Riceville Community School
Riceville, IA

The Board of Education of the Riceville Community School District held their regular board meeting on June 15, 2026, at 6:00 p.m. in the Board Room. The board members present are Guertin (via phone), Hale, McCarthy, and Eastman. Also, in attendance: Barb Schwamman—Superintendent, Jennifer Dunn- Board Secretary. Heather Suckow & Marcia Grimm- Principals. Cassandra Leff- EJ Newspaper. Staff: Brooke Watson Parents: Erica Baethke Community: Incoming Superintendent- Andy McQuillen

McCarthy called the meeting to order 6:00 PM.

Motion by Hale seconded by Eastman to approve the amended agenda. 4 Ayes. MC.

Daycare presented during Spotlight on Education.

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

Motion by Eastman, seconded by Hale, to approve the following contracts:

- Sal Gomez- JV Girls Basketball

Roll Call Vote: Hale, Guertin, Eastman & McCarthy -Aye. MC

Mrs. Grimm presented on the:

- Honor Roll
- Exit Survey for Senior Class

Mrs. Suckow presented on:

- Standards ISASP

Superintendent Schwamman spoke on:

- Wrapping Everything up with transition
- 5-year projection Plan
- Thanked admin team and other supports with being a shared superintendent
- Thanked the board

Building & Grounds met and discussed the future needs of the district on June 15th @ 2 PM.

Kyle thanked Barbed and welcomed Andy.

Motion by Eastman, seconded by Hale to approve the district service plan with Keystone AEA. 4 Ayes. MC

Discussion was held on the purchase of 904 Woodland property.

Motion by Guertin, seconded by Hale to approve the first reading of board policies: 4 Ayes. MC.

- 203-Board of Directors' Conflict of Interest
- 206.3- Secretary or Secretary-Treasurer
- 206.4- Treasurer
- 701.2-Transfer of Funds
- 701.3- Financial Records
- 701.5-Fiscal Management
- 704.2-Debt Management
- 705.1-Purchasing- Bidding
- 705.1 R1- Purchasing- Bidding -Using Federal Funds in Procurement Contracts Regulation
- 705.1R2-Purchasiong- Bidding- Suspension and Debarment of Vendors and Contractors Procedure Reg
- 705.4-Expenditures for Public Service
- 705.5-Federal Awards Compliance
- 706.4-Time and Effort Reporting
- 707.1-Presentation and Publication of Financial Information
- 708-Care, Maintenance and Disposal of School District Records
- 712-Technology and Data Security

Motion by Eastman, seconded by Hale to terminate the participation in the Crossroads Consortium Agreement. 4 Ayes. MC.

Motion by Eastman, seconded by Guertin to approve the C&CR 28E Agreement with Sumner- Fredericksburg. 4 Ayes. MC.

Motion by Hale, seconded by Eastman to approve the Sharing Agreements with Keystone for Technology and Social Worker. 4 Ayes. MC.

Announcements:

- Next School Board Meeting-July 13th @ 6 PM
- Meeting with IASB July 16th @ 6 PM

Motion by Hale, second by Eastman to adjourn the meeting at 6:52 PM. Ayes 4. MC.

Kyle Guertin Board President	Jennifer Dunn Board Secretary

Riceville Community School
Riceville, IA

The Board of Education of the Riceville Community School District held a special board meeting June 22nd, 2026, at 8:00 AM. Board members present Hale (via phone), Guertin (via phone), McCarthy, and Eastman.

McCarthy called the meeting to order 8:02 AM

Motion by Eastman, seconded by Guertin to approve the agenda. 4 Ayes. MC.

Motion by Eastman, seconded by Hale to approve a contract for Connie Baker, school counselor. MC.

Roll Call Vote:
Eastman: Yes
Hale: Yes
McCarthy: Yes
Guertin: Yes

Motion by Eastman, second by Guertin to adjourn the meeting 8:07 AM. 4 Ayes. MC

Kyle Guertin
Board President

Jennifer Dunn
Board Secretary

Analysis of Cash Balance Including investment CD

6/30/2026

	06/30/26	06/30/25	% change	Notes *
General Fund (10)	579,734.12	1,012,918.54	-42.8%	We have a receivable of $420,000 for June yet that hasn't been entered as a rec.
Management Fund (22)	1,065,481.91	1,160,026.18	-8.2%	
Sales Tax Funds (33)	(133,726.08)	380,410.66	-135.2%	We have a receivable of $383,804.56 for June yet that hasn't been entered as a rec.
PPEL (36)	96,008.35	(17,666.24)	-643.5%	
Activity Fund (21)	74,323.96	69,493.39	7.0%	We have a receivable of $60,023.19 for June yet that hasn't been entered as a rec.
Hot Lunch Fund (61)	(8,405.19)	46,267.75	-118.2%	
TOTAL	1,673,417.07	2,651,450.28	-36.9%	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
			$1,856,795.72
April 30, 2023	$847,426.40	$407,579.03	$2,296,643.09
May 31, 2023	$302,803.86	$411,465.38	$2,187,981.57
June 30, 2023	$502,150.28	$659,215.80	$2,030,916.05
July 30, 2023	$25,172.61	$401,981.93	$1,654,106.73
August 31, 2023	$426,101.60	$442,719.30	$1,637,489.03
September 30, 2023	$352,112.34	$533,117.49	$1,456,483.88
October 31, 2023	$1,291,895.67	$449,492.44	$2,298,887.11
November 30, 2023	$393,989.89	$549,310.74	$2,143,566.26
December 31, 2023	$228,109.19	$439,631.56	$1,932,043.89
January 31, 2024	$431,062.84	$509,381.21	$1,853,725.52
February 29, 2024	$524,890.60	$516,580.93	$1,862,035.19
March 31, 2024	$320,548.74	$451,008.87	$1,731,575.06
April 30, 2024	$800,760.79	$595,443.87	$1,936,891.98
May 31, 2024	$368,041.73	$469,356.24	$1,835,577.47
June 30, 2024	$591,861.53	$791,546.46	$1,635,892.54
July 30, 2024	$211,814.54	$570,524.02	$1,277,183.06
August 31, 2024	$83,918.28	$409,087.82	$952,013.52
September 30, 2024	$560,786.53	$499,470.49	$1,013,329.56
October 31, 2024	$1,098,385.37	$499,990.85	$1,611,724.08
November 30, 2024	$430,330.84	$591,802.18	$1,450,252.74
December 31, 2024	$361,343.41	$491,579.01	$1,320,017.14
January 31, 2025	$331,128.65	$602,269.28	$1,048,876.51
February 28, 2025	$996,203.49	$953,432.19	$1,091,647.81
March 31, 2025	$306,722.69	$489,981.17	$908,389.33
April 30, 2025	$1,091,877.35	$462,620.09	$1,537,646.59
May 31, 2025	$420,435.34	$486,662.17	$1,471,419.76
June 30, 2025	$368,990.82	$830,899.59	$1,009,510.99
July 30, 2025	$451,455.00	$600,023.31	$860,942.68
August 31, 2025	$122,979.69	$548,291.54	$435,630.83
September 30, 2025	$677,194.68	$509,863.52	$602,961.99
October 31, 2025	$1,142,565.35	$693,309.37	$1,052,217.97
November 30, 2025	$425,039.94	$521,529.17	$955,728.74
December 31, 2025	$373,690.74	$543,468.70	$785,950.78
January 31, 2026	$395,575.62	$597,854.87	$583,671.53
February 28, 2026	$717,920.54	$604,834.23	$696,757.84
March 31, 2026	$369,409.09	$536,249.30	$529,917.63
April 30, 2026	$1,138,883.04	$518,530.22	$1,150,270.45
May 31, 2026	$443,992.06	$578,564.99	$1,015,697.52
June 30, 2026	$306,545.31	$742,508.71	$579,734.12

MANAGEMENT FUND (22)

DATE	IN	OUT	BALANCE
			$726,774.63
April 30, 2023	$84,644.62	$1,033.69	$810,385.56
May 31, 2023	$11,446.94	$1,054.69	$820,777.81
June 30, 2023	$5,363.88	$652.69	$825,489.00
July 30, 2023	$4,571.27	$134,014.69	$696,045.58
August 31, 2023	$4,308.58	$7,224.89	$693,129.27
September 30, 2023	$23,811.99	$694.69	$716,246.57
October 31, 2023	$148,099.33	$694.69	$863,651.21
November 30, 2023	$26,142.53	$19,444.69	$870,349.05
December 31, 2023	$7,701.18	$694.69	$877,355.54
January 31, 2024	$5,494.55	$1,103.69	$881,746.40
Feburary 29, 2024	$6,630.39	$694.69	$887,682.10
March 31, 2024	$8,118.95	$694.69	$895,106.36
April 30, 2024	$86,181.54	$694.69	$980,593.21
May 31, 2024	$21,671.80	$694.69	$1,001,570.32
June 30, 2024	$6,105.96	$694.69	$1,006,981.59
July 30, 2024	$6,517.29	$159,248.69	$854,250.19
August 31, 2024	$3,440.53	$32,359.69	$825,331.03
September 30, 2024	$47,933.99	$724.69	$872,540.33
October 31, 2024	$118,690.85	$979.32	$990,251.86
November 30, 2024	$15,151.57	$3,389.69	$1,002,013.74
December 31, 2024	$6,108.36	$724.69	$1,007,397.41
January 31, 2025	$5,631.61	$724.69	$1,012,304.33
Feburary 28, 2025	$4,629.11	$724.69	$1,016,208.75
March 31, 2025	$9,878.30	$724.69	$1,025,362.36
April 30, 2025	$112,477.80	$724.69	$1,137,115.47
May 31, 2025	$18,100.95	$724.69	$1,154,491.73
June 30, 2025	$6,259.14	$724.69	$1,160,026.18
July 30, 2025	$5,013.11	$197,255.32	$967,783.97
August 31, 2025	$3,518.74	$746.43	$970,556.28
September 30, 2025	$18,824.97	$746.43	$988,634.82
October 31, 2025	$37,358.56	$5,809.43	$1,020,183.95
November 30, 2025	$8,914.32	$746.43	$1,028,351.84
December 31, 2025	$4,074.11	$5,108.43	$1,027,317.52
January 31, 2026	$4,116.95	$746.43	$1,030,688.04
Feburary 28, 2026	$3,596.19	$1,384.43	$1,032,899.80
March 31, 2026	$7,780.78	$746.43	$1,039,934.15
April 30, 2026	$37,716.08	$746.43	$1,076,903.80
May 31, 2026	$8,081.72	$746.43	$1,084,239.09
June 30, 2026	$3,906.25	$22,663.43	$1,065,481.91

