

**Riceville Community School
Riceville, IA.**

The Board of Education of the Riceville Community School District held their monthly board meeting on October 27th, 2022, at 6:00 P.M. in the Board Room. Board members present: Hale, McCarthy Guertin, Eastman (arrived @ 6:09 PM) and Fox. Student Rep: Taylor McElroy. Also, in attendance: Barb Schwamman—Superintendent, Jennifer Dunn- Business Manager, Principal's – Heather Suckow & Marcia Grimm. Parents: Erica Beathke & Christina Hubka. Community Members: John Dinger

Fox called the meeting to order @ 6:03 PM

Motion by Guertin seconded by McCarthy to approve the agenda with the removal of the LEP Allowable Growth. 4 Ayes. MC.

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

Motion by Hale, seconded by Guertin to approve the open enrollment into the district. 4 Ayes. MC.

Motion by Guertin, seconded by McCarthy to approve contract for Joanna Johnson- LH Girls Basketball Coach. Roll Call Vote: Hale, aye; Guertin, aye; McCarthy, aye; Fox, aye. MC.

Motion by Hale, seconded by McCarthy to approve the resignation of Emily Schipper-JH Girls Basketball Coach. Roll Call Vote: Guertin, aye; Hale, aye; McCarthy, aye; Fox, aye. MC

Motion by Hale, seconded by Guertin to approve Thomasine Conger sub for Bus, Aide, & Kitchen. Volunteer coaches of: Allison Zweibohmer, Emily Schipper, Barb Gesell, Kelly Houser, Andrea Bauer, Missy McElroy, Girls Basketball. Rick Bartels, Luke House, Curtis Head- Wrestling. Bret Brincks and Tom Anderlik-Boys Basketball.

Taylor McElroy spoke about her R-Factor signs, locker rooms, and lockers. Trenton spoke on Iowa Radio and has been working on quote for the polytec flooring.

Mrs. Grimm gave report on the Department of Ed report card, it is hard for anyone to receive higher than an 80%. Also spoke on the school's portfolio and what the districts strengths and weaknesses are.

Mrs. Schwamman spoke about Homeland Security, homecoming, Iowa Athletic board, Iowa Best Summit panel, Luther College MOCK interview panel, Radon Testing & Training Conference, and ISFIS conference on 5-year projections.

Technology is looking into classroom needs along with the immediate needs in gym, library, and multi-purpose room.

Building & Ground will be meeting in January.

Daycare will be presenting at the November board meeting.

Director Guertin stated Fire Safety week went very well when it came to the fire drill.

Solar boring is taking place.

Jim Addy, with Mapping Strategies, gave a presentation on director redistricting, as per Iowa Code, with Census numbers in 2020.

A discussion was held on one-time incentive bonuses for all staff.

Motion by Guertin, seconded by Eastman to approve the second reading of board policies 407.6E2 Licensed Employee Early Retirement Insurance Options and 507.9 -Wellness Policy. 5 Ayes. MC.

Motion by Guertin, seconded by Hale to approve the first reading of board policies 102-Equal Educational Opportunity, 102R1 - Grievance Procedure, 102E2- Continuous Notice of Nondiscrimination, 106-Discrimination and Harassment Based on Sex Prohibited, 307(RESCIND) Communication Channels, 401.14-Employee Expression, 408.1- Licensed Employee Professional Development, 301.2- School Day, 602.1- Curriculum Development, 602.2- Curriculum Implementation, 602.3- Curriculum Evaluation, 605.1- Instructional Materials Election, 605.1R1-Instructional Materials Selection- Regulation, 605.2—Instructional and Library Materials Inspection and Display, 605.3—Objection to Instructional Materials, 605.3E1—Instructions to the Reconsideration Committee, 605.3E4-Request to Prohibit a Student from Checking Out Specific Library Materials, 605.3R1-Reconsideration of Instrumental Materials Regulation, 605.4-Technology and Instructional Materials, 605.5-School Library, 705.1R2- Purchasing-Bidding- Using Federal Funds in Procurement Contracts, 802.4-Capital Assets. 5 Ayes. MC.

Motion by Eastman, seconded by McCarthy to approve the baseball field trip to Omaha. 5 Ayes. MC.

Motion by McCarthy, seconded Eastman approve the legislative priorities for Riceville: Recruitment & Retention, SSA, Sharing & Reorganization. 5 Ayes. MC.

Motion by Hale, seconded by Eastman to approve the fundraisers of Trap Team --beef tickets, Student Council & Prom - Boo Grams, Candy Cane Grams, socks, chuck -a-duck, Tic Tac toe. NHS: Signs & Blankets. 5 Ayes. MC.

Motion by Hale, seconded by Guertin to appoint Audrey McCarthy as the designee on the Mitchell County Conference Board. 5 Ayes. MC.

Motion by Eastman, seconded by Guertin to approve High School Girls Wrestling Agreement with Osage for the 2022-2023 school year. 5 Ayes. MC

Motion by Hale, seconded by Eastman to approve the hiring of a JH Girls Wrestling Coach. 5 Ayes. MC.

Motion by Guertin, seconded by Eastman to increase RAC memberships which will go into effect on January 1, 2023. 5 Ayes. MC.

Next regular board meeting will be held November 21st at 7:30 p.m. in the Board Room.

Motion by Eastman, second by Guertin to adjourn the meeting @ 7:25 PM. Ayes 5. MC.

Karl Fox
Board President



Jennifer Dunn
Board Secretary

Analysis of Cash Balance Including investment CD

10/31/2022

	10/31/22	10/31/21	% change	Notes *
General Fund (10)	2,581,967.95	2,428,235.29	6.3%	
Management Fund (22)	693,435.45	598,302.43	15.9%	
PPEL & LOSST Funds (36 & 33)	1,220,874.21	1,057,806.35	15.4%	
Activity Fund (21)	68,142.50	69,130.45	-1.4%	
Hot Lunch Fund (61)	104,780.50	68,201.64	53.6%	
TOTAL	4,669,200.61	4,221,676.16	10.6%	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.

10-OPERATING FUND CHECKING

OPERATING FUND (10)

DATE	IN	OUT	BALANCE
			\$1,891,944.33
October 31, 2021	\$887,894.20	\$351,603.24	\$2,428,235.29
November 30, 2021	\$266,217.15	\$574,427.10	\$2,120,025.34
December 31, 2021	\$350,089.22	\$577,495.65	\$1,892,618.91
January 31, 2022	\$459,886.62	\$354,051.85	\$1,998,453.68
February 28, 2022	\$357,410.19	\$394,718.01	\$1,961,145.86
March 31, 2022	\$199,927.98	\$591,731.40	\$1,569,342.44
April 30, 2022	\$850,503.78	\$421,836.35	\$1,998,009.87
May 31, 2022	\$658,887.34	\$516,803.36	\$2,140,093.85
June 30, 2022	\$497,523.25	\$564,689.19	\$2,072,927.91
July 30, 2022	\$76,083.27	\$426,178.60	\$1,722,832.58
August 31, 2022	\$484,879.78	\$456,671.23	\$1,751,041.13
September 30, 2022	\$816,537.40	\$423,657.36	\$2,143,921.17
October 31, 2022	\$867,472.56	\$429,425.78	\$2,581,967.95

MANAGEMENT FUND (22)

DATE	IN	OUT	BALANCE
			\$545,061.89
October 31, 2021	\$53,240.54	\$0.00	\$598,302.43
November 30, 2021	\$8,893.29	\$1,940.07	\$605,255.65
December 31, 2021	\$3,062.33	\$646.69	\$607,671.29
January 31, 2022	\$2,338.43	\$646.69	\$609,363.03
Feburary 28, 2022	\$621.92	\$646.69	\$609,338.26
March 31, 2022	\$2,099.79	\$2,283.09	\$609,154.96
April 30, 2022	\$44,389.18	\$646.69	\$652,897.45
May 31, 2022	\$10,056.81	\$646.69	\$662,307.57
June 30, 2022	\$2,407.69	\$1,885.69	\$662,829.57
July 30, 2022	\$1,754.17	\$117,832.69	\$546,751.05
August 31, 2022	\$2,467.96	\$2,242.69	\$546,976.32
September 30, 2022	\$75,319.92	\$817.69	\$621,478.55
October 31, 2022	\$83,895.59	\$11,938.69	\$693,435.45

LOCAL OPTION SALES (33)

DATE	IN	OUT	BALANCE
			\$509,702.13
October 31, 2021	\$30,390.10	\$9,409.80	\$530,682.43
November 30, 2021	\$77,288.46	\$0.00	\$607,970.89
December 31, 2021	\$30,359.38	\$6,000.00	\$632,330.27
January 31, 2022	\$30,362.06	\$6,027.15	\$656,665.18
February 28, 2022	\$65.21	\$1,182.15	\$655,548.24
March 31, 2022	\$58,393.47	\$11,272.69	\$702,669.02
April 30, 2022	\$29,499.61	\$17,770.97	\$714,397.66
May 31, 2022	\$32,023.07	\$34,413.10	\$712,007.63
June 30, 2022	\$28,951.32	\$44,697.84	\$696,261.11
July 30, 2022	\$35,841.55	\$29,893.42	\$702,209.24
August 31, 2022	\$36,867.19	\$112,929.66	\$626,146.77
September 30, 2022	\$88,707.01	\$75,192.36	\$639,661.42
October 31, 2022	\$22,344.91	\$49,319.60	\$612,686.73

PPEL (36)

DATE	IN	OUT	BALANCE
			\$431,204.09
October 31, 2021	\$127,026.12	\$31,106.29	\$527,123.92
November 30, 2021	\$53,854.44	\$62,919.90	\$518,058.46
December 31, 2021	\$73,534.21	\$5,091.37	\$586,501.30
January 31, 2022	\$1,695.53	\$2,390.00	\$585,806.83
February 28, 2022	\$22,471.18	\$10,986.85	\$597,291.16
March 31, 2022	\$4,526.07	\$19,704.96	\$582,112.27
April 30, 2022	\$164,347.72	\$306,691.92	\$439,768.07
May 31, 2022	\$22,078.25	\$10,127.78	\$451,718.54
June 30, 2022	\$4,390.27	\$43,609.72	\$412,499.09
July 30, 2022	\$2,207.08	\$16,778.22	\$397,927.95
August 31, 2022	\$2,496.79	\$21,758.98	\$378,665.76
September 30, 2022	\$162,157.35	\$24,553.33	\$516,269.78
October 31, 2022	\$110,064.87	\$18,147.17	\$608,187.48

ACTIVITY FUND (21)

DATE	IN	OUT	BALANCE
			\$63,900.99
October 31, 2021	\$8,522.26	\$7,792.80	\$64,630.45
November 30, 2021	\$36,499.71	\$7,824.48	\$93,305.68
December 31, 2021	\$7,044.40	\$28,381.35	\$71,968.73
January 31, 2022	\$5,729.13	\$2,883.48	\$74,814.38
Feburary 29, 2022	\$4,561.20	\$2,709.68	\$76,665.90
March 31, 2022	\$2,872.92	\$8,712.86	\$70,825.96
April 30, 2022	\$10,265.79	\$4,917.28	\$76,174.47
May 31, 2022	\$7,117.42	\$6,248.95	\$77,042.94
June 30, 2022	\$5,466.29	\$11,419.63	\$71,089.60
July 30, 2022	\$590.74	\$3,432.42	\$68,247.92
August 31, 2022	\$2,404.32	\$2,952.95	\$67,699.29
September 31, 2022	\$6,798.45	\$6,348.78	\$68,148.96
October 31, 2022	\$9,743.33	\$14,249.79	\$63,642.50

NUTRITION FUND (61)

DATE	IN	OUT	BALANCE
			\$95,231.53
October 31, 2021	\$2,886.18	\$29,916.07	\$68,201.64
November 30, 2021	\$4,803.31	\$44,249.52	\$28,755.43
December 31, 2021	\$97,522.25	\$47,248.84	\$79,028.84
January 31, 2022	\$23,866.12	\$19,113.04	\$83,781.92
February 28, 2022	\$33,533.72	\$29,801.55	\$87,514.09
March 31, 2022	\$36,436.10	\$40,001.23	\$83,948.96
April 30, 2022	\$40,300.04	\$36,736.12	\$87,512.88
May 31, 2022	\$38,980.88	\$38,230.60	\$88,263.16
June 30, 2022	\$35,014.14	\$24,227.49	\$99,049.81
July 31, 2022	\$20,981.47	\$8,925.43	\$111,105.85
August 31, 2022	\$28,643.76	\$16,250.17	\$123,499.44
September 30, 2022	\$18,997.56	\$36,808.38	\$105,688.62
October 31, 2022	\$40,928.54	\$41,836.66	\$104,780.50

Riceville Community School		Invoice Listing - Detail		Page: 1	
11/19/2022 8:46 AM		Unposted; Batch Description Invoices- NOVEMBER 2022 BATCH 1		User ID: JJD	
Batch Description: Invoices- NOVEMBER 2022 BATCH 1		Processing Month: 11/2022		End of Fiscal Year Expense Invoices:	
Vendor ID: 104447		ACME ELECTRIC		Invoice Number: 2715	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
36 0000 4200 000 0000 450		LIGHT POLE LIGHT REPAIRS		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				1,080.93	
				In Full	
				Final	
Vendor ID: 707133		AHLERS & COONEY, P.C.		Invoice Number: 833222	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
10 0000 2310 000 0000 342		LEGAL SERVICES		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				543.50	
				In Full	
				Final	
Vendor ID: 101231		ANDERSON ERICKSON DAIRY CO		Invoice Number: 358808	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
61 0000 3110 000 0000 631		MILK		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				385.68	
				In Full	
				Final	
Vendor ID: 101231		ANDERSON ERICKSON DAIRY CO		Invoice Number: 365315	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
61 0000 3110 000 0000 631		MILK		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				320.59	
				In Full	
				Final	
Vendor ID: 101231		ANDERSON ERICKSON DAIRY CO		Invoice Number: 367038	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
61 0000 3110 000 0000 631		MILK		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				330.45	
				In Full	
				Final	
Vendor ID: 101231		ANDERSON ERICKSON DAIRY CO		Invoice Number: 368553	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
61 0000 3110 000 0000 631		MILK		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				329.31	
				In Full	
				Final	
Vendor ID: 101231		ANDERSON ERICKSON DAIRY CO		Invoice Number: 370271	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
61 0000 3110 000 0000 631		MILK		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				289.48	
				In Full	
				Final	
Vendor ID: 101231		ANDERSON ERICKSON DAIRY CO		Invoice Number: 371779	
Description:		Checking Account ID:		Amount:	
Sequence: 1		Check Type:		Status: A	
Chart of Account Number		Detail Description		Check Date:	
61 0000 3110 000 0000 631		MILK		Detail Amount	
				1099 Detail Amount Asset/Asset Tag	
				N	
				406.48	
				In Full	
				Final	

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		406.48	N	Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 373496	Amount:	243.93
Description:		Invoice Date: 10/21/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		243.93	N	Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 375008	Amount:	405.65
Description:		Invoice Date: 10/25/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		405.65	N	Final
Vendor ID: 101231	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 376723	Amount:	335.67
Description:		Invoice Date: 10/28/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	MILK		335.67	N	Final
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 1055	Amount:	4,731.92
Description:		Invoice Date: 11/01/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<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 626	1444.40 GAL GAS		4,332.00	N	Final
10 0000 2700 000 0000 627	96.60 GAL DIESEL		399.92	N	Final
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 1208	Amount:	157.28
Description:		Invoice Date: 11/08/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<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 MEETING MEAL		157.28	N	Final
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 4070	Amount:	50.94
Description:		Invoice Date: 10/25/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<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 7967 612	ST. COUNCIL MEAL		50.94	N	Final
Vendor ID: 100445	ANDY'S MINI MART	PO Number:	Invoice Number: 4092	Amount:	147.65
Description:		Invoice Date: 10/27/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
					In Full

