

Riceville Community School

Riceville, IA

The Board of Education of the Riceville Community School District held their regular board meeting January 16th 2016, at 7:00 p.m. in the High School Library. Board members present: Keeling, Hale, Richardson, Guertin and Fox. Also in attendance: Dr. Nicholson-Supt, Jennifer Dunn—Board Secretary/Treasurer, and Cory Schumann-K-12 Principle.

Fox called the meeting to order @ 7:02 PM.

Motion by Keeling, seconded by Richardson to approve the agenda. 5 Ayes. MC.

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

Mr. Schumann reported school hours so far this year, and talked more about the Smarter Balance Testing.

Superintendent Nicholson reported on Building and Grounds.

Motion by Guertin, seconded by Richardson to approve the resignation of Andrea Bauer for JH Volleyball and Amanda Conway as Student Counsel. Roll Call Vote: Hale, aye; Guertin, aye; Richardson, aye; Keeling, aye; Fox, aye. MC.

Motion by Keeling, seconded by Guertin to approve Rhonda Fridley & Kelly Houser as Co JH Volleyball coaches. Roll Call Vote: Richardson, aye; Keeling, aye; Hale, aye; Guertin, aye; Fox, aye. MC.

Motion by Keeling, seconded by Hale to approve the second reading of board policies 706.3-706.3R1; 707.3-710.2. 5 Ayes. MC.

Discussion was held on board policy 705.2—Purchasing on Behalf of Employees. Motion by Keeling, seconded by Richardson to remove the second paragraph of the policy.

Motion by Guertin, seconded by Hale to approve the first reading of board policies 707.1-707.2; 710.3-711.9. 5 Ayes MC.

Motion by Hale, seconded by Richardson to approve the Lego League Fundraiser of t-shirts. 5 Ayes. MC.

Motion by Guertin, seconded by Keeling to approve the purchase of 4 buses in the amount of \$77,579.00 with two to be paid in fiscal year 17 and two to be purchased in fiscal year 18. 5 Ayes. MC.

Motion by Guertin, seconded by Richardson to approve the Open Enrollments of Devin Offen out to St. Ansgar and Olivia Hollenbeck in from Hoeward-Winn. 5 Ayes. MC.

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

Motion by Guertin, second by Hale to adjourn the meeting @ 8:23 PM. Ayes 5. MC.

Karl Fox
Board President

Jennifer Dunn
Board Secretary

**Riceville Community School
Riceville, IA**

The Board of Education of the Riceville Community School District held a special board meeting February 7th, 2017, at 7:00 p.m. in the Superintendent's Office. Board members present: Keeling, Hale, Guertin, Fox & Richardson. Also in attendance: Steve Nicholson—Superintendent and Jennifer Dunn-Board Secretary.

President Fox called the meeting to order @ 7:04 PM.

Motion by Hale, second by Keeling to approve the agenda. Ayes 5. MC.

Motion by Guertin, seconded by Richardson to approve Elizabeth Perez and Marcia Cannon as substitute aide or kitchen staff. Roll call vote: Keeling, aye; Richardson, aye; Guertin, aye; Hale, aye; Fox, aye. MC.

Motion by Keeling, seconded by Hale to approve the resignations of Carol Anderson—Tile 1/TAG, Steve Nicholson—superintendent, and Reva Harris –Elem/MS secretary. Roll Call Vote: Guertin, aye; Richardson, aye; Hale, aye; Keeling, aye; Fox, aye. MC.

Much discussion was had on the roof repairs and sections needed to be repaired. Phone calls were made to custodian and roof company for answers to board questions.

Motion by Guertin, seconded by Richardson to approve the roof spec as presented with the addition of the east sections of K & N. 5 Ayes. MC.

Motion by Keeling, seconded by Hale to set a Public Hearing for roof repairs on February 20th @ 7:00 PM. 5 Ayes. MC.

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

Motion by Guertin, second by Keeling to adjourn the meeting @ 7:30 PM. Ayes 5. MC.

Karl Fox
Board President

Jennifer Dunn
Board Secretary

Analysis of Cash Balance Including investment CD

1/31/17

	01/31/17	01/31/16	% change	Notes *
General Fund (10)	1,289,485.70	1,474,565.61	-12.6%	Open enrollment income hasn't been deposited yet as it is only twice a year now
Management Fund (22)	488,007.78	443,541.35	10.0%	
PPEL & LOSST Funds (36 & 3	1,353,013.87	1,013,096.41	33.6%	
Activity Fund (21)	66,232.55	50,021.71	32.4%	
Hot Lunch Fund (61)	103,471.11	82,546.56	25.3%	Haven't taken out elect, water, garbage, office wages
TOTAL	<u>3,300,211.01</u>	<u>3,063,771.64</u>	<u>7.7%</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	

VISA Card Payments Feb 2017

Vendor	Description	Amount
IASBO	2017 Spring Conference	\$ 178.00
Channing Bete	CPR Supplies	\$ 2,110.43
Amazon	Microsoft Office	\$ 432.87
Amazon	Textbooks	\$ 163.75
Amaon	Fidget	\$ 33.34
Adrenaline	FFA Laser Tag	\$ 133.75
Custom Ink	Football practice shirts	\$ 350.48

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

Batch Description: Invoices--FEBRUARY 2017 BATCH 1

Processing Month: 02/2017

Vendor ID: 707061 ACT ASPIRE
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
10 3200 2120 100 0000 325 ACT ASPIRE TEST

PO Number: Invoice Number: 12062 Amount: 372.00
Invoice Date: 02/09/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
372.00 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: 20170203 Amount: 357.19
Invoice Date: 01/24/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
357.19 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: 20170203-0001 Amount: 2,990.06
Invoice Date: 01/23/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,990.06 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: 20170203-0002 Amount: 37.90
Invoice Date: 01/20/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
37.90 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 BLDG

PO Number: Invoice Number: 20170203-0003 Amount: 1,283.08
Invoice Date: 01/20/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,283.08 N Final

Vendor ID: 101819 AMERICAN WOODCRAFTERS SUPPLY
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
10 3200 1300 315 8958 612 BANDSAW BLADES

PO Number: Invoice Number: 140538 Amount: 51.80
Invoice Date: 01/23/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
51.80 N Final

Vendor ID: 101231 ANDERSON ERICKSON DAIRY CO
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 631 MILK

PO Number: Invoice Number: 285499 Amount: 307.36
Invoice Date: 01/06/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Checking Account ID:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
307.36 0.00 N Final

Vendor ID: 101231 ANDERSON ERICKSON DAIRY CO
Description:

PO Number: Invoice Number: 287122 Amount: 295.88
Invoice Date: 01/10/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 0.00

