

**Riceville Community School  
Riceville, IA**

The Board of Education of the Riceville Community School District held their regular board meeting June 25th, 2018, at 7:30 p.m. in the Superintendent's Office. Board members present: Keeling, Hale, Guertin, and Fox. Absent: Richardson. Also, in attendance: Barb Schwamman—Superintendent, Jennifer Dunn-Business Manager, Casandra Leff—Monitor Recorder. Parents: Christopher Smith.

Fox called the meeting to order @ 7:30 PM.

Motion by Hale, seconded by Guertin to approve the agenda with the amendment of two 28E Agreements. 4 Ayes. MC.

Motion by Keeling, second by Guertin to approve the minutes of previous meeting, financial reports and summary of bills. Ayes 4. MC.

It was noted the new principal will be in district on July 16th.

Mrs. Schwamman noted Riceville is one of thirty-nine schools with a 100% graduation rate. Barb also spoke on the operational sharing and saving's the district will be seeing in the next year to two years. The district will receive \$87,000 from last years sharing and \$142,000 for 18-19 operational sharing.

Motion by Keeling, seconded by Guertin to approve the second reading of board policies 302.8-307 & Epinephrine/Anaphylaxis Policy. 4 Ayes. MC.

Motion by Keeling, seconded by Hake to table the first reading of board policies 303.1; 400-401.9. 4 Ayes. MC.

Library Carpet was discussed and the low bid brought to the district was awarded to Premier.

Motion by Keeling, seconded by Guertin to approve the fluorescent lighting with Acme Electric in the amount of \$10,200.00 with rebates of \$5,100.00 with approximately 600 bulbs. 4 Ayes. MC.

Motion by Guertin, seconded by Hale to approve the lunch and breakfast increase of \$0.15 for the 2018-19 school year. 4 Ayes. MC.

Motion by Keeling, seconded by Guertin to approve the 28 E Agreement with Osage for superintendent. 4 Ayes. MC.

Motion by Guertin, seconded by Keeling to approve 28 E Agreement with Osage for Curriculum Director. 4 Ayes. MC.

Motion by Guertin, seconded by Hale to approve 28 E Agreement with Osage for Transportation Director. 4 Ayes. MC.

Motion by Keeling, seconded by Guertin to approve 28 E Agreement with Osage for Science Teacher. 4 Ayes. MC.

Motion by Guertin, seconded by Keeling to approve 28 E Agreement with Osage for Work Experience Coordinator. 4 Ayes. MC.

Motion by Guertin, seconded by Hale to approve 28 E Agreement with Osage for Buildings & Grounds. 4 Ayes. MC.

Motion by Keeling, seconded by Guertin to approve 28 E Agreement with Riceville Community Daycare. 4 Ayes. MC.

Motion by Keeling, seconded by Hale to approve the exempt salaries. 4 Ayes. MC.

Motion by Hale, seconded by Guertin to approve adding .2 contact time to Art & .3 contract time to TAG/science teachers. 4 Ayes. MC.

Motion by Hale, seconded by Keeling to approve the concurrent enrollment agreement with NIACC. 4 Ayes. MC.

Motion by Guertin, seconded by Keeling to approve the agreement with Howard County Ag Society. 4 Ayes. MC.

Motion by Keeling, seconded by Hale to approve letting bids out for Bus 8, 6, and 9. 4 Ayes. MC.

Next board meeting will be held Monday, July 16<sup>th</sup> at 7:00 p.m. in the High School Library.

Motion by Guertin, second by Keeling to adjourn the meeting @ 8:40 PM. Ayes 4. MC.

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Karl Fox  
Board President

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Jennifer Dunn  
Board Secretary

## Analysis of Cash Balance Including investment CD

6/30/18

	06/30/18	06/30/17	% change	Notes *
General Fund (10)	1,116,371.46	1,343,572.07	-16.9%	Operational Sharing Payments for 1st year
Management Fund (22)	585,088.09	531,944.11	10.0%	
PPEL & LOSST Funds (36 & 37)	1,312,497.25	1,113,207.86	17.9%	
Activity Fund (21)	65,021.15	55,859.74	16.4%	
Hot Lunch Fund (61)	68,844.03	92,010.09	-25.2%	purchase new equipment & food varieties
<b>TOTAL</b>	<b>3,147,821.98</b>	<b>3,136,593.87</b>	<b>0.4%</b>	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	

**Vendor ID: 707340**      **AG VANTAGE FS**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2700 000 0000 626      132.53 GAL GAS

**PO Number:**      **Invoice Number: 20180712**      **Amount: 281.57**  
Invoice Date: 06/30/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
281.57      N      Final

**Vendor ID: 707133**      **AHLERS & COONEY, P.C.**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2310 000 0000 342      LEGAL SERVICES

**PO Number:**      **Invoice Number: 749087**      **Amount: 56.00**  
Invoice Date: 06/22/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
56.00      N      Final

**Vendor ID: 100055**      **ALLIANT ENERGY**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 8270 622      BUS BARN

**PO Number:**      **Invoice Number: 20180712**      **Amount: 75.35**  
Invoice Date: 06/21/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
75.35      N      Final

**Vendor ID: 100055**      **ALLIANT ENERGY**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 622      SPORTS COMPLEX

**PO Number:**      **Invoice Number: 20180712-0001**      **Amount: 36.17**  
Invoice Date: 06/19/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
36.17      N      Final