LOCAL OPTION SALES (33)

DATE	IN	OUT	BALANCE
			$667,027.90
April 30, 2023	$27,566.34	$37,766.45	$656,827.79
May 31, 2023	$43,263.14	$122,007.64	$578,083.29
June 30, 2023	$98,525.93	$101,651.63	$574,957.59
July 30, 2023	$66,490.46	$149,230.41	$492,217.64
August 31, 2023	$44,685.75	$65,930.06	$470,973.33
September 30, 2023	$57,540.97	$153,175.53	$375,338.77
October 31, 2023	$34,185.19	$32,352.92	$377,171.04
November 30, 2023	$43,619.69	$50,458.10	$370,332.63
December 31, 2023	$37,854.01	$85,425.14	$322,761.50
January 31, 2024	$35,191.05	$11,971.62	$345,980.93
February 29, 2024	$46,280.61	$15,000.00	$377,261.54
March 31, 2024	$31,088.06	$0.00	$408,349.60
April 30, 2024	$33,426.39	$0.00	$441,775.99
May 31, 2024	$40,167.07	$36,116.36	$445,826.70
June 30, 2024	$100,755.13	$17,365.04	$529,216.79
July 30, 2024	$42,286.02	$51,235.21	$520,267.60
August 31, 2024	$43,730.90	$161,079.57	$402,918.93
September 30, 2024	$50,713.31	$26,612.77	$427,019.47
October 31, 2024	$220,482.58	$242,573.87	$404,928.18
November 30, 2024	$32,895.64	$137,494.67	$300,329.15
December 31, 2024	$34,221.51	$207,496.27	$127,054.39
January 31, 2025	$671,953.00	$216,569.45	$582,437.94
February 28, 2025	$213,724.29	$194,183.92	$601,978.31
March 31, 2025	$260,552.44	$264,897.97	$597,632.78
April 30, 2025	$478,048.76	$487,588.00	$588,093.54
May 31, 2025	$420,839.69	$640,766.92	$368,166.31
June 30, 2025	$649,387.77	$675,074.28	$342,479.80
July 30, 2025	$115,988.91	$195,575.85	$262,892.86
August 31, 2025	$1,161,443.13	$1,125,124.68	$299,211.31
September 30, 2025	$426,640.36	$628,855.24	$96,996.43
October 31, 2025	$240,983.80	$394,320.58	-$56,340.35
November 30, 2025	$173.33	$201,737.25	-$257,904.27
December 31, 2025	$408,462.21	$107,201.94	$43,356.00
January 31, 2026	$450,191.60	$78,740.56	$414,807.04
February 28, 2026	$38,534.38	$158,348.70	$294,992.72
March 31, 2026	$174,605.14	$248,751.87	$220,845.99
April 30, 2026	$144,207.96	$98,771.91	$266,282.04
May 31, 2026	$464,983.32	$709,231.09	$22,034.27
June 30, 2026	$70,683.33	$226,443.68	-$133,726.08

PPEL (36)

DATE	IN	OUT	BALANCE
			$344,369.61
April 30, 2023	$166,811.06	$4,184.20	$506,996.47
May 31, 2023	$12,649.01	$13,977.73	$505,667.75
June 30, 2023	$4,672.49	$63,921.89	$446,418.35
July 30, 2023	$3,212.81	$15,565.20	$434,065.96
August 31, 2023	$3,272.62	$59,534.29	$377,804.29
September 30, 2023	$85,053.50	$18,300.49	$444,557.30
October 31, 2023	$182,944.86	$19,790.94	$607,711.22
November 30, 2023	$40,408.21	$91,071.95	$557,047.48
December 31, 2023	$7,152.13	$38,787.18	$525,412.43
January 31, 2024	$85,069.47	$5,929.76	$604,552.14
February 29,2024	$5,747.57	$90,396.36	$519,903.35
March 31, 2024	$34,247.81	$341,687.02	$212,464.14
April 30, 2024	$155,217.40	$2,374.57	$365,306.97
May 31, 2024	$21,773.11	$91,849.76	$295,230.32
June 30, 2024	$3,884.02	$6,591.37	$292,522.97
July 30, 2024	$3,053.25	$4,173.85	$291,402.37
August 31, 2024	$1,222.89	$220,457.11	$72,168.15
September 30, 2024	$133,206.91	$104,622.88	$100,752.18
October 31, 2024	$245,320.23	$10,116.38	$335,956.03
November 30, 2024	$14,700.17	$95,184.89	$255,471.31
December 31, 2024	$91,013.55	$51,494.82	$294,990.04
January 31, 2025	$4,172.34	$15,177.99	$283,984.39
February 28,2025	$2,610.05	$53,236.01	$233,358.43
March 31, 2025	$10,048.64	$50,592.26	$192,814.81
April 30, 2025	$167,370.50	$316,883.88	$43,301.43
May 31, 2025	$16,747.49	$25,733.28	$34,315.64
June 30, 2025	$44,379.36	$55,035.81	$23,659.19
July 30, 2025	$75,080.00	$22,402.68	$76,336.51
August 31, 2025	$617.59	$35,976.52	$40,977.58
September 30, 2025	$105,686.71	$36,271.00	$110,393.29
October 31, 2025	$214,230.40	$20,258.68	$304,365.01
November 30, 2025	$24,450.72	$22,002.17	$306,813.56
December 31, 2025	$76,606.15	$40,779.53	$342,640.18
January 31, 2026	$4,689.29	$14,790.41	$332,539.06
February 28,2026	$26,883.40	$32,161.14	$327,261.32
March 31, 2026	$14,785.13	$36,699.99	$305,346.46
April 30, 2026	$181,627.99	$325,845.07	$161,129.38
May 31, 2026	$254,685.18	$275,124.62	$140,689.94
June 30, 2026	$4,038.65	$48,720.24	$96,008.35

ACTIVITY FUND (21)

DATE	IN	OUT	BALANCE
			$66,760.41
April 30, 2023	$4,243.68	$7,069.24	$63,934.85
May 31, 2023	$6,645.18	$7,321.19	$63,258.84
June 30, 2023	$13,558.09	$11,446.25	$65,370.68
July 30, 2023	$842.76	$3,405.57	$62,807.87
August 31, 2023	$6,893.05	$3,671.34	$66,029.58
September 30, 2023	$8,805.42	$9,324.01	$65,510.99
October 31, 2023	$10,849.00	$8,199.70	$68,160.29
November 30, 2023	$26,741.00	$20,385.88	$74,515.41
December 31, 2023	$7,791.66	$26,783.82	$55,523.25
January 31, 2024	$9,115.75	$5,083.45	$59,555.55
Feburary 29, 2024	$18,262.04	$4,614.34	$73,203.25
March 31, 2024	$3,679.89	$7,805.99	$69,077.15
April 30, 2024	$8,190.48	$7,587.01	$69,680.62
May 31, 2024	$13,736.23	$7,772.58	$75,644.27
June 30, 2024	$6,759.46	$12,252.00	$70,151.73
July 30, 2024	$2,994.45	$6,738.56	$66,407.62
August 31, 2024	$7,100.36	$2,914.74	$70,593.24
September 31, 2024	$17,450.67	$14,111.14	$73,932.77
October 31, 2024	$21,058.94	$16,147.27	$78,844.44
November 30, 2024	$37,065.14	$12,762.98	$103,146.60
December 31, 2024	$9,576.41	$25,686.37	$87,036.64
January 31, 2025	$9,787.44	$14,716.85	$82,107.23
Feburary 28, 2025	$6,038.04	$8,661.79	$79,483.48
March 31, 2025	$3,841.43	$4,288.97	$79,035.94
April 30, 2025	$11,809.71	$15,095.78	$75,749.87
May 31, 2025	$5,270.30	$10,556.36	$70,463.81
June 30, 2025	$5,294.25	$11,014.67	$64,743.39
July 30, 2025	$548.95	$3,687.07	$61,605.27
August 31, 2025	$6,595.34	$2,700.02	$65,500.59
September 30, 2025	$20,218.97	$4,771.46	$80,948.10
October 31, 2025	$12,255.94	$18,035.81	$75,168.23
November 30, 2025	$52,185.94	$18,769.62	$108,584.55
December 31, 2025	$10,387.26	$33,004.27	$85,967.54
January 31, 2026	$8,693.46	$18,265.41	$76,395.59
Feburary 29, 2026	$8,975.05	$8,151.33	$77,219.31
March 31, 2026	$15,215.34	$8,007.10	$84,427.55
April 30, 2026	$10,597.73	$17,738.44	$77,286.84
May 31, 2026	$3,615.83	$15,569.66	$65,333.01
June 30, 2026	$12,121.49	$7,080.54	$70,373.96

NUITRITION FUND (61)

DATE	IN	OUT	BALANCE
			$106,102.70
April 30, 2023	$35,420.59	$39,852.51	$101,670.78
May 31, 2023	$33,050.43	$39,865.11	$94,856.10
June 30, 2023	$20,413.00	$44,970.42	$70,298.68
July 31, 2023	$37,561.06	$24,691.67	$83,168.07
August 31, 2023	$72,717.15	$63,859.65	$92,025.57
September 30, 2023	$46,730.23	$36,895.78	$101,860.02
October 31, 2023	$39,664.92	$43,299.65	$98,225.29
November 30, 2023	$42,175.93	$42,446.27	$97,954.95
December 31, 2023	$49,736.62	$37,225.88	$110,465.69
January 31, 2024	$31,177.05	$62,544.74	$79,098.00
February 29, 2024	$73,996.61	$81,694.72	$71,399.89
March 31, 2024	$64,671.72	$36,746.33	$99,325.28
April 30, 2024	$39,765.62	$34,762.29	$104,328.61
May 31, 2024	$32,256.21	$45,514.87	$91,069.95
June 30, 2024	$22,981.25	$63,568.27	$50,482.93
July 31, 2024	$41,823.49	$26,358.17	$65,948.25
August 31, 2024	$78,519.17	$44,902.88	$99,564.54
September 30, 2024	$49,548.60	$40,659.70	$108,453.44
October 31, 2024	$57,122.89	$55,210.82	$110,365.51
November 30, 2024	$46,160.04	$56,622.07	$99,903.48
December 31, 2024	$36,061.73	$40,490.03	$95,475.18
January 31, 2025	$44,941.20	$40,360.82	$100,055.56
February 28, 2025	$36,137.94	$53,742.22	$82,451.28
March 31, 2025	$43,047.64	$38,906.45	$86,592.47
April 30, 2025	$107,664.89	$104,729.99	$89,527.37
May 31, 2025	$32,082.70	$43,582.17	$78,027.90
June 30, 2025	$23,203.99	$54,951.16	$46,280.73
July 31, 2025	$8,344.05	$47,547.81	$7,076.97
August 31, 2025	$148,807.86	$49,926.11	$105,958.72
September 30, 2025	$70,486.48	$45,120.92	$131,324.28
October 31, 2025	$46,998.53	$85,466.23	$92,856.58
November 30, 2025	$28,165.79	$59,960.68	$61,061.69
December 31, 2025	$56,393.21	$48,104.96	$69,349.94
January 31, 2026	$38,069.45	$38,124.93	$69,294.46
February 28, 2026	$46,730.64	$63,911.26	$52,113.84
March 31, 2026	$38,775.78	$60,577.21	$30,312.41
April 30, 2026	$43,584.52	$46,222.98	$27,673.95
May 31, 2026	$42,684.23	$48,094.28	$22,263.90
June 30, 2026	$20,832.75	$51,501.84	-$8,405.19