Invoice Listing - Detail
Unposted; Batch Description Invoices—FEBRUARY 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>	
61 0000 3110 000 0000 631	MILK		295.88		N	Final	
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 288923	Amount:	99.35		
Description:		Invoice Date: 01/13/2017	Due Date: 02/16/2017	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>	
61 0000 3110 000 0000 631	MILK		99.35		N	Final	
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 290536	Amount:	321.00		
Description:		Invoice Date: 01/17/2017	Due Date: 02/16/2017	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>	
61 0000 3110 000 0000 631	MILK		321.00		N	Final	
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 293948	Amount:	372.37		
Description:		Invoice Date: 01/24/2017	Due Date: 02/16/2017	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>	
61 0000 3110 000 0000 631	MILK		372.37		N	Final	
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 295744	Amount:	182.89		
Description:		Invoice Date: 01/27/2017	Due Date: 02/16/2017	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>	
61 0000 3110 000 0000 631	MILK		182.89		N	Final	
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 297353	Amount:	258.20		
Description:		Invoice Date: 01/31/2017	Due Date: 02/16/2017	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>	
61 0000 3110 000 0000 631	MILK		258.20		N	Final	
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 20170203	Amount:	2,300.54		
Description:		Invoice Date: 01/31/2016	Due Date: 02/03/2017	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	238.90 gal gas		467.85		N	Final	
10 0000 2700 000 0000 627	878.40 GAL DIESEL		1,832.69		N	Final	
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 53400	Amount:	28.17		
Description:		Invoice Date: 01/31/2017	Due Date: 02/02/2017	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>	

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

21 0000 1400 950 7960 612 PIZZA FFA MEETING

28.17 N Final

Vendor ID: 707211

BLICK ART SUPPLIES

PO Number: 19759H

Invoice Number: 7240583

Amount: 133.28

Description:

Invoice Date: 01/30/2017 Due Date: 02/02/2017 Status: A 1099 Amount: 0.00

Sequence: 1

Check Type:

Checking Account ID:

Check Number:

Check Date:

Chart of Account Number

Detail Description

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

In Full

10 3200 1100 102 0000 612 1/2 gallon Mars Black
10 3200 1100 102 0000 612 1/2 gallon-Titanium White
10 3200 1100 102 0000 612 1/2 gallon-Primary Red
10 3200 1100 102 0000 612 1/2 gallon-Primary Blue
10 3200 1100 102 0000 612 1/2 gallon-Primary Yellow
10 3200 1100 102 0000 612 1/2 gallon-Phthalo Green
10 3200 1100 102 0000 612 Oval 8-color Refill Tray
10 3200 1100 102 0000 612 1.25OZ Elmer's Glue All

13.49 N Final
13.49 N Final
13.49 N Final
13.49 N Final
13.49 N Final
13.49 N Final
26.66 N Final
25.68 N Final

Vendor ID: 707211

BLICK ART SUPPLIES

PO Number: 19740H

Invoice Number: 7256879

Amount: 1,762.58

Description:

Invoice Date: 02/01/2017 Due Date: 02/08/2017 Status: A 1099 Amount: 0.00

Sequence: 1

Check Type:

Checking Account ID:

Check Number:

Check Date:

Chart of Account Number

Detail Description

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

In Full

36 0000 2600 000 0000 739 DRYING RACK--ART

1,762.58 N Final

Vendor ID: 105240

BUCKWHEAT & SONS CONSTRUCTION LLC

PO Number:

Invoice Number: 20170216

Amount: 2,400.00

Description:

Invoice Date: 02/10/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 2,400.00

Sequence: 1

Check Type:

Checking Account ID:

Check Number:

Check Date:

Chart of Account Number

Detail Description

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

In Full

10 0000 2600 000 0000 422 SNOW REMOVAL

2,400.00 2,400.00 N Final

Vendor ID: 100196

CITY OF RICEVILLE

PO Number:

Invoice Number: 15685

Amount: 644.90

Description:

Invoice Date: 01/23/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00

Sequence: 1

Check Type:

Checking Account ID:

Check Number:

Check Date:

Chart of Account Number

Detail Description

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

In Full

10 0000 2600 000 0000 411 WATER
10 0000 2600 000 0000 421 GARBAGE
10 0000 2600 000 0000 411 SEWER

162.45 N Final
320.00 N Final
162.45 N Final

Vendor ID: 100196

CITY OF RICEVILLE

PO Number:

Invoice Number: 15686

Amount: 21.86

Description:

Invoice Date: 01/23/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00

Sequence: 1

Check Type:

Checking Account ID:

Check Number:

Check Date:

Chart of Account Number

Detail Description

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag

In Full

10 0000 2600 000 0000 411 SEWER
10 0000 2600 000 0000 411 WATER

10.93 N Final
10.93 N Final

Vendor ID: 100196

CITY OF RICEVILLE

PO Number:

Invoice Number: 15687

Amount: 24.58

Description:

Invoice Date: 01/23/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00

Sequence: 1

Check Type:

Checking Account ID:

Check Number:

Check Date:

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

<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		12.29		N	Final
10 0000 2600 000 0000 411	SEWER		12.29		N	Final
Vendor ID: 706986 COMPUTER RESOURCE CENTER						
Description:		PO Number:	Invoice Number: 7259		Amount:	100.00
Sequence: 1 Check Type:		Invoice Date: 02/01/2017 Due Date: 02/16/2017 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 0099 2237 100 0000 431	IPAD REPAIR		100.00		N	Final
Vendor ID: 706986 COMPUTER RESOURCE CENTER						
Description:		PO Number:	Invoice Number: 7267		Amount:	565.00
Sequence: 1 Check Type:		Invoice Date: 02/06/2017 Due Date: 02/16/2017 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 0099 2237 100 0000 431	MACBOOK REPAIR		565.00		N	Final
Vendor ID: 104466 CULLIGAN WATER CONDITIONING						
Description:		PO Number:	Invoice Number: 83796		Amount:	69.50
Sequence: 1 Check Type:		Invoice Date: 02/03/2017 Due Date: 02/03/2017 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 680	SALT		69.50		N	Final
Vendor ID: 100140 DALCO						
Description:		PO Number:	Invoice Number: 3135862		Amount:	39.56
Sequence: 1 Check Type:		Invoice Date: 02/09/2017 Due Date: 02/10/2017 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 680	DISINFECTANT		39.56		N	Final
Vendor ID: 100140 DALCO						
Description:		PO Number:	Invoice Number: 3135906		Amount:	1,191.86
Sequence: 1 Check Type:		Invoice Date: 02/09/2017 Due Date: 02/10/2017 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 680	BATTERIES & HANDSOAP		1,191.86		N	Final
Vendor ID: 104805 DHS						
Description:		PO Number:	Invoice Number: 10110179		Amount:	3,027.19
Sequence: 1 Check Type:		Invoice Date: 01/31/2017 Due Date: 02/03/2017 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 4634 219 4634	NON FEDERAL MEDICAID		3,027.19		N	Final
Vendor ID: 105673 DUNN, JENNIFER						
Description:		PO Number:	Invoice Number: 20170202		Amount:	68.41
Sequence: 1 Check Type:		Invoice Date: 02/02/2017 Due Date: 02/02/2017 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 2510 000 0000 580	MILAGE REIMB TO IASBO CONFERENCE		57.72		N	Final