**Vendor ID: 100055**      **ALLIANT ENERGY**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 622      HS BLDG

**PO Number:**      **Invoice Number: 20180712-0002**      **Amount: 4,041.35**  
Invoice Date: 06/19/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
4,041.35      N      Final

**Vendor ID: 100055**      **ALLIANT ENERGY**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 622      SHOP

**PO Number:**      **Invoice Number: 20180712-0003**      **Amount: 428.73**  
Invoice Date: 06/19/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
428.73      N      Final

**Vendor ID: 100445**      **ANDY'S MINI MART**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2700 000 0000 626      286.10 GAL GAS  
10 0000 2700 000 0000 627      158.7 GAL DIESEL

**PO Number:**      **Invoice Number: 20180712**      **Amount: 1,093.65**  
Invoice Date: 06/30/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
674.57      N      Final  
419.08      N      Final

**Vendor ID: 707298**      **BREE'S TIRE SERVICE**  
Description:

**PO Number:**      **Invoice Number: 01-93298**      **Amount: 532.32**  
Invoice Date: 06/27/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00

Invoice Listing - Detail

Posted - All; Batch Description ExpenseOutstanding Payables--JUNE 2018

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 672	TIRES		532.32		N	Final	
<b>Vendor ID: 105240</b>	<b>BUCKWHEAT &amp; SONS CONSTRUCTION LLC</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>300.00</b>		
Description:		Invoice Date: 06/09/2018	Due Date: 06/30/2018	Status: A	1099 Amount: 300.00		
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 8021 618	CRUSHED ROCK		300.00	300.00	N	Final	
<b>Vendor ID: CONWBRY</b>	<b>CONWAY, BRYCE</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>35.00</b>		
Description:		Invoice Date: 05/07/2018	Due Date: 06/30/2018	Status: A	1099 Amount: 35.00		
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 926 6730 612	GAS REIMB		35.00	35.00	N	Final	
<b>Vendor ID: 100050</b>	<b>DECKER SPORTING GOODS</b>	<b>PO Number:</b>	<b>Invoice Number: AAQ005975-AJ01</b>	<b>Amount:</b>	<b>210.85</b>		
Description:		Invoice Date: 06/18/2018	Due Date: 07/12/2018	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 926 6730 612	BASEBALL RESALE		210.85		N	Final	
<b>Vendor ID: 104805</b>	<b>DHS</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>5,929.50</b>		
Description:		Invoice Date: 06/30/2018	Due Date: 06/30/2018	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	NON FEDERAL MEDICAID		5,929.50		N	Final	
<b>Vendor ID: 104805</b>	<b>DHS</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712-0001</b>	<b>Amount:</b>	<b>11,971.86</b>		
Description:		Invoice Date: 05/31/2018	Due Date: 06/30/2018	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	NON FEDERAL MEDICAID		11,971.86		N	Final	
<b>Vendor ID: 707010</b>	<b>DIETZ, RAY</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>90.00</b>		
Description:		Invoice Date: 06/26/2018	Due Date: 06/30/2018	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 6835 345	OFFICIAL		90.00	90.00	N	Final	
<b>Vendor ID: 104917</b>	<b>HOWARD CO SHERIFF'S OFFICE</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>835.43</b>		
Description:		Invoice Date: 05/31/2018	Due Date: 06/30/2018	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 810	SHERRIFF SERVICES		835.43		N	Final	



<b>Vendor ID: 100284</b>	<b>HOWARD WINNESHIEK COM SCHOOL</b>	<b>PO Number:</b>	<b>Invoice Number: 20180714</b>	<b>Amount:</b>	<b>34,515.80</b>
Description:		Invoice Date: 06/30/2018	Due Date: 06/30/2018 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 1100 100 0000 567	OPEN ENROLLMENT		34,515.80	N	In Full
					Final
<b>Vendor ID: 706798</b>	<b>IOWA ASSOCIATION OF AG EDUCATORS</b>	<b>PO Number:</b>	<b>Invoice Number: 330252</b>	<b>Amount:</b>	<b>350.00</b>
Description:		Invoice Date: 05/29/2018	Due Date: 06/30/2018 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 2213 310 4531 331	AG CONFERENCE		350.00	N	In Full
					Final
<b>Vendor ID: 100031</b>	<b>IOWA ASSOCIATION OF SCHOOL BOARDS</b>	<b>PO Number:</b>	<b>Invoice Number: IASB0012995.</b>	<b>Amount:</b>	<b>0.20</b>
Description:		Invoice Date: 05/31/2018	Due Date: 06/30/2018 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 810	PINS		0.20	N	In Full
					Final
<b>Vendor ID: 100164</b>	<b>IOWA TESTING PROGRAMS</b>	<b>PO Number:</b>	<b>Invoice Number: 18-7414</b>	<b>Amount:</b>	<b>121.91</b>
Description:		Invoice Date: 06/22/2018	Due Date: 06/30/2018 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 325	IOWA ASSESSMENTS		121.91	N	In Full
					Final
<b>Vendor ID: 100221</b>	<b>KEYSTONE AEA 1</b>	<b>PO Number:</b>	<b>Invoice Number: .11673</b>	<b>Amount:</b>	<b>34.64</b>
Description:		Invoice Date: 05/25/2018	Due Date: 06/30/2018 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 810	ZOOM LICENSES		34.64	N	In Full
					Final
<b>Vendor ID: 100221</b>	<b>KEYSTONE AEA 1</b>	<b>PO Number:</b>	<b>Invoice Number: .11678</b>	<b>Amount:</b>	<b>120.00</b>
Description:		Invoice Date: 05/30/2018	Due Date: 06/30/2018 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 1000 1100 100 3373 612	CPI TRAINING		120.00	N	In Full
					Final
<b>Vendor ID: 100221</b>	<b>KEYSTONE AEA 1</b>	<b>PO Number:</b>	<b>Invoice Number: 11708.</b>	<b>Amount:</b>	<b>45.00</b>
Description:		Invoice Date: 05/31/2018	Due Date: 06/30/2018 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 1000 1100 100 3373 612	CPI TRAINING		45.00	N	In Full
					Final
<b>Vendor ID: 102291</b>	<b>NAPA</b>	<b>PO Number:</b>	<b>Invoice Number: 228135</b>	<b>Amount:</b>	<b>32.72</b>
Description:		Invoice Date: 06/28/2018	Due Date: 07/12/2018 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