Batch Description: Invoices--JUNE 26 BATCH 2 Processing Month: 06/2026 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: ADAMSGRAPH ADAMS GRAPHIX **PO Number:** **Invoice Number: 3156** **Amount: 920.00**
Description: Invoice Date: 05/13/2026 Due Date: 07/07/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 925 6835 612	ALUMINUM SIGNS		920.00		N	Final

Vendor ID: AHLERSCOON AHLERS & COONEY, P.C. **PO Number:** **Invoice Number: 915009** **Amount: 1,388.43**
Description: Invoice Date: 06/24/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2310 000 0000 342	LEGAL SERVICES		1,388.43		N	Final

Vendor ID: ALLAMAKEEN ALLAMAKEE NEW BEGINNINGS dba IOWA FOOD HUB **PO Number:** **Invoice Number: PO26-673** **Amount: 473.00**
Description: Invoice Date: 06/10/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		473.00		N	Final

Vendor ID: ANDERSONER ANDERSON ERICKSON DAIRY CO **PO Number:** **Invoice Number: 100867** **Amount: 40.02**
Description: Invoice Date: 06/05/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	MILK		40.02		N	Final

Vendor ID: ANDERSONER ANDERSON ERICKSON DAIRY CO **PO Number:** **Invoice Number: 102033** **Amount: 1,335.65**
Description: Invoice Date: 06/09/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	MILK		1,335.65		N	Final

Vendor ID: ANDERSONER ANDERSON ERICKSON DAIRY CO **PO Number:** **Invoice Number: 104119** **Amount: 1,573.64**
Description: Invoice Date: 06/16/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	MILK		1,573.64		N	Final

Vendor ID: ANDERSONER ANDERSON ERICKSON DAIRY CO **PO Number:** **Invoice Number: 106205** **Amount: 61.85**
Description: Invoice Date: 06/23/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	MILK		61.85		N	Final

Vendor ID: ANDERSONER ANDERSON ERICKSON DAIRY CO **PO Number:** **Invoice Number: 108234** **Amount: 1,551.82**

Description: Invoice Date: 06/30/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	MILK		1,551.82		N	Final

Vendor ID: ANDERSONER ANDERSON ERICKSON DAIRY CO PO Number: Invoice Number: 99619 Amount: 1,419.92
Description: Invoice Date: 06/02/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	MILK		1,419.92		N	Final

Vendor ID: BECKETREY BECKER, TREY PO Number: Invoice Number: 20260622 Amount: 100.00
Description: Invoice Date: 06/22/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 100.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		100.00	100.00	N	Final

Vendor ID: BECKETREY BECKER, TREY PO Number: Invoice Number: 20260622-0001 Amount: 150.00
Description: Invoice Date: 06/20/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		150.00	150.00	N	Final

Vendor ID: BLUNTKAYD BLUNT, KAYDEN PO Number: Invoice Number: 20260618 Amount: 120.00
Description: Invoice Date: 06/17/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 120.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		120.00	120.00	N	Final

Vendor ID: BLUNTKAYD BLUNT, KAYDEN PO Number: Invoice Number: 20260630 Amount: 150.00
Description: Invoice Date: 06/30/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		150.00	150.00	N	Final

Vendor ID: BODENSTEIN BODENSTEINER IMP PO Number: Invoice Number: W30621-1 Amount: 791.15
Description: Invoice Date: 04/24/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 424	TRACTOR REPAIR		791.15	0.00	N	Final

Vendor ID: BOSCOCATHO BOSCO CATHOLIC SCHOOL SYSTEM PO Number: Invoice Number: 20260626 Amount: 80.00
Description: Invoice Date: 06/26/2026 Due Date: 06/26/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full

21 0000 1400 920 6835 815 SOFTBALL INVITE ENTRY FEE 80.00 N Final

Vendor ID: BSNSPORTSL **BSN SPORTS LLC** **PO Number:** **Invoice Number: 934243650** **Amount: 907.06**
Description: Invoice Date: 05/28/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 612	UNIFORMS		907.06	N		Final

Vendor ID: CAMBIUMASS **CAMBIUM ASSESSMENT, INC.** **PO Number:** **Invoice Number: D-55080000-SY25-26** **Amount: 616.50**
Description: Invoice Date: 06/26/2026 Due Date: 06/29/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0418 1100 100 0000 325	ONLINE SCEENER		616.50	N		Final

Vendor ID: CECCOMMUNI **CEC COMMUNICATIONS ENGINEERING COMPANY** **PO Number: 21252t** **Invoice Number: 466663** **Amount: 377.24**
Description: Invoice Date: 05/26/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 9099 2237 100 0000 618	CLOCKS		377.24	N		Final

Vendor ID: CENTRALCOM **CENTRAL COMMUNITY SCHOOL** **PO Number:** **Invoice Number: 20260708** **Amount: 1,715.13**
Description: Invoice Date: 06/30/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0109 2222 100 0000 320	LIBRARIAN SHARING 2ND SEMESTER PAYMENT		1,715.13	N		Final

Vendor ID: CENTRALRIV **CENTRAL RIVERS AREA EDUCATION AGENCY** **PO Number:** **Invoice Number: 264497** **Amount: 5,700.00**
Description: Invoice Date: 06/30/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 4300 000 0000 451	SP ED DIRECTOR 4 QUARTER		5,700.00	N		Final

Vendor ID: CINTAS **CINTAS** **PO Number:** **Invoice Number: 5341853808** **Amount: 8.03**
Description: Invoice Date: 06/15/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 618	FS-SUPPLIES		8.03	N		Final

Vendor ID: DECARPETSA **D & E CARPET SALES INC.** **PO Number:** **Invoice Number: 6469** **Amount: 5,259.20**
Description: Invoice Date: 06/18/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 2640 000 0000 733	CARPET		5,259.20	N		Final

Vendor ID: DECORAHCOM **DECORAH COMMUNITY SCHOOL DIST** **PO Number:** **Invoice Number: 20260708** **Amount: 5,994.61**
Description: Invoice Date: 07/06/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 9070 1200 217 3303 323	TUITION		5,994.61		N	Final

Vendor ID: DOLLARGENE **DOLLAR GENERAL-REGIONS 410526** **PO Number:** **Invoice Number: 1001438875** **Amount: 6.35**
Description: Invoice Date: 05/21/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0418 2410 000 0000 611	SUPPLIES		6.35		N	Final

Vendor ID: DOLLARGENE **DOLLAR GENERAL-REGIONS 410526** **PO Number:** **Invoice Number: 1001441533** **Amount: 9.60**
Description: Invoice Date: 06/08/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		9.60		N	Final

Vendor ID: DOLLARGENE **DOLLAR GENERAL-REGIONS 410526** **PO Number:** **Invoice Number: 1001441673** **Amount: 10.00**
Description: Invoice Date: 06/09/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		10.00		N	Final

Vendor ID: DOLLARGENE **DOLLAR GENERAL-REGIONS 410526** **PO Number:** **Invoice Number: 1001442587** **Amount: 19.20**
Description: Invoice Date: 06/15/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		19.20		N	Final

Vendor ID: EBERTAIDA **EBERT, AIDAN** **PO Number:** **Invoice Number: 20260622** **Amount: 120.00**
Description: Invoice Date: 06/22/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 120.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		120.00	120.00	N	Final

Vendor ID: EBERTAIDA **EBERT, AIDAN** **PO Number:** **Invoice Number: 20260622-0001** **Amount: 110.00**
Description: Invoice Date: 06/18/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 110.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		110.00	110.00	N	Final

Vendor ID: EBERTASHER **EBERT, ASHER** **PO Number:** **Invoice Number: 20260622** **Amount: 120.00**
Description: Invoice Date: 06/22/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
21 0000 1400 920 6730 345 | OFFICIAL | | 120.00 | | N | Final

Vendor ID: EBERTASHER EBERT, ASHER **PO Number:** **Invoice Number: 20260622-0001** **Amount: 110.00**
Description: Invoice Date: 06/18/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
21 0000 1400 920 6730 345 | OFFICIAL | | 110.00 | | N | Final

Vendor ID: EBERTASHER EBERT, ASHER **PO Number:** **Invoice Number: 20260630** **Amount: 110.00**
Description: Invoice Date: 06/29/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
21 0000 1400 920 6730 345 | OFFICIAL | | 110.00 | | N | Final

Vendor ID: ENTERPRISE ENTERPRISE MEDIA GROUP **PO Number:** **Invoice Number: 14625** **Amount: 135.86**
Description: Invoice Date: 06/30/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
10 0000 2310 000 0000 613 | LEGAL PUBLICATIONS | | 135.86 | | N | Final

Vendor ID: ENTERPRISE ENTERPRISE MEDIA GROUP **PO Number:** **Invoice Number: 146355** **Amount: 40.00**
Description: Invoice Date: 06/30/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
10 0000 2310 000 0000 810 | CLASSIFIED AD | | 40.00 | | N | Final

Vendor ID: FAIRRYDE FAIR, RYDER **PO Number:** **Invoice Number: 20260618** **Amount: 150.00**
Description: Invoice Date: 06/15/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
21 0000 1400 920 6730 345 | OFFICIAL | | 150.00 | 150.00 | N | Final