10 0000 1100 100 3376 810	PD MEAL			147.65	N					Final	
Vendor ID: 707301	BATTERIES PLUS LLC	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		10/27/2022	11/17/2022	11/17/2022	P56377390	A	1099 Amount: 0.00				78.96
Sequence: 1	Check Type:	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 2620 000 0000 680	BATTERIES		78.96		N					Final	
Vendor ID: 707301	BATTERIES PLUS LLC	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		11/10/2022	11/17/2022	11/17/2022	P56823152	A	1099 Amount: 0.00				96.00
Sequence: 1	Check Type:	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 2620 000 0000 680	BATTERIES		96.00		N					Final	
Vendor ID: 103351	BERENTSEN, MICHELLE	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		10/25/2022	11/17/2022	11/17/2022	20221117	A	1099 Amount: 12.00				12.00
Sequence: 1	Check Type:	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 810	CONFERENCE MEAL REIMB		12.00		12.00 N					Final	
Vendor ID: 707211	BLICK ART SUPPLIES	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		11/02/2022	11/17/2022	11/17/2022	9495847	A	1099 Amount: 0.00				70.00
Sequence: 1	Check Type:	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	LOOM		70.00		N					Final	
Vendor ID: 707298	BREE'S TIRE SERVICE	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		10/25/2022	11/17/2022	11/17/2022	1-1654	A	1099 Amount: 0.00				312.38
Sequence: 1	Check Type:	Check Number:	Check Date:								
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>					<u>In Full</u>	
10 0000 2700 000 0000 672	TIRES		312.38		N					Final	
Vendor ID: 707298	BREE'S TIRE SERVICE	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		11/03/2022	11/17/2022	11/17/2022	1-1716	A	1099 Amount: 0.00				2,172.92
Sequence: 1	Check Type:	Check Number:	Check Date:								
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>					<u>In Full</u>	
10 0000 2700 000 0000 672	TIRES		2,172.92		N					Final	
Vendor ID: 706810	CEC COMMUNICATIONS ENGINEERING COMPANY	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		10/28/2022	11/17/2022	11/17/2022	391096	A	1099 Amount: 0.00				5,580.00
Sequence: 1	Check Type:	Check Number:	Check Date:								
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>					<u>In Full</u>	
36 0000 2237 100 0000 734	WIRELESS CONTROLLER SUPPORT		5,580.00		N					Final	
Vendor ID: 100196	CITY OF RICEVILLE	PO Number:	Invoice Date:	Due Date:	Invoice Number:	Status:	Amount:				
Description:		10/28/2022	11/17/2022	11/17/2022	49188	A	1099 Amount: 0.00				895.60
Sequence: 1	Check Type:	Check Number:	Check Date:								
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>					<u>In Full</u>	
36 0000 2237 100 0000 734	WIRELESS CONTROLLER SUPPORT		5,580.00		N					Final	

Description:	Sequence: 1	Check Type:	Invoice Date: 11/15/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
10 0000 2620 000 0000 411		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 421		SEWER	262.80		N	Final	
10 0000 2620 000 0000 411		GARBAGE	375.00		N	Final	
		WATER	257.80		N	Final	
Vendor ID: 100196		CITY OF RICEVILLE	PO Number:	Invoice Number: 49189		Amount:	30.26
Description:	Sequence: 1	Check Type:	Invoice Date: 11/15/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
10 0000 2620 000 0000 411		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 411		WATER	12.63		N	Final	
		SEWER	17.63		N	Final	
Vendor ID: 100196		CITY OF RICEVILLE	PO Number:	Invoice Number: 49190		Amount:	33.96
Description:	Sequence: 1	Check Type:	Invoice Date: 11/15/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
10 0000 2620 000 0000 411		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 411		SEWER	19.48		N	Final	
		WATER	14.48		N	Final	
Vendor ID: 100196		CITY OF RICEVILLE	PO Number:	Invoice Number: 49191		Amount:	32.20
Description:	Sequence: 1	Check Type:	Invoice Date: 11/15/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
10 0000 2620 000 0000 411		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 411		WATER	13.60		N	Final	
		SEWER	18.60		N	Final	
Vendor ID: 707758		COURTYARD OF MARRIOTT	PO Number:	Invoice Number: 20221117		Amount:	2,000.00
Description:	Sequence: 1	Check Type:	Invoice Date: 10/26/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
21 0000 1400 950 7960 612		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
		FFA CONVENTION HOTEL	2,000.00		N	Final	
Vendor ID: 104466		CULLIGAN WATER CONDITIONING	PO Number:	Invoice Number: 53549TL		Amount:	125.44
Description:	Sequence: 1	Check Type:	Invoice Date: 10/27/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
10 0000 2620 000 0000 680		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
		SALT	125.44		N	Final	
Vendor ID: 100140		DALCO	PO Number:	Invoice Number: 4002595		Amount:	196.00
Description:	Sequence: 1	Check Type:	Invoice Date: 10/26/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Chart of Account Number			Check Number:		Check Date:		
10 0000 2620 000 0000 680		<u>Detail Description</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
		AEROSOL	196.00		N	Final	

Vendor ID: 100140		DALCO	PO Number:	Invoice Number: 4098011	Amount:
Description:			Invoice Date: 11/08/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		1,743.71	N	Final
Vendor ID: 100050		DECKER SPORTING GOODS	PO Number:	Invoice Number: AAU009804-AJ05	Amount:
Description:			Invoice Date: 09/09/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 108 0000 612	FOOTBALL HELMETS		3,039.60	N	Final
Vendor ID: 100745		DECORAH COMMUNITY SCHOOL DIST	PO Number:	Invoice Number: 20221117	Amount:
Description:			Invoice Date: 11/07/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 9070 1200 217 3303 323	SP ED BILLING		8,562.31	N	Final
Vendor ID: 104805		DHS	PO Number:	Invoice Number: 10137721	Amount:
Description:			Invoice Date: 09/30/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 0000 4634 219 4634	NON FEDERAL MEDICAID		1,389.70	N	Final
Vendor ID: 104805		DHS	PO Number:	Invoice Number: 10138116	Amount:
Description:			Invoice Date: 11/17/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 0000 4634 219 4634	NON FEDERAL MEDICAID		4,407.20	N	Final
Vendor ID: 707368		DOLLAR GENERAL-REGIONS 410526	PO Number:	Invoice Number: 1001204021	Amount:
Description:			Invoice Date: 12/12/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		6.25	N	Final
Vendor ID: 707368		DOLLAR GENERAL-REGIONS 410526	PO Number:	Invoice Number: 1001205048	Amount:
Description:			Invoice Date: 10/20/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2134 000 0000 613	NURSE SUPPLIES		9.90	N	Final
10 0000 1100 100 3376 810	PD MEAL SUPPLIES		20.90	N	Final
Vendor ID: 707368		DOLLAR GENERAL-REGIONS 410526	PO Number:	Invoice Number: 1001205151	Amount:
Description:			Invoice Date: 10/21/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00

Sequence: 1 Check Type:
Chart of Account Number
10 0000 1100 100 3376 810 Detail Description
PD MEAL SUPPLIES

Checking Account ID:

Cost Center ID
6.25 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

In Full
Final

Vendor ID: 77726 EASTMAN, NANCY

Description:
Sequence: 1 Check Type:
Chart of Account Number
61 0000 3110 000 0000 631 Detail Description
EIMB NOODLES
61 0000 3110 000 0000 618 REIMB BROOM
61 0000 3110 000 0000 810 REIMB CONF MEAL

Checking Account ID:

PO Number:
Invoice Date: 11/17/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00 **Invoice Number: 20221117 Amount: 20.78**
Cost Center ID
5.29 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N
3.49 N
12.00 N

In Full
Final
Final
Final

Vendor ID: 707629 ELITE SPORTS

Description:
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 922 6810 612 Detail Description
TSHIRTS

Checking Account ID:

PO Number:
Invoice Date: 11/08/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00 **Invoice Number: 25385 Amount: 275.00**
Cost Center ID
275.00 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

In Full
Final

Vendor ID: 706958 EMS DETERGENT SERVICES

Description:
Sequence: 1 Check Type:
Chart of Account Number
61 0000 3110 000 0000 618 Detail Description
DETERGENT

Checking Account ID:

PO Number:
Invoice Date: 11/08/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00 **Invoice Number: 0611082211 Amount: 536.50**
Cost Center ID
536.50 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

In Full
Final

Vendor ID: 707764 ENERGY ASSOCIATION OF IOWA SCHOOLS

Description:
Sequence: 1 Check Type:
Chart of Account Number
36 0000 4200 000 0000 450 Detail Description
RADON TESTING

Checking Account ID:

PO Number:
Invoice Date: 10/27/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00 **Invoice Number: 1331 Amount: 3,500.00**
Cost Center ID
3,500.00 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

In Full
Final

Vendor ID: 707696 ENTERPRISE MEDIA GROUP

Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2310 000 0000 613 Detail Description
LEGAL PUBLICATIONS

Checking Account ID:

PO Number:
Invoice Date: 11/09/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00 **Invoice Number: 9032 Amount: 184.84**
Cost Center ID
184.84 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

In Full
Final

Vendor ID: 101465 GRP & ASSOCIATES

Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2134 000 0000 613 Detail Description
MEDICAL WASTE

Checking Account ID:

PO Number:
Invoice Date: 10/26/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00 **Invoice Number: 252155 Amount: 42.00**
Cost Center ID
42.00 Check Number:
Detail Amount 1099 Detail Amount Asset/Asset Tag
N

In Full
Final

Vendor ID: 707729 HAGGERTY

Description:
Sequence: 1 Check Type:

Checking Account ID:

PO Number: 20790E Invoice Number: 214279 Amount: 192.24
Invoice Date: 02/09/2002 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number:

In Full
Final

Chart of Account Number
10 0418 1100 100 0000 612
10 0418 1100 100 0000 612

Detail Description
kindergarten curriculum
shipping

Cost Center ID
178.00
14.24

In Full
Final
Final

Vendor ID: 103183 HAWKEYE STATE SCALE

Description:
Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 920 6790 612

Detail Description
WRESTLING SCALE

PO Number:
Invoice Date: 11/09/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
155.00 N

Amount: 155.00

Vendor ID: 707738 HOUSER, LYNETTE

Description:
Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 950 7967 612

Detail Description
REIMB VETTRANS DAY SUPPLIES

PO Number:
Invoice Date: 11/10/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
30.75 N

Amount: 30.75

Vendor ID: 707490 IOWA ASSOCIATION OF TRACK COACHES

Description:
Sequence: 1 Check Type:

Chart of Account Number
21 0000 1400 920 6840 612

Detail Description
TRACK COACH MEMBERSHIP

PO Number:
Invoice Date: 07/01/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
55.00 N

Amount: 55.00

Vendor ID: 707756 IOWA FOOD HUB

Description:
Sequence: 1 Check Type:

Chart of Account Number
61 0000 3110 000 0000 631

Detail Description
FOOD

PO Number:
Invoice Date: 11/14/2022 Due Date: 11/19/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
960.68 N

Amount: 960.68

Vendor ID: 707139 IOWA STAR CONFERENCE

Description:
Sequence: 1 Check Type:

Chart of Account Number
10 0000 1100 100 8031 618

Detail Description
CONFERENCE BAND CONCERT

PO Number:
Invoice Date: 11/15/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
475.00 N

Amount: 475.00

Vendor ID: 706983 ISFIS, INC

Description:
Sequence: 1 Check Type:

Chart of Account Number
10 0000 2510 000 0000 810

Detail Description
FALL WORKSHOP

PO Number:
Invoice Date: 10/27/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
95.00 N

Amount: 95.00

Vendor ID: 100221 KEYSTONE AEA 1

Description:
Sequence: 1 Check Type:

Chart of Account Number
10 0000 1100 100 0000 810

Detail Description
PARAEDUCATOR CERTIFICATION

PO Number:
Invoice Date: 10/21/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
300.00 N

Amount: 300.00

Vendor ID: 100221		KEYSTONE AEA 1		PO Number:		Invoice Number: FY23-0238		Amount:	
Description:		Invoice Date: 11/15/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
36 0000 4300 000 0000 451		1ST PYMT TECH SERVICES				34,879.76		N	
								<u>In Full</u>	
								Final	
Vendor ID: 707765		LITTLE OL' COOKIE HOUSE		PO Number:		Invoice Number: 21978		Amount:	
Description:		Invoice Date: 11/14/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
21 0000 1400 950 7960 612		FURIL SALES SUPPLY INVOICE				3,961.80		N	
								<u>In Full</u>	
								Final	
Vendor ID: 706920		MARCO		PO Number:		Invoice Number: INV10563589		Amount:	
Description:		Invoice Date: 11/10/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
10 0418 2410 000 0000 611		STAPLES				105.96		0.00 N	
								<u>In Full</u>	
								Final	
Vendor ID: 100007		MARTIN BROS DIST		PO Number:		Invoice Number: 9689003..		Amount:	
Description:		Invoice Date: 10/25/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
61 0000 3110 000 0000 631		LETTUCE REFUND				(29.65)		N	
								<u>In Full</u>	
								Final	
Vendor ID: 100007		MARTIN BROS DIST		PO Number:		Invoice Number: 9720526		Amount:	
Description:		Invoice Date: 10/31/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
61 0000 3110 000 0000 631		FOOD				2,674.26		N	
								<u>In Full</u>	
								Final	
Vendor ID: 100007		MARTIN BROS DIST		PO Number:		Invoice Number: 9720527		Amount:	
Description:		Invoice Date: 10/31/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
10 0000 2620 000 0000 680		LINERS				157.50		N	
								<u>In Full</u>	
								Final	
Vendor ID: 100007		MARTIN BROS DIST		PO Number:		Invoice Number: 9730568		Amount:	
Description:		Invoice Date: 11/07/2022		Due Date: 11/17/2022		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 Asset/Asset Tag</u>	
61 0000 3110 000 0000 618		FS SUPPLIES				123.06		N	
61 0000 3110 000 0000 631		FOOD				2,521.07		N	
								<u>In Full</u>	
								Final	
Vendor ID: 100007		MARTIN BROS DIST		PO Number:		Invoice Number: 9730568.		Amount:	
Description:		Invoice Date: 11/14/2022		Due Date: 11/17/2022		Status: A		1099 Amount: 0.00	

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
61 0000 3110 000 0000 631	REFUND SWEET & SOUR SAUCE		(112.08)	N	
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 9730569	Amount:	146.52
Description:		Invoice Date: 11/07/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
10 0000 2620 000 0000 680	LINERS		146.52	N	
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 9730570	Amount:	305.17
Description:		Invoice Date: 11/17/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
21 0000 1400 950 7960 619	VENDING MACHINE SUPPLIES		305.17	N	
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 9730572	Amount:	391.81
Description:		Invoice Date: 11/07/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
61 0000 3110 000 0000 631	FOOD		391.81	N	
Vendor ID: 100007	MARTIN BROS DIST	PO Number:	Invoice Number: 9741303	Amount:	4,199.60
Description:		Invoice Date: 11/14/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
61 0000 3110 000 0000 618	FS SUPPLIES		473.87	N	
61 0000 3110 000 0000 631	FOOD		3,725.73	N	
Vendor ID: 707424	MCELROY, MISSY	PO Number:	Invoice Number: 20221117	Amount:	80.00
Description:		Invoice Date: 11/10/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 80.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
21 0000 1400 920 6710 345	OFFICIAL		80.00	N	
Vendor ID: 102890	MEDICAL ENTERPRISES, INC.	PO Number:	Invoice Number: 177760	Amount:	455.00
Description:		Invoice Date: 11/23/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final
10 0000 2134 000 0000 613	IDAPT DUES		455.00	N	
Vendor ID: 707711	MELLOON, HANNAH	PO Number:	Invoice Number: 20221117	Amount:	13.00
Description:		Invoice Date: 11/14/2022	Due Date: 11/17/2022 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	In Full
Chart of Account Number	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount Asset/Asset Tag</u>	Final