Invoice Listing - Detail

Posted - All; Batch Description ExpenseOutstanding Payables--JUNE 2018

<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 673	AIR FILTER		32.72	0.00	N	Final
<b>Vendor ID: 102291</b>	<b>NAPA</b>	<b>PO Number:</b>	<b>Invoice Number: 228972</b>		<b>Amount:</b>	<b>30.58</b>
Description:		Invoice Date: 06/25/2018	Due Date: 06/30/2018	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 673	BATTERY, OIL & AIR FILTER		30.58		N	Final
<b>Vendor ID: 102291</b>	<b>NAPA</b>	<b>PO Number:</b>	<b>Invoice Number: 229135</b>		<b>Amount:</b>	<b>30.92</b>
Description:		Invoice Date: 06/28/2018	Due Date: 07/12/2018	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 673	AIR FILTER		30.92		N	Final
<b>Vendor ID: 100495</b>	<b>NORTHEAST IOWA COMMUNITY COLLEGE</b>	<b>PO Number:</b>	<b>Invoice Number: ..29935</b>		<b>Amount:</b>	<b>300.00</b>
Description:		Invoice Date: 06/07/2018	Due Date: 06/30/2018	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 566	PSEO CLASSES		300.00		N	Final
<b>Vendor ID: 100495</b>	<b>NORTHEAST IOWA COMMUNITY COLLEGE</b>	<b>PO Number:</b>	<b>Invoice Number: .29934</b>		<b>Amount:</b>	<b>900.00</b>
Description:		Invoice Date: 06/07/2018	Due Date: 06/30/2018	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 566	PSEO CLASSES		900.00		N	Final
<b>Vendor ID: 100495</b>	<b>NORTHEAST IOWA COMMUNITY COLLEGE</b>	<b>PO Number:</b>	<b>Invoice Number: 000728025</b>		<b>Amount:</b>	<b>285.00</b>
Description:		Invoice Date: 06/09/2018	Due Date: 06/30/2018	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 810	ALECKS TESTING FEE		285.00		N	Final
<b>Vendor ID: 100495</b>	<b>NORTHEAST IOWA COMMUNITY COLLEGE</b>	<b>PO Number:</b>	<b>Invoice Number: 29933</b>		<b>Amount:</b>	<b>300.00</b>
Description:		Invoice Date: 06/07/2018	Due Date: 06/30/2018	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 566	PSEO CLASS		300.00		N	Final
<b>Vendor ID: 100496</b>	<b>OSAGE COMMUNITY SCHOOL</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>		<b>Amount:</b>	<b>839.92</b>
Description:		Invoice Date: 06/30/2018	Due Date: 06/30/2018	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 567	CONCURRENT ENROLLMENT CLASSES		839.92		N	Final