Vendor ID: FAIRRYDE FAIR, RYDER **PO Number:** **Invoice Number: 20260630** **Amount: 150.00**
Description: Invoice Date: 06/25/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
21 0000 1400 920 6730 345 | OFFICIAL | | 150.00 | 150.00 | N | Final

Vendor ID: FENSKBOB FENSKE, BOB **PO Number:** **Invoice Number: 20260622** **Amount: 100.00**
Description: Invoice Date: 06/22/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 100.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number | Detail Description | Cost Center ID | Detail Amount | 1099 Detail Amount | Asset/Asset Tag | In Full
21 0000 1400 920 6730 345 | OFFICIAL | | 100.00 | 100.00 | N | Final

Vendor ID: FENSKBOB FENSKE, BOB **PO Number:** **Invoice Number: 20260622-0001** **Amount: 150.00**
Description: Invoice Date: 06/20/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		150.00	150.00	N	Final

Vendor ID: FENSKBOB FENSKE, BOB **PO Number:** **Invoice Number: 20260630** **Amount: 100.00**
Description: Invoice Date: 06/25/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 100.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		100.00	100.00	N	Final

Vendor ID: FESSLERSHA FESSLER, SHARLI **PO Number:** **Invoice Number: 20260629** **Amount: 135.00**
Description: Invoice Date: 06/24/2026 Due Date: 06/29/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00		N	Final

Vendor ID: FREDRTIM FREDRICKSON, TIM **PO Number:** **Invoice Number: 20260625** **Amount: 135.00**
Description: Invoice Date: 06/17/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: GILESRON GILES, RON **PO Number:** **Invoice Number: 20260625** **Amount: 135.00**
Description: Invoice Date: 06/22/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00		N	Final

Vendor ID: GILESRON GILES, RON **PO Number:** **Invoice Number: 20260701** **Amount: 135.00**
Description: Invoice Date: 06/30/2026 Due Date: 07/01/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00		N	Final

Vendor ID: IMPERIALDA IMPERIALDADE **PO Number:** **Invoice Number: 20260618** **Amount: 97.56**
Description: Invoice Date: 06/18/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	FOAM GUN		97.56		N	Final

Vendor ID: IMPERIALDA IMPERIALDADE **PO Number:** **Invoice Number: 42037976** **Amount: 41.76**
Description: Invoice Date: 06/09/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		41.76		N	Final

Vendor ID: IMPERIALDA **IMPERIALDADE** **PO Number:** **Invoice Number: 42186899** **Amount: 64.58**
Description: Invoice Date: 06/24/2026 Due Date: 06/26/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CARPET CLEANER		64.58		N	Final

Vendor ID: IMPERIALDA **IMPERIALDADE** **PO Number:** **Invoice Number: 42186902** **Amount: 427.37**
Description: Invoice Date: 06/24/2026 Due Date: 06/26/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		427.37		N	Final

Vendor ID: IMPERIALDA **IMPERIALDADE** **PO Number:** **Invoice Number: 42229461** **Amount: (584.18)**
Description: Invoice Date: 06/26/2026 Due Date: 06/26/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	GYM FLOOR WATER BASED WAX		(584.18)		N	Final

Vendor ID: IOWAGIRLSH **IOWA GIRLS' HIGH SCHOOL ATHLETIC UNION** **PO Number:** **Invoice Number: 23187** **Amount: 5.00**
Description: Invoice Date: 06/22/2026 Due Date: 07/07/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 612	POSTAGE		5.00		N	Final

Vendor ID: IOWATESTIN **IOWA TESTING PROGRAMS** **PO Number:** **Invoice Number: 262237** **Amount: 1,972.95**
Description: Invoice Date: 06/22/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0418 1100 100 0000 325	ISASP TESTING		986.47		N	Final
10 0109 1100 100 0000 325	ISASP TESTING		986.48		N	Final

Vendor ID: JENSESTEV **JENSEN, STEVE** **PO Number:** **Invoice Number: 20260618** **Amount: 160.00**
Description: Invoice Date: 06/13/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 160.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		160.00	160.00	N	Final

Vendor ID: JENSESTEV **JENSEN, STEVE** **PO Number:** **Invoice Number: 20260629** **Amount: 135.00**
Description: Invoice Date: 06/25/2026 Due Date: 06/29/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: KELLYCALVI KELLY, CALVIN **PO Number:** **Invoice Number: 20260630** **Amount: 100.00**
Description: Invoice Date: 06/29/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		100.00		N	Final

Vendor ID: KRAFTKAYL KRAFT, KAYLA **PO Number:** **Invoice Number: 20260622** **Amount: 1,500.15**
Description: Invoice Date: 06/22/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 3376 810	CLASS REIMBURSEMENT		1,500.15		N	Final

Vendor ID: KRUKOARNO KRUKOW, ARNOLD **PO Number:** **Invoice Number: 20260618** **Amount: 135.00**
Description: Invoice Date: 06/15/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: LEERAND LEE, RANDY **PO Number:** **Invoice Number: 20260618** **Amount: 150.00**
Description: Invoice Date: 06/13/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		150.00	150.00	N	Final

Vendor ID: LEGELLUCU LEGEL, LUCUS **PO Number:** **Invoice Number: 20260618** **Amount: 150.00**
Description: Invoice Date: 06/13/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		150.00	150.00	N	Final

Vendor ID: LEROYOSTRA LEROY-OSTRANDER SCHOOL **PO Number:** **Invoice Number: 1325** **Amount: 45,234.28**
Description: Invoice Date: 06/24/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 0000 567	TUITION		45,234.28		N	Final

Vendor ID: MARTINBROS MARTIN BROS DIST **PO Number:** **Invoice Number: 2678480** **Amount: 5,455.47**
Description: Invoice Date: 06/08/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		5,455.47		N	Final

Vendor ID: MARTINBROS MARTIN BROS DIST **PO Number:** **Invoice Number: 2678480-1** **Amount: (32.27)**
Description: Invoice Date: 06/17/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		(32.27)		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: 2683405** **Amount: 4,312.23**
Description: Invoice Date: 06/11/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		4,312.23		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: 2686989** **Amount: 232.00**
Description: Invoice Date: 06/12/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		232.00		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: 2688807** **Amount: 7,258.24**
Description: Invoice Date: 06/15/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		7,258.24		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: 2693615** **Amount: 794.29**
Description: Invoice Date: 06/18/2026 Due Date: 07/01/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		717.79	0.00	N	Final
61 0000 3110 000 0000 618	FS SUPPLIES		76.50		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: 2693616** **Amount: 154.28**
Description: Invoice Date: 06/18/2026 Due Date: 07/01/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		154.28		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: 2709461** **Amount: 5,755.96**
Description: Invoice Date: 06/29/2026 Due Date: 07/01/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		5,712.23	0.00	N	Final
61 0000 3110 000 0000 618	FS SUPPLIES		43.73		N	Final

Vendor ID: MARTINBROS **MARTIN BROS DIST** **PO Number:** **Invoice Number: C2678480-1** **Amount: (0.50)**
Description: Invoice Date: 06/17/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full

61 0000 3110 000 0000 631 FOOD (0.50) N Final

Vendor ID: MARTINBROS MARTIN BROS DIST PO Number: Invoice Number: C2678480-2 Amount: (31.77)
Description: Invoice Date: 06/17/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		(31.77)		N	Final

Vendor ID: MCCOLDAN MCCOLLOCH, DAN PO Number: Invoice Number: 20260618 Amount: 160.00
Description: Invoice Date: 06/13/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 160.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		160.00	160.00	N	Final

Vendor ID: MCCOLDAN MCCOLLOCH, DAN PO Number: Invoice Number: 20260629 Amount: 135.00
Description: Invoice Date: 06/25/2026 Due Date: 06/29/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: MOLSTMIKE MOLSTEAD M0T0RS, INC., MIKE PO Number: Invoice Number: 5057423 Amount: 109.80
Description: Invoice Date: 06/02/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2700 000 0000 673	VENT		109.80		N	Final

Vendor ID: MORITZPARK MORITZ, PARKER PO Number: Invoice Number: 20260630 Amount: 100.00
Description: Invoice Date: 06/29/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		100.00		N	Final

Vendor ID: MORRISRAND MORRIS, RANDY PO Number: Invoice Number: 20260625 Amount: 135.00
Description: Invoice Date: 06/17/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00		N	Final

Vendor ID: MORRISRAND MORRIS, RANDY PO Number: Invoice Number: 20260629 Amount: 135.00
Description: Invoice Date: 06/24/2026 Due Date: 06/29/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00		N	Final

Vendor ID: MORRISRAND MORRIS, RANDY PO Number: Invoice Number: 20260701 Amount: 135.00

Description: | Invoice Date: 06/29/2026 | Due Date: 07/01/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00		N	Final

Vendor ID: NALANMARK **NALAN, MARK** | **PO Number:** | **Invoice Number: 20260701** | **Amount: 135.00**
Description: | Invoice Date: 06/29/2026 | Due Date: 07/01/2026 | Status: A | 1099 Amount: 135.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: NASSCO **NASSCO** | **PO Number:** | **Invoice Number: 6711833-1** | **Amount: 15.71**
Description: | Invoice Date: 05/29/2026 | Due Date: 06/18/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	MAINT SUPPLIES		15.71		N	Final

Vendor ID: NELSONMEDI **NELSON MEDIA COMPANY** | **PO Number:** | **Invoice Number: 0911** | **Amount: 1,800.00**
Description: | Invoice Date: 06/27/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 4300 000 0000 451	MARKETING VIDEO CONTRACT		1,800.00		N	Final

Vendor ID: NEWTOJEFF **NEWTON, JEFF** | **PO Number:** | **Invoice Number: 20260625** | **Amount: 135.00**
Description: | Invoice Date: 06/25/2026 | Due Date: 06/25/2026 | Status: A | 1099 Amount: 135.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: NEWTOJEFF **NEWTON, JEFF** | **PO Number:** | **Invoice Number: 20260701** | **Amount: 135.00**
Description: | Invoice Date: 06/30/2026 | Due Date: 07/01/2026 | Status: A | 1099 Amount: 135.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: NORTHEASTI **NORTHEAST IOWA COMMUNITY COLLEGE** | **PO Number:** | **Invoice Number: 20260618** | **Amount: 7,410.00**
Description: | Invoice Date: 06/18/2026 | Due Date: 06/18/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 0000 566	COLLEGE ENROLLMENT CLASSES		7,410.00		N	Final