61 0000 3110 000 0000 631	REIMB BAKING CHIPS		13.00	N	Final	
Vendor ID: 102291	NAPA	PO Number:	Invoice Number: 286517	Amount:	63.66	
Description:		Invoice Date: 10/07/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	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	LAMPS		63.66	N		Final
Vendor ID: 707592	NELSON MEDIA COMPANY	PO Number:	Invoice Number: 0346	Amount:	2,000.00	
Description:		Invoice Date: 10/27/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4300 000 0000 451	VIDEO MARKETING		2,000.00	N		Final
Vendor ID: 102608	NIACC	PO Number:	Invoice Number: 6612	Amount:	30.00	
Description:		Invoice Date: 10/31/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	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 810	DRIVER TRAINING		30.00	N		Final
Vendor ID: 707589	NORTH CENTRAL INTERNATIONAL	PO Number:	Invoice Number: X223009282:01	Amount:	30.68	
Description:		Invoice Date: 11/01/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	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	BUTTON SWITCH		30.68	N		Final
Vendor ID: 707682	NUWAY K& H COOPERATIVE	PO Number:	Invoice Number: 734229	Amount:	8,838.80	
Description:		Invoice Date: 11/01/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	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 2620 000 0000 623	LP		8,838.80	N		Final
Vendor ID: 100051	OMNITEL COMMUNICATIONS	PO Number:	Invoice Number: 20221117	Amount:	1,554.94	
Description:		Invoice Date: 11/01/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	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		214.99	N		Final
10 0000 2320 000 0000 538	INTERNET		1,339.95	N		Final
Vendor ID: 100496	OSAGE COMMUNITY SCHOOL	PO Number:	Invoice Number: 20221117	Amount:	180.80	
Description:		Invoice Date: 11/17/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2310 000 0000 810	HOTEL REIMB CONVENTION		180.80	N		Final

Vendor ID: 707736 PAN O GOLD BAKING CO

Description: PO Number: Invoice Number: 10013522311002 Amount: 124.58
Sequence: 1 Check Type: Invoice Date: 11/07/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
61 0000 3110 000 0000 631 BREAD 124.58 N Final

Vendor ID: 707266 PETE, HEIDI

Description: PO Number: Invoice Number: 20221117 Amount: 1,890.00
Sequence: 1 Check Type: Invoice Date: 11/01/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
10 9070 1200 217 3303 580 SP ED MILAGE 1,890.00 N Final

Vendor ID: 706882 POLLARD PEST CONTROL CO. & LAWN CARE

Description: PO Number: Invoice Number: 20221117 Amount: 80.00
Sequence: 1 Check Type: Invoice Date: 10/27/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
10 0000 2620 000 0000 425 PEST CONTROL 80.00 N Final

Vendor ID: 707473 RAPIDS

Description: PO Number: Invoice Number: I2013138 Amount: 103.93
Sequence: 1 Check Type: Invoice Date: 11/11/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
61 0000 3110 000 0000 618 FS SUPPLIES 103.93 N Final

Vendor ID: 707473 RAPIDS

Description: PO Number: Invoice Number: I3015674B Amount: 5.01
Sequence: 1 Check Type: Invoice Date: 11/10/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
61 0000 3110 000 0000 618 FS SUPPLIES 5.01 N Final

Vendor ID: 707473 RAPIDS

Description: PO Number: Invoice Number: I3015674C Amount: 45.30
Sequence: 1 Check Type: Invoice Date: 11/11/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
61 0000 3110 000 0000 618 FS SUPPLIES 45.30 N Final

Vendor ID: 100081 RASMUSSEN, BETTE

Description: PO Number: Invoice Number: 20221117 Amount: 120.00
Sequence: 1 Check Type: Invoice Date: 10/31/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 120.00
Chart of Account Number Detail Description Checking Account ID: Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
10 0000 1100 100 8031 618 HALL OF FAME SUPPLIES 120.00 N Final

Vendor ID: 707761 REED, EMMITT

Description: PO Number: Invoice Number: 20221117 Amount: 9.45
Sequence: 1 Check Type: Invoice Date: 11/17/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:

Chart of Account Number
61 0000 1611 000 0000

Detail Description
LUNCH BALANCE

Vendor ID: 100041 **RICEVILLE LUMBER CO**
Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2620 000 0000 680

Detail Description
BOARDS

Cost Center ID
9.45

Detail Amount 1099 Detail Amount Asset/Asset Tag
N

PO Number: **Invoice Number: 2210-019058** **Amount: 68.96**
Invoice Date: 10/04/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
68.96 N

Vendor ID: 100041 **RICEVILLE LUMBER CO**
Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2620 000 0000 680

Detail Description
BOARDS

PO Number: **Invoice Number: 2210-019287** **Amount: 82.12**
Invoice Date: 10/17/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
82.12 N

Vendor ID: 707485 **ROBERTS, JAMES**
Description:
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 920 6720 345

Detail Description
OFFICIAL

PO Number: **Invoice Number: 20221117** **Amount: 10.00**
Invoice Date: 10/31/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 10.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
10.00 10.00 N

Vendor ID: 100229 **SCHOOL BUS SALES CO**
Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2700 000 0000 673

Detail Description
TAIL PIPES

PO Number: **Invoice Number: 01P30985** **Amount: 609.71**
Invoice Date: 11/09/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
609.71 N

Vendor ID: 100229 **SCHOOL BUS SALES CO**
Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2700 000 0000 673

Detail Description
TAIL PIPES

PO Number: **Invoice Number: 01P31267** **Amount: 744.62**
Invoice Date: 11/15/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
744.62 N

Vendor ID: 707138 **SCHOOL NURSE SUPPLY INC.**
Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2134 000 0000 613

Detail Description
COLD PACK COVERS

PO Number: **Invoice Number: 0921443-IN** **Amount: 88.75**
Invoice Date: 11/09/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
88.75 N

Vendor ID: 101717 **SCHOOL SPECIALTY LLC**
Description:
Sequence: 1 Check Type:
Chart of Account Number
10 9070 1200 219 0000 612

Detail Description
CUBE CHAIRS

PO Number: **Invoice Number: 208131237400** **Amount: 339.66**
Invoice Date: 10/14/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
339.66 N

Vendor ID: 707763 Description: Sequence: 1 Chart of Account Number	SEIDEL, DARLENE Check Type: <u>Detail Description</u> 10 0000 1100 100 8021 618 BLOOD DRIVE	Checking Account ID:	PO Number:	Invoice Number: 20221117	Amount:
			Invoice Date: 11/01/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 50.00 N	<u>In Full</u> Final 50.00
Vendor ID: 100044 Description: Sequence: 1 Chart of Account Number	SUPERIOR WELDING SUPPLY CO Check Type: <u>Detail Description</u> 10 0109 1300 315 0000 612 FLUX	Checking Account ID:	PO Number:	Invoice Number: 1026315AO	Amount:
			Invoice Date: 10/31/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 20.81 0.00 N	<u>In Full</u> Final 20.81
Vendor ID: 707407 Description: Sequence: 1 Chart of Account Number	TABBERT, BRYAN Check Type: <u>Detail Description</u> 10 0109 1100 100 0000 810 MILAGE REIMB	Checking Account ID:	PO Number:	Invoice Number: 20221117	Amount:
			Invoice Date: 11/01/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 405.00 N	<u>In Full</u> Final 405.00
Vendor ID: 706777 Description: Sequence: 1 Chart of Account Number	TIMBERLINE BILLING SERVICE LLC Check Type: <u>Detail Description</u> 10 0000 2510 217 3303 351 MEDICAID BILLING	Checking Account ID:	PO Number:	Invoice Number: 26099	Amount:
			Invoice Date: 10/31/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 589.24 N	<u>In Full</u> Final 589.24
Vendor ID: 707471 Description: Sequence: 1 Chart of Account Number	TIME MANAGEMENT SYSTEMS Check Type: <u>Detail Description</u> 36 0000 2239 000 0000 652 TIMECLOCK	Checking Account ID:	PO Number:	Invoice Number: 277348	Amount:
			Invoice Date: 11/01/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 407.00 N	<u>In Full</u> Final 407.00
Vendor ID: 100004 Description: Sequence: 1 Chart of Account Number	TRUE VALUE Check Type: <u>Detail Description</u> 10 0000 2620 000 0000 680 FLEX LOCK	Checking Account ID:	PO Number:	Invoice Number: A207117	Amount:
			Invoice Date: 10/04/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 7.99 N	<u>In Full</u> Final 7.99
Vendor ID: 100004 Description: Sequence: 1 Chart of Account Number	TRUE VALUE Check Type: <u>Detail Description</u> 10 0109 1300 315 0000 612 BALL VALVE	Checking Account ID:	PO Number:	Invoice Number: a207125	Amount:
			Invoice Date: 11/17/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 22.99 N	<u>In Full</u> Final 22.99
Vendor ID: 100004 Description: Sequence: 1 Chart of Account Number	TRUE VALUE Check Type: <u>Detail Description</u> 10 0109 1300 315 0000 612 BALL VALVE	Checking Account ID:	PO Number:	Invoice Number: A207142	Amount:
			Invoice Date: 10/04/2022	Due Date: 11/17/2022 Status: A 1099 Amount: 0.00	
			Check Number:	Check Date:	
			<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount Asset/Asset Tag</u> 13.99 N	<u>In Full</u> Final 13.99

<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> PICKUP TOOL	<u>Cost Center ID</u> 13.99	<u>Detail Amount</u> 1099	<u>1099 Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207301	Amount:		87.68
Description:		Invoice Date: 11/17/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> BRACKETS	<u>Cost Center ID</u> 87.68	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207564	Amount:		27.98
Description:		Invoice Date: 10/12/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> FLUO BULB	<u>Cost Center ID</u> 27.98	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207582	Amount:		36.64
Description:		Invoice Date: 10/12/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> CEILING HOOK & SCREWS	<u>Cost Center ID</u> 36.64	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207616	Amount:		30.86
Description:		Invoice Date: 10/13/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0109 1300 315 0000 612	<u>Detail Description</u> DISCS AND CUTTING WHEEL	<u>Cost Center ID</u> 30.86	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207805	Amount:		39.96
Description:		Invoice Date: 10/17/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> DUAL STANDARDS	<u>Cost Center ID</u> 39.96	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207979	Amount:		77.40
Description:		Invoice Date: 10/20/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> BRACKETS	<u>Cost Center ID</u> 77.40	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: A207987	Amount:		32.48
Description:		Invoice Date: 10/20/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> SOLDERING IRON	<u>Cost Center ID</u> 32.48	<u>Detail Amount</u> 1099	<u>Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final

Vendor ID: 100004		TRUE VALUE		PO Number: A208063		Amount: 3.99	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CAULK				3.99	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: A208203		Amount: 7.98	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	BISHINGS , HAND WARMERS				7.98	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: A208329		Amount: 9.78	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	QUICK LINK & LEVELER				9.78	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: A208381		Amount: 33.55	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	WASHERS, SCREWS, SPRAY PAINT				33.55	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: B188702		Amount: 20.97	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	DUAL STANDARD				20.97	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: B188722		Amount: 19.98	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CONNECTORS				19.98	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: B188852		Amount: 9.46	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:
Chart of Account Number	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	OULETS				9.46	N	Final
Vendor ID: 100004		TRUE VALUE		PO Number: B189065		Amount: 2.99	
Description:				Invoice Date:	11/17/2022	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:			Checking Account ID:		Check Number:	Check Date:

<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> COUPLING	<u>Cost Center ID</u>	<u>Detail Amount</u> 2.99	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: B189111	Amount:			29.94
Description:		Invoice Date: 10/24/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2700 000 0000 618	<u>Detail Description</u> ANTI FREEZE	<u>Cost Center ID</u>	<u>Detail Amount</u> 29.94	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 100004	TRUE VALUE	PO Number:	Invoice Number: B189164	Amount:			59.08
Description:		Invoice Date: 10/26/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2620 000 0000 680	<u>Detail Description</u> CEILING HOOK & SHELF BRACKET	<u>Cost Center ID</u>	<u>Detail Amount</u> 59.08	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 707760	UNIVERSITY OF MINNESOTA	PO Number:	Invoice Number: 0290065263	Amount:			396.00
Description:		Invoice Date: 11/14/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 1100 100 4045 612	<u>Detail Description</u> PRESS WEBSITE SUBSCRIPTIONS	<u>Cost Center ID</u>	<u>Detail Amount</u> 396.00	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 707762	WAYSIDE PUBLISHING	PO Number:	Invoice Number: Q-116691	Amount:			216.80
Description:		Invoice Date: 11/15/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0109 1100 106 0000 615	<u>Detail Description</u> SPANISH SOFTWARE	<u>Cost Center ID</u>	<u>Detail Amount</u> 216.80	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 102183	WEBER AUTO PARTS	PO Number:	Invoice Number: 473843	Amount:			821.93
Description:		Invoice Date: 11/04/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 10 0000 2700 000 0000 673	<u>Detail Description</u> BUS PARTS	<u>Cost Center ID</u>	<u>Detail Amount</u> 821.93	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 102190	WEST MUSIC COMPANY	PO Number:	Invoice Number: S12206382	Amount:			472.06
Description:		Invoice Date: 10/18/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 21 0000 1400 910 6220 612	<u>Detail Description</u> BAND BOOKS	<u>Cost Center ID</u>	<u>Detail Amount</u> 472.06	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	
Vendor ID: 102190	WEST MUSIC COMPANY	PO Number:	Invoice Number: S12206383	Amount:			130.81
Description:		Invoice Date: 10/18/2022	Due Date: 11/17/2022	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 21 0000 1400 910 6220 612	<u>Detail Description</u> BAND BOOKS	<u>Cost Center ID</u>	<u>Detail Amount</u> 130.81	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u> Final	

Vendor ID: 102190 WEST MUSIC COMPANY

Description:
Sequence: 1 Check Type:
Chart of Account Number
21 0000 1400 910 6220 612
Detail Description
ALTO SAX REPAIR

PO Number: Invoice Number: SINV00029662 Amount: 176.50

Invoice Date: 10/11/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID:
Check Number:
Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
176.50 N In Full
Final

Vendor ID: 707238 ZWEIBOHMER, ALLISON

Description:
Sequence: 1 Check Type:
Chart of Account Number
10 0000 2700 000 0000 271
Detail Description
PHYSICAL REIMB

PO Number: Invoice Number: 20221117 Amount: 220.65

Invoice Date: 10/28/2022 Due Date: 11/17/2022 Status: A 1099 Amount: 0.00
Checking Account ID:
Check Number:
Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag
220.65 N In Full
Final

Batch 1099 Total: 222.00 Batch Total: 118,780.03

Report 1099 Total: 222.00 Report Total: 118,780.03

RICEVILLE HIGH SCHOOL

AY22

Credits Earned through
College Courses

529.5

Concurrent
Enrollment Courses

20

Unique Students Engaged
with Coach

33

Unique Students Enrolled in
Concurrent/PICC

60

K-12 Total Work-Based Learning Outcomes

3 Job Shadows

64 CCC Career Events

14 Mock Interviews



NORTHEAST IOWA
COMMUNITY COLLEGE

YOUR COLLEGE &
CAREER COACH



Krista Uptagraff
uptagraffk@nicc.edu
844.642.2338, ext. 1176
Text: 563-748-2646

YOUR HIGH
SCHOOL PARTNER



Erin Friedley
friedleye@nicc.edu
844.642.2338, ext. 1157



NORTHEAST IOWA
COMMUNITY COLLEGE

YOUR TEAM

Erin Friedley

High School Partnership Coordinator

844.642.2338, ext. 1157
friedleye@nicc.edu

- Develops and manages college credit and programming opportunities
- Leads guided pathways initiatives for high schools
- Coordinates NICC student enrollment processes
- Provides student resources to ensure academic success
- Liaison between high school staff, instructors and the College