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

10 0000 2510 000 0000 580	REIMB MEAL IASO REGIONAL MEETING	10.69	N	Final
Vendor ID: 706884	EARTHGRAINS BAKING CO, INC	PO Number:	Invoice Number: 52251914226	Amount: 52.00
Description:		Invoice Date: 01/17/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 631	BREAD		52.00	N Final
Vendor ID: 706884	EARTHGRAINS BAKING CO, INC	PO Number:	Invoice Number: 52251914334	Amount: 57.40
Description:		Invoice Date: 01/24/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 631	BREAD		57.40	N Final
Vendor ID: 706958	EMS DETERGENT SERVICES	PO Number:	Invoice Number: 0101131701	Amount: 85.58
Description:		Invoice Date: 01/13/2017	Due Date: 02/02/2017	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		85.58	N Final
Vendor ID: 706958	EMS DETERGENT SERVICES	PO Number:	Invoice Number: 0102131701	Amount: 140.28
Description:		Invoice Date: 02/13/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 618	DETERGENT		140.28	N Final
Vendor ID: 707259	ENVIRONMENT SAFETY, INC.	PO Number:	Invoice Number: 11996	Amount: 478.80
Description:		Invoice Date: 01/31/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 618	STAINLESS STEAL CLEANER		478.80	N Final
Vendor ID: 102903	EVANS PRINTING & PUBLISHING	PO Number:	Invoice Number: 20170202	Amount: 112.23
Description:		Invoice Date: 01/31/2017	Due Date: 02/02/2017	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	LEGAL PUBLICATIONS		112.23	0.00 N Final
Vendor ID: 102903	EVANS PRINTING & PUBLISHING	PO Number:	Invoice Number: 249	Amount: 50.00
Description:		Invoice Date: 01/25/2017	Due Date: 02/08/2017	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>
21 0000 1400 920 0000 612	SPORT O RAMA AD		50.00	N Final
Vendor ID: 101024	GRIFFITH, CARY	PO Number:	Invoice Number: 20170208	Amount: 95.00

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Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 21 0000 1400 920 6810 345	<u>Detail Description</u> OFFICIAL	Checking Account ID:	Invoice Date: 02/03/2017 Due Date: 02/08/2017 Status: A 1099 Amount: 95.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 95.00 95.00 N Final
Vendor ID: 101465 GRP & ASSOCIATES			PO Number: Invoice Number: 190147 Amount: 40.00 Invoice Date: 01/26/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 40.00 N Final
Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 10 0000 2134 000 0000 613	<u>Detail Description</u> MEDICAL WASTE	Checking Account ID:	
Vendor ID: 706831 HOMETOWN TV & APPLIANCE			PO Number: Invoice Number: 9079 Amount: 519.00 Invoice Date: 01/06/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 519.00 N Final
Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 61 0000 3110 000 0000 733	<u>Detail Description</u> WASHER	Checking Account ID:	
Vendor ID: 100284 HOWARD WINNESHIEK COM SCHOOL			PO Number: Invoice Number: 20170203 Amount: 32,139.10 Invoice Date: 01/23/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 32,139.10 N Final
Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 10 0000 1100 100 0000 567	<u>Detail Description</u> OPEN ENROLLMENT	Checking Account ID:	
Vendor ID: 100291 IHSSA			PO Number: Invoice Number: 20170202 Amount: 23.00 Invoice Date: 01/23/2017 Due Date: 02/02/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 23.00 N Final
Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 21 0000 1400 910 6120 612	<u>Detail Description</u> SPEECH ENSEMBLE	Checking Account ID:	
Vendor ID: 100291 IHSSA			PO Number: Invoice Number: 20170216 Amount: 48.00 Invoice Date: 02/10/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 48.00 N Final
Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 21 0000 1400 910 6120 612	<u>Detail Description</u> FRESHMAN DISTRICT REGISTRATION	Checking Account ID:	
Vendor ID: 100291 IHSSA			PO Number: Invoice Number: 20170216-0001 Amount: 136.00 Invoice Date: 02/16/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 136.00 N Final
Description: Sequence: 1 Check Type: <u>Chart of Account Number</u> 21 0000 1400 910 6120 612	<u>Detail Description</u> VARSITY DISTRICT SPEECH REGISTRATION	Checking Account ID:	
Vendor ID: 102635 IOWA COMMUNICATIONS NETWORK			PO Number: Invoice Number: 495475 Amount: 157.75 Invoice Date: 02/06/2017 Due Date: 02/08/2017 Status: A 1099 Amount: 0.00 Check Number: Check Date:
Description: Sequence: 1 Check Type: Checking Account ID:			

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<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 CHARGES		157.75		N	Final
Vendor ID: 707258 IXL LEARNING						
Description:		PO Number: 19776E	Invoice Number: S303199		Amount:	1,350.00
Sequence: 1	Check Type:	Invoice Date: 06/26/2017	Due Date: 02/16/2017	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 0000 1100 100 8031 618	IXL LICENSES		1,350.00		N	Final
Vendor ID: 100251 J.W. Pepper of Minneapolis,						
Description:		PO Number: 19765H	Invoice Number: 11C47213		Amount:	124.99
Sequence: 1	Check Type:	Invoice Date: 01/30/2017	Due Date: 02/06/2017	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>
21 0000 1400 910 6220 612	World of Warcraft-Part II		55.00		N	Final
21 0000 1400 910 6220 612	WoW-Part III		55.00		N	Final
21 0000 1400 910 6220 612	shipping		14.99		N	Final
Vendor ID: 104161 JOSTENS, INC						
Description:		PO Number:	Invoice Number: 20170216		Amount:	891.60
Sequence: 1	Check Type:	Invoice Date: 02/16/2017	Due Date: 02/16/2017	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>
21 0000 1400 950 7950 612	1ST PAYMENT YEARBOOKS		891.60		N	Final
Vendor ID: 706911 JVA MOBILITY, INC,						
Description:		PO Number: 19746T	Invoice Number: 48177		Amount:	3,393.00
Sequence: 1	Check Type:	Invoice Date: 01/23/2017	Due Date: 02/03/2017	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 217 3303 739	Hi-Low Activity chair(\$4524 not includin		3,393.00		N	Final
Vendor ID: 103034 KALVIG, MIKE						
Description:		PO Number:	Invoice Number: 20170208		Amount:	95.00
Sequence: 1	Check Type:	Invoice Date: 02/03/2017	Due Date: 02/08/2017	Status: A	1099 Amount: 95.00	
		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>
21 0000 1400 920 6810 345	OFFICIAL		95.00	95.00	N	Final
Vendor ID: 104377 KOENIGS, JASON						
Description:		PO Number:	Invoice Number: 20170202		Amount:	70.00
Sequence: 1	Check Type:	Invoice Date: 01/24/2017	Due Date: 02/02/2017	Status: A	1099 Amount: 70.00	
		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>
21 0000 1400 920 6810 345	OFFICIAL		70.00	70.00	N	Final
Vendor ID: 104377 KOENIGS, JASON						
Description:		PO Number:	Invoice Number: 20170202-0001		Amount:	70.00
Sequence: 1	Check Type:	Invoice Date: 01/30/2017	Due Date: 02/02/2017	Status: A	1099 Amount: 70.00	
		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>

