assets management system in the same month.
 - 4.) The actual cost of construction in progress, other than infrastructure, is entered into the capital assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total cost accumulated over the period of construction are reclassified to buildings.

- 5.) Capital assets acquired in a month must be entered into the capital assets management system in the same month.
- E. Relocation/transfer of machinery and equipment capital assets.
- 1.) A capital assets relocation/transfer documentation must be completed prior to removing machinery and equipment capital assets from their current location. The following information must be collected:
 - a.) Relocation/transfer date;
 - b.) Quantity;
 - c.) Bar code identification number;
 - d.) Current location-building/department/room code;
 - e.) Name of current location-building/department/room;
 - f.) New location-building/department/room code;
 - g.) Name of new location-building/department/room;
 - h.) Date placed at new location-building/department/room
 - i.) Department/person charged with custody; and
 - j.) Relocation/transfer authorization.
 - 2.) Capital assets relocated/transferred in a month must be entered into the capital assets management system in the same month.
- F. Disposal of capital assets
- 1.) A Capital Assets disposal documentation must be completed prior to disposing of real property. The following information must be collected:
 - a.) Disposal date;
 - b.) Quantity;
 - c.) Bar code tag identification number;
 - d.) Legal description;
 - e.) Location/address;
 - f.) Purchaser;
 - g.) Disposal methods for real property, trade, sale, stolen, etc.; and,
 - h.) Disposal authorization
 - 2.) Capital assets disposed of in a month must be entered into the capital assets management system in the same month.
 - 3.) When assets are sold or disposed of, it is necessary to calculate and report a gain or loss in the statement of activities. The gain/loss is calculated by subtracting the net book value (historical cost less any accumulated amortization) from the new amount realized on the sale or disposal.
- G. Lost, damaged or stolen capital assets
- 1.) A lost, damaged, or stolen capital asset report must be completed when a capital asset has been lost, damaged, or stolen. The following must be collected:

- a.) Date of loss, damage or stolen;
 - b.) Employee/person discovering;
 - c.) Quantity;
 - d.) Description of capital asset;
 - e.) Bar code tag identification number;
 - f.) Location-building/department/room;
 - g.) Description of loss, damage, etc.;
 - h.) Filing of police report-yes or no;
 - i.) Filing of insurance report- yes or ni;
 - j.) Sent for repair-yes or no;
 - k.) Date returned from repair;
 - l.) Date returned to location-building/department/room;
 - m.) Department/person charged with custody; and,
 - n.) Authorization.
- 2.) Capital assets damaged, lost, or stolen in a month must be entered into the capital assets management system in the same month.

H. Capital assets report

- 1.) Annual reports for June 30 each year.
- a.) Capital assets listing including the following items:
 - 1.) Balance sheet accounting/class code;
 - 2.) Purchasing fund, function and depreciation function;
 - 3.) Bar code tag identification number;
 - 4.) Historical cost or other;
 - 5.) Location;
 - 6.) Current year depreciation/expense; and,
 - 7.) Accumulated depreciation/amortization.
 - b.) Capital assets listing by location/building;
 - c.) Capital assets listing by department/employee/person charged with custody; and,
 - d.) Capital assets listing by replacement cost.

Note: This sample administrative regulation provides a same capital asset management system. It is important the administrative regulations adopted by a school district reflect its actual practice. The school district may choose to employ a service provider to conduct the annual capital assets physical count, annual capital assets listing and to implement a capital assets management system for capital assets required to be capitalized under board policy. Should the board employ a service provider, it is important to have the school attorney review the request for proposals and to draft the service provider contract.

The sample administrative regulation provides for valuing capital assets at historical cost as required by GAAP. This administrative regulation also requires the school district to maintain the replacement value of capital assets. Should the school district decide not to maintain replacement values for its capital assets, the requirement should be deleted from the administrative regulation.

Some school districts in completing their initial capital assets listing consider a room a unit. For example, 25 student desks, one teacher's desk, one teacher's chair, wastebasket, two storage cabinets and so forth could be considered a room unit with a value of \$35,000. The unit is included as one item on the capital assets listing.

This may be a difficult element of a capital assets management system. Capital assets have a tendency to be moved around and the employees moving them generally do not remember to complete the paperwork or even inform the superintendent. A quality annual reconciliation process must be done to ensure a valid capital assets listing. Some school district's required designated person at each building to complete the paperwork upon disposal of the capital asset. School districts with a local area network can save paperwork by allowing each building to enter the information regarding disposal of capital assets as long as the appropriate checks and balances exist to verify the information.