College & Career Coach

- Assists in identifying resources and addresses barriers to help student succeed
- Provide information and connection to NICC programs
- Serve as liaison for College and Career Connection team
- Connect student with work-based learning opportunities
- Provide college and career planning to all students

Katie Gilbert

Dean of High School Partnerships

844.642.2338 ext. 2389
gilbertka@nicc.edu

- Oversight of college credit programming in high school
- Iowa Dept. of Ed Liaison for Senior Year Plus and accreditation questions

Erin Powers Daley

Executive Director of Community and Student Development

844.642.2338, ext. 1147
powersdaleye@nicc.edu

- College & Career team leader
- Provides connection to funding streams and resources
- Provides connection to business partners

Gena Gesing

Manager of Career and Work-Based Learning Initiatives

844.642.2338, ext. 1452
gesing@nicc.edu

- CTE, CTE approval process, Perkins and Regional Planning Partnership support (*in collaboration with Keystone AEA*)
- Work-based learning initiatives consistent with the Iowa Intermediary Network goals

Little Cats Daycare

Update for the School Board – 11/21/2022

The Numbers

Staff: 20 total (10 new) – 5 full-time, 5 part-time, 4 high schoolers, 6 support staff

Students: 60 total (30 new) – also helped two receive Child Care Assistance

Recent Grants

- Tossed and Found: \$750
- Shop on State: \$1,300
- Heartland Power Cooperative: \$2,000
- Most Recent DHS Child Care Stabilization Grant: \$25,000



Facilities

- New window sticker and signage is up and looks great
- Rubber mulch (several complaints from parents)
 - Poured rubber would be ideal (easier to keep in-tact and wheelchair friendly)
 - Have received quotes from two companies

Current Pain Points

- Staffing
 - Could use more reliable help (this would help bring kids in off the wait list)
 - An after school area would be beneficial
- Would like to give a one-time bonus to staff currently at the daycare to thank them for helping us through the transition and sticking with us
 - \$500 for full-time, \$250 for part-time, \$150 for high-school help, \$100 for support staff
- Would like to implement a quarterly attendance incentive program for 2023

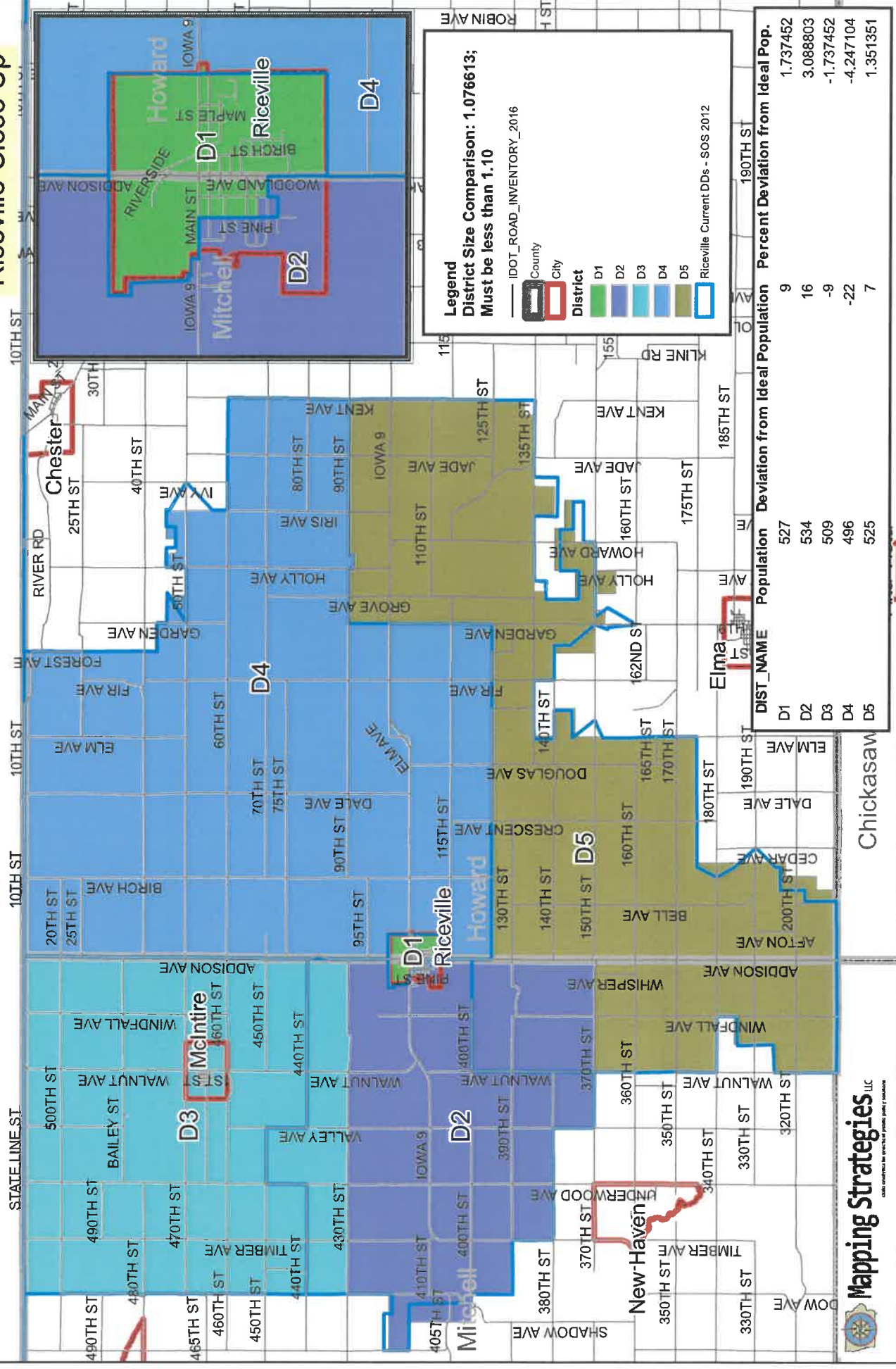
Updates/Requests

- IQ4K (Quality Rating): In the works
- Fundraiser: Wildcat Apparel
- Streamline the process of purchasing materials (spending limit without prior approval)



Riceville CSD DDs Plan 1

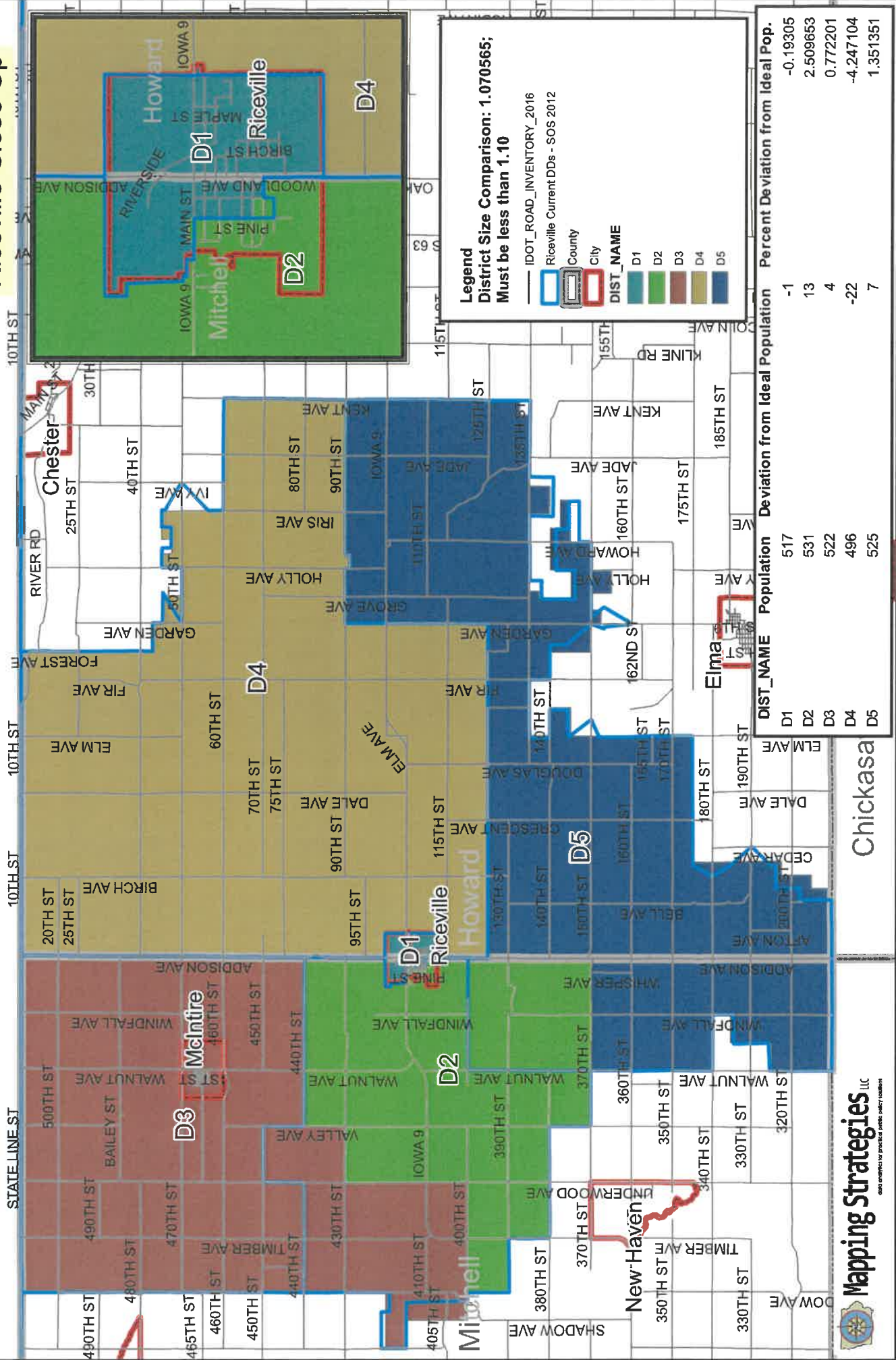
Riceville Close Up





Riceville CSD DDs Plan 2

Riceville Close Up



EQUAL EDUCATIONAL OPPORTUNITY

It is the goal of the board to develop a healthy social, intellectual, emotional, and physical self-concept in the students enrolled in the school district. Each student attending school will have the opportunity to use its educational program and services as a means for self-improvement and individual growth. In doing so, the students are expected to conduct themselves in a manner that assures each student the same educational opportunity.

The Riceville Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age, (for employment), marital status (for programs), sexual orientation, gender identity, and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact the district's Equity Coordinator, ~~Kirstin Linkenmeyer~~, **Jaden Bohr** School Counselor, 912 Woodland Avenue, Riceville, Iowa 50466, 641-985-2288, jaden.bohr@riceville.k12.ia.us ~~kristen.linkenmeyer@riceville.k12.ia.us~~

Board policies, rules and regulations affect students while they are on school district property or on property within the jurisdiction of the school district; while on school-owned and/or operated school or chartered vehicles; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management and Welfare of the school district.

The board requires all persons, agencies, vendors, contractors and other persons and organizations doing business with or performing services for the school district to subscribe to all applicable federal and state laws, executive orders, rules and regulations pertaining to contract compliance and equal opportunity.

Inquiries by students regarding compliance with equal educational opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, are directed to the Affirmative Action Coordinator by writing to the Affirmative Action Coordinator, Riceville Community School District, Riceville, Iowa; or by telephoning 641-985-2288.

Inquiries by students regarding compliance with equal educational opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, may also be directed in writing to the Director of the Region VII office of Civil Rights, U. S. Department of Education, John C. Kluczynski Federal Building, 230 S. Dearborn St., 37th Floor, Chicago IL, 60604 (312) 730-1576 OCR.Chicago@ed.gov, the Iowa Civil Rights Commissioner, <https://icrc.iowa.gov>, (515) 281-4121 or the Iowa Dept. of Education, grimes State Office Bldg.,

Des Moines, IA 50319. (515) 281-5294. The inquiry or complaint to the federal or state office may be done instead of, or in addition to, and inquiry or complaint at the local level.

This is a mandatory policy.

NOTE: A school district may have a different coordinator for each law or consolidate the responsibilities under one employee. The Iowa Department of Education encourages districts to have no more than two (2) coordinators: one for employment and one for programs. If the district has more than one coordinator, publications of this policy and notifications must include the name, contact address, contact phone number and email addresses for each coordinator.

NOTE: The language utilized above is consistent with the Iowa Department of Education guidance released in the school leader update on September 1st, 2015. The classes listed are all mandatory.

NOTE: Some conduct that falls under the school's equal Educational Opportunity policy also made trigger responsibilities under the state's anti-bullying / anti-harassment laws. By limiting the response to the specific application of its equal Educational Opportunity policy and the accompanying grievance procedures, a school May Fail to properly consider whether the alleged conduct also results in bullying and/or harassment

Legal Reference: 20 U.S.C §§ 1221 et seq.

20 U.S.C. §§ 1681 et seq.

20 U.S.C. §§ 1701 et seq.

29 U.S.C. §§ 206 et seq.

29 U.S.C. § 794

42 U.S.C. §§ 2000d and 2000e.

42 U.S.C. §§ 12101 et seq.

34 C.F.R. Pt. 100

34 C.F.R. Pt. 104

Iowa Code §§ 216.9; 256.11; 280.3

281 I.A.C. 12.

Cross Reference: 101 Equal Philosophy of the School District
401.1 Equal Employment Opportunity
506.1 Student records

Approved: February 18, 2013 Reviewed: November 20, 2017 Revised: November 15, 2021

GRIEVANCE PROCEDURE

It is the policy of the Riceville Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age, (for employment), marital status (for programs), sexual orientation, gender identity, and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact the district's Equity Coordinator, ~~Kirstin Linkenmeyer~~ **Jaden Bohr** School Counselor, 912 Woodland Avenue, Riceville, Iowa 50466, 641-985-2288, jaden.bohr@riceville.k12.ia.us ~~kristen.linkenmeyer@riceville.k12.ia.us~~

Students, parents of students, employees, and applicants for employment in the school district have the right to file a formal complaint alleging discrimination. The district has policies to identify and investigate complaints alleging discrimination. If appropriate, the district will take steps to prevent the recurrence of discrimination and to correct its discriminatory effects on the Complainant and others.

A Complainant may attempt to resolve the problem informally by discussing the matter with a building principal or a direct supervisor. However, the Complainant has the right to end the informal process at any time and pursue the formal grievance procedures outlined below. Use of the informal or formal grievance procedure is not a prerequisite to the pursuit of other remedies. Please note that informal processes and procedures are not to be used in certain circumstances (e.g., sexual harassment and sexual assault).

Filing a Complaint

A Complainant who wishes to avail himself/herself of this grievance procedure may do so by filing a complaint with the equity coordinator(s). An alternate will be designated in the event it is claimed that the equity coordinator or superintendent committed the alleged discrimination or some other conflict of interest exists. Complaints shall be filed within 180 days of the event giving rise to the complaint or from the date the Complainant could reasonably become aware of such occurrence. The Complainant will state the nature of the complaint and the remedy requested. The equity coordinator(s) shall assist the Complainant as needed.

Investigation

Within 15 working days, the equity coordinator will begin the investigation of the complaint or appoint a qualified person to undertake the investigation (hereinafter "equity coordinator"). If the Complainant is under 18 years of age, the equity coordinator shall notify his/her parent(s)/guardian that they may attend investigatory meetings in which the Complainant is involved. The complaint and identity of the Complainant, Respondent, or witness will only be disclosed as reasonably necessary in connection with the investigation or as required by law or policy. The investigation may include, but is not limited to the following:

- A request for the Complainant to provide a written statement regarding the nature of the complaint;
- A request for the individual names in the complaint to provide a written statement;
- A request for witnesses identified during the course of the investigation to provide a written statement;
- Interviews of the Complainant, Respondent, or witnesses;
- An opportunity to present witnesses or other relevant information; and
- Review and collection of documentation or information deemed relevant to the investigation.