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21 0000 1400 920 6810 345	OFFICIAL	70.00	70.00 N	Final
Vendor ID: 104377	KOENIGS, JASON	PO Number:	Invoice Number: 20170203	Amount: 70.00
Description:		Invoice Date: 01/26/2017	Due Date: 02/03/2017	Status: A 1099 Amount: 70.00
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 6810 345	OFFICIAL		70.00	70.00 N
				Final
Vendor ID: 105414	LYNCH DALLAS, PC	PO Number:	Invoice Number: 140450	Amount: 99.00
Description:		Invoice Date: 01/31/2017	Due Date: 02/10/2017	Status: A 1099 Amount: 99.00
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 COUNSEL		99.00	99.00 N
				Final
Vendor ID: 707255	MACHIN, EMILY	PO Number:	Invoice Number: 20170202	Amount: 90.00
Description:		Invoice Date: 02/01/2017	Due Date: 02/02/2017	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>
10 0000 1999 000 8031	WILDCAT DECALS		90.00	90.00 N
				Final
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 6530817	Amount: 1,422.64
Description:		Invoice Date: 01/05/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 618	FS SUPPLIES		41.56	N
61 0000 3110 000 0000 631	FOOD		1,381.08	N
				Final
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 6540691	Amount: 1,969.33
Description:		Invoice Date: 01/12/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 618	FS SUPPLIES		59.54	N
61 0000 3110 000 0000 631	FOOD		1,909.79	N
				Final
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 6550211	Amount: 992.91
Description:		Invoice Date: 01/19/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 631	FOOD		992.91	N
				Final
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 6560441	Amount: 1,415.57
Description:		Invoice Date: 01/26/2017	Due Date: 02/16/2017	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>
61 0000 3110 000 0000 618	FS SUPPLIES		273.73	N
				Final

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61 0000 3110 000 0000 631	FOOD	1,141.84	N	Final	
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 6581775	Amount:	478.80
Description:		Invoice Date: 02/09/2017	Due Date: 02/10/2017	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 680	TRASH LINERS & PAPER TOWELS		478.80	N	In Full
					Final
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 6581775.	Amount:	103.34
Description:		Invoice Date: 02/09/2017	Due Date: 02/10/2017	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 618	TRASH LINERS		103.34	N	In Full
					Final
Vendor ID: 104055	MASON CITY GLASS SERVICE	PO Number:	Invoice Number: 26777	Amount:	678.45
Description:		Invoice Date: 02/08/2017	Due Date: 02/16/2017	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>
10 0000 2600 000 0000 432	GLASS REPAIR IN ELEM LOBBY		678.45	N	In Full
					Final
Vendor ID: 101377	MORRIS, RANDY	PO Number:	Invoice Number: 20170208	Amount:	95.00
Description:		Invoice Date: 02/03/2017	Due Date: 02/08/2017	Status: A	1099 Amount: 95.00
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 920 6810 345	OFFICIAL		95.00	95.00 N	In Full
					Final
Vendor ID: 100470	NATIONAL FFA ORGANIZATION	PO Number:	Invoice Number: MDS-79423	Amount:	200.00
Description:		Invoice Date: 01/31/2017	Due Date: 02/08/2017	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>
21 0000 1400 950 7960 612	FFA JACKETS		200.00	N	In Full
					Final
Vendor ID: 100470	NATIONAL FFA ORGANIZATION	PO Number:	Invoice Number: MDS-80571	Amount:	55.00
Description:		Invoice Date: 02/10/2017	Due Date: 02/16/2017	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>
21 0000 1400 950 7960 612	FFA JACKET		55.00	N	In Full
					Final
Vendor ID: 707033	NICHOLSON, STEVE	PO Number:	Invoice Number: 20170208	Amount:	118.56
Description:		Invoice Date: 01/31/2017	Due Date: 02/08/2017	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 2320 000 0000 580	MILAGE REIMB		118.56	N	In Full
					Final
Vendor ID: 100495	NORTHEAST IOWA COMMUNITY COLLEGE	PO Number:	Invoice Number: 28424	Amount:	500.00

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Description:		Invoice Date: 02/09/2017	Due Date: 02/16/2017	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>
10 0000 1100 100 0000 566	PSEO CLASS		500.00		N
					In Full
					Final
Vendor ID: 100495		NORTHEAST IOWA COMMUNITY COLLEGE		PO Number:	Invoice Number: 28424.
Description:				Amount:	250.00
Sequence: 1	Check Type:	Checking Account ID:	Invoice Date: 02/09/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>		Check Number:	Check Date:	
10 0000 1100 100 0000 566	PSEO CLASS		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
					N
					In Full
					Final
Vendor ID: 100495		NORTHEAST IOWA COMMUNITY COLLEGE		PO Number:	Invoice Number: 28424..
Description:				Amount:	500.00
Sequence: 1	Check Type:	Checking Account ID:	Invoice Date: 02/09/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>		Check Number:	Check Date:	
10 0000 1100 100 0000 566	PSEO CLASS		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
					N
					In Full
					Final
Vendor ID: 100495		NORTHEAST IOWA COMMUNITY COLLEGE		PO Number:	Invoice Number: 28424...
Description:				Amount:	250.00
Sequence: 1	Check Type:	Checking Account ID:	Invoice Date: 02/09/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>		Check Number:	Check Date:	
10 0000 1100 100 0000 566	PSEO CLASS		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
					N
					In Full
					Final
Vendor ID: 100495		NORTHEAST IOWA COMMUNITY COLLEGE		PO Number:	Invoice Number: 28424....
Description:				Amount:	250.00
Sequence: 1	Check Type:	Checking Account ID:	Invoice Date: 02/09/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>		Check Number:	Check Date:	
10 0000 1100 100 0000 566	PSEO CLASS		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
					N
					In Full
					Final
Vendor ID: 100495		NORTHEAST IOWA COMMUNITY COLLEGE		PO Number:	Invoice Number: 28424.....
Description:				Amount:	500.00
Sequence: 1	Check Type:	Checking Account ID:	Invoice Date: 02/09/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>		Check Number:	Check Date:	
10 0000 1100 100 0000 566	PSEO CLASS		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
					N
					In Full
					Final
Vendor ID: 100495		NORTHEAST IOWA COMMUNITY COLLEGE		PO Number:	Invoice Number: 28424.....
Description:				Amount:	250.00
Sequence: 1	Check Type:	Checking Account ID:	Invoice Date: 02/09/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>		Check Number:	Check Date:	
10 0000 1100 100 0000 566	PSEO CLASS		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
					N
					In Full
					Final