<b>Vendor ID: 100496</b>		<b>OSAGE COMMUNITY SCHOOL</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712-0001</b>	<b>Amount:</b>	<b>26,000.00</b>
Description:			Invoice Date: 06/30/2018	Due Date: 06/30/2018	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 591	SUPERINTENDENT SHARING			20,000.00		N
10 0000 2700 000 0000 591	TRANSPORTTION SHARING			6,000.00		N
						In Full
						Final
						Final
<b>Vendor ID: 100496</b>		<b>OSAGE COMMUNITY SCHOOL</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712-0002</b>	<b>Amount:</b>	<b>51,773.70</b>
Description:			Invoice Date: 06/30/2018	Due Date: 06/30/2018	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 1100 100 0000 567	OPEN ENROLLMENT			51,773.70		N
						In Full
						Final
						Final
<b>Vendor ID: 707266</b>		<b>PETE, HEIDI</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>1,052.48</b>
Description:			Invoice Date: 06/30/2018	Due Date: 06/30/2018	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 0070 1200 217 3303 580	TRAVEL REIMB			1,052.48		N
						In Full
						Final
						Final
<b>Vendor ID: 100772</b>		<b>POSTVILLE HIGH SCHOOL</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>1,545.86</b>
Description:			Invoice Date: 06/30/2018	Due Date: 06/30/2018	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 1000 100 0000 592	NURSE AIDE STUDENTS			1,545.86		N
						In Full
						Final
						Final
<b>Vendor ID: 706842</b>		<b>PRIORITY AUTO GLASS</b>	<b>PO Number:</b>	<b>Invoice Number: 1133295</b>	<b>Amount:</b>	<b>650.00</b>
Description:			Invoice Date: 06/05/2018	Due Date: 06/30/2018	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	WINDOW REPAIR			650.00		N
						In Full
						Final
						Final
<b>Vendor ID: 706842</b>		<b>PRIORITY AUTO GLASS</b>	<b>PO Number:</b>	<b>Invoice Number: 1133300</b>	<b>Amount:</b>	<b>440.00</b>
Description:			Invoice Date: 06/05/2018	Due Date: 06/30/2018	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	WINDOW REPAIR			440.00		N
						In Full
						Final
						Final
<b>Vendor ID: 707367</b>		<b>REALLY GOOD READING</b>	<b>PO Number: 20102T</b>	<b>Invoice Number: 16534</b>	<b>Amount:</b>	<b>12,356.90</b>
Description:			Invoice Date: 06/18/2018	Due Date: 06/30/2018	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 1000 1100 432 4501 612	READING MATERIALS			12,356.90		N
						In Full
						Final
						Final
<b>Vendor ID: 100041</b>		<b>RICEVILLE LUMBER CO</b>	<b>PO Number:</b>	<b>Invoice Number: 8537</b>	<b>Amount:</b>	<b>12.45</b>
Description:			Invoice Date: 06/29/2018	Due Date: 06/30/2018	Status: A	1099 Amount: 0.00

Invoice Listing - Detail

Posted - All; Batch Description ExpenseOutstanding Payables--JUNE 2018

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	BOARDS		12.45		N	Final	
<b>Vendor ID: 101355</b>	<b>SOUTH WINNESHIEK COMM. SCHOOL</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>250.00</b>		
Description:		Invoice Date: 06/26/2018	Due Date: 06/30/2018	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 566	PRINCIPLES OF AGRONOMY		250.00		N	Final	
<b>Vendor ID: 706777</b>	<b>TIMBERLINE BILLING SERVICE LLC</b>	<b>PO Number:</b>	<b>Invoice Number: 14536</b>	<b>Amount:</b>	<b>501.07</b>		
Description:		Invoice Date: 06/29/2018	Due Date: 06/30/2018	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 BILLING		501.07		N	Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: A139192</b>	<b>Amount:</b>	<b>5.79</b>		
Description:		Invoice Date: 06/26/2018	Due Date: 06/30/2018	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	HINGE		5.79		N	Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: A139232</b>	<b>Amount:</b>	<b>3.49</b>		
Description:		Invoice Date: 06/27/2018	Due Date: 06/30/2018	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	SAND DISC		3.49		N	Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B133375</b>	<b>Amount:</b>	<b>7.99</b>		
Description:		Invoice Date: 06/21/2018	Due Date: 07/13/2018	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	GOOF OFF REMOVER		7.99		N	Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B133596</b>	<b>Amount:</b>	<b>83.12</b>		
Description:		Invoice Date: 06/27/2018	Due Date: 06/30/2018	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	PAINT & SUPPLIES		83.12		N	Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B133653</b>	<b>Amount:</b>	<b>85.01</b>		
Description:		Invoice Date: 06/28/2018	Due Date: 06/30/2018	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	PAINT		85.01		N	Final	

Invoice Listing - Detail

Posted - All; Batch Description ExpenseOutstanding Payables--JUNE 2018

Vendor ID: 102183      WEBER AUTO PARTS

Description:

Sequence: 1      Check Type:

Chart of Account Number      Detail Description

10 0000 2700 000 0000 673      BUS PARTS

PO Number:      Invoice Number: 380031      Amount: 215.60

Invoice Date: 06/28/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00

Checking Account ID:      Check Number:      Check Date:

Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full

215.60      N      Final

Vendor ID: 102190      WEST MUSIC COMPANY

Description:

Sequence: 1      Check Type:

Chart of Account Number      Detail Description

21 0000 1400 910 6220 612      REEDS

PO Number:      Invoice Number: SI1562745.      Amount: 70.05

Invoice Date: 01/31/2018      Due Date: 06/30/2018      Status: A      1099 Amount: 0.00

Checking Account ID:      Check Number:      Check Date:

Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full

70.05      N      Final

Report 1099 Total:      425.00

Report Total:      158,877.98

Batch Description: Invoices--JULY 2018 BATCH 1

Processing Month: 07/2018

<b>Vendor ID: 100764</b>	<b>CENTRAL LOCK &amp; KEY</b>	<b>PO Number:</b>	<b>Invoice Number: E5772</b>	<b>Amount:</b>	<b>528.00</b>
Description:		Invoice Date: 07/11/2018	Due Date: 07/12/2018 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 433	CAMERA MAINTENCE		528.00		N
					In Full
					Final
<b>Vendor ID: 100196</b>	<b>CITY OF RICEVILLE</b>	<b>PO Number:</b>	<b>Invoice Number: 23135</b>	<b>Amount:</b>	<b>935.70</b>
Description:		Invoice Date: 07/01/2018	Due Date: 07/12/2018 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 411	WATER		307.85		N
10 0000 2600 000 0000 421	GARBAGE		320.00		N
10 0000 2600 000 0000 411	SEWER		307.85		N
					In Full
					Final
<b>Vendor ID: 100196</b>	<b>CITY OF RICEVILLE</b>	<b>PO Number:</b>	<b>Invoice Number: 23136</b>	<b>Amount:</b>	<b>23.20</b>
Description:		Invoice Date: 07/01/2018	Due Date: 07/12/2018 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 411	SEWER		11.60		N
10 0000 2600 000 0000 411	SEWER		11.60		N
					In Full
					Final
<b>Vendor ID: 100196</b>	<b>CITY OF RICEVILLE</b>	<b>PO Number:</b>	<b>Invoice Number: 23137</b>	<b>Amount:</b>	<b>28.84</b>
Description:		Invoice Date: 07/01/2018	Due Date: 07/12/2018 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 411	SEWER		14.42		N
10 0000 2600 000 0000 411	WATER		14.42		N
					In Full
					Final
<b>Vendor ID: 707375</b>	<b>CLAIR CAROLAN PAINTING</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>25,000.00</b>
Description:		Invoice Date: 07/09/2018	Due Date: 07/12/2018 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 4600 000 0000 450	PAINTING OF ELEM		25,000.00		N
					In Full
					Final
<b>Vendor ID: 706986</b>	<b>COMPUTER RESOURCE CENTER</b>	<b>PO Number:</b>	<b>Invoice Number: 8516</b>	<b>Amount:</b>	<b>875.00</b>
Description:		Invoice Date: 07/02/2018	Due Date: 07/11/2018 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 0099 2237 100 0000 618	COMPUTER REPAIR		875.00	0.00	N
					In Full
					Final
<b>Vendor ID: 707111</b>	<b>CSI LEASING</b>	<b>PO Number:</b>	<b>Invoice Number: RT00196847</b>	<b>Amount:</b>	<b>39,401.75</b>
Description:		Invoice Date: 07/01/2018	Due Date: 07/11/2018 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>
					In Full

33 0000 6240 000 0000 910	1:1 CONMPUTER PYMT	39,401.75	N	Final
<b>Vendor ID: 100140</b>	<b>DALCO</b>	<b>PO Number:</b>	<b>Invoice Number: 3337279</b>	<b>Amount: 300.94</b>
Description:		Invoice Date: 07/10/2018	Due Date: 07/12/2018	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	SURFACE PREP PADS		300.94	N Final
<b>Vendor ID: 100050</b>	<b>DECKER SPORTING GOODS</b>	<b>PO Number:</b>	<b>Invoice Number: AAN018827-AJ05</b>	<b>Amount: 432.45</b>
Description:		Invoice Date: 07/02/2018	Due Date: 07/12/2018	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 6815 612	VOLLEYBALLS		432.45	N Final
<b>Vendor ID: 100031</b>	<b>IOWA ASSOCIATION OF SCHOOL BOARDS</b>	<b>PO Number:</b>	<b>Invoice Number: IAQSBMBR005728</b>	<b>Amount: 1,465.00</b>
Description:		Invoice Date: 07/01/2018	Due Date: 07/11/2018	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 810	FY 2018-19 MEMBERSIP		1,465.00	N Final
<b>Vendor ID: 100031</b>	<b>IOWA ASSOCIATION OF SCHOOL BOARDS</b>	<b>PO Number:</b>	<b>Invoice Number: POL000059</b>	<b>Amount: 750.00</b>
Description:		Invoice Date: 07/18/2018	Due Date: 07/11/2018	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 810	POLICY REFERENCE		750.00	N Final
<b>Vendor ID: 105322</b>	<b>IOWA SCHOOL FINANCE INFORMATION SVC</b>	<b>PO Number:</b>	<b>Invoice Number: FY2018-19</b>	<b>Amount: 483.43</b>
Description:		Invoice Date: 07/01/2018	Due Date: 07/11/2018	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 810	2018-19 MEMBERSHIP		483.43	N Final
<b>Vendor ID: 707289</b>	<b>KIBBLE EQUIPMENT</b>	<b>PO Number:</b>	<b>Invoice Number: 1468567</b>	<b>Amount: 1,388.86</b>
Description:		Invoice Date: 07/12/2018	Due Date: 07/12/2018	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 671	OIL		1,388.86	N Final
<b>Vendor ID: 104012</b>	<b>MIDWEST ALARM SERVICES</b>	<b>PO Number:</b>	<b>Invoice Number: 289400</b>	<b>Amount: 393.96</b>
Description:		Invoice Date: 07/08/2018	Due Date: 07/12/2018	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 433	FIRE ALARM MONITORING		393.96	N Final
<b>Vendor ID: 707374</b>	<b>MOBILE MAMA</b>	<b>PO Number:</b>	<b>Invoice Number: MM-5007</b>	<b>Amount: 1,300.00</b>