Within 60 working days, the equity coordinator shall complete the investigation and issue a report with respect to the findings.

The equity coordinator shall notify the Complainant and Respondent of the decision within 5 working days of completing the written report. Notification shall be by U.S. mail, first class.

Decision and Appeal

The complaint is closed after the equity coordinator has issued the report, unless within 10 working days after receiving the decision, either party appeals the decision to the superintendent by making a written request detailing why he/she believes the decision should be reconsidered. The equity coordinator shall promptly forward all materials relative to the complaint and appeal to the superintendent. Within 30 working days, the superintendent shall affirm, reverse, amend the decision, or direct the equity coordinator to gather additional information. The superintendent shall notify the Complainant, Respondent, and the equity coordinator of the decision within 5 working days of the decision. Notification shall be by U.S. mail, first class.

The decision of the superintendent will be final.

The decision of the superintendent in no way prejudices a party from seeking redress through state or federal agencies as provided by in law.

This policy and procedures are to be used for complaints of discrimination, in lieu of any other general complaint policies or procedures that may be available.

If any of the stated time frames cannot be met by the district, the district will notify the parties and pursue completion as promptly as possible.

Retaliation against any person, because the person has filed a complaint or assisted or participated in an investigation, is prohibited. Persons found to have engaged in retaliation shall be subject to discipline by appropriate measures.

NOTICE OF NONDISCRIMINATION

It is the policy of the Riceville Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy, please contact the district's Equity Coordinator, **Jaden Bohr** ~~Kristin Linkenmeyer~~, School Counselor, 912 Woodland Avenue, Riceville, IA 50466. (641) 985-2288, jaden.bohr@riceville.k12.ia.us ~~kristin.linkenmeyer@riceville.k12.ia.us~~ for further guidance, visit the Iowa Department of Education website.

CONTINUOUS NOTICE OF NONDISCRIMINATION

It is the policy of the Riceville Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact **Jadon Bohr** ~~Kirstin Linkenmeyer~~, 912 Woodland Ave., 641-985-2288, jaden.bohr@riceville.k12.ia.us ~~kirstin.linkenmeyer@riceville.k12.ia.us~~.

SECTION 504 STUDENT AND PARENTAL RIGHTS

The Riceville Community School District does not discriminate in its educational programs and activities on the basis of a student's disability. It has been determined that your child has a qualifying disability for which accommodations may need to be met his or her individual needs, as adequately as the needs of other students. As a parent, you have the right to the following:

- Participation of your child in school district programs and activities, including extracurricular programs and activities, to the maximum extent appropriate, free of discrimination based upon the student's disability and at the same level as students without disabilities;
- Receipt of free educational services to the extent they are provided students without disabilities;
- Receipt of information about your child and your child's educational programs and activities in your native language;
- Notice of identification of your child as having a qualifying disability for which accommodations may need to be made and notice prior to evaluation and placement of your child and right to periodically request a re-evaluation of your child;
- Inspect and review your child's educational records including a right to copy those records for a reasonable fee; you also have a right to ask the school district to amend your child's educational records if you feel the information in the records is misleading or inaccurate; should the school district refuse to amend the records, you have a right to a hearing and to place an explanatory letter in your child's file explaining why you feel the records are misleading or inaccurate;
- Hearing before an impartial hearing officer if you disagree with your child's evaluation or placement; you have a right to counsel at the hearing and have the decision of the impartial hearing officer reviewed.

It is the policy of the Riceville Community School District not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age (for employment), marital status (for programs), sexual orientation, gender identity and socioeconomic status (for programs) in its educational programs and its employment practices. There is a grievance procedure for processing complaints of discrimination. If you have questions or a grievance related to this policy please contact **Jaden Bohr** ~~Kirstin Linkenmeyer~~, 912 Woodland Ave., 641-985-2288, ~~kirstin.linkenmeyer@riceville.k12.ia.us~~, **Jaden.bohr@riceville.k12.ia.us**

DISCRIMINATION AND HARASSMENT BASED ON SEX PROHIBITED

In accordance with Title IX of the education amendments Act of 1972, the Riceville Community School District prohibits sex discrimination, including sexual harassment as defined by the regulations implementing Title IX (34 C. F. R. § 106.30), against any individual participating in any education program or activity of the District. This prohibition on discrimination applies to students, employees, and applicants for employment.

The Board authorizes the Superintendent to adapt procedures for any individual to report sexual harassment to the District's Title IX Coordinator, for the provision of supportive measures to anyone who has been subjected to sexual harassment whether or not they proceed with the formal complaint under those procedures, and for the investigation and resolution of such complaints, as required by Title IX. This Title IX grievance process shall be used to respond to all complaints of sexual harassment that fall within the scope of Title Nine. 4 complaints of sexual harassment that do not fall within the scope of Title IX, the District may still offer supportive measures to the subject of such conduct and shall apply any other policy or procedure applicable to the alleged conduct.

Any individual with questions about the District's Title IX policy and procedures, or who would like to make a report or file a formal complaint of sex discrimination or sexual harassment may contact the District's Title Coordinator, **Jaden Bohr** ~~Kirsten Linkenmeyer~~, 912 Woodland Ave. Riceville, IA 50466, 641-985-2288, ~~kirsten.linkenmeyer@riceville.k12.ia.us~~ **jaden.bohr@riceville.k12.ia.us**

Retaliation against a person who made a report or complaint of sexual harassment, assisted, or participated in any manner in an investigation or resolution of sexual harassment report or complaint is strictly prohibited. Retaliation includes threats, coercion, discrimination, intimidation, reprisals, and/or adverse actions related to employment or education. Any individual who believed they have been retaliated against in violation of this Policy should immediately contact the district Title IX Coordinator.

Legal References: 20 U.S.C. § 1681 *et. seq.*
34 C.F.R. § 106 *et. seq.*

Approved: November 15, 2021

Reviewed:

Revised:

COMMUNICATION CHANNELS

Questions and problems are resolved at the lowest organizational level nearest to the complaint. School employees are responsible for conferring with their immediate supervisor on questions and concerns. Students and other members of the school district community will confer with a licensed employee and then with the principle on questions and concerns.

If resolution is not possible by any of the above , individuals may bring it to the attention of the superintendent within 3 school days of their discussion with the principle. If there is no resolution or plan for resolution by the superintendent within 5 school days of the individual's discussion with the superintendent, the individual may ask to have the question or problem placed on the board agenda. It is within the board's discretion whether to hear the concern.

It will be the responsibility of the administrators to resolve questions and problems raised by the employees and the students they supervise and by other members of the school district community.

Legal reference: Iowa Code §§ 279.8 (2011).
281 I.A.C. 12.4(4)

Cross Reference: 302 Superintendent

Approved: February 18, 2013 Reviewed: November 15, 2021 Revised: _____

Employee Expression

The board believes the district has an interest in maintaining an orderly and effective work environment while balancing employees' First Amendment rights to freedom of expression and diverse viewpoints and beliefs. When employees speak within their official capacity, their expression represents the district and may be regulated. The First Amendment protects a public employee's speech when the employee is speaking as an individual citizen on a matter of public concern. Even so, employee expression that has an adverse impact on district operations and/or negatively impacts an employee's ability to perform their job for the district may still result in disciplinary action up to and including termination.

Employees will comply with Iowa law to the extent that compliance does not infringe on employees' free speech rights.

Employees who use social media platforms are encouraged to remember that the school community may not be able to separate employees as private citizens, from their role within the district. Employee expression on social media platforms that interferes with the district's operations or prevents the district from functioning efficiently and effectively may be subject to discipline up to and including termination.

A district employee who acts to protect a student for engaging in free expression or who refuses to infringe on students engaging in free expression; and who is acting within the scope of their professional ethics will not be retaliated against or face any adverse employment action based on their behavior provided that expression is otherwise permitted by law and board policy.

If the board or court finds an employee that is subject to licensure, certification or authorization by the Board of Educational Examiners discriminated against a student or other co-employee, the board will refer the employee to the Board of Educational Examiners for additional proceedings as required by law and which may result in discipline up to and including termination.

Note: This is a mandatory policy required by Iowa Code ch. 279.73.

Legal Reference:

U.S. Const. Amend. I

Iowa Code §§ 279.73; 280.22

Cross Reference:

502.3 Student Expression

504.3 Student Publications

Approved March 21, 2022

Reviewed _____

Revised _____

LICENSED EMPLOYEE PROFESSIONSL DEVELOPMENT

The board encourages licensed employees to attend and participate in professional development activities to maintain, develop, and extend their skills. The board will maintain and support an in-service program for licensed employees. **Professional development activities will include activities that promote and/or teach about compliance with applicable Iowa laws.**

Requests for attendance or participation in a development program, other than those development programs sponsored by the school district, are made to the superintendent. Approval of the superintendent must be obtained prior to attendance by a licensed employee in a professional development program when the attendance would result in the licensed employee being excused from their duties or when the school district pays the expenses for the program.

The superintendent will have sole discretion to allow or disallow licensed employees to attend or participate in the requested event. When making this determination, the superintendent will consider the value of the program for the licensed employee and the school district, the effect of the licensed employee's absence on the education program and school district operations and the school district's financial situation as well as other factors deemed relevant in the judgment of the superintendent. Requests that involve unusual expenses or overnight travel must also be approved by the board.

NOTE: This is a mandatory policy.

NOTE: Boards should adapt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).

Legal Reference: Iowa Code § 279.8; Ch. 294
281 I.A.C. 12.7

Cross Reference: 414.9 Classified Employee Professional Purposes Leave

Approved: _____ Reviewed: December 15, 2014 Revised: March 21, 2022

SCHOOL DAY

The student school day for grades one through twelve will consist of a minimum of six hours, not including the lunch period. The school day consists of the schedule of class instruction and class activities as established and sponsored by the school district. Time during which students are released from school for parent/teacher conferences may be counted as part of students' instructional time. The minimum school day will meet the requirements as established for the operation of accredited schools.

The board may define the number of days kindergarten will be held and the length of each school day for the students attending kindergarten. The school day will consist of a schedule as recommended by the superintendent and approved by the board.

The school district may also record a day of school with less than the minimum instructional hours if the total hours of instructional time for grades one through twelve in any five consecutive school days equals a minimum of thirty hours, even though any one day of school is less than the minimum instructional hours because of a staff development opportunity provided for the instructional staff or parent-teacher conferences have been scheduled beyond the regular school day. If the total hours of instructional time for the first four consecutive days equal at least thirty hours because parent-teacher conferences have been scheduled beyond the regular school day, the school district may record zero hours of instructional time on the fifth consecutive school day as a school day. Schedule revisions and changes in time allotments will be made by the superintendent.

When the school is forced to close due to weather or other emergencies, the part of the day during which school was in session will constitute a school day. The principal will create administrative regulations necessary to utilize any remote learning opportunities that are available and permitted by law during the period of closure. ~~Remote learning opportunities will count toward instructional time requirements as allowed by law. During the time of remote learning, student attendance will be taken, assessments may be administered in grades will count towards students' cumulative grade point average.~~ The provision of special education and accommodations for students who have individualized education programs (IEPs) or Section 504 plans during periods of closure will be determined by each respective IEP or Section 504 team.

It is the responsibility of the superintendent to inform the board annually of the length of the school day.

CURRICULUM DEVELOPMENT

Curriculum development is an ongoing process in the school district and consists of both research and design. Research is the studious inquiry and critical investigation of the various content areas for the purpose of revising and improving curriculum and instruction based on relevant information pertaining to the discipline. This study is conducted both internally (what and how we are currently doing at the local level) and externally (what national standards, professional organizations, recognized experts, current research, etc. tell us relative to the content area). Design is the deliberate process of planning and selecting the standards and instructional strategies that will improve the learning experiences for all students. **The board delegates the curriculum development process to the Superintendent, who will make curriculum development recommendations and submit them to the board for final approval.**

A systematic approach to curriculum development (careful research, design, and articulation of the curriculum) serves several purposes:

- Focuses attention on the content standards of each discipline and ensure the identified learnings are rigorous, challenging, and represent the most important learning for our students.
- Increases the probability that students will acquire the desired knowledge, skills and dispositions and that our schools will be successful in providing appropriate learning experiences.
- Facilitates communication and coordination.
- Improves classroom instruction.

The superintendent is responsible for the curriculum development **process** and for determining the most effective method of conducting research and design activities. A curriculum framework will describe the processes and procedures that will be followed in researching, designing, and articulating each curriculum area. This framework will at a minimum, describe the processes and procedures for the following curriculum development activities to:

- Study the latest thinking, trends research and expert advice regarding the content/discipline;
- Study the current status of the content/discipline (what and how well students are currently learning);
- Identify content standards, benchmarks, and grade level expectations for the content/discipline;
- Describe the desired learning behaviors, teaching and learning environment related to the content/discipline;
- Identify differences in the desired and present program and develop a plan for addressing the differences;
- Communicate with internal and external publics regarding the content area;
- Involve staff, parents, students, and community members in curriculum development decisions;
- ~~Verify integration of local, state, and/or federal mandates (MCS, school-to-work, etc);~~

- Verify how the standards and benchmarks of the content/discipline support each of the broader student learning goals and provide a K-12 continuum that builds on the prior learning of each level:
- **Ensure proposed curriculum complies with applicable laws;**
- **Align annual improvement goals with needs assessment information.**

It is the responsibility of the superintendent to keep the board apprised of necessary curriculum revisions, progress or each content area related to curriculum development activities, and to develop administrative regulations for curriculum development including recommendations to the board.

NOTE: This is a mandatory policy but the content is discretionary to the extent somewhere in the board policy the board describes its process for establishing content standards, benchmarks, performance levels, and annual improvement goals aligned with needs assessment information. The bulleted items are suggestions for content of this policy. The italicized items are not mandatory functions but are implied from the mandates. Boards, in conjunction with their administrators, should review their curriculum development process and incorporate it into this policy – striking what doesn't apply and adding what does.

Legal Reference: 20 U.S.C. § 1232h
34 C.F.R. Pt. 98
Iowa Code §§ 216.9; 256.7, 279.8; 280.3
2814 I.A.C. 12.5, .8

Cross Reference: 101 Educational Philosophy of the School District
103 Long-range Needs Assessment
103R1 Long-range Needs Assessment-Regulation
604.10 Virtual/Online Courses
906 Unnamed Aircraft/Drones

Approved: September 16, 2013 Reviewed: August 22, 2022 Revised: _____

CURRICULAR IMPLEMENTATION

Without careful and continuing attention to implementation, planned changes in curriculum and instruction rarely succeed as intended. How change is put into practice, to a large extent, determines how well it fares.

Implementation refers to what actually happens in practice as compared to what was supposed to happen. Curriculum implementation includes the provision of organized assistance to staff in order to ensure that the newly developed curriculum and the most powerful instructional strategies are actually delivered at the classroom level. There are two components of any implementation effort that must be present to guarantee the planned changes in curriculum and instruction succeed as intended:

- Understanding the conceptual framework of the content/discipline being implemented; and,
- Organized assistance to understand the theory, observe exemplary demonstrations, have opportunities to practice, and receive coaching and feedback focused on the most powerful instructional strategies to deliver the content at the classroom level.

The superintendent is responsible for curriculum implementation and for determining the most effective way of providing organized assistance and monitoring the level of implementation. A curriculum framework will describe the processes and procedures that will be followed to assist all staff in developing the knowledge and skills necessary to successfully implement the developed curriculum in each content area. This framework will, at a minimum, describe the processes and procedures for the following curriculum implementation activities to:

- Study and identify the best instructional practices and materials to deliver the content;
- Describe procedures for the purchase of instructional materials and resources (See Policy 605.1. Boards should insert the policy number to cross reference their policy on Instructional Materials Selection);
- Identify/develop exemplars that demonstrate the learning behaviors, teaching, and learning environment to deliver the content;
- Study the current status of instruction in the content area (how teachers are teaching);
- Compare the desired and present delivery system, identify differences (gap analysis), and develop a plan for addressing the differences;
- Organize staff into collaborative study teams to support their learning and implementation efforts (address the gaps);
- Provide ongoing professional development related to instructional strategies and materials that focuses on theory, demonstration, practice and feedback;
- Regularly monitor and assess the level of implementation;
- Communicate with internal and external publics regarding curriculum implementation;

- Involve staff, parents, students, and community members in curriculum implementation decisions;
- ***Ensure the curriculum framework complies with applicable laws;***
- ***Provide professional development to staff to support effective curriculum implementation.***

It is the responsibility of the superintendent to keep the board apprised of curriculum implementation activities, progress of each content area related to curriculum implementation activities, and to develop administrative regulations for curriculum implementation including recommendations to the board.