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10 0000 1100 100 0000 566	PSEO CLASS	250.00	N	Final
Vendor ID: 100495	NORTHEAST IOWA COMMUNITY COLLEGE	PO Number:	Invoice Number: 28424.....	Amount: 250.00
Description:		Invoice Date: 02/09/2017	Due Date: 02/16/2017	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 1100 100 0000 566	PSEO CLASS		250.00	N Final
Vendor ID: 100495	NORTHEAST IOWA COMMUNITY COLLEGE	PO Number:	Invoice Number: 28424.....	Amount: 250.00
Description:		Invoice Date: 02/09/2017	Due Date: 02/16/2017	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 1100 100 0000 566	PSEO CLASS		250.00	N Final
Vendor ID: 707086	NOSBISCH, MORGAN	PO Number:	Invoice Number: 20170208	Amount: 28.86
Description:		Invoice Date: 02/07/2017	Due Date: 02/08/2017	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>
21 0000 1400 950 7960 612	glue guns & sticks		28.86	N Final
Vendor ID: 100051	OMNITEL COMMUNICATIONS	PO Number:	Invoice Number: 20170203	Amount: 1,582.80
Description:		Invoice Date: 02/01/2017	Due Date: 02/03/2017	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 2320 000 0000 532	TELEPHONE		272.80	N Final
10 0000 2320 000 0000 538	INTERNET		1,310.00	N Final
Vendor ID: 101199	PAPER CORPORATION, THE	PO Number: 19774c	Invoice Number: 20170203	Amount: 1,769.25
Description:		Invoice Date: 01/30/2017	Due Date: 02/03/2017	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 1000 1100 100 0000 612	PAPER		442.32	N Final
10 2000 1100 100 0000 612	PAPER		442.31	N Final
10 3200 1100 100 0000 612	PAPER		442.31	N Final
10 0000 2310 000 0000 611	PAPER		442.31	N Final
Vendor ID: 104222	PAVLOVICH, JEFF	PO Number:	Invoice Number: 20170203	Amount: 120.00
Description:		Invoice Date: 01/23/2017	Due Date: 02/03/2017	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
Vendor ID: 707244	PAXTON PATTERSON	PO Number: 19741H	Invoice Number: P322705	Amount: 2,420.00
Description:		Invoice Date: 02/16/2017	Due Date: 02/16/2017	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:

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<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 310 4531 612	DeWalt 18V 1/2# XRD Drill /Driver		1,500.00		N	Final
10 3200 1300 310 4531 612	IMPACT		920.00		N	Final
Vendor ID: 706857	PEARSON ALEX	PO Number:	Invoice Number: 20170203	Amount:	120.00	
Description:		Invoice Date: 01/23/2017	Due Date: 02/03/2017	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
Vendor ID: 706882	POLLARD PEST CONTROL CO. & LAWN CARE	PO Number:	Invoice Number: 20170203	Amount:	80.00	
Description:		Invoice Date: 01/30/2017	Due Date: 02/03/2017	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: 100025	QUILL CORPORATION	PO Number:	Invoice Number: 4273743	Amount:	58.44	
Description:		Invoice Date: 02/09/2017	Due Date: 02/16/2017	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 2134 000 0000 613	CLOROX SPRAY		58.44		N	Final
Vendor ID: 706974	RICEVILLE COMMUNITY MARKET PLACE,	PO Number:	Invoice Number: 23356	Amount:	45.46	
Description:		Invoice Date: 01/12/2017	Due Date: 02/03/2017	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		45.46		N	Final
Vendor ID: 706974	RICEVILLE COMMUNITY MARKET PLACE,	PO Number:	Invoice Number: 24300	Amount:	103.36	
Description:		Invoice Date: 01/23/2017	Due Date: 02/03/2017	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		103.36		N	Final
Vendor ID: 706974	RICEVILLE COMMUNITY MARKET PLACE,	PO Number:	Invoice Number: 24559	Amount:	64.83	
Description:		Invoice Date: 01/26/2017	Due Date: 02/02/2017	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 SUPPLIS		64.83		N	Final
Vendor ID: 707256	ROCHESTER CENTURY HIGH SCHOOL	PO Number:	Invoice Number: 20170203	Amount:	180.00	
Description:		Invoice Date: 01/31/2017	Due Date: 02/03/2017	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 6790 815	ENTRY FEE		180.00		N	Final

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Vendor ID: 100190			SCHOLASTIC INC	PO Number:	Invoice Number: 20170216	Amount:	200.00
Description:				Invoice Date: 02/15/2017	Due Date: 02/16/2017	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>
10 0000 1100 100 8031 618	BOOKS				200.00		N
							In Full
							Final
Vendor ID: 100229			SCHOOL BUS SALES CO	PO Number:	Invoice Number: IN45185	Amount:	5.17
Description:				Invoice Date: 01/26/2017	Due Date: 02/03/2017	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	MIRROR BRACKETS BUS 9				5.17	0.00	N
							In Full
							Final
Vendor ID: 100229			SCHOOL BUS SALES CO	PO Number:	Invoice Number: IN45719	Amount:	108.95
Description:				Invoice Date: 02/08/2017	Due Date: 02/16/2017	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>
10 0000 2700 000 0000 673	STOP SIGN LED LIGHTS BUS 10				108.95		N
							In Full
							Final
Vendor ID: 707247			SCREENAGERS	PO Number: 19745T	Invoice Number: 232	Amount:	650.00
Description:				Invoice Date: 12/12/2016	Due Date: 02/08/2017	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 3200 1100 100 3373 612	SCREENAGERS SCREENING FEE				650.00		N
							In Full
							Final
Vendor ID: 706822			SICKLES, DANNY	PO Number:	Invoice Number: 20170216	Amount:	95.00
Description:				Invoice Date: 02/10/2017	Due Date: 02/16/2017	Status: A	1099 Amount: 95.00
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 920 6710 345	OFFICIAL				95.00	95.00	N
							In Full
							Final
Vendor ID: 907098			SLIFKA, HUNTER	PO Number:	Invoice Number: 20170203	Amount:	120.00
Description:				Invoice Date: 01/23/2017	Due Date: 02/03/2017	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>
21 0000 1400 920 6790 345	OFFICIAL				120.00	120.00	N
							In Full
							Final
Vendor ID: 707076			SPECIAL MEDICAL SERVICES	PO Number:	Invoice Number: 20170208	Amount:	195.00
Description:				Invoice Date: 01/30/2017	Due Date: 02/08/2017	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>
21 0000 1400 920 6790 612	ATHLETIC TRAINER SERVICES				195.00		N
							In Full
							Final
Vendor ID: 100282			ST ANSGAR COMMUNITY SCHOOL	PO Number:	Invoice Number: 20170208	Amount:	34,102.96
Description:				Invoice Date: 02/08/2017	Due Date: 02/08/2017	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:		Checking Account ID:	Check Number:		Check Date:	