Vendor ID: OHERNTROY **O'HERN, TROY** | **PO Number:** | **Invoice Number: 20260618** | **Amount: 150.00**
Description: | Invoice Date: 06/13/2026 | Due Date: 06/18/2026 | Status: A | 1099 Amount: 150.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full

21 0000 1400 920 6835 345 OFFICIAL 150.00 150.00 N Final

Vendor ID: OSAGECOMMU OSAGE COMMUNITY SCHOOL **PO Number:** **Invoice Number: 20260618** **Amount: 2,433.14**
Description: Invoice Date: 06/16/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 0000 567	SPRING CONCURRENT ENROLLMENT		2,433.14		N	Final

Vendor ID: PEARCBRIA PEARCE, BRIAN **PO Number:** **Invoice Number: 20260618** **Amount: 135.00**
Description: Invoice Date: 06/15/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: PEARCBRIA PEARCE, BRIAN **PO Number:** **Invoice Number: 20260625** **Amount: 135.00**
Description: Invoice Date: 06/23/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: PICKAROULM PICKAR-OULMAN PLBG HTG & ELEC **PO Number:** **Invoice Number: 7537** **Amount: 677.86**
Description: Invoice Date: 06/19/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 424	FURNACE REPAIR		677.86		N	Final

Vendor ID: POLLARDPES POLLARD PEST CONTROL CO. & LAWN CARE **PO Number:** **Invoice Number: 20260625** **Amount: 91.73**
Description: Invoice Date: 06/25/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 425	PEST CONTROL		91.73		N	Final

Vendor ID: RELAYHUB RELAYHUB LLC **PO Number:** **Invoice Number: 21-16993** **Amount: 412.03**
Description: Invoice Date: 06/29/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2510 217 3303 351	MEDICAID BILLING		412.03		N	Final

Vendor ID: RICEVILLEL RICEVILLE LUMBER CO **PO Number:** **Invoice Number: 2606-046849** **Amount: 104.18**
Description: Invoice Date: 06/30/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		104.18		N	Final

Vendor ID: RICEVILL13 RICEVILLE SOLAR, LLC **PO Number:** **Invoice Number: 2026-5** **Amount: 7,992.92**

Description: Invoice Date: 07/09/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 622	FITNESS		2,453.49		N	Final
10 0000 2620 000 0000 622	SCHOOL		5,422.61		N	Final
10 0000 2620 000 8270 622	BUS BARN		116.82		N	Final

Vendor ID: RICEVILL13 RICEVILLE SOLAR, LLC PO Number: Invoice Number: 2026-6 Amount: 7,007.63
Description: Invoice Date: 07/09/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 622	FITNESS		2,160.20		N	Final
10 0000 2620 000 0000 622	SCHOOL		4,742.17		N	Final
10 0000 2620 000 8270 622	BUS BARN		105.26	0.00	N	Final

Vendor ID: RUNDEGRAPH RUNDE GRAPHICS PO Number: Invoice Number: 5198 Amount: 397.00
Description: Invoice Date: 05/07/2026 Due Date: 07/07/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 950 7995 612	SENIOR T-SHIRTS		397.00		N	Final

Vendor ID: RUNDEGRAPH RUNDE GRAPHICS PO Number: Invoice Number: 5246 Amount: 211.00
Description: Invoice Date: 06/24/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 950 7960 612	T-SHIRTS FFA		211.00	0.00	N	Final

Vendor ID: RUNDEGRAPH RUNDE GRAPHICS PO Number: Invoice Number: 5247 Amount: 45.00
Description: Invoice Date: 06/24/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 8031 618	MEMORIAL PLATES		45.00		N	Final

Vendor ID: SCHOOLBUSS SCHOOL BUS SALES CO PO Number: Invoice Number: 01P77051 Amount: 259.25
Description: Invoice Date: 06/17/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2700 000 0000 673	BRUSH KIT HORN FOR BUSES		259.25		N	Final

Vendor ID: SCHOOLOUTF SCHOOL OUTFITTERS PO Number: 21255C Invoice Number: INV14416487 Amount: 7,218.58
Description: Invoice Date: 06/19/2026 Due Date: 06/22/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 2640 000 0000 733	WHITE BOARDS		7,218.58		N	Final

Vendor ID: SCHWIESOWJ **SCHWIESOW, JAYCE** **PO Number:** **Invoice Number: 20260630** **Amount: 110.00**
Description: Invoice Date: 06/29/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		110.00		N	Final

Vendor ID: SOFTWAREUN **SOFTWARE UNLIMITED INC** **PO Number:** **Invoice Number: 20260701-46** **Amount: 23.00**
Description: Invoice Date: 06/24/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 2239 000 0000 652	WEB LINK ANNUAL FEE PRORATED		23.00	0.00	N	Final

Vendor ID: STANSGARCO **ST ANSGAR COMMUNITY SCHOOL** **PO Number:** **Invoice Number: 20260618** **Amount: 623.08**
Description: Invoice Date: 06/12/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 0000 566	TUITION FOR COLLEGE CLASSES		623.08		N	Final

Vendor ID: STEIMEL **STEIMEL, CLAYTON** **PO Number:** **Invoice Number: 20260618** **Amount: 150.00**
Description: Invoice Date: 06/15/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		150.00		N	Final

Vendor ID: STEIMEL **STEIMEL, CLAYTON** **PO Number:** **Invoice Number: 20260618-0001** **Amount: 120.00**
Description: Invoice Date: 06/17/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		120.00		N	Final

Vendor ID: STEIMEL **STEIMEL, CLAYTON** **PO Number:** **Invoice Number: 20260630** **Amount: 150.00**
Description: Invoice Date: 06/30/2026 Due Date: 06/30/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		150.00		N	Final

Vendor ID: SULLITOM **SULLIVAN, TOM** **PO Number:** **Invoice Number: 20260618** **Amount: 150.00**
Description: Invoice Date: 06/13/2026 Due Date: 06/18/2026 Status: A 1099 Amount: 150.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		150.00	150.00	N	Final

Vendor ID: SULLITOM **SULLIVAN, TOM** **PO Number:** **Invoice Number: 21 0000 1400 920 683** **Amount: 135.00**
Description: Invoice Date: 06/23/2026 Due Date: 06/25/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6730 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: A276211** **Amount: 19.77**
Description: Invoice Date: 06/04/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		19.77		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: A276371** **Amount: 31.98**
Description: Invoice Date: 06/08/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	SQUEEGEE		31.98		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: A276540** **Amount: 19.48**
Description: Invoice Date: 06/11/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	SCREWS		19.48		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: A276662** **Amount: 2.88**
Description: Invoice Date: 06/12/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	MISC HARDWARE		2.88		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: A277024** **Amount: 2.98**
Description: Invoice Date: 06/19/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	ELBOW/SEAL TAPE		2.98		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B221847** **Amount: 57.98**
Description: Invoice Date: 06/08/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	HARDWARE MISC/SCREWS		57.98		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B221950** **Amount: 140.49**
Description: Invoice Date: 06/10/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	WIRE CONNECTOR/GRASS SEED		140.49		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B222115** **Amount: 9.99**
Description: Invoice Date: 06/16/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CAULK		9.99		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B222156** **Amount: 12.49**
Description: Invoice Date: 07/08/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	SCREWS		12.49		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B222394** **Amount: 19.54**
Description: Invoice Date: 06/24/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		19.54		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B222449** **Amount: 24.56**
Description: Invoice Date: 06/26/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES/HEAT HOSE		24.56		N	Final

Vendor ID: TRUEVALUE **TRUE VALUE** **PO Number:** **Invoice Number: B222565** **Amount: 34.47**
Description: Invoice Date: 06/30/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	SINK SUPPLIES/CAULK		34.47		N	Final

Batch 1099 Total: 3,670.00 Batch Total: 145,850.18

Report 1099 Total: 3,670.00 Report Total: 145,850.18

Batch Description: INVOICES--JULY 26 BATCH 1 | Processing Month: 07/2026 | Credit Card Vendor ID: | End of Fiscal Year Expense Invoices:

Vendor ID: BRITTCHAR **BRITTAIN, CHARLES** | **PO Number:** | **Invoice Number: 20260708** | **Amount: 470.00**

Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 470.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 0000 612	OFFICIAL ASSIGNING FEE		470.00	470.00	N	Final

Vendor ID: CHMCGUINES **C. H. MCGUINESS CO. INC.** | **PO Number:** | **Invoice Number: 260075** | **Amount: 1,256.25**

Description: | Invoice Date: 07/08/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 4600 000 0000 450	WATER HEATER REPAIR		1,256.25		N	Final

Vendor ID: CITYOFRICE **CITY OF RICEVILLE** | **PO Number:** | **Invoice Number: 7-26-2001** | **Amount: 51.74**

Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 411	WATER		15.87		N	Final
10 0000 2620 000 0000 421	SEWER		35.87		N	Final

Vendor ID: CITYOFRICE **CITY OF RICEVILLE** | **PO Number:** | **Invoice Number: 7-26-6001** | **Amount: 47.10**

Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 411	WATER		13.55		N	Final
10 0000 2620 000 0000 421	SEWER		33.55		N	Final

Vendor ID: CITYOFRICE **CITY OF RICEVILLE** | **PO Number:** | **Invoice Number: 7-26-7001** | **Amount: 46.52**

Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 411	WATER		13.26		N	Final
10 0000 2620 000 0000 421	SEWER		33.26		N	Final

Vendor ID: CITYOFRICE **CITY OF RICEVILLE** | **PO Number:** | **Invoice Number: 7-26-9001** | **Amount: 371.48**

Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 411	WATER		175.74		N	Final
10 0000 2620 000 0000 421	SEWER		195.74		N	

Vendor ID: COUNTYLINE **COUNTY LINE LOCKER** | **PO Number:** | **Invoice Number: 547233** | **Amount: 36.71**

Description: | Invoice Date: 07/09/2026 | Due Date: 07/09/2026 | Status: A | 1099 Amount: 0.00

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

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full

61 0000 3110 000 0000 631	MEAT		36.71		N	Final

Vendor ID: ENTERPRISE **ENTERPRISE MEDIA GROUP** **PO Number:** **Invoice Number: 14645** **Amount: 15.67**
Description: Invoice Date: 07/02/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2320 000 0000 810	LEGAL PUBLICATIONS		15.67		N	Final

Vendor ID: EOIJOHNSON **EOJOHNSON BUSINESS TECHNOLOGIES** **PO Number:** **Invoice Number: INV1991042** **Amount: 339.00**
Description: Invoice Date: 07/01/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2320 000 0000 810	LEASE OF POSTAGE MACHINE FORMAX		339.00		N	Final