Legal Reference: 20 U.S.C. § 1232h
 34 C.F.R. pt. 98
 Iowa Code §§ 216.9, 256.7, 279.8, 280.3
 171 I.A.C. 12.8

Cross Reference: 101 Educational Philosophy of the School District
 103 Long-Range Needs Assessment
 103R1 Long-Range Needs Assessment-Regulation

Approved: September 16, 2013 Reviewed: August 22, 2022 Revised: February 15, 2016

CURRICULUM EVALUATION

Regular evaluation of the total curriculum is necessary to ensure that the written and delivered curriculum is having the desired effect for students.

Curriculum evaluation refers to an ongoing process of collecting, analyzing, synthesizing, and interpreting information to aid in understanding what students know and can do. It refers to the full range of information gathered in the school district to evaluate (make judgments about) student learning and program effectiveness in each content area.

Curriculum evaluation must be based on information gathered from a comprehensive assessment system that is designed for accountability and committed to the concept that all students will achieve at high levels, is standards-based, and informs decisions which impact significant and sustainable improvements in teaching and student learning.

The superintendent is responsible for curriculum evaluation and for determining the most effective way of ensuring that assessment activities are integrated into instructional practices as part of school improvement with a particular focus on improving teaching and learning. A curriculum framework will describe the procedures that will be followed to establish an evaluation process that can efficiently and effectively evaluate the total curriculum. This framework will, at a minimum, describe the procedures for the following curriculum evaluation activities:

- Identify specific purposes for assessing student learning;
- Develop a comprehensive assessment plan;
- Select/develop assessment tools and scoring procedures that are valid and reliable;
- Identify procedures for collecting assessment data;
- Identify procedures for analyzing and interpreting information and drawing conclusions based on the data (including analysis of the performance of various sub-groups of students);
- Identify procedures for establishing at least three levels of performance (specific to the content standard and the assessment tool when appropriate) to assist in determining whether students have achieved at a satisfactory level (at least two levels describe performance that is proficient or advanced and at least one level describes students who are not yet performing at the proficient level);
- Identify procedures for using assessment information to determine long-range and annual improvement goals;
- Identify procedures for using assessment information in making decisions focused on improving teaching and learning (data based decision making);
- Provide support to staff in using data to make instructional decisions;

- Define procedures for regular and clear communication about assessment results to the various internal and external publics (mandatory for communication about students receiving special education services);
- Define data reporting procedures;
- Verify that assessment tools are fair for all students and are consistent with all state and federal mandates;
- Verify that assessment tools measure the curriculum that is written and delivered;
- Identify procedures for deciding when multiple assessment measures are necessary for making good decisions and drawing appropriate conclusions about student learning;
- Identify roles and responsibilities of key groups;
- Involve staff, parents, students, and community members in curriculum evaluation;
- Ensure participation of eligible students receiving special education services in district-wide assessments.
- **Ensure curriculum complies with applicable laws.**

It is the responsibility of the superintendent to keep the board apprised of curriculum evaluation activities, the progress of each content area related to curriculum evaluation activities, and to develop administrative regulations for curriculum evaluation including recommendations to the board.

Note: This is a mandatory policy but the content is discretionary to the extent somewhere in board policy the board describes its process for establishing content standards, benchmarks, performance levels, and annual improvement goals aligned with needs assessment information. . Boards, in conjunction with their administrators, should review their curriculum evaluation process and incorporate it into this policy – striking what doesn't apply and adding what does.

Legal Reference: 20 U.S.C. § 1232h
34 C.F.R. pt. 98
Iowa Code §§ 216.9, 256.7, 279.8, 280.3
281 I.A.C.12.8

Cross Reference: 101 Educational Philosophy of the School District
103 Long-Range Needs Assessment
103R1 Long-Range Needs Assessment-Regulation

Approved: February 14, 1991 **Reviewed:** August 22, 2022 **Revised:** September 16, 2013

INSTRUCTIONAL MATERIALS ELECTION

The board has sole discretion to approve instructional materials for the school district. ~~This authority is delegated to licensed employees to determine which instructional materials, other than textbooks, will be utilized by and purchased by the school district.~~ **The board delegates this authority to licensed employees to determine which instructional materials, other than textbooks, will be utilized by the school district. The Superintendent will provide licensed employees necessary training to ensure selected instructional materials comply with applicable laws. All instructional materials are available for review upon request and subject to all applicable laws.**

In reviewing current instructional materials for continued use and in selecting additional instructional materials, licensed employees will consider the current and future needs of the school district as well as the changes and the trends in education and society. It is the responsibility of the superintendent to report to the board the action taken by licensed employees.

In the case of textbooks, the board will make the final decision after receiving a recommendation from the superintendent. The criteria stated above for selection of other instructional materials will apply to the selection of textbooks. The superintendent may develop another means for the selection of textbooks. Textbooks are reviewed as needed and at least every 5 years.

Education materials gifted to the school district must meet the criteria established above. The gift must be received in compliance with board policy.

The superintendent will establish additional criteria to guide the selection of instructional materials through administrative regulation, ensuring alignment with educational goals and compliance with laws.

NOTE: This is a mandatory policy, but the content is discretionary. The board may edit the policy and regulation to reflect its philosophy, goals and practices.

Legal References: Iowa Code §§ 279.8; 280.3, .14; 301
281.I.A.C.12.3 (12)

Cross Reference: 208 Ad Hoc Committees
208E1 Ad Hoc Committee-Exhibit

Approved: May 18, 2009 Reviewed: August 22, 2022 Revised: September 16, 2013

INSTRUCTIONAL MATERIALS SELECTION-REGULATION

I. Responsibility for Selection of Instructional Materials

- A. The board is responsible for matters relating to the operation of the District.
- B. The responsibility for the selection of instructional materials is delegated to the professionally trained and licensed employees of the school system. ~~For the purpose of this rule the term "instructional materials" includes printed and multimedia materials (not equipment), weather considered text material or library materials. The board remains the final authority for the approval of textbooks.~~
- C. While selection of materials may involve many people including principals, teacher-librarian, students, parents and community members, the responsibility for coordinating the selection of most instructional materials and making the recommendation for the purchase rests with licensed employees.
- D. Responsibility for coordinating the selection of t instructional materials for distribution to classes will rest with the licensed employees, principal and superintendent. ~~For the purpose of this rule the term 'text materials' includes textbooks and other printed and non-printed materials provided in multiple copies for use of a total class or major segment of a class.~~
- E. If the board appoints an ad hoc committee to make recommendations on the selection of instructional materials, the ad hoc committee is formed and appointed in compliance with the board policy on Ad Hoc Committees.

- 1. The superintendent will inform the committee as to their role and responsibility in the process.

- 2. The following statement is given to the ad hoc committee members:

Bear in mind the principles of the freedom to learn and to read and base your decision on these broad principles rather than on defense of individual materials. Freedom of inquiry is vital to education in a democracy.

Study thoroughly all materials referred to you and read available reviews. The general acceptance of the materials should be checked by consulting standard evaluation aids and local holdings in other schools.

Passages or parts should not be pulled out of context. The values and faults should be weighed against each other and the opinions based on the material as

a whole.

~~*Your report, presenting both majority and minority opinions, will be presented by the principal to the complainant at the conclusion of our discussion of the questioned material.*~~

In the event material is challenged, your report, presenting both majority and minority opinions, will be presented by the principal to the complainant at the conclusion of our discussion of the questioned material.

II. Material selected for use in libraries and classrooms will meet the following guidelines:

- A. Religion - Material will represent any religions in a factual, unbiased manner. The primary source material of religions is considered appropriate, but material which advocates rather than informs, or is designed to sway reader judgment regarding religion, will not be included in the school libraries or classrooms.
- B. Racism - Material will present a diversity of race, custom, culture, and belief as a positive aspect of the nation's heritage and give candid treatment to unresolved intercultural problems, including those which involve prejudice, discrimination, and the undesirable consequences of withholding rights, freedom, or respect of an individual. Required material will comply with all applicable laws.
- C. Sexism - Material will reflect sensitivity to the needs, rights, traits and aspirations of individuals without preference or bias. Required materials will comply with all applicable laws. **Required materials will comply with all applicable laws.**
- D. Age - Material will recognize the diverse contributions of various age groups and portray the continuing contributions of maturing members of society.
- E. Ideology - Material will present basic primary and factual information on an ideology or philosophy of government which exerts or has exerted a strong force, either favorably or unfavorably, over civilization or society, past or present. This material will not be selected with the intention to sway reader judgment and is related to the maturity level of the intended audience.
- F. Profanity and Sex - Material is subjected to a test of literary merit and reality by the teacher-librarians and licensed staff who will take into consideration their reading of

public and community standards of morality.

- G. Controversial issues materials will be directed toward maintaining a balanced collection representing various views.

The selection decision should be made on the basis of whether the material presents an accurate representation of society and culture, whether the circumstances depicted are realistically portrayed, or whether the material has literary or social value when the material is viewed as a whole.

These guidelines will not be construed in such a manner as to preclude materials which accurately represent the customs, morals, manners, culture, or society of a different time or a different place.

III. Procedure for Selection

- A. Material purchased for libraries and classrooms is recommended for purchase by licensed employees, in consultation with administrative staff, school library staff, students or an ad hoc committee as appointed by the board. The material recommended for purchase is approved by the appropriate building administrator.
1. The materials selected will support stated objectives and goals of the school district. Specifically, the goals are:
 - a. To acquire materials and provide service consistent with the demands of the curriculum;
 - b. To develop students' skills and resourcefulness in the use of libraries and learning resources;
 - c. To effectively guide and counsel students in the selection and use of materials and libraries;
 - d. To foster in students a wide range of significant interests;
 - e. To provide opportunities for aesthetic experiences and development of an appreciation of the fine arts;
 - f. To provide materials to motivate students to examine their own attitudes and behaviors and to comprehend their own duties and responsibilities as citizens in a pluralistic democracy;
 - g. To encourage life-long education through the use of the library; and,
 - h. To work cooperatively and constructively with the instructional and administrative staff in the school.
 2. Materials selected are consistent with stated principles of selection. These principles are:
 - a. To select material, within established standards, which will meet the goals and objectives of the school district;

- b. To consider the educational characteristics of the community in the selection of materials within a given category;
 - c. To present the sexual, racial, religious and ethnic groups in the community by:
 - 1. Portraying people, ~~both men and women~~, adults and children, whatever their ethnic, religious or social class identity, as human and recognizable, displaying a familiar range of emotions, both negative and positive.
 - 2. Placing no constraints on individual aspirations and opportunity.
 - 3. Giving comprehensive, accurate, and balanced representation to minority groups and women - in art and science, history and literature, and in all other fields of life and culture.
 - 4. Providing abundant recognition of minority groups and women by showing them frequently in positions of leadership and authority.
 - d. To intelligently, quickly, and effectively anticipate and meet needs through awareness of subjects of local, national and international interest and significance; and,
 - e. To thrive for impartiality in the selection process.
3. The materials selected will meet stated selection criteria. These criteria are:
- a. Authority-Author's qualifications - education, experience, and previously published works;
 - b. Reliability:
 - 1. Accuracy-meaningful organization and emphasis on content, meets the material's goals and objectives, and presents authoritative and realistic factual material.
 - 2. Current-presentation of content which is consistent with the finding of recent and authoritative research.
 - c. Treatment of subject-shows an objective reflection for the multi-ethnic character and cultural diversity of society.
 - d. Language:
 - 1. Vocabulary:
 - a. Does not indicate bias by the use of words which may result in negative value judgments about groups of people;
 - b. Does not use "man" or similar limiting word usage in generalization or ambiguities which may cause others to feel excluded or dehumanized.
 - 2. Compatible to the reading level of the student for whom it is intended.
 - e. Format:
 - 1. Book
 - a. Adequate and accurate index;
 - b. Paper of good quality and color;
 - c. Print adequate and well spaced;

- d. Adequate margins;
- e. Firmly bound; and,
- f. Cost.

2. Nonbook

- a. Flexibility, adaptability;
- b. Curricular orientation of significant interest to students;
- c. Appropriate for audience;
- d. Accurate authoritative presentation;
- e. Good production qualities (fidelity, aesthetically adequate);
- f. Durability; and,
- g. Cost.

3. Illustrations of book and nonbook materials should:

- a. Depict instances of fully integrated grouping and settings to indicate equal status and nonsegregated social relationships.
- b. Make clearly apparent the identity of minorities;
- c. Contain pertinent and effective illustrations;
- d. Flexible to enable the teacher to use parts at a time and not follow a comprehensive instructional program on a rigid frame of reference.

f. Special Features:

- 1. Bibliographies.
- 2. Glossary.
- 3. Current charts, maps, etc.
- 4. Visual aids.
- 5. Index.
- 6. Special activities to stimulate and challenge students.
- 7. Provide a variety of learning skills.

g. Potential use:

- 1. Will it meet the requirement of reference work?
- 2. Will it help students with personal problems and adjustments?
- 3. Will it serve as a source of information for teachers and librarians?
- 4. Does it offer an understanding of cultures other than the student's own and is it free of racial, religious, age, disability, ethnic, **gender identity** and sexual stereotypes?
- 5. Will it expand students' sphere of understanding and help them to understand the ideas and beliefs of others?
- 6. Will it help students and teachers keep abreast of and understand current events?
- 7. Will it foster and develop hobbies and special interest?
- 8. Will it help develop aesthetic tastes and appreciation?
- 9. Will it serve the needs of students with special needs?

10. Does it inspire learning?
11. Is it relevant to the subject?
12. Will it stimulate a student's interest?

4. Gifts of library or instructional materials may be accepted if the gift meets existing criteria for library and instructional materials. The acceptance and placement of such gifts is within the discretion of the board.
5. In order to provide a current, highly usable collection of materials, teacher-librarians will ensure constant and continuing renewal of the collection, not only the addition of up-to-date materials, but by the judicious elimination of materials which no longer meet school district needs or find use. The process of weeding instructional materials will be done according to established and accepted standards for determining the relevance and value of materials in a given context.

Approved: _____ Reviewed: June 20, 2016 Revised: August 22, 2022

INSTRUCTIONAL AND LIBRARY MATERIALS INSPECTION AND DISPLAY

Parents and other members of the school district community may view the instructional and library materials used by the students. All instructional materials, including teacher's manuals, films, tapes or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any federally funded programs must be available for inspection by parents.

Instructional and library materials may be viewed on school district premises. ~~Copies may be obtained according to board policy.~~

Parents and guardians of students will be provided view-only access to select instructional materials through the district's classroom management software. Select instructional and library materials include:

- ***A catalog of books available in the school library;***
- ***Electronic textbooks and core materials that are written and published primarily for use in elementary and secondary school instruction, and are required by the classroom teacher for use by students;***
- ***Relevant portions of required printed textbooks and materials, if it is practical for district staff to digitize and upload;***
- ***Any other materials as determined by the classroom teacher.***

In determining what materials should be posted on the district's classroom management software platform, the district will balance the desire for transparency with the time constraints of existing job duties and demands of employees. Parents and guardians should be advised that while district employees strive to keep information current, the most up to date materials are available upon request and subject to all applicable laws.]

It is the responsibility of the superintendent to develop administrative regulations regarding the inspection of instructional materials.