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<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	OPEN ENROLLMENT		34,102.96		N	Final
Vendor ID: 100282 ST ANSGAR COMMUNITY SCHOOL						
Description:		PO Number:	Invoice Number: 20170216		Amount:	14,917.74
Sequence: 1	Check Type:	Invoice Date: 02/15/2017	Due Date: 02/16/2017	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 0070 1200 211 3301 561	SP ED BILLING LEVEL 1		4,446.72		N	Final
10 0070 1200 214 3302 561	SP ED BILLING LEVEL 2		843.60		N	Final
10 0070 1200 217 3303 561	SP ED BILLING LEVEL 3		9,627.42		N	Final
Vendor ID: 105216 STACYVILLE LP GAS CO						
Description:		PO Number:	Invoice Number: S 009619		Amount:	7,251.02
Sequence: 1	Check Type:	Invoice Date: 01/30/2017	Due Date: 02/08/2017	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 623	LP		7,251.02		N	Final
Vendor ID: 105216 STACYVILLE LP GAS CO						
Description:		PO Number:	Invoice Number: S163777		Amount:	287.59
Sequence: 1	Check Type:	Invoice Date: 01/30/2017	Due Date: 02/08/2017	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 2700 000 0000 623	CREDIT OVERPYMT		287.59		N	Final
Vendor ID: 103983 TETZNER, DEB						
Description:		PO Number:	Invoice Number: 20170203		Amount:	80.54
Sequence: 1	Check Type:	Invoice Date: 01/20/2017	Due Date: 02/03/2017	Status: A	1099 Amount: 80.54	
	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 113 0000 641	SCIENCE TEXTBOOK		80.54	80.54	N	Final
Vendor ID: 707126 THEIN, TREVOR						
Description:		PO Number:	Invoice Number: 20170216		Amount:	95.00
Sequence: 1	Check Type:	Invoice Date: 02/10/2017	Due Date: 02/16/2017	Status: A	1099 Amount: 95.00	
	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>
21 0000 1400 920 6710 345	OFFICIAL		95.00	95.00	N	Final
Vendor ID: 707147 THOMPSON TRUCK & TRAILER						
Description:		PO Number:	Invoice Number: R301004495:01		Amount:	803.97
Sequence: 1	Check Type:	Invoice Date: 01/27/2017	Due Date: 02/03/2017	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 2700 000 0000 673	BUS REPAIR BUS #5		803.97		N	Final
Vendor ID: 706777 TIMBERLINE BILLING SERVICE LLC						
Description:		PO Number:	Invoice Number: 11145		Amount:	418.26
Sequence: 1	Check Type:	Invoice Date: 01/31/2017	Due Date: 02/08/2017	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>

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10 0000 2510 217 3303 351 MEDICAID BILLING SERVICE

418.26 N Final

Vendor ID: 100004 TRUE VALUE

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
10 3200 1300 315 8958 612 WOODEN DOWELS

PO Number: **Invoice Number: B110797** **Amount: 18.95**
Invoice Date: 01/27/2017 Due Date: 02/03/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
18.95 N Final

Vendor ID: 102190 WEST MUSIC COMPANY

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 910 6220 612 REEDS

PO Number: **Invoice Number: SI1409250** **Amount: 83.85**
Invoice Date: 02/07/2017 Due Date: 02/08/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
83.85 N Final

Vendor ID: 707039 WILLIAMS, TRACEY

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 920 6710 345 OFFICIAL

PO Number: **Invoice Number: 20170216** **Amount: 95.00**
Invoice Date: 02/10/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 95.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
95.00 95.00 N Final

Vendor ID: 707223 WOODWIND & BRASSWIND

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 910 6220 612 Meinl Bass Marching Cymbals-14"

PO Number: 19755H Invoice Number: 20170216 Amount: 69.99
Invoice Date: 02/16/2017 Due Date: 02/16/2017 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
69.99 N Final

Batch 1099 Total:	3,809.54	Batch Total:	136,645.83
Report 1099 Total:	3,809.54	Report Total:	136,645.83

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 proprietary 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

SECRETARY'S REPORTS

The board secretary will report to the board each month about receipts, disbursements and balances of the various funds. This report will be in **either digital or** written form and sent to the board with the agenda for the board meeting.

Legal Reference: Iowa Code §§ 279.8; 291.7 (2011).

Cross Reference: 206.3 Secretary *[or 206.3, Secretary-Treasurer]*
210.1 Annual Meeting
707 Fiscal Reports

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

TREASURER'S ANNUAL REPORT

At the annual meeting, the treasurer will give the annual report stating the amount held over, received, paid out, and on hand in the general fund and schoolhouse funds. This report ~~is in~~ **will be in either digital or** written form and sent to the board with the agenda for the board meeting. The treasurer will also furnish the board with a sworn statement from each depository showing the balance then on deposit.

It is the responsibility of the treasurer to submit this report to the board annually.

NOTE: *The sentence regarding the sworn statement from the depository bank is a legal requirement.*

Legal Reference: Iowa Code §§ 279.31, .33 (2011).

Cross Reference: 206.4 Treasurer [or 206.3, Secretary-Treasurer]
210.1 Annual Meeting
707 Fiscal Reports

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

VENDING MACHINE

Food served or purchased by students during the school day and food served or purchased for other than special circumstances is approved by the superintendent. Vending machines in the school building are the responsibility of the building principle. Purchases from the vending machines, will reflect the guidelines in the Wellness Policy 507.9.

It is the responsibility of the superintendent to develop administrative regulations for the use of vending machines and other sales of food to students.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (2010).
7 C.F.R. Pt. 210 *et seq.* (2010).
Iowa Code ch. 283A (2011).
281 I.A.C. 58

Cross Reference: 504.5 Student Fund Raising
710 School Food Services

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

STUDENTS SCHOOL TRANSPORTATION ELIGIBILITY

Code No. 711.1

Any student who lives in the Riceville Community School District and outside of the city limits of Riceville is entitled to transportation to and from the attendance center at the expense of the school district

Any student living inside the city limits and can get to a designated stop may also ride the bus to the attendance center as long as there is adequate space on the bus.

Transportation of students who require special education services will generally be provided as for other students, when appropriate. Specialized transportation of a student to and from a special education instructional service is a function of that service and, therefore, an appropriate expenditure of special education instructional funds generated through the weighting plan.

Transportation of a student to and from a special education support service is a function of that service, and is specified in the individualized education plan (IEP) or the individualized family service plan (IFSP). When the IEP or IFSP team determines that unique transportation arrangements are required and the arrangements are specified in the IEP or IFSP, the school district will provide one or more of the following transportation arrangements for instructional services and the AEA for support services:

- Transportation from the student's residence to the location of the special education and back to the student's residence, or child care placement for the students below the age of six.
- Special assistance or adaptations in getting the student to and from and on and off the vehicle, en route to and from the special education.
- Reimbursement of the actual costs of transportation when by mutual agreement the parents provide transportation for the student to and from the special education.

The school district is not required to provide reimbursement to parents who elect to provide transportation in lieu of agency-provided transportation.