**Invoice Listing - Detail**  
Unposted; Batch Description Invoices--JULY 2018 BATCH 1

Description:	Invoice Date: 07/01/2018	Due Date: 07/12/2018	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 810	MEMBERSHIP		1,300.00		N	Final
<b>Vendor ID: 104731</b>	<b>NORTHWEST EVALUATION ASSOC</b>	<b>PO Number:</b>	<b>Invoice Number: INV00069183</b>	<b>Amount:</b>	<b>4,650.00</b>	
Description:	Invoice Date: 07/01/2018	Due Date: 07/11/2018	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 2237 100 0000 652	MAP TESTING		4,650.00		N	Final
<b>Vendor ID: 100051</b>	<b>OMNITEL COMMUNICATIONS</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>1,582.62</b>	
Description:	Invoice Date: 07/01/2018	Due Date: 07/12/2018	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 2320 000 0000 532	TELEPHONE		272.62		N	Final
10 0000 2320 000 0000 538	INTERNET		1,310.00		N	Final
<b>Vendor ID: 707376</b>	<b>PREMIER FURNITURE &amp; EQUIPMENT, LLC</b>	<b>PO Number:</b>	<b>Invoice Number: 1742</b>	<b>Amount:</b>	<b>299.95</b>	
Description:	Invoice Date: 07/13/2018	Due Date: 07/14/2018	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 2640 000 0000 733	RUG		299.95		N	Final
<b>Vendor ID: 707376</b>	<b>PREMIER FURNITURE &amp; EQUIPMENT, LLC</b>	<b>PO Number:</b>	<b>Invoice Number: 1743</b>	<b>Amount:</b>	<b>35,056.00</b>	
Description:	Invoice Date: 07/13/2018	Due Date: 07/14/2018	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 2640 000 0000 733	LIBRARY FURNITURE		35,056.00		N	Final
<b>Vendor ID: 707373</b>	<b>RURAL SCHOOL ADVOCATES</b>	<b>PO Number:</b>	<b>Invoice Number: RSAI1819</b>	<b>Amount:</b>	<b>750.00</b>	
Description:	Invoice Date: 07/01/2018	Due Date: 07/12/2018	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 810	MEMBERSHIP DUES		750.00		N	Final
<b>Vendor ID: 100030</b>	<b>SCHOOL ADMINISTRATORS OF IOWA</b>	<b>PO Number:</b>	<b>Invoice Number: 20180712</b>	<b>Amount:</b>	<b>547.00</b>	
Description:	Invoice Date: 07/01/2018	Due Date: 07/12/2018	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 1000 2410 000 0000 810	SAI 2018-19 MEMBERSHIP		547.00		N	Final
<b>Vendor ID: 100280</b>	<b>STUDENT ASSURANCE SERVICES INC</b>	<b>PO Number:</b>	<b>Invoice Number: 20180711</b>	<b>Amount:</b>	<b>534.00</b>	
Description:	Invoice Date: 07/01/2018	Due Date: 07/11/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

**Invoice Listing - Detail**  
Unposted; Batch Description Invoices--JULY 2018 BATCH 1

<u>Chart of Account Number</u> 22 0000 2600 000 0000 529	<u>Detail Description</u> CATASTROPHIC INS	<u>Cost Center ID</u>	<u>Detail Amount</u> 534.00	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100913</b>	<b>STUPPY GREENHOUSE MFG. INC.</b>	<b>PO Number: 20031H</b>	<b>Invoice Number: 32016</b>	<b>Amount:</b>			<b>105.30</b>
Description:		Invoice Date: 07/03/2018	Due Date: 07/12/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 21 0000 1400 950 7960 612	<u>Detail Description</u> ACME FILTER	<u>Cost Center ID</u>	<u>Detail Amount</u> 105.30	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B133919</b>	<b>Amount:</b>			<b>5.36</b>
Description:		Invoice Date: 07/03/2018	Due Date: 07/11/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2600 000 0000 680	<u>Detail Description</u> HARDWARE	<u>Cost Center ID</u>	<u>Detail Amount</u> 5.36	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B134218</b>	<b>Amount:</b>			<b>12.48</b>
Description:		Invoice Date: 07/10/2018	Due Date: 07/11/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2600 000 0000 680	<u>Detail Description</u> PAINT SUPPLIES	<u>Cost Center ID</u>	<u>Detail Amount</u> 12.48	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: b1342192</b>	<b>Amount:</b>			<b>49.48</b>
Description:		Invoice Date: 07/12/2018	Due Date: 07/12/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2600 000 0000 680	<u>Detail Description</u> PAINT	<u>Cost Center ID</u>	<u>Detail Amount</u> 49.48	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B134250</b>	<b>Amount:</b>			<b>82.97</b>
Description:		Invoice Date: 07/11/2018	Due Date: 07/11/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2600 000 0000 680	<u>Detail Description</u> PAINT	<u>Cost Center ID</u>	<u>Detail Amount</u> 82.97	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B134268</b>	<b>Amount:</b>			<b>1.98</b>
Description:		Invoice Date: 07/11/2018	Due Date: 07/11/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2600 000 0000 680	<u>Detail Description</u> PAINT SUPPLIES	<u>Cost Center ID</u>	<u>Detail Amount</u> 1.98	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
<b>Vendor ID: 100004</b>	<b>TRUE VALUE</b>	<b>PO Number:</b>	<b>Invoice Number: B134270</b>	<b>Amount:</b>			<b>31.99</b>
Description:		Invoice Date: 07/11/2018	Due Date: 07/11/2018	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2600 000 0000 680	<u>Detail Description</u> PAINT	<u>Cost Center ID</u>	<u>Detail Amount</u> 31.99	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	

**Invoice Listing - Detail**  
Unposted; Batch Description Invoices--JULY 2018 BATCH 1

**Vendor ID: 100004**      **TRUE VALUE**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 680      PAINT

**PO Number:**      **Invoice Number: B134314**      **Amount: 26.99**  
Invoice Date: 07/12/2018      Due Date: 07/12/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
26.99      N      Final