Legal Reference: Goals 2000: Educate Americaq Act, Pub. L. No. 103-227, 108 Stat. 125 (1994.).
Iowa Code §§ 279.8; 280.3, .14; 301
281 I.A.C. 12.3(12).

Cross Reference: 901 Public Examination of School District Records

Approved: September 16, 2013 Reviewed: August 22, 2022 Revised: _____

OBJECTION TO INSTRUCTIONAL MATERIALS

Members of the school district community may object to the instructional and library materials utilized in the school district and ask for their use to be reconsidered.

It is the responsibility of the superintendent, in conjunction with the principals, to develop administrative regulations for reconsideration of instructional materials.

[Parents or guardians of students enrolled in the district have the ability to request that their student not be able to check out certain library materials.]

NOTE: This is a mandatory policy, but the language related to checking out materials is optional for districts. The board may edit the policy and regulation to reflect its philosophy, goals and practices.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14; 301
281 I.A.C. 12.3(12)

Cross Reference: 213 Public Participation in Board Meetings

Approved: May 18, 2009 Reviewed: August 22, 2022 Revised: September 16, 2013

INSTRUCTIONS TO THE RECONSIDERATION COMMITTEE

The policy of this school district related to selection of learning materials states that any member of the school district community may formally challenge instructional and library materials used in the district's education program. This policy allows those persons in the school and the community who are not directly involved in the selection of materials to make their own opinions known. The task of the reconsideration committee is to make an informed recommendation on the challenge. The meetings of the committee may be subject to the open meetings law.

The most critical component of the reconsideration process is the establishment and maintenance of the committee's credibility in the community. For this purpose, the committee is composed of **a combination of community members and licensed employees as detailed in 605.3R1**. The community should not, therefore, infer that the committee is biased or is obligated to uphold prior professional decisions. ~~For the same reason, a community member will be selected to chair the committee.~~

The reconsideration process, the task of this committee, is just one part of the selection continuum. Material is purchased to meet a need. It is reviewed and examined, if possible, prior to purchase. It is periodically re-evaluated through updating, discarding, or re-examination. The committee must be ready to acknowledge that an error in selection may have been made despite this process. Librarians and school employees regularly read great numbers of reviews in the selection process, and occasional errors are possible.

In reconsidering challenged materials, the role of the committee, and particularly the chairperson, is to produce a climate **for meaningful discussion of disparate views.** ~~for agreement.~~ The committee should begin by finding items of agreement, keeping in mind that the larger the group participating, the greater the amount of information available and, therefore, the greater the number of possible approaches to the problem.

~~If the complainant chooses, the complainant may take an oral presentation to the committee to expand and elaborate on the complaint.~~ **The committee may, at its discretion, hear an oral presentation from the complainant to the committee to expand and elaborate on the complaint.** The committee may listen to the complainant, to those with special knowledge, and any other interested persons. In these discussions, the committee should be aware of relevant social pressures which are affecting the situation. Individuals who may try to dominate or impose a decision must not be allowed to do so. Minority viewpoints expressed by groups or individuals must be heard, and observers must be made to feel welcome. It is important that the committee create a calm, nonvolatile environment in which to deal with a potentially volatile situation. To this end, the complainant will be kept informed of the progress of the complaint.

The committee will listen to the views of all interested persons before making recommendations. In deliberating its recommendation, the committee should remember that the school system must be responsive to the needs, tastes, and opinions of the community it serves. Therefore, the committee must distinguish between broad community sentiment and attempts to impose personal standards. The deliberations should concentrate on the appropriateness of the material. The question to be answered by the committee is, "Is the material appropriate for its designated audience at this time?"

The committee's final recommendation will be (1) to remove the challenged material from the total school environment, (2) to take no removal action, or (3) to agree on a limitation of the educational use of the materials.

The committee chairperson will instruct the secretary to convey the committee's recommendation to the office of the superintendent. The recommendation should detail the rationale on which it was based. A letter will be sent to the complainant outlining the outcome.

Approved: _____ Reviewed: August 22, 2022 Revised: _____

REQUEST TO PROHIBIT A STUDENT FROM CHECKING OUT SPECIFIC LIBRARY MATERIALS

Request to prohibit a student from checking out certain library materials to be submitted to the superintendent. Please complete one form per student.

REQUEST INITIATED BY _____ **DATE** _____
Name _____

Address _____

City/State _____ **Zip Code** _____

Telephone _____

Name of affected Student _____

Requester's Relationship to Student (must be parent/legal guardian) _____

BOOK OR OTHER PRINTED MATERIAL TO PROHIBIT STUDENT FORM CHECKING OUT:

Author: _____ **Hardcover** _____ **Paperback** _____ **Other** _____

Title: _____

Publisher (if known) _____

Date of Publication

MULTIMEDIA MATERIAL TO PROHIBIT STUDENT FROM CHECKING OUT:

Title _____

Producer (if known) _____

Type of material (filmstrip, motion picture, etc.

Dated

Signature

RECONSIDERATION OF INSTRUCTIONAL MATERIALS REGULATION

- A. A member of the school district community may raise an objection to instructional materials used in the school district's education program. **While the individuals recommending the selection of such material were duly qualified to make the selection and followed the proper procedure and observed the criteria for selecting such material; the district must be ready to acknowledge that an error in selection may have been made despite this process. School employees regularly read great numbers of reviews in the selection process, and occasional errors are possible.** ~~despite the fact that the individuals selecting such material were duly qualified to make the selection and followed the proper procedure and observed the criteria for selecting such material.~~

1. **The complainant will address the complaint at the lowest organizational level of licensed staff. Often this will be the classroom teacher.**

2. The school official or employee receiving a complaint regarding instructional or library materials will try to resolve the issue **at the lowest organizational level.** ~~informally.~~ The materials generally will remain in use pending the outcome of the reconsideration procedure.

a. The school official or employee initially receiving a complaint will explain to the individual the ~~district's board's~~ selection procedure, criteria to be met by the instructional materials, and qualifications of those persons selecting the material.

b. The school official or employee initially receiving a complaint will explain to the individual the role of the objected material in the education program, its intended educational purpose, and additional information regarding its use. In the alternative, the employee may refer the individual to the teacher-librarian who can identify and explain the use of the material.

c. **The school official or employee receiving the initial complaint will direct the complainant to complete the Request for Reconsideration of Instructional and Library Materials Form, and notify the building level principal of receipt of the complaint within two school days after the reconsideration form is received. Schools officials will offer to assist the complainant in completing the form, but if a complainant refuses to complete the form, the complaint will be deemed invalid and no further action taken.**

~~2. The employee receiving the initial complaint will advise the building principal of the initial contact no later than the end of the school day following the discussion with the~~

~~individual, whether or not the individual has been satisfied by the initial contact. A written record of the contact was maintained by the principal in charge of the attendance center. Each building principal shall inform employees of their obligation to report complaints.~~

~~3. In the event the individual making the objection to instructional materials is not satisfied with the initial explanation, the individual is referred to the principal or to the teacher librarian of the attendance center. If, after consultation with the principal or teacher librarian, the individual desires to file a formal complaint, the principal or teacher librarian will assist in filling out the Reconsideration Request Form in full and filing it with the Superintendent.~~

B. Request for Reconsideration

1. A member of the school district community may formally challenge instructional and library materials on the basis of appropriateness used in the school district's education program. This procedure is for the purpose of considering the opinions of those persons in the school district and the community who are not directly involved in the selection process.

2. Each attendance center and the school district's central administrative office will keep on hand and make available Request for Reconsideration of **Instructional and Library Materials Form**. ~~Formal objections to instructional materials must be made on this form.~~

3. The individual will state the specific reason the instructional or library material is being challenged. The Request for Reconsideration of **Instructional and Library Materials Form** is signed by the individual and filed with the **building-level principal superintendent**.

4. The **building-level principal superintendent** will promptly file the objection with the reconsideration committee for re-evaluation.

5. The Superintendent will convene a reconsideration committee within two weeks of receipt of the Reconsideration Form.

6. The committee will make their recommendation to the Superintendent within five school days of meeting.

7. The Superintendent will issue a decision related to the Reconsideration Request Form within 5 school days of receipt of the committee's recommendation. A copy of the Superintendent's decision will be provided to the complainant.

8. An appeal of the Superintendent's decision may be filed with the board

secretary within five days of the Superintendent's decision. The board will determine whether to hear the appeal at the next regular meeting or within 30 days of the Superintendent's decision, whichever is later. If the board elects to hear the appeal, the board will act to affirm, modify or reverse the decision of the Superintendent. The board's decision will be communicated to the complainant. The board's decision will be deemed final.

9. Generally, access to challenged instructional material will not be restricted during the reconsideration process. However, in unusual circumstances, the instructional material may be removed temporarily by following the provisions of Section B.6.d. of this rule.

10. The Reconsideration Committee

- a. The reconsideration committee is made up of eight members.
 - (1) One licensed employee designated annually, as needed, by the superintendent.
 - (2) One teacher-librarian designated annually by the superintendent.
 - (3) One member of the administrative team designated annually by the superintendent.
 - (4) Three members of the community appointed annually, as needed, by the board.
 - (5) Two high school students, selected annually by the high school principal.
- b. The committee will select their chairperson and secretary.
- c. The committee will meet at the request of the superintendent.
- d. Special meetings may be called by the board to consider temporary removal of materials in unusual circumstances. A recommendation for temporary removal will require a two-thirds vote of the committee.
- e. ~~Notice of committee meetings is made public through appropriate publications and other communications methods. The committee may be subject to applicable open meetings and public records laws. Notice of the committee meeting is made public through appropriate communication methods as required by law.~~
- f. The committee will receive the completed Reconsideration Request Form from the superintendent.
- g. The committee will determine its agenda for the meeting which may include the following:
 - (1) Distribution of copies of the completed Reconsideration Request Form.

(2) An opportunity for the individual or a group spokesperson to talk about or expand on the Reconsideration Request Form.

(3) Distribution of reputable, professionally prepared reviews of the challenged instructional material if available.

(4) Distribution of copies of the challenged instructional material as available.

h. ~~The committee may review the selection process for the challenged instructional material and may, to its satisfaction, determine that the challenge is without merit and dismiss the challenge. The committee will notify the individual and the superintendent of its action.~~ The Committee will determine whether interested persons, including the individual filing the challenge, may have the opportunity to share their views. The committee may request that individuals with special knowledge be present to give information to the committee

i. ~~At a subsequent meeting, if held, interested persons, including the individual filing the challenge, may have the opportunity to share their views. The committee may request that individuals with special knowledge be present to give information to the committee. The committee's final recommendation may be to take no removal action, to remove the challenged material from the school environment, or to limit the educational use of the challenged material. The sole criterion for the final recommendation is the appropriateness of the material for its intended educational use. The written final recommendation and its justification are forwarded to the superintendent, the complainant and the appropriate attendance centers.~~

j. The individual filing the challenge is kept informed by the Superintendent of reconsideration ~~committee secretary~~ on the status of the reconsideration request throughout the reconsideration process. The individual filing the challenge and known interested parties are given appropriate notice of meetings as required by law.

k. ~~At the second or a subsequent meeting the committee will make its final recommendation. The committee's final recommendation may be to take no removal recommendation. The committee's final recommendation may be to take no removal action, to remove the challenged material from the school environment, or to limit the educational use of the challenged material. The sole criterion for the final recommendation is the appropriateness of the material for its intended educational use. The written final recommendation and its justification are forwarded to the board, the individual and the appropriate attendance centers. The superintendent may also make a recommendation but if so, it should be independent from the committee's.~~

k.. Following the superintendent's decision with respect to the committee's recommendation, the individual ~~or the chairperson of the reconsideration committee~~ may appeal the decision to the board for review. ~~Such appeal must be presented to the~~

~~superintendent in writing within five days following the announcement of the superintendent's decision. The board will promptly determine whether to hear the appeal~~

l. A recommendation to sustain a challenge will not be interpreted as a judgment of irresponsibility on the part of the individuals involved in the original selection or use of the material.

m. Requests to reconsider materials which have previously been reconsidered by the committee must receive approval of two-thirds of the committee members before the materials will again be reconsidered.

n. If necessary or appropriate in the judgment of the committee, the committee may consolidate related challenges, or decline to hear multiple challenges to the same materials. **Generally, the committee will not hear subsequent challenges to the same materials within the same school year.** ~~appoint a subcommittee of members or nonmembers to consolidate challenges and to make recommendations to the full committee. The composition of this subcommittee will approximate the representation of the full committee.~~

~~o. Committee members directly associated with the selection, use, or challenger of the challenged material are excused from the committee during the deliberation of the challenged instructional materials. The superintendent may appoint a temporary replacement for the excused committee member, but the replacement must be of the same general qualifications as the member excused.~~

~~_____ p. Persons dissatisfied with the decision of the board may appeal to the Iowa Board of Education pursuant to state law.~~

TECHNOLOGY AND INSTRUCTIONAL MATERIALS

The board supports the use of innovative methods and the use of technology in the delivery of the education program. The board encourages employees to investigate economical ways to utilize multi-media, computers, **electronic devices** and other technologies as a part of the curriculum.

It is the responsibility of the superintendent to develop a plan for the use of technology in the curriculum and to evaluate it annually. The superintendent will report the results of the evaluation and make a recommendation to the board annually regarding the use of technology in the curriculum.

NOTE: This is a mandatory policy and reflects the educational standards.

Legal Reference: Iowa Code §§ 279.8
281 I.A.C. 12.3(12), 12.5(10), .5(17).

Cross Reference: 604.11 Appropriate Use of Online Learning Platforms
712 Technology and Data Security
712R1 Technology and Data Security-Security Requirements of Third-Party Vendors Regulation

Approved: August 2, 1990 Reviewed: August 22, 2022 Revised: September 16, 2013

SCHOOL LIBRARY

The school district will maintain a school library in each building for use by employees and by students during the school day.

Materials for the libraries will be acquired according to board policy, "Instructional Materials Selection." ~~The district may provide access to all parents and guardians of students enrolled in the district an online catalog of all books available to students in the school libraries. This access will be displayed on the school district's website. Any challenges to library materials will be handled following the process for handling challenges to instructional and library materials as established in board policy.~~

It is the responsibility of the principal of the building in which the school library is located to oversee the use of materials in the library.

It is the responsibility of the superintendent to develop procedures for the selection and replacement of both library and instructional materials ~~for the acceptance of gifts, for the weeding of library and instructional materials, and for the handling of challenges to either library or classroom materials.~~

NOTE: This is a mandatory policy and reflects the educational standards. The language in italics is optional and is not a legal requirement. However, districts may wish to make this information accessible to parents and guardians to increase transparency for the school community.

Legal Reference: Iowa Code §§ 256.7 (24); 279.8; 280.14; 301
281 I.A.C. 12.3 (11), (12).

Cross Reference:	605.6	Internet-Appropriate Use
	605.6R1	Internet- Appropriate Use- Regulation
	605.6E1	Internet- Appropriate Use- Internet Access Permission Letter to Parents
	605.6E2	Internet- Appropriate Use-Violation Notice

Approved: May 18, 2009 Reviewed: August 22, 2022 Revised: September 16, 2013

PURCHASING-BIDDING-USING FEDERAL FUNDS IN PROCUREMENT CONTRACTS

In addition to the District's standard procurement and purchasing procedures, the following procedures for vendors/contractors paid with federal funds are required. When federal, state, and local requirements conflict, the most stringent requirement will be followed.

2 CFR Part 200, Subpart D Subsection §200.318 (c)(1)

No District employee, officer, or agent may participate in the selection, award and administration of contracts supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. District officers, employees, and agents may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, for situations where the financial interest is not substantial or the gift is an unsolicited item of nominal value, district employees must abide by all relevant board policies. Violation of this requirement may result in disciplinary action for the District employee, officer, or agent.