The school auditor may, at a minimum, require a capital asset listing with the historical or other cost basis and balance sheet accounting/class code for each capital asset in the capital assets listing. It is important for the school district to consult with the district's auditor prior to determining the school district's requirements for this annual report. The other items listed above are optional unless recommended by the school auditor to meet the school district's needs.

The capital assets listing total dollar amount must equal the amount entered on the school district's Certified Annual Report (CAR). This amount is calculated as follows:

*Capital assets listing prior year by balance sheet accounting/class code
+ Additions/Acquisitions by balance sheet accounting/class code
- Disposal by balance sheet accounting/class code
= Capital assets listing current year by balance sheet accounting/class code*

The last three reports may be used by school districts for many different purposes. For example, the "capital assets listing by location/building" and "capital assets listing by department/employee/person charged with custody" are used by school districts for the annual capital assets listing reconciliation to compare the actual capital assets in a building or department/room with the information in the capital assets management system.

CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

Back trending/standard costing—an estimate of the historical original cost using a known average installed cost for like units as of the estimated addition/acquisition date. This cost is only applied to the capital assets initially counted upon implementation of the capital assets management system when the historical original cost cannot be determined. It is inappropriate to apply the back trending/standard costing method to any capital assets acquired after the assets management system implementation date.

Balance sheet accounting/class codes—the codes set out for assets in the Iowa Department of Education uniform Accounting Manual. They are: 200 –capital assets; 211-land and land improvements; 221-site improvements; 222-accumulated depreciation on site improvements; 231-building and building improvements; 232-accumulated depreciation on buildings and buildings improvements; 241-machinery and equipment; 242-accumulated depreciation on machinery and equipment; 251-works of art and historical treasures; 252-accumulated depreciation on works of art and historical treasures; 261-infrastructure; 262-accumulated depreciation on infrastructure, and 271-construction in progress.

Book value—the value of capital assets on the records of the school district, which can be the cost or, the cost less the appropriate allowances, such as depreciation.

Buildings and building improvements—a capital assets account reflecting the addition/acquisition cost of permanent structures owned or held by a government and the improvements thereon.

Business-type activities—one of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in the whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital expenditures/expenses—expenditures/expenses resulting in the addition/acquisition of or addition/acquisition to the school district's capital assets.

Capital assets—Capital assets with a value of equal to or greater than (*\$ capitalization threshold*) based on the historical cost include: long-lived assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, construction in progress, improvements other than facilities, land, machinery and equipment, and intangible assets.

Capitalization policy—the criteria used by the school district to determine which capital assets will be reported as capital assets on the school district's financial statements and records.

Capitalization threshold—The dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capitalized interest—interest accrued and reported as part of the cost of the capital assets during the construction phase of a capital project. The construction phase extends from the initiation of pre-construction activities until the time the asset is placed in service.

Construction in progress—buildings in the process of being constructed other than infrastructure.

Cost—the amount of money or other consideration exchanged for goods and services.

Depreciation/Amortization—expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation/amortization, the cost of a capital asset, less and salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Fixtures—attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building. Other fixtures are classified as machinery and equipment.

General capital asset—capital assets that are not capital assets of any fund, but of the governmental unit as a whole. Most often these capital assets arise from the expenditure of the financial resources of governmental funds.

General capital assets account group (GAAP)—a self-balancing group of accounts established to account for capital assets of the school district, not accounted for through specific proprietary funds.

Government activities—activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Government-wide financial statements—Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Historical (acquisition) cost—the actual costs expended to place a capital asset into service. For land and buildings, costs such as legal fees, recording fees, surveying fees, architect fees and similar fees are included in the historical cost. For machinery and equipment, costs such as freight and installation fees and similar fees are included in the historical cost.

Improvements—In addition made to, or charge made in, a capital asset, other than maintenance, to prolong its life or to increase the efficiency or capacity. The cost of the addition or charge is added to the book value of the asset.

Improvements other than buildings—attachments or annexation to land are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Infrastructure—long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include; roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Investment in general capital assets—an account in the GFAAG representing the school district's investment in general capital assets. The balance in this account generally is subdivided according to the source of the monies that finance the capital assets addition/acquisition, such as general fund revenues and special assessments.

Land and buildings—real property owned by the school district.

Machinery and equipment—capital assets which maintain their identity when removed from their location are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than (\$ *capitalization threshold*), and capital assets under capital leases and capital assets being acquired under a lease/purchase agreement.