**Vendor ID: 100004**      **TRUE VALUE**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 680      PAINT SUPPLIES

**PO Number:**      **Invoice Number: B134329**      **Amount: 3.99**  
Invoice Date: 07/12/2018      Due Date: 07/12/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
3.99      N      Final

**Vendor ID: 100004**      **TRUE VALUE**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 680      PAINT

**PO Number:**      **Invoice Number: B134340**      **Amount: 15.49**  
Invoice Date: 07/12/2018      Due Date: 07/14/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
15.49      N      Final

**Vendor ID: 100004**      **TRUE VALUE**  
Description:  
Sequence: 1      Check Type:  
Chart of Account Number      Detail Description  
10 0000 2600 000 0000 680      PAINT

**PO Number:**      **Invoice Number: B134366**      **Amount: 26.99**  
Invoice Date: 07/13/2018      Due Date: 07/14/2018      Status: A      1099 Amount: 0.00  
Checking Account ID:      Check Number:      Check Date:  
Cost Center ID      Detail Amount      1099 Detail Amount      Asset/Asset Tag      In Full  
26.99      N      Final

Batch 1099 Total:      0.00      Batch Total:      117,089.72

Report 1099 Total:      0.00      Report Total:      117,089.72

VISA Card Payments June

Vendor	Description	Amount
Amazon	IBN Supplies	\$ 3,161.30
Living History Farms	6th Grade field trip	\$ 426.25
Hilton Place	Conference Hotel	\$ 287.63
Corner Bakery	Conference Meal	\$ 35.50
Valpiano	Conference Meal	\$ 87.08
Millers pUb	Conference Meal	\$ 48.23
Embassy Suites	Conference Hotel	\$ 479.25
Days Inn	Conference Hotel	\$ 262.04
Fred Pryor	Conference	\$ 278.00
Tony Roma	Conference Meal	\$ 64.20
Exxon	11.92 Gal Gas	\$ 36.94
Homeward Suites	Ag Conf Hotel	\$ 200.48
EB School	PD Conf	\$ 1,455.51
JMC	Conference	\$ 45.00
MLK Self Park	Parking Fee--Conference	\$ 23.00
Hilton Palmer	Conference Hotel	\$ 1,106.13
Culvers	Conference Meal	\$ 22.55
Hilton Potter	Conference Meal	\$ 58.54



25 Main Street  
Dubuque, IA 52001  
T (563) 583-5791 x 230  
F (563) 583-8823

July 10, 2018

Riceville Community School District  
Attn: Jennifer Dunn, Business Manager  
912 Woodland Avenue  
Riceville, IA 50466

Bimbo Bakeries USA would like to submit the following bid on bread products for your 2018-19 school year. We may need to delivery the day before product is needed as all of our products have sufficient shelf life for advance delivery. This will ensure the product is available in case of accidents or breakdowns.

Our whole grain products meet the USDA school program requirements. A bun or 2 slices of bread will meet the 2 grain credits which will help with your menu planning.

Line #	Product Description	UPC	Bid
5476	53% WGW Sandwich Bread 24 oz	78700-80095	\$1.55
2773	SL Classic100% Whole Wheat Bread 20 oz	72945-60134	\$1.50
3447	53% WGW Hamburger Buns 12 ct.	78700-80021	\$1.56
6693	53% WGW Hamburger Buns 16 ct	78700-80183	\$1.92
4266	53% WGW Coney Buns 16 ct.	78700-80070	\$1.92
6055	53% WGW Hoagie 24 ct	78700-80078	\$3.36
6619	53% WGW Dinner Rolls 12 ct.	78700-80096	\$1.50

*\*All other items not listed on bid will be at normal market price.*

*\*Delivery days will be based on volume*

*\*Product will need to be ordered in full trays*

***\*Web base ordering available for convenience of placing orders***

Any questions please feel free to call the following:

Thomas Beaver 641-450-8068

Thank you for considering Bimbo Bakeries USA for your bakery needs.

Best Regards,

A handwritten signature in cursive script that reads "Shawn Crouse".

Shawn Crouse  
Director of Sales - Iowa



**RIDICULOUSLY HIGH STANDARDS.**

July 9, 2018

Jennifer Dunn  
Board Secretary  
Riceville CSD  
912 Woodland Ave.  
Riceville, IA. 50466

Dear Ms. Dunn:

We wish to submit the following quotations on dairy products to be used by the Riceville Community School District during the 2018-19 school year.

			Plastic <u>Bottles</u>
½ pint 1% milk	-	.2485	.3185
½ pint skim milk	-	.2349	.3049
½ pint skim chocolate milk	-	.2529	.3229
½ pint strawberry skim milk	-	.2529	
4 oz. 100% orange juice	-	.2000	
6 oz. yogurt	-	.52	
5# cottage cheese	-	8.75	

Prices quoted are subject to the attached escalator clause.

We furnish and maintain all necessary milk coolers. Please note that when a school system owns their own coolers, .0050/1/2 pint can be deducted.