A student may be required. At the board's discretion, to meet a school vehicle without reimbursement up to three-fourths of a mile. The board may require the parent to transport their children up to two miles to connect with school bus vehicle at the expense of the school district when conditions deem it advisable. It is within the discretion of the board to determine such conditions. Parents of students who live where transportation by bus is impracticable or unavailable may be required to furnish transportation to and from the designated attendance center at the expense of the school district. Parents, who transport their children at the expense of the school district, are reimbursed at the rate per mile set by the state.

Transportation arrangements made by agreement with a neighboring school district will follow the terms of the agreement. Students, who choose to attend a school in a school district other than their resident school district, will provide transportation to and from the school at their own expense.

NOTE: This policy reflects the legal requirements of transportation. Boards may expand transportation eligibility and, if so, the school district's practice should be reflected in board policy.

Legal Reference: 20 U.S.C. §§ 1401, 1701 et seq. (2010).
34 C.F.R. Pt. 300 seq. (2010).
Iowa Code §§ 256B.4; 285; 321 (2011).
281 I.A.C. 41.412

Cross Reference: 501.16 Homeless Children and Youth
507.8 Student Special Health Services
603.3 Special Education
711 Transportation

Approved: _____

Reviewed: _____

Revised: September 16, 2013

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

Students utilizing school transportation will conduct themselves in an orderly manner fitting to their age level and maturity with mutual respect and consideration for the rights of the school vehicle driver and the other passengers. Students who fail to behave in an orderly manner will be subject to disciplinary measures.

The driver will have the authority to maintain order on the school vehicle. It is the responsibility of the driver to report misconduct to the building administrator.

After 3 warnings for bad conduct, the building principal will have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

It is the responsibility of the superintendent, in conjunction with the building principal, to develop administrative regulations regarding student conduct and discipline when utilizing school district transportation.

Legal Reference: Iowa Code §§ 279.8; 285; 321 (2011).

Cross Reference: 503 Student Discipline
506 Student Records

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

STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

All persons riding in school district vehicles will adhere to the following rules. The driver, sponsor or chaperons are to follow the school bus discipline procedure for student violations of this policy. Video camera may be in operation on the school bus.

1. Bus riders will be at the designated loading point before the bus arrival time.
2. Bus riders will wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept clear at all times.
5. All bus riders will load and unload the bus through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written permission to get off at a different location is given to the driver.
7. A rider may be assigned a seat by the driver.
8. Riders who damage seats or other equipment will reimburse the district for the cost of the repair or replacement.
9. Riders are not permitted to leave their seats while the vehicle is in motion.
10. Waste containers are provided on all buses for bus riders' use.
11. Permission to open windows must be obtained from the driver.
12. Classroom conduct is to be observed by students while riding the bus except for ordinary conversation.
13. The driver is in charge of the students and the vehicle, and the driver is to be obeyed promptly and cheerfully.
14. Students will assist in looking after the safety and comfort of younger children.
15. A bus rider who must cross the roadway to board or depart from the bus will pass in front of the bus (no closer than 10 feet), look in both directions and proceed to cross the road or highway only on signal from the driver.
16. Students will not throw objects about the vehicle nor out through the windows.
17. Shooting paper wads, squirt guns or other material in the vehicle is not permitted.
18. Students will keep feet off seats.
19. Roughhousing in the vehicle is prohibited.
20. Students will refrain from crowding or pushing.
21. The use or possession of alcohol, tobacco or look-alike substances is prohibited in the vehicle.
22. The Good Conduct Rule is in effect.

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

USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

The board supports the use of video cameras on school buses as a means to monitor a safe environment for students and employees. The video cameras may be used on buses for transportation to and from school, field trips, curricular events and extracurricular events. The contents of the videotapes may be used as evidence in a student disciplinary proceeding.

Student Records

The content of the videotapes is a student record subject to board policy and administrative regulations regarding confidential student records. Only those persons with a legitimate educational purpose may view the videotapes. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A parent may view the video without consent from any student or parent of a minor student also shown in the video if the other student are bystanders. But if there is an altercation between multiple students, then all parents must give consent in order for the video to be viewed by parents.

A videotape recorded during a school-sponsored trip, such as an athletic event, may be accessible to the sponsor or coach of the activity. If the content of the videotape becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

Notice

The school district will annually provide the following notice to students and parents:

The Riceville Community School District Board of Directors has authorized the use of video cameras on school district buses. The video cameras will be used to monitor student behavior to maintain order on the school buses to promote and maintain a safe environment. Students and parents are hereby notified that the content of the videotapes may be used in a student disciplinary proceeding. The content of the videotapes are confidential student records and will be retained with other student records. Videotapes will only be retained if necessary for use in a student disciplinary proceeding or other matter as determined necessary by the administration. Parents may request to view videotapes of their child if the videotapes are used in a disciplinary proceeding involving their child.

The following notice will also be placed on all school buses equipped with a video camera:

This bus is equipped with a video/audio monitoring system.

Review of Videotapes

The school district will review videotapes:

----- when necessary as a result of an incident reported by a bus driver or student. The videotapes may be re-circulated for reassurance at the conclusion of the school year.

Viewing of videotapes is limited to the individuals having a legitimate educational purpose. A written log will be kept of those individuals viewing the videotapes stating the time, name of individual viewing and the date the videotape was viewed.

Video Motoring System

Video cameras will be:

-----used on all school district buses.

Determination of how video cameras will be used and which school buses will be equipped with video equipment will be made by the superintendent in consultation with the building principals and transportation director.

Student Conduct

Students are prohibited from tampering with the video cameras on the school buses. Students found in violation of this regulation will be disciplined in accordance with school district discipline policy and Good Conduct Rule and will reimburse the school district for any repairs or replacement necessary as a result of the tampering.

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

The board in its discretion may provide school district transportation for extracurricular activities including, but not limited to, transporting student participants and other students to and from extracurricular activities.

Students participating or attending extracurricular events, other than those held at the school district facilities, may be transported to the extracurricular event by school district transportation vehicles or by another means approved by the superintendent.

Students, who are provided transportation in school district transportation vehicles for extracurricular events, will ride both to and from the event in the school vehicle unless arrangements have been made with the building principal prior to the event. A student's parent may personally appear and request to transport the student home from a school-sponsored event in which the student traveled to the event on a school district transportation vehicle.

It is the responsibility of the superintendent to make a recommendation to the board annually as to whether the school district will provide the transportation authorized in this policy. In making the recommendation to the board, the superintendent will consider the financial condition of the school district, the number of students who would qualify for such transportation, and other factors the board or superintendent deem relevant.

Legal Reference: Iowa Code §§ 256B.4; 285.1-.4; 321 (2011).
281 I.A.C. 41.412.

Cross Reference: 504 Student Activities
711 Transportation

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

SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

The school district may use school vehicles for transportation to and from summer extracurricular activities. The superintendent will make a recommendation to the board annually regarding their use.

Transportation to and from the student's attendance center for summer school instruction programs is within the discretion of the board. It is the responsibility of the superintendent to make a recommendation regarding transportation of students in summer school instructional programs at the expense of the school district. In making the recommendation to the board, the superintendent will consider the financial condition of the school district, the number of students involved in summer school programs, and other factors deemed relevant by the board or the superintendent.