Vendor ID: FUSIONFORW **FUSION FORWARD** **PO Number:** **Invoice Number: 1000932** **Amount: 299.99**
Description: Invoice Date: 07/01/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 1100 100 0000 810	BUSINESS WEBSITE		299.99		N	Final

Vendor ID: IMPERIALDA **IMPERIALDADE** **PO Number:** **Invoice Number: 24409954-001** **Amount: 73.53**
Description: Invoice Date: 07/01/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	MAINT SUPPLIES		73.53		N	Final

Vendor ID: JMCCOMPUTE **JMC COMPUTER SERVICE INC** **PO Number:** **Invoice Number: 4186** **Amount: 9,570.26**
Description: Invoice Date: 07/01/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 2239 000 0000 652	JMC SITE		9,570.26		N	Final

Vendor ID: KEYSTONEAE **KEYSTONE AEA 1** **PO Number:** **Invoice Number: FY27-0015** **Amount: 27,853.25**
Description: Invoice Date: 07/09/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 6100 000 3214 961	FY Q1 STATE AID		18,950.50		N	Final
10 0000 6100 000 3214 961	FY Q1 PROPERTY TAX		8,902.75		N	Final

Vendor ID: LEGELLUCU **LEGEL, LUCUS** **PO Number:** **Invoice Number: 20260707** **Amount: 135.00**
Description: Invoice Date: 07/03/2026 Due Date: 07/07/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6835 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: MARKSPLUMB MARK'S PLUMBING PARTS **PO Number:** **Invoice Number: INV002288306** **Amount: 534.15**
Description: Invoice Date: 07/02/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES/REPAIRS		534.15		N	Final

Vendor ID: MARTINBROS MARTIN BROS DIST **PO Number:** **Invoice Number: 2714794** **Amount: 2,970.83**
Description: Invoice Date: 07/02/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 618	FS SUPPLIES		31.54		N	Final
61 0000 3110 000 0000 631	FOOD		2,939.29		N	Final

Vendor ID: MARTINBROS MARTIN BROS DIST **PO Number:** **Invoice Number: 2718997** **Amount: 4,769.99**
Description: Invoice Date: 07/06/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		4,769.99		N	Final

Vendor ID: MARTINBROS MARTIN BROS DIST **PO Number:** **Invoice Number: 2719217** **Amount: 2,113.72**
Description: Invoice Date: 07/06/2026 Due Date: 07/09/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
61 0000 3110 000 0000 631	FOOD		2,113.72		N	Final

Vendor ID: OMNITELCOM OMNITEL COMMUNICATIONS **PO Number:** **Invoice Number: 1952** **Amount: 2,009.87**
Description: Invoice Date: 07/01/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2320 000 0000 532	TELEPHONE		259.87		N	Final
10 0000 2320 000 0000 538	INTERNET		1,750.00		N	Final

Vendor ID: PEARCBRIA PEARCE, BRIAN **PO Number:** **Invoice Number: 20260707** **Amount: 135.00**
Description: Invoice Date: 07/03/2026 Due Date: 07/07/2026 Status: A 1099 Amount: 135.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
21 0000 1400 920 6710 345	OFFICIAL		135.00	135.00	N	Final

Vendor ID: REDCAN REDCAN **PO Number:** **Invoice Number: 1953** **Amount: 565.00**
Description: Invoice Date: 07/01/2026 Due Date: 07/08/2026 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 421	GARBAGE		565.00		N	Final

Vendor ID: RICEVILLEL RICEVILLE LUMBER CO **PO Number:** **Invoice Number: 2607-046886** **Amount: 79.80**

Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 680	MAINT SUPPLIES		79.80	N		Final

Vendor ID: SOFTWAREUN **SOFTWARE UNLIMITED INC** | **PO Number:** | **Invoice Number: 20260630-20** | **Amount: 1,200.00**
Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 2239 000 0000 652	WEB LINK ANNUAL FEE		1,200.00	N		Final

Vendor ID: STILLWATER **STILLWATER GREENHOUSE** | **PO Number:** | **Invoice Number: 6412** | **Amount: 353.55**
Description: | Invoice Date: 07/02/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2620 000 0000 424	LANDSCAPING FLOWERS/BUSHES		353.55	N		Final

Vendor ID: WASTEQUIP **WASTEQUIP** | **PO Number:** | **Invoice Number: C1009093** | **Amount: 2,133.00**
Description: | Invoice Date: 07/01/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
36 0000 2620 000 0000 739	DUMPSTER		2,133.00	N		Final

Vendor ID: WEBERAUTOP **WEBER AUTO PARTS** | **PO Number:** | **Invoice Number: 553880** | **Amount: 761.76**
Description: | Invoice Date: 07/06/2026 | Due Date: 07/08/2026 | Status: A | 1099 Amount: 0.00
Sequence: 1 | Check Type: | Checking Account ID: | Check Number: | Check Date:

Chart of Account Number	Detail Description	Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
10 0000 2700 000 0000 618	TRANSPORTATION SUPPLIES		761.76	N		Final

Batch 1099 Total: 740.00 | Batch Total: 58,193.17

Report 1099 Total: 740.00 | Report Total: 58,193.17

AGREEMENT FOR PAYMENT OF ALTERNATIVE LEARNING CENTER BEHAVIORAL PROGRAM COSTS

This Agreement is entered into this 17th day of June, 2026, by and between the Howard-Winneshiek Community School District, located at 1000 Schroder Drive, Crestwood, Iowa 52136 (hereinafter Howard-Winneshiek), and Riceville Community School District, located at 912 Woodland Avenue, Riceville, Iowa, 50466 (hereinafter Participating District).

RECITALS:

WHEREAS, Howard-Winneshiek is an Iowa public school corporation organized and existing under the laws of the State of Iowa and is a public agency as defined in Iowa Code Chapter 28E; and

WHEREAS, Participating District is a school corporation organized and existing under the laws of the State of Iowa and is a public agency as defined in Iowa Code Chapter 28E; and

WHEREAS, Iowa Code Section 28E.12 provides that one public agency of the state may enter into a contract with another public agency of the state for the performance of governmental services, activities, or undertakings which any of the public agencies is authorized by law to perform, and such contract shall set forth fully the purposes, powers, rights, objectives, and responsibilities of the contracting parties; and

WHEREAS, Participating District has one or more students in need of special education services, and Howard-Winneshiek, through its Alternative Learning Center Behavioral School Program, is able to provide such special education services to the Participating District's student(s); and

WHEREAS, It is in the public interest that the services of each public entity be performed in the fullest, yet most efficient and economical, manner possible, and Howard-Winneshiek and Participating District believe this Agreement will achieve said public interest and will be to their mutual advantage and benefit; and

NOW, THEREFORE, the parties agree as follows:

In consideration of the mutual promises hereinafter set forth, Howard-Winneshiek and the Participating District agree as follows:

1. PURPOSE

It is the purpose of this Agreement to set forth certain terms and conditions for the participation of the Participating District's student(s) in the Alternative Learning Center Behavioral School Program (Program) offered by Howard-Winneshiek.

2. PARTY RESPONSIBILITIES

Howard-Winneshiek and the Participating District shall cooperate as needed to ensure that all required responsibilities are met and the Program is operated in compliance with applicable law.

A. Participating District shall assess the special education needs of the students within its school district and applicable eligibility requirements, and determine the number of its students with an IEP team recommendation for participation in the Program.

B. Participating District shall communicate to Howard-Winneshiek the number of students that Participating District had participate in the Program for the 2026-2027 school year no later than June 30, 2026 or after June 30, 2026 by the IEP team. Howard-Winneshiek shall confirm the number of Participating District students it permitted to participate in the Program on the same terms and conditions that Howard-Winneshiek's students may participate in the Program. Participating District acknowledges and agrees that Howard-Winneshiek may enter into similar agreements with other school districts for the participation of other school district's students in the Program.

C. Howard-Winneshiek shall provide, through its Program, special education services to eligible and enrolled student(s) of Participating District. The Program shall be provided in accordance with the requirements established by law and individual student IEPs.

D. Howard-Winneshiek shall have general administrative powers and responsibilities with respect to the operation of the Program.

E. The parties agree to meet periodically, as needed, to discuss issues associated with the participation of the Participating District's student(s) in the Program.

3. FINANCING AND BILLING

A. Howard-Winneshiek shall seek and utilize federal and state special education funding for all qualifying costs related to the actual delivery of special education instruction and related special-education services.

B. Howard-Winneshiek shall take the district cost per pupil for the 2026-2027 school year multiply it by 3.74 (Level III) and then divide that number by the total number of days in the Program for the school year.

C. Participating District shall be provided with an invoice from Howard-Winneshiek twice a year according to the Department of Education Billing Practices on or before February 15 and July 15.

4. DURATION AND TERMINATION

This Agreement shall be in full force and effect from the date of execution by both parties until June 30, 2027. Upon execution, this Agreement shall be filed with the Iowa Secretary of State as required by Iowa Code Section 28E.8.

5. TERMINATION

A. Either party may terminate this Agreement upon at least thirty (30) days prior written notice to the other party in the event that the other party commits a material breach of its obligations under this Agreement.

B. Howard-Winneshiek may terminate this Agreement at any time in the event that it does not offer the Program, and in such event, Howard-Winneshiek will return any unearned payments received from the Participating District.

C. This Agreement may be terminated at any time upon mutual written agreement of the parties.

D. Participating District may terminate this Agreement upon seven (7) days written notice if the student(s) for which it entered the Program is/are no longer participating in the Program. Upon termination, Participating District shall be responsible for any partial invoice amounts due for Program services offered from the date of last quarterly billing to the date of termination.

6. COMMUNICATIONS AND NOTICES

Any communications or notices between the parties under this Agreement shall be sent to the administrative offices of each party at the addresses specified on the first page of this Agreement.

7. ENTIRE AGREEMENT AND AMENDMENTS

This Agreement constitutes the complete and entire agreement between the parties. None of the terms of this Agreement shall be in any manner altered or modified except by a written amendment duly approved and signed by the parties.

8. SEVERABILITY

If any provision of this Agreement is deemed to be illegal or invalid, then such provision shall be modified to the extent necessary to be legal and valid, and all other provisions of this Agreement shall remain in full force and effect.

9. EXECUTION IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

This Agreement shall become effective upon approval and execution by Howard-Winneshiek and the Participating District.