Proprietary funds—Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of propriety funds: enterprise funds and internal service funds.

Replacement cost—the amount of cash or other consideration required today to obtain the same capital assets or its equivalent.

Approved: January 24, 2011 Reviewed: _____ Revised: September 16, 2013

BUILDINGS & SITES ADAPTION FOR PERSONS WITH DISABILITIES

The board recognizes the need for access to its buildings and sites by persons with disabilities. School district buildings and site currently in use will be altered to be accessible to persons with disabilities unless the alteration would cause an undue hardship for the school district. Renovated and new buildings and sites will be accessible to persons with disabilities.

It is the responsibility of the superintendent, upon board approval, to take the necessary action to ensure school district buildings and sites are accessible to persons with disabilities.

Note: This policy reflects disability law as it relates to physical facilities. School districts are required to have a physical facilities transition plan that outlines when physical facilities will become accessible to persons with disabilities.

Legal Reference: 29 U.S.C. §§ 621-634 (2010).
42 U.S.C. §§ 12101 *et seq.* (2010).
Iowa Code chs. 104A; 216 (2011).

Cross Reference: 102 Equal Educational Opportunity
802 Special Education

Approved: September 16, 2013 Reviewed: _____ - Revised: _____

VANDALISM

The board believes everyone should treat school buildings and sites and property with respect for the benefit of the education program. Users of school district property will treat it with care. Employees discovering vandalism should report it to the building principal as soon as possible.

Persons suspected, found or proven to have destroyed or otherwise harmed school district property may be subject to discipline by the school district, if the person is under the jurisdiction of the school district, and may be reported to local law enforcement officials. Persons who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8 (2011).

Cross Reference: 502 Student Rights and Responsibilities
903.4 Public Conduct on School Premises

Approved: September 16, 2013 Reviewed: _____ - Revised: _____

ENERGY CONSERVATION

In concert with the board's goal to utilize public funds in an effective and efficient manner, employees and students will practice energy conservation methods when utilizing the school district's buildings and sites. These methods include, but are not limited to, turning off lights and equipment when not in use, reducing the temperature of the facility, particularly when it is not in use, and keeping windows and doors properly closed or open, depending upon the weather.

It is the responsibility of the superintendent to develop energy conservation guidelines for employees and students. Employees and students will abide by these guidelines.

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2011).

Cross Reference: 700 Purpose of Non-instructional and Business Services

Approved: September 16, 2013 Reviewed: _____ - Revised: _____

DISPOSITION OBSOLETE EQUIPMENT

School property, such as equipment, furnishings, or supplies (hereinafter equipment), will be disposed of when it is determined to be no further use to the school district. It is the objective of the school district in disposing of the equipment to achieve the best available price or most economical disposal.

Obsolete equipment having a value of less than \$5,000 will be sold or disposed of in a manner determined by the board. These sales are held as needed, on a cash and carry basis. However, the sale of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation. The publication of the sale or disposition will be published with at least one insertion each week for two consecutive weeks. Any other disposition may be done in any other manner so with only one insertion in same newspaper.

A public hearing will be held regarding the disposal of the equipment with a value of \$5,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the equipment.

It is the responsibility of the superintendent to make a recommendation to the board regarding the method for disposing of equipment of no further use to the school district.

NOTE: The language in the second and third paragraphs reflect Iowa law regarding the sale of personal property. Boards should add their procedures for disposition of personal property valued at less than \$5,000 in the second paragraph.

Legal Reference: Iowa Code §§ 279.22-.25 (2013).

Cross Reference: 704 Revenue
705.1 Purchasing-Bidding
803 Selling and Leasing

Approved: _____ Reviewed: _____ Revised: February 15, 2016

LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

Decisions regarding the lease, sale, or disposal of school district real property are made by the board. In making its decision the board will consider the needs of the education program and the efficient use of public funds.

Prior to the board's final decision regarding real property, a public hearing will be held. The board will adopt a resolution announcing the proposed sale which will contain notice of the time and place of the public hearing and the description of the property or locally known address. Notice of the time and place of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the property.

If the real property contains less than two acres, is located outside of a city, is not adjacent to a city and was previously used as a schoolhouse site, the property may revert to the owner of the tract from whom the property was taken following the procedures set forth in IOWA CODE §§ 297.15-.25.

In the case of a sale or lease of school district real property not being used for the education program, unless otherwise exempted, advertisements for bids will be taken. If the bids received by the board are deemed inadequate, the board may decline to sell or lease the property and re-advertise.