Sincerely,

Bob Seidl

Accounting Manager

ANDERSON ERICKSON DAIRY

ANDERSON ERICKSON DAIRY





**RIDICULOUSLY HIGH STANDARDS.**

## **ESCALATOR CLAUSE**

### FLUID MILK PRODUCTS:

The prices in this bid are based on the Class I price (at 3.5% butterfat) plus premiums. The Class I price is established under the terms of the Central Federal Milk Market Order #32. The price established for the month of April 2018 is \$18.45 per 100 lbs. The components of this price include: Class I Skim Price - \$5.82/cwt.; Class I Butterfat Price - \$2.4251/lb; Location Adjustment - \$1.80/cwt.; Premiums - \$2.84/cwt.

The formula for price adjustments of fluid milk delivered in half-pint and all other size containers is as follows:

- a. Compute the difference per hundredweight for Class I milk between the price for the month in question and the price for the base month indicated above (or the most recent month in which prices were adjusted) based on the factors relating to the actual cost of each product. Actual cost for each product is determined as follows:  
 $(\text{Skim factor}) * (\text{Skim price}) + (\text{Butterfat factor}) * (\text{Butterfat price}) + \text{Location adjustment} + \text{Premiums}$ . Skim factors/Butterfat factors are as follows: Whole milk - .9665/3.35; 2% milk - .9800/2.00; 1% milk - .9900/1.00; Skim milk - .9995/.05.
- b. Multiply this difference per hundredweight by .086 (8.6 / 100 – 8.6 lbs. to each gallon of milk) to calculate the difference in price per gallon.
- c. One-sixteenth of this difference is the amount of change in price for each one-half pint container of milk. All other size containers will be proportional.
- d. If the price for Class I milk is higher during the month in question than in the base month, the sum will be added to the previous price charged by the vendor. If the price for Class I milk is lower during the month in question than in the base month, the sum will be deducted from the previous price charged by the vendor.

### ALL PRODUCTS:

Prices bid on all products are subject to change based on price changes from our suppliers including but not limited to fuel, packaging and ingredients. Supporting documentation is available upon request.

**ANDERSON ERICKSON DAIRY**

2420 E. University | Des Moines, Iowa | 50317-6501 | Tel: 515-265-2521 | Fax: 515-263-6301 | [www.aedairy.com](http://www.aedairy.com)



Stove Bids

Name	Amount	
Diane Lowe	\$ 50.00	Take 2

Bus Bids

Hdcp

Name	Amount
Rod Fraseht	\$ 1,655.00
Dave Felper	\$ 1,202.00
Larry's Sales & Service	\$ 1,510.00

Bus #6

Larry's Sale & Service	\$ 3,110.00
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Bis #9

Steve Eastman	\$ 20,500.00
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### Mower Bids

### Gravelly

Name	Amount
Rick Adams	\$ 1,100.00
Dean Eastman	\$ 1,000.00
Bobby Meyer	\$ 450.00

### John Deer

Nacy Evans	\$ 875.00
Bobby Meyer	\$ 325.00

**NOLTE, CORNMAN & JOHNSON P.C.**  
**Certified Public Accountants**  
(a professional corporation)  
117 West 3rd Street North, Newton, Iowa 50208-3040  
Telephone (641) 792-1910

July 13, 2018

Riceville Community School District  
Attn: Jennifer Dunn

We are pleased to confirm our understanding of the services we are to provide Riceville Community School District for the year ended June 30, 2018. We will audit the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units (if applicable), each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the entity's basic financial statements, of Riceville Community School District as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States provide certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Riceville Community School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Riceville Community School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedule of Revenues, Expenditures/Expenses and Changes in Balances.
3. Notes to Required Supplementary Information – Budgetary Reporting
4. Schedule of the District's Proportionate Share of the Net Pension Liability.
5. Schedule of District Contributions
6. Notes to Required Supplementary Information – Pension Liability
7. Schedule of Funding Progress for the Retiree Health Plan (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Riceville Community School District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we

will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if applicable).
2. Any additional schedules as required.

The following information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. CAFR statistical schedule data (if applicable).

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) (if applicable).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Audit or Single Audit (as applicable). Our reports will be addressed to the Board of Education of Riceville Community School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have

not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. general accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards (if applicable); federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance (if applicable).

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance (if applicable).

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Riceville Community School District's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Riceville Community School District's major programs. The purpose of these procedures will be to express an opinion on Riceville Community School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance (if applicable).

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards (if applicable), and related notes of Riceville Community School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards (if applicable), and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to



achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards (if applicable), and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provision of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan (if applicable). The summary schedule of prior audit findings should be available for our review on the final day of field work.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) (if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have

disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards (if applicable), and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period. (If applicable)

We will provide copies of our reports to the Riceville School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nolte, Cornman & Johnson P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the federal and state departments of education or its designee, the office of the auditor of state, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nolte, Cornman & Johnson P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

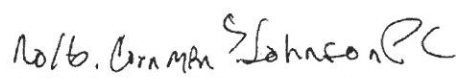
The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by federal and state departments of education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as scheduled and to issue our report no later than March 31, 2019. Nancy Janssen is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed **\$6800**. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered at 40% of contract after field work is completed and final bill after report is delivered. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Riceville Community School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

  
Nolte, Cornman & Johnson P.C.

RESPONSE:

This letter correctly sets forth the understanding of Riceville Community School District.

Board President: \_\_\_\_\_ Date: \_\_\_\_\_

Business Manager: \_\_\_\_\_ Date: \_\_\_\_\_