Legal Reference: Iowa Code §§ 285.10 (2011).
281 I.A.C. 43.10, 412

Cross Reference: 603.2 Summer School Instruction
711 Transportation

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

TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

The board has sole discretion to determine the method to be utilized for transporting nonresident and nonpublic students. Nonresident students paying tuition may be, and resident students attending a nonpublic school accredited by the State Department of Education, will be transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident and nonpublic school students will obtain the permission of the superintendent prior to being transported by the school district.

Parents of resident students who provide transportation for their children attending a nonpublic school accredited by the Iowa Department of Education will be reimbursed at the established state rate. This reimbursement is aid only if the school district receives the funds from the state. If less than the amount of funds necessary to fully reimburse parents of the nonpublic students is received by the school district, the funds will be prorated.

The charge to the nonresident students is determined based on the students' pro rata share of the actual cost for transportation. The parents of these students are billed for the student's share of the actual cost of transportation. The billing is according to the schedule developed by the superintendent. It is the responsibility of the superintendent to determine the amount to be charged and report it to the board secretary for billing.

Continued transportation of nonresident and nonpublic school students on a public school vehicle route will be subject to resident public school students' transportation needs. The superintendent will make a recommendation annually to the board regarding the method used. In making a recommendation to the board, the superintendent will consider the number of students to be transported, the capacity of the school vehicles, the financial condition of the school district and other factors deemed relevant by the board or the superintendent.

Nonresident and nonpublic school students' are subject to the same conduct regulations as resident public students as prescribed by board policy, and to other policies, rules, or regulations developed by the school district regarding transportation of students by the school district.

Legal Reference: Iowa Code §§ 285.1-.2, .10, .16 (2011).

Cross Reference: 711 Transportation

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

TRANSPORTATION OF NONSCHOOL GROUPS

School district vehicles may be available to local nonprofit entities, which promote cultural, educational, civic, community, or recreational activities for transporting to and from non-school-sponsored activities within the state as long as the transportation does not interfere with or disrupt the education program of the school district and does not interfere with or delay the transportation of students. The local nonprofit entity must pay the cost of using the school district vehicle as determined by the superintendent. Prior to making the school district transportation vehicle available to the local nonprofit entity, the "school bus" signs will be covered and the flashing warning lamps and the stop arm made inoperable.

It is the responsibility of the superintendent to develop administrative regulations for use of school district transportation vehicles to transport students and others to school-sponsored events within the state and for application for, use of, and payment for using the school district transportation vehicles by local nonprofit entities for a non-school-sponsored activity.

Legal Reference: Iowa Code §§ 285.1 (21), .10(9), (10) (2005).
281 I.A.C. 41.412; 43.10

Cross Reference: 711 Transportation
900 Principals and Objectives for Community Relations

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

SCHOOL BUS SAFETY INSTRUCTION

The school district will conduct school bus safe riding practices instruction and emergency safety drills at least twice during the school year for students who utilize school district transportation.

Each school bus vehicle will have, in addition to the regular emergency safety drill, a plan for helping those students who require special assistance to safety during an emergency. This will include, but not be limited to, students with disabilities.

Employees are responsible for instructing the proper techniques to be followed during an emergency, as well as safe riding practices. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code §§ 279.8; 321 (2011).
281 I.A.C. 41.413; 43.40

Cross Reference: 503 Student Discipline
507 Student Health and Well-Being
804.2 Warning Systems and Emergency Plans

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

TRANSPORTATION IN INCLEMENT WEATHER

School district buses will not operate when weather conditions due to fog, rain, snow or other natural elements make it unsafe to do so. Because weather conditions may vary around the school district and may change quickly, the best judgement possible will be used with the information available.

The final judgement as to when conditions are unsafe to operate will be made by the superintendent. The superintendent will be assisted by the actual "on location" reports of the drivers.

Several drivers each year will be specially designated to report weather and road conditions by bus radio when requested to do so. Other employees and students will be notified by commercial radio when school is canceled it temporarily delayed. When school is canceled because of weather anywhere in the school district, all schools will be closed.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced by commercial radio. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

NOTE: This is a mandatory policy, but the content isn't. Boards should amend the policy if necessary to reflect their practices.

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

Cross Reference: 601.2 School Day

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

DISTRICT VEHICLE IDLING

The board recognizes that it has a role in reducing environmental pollutants and in assisting students and others be free from pollutants that may impact their respiratory health. Unnecessary vehicle idling emits pollutants and wastes fuel. The board directs the superintendent, in conjunction with the Director of Transportation, to work an administrative regulations to implement this policy and reduce school vehicle idling time.

NOTE: For more detailed discussion of this issue, see IASB's Policy Primer, Vol 19#8- January 8, 2007.

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

Cross Reference: 403 Employee Health and Well-Being
507 Student Health and Well-Being
711 Transportation

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

2017-2018 School Year Iowa Open Enrollment Application

Iowa Law requires an application for each child in a family requesting open enrollment to be sent to both to the resident and receiving districts on/or before deadline in order to be considered for approval.

**Deadline: Grades 1-12, March 1, 2017
Kindergarten, September 1, 2017**

1. Name of Student Landin Colich 2. Date of Birth: 02-15-2013
3. Grade for 2017-2018 4 year old Pre-school 4. Circle Gender: Female ☐ **Male** ☒
5. Parent/Guardian Hope Colich
6. Telephone 562-605-2676
7. Resident Address 514 A South Randolph St, Stackville IA 50476 Mitchell
Street/Box City Zip County
8. Email Address hopecolich92@gmail.com St Ansgar
9. Resident District St Ansgar Attendance Center Riceville School District
10. District Requested Riceville Attendance Center* Riceville School District
*Request does not guarantee placement
11. Is this application a request to continue education in the former district of residence following a move to a new district? Circle one: Yes or **No** (He been attending Riceville daycare & 3 year old preschool)
12. Please indicate if the applicant has a sibling currently under open enrollment.
Sibling Name: No District/School open enrolled: No
13. The student will be enrolled in the following (check all that apply):
Regular Education ☒ Special Education ☒
Home School (CPI) ☐ Home School Assistance Program ☐
Dual Enrollment - Academic ☐ Dual Enrollment-Activity Program ☐
14. Is your child currently eligible for receiving special education services? Circle one: **Yes** or No (Speech)
15. Is your child currently being evaluated for special education services? Circle one: Yes or **No** (Not yet)
16. Is your child currently receiving English Language Learning services? Circle one: Yes or **No**
17. Is the student currently under suspension or expulsion from school? Circle one: Yes or **No**
If yes, when will the suspension / expulsion be complete? _____
18. This section should be completed IF the application is being filed after March 1 for grades 1-12.
Date of Change _____
- a) Change in district of residence due to: family move, change in Marital status, foster care, adoption, or treatment program _____
- b) Participation in foreign exchange program _____
- c) Failure of negotiations for reorganization or whole grade sharing _____
- d) Loss of accreditation or revocation of a private or charter school _____