In the case of the razing of a school district facility, in an amount in excess of the statutory minimum required by law, the board will advertise and take bids for the purpose of awarding the contract for the project.

The superintendent is responsible for coordinating the action necessary for the board to accomplish the lease, sale, or disposal of the school district property, including student-constructed buildings. It will also be the responsibility of the superintendent to make a recommendation to the board regarding the use of school district real property not being utilized for the education program.

NOTE: *The language in the second and third paragraph reflect Iowa law regarding the sale of real property.*

Legal Reference: Iowa Code §§ 279.22-.25 (2011).

Cross Reference: 704 Revenue
705.1 Purchasing-Bidding
803 Selling and Leasing

Approved: _____ Reviewed: _____ Revised: September 16, 2013

FACILITIES INSPECTIONS

A program for annual inspection, in addition to those conducted by authorized agencies, of the equipment, facilities, and grounds will be conducted as part of the maintenance schedule for school district buildings and sites. The results of this inspection will be reported to the board as its annual meeting. Further, the board may conduct its own inspection of the school district buildings and sites annually.

Legal Reference: Iowa Code §§ 279.8 (2011).

Cross Reference: 802 Maintenance, Operation and Management

Approved: September 16, 2013 Reviewed: _____ Revised: _____

WARNING SYSTEM AND EMERGENCY PLANS

The school district will maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system is maintained on a regular basis under the maintenance plan for school district buildings and sites.

Students are informed of this system according to board policy. Each classroom and office will have a plan for helping those in need of assistance to safety during an emergency. This will include, but not be limited to, students and employees with disabilities.

Licensed employees are responsible for instructing students on the proper techniques to be followed during an emergency. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code §§ 100.31 (2011).

Cross Reference: 507 Student Health and Well-Being
711.7 School Bus Safety Instruction
804 Safety Program

Approved: September 16, 2013 Reviewed: _____ Revised: _____

BOMB THREATS

As soon as a bomb threat is reported to the administration, the school district facility should be cleared immediately. A through search will be made by the appropriate school district or law enforcement officials. Employees and students will remain outside the school district facility until it is determined that danger no longer exists.

It is the responsibility of the superintendent to file a report or keep a report of each incident for the school district records.

Legal Reference: Iowa Code §§ 279.8 (2011).

Cross Reference: 804 Safety Program

Approved: September 16, 2013 Reviewed: _____ Revised: _____

ASBESTOS CONTAINING MATERIAL

Friable and non-friable asbestos containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed. If there is a need to replace asbestos it will be replaced with non-asbestos containing materials. Each school building will maintain a copy of the asbestos management plan.

The school district will annually notify, appoint and train employees as necessary.

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (2010).
40 C.F.R. Pt. 763.84 (2010).
Iowa Code §§ 279.52-.54 (2011).

Cross Reference: 403.4 Hazardous Chemical Disclosure
802 Maintenance, Operation and Management

Approved: August 14, 1989 Reviewed: May 28, 2008 Revised: September 16, 2013



Riceville CSD 2017-2018 School Calendar

August 22 - May 23

Summary of Calendar

Days/Hours in classroom:

First Trimester58/368:00
Second Trimester61/384:20
Third Trimester59/374:35
Student Days/Hours178/1126:55
Teacher Days186

CALENDAR LEGEND

Start/End	
Three Week Grade Check.....	
End of Trimester	
K-6 P-T Conferences.....	
7-12 P-T Conferences/Registration...	
Holidays.....	
Vacation Days	
Full-Day In-Service.....	
12:40 Dismissals.....	
2:10 Dismissals.....	
Snow Makeup Day	

HOLIDAYS:

Labor Day (9/4)
Halloween..... (10/31)
Thanksgiving Day (11/23)
Christmas Day (12/25)
New Year's Day (1/1)
Martin Luther King Jr. Day (1/15)
President's Day (2/19)
Easter Sunday (4/1)
Memorial Day (5/29)

NOTABLE SCHOOL DATES

Homecoming.....Sept 22
Seniors Last DayMay 9
Senior AwardsMay 9
CommencementMay 13

*Snow Days will subtract from the total extra hours and will not exceed the 1080 hours required by Iowa Department of Education. If the amount of cancellations exceeds the extra hours, hours will be added at the end of the school year to meet the 1080-hour requirement.

**January 15 & February 19 are listed as makeup days due to full school day cancellations. These days will be used when a full school day has been cancelled. If either day listed above is used, it will be a full school day, 8:10am-3:15pm

***Riceville CSD reserves the right to extend length of the school day to make up school hours if needed. Notification will be sent IF this needs to occur.