2 CFR Part 200, Subpart D Subsection §200.320 (e)(1-4)

Procurement for contracts paid with federal funds may be conducted by noncompetitive (single source) proposals when one or more of the following circumstances apply: (1) the item is only available from a single source; (2) public exigency or emergency will not permit the delay resulting from competitive bids; (3) the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or (4) after solicitation of a number of sources, competition is inadequate.

2 CFR Part 200, Subpart D Subsection §200.321

The District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include: (1) placing such businesses on solicitation lists; (2) soliciting such businesses whenever they are potential sources; (3) when economically feasible, dividing contracts into smaller tasks or quantities to allow participation from such businesses; (4) establishing delivery schedules that encourage participation by such businesses; (5) when appropriate, utilizing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the primary contractor to follow steps (1) through (5) when subcontractors are used.

The district will include the following provisions in all procurement contracts or purchase orders include the following provisions when applicable:

2 CFR Part 200 Appendix II

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal

Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the

compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See §200.322 Procurement of recovered materials.

Approved: _____ 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) except for intangible right to use lease assets**. 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 **(except for right to use lease 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.

The district recognizes the importance of classifying leases of intangible assets as assets or liabilities in financial statements. When operating as a lessor, the district will recognize a lease liability and an intangible right-to-use lease asset. When operating as a lessee, the district will recognize a lease receivable and a deferred inflow of resources consistent with the requirements established in GASB 87.

The District recognizes a lease liability and an intangible right-to-use lease asset with an initial value of (\$ threshold amount) or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date plus certain initial direct costs to place the asset in service. The lease asset is then amortized on a straight-line basis over the life of the lease.

~~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 it's supporting administrative regulations.

NOTE: This is a mandatory policy. 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 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 separable 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 a 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: 701.3 Financial Records
709 Insurance Program

Approved: February 18, 2013 Reviewed: September 19, 2022 Revised: March 17, 2014

EMPLOYEE'S FULL NAME	DEPARTMENT	JOB TITLE	1000	2000	3000	support/teachers	support/teachers	support/teachers
Bartels, Judy A.	Para	Para/sub van driver	1000	2000	3000	500	1000	1500
Bowen, Elizabeth	Aide	Aide	1000	2000	3000	500	1000	1500
Boyle, Rhonda L.	Para	Para	1000	2000	3000	500	1000	1500
Gabel, Makel	Para	Para	1000	2000	3000	500	1000	1500
Hanson, Stacy	Aide	Aide	1000	2000	3000	500	1000	1500
Harden, Olivia	Aide	Aide	1000	2000	3000	500	1000	1500
Harper, Kayla	Aide	Aide	1000	2000	3000	500	1000	1500
Holmen, Connie M.	Para	Para	1000	2000	3000	500	1000	1500
Lohuis, Jennifer	Aide	Aide	1000	2000	3000	500	1000	1500
Meirick, Melissa	Aide	Aide	1000	2000	3000	500	1000	1500
Moen, Chelsie	Aide	Aide	1000	2000	3000	500	1000	1500
O'Donnell, Amy	Aide	Aide	1000	2000	3000	500	1000	1500
Pickar, Rachel	Aide	Aide	1000	2000	3000	500	1000	1500
Pickar, Shannon	Aide	Aide	1000	2000	3000	500	1000	1500
Reddel, Samantha	Aide	Aide	1000	2000	3000	500	1000	1500
Sullivan, Sandy	Aide	Aide	1000	2000	3000	500	1000	1500
Witt, Kim	Aide	Aide	1000	2000	3000	500	1000	1500
Brunner, Michael J.	Transportation	Bus driver	1000	2000	3000	500	1000	1500
Byrnes, Kevin Alfred	Transportation	Bus driver	1000	2000	3000	500	1000	1500
Jenson, Philip	Transportation	Bus driver	1000	2000	3000	500	1000	1500
Bartels, Rick J.	Transportation	Bus driver/sub custodian	1000	2000	3000	500	1000	1500
Berntsen, Kent	Transportation	Van Driver	1000	2000	3000	500	1000	1500
Dunn, Jennifer	Business Manager	Business Manager	1000	2000	3000	1000	2000	3000
Eastman, Nancy	Food Services	Director	1000	2000	3000	500	1000	1500
Evenson, Lisa	Food Service	Cook	1000	2000	3000	500	1000	1500
Hall, Brittany	Food Service	Cook	1000	2000	3000	500	1000	1500
Houser, Cindy	Food Service	Cook	1000	2000	3000	500	1000	1500
Meloon, Hannah	Food Service	Cook	1000	2000	3000	500	1000	1500
Wolthoff, Nancy	Food Service	Cook	1000	2000	3000	500	1000	1500
Evans, Nacy	Custodial	Custodial Supervisor/Transp	1000	2000	3000	500	1000	1500
Oulman, Duane	Custodial	Custodian	1000	2000	3000	500	1000	1500
Reiterath, Daniel	Custodial	Custodian	1000	2000	3000	500	1000	1500
Byrnes, Linda Kay	Secretary	District Secretary	1000	2000	3000	500	1000	1500
Kramer, Ashley	Secretary	Elementary Secretary	1000	2000	3000	500	1000	1500
Houser, Lynette	Secretary	HS Secretary	1000	2000	3000	500	1000	1500
Sobolik, Chrissy	Behavior	Behavior	1000	2000	3000	1000	2000	3000
Berntsen, Michelle	Nurse	Nurse	1000	2000	3000	500	1000	1500
Suckow, Heather	Administration	Principal	1000	2000	3000	1000	2000	3000
Bohr, Jaden	School Counselor	School Counselor	1000	2000	3000	500	1000	1500
Anderson, Caprice	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Bauer, Andrea L.	Teacher	Teacher/Coach	1000	2000	3000	1000	2000	3000
Bohr, June G.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Burke, Samantha	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Colwell, Krystal	Teacher	Teacher	1000	2000	3000	1000	2000	3000

EMPLOYEE'S FULL NAME	DEPARTMENT	JOB TITLE	1000	2000	3000	support/teachers	support/teachers	support/teachers
Conway, Amanda Jo	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Conway, Bryce D.	Teacher	Teacher/AD/Coach	1000	2000	3000	1000	2000	3000
Cotter, Kris	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Cray, Caita	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Crooks, Bria	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Demuth, Robert	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Devries, Jennifer	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Dohman, Julie A.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Dwine, Amanda	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Ebert, Clark W.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Ebert, Shary L.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Evans, Kendra	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Fair, Andera	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Fair, Darcy J.	Teacher	Teacher/Coach	1000	2000	3000	1000	2000	3000
Fair, Stefen L.	Teacher	Teacher/Coach	1000	2000	3000	1000	2000	3000
Feldt, Allen R.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Grimm, Marcia Kay	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Hollenbeck, Sara	Teacher	Teacher	1000	2000	3000	1000	2000	3000
House, Luke	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Houser, Kelly	Teacher	Teacher/Coach	1000	2000	3000	1000	2000	3000
Johnson, Jo	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Kraft, Kayla	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Kyrin, Justin	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Marr, Sherry L.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Mueller, Tammi Lynn	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Nosbisch, Morgan	Teacher	Teacher	1000	2000	3000	1000	2000	3000
O'Brien, Stacey	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Seghusen, Shannon	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Smith, Nicole M.	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Wilson, Jessica	Teacher	Teacher	1000	2000	3000	1000	2000	3000
Worrall, Izzy	Teacher	Teacher	1000	2000	3000	1000	2000	3000
			74000	148000	222000	56500	113000	169500



Phone: (641) 423-5402

PRE-OWNED 2022 CHEVROLET EQUINOX
AWD LT

SCHUKEI BEST PRICE \$31,000



SPECIFICATIONS

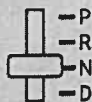
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Exterior	Cherry Red Tintcoat
Interior	N/A
Drive Wheels	AWD
Engine	1.5L 4 cyl
Transmission	Automatic
MSRP	N/A
Stock Number	P18996A
VIN	3GNAXUEV8NL198372



FUEL
ECONOMY *
5 CITY /
30 HWY



MILEAGE
15,066
MILES



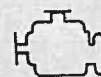
TRANSMISSION
6-SPEED A/T



EXTERIOR
COLOR
CHERRY
RED
TINTCOAT



INTERIOR
COLOR
N/A



ENGINE
DATA
1.5L 4 CYL

SBRC Application

The application is due by December 1. If the application is timely filed by December 1 but related board action is taken after December 1, the district may upload board minutes up to two days after board action is taken in December.

This form will not accept special characters, such as dollar signs or commas.

Request: Increased Enrollment Districts may request modified supplemental amount (MSA) (i.e. spending authority) for on-time funding (awarded in current year) if the certified enrollment count of the current year exceeded the certified enrollment count of the prior year.

Certified Enrollment	Certified Prev Enrollment	Enrollment - PrevEnrollment	DCPP	Maximum MSA Request(Increase FTE x DCPP)
331.50	332.50	0.00	7413.00	0.00

Request: Open Enrollment Out Districts may request MSA for students open enrolled out (OEO) in the current year for whom the district is required to pay tuition in the current year and were not included in the certified enrollment count of the prior year.

Enrollment - PrevEnrollment	Preliminary Eligible FTE	DiffMinusIncrease	PrevDCPP	Maximum MSA Request(Eligible FTE x Previous Year DCPP)
0.00	5.00	5.00	7227.00	36135.00

Enter Amount of Request: **\$ 36,135.00**

Request: LEP Instruction Beyond 5 Years Districts may request MSA for the costs of providing instructional services to limited English proficient (LEP) students being served beyond the five years of weightings.

Eligible LEP Count	Test Level	Weighting	DCPP	Maximum MSA Request (Count x Weighting X DCPP)
0.00	Intermediate	0.21	7413.00	0.00

0.00	Intensive	0.26		
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District Certifier Contact

Include the title and phone number of the district contact completing this report.

Name	Email	Title	Phone
Jennifer Dunn	jdunn@riceville.k12.ia.us		

Submit Your Application

By clicking Submit We, the officials of this district certify under penalty of perjury and pursuant to the laws of the state of Iowa that the data submitted on this SBRC Application, are true, correct, and complete and complies with all applicable requirements of federal and state laws, rules, regulations, and instructions.

Certify Date: 1/1/0001 12:00:00 AM

Upload Board Minutes

Upload a copy of the board minutes authorizing the request(s) to the SBRC for these purposes. Board minutes should reflect the reason for the request and the amount authorized. Specific resolution language was published in the October 2021 SBA.[SBA Link](#)

Board Minutes Date 11/21/2022

 No file chosen

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

11/8/2022

Riceville Community School District
Attn: Jennifer Dunn

We are pleased to confirm our understanding of the services we are to provide Riceville Community School District for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (if applicable), each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Riceville Community School District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Riceville Community School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Riceville Community School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

We have also been engaged to report on supplementary information other than RSI that accompanies Riceville Community School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

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

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

1. ACFR statistical schedule data (if applicable).

The objectives of our audit are to obtain reasonable assurance about whether your financial statements are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on:

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (If Applicable)

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether

the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

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

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

Other Services

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

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

Responsibilities of Management for the Financial Statements and Single Audit (if applicable)

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material

misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

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

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

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

Engagement Administration, Fees and Other

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

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

We will provide copies of our reports to the Riceville Community School District; however, management is responsible for distribution of the reports and the financial statements. Unless

restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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

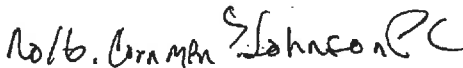
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by federal and state departments of education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an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

Nancy Janssen is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit as scheduled and to issue our report no later than March 31, 2023.

Our fee for these services will be **\$8000** which was the amount accepted by the Board of Education of the Riceville Community School District when the contract was bid. Our invoices for these fees will be rendered at 40% of contract after field work is completed and final bill after report is delivered. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,


Nolte, Cornman & Johnson P.C.

RESPONSE:

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

Board President: _____ Date: _____

Business Manager: _____ Date: _____

MEAL CHARGES

In accordance with state and federal law, the Riceville Community School District adopts the following policy to ensure school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day, prevent the overt identification of students with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school nutrition program.

Payment of meals

All meal purchases are to be prepaid before meal service begins by sending a check to the business office or paying with a card through JMC.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases. Schools are encouraged to provide a reimbursable meal to students with outstanding meal charge debt. If an alternate meal is provided, the meal must be the same meal presented in the same manner to any student requesting an alternate meal.

Employees may use a charge account for meals, but may charge no more than \$10.00 to this account. When an employee's account reaches this limit, an employee shall not be allowed to charge further meals or a la carte items until the negative account balance is paid.

Negative Account Balances

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with the student's parent or guardian to resolve the matter of unpaid charges. Parents or guardians will be notified of an outstanding negative balance once the student owes five meals or more. Parents or guardians will be notified by email or phone call. Negative balances of more than \$ 50.00 not paid prior to the end of the month will be turned over to the superintendent or superintendent's designee for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

Unpaid Student Meals Account

The district will establish an unpaid student meals account in a school nutrition fund. Funds from private sources and funds from the district flexibility account may be deposited into the unpaid school meals account in accordance with law. Funds deposited into this account shall be used only to pay individual student meal debt.

Communication of the Policy

The policy and supporting information regarding meal charges shall be provided in writing to:

- All households at or before the start of each school year;
- Students and families who transfer into the district, at time of transfer; and
- All staff responsible for enforcing any aspect of the policy.

Records of how and when the policy and supporting information was communicated to households and staff will be retained.

It is the responsibility of the superintendent to develop an administrative regulation for implementing this policy.

Approved: ____

Reviewed:

Revised: September 19, 2022

Membership Application

Riceville
Activity
Center



Date: _____

Total # of Members _____

FOB # INFORMATION

NAME: _____ Fob # _____

NAME: _____ Fob # _____

Main Member Personal Information

(PLEASE PRINT)

Name: _____

Address: _____ City: _____ State: _____ Zip: _____

Date of Birth: _____

Gender: Male / Female

Home Phone: _____

Cell Phone: _____

E-mail: _____

Family Member Information

(Please list all applicable family members to be included in couple or family memberships.)

<u>First Name</u>	<u>Last Name</u>	<u>Relationship To Main Member</u>	<u>Gender</u>	<u>Date of Birth (mm/dd/yyyy)</u>
			M/F	
			M/F	
			M/F	
			M/F	
			M/F	
			M/F	
			M/F	
			M/F	

Emergency Information

(Someone who is NOT part of this membership.)

Emergency Contact: _____ Relationship: _____

Cell Phone: _____

Home Phone: _____

Medical Information

State member's name and any medical information that would be helpful for the RAC team to know in case of an emergency.

Last Name

First Name

Membership Options

☐

SINGLE – One person

ANNUAL

\$125.00

☐

COUPLE - Two people living in the same household

\$150.00

☐

FAMILY – Three or more people living in the same household
(Includes child/children kindergarten through college)

\$200.00

Membership Agreement

____ All Riceville Activity Center memberships are CALENDAR YEAR CONTRACTS. Memberships will be prorated through December.

____ There will be no refunds.

____ If you have paid for an annual membership, you can choose not to renew at the conclusion of the calendar year.

____ Purchase of FOB(s) at the cost of \$10 **EACH**. A couple membership will be allowed two FOBs and a family membership will be allowed for two FOBs. The owner is responsible for the cost to replace a lost or broken FOB.

____ INSUFFICIENT FUNDS—If a membership fee fails to process, a required \$20.00 fee will be charged on the account.

____ I am not on the sex offender registry.

____ I have not been convicted of a felony.

Member Signature

As the Main Member of this RAC membership, I agree to abide by the policies set forth by the RAC Membership Board. A parent or guardian signature is required for a single membership for students who are of high school age. I understand if I cancel my membership within the year, no refund will be given.

Signature

Date

Name (Please Print)

Parent/Guardian: _____

Date _____

Name (Please Print): _____

OFFICE USE ONLY-----PAYMENT: ANNUAL MEMBERSHIP PAID IN FULL

	Cash
	Check #

Membership Fee	
FOB (s)	
TOTAL	