For Howard-Winneshiek Community School District

Board President [illegible] Date 6-17-26

Board Secretary ______________________ Date ______________

For Riceville Community School District (Participating District)

Board President [illegible] Date -26

Board Secretary ______________________ Date ______________

BOARD OF DIRECTORS CONFLICT OF INTEREST

Board Members must be able to make decisions objectively. It is a conflict of interest for a board member to receive direct compensation from the school district, unless exempted in law or policy, for anything other than reimbursement of actual and necessary expenses, including travel, incurred in the performance of official duties. A board member will not act as an agent for a school textbook or school supplies including sports apparel or equipment, in any transaction with a director, officer, or other staff member of the school district during the board members' term of office. It will not be a conflict of interest for board members to receive compensation from the school district for contracts to purchase goods or services which benefits a board member, or to compensate for part-time or temporary employment which benefits a board member, if the benefit to the board member does not exceed $20,000 in a fiscal year or if the contracts are made by the board, upon competitive bid in writing, publicly invited and opened.

The conflict of interest provisions do not apply to a contract that is a bond, note or other obligation of a school corporation if the contract is not acquired directly from the school corporation, but is acquired in a transaction with a third party, who may or may not be the original underwriter, purchaser, or obligee of the contract, or to a contract in which a director has on interest solely by reason of employment if the contract was made by competitive bid, in writing, publicly invited and opened, or if the remuneration for employment will not be directly affected as a result of the contract and duties of employment do not involve any of the preparation or procurement of any part of the contract. The competitive bid section of the conflict-of-interest provision does not apply to a contract for professional services not customarily awarded by competitive bid.

It will also be a conflict of interest for a board member to engage in any outside employment or activity which is in conflict with the board member's official duties and responsibilities. In determining whether outside employment or activity of a board member creates a conflict of interest, situations in which an unacceptable conflict of interest is deemed to exist includes, but are not limited to, any of the following:

(1) The outside employment or activity involves the use of the school district's time, facilities, equipment and supplies or the use of the school district badge, uniform, business card or other evidence of office to give the board member or member of the board member's immediate family an advantage or pecuniary benefit that is not available to other similarly situated members or classes of members of the general public. For purposes of this section, a person is not "similarly situated" merely by being related to a board member.

(2) The outside employment or activity involves the receipt of, promise of, or acceptance of money- or other consideration by the board member or a member of the board member's immediate family **(or partner for purposes of contracts funded by federal awards)** from anyone other than the state or the school district for the performance of any act that the board member would be required or expected to perform as part of the board member's regular duties or during the hours in which the board member performs service or work for the district.

(3) The outside employment or activity is subject to the official control, inspection, review, audit or enforcement authority of the board member, during the performance of the board members' duties of office or employment.

If the outside employment or activity in (1) or (2) above, the board member must cease the employment of or activity. If the activity or employment falls under (3), then the board member must:

- Cease the outside employment or activity; or,
- Publicly disclose the existence of the conflict and refrain from taking official action or performing any official duty that would detrimentally affect or create a benefit for the outside employment or activity. Official action or official duty includes, but is not limited to, participating in any vote, taking affirmative action to influence any vote, determining the facts or law in a contested case or rulemaking proceeding, conducting and inspection or providing any other official service or thing that is not available generally to members of the public in order to further the interests of the outside employment or activity.

When procurement is supported by **federal awards** ~~Federal Child Nutrition funds,~~ board members will not participate in the selection, award, or administration of a contract if there is a real or apparent conflict of interest in the contract. Contract, for purposes of this paragraph, includes a contract where the board member, board member's immediate family, partner, or a non-school district employer of these individuals is a party of the contract.

It is the responsibility of each board member to be aware of and take the action necessary to eliminate a potential conflict of interest should it arise.

Legal Reference: 22 C.F.R. § 518.42
Iowa Code §§ 68B; 71.1; 277.27; 279.7A; 301.28

Cross Reference:

201	Board of Directors' Elections
202.1	Qualifications
204	Code of Ethics
216.3	Board of Directors' Member Compensation and Expenses
217	Gifts to board of Directors
401.3	Nepotism

Approved: May 14, 1992 Reviewed: March 20, 2025 Revised: November 15, 2021

Code No. 206.3

SECRETARY-TREASURER

A board secretary-treasurer may be appointed from employees, other than a position requiring a teaching certificate, or from the public. To finalize the appointment, the board secretary-treasurer will take the oath of office during the meeting at which the individual was appointed or no later than 10 days thereafter. It is the responsibility of the board to evaluate the board secretary -treasurer.

It is the responsibility of the board secretary-treasurer, as custodian of the school district records, to preserve and maintain the records and documents pertaining to the business of the board; to keep complete minutes of special and regular meetings, including closed sessions; to keep a record of the results of regular and special elections; to keep an accurate account of school funds; **publish Board proceedings and the schedule of bills allowed (including a list of claims allowed);** to sign warrants drawn on the school funds after board approval; and collect data on truant students. The board secretary may designate any individual(s) to assist with responding to and processing requests for records of the district. The board secretary-treasurer will also be responsible for filing the required reports with the **Board of Directors, the** Iowa Department of Education **and all other entities, as required**.

It is the responsibility of the secretary-treasurer to oversee the investment portfolio, to receive funds of the school district, to pay out of the funds for expense approved by the board, to maintain accurate accounting records for each fund, to report monthly regarding the investment portfolio and the status of each fund and to file required reports with the appropriate state agencies and other entities. It will also be the responsibility of the secretary-treasurer to coordinate the financial records, the financial reports, the cash flow needs and the investment portfolio of the school district.

In the event the board secretary-treasurer is unable to fulfill the responsibilities set out by the board and the law, the superintendent will assume those duties until the board secretary-treasurer is able to resume the responsibility or a new board secretary-treasurer is appointed. The board secretary will give bond or be covered by an insurance policy in an amount set by the board. The cost of the bond or insurance policy will be paid by the school district.

Legal Reference: Iowa Code §§ 12B.10; 12C; 64; 279.3, .5, .7, .31-.33, .35; 291.2-.4, .6-.12; 14; 299.10.
281 I.A.C. 12.3(1).

Cross Reference:

202.2	Oath of Office
210.1	Annual Meeting
215	Board of Directors' Records
501.10	Truancy-Unexcused Absences
704.3	Investments
707	Fiscal Reports
708	Care, Maintenance and Disposal of School District Records

Approved: November 14, 1991 Reviewed: March 20, 2025 Revised: May 19, 2025

TREASURER

It is the responsibility of the board to appoint a treasurer. The board may appoint a treasurer from its employees, other than a position requiring a teaching certificate, or from the public. To finalize the appointment, the treasurer will take oath of office during the meeting at which the individual was appointed or no later than ten days thereafter.

It is the responsibility of the treasurer to oversee the investment portfolio, to receive funds of the school district, to pay out the funds for expenses approved by the board, to maintain accurate accounting records for each fund, to report monthly regarding the investment portfolio ~~and the status of each fund~~ and to file required reports with the appropriate state agencies and other entities. ~~It will also be the responsibility of~~ The treasurer ~~to work with the secretary to~~ **shall** coordinate ~~the financial records~~, **with the secretary regarding all financial records**, the financial reports, ~~the~~ **and** cash flow needs ~~and the investment portfolio~~ of the school district.

If the treasurer is unable or unwilling to carry out the duties required, it is the responsibility of the Superintendent to carry out the duties of the treasurer.

The treasurer will give bond or be covered by an insurance policy in an amount set by the board. The cost of the bond will be paid by the school district.

Legal Reference:	Iowa Code §§ 12B.10; 12C; 279.3, .31-.33; 291.2-.4, .8,.11, 12, 14. 281 I.A.C. 12.3(1).	
Cross Reference:	202.2	Oath of Office
	206.3	Secretary
	210.1	Annual Meeting
	215	Board of Directors' Records
	704.3	Investments
	707	Fiscal Reports

Approved: May 14, 1992 Reviewed: March 20, 2025 Revised: August 19, 2024

Code No. 701.2

TRANSFER OF FUNDS

A school district may transfer funds under the following circumstances:

1. When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner.
2. School district monies received for a specific purpose or upon vote of the people may only be transferred, by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.
3. If all requirements for district use of funds under the **Statewide** Preschool **Program** ~~Foundation Aid~~, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement or any discontinued fund teacher have been met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds by passage of a board resolution into the district's flexibility account in accordance with law. Before the expenditure of amounts in the flexibility account, the district should publish notice of the time, date, and place of a public hearing on the proposed resolution approving set expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution providing the expenditures. The district will present a copy of the signed board resolution to the Department of Education.
4. The district may transfer by board resolution from the general fund to the activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High school Athletic Association or Iowa Girls High School Athletic Union.
5. If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the board of directors of the school corporation for deposit in the general fund of the schools corporation to be used for school district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.
6. ~~Beginning in FY 2024~~, Unexpected and unobligated dollars that remain at the end of a fiscal year in addition to ongoing revenues may be transferred to the Teacher Salary Supplement (TSS) program from Professional Development Supplement (PDS), Talented and Gifted (TAG), and Teacher Leadership Supplement (TLS) without board action.
7. The district may choose to request approval from the School Budget Review Committee to transfer funds to make a program whole, prior to its elimination.

8. Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by Oct. 1 following the end of the fiscal **year in which the loan was made**.

It is the responsibility of the board secretary **in coordination with the Treasurer** to make recommendations to the board regarding transfers and to provide the documentation justifying the transfer.

Legal Reference:	Iowa Code §§ 24; 257.10; 279.42; 279.8; 298A	
Cross reference:	701.3	Financial Records
	704.2	Debt Management
	704.2R1	Debt Management-Post -Issuance Compliance Regulation for Tax-Exempt Obligations

Approved September 16, 2013 Reviewed: November 17, 2025 Revised: March 18, 2024

FINANCIAL RECORDS

Financial records of the school district are maintained in accordance with generally accepted accounting principles (GAAP) as required or modified by law. School district monies are received and expended from the appropriate fund and/or account. The funds and accounts of the school district will include, but not be limited to:

Governmental fund type:

- General fund-This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.
- Special revenue fund-These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.
  - Management levy fund
  - ~~Physical plant and equipment levy fund (PPEL)~~
  - Public Education and Recreation Levy fund (PERL)
  - Student activity fund
- Capital projects fund-These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.
- Physical Plant and Equipment Levy Fund (PPEL)
- Secure and Advanced Vision for Education (SAVE)
- Debit service fund- This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary fund type: These funds **are used for business type activities that relay on fees and user charges for services.** account for operations of the school district operated similar to private businesses for which a fee is charged to external users foe goods or services, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis.

- Enterprise fund
  - School Nutrition Fund
  - Child Care Fund
  - Internal Service Fund
  - Community Education
  - Preschool (nonvoluntary, state)

Fiduciary funds:-- These funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity

- Trust
  - Expendable trust funds
  - Nonexpendable trust funds
  - Pension trust funds

- Custodial Funds

NON-Fiduciary Scholarship Fund

Account groups-**The groups are the accounting records for capital assets and long-term debt.**

- General capital assets account group
- General long-term debt account group

The board may establish other funds in accordance with generally accepted accounting principles and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

It is the responsibility of the superintendent **in conjunction with the Treasurer and the School; Business Official** to implement this policy and bring necessary changes in the maintenance of the school district's financial records to the attention of the board.

Note: The list of funds above does not include the "Library levy fund," which is only available to one school district. The school district eligible to levy the library levy must add this fund to its policy.

Legal Reference: Iowa Code §§ 11.23; 298A

Cross reference:
701.2 Transfer of Funds
701.4 Governmental Accounting Practices & Regulations
802.4 Capital Assets
802.4R1 Capital Assets-Regulation
802.4R2 Capital Assets- Management System Definitions

Approved September 16, 2013 Reviewed: November 17, 2025 Revised: March 18, 2024

FISCAL MANAGEMENT

The Board recognizes its fiduciary responsibility to oversee the management of school district funds in keeping with the school district vision, mission and goals. To achieve this purpose, the board may engage in learning about the financial needs, operations and requirements of the district as appropriate for the board's understanding of the district's financial position. The Board also commits to engaging in annual financial goal setting for the district based upon measurable data and projections for the district.

Monthly, the Superintendent, in coordination with the Treasurer, will provide the board with accurate reports showing receipts, disbursements and balances for each fund, cashflow needs, the investment portfolio, and any other reports showing the financial condition of the school district. After the fiscal year has closed, the Superintendent ~~or their designee~~ will provide to the Board concise, timely, well organized financial data. The Board will exercise its oversight responsibilities by reviewing relevant PK-12 public education sector indicators to understand the financial trends of the district.

The board will establish and review financial goals **and fiscal management performance measures** annually **and publish in the minutes**. The District will measure whether these goals were obtained as of June 30, but only after completion of the Certified Annual Report due September 15th each year.

Providing the best possible educational experience for all students and meeting federal, state, and local academic goals for each student requires maximizing General Fund resources for use in the instructional program. The board may request from the School Budget Review Committee (SBRC) additional modified spending authority (MSA) where it may be available for items such as:

- Special education deficit balances
- Advances to support increasing student enrollment
- Supports for students identified as English Learners
- At risk / dropout prevention programming
- Initial staffing associated with opening new buildings or programs
- Any other lawful purpose

Any award of modified supplement amount will be levied as a cash reserve based on the recommendation of the superintendent **in coordination with the Treasurer** ~~/designee~~ and approved by the Board of **Directors, consistent with its annual financial goals and the fiscal management performance measures.** ~~Education in keeping with the fiscal management performance measures provided for in district policy~~.

Legal Reference: *Iowa Code* §§ 257.7, 31; 279.8

Approved:________________ Reviewed: November 17, 2025 Revised:___________

DEBT MANAGEMENT POLICY

DEBT LIMITS

Credit Ratings

The school district seeks to maintain the highest possible credit rating for all categories of short and long-term debt that can be achieved without compromising the delivery of services and the achievement of adopted objectives. The school district recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the school district is committed to ensuring that actions within their control are prudent.

Debt Limits

For general obligation debt, the school district's outstanding debt limit shall be no more than five percent (5%) of the actual value of property within the school district's boundaries, as prescribed by the Iowa constitution and statutory restrictions.

For revenue debt, the school district's goal is to provide adequate **debt** service coverage of at least 1.20 times the annual debt services costs.

In accordance with Iowa law, the school district may not act as a conduit issuer or issue municipal securities to raise capital for revenue-generating projects where the funds generated are used by a third party ("conduit borrower") to make payments to investors.

PURPOSE AND USE OF DEBT

Capital Planning

To enhance creditworthiness and prudent financial management, the school district is committed to systematic capital planning, intergovernmental cooperation and coordination and long-term financial planning.

Capital Financing

The school district may issue long-term debt for capital projects as authorized by Iowa law, which include, but are not limited to, the cost of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and moveable pieces of equipment. Capitalized interest may be included in sizing any capital project debt issue. The types of debt instruments to be used by the school district include:

- General Obligation Bonds
- General Obligation Capital Loan Notes
- Bond Anticipation Notes
- Revenue Anticipation Notes
- School Infrastructure Sales, Service and Use Tax Revenue Bonds
- Lease Purchase Agreements, including Certificates of Participation

Working Capital Financing

The school district may issue debt for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows. The school district shall ~~strive~~ to repay working capital debt **within thirteen (13) months of issuance.** ~~by the end of the fiscal year in which the debt was incurred~~.
A Working Capital Reserve may be included in sizing any working capital debt issue.

Refundings

Periodic reviews of all outstanding debt will be undertaken to determine if refunding opportunities exist. Refunding will be considered (within federal tax law restraints) if and when there is a net economic benefit of the refunding or if the refunding is otherwise in the best interest of the school district, such as to release restrictive bond covenants which affect the operation and management of the school district.

In general, advance refunding **(within federal tax law constraintgs)** for economic savings will be undertaken when a net present value savings exceeds three percent of the refund debt can be achieved. Current refunding, which produce a new present value savings of less than three percent will be considered on a case by case basis taking into consideration bond covenants and general obligations. Refunding with negative savings will not be considered unless **it is in the best interest of the school district.** ~~there is a compelling public policy objective for doing so.~~

DEBT STANDARDS AND STRUCTURE

Length of Debt

Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. Long-term debt will not be issued for periods exceeding **120% of** the useful life or average useful lives of the project or projects to be financed. All debt issued will adhere to state and federal law regarding the length of time the debt may be outstanding.

Debt Structure

Debt will be structured to achieve the lowest possible net cost to the school district given market conditions, the urgency of the capital project, the type of debt being issued, and the nature and type of repayment source. To the extent possible, the school district will design the repayment of its overall debt to rapidly recapture its credit capacity for future use.

Generally, the school district will only issue fixed-rate debt. In very limited circumstances, the school district may issue variable rate debt, consistent with the limitations of Iowa law and upon a finding of the board that the use of the fixed rate debt is not in the best interest of the school district and a statement of the reasons for the use of variable rate debt.

All debt may be structured using discount, par or premium coupons, and as serial or term bonds or notes, or any combination thereof, consistent with Iowa law. The school district should utilize the coupon structure that produces the lowest True Interest Cost (TIC) taking into consideration the call option value of any callable maturities.

The school district will strive to structure their debt in sinking fund installments of each debt issue that achieves, as nearly as practicable, level debt service within an issue or overall debt service within a particular classification of debt.

Derivatives (including, but not limited to, interest rate swaps, caps, collars, corridors, ceiling and floor agreements, forward agreements, float agreements, or other similar financing arrangements), zero-coupon or capital appreciation bonds are not allowed to be issued consistent with State law.

Decision Analysis to Issue Debt

Whenever the school district is contemplating the issuance of debt, information will be developed concerning the following four categories commonly used by rating **agencies** assessing the school district's credit worthiness, listed below.

Debt Analysis-Debt capacity analysis; purpose for which debt is proposed to be issued; debt structure; debt burden; debt history and trends; and adequacy of debt and capital planning.

Financial Analysis-Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditures trends; history and long-term trends of revenues and expenditures; evidence of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

Governmental and Administrative Analysis- Government organization structure, location of financial responsibilities and degree of control; adequacy of basic service provision; intergovernmental cooperation/conflict and extent of duplication; and overall planning efforts.

Economic Analysis- Geographic and location advantages; population and demographic characteristics; wealth indicators; types of employment, industry and occupation; housing characteristics; new construction; evidences of industrial decline; and trend of the economy.

DEBT ISSUANCE

Credit Enhancement

Credit enhancements (i.e., bond insurance, etc.) may be used but only when the net debt services on the debt is reduced by more than the costs of the credit enhancement.

Costs and Fees

All costs and fees related to issuing the debt will be paid out of debt proceeds and allocated across all projects receiving proceeds of the debt issue.

Method of Sale

Generally, all school district debt will be sold through a competitive bidding process. Bids will be awarded on a TIC basis providing other bidding requirements are satisfied.

The school district may sell debt using a negotiated process **if it is in the best interest of the school district**, ~~in extraordinary circumstances~~ when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions of the school district credit are usually volatile or uncertain.

Professional Service Providers

The school district will retain external bond counsel for all debt issues. All debt issued by the school district will include a written opinion by bond counsel affirming that the school district authorized to issue the debt, stating that the school district has met all Iowa constitutional and statutory requirements necessary for issuance and determining the debt's federal income tax status. The bond counsel retained must have comprehensive municipal debt experience and a thorough understanding of Iowa law as it relates to the issuance of the particular debt.

The school district will retain an independent financial advisor. The financial advisor will be responsible for structuring and preparing all offering documents for each debt issue. The financial advisor retained will have comprehensive municipal debt experience, experience with diverse financial structuring and pricing of municipal securities.

The treasurer shall have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, rebate specialists, etc.) as necessary to meet legal requirements and minimize net debt costs. These services can include debt restructuring services and security or escrow purchases.

Compensation for bond counsel, **municipal** ~~financial~~ advisor and other service providers will be as economical as possible and consistent with industry standards for the desired qualification levels.

DEBT MANAGEMENT

Investment of Debt Proceeds

The school district shall invest all proceeds received from the issuance of debt separate from the school district's consolidated cash pool unless otherwise specified by the authorizing bond resolution or trust indenture. Investments will be consistent with those authorized by the Iowa law and the school district's Investment Policy to maintain safety of principal and liquidity of the funds.

Arbitrage and Record Keeping Compliance
The treasurer shall maintain a system of record-keeping and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax-exempt or tax credit bonds.

~~Federal tax compliance, record-keeping, reporting and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax exempt or tax credit bonds.~~

Federal tax compliance. Record-keeping, reporting and compliance procedures shall include not be limited to:

1.) Post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
2.) Proper maintenance of