Note: In-service Days may be classified as Career Development and/or Professional Development depending on the content of the activities being performed.

August					Student Hours
M	T	W	Th	F	
14	15	16	17	18	
21	22	23	24	25	30:20
28	29	30	31		50:05
September					
				1	56:40
4	5	6	7	8	80:25
11	12	13	14	15	113:20
18	19	20	21	22	143:40
25	26	27	28	29	176:35
October					
2	3	4	5	6	206:55
9	10	11	12	13	239:50
16	17	18	19	20	270:10
23	24	25	26	27	302:50
30	31				316:00
November					
		1	2	3	335:45
6	7	8	9	10	366:05
13	14	15	16	17	390:15
20	21	22	23	24	408:55
27	28	29	30		435:15
December					
				1	441:50
4	5	6	7	8	472:10
11	12	13	14	15	505:05
18	19	20	21	22	530:20
25	26	27	28	29	530:20
January					
1	2	3	4	5	543:30
8	9	10	11	12	576:25
15	16	17	18	19	600:10
22	23	24	25	26	633:05
29	30	31			650:15
February					
			1	2	663:25
5	6	7	8	9	693:45
12	13	14	15	16	726:40
19	20	21	22	23	750:25
26	27	28			770:10
March					
			1	2	783:20
5	6	7	8	9	816:00
10	11	12	13	14	840:10
19	20	21	22	23	873:05
26	27	28	29	30	891:45
April					
2	3	4	5	6	918:05
9	10	11	12	13	948:25
16	17	18	19	20	981:20
23	24	25	26	27	1011:40
30					1018:15
May					
	1	2	3	4	1044:35
7	8	9	10	11	1074:55
14	15	16	17	18	1107:50
21	22	23	24	25	1118:25
28	29	30	31		

177 Student Days/1118:25 Hours Calendar

Date	Events
Aug 14	Teacher In-service (No School)
Aug 17-18	Teacher In-service (No School)
Aug 21	Teacher In-service (No School)
Aug 22	7-12 Student Registration K-6 P-T Conferences 8:30-3:00
Aug 23	Begin 1 st Trimester 12:40 Dismissal, Teacher In-service
Sept 4	Labor Day (No School)
Sept 13	3-week grade check (Tri 1)
Oct 4	6-week grade check (Tri 1)
Oct 24	9-week grade check (Tri 1)
Oct 24, 26	K-12 2:10 Dismissal 7-12 P-T Conferences 3:15-7:30pm
Oct 27	No School (P-T Comp)
Nov 10	End of 1 st Trimester (361:25, 57 Days) 12:40 Dismissal, Teacher In-service
Nov 13	Start of 2 nd Trimester
Nov 14, 16	K-12 2:10 Dismissal K-6 P-T Conferences 3:15-7:30pm
Nov 17	Teacher In-service (No School)
Nov 22	2:10 Dismissal Fall Break
Nov 23-24	Fall Break (No School)
Dec 6	3-week grade check (Tri 2)
Dec 21	2:10 Dismissal
Dec 22-Jan 2	Winter Break (No School)
Jan 3	Teacher In-service (No School)
Jan 4	Classes Resume
Jan 9	6-week grade check (Tri 2)
Jan 15	No School-Snow Makeup Day
Jan 31	9-week grade check (Tri 2)
Feb 19	No School-Snow Makeup Day
Feb 23	End of 2 nd Trimester (384:20, 61 Days) 12:40 Dismissal Teacher In-service
Feb 26	Start 3 rd Trimester
Mar 6, 8	K-12 2:10 Dismissal K-6 P-T Conferences 3:15-7:30pm
Mar 9	No School (P-T Comp)
Mar 11, 13	K-12 2:10 Dismissal 7-12 P-T Conferences 3:15-7:30pm
Mar 14	Teacher In-service (No School)
Mar 19	3-week grade check (Tri 3)
Mar 28	2:10 Dismissal
Mar 29-Apr 2	Spring Break (No School)
Apr 12	6-week grade check (Tri 3)
May 3	9-week grade check (Tri 3)
May 9	Seniors Last Day (1063:40hrs)
May 13	Commencement 1:00pm
May 23	12:40 Dismissal Teacher In-service End of 3 rd Trimester (374:35hrs, 59Days) End of School Year
May 24	Teacher In-service
May 28	Memorial Day

RCSD Board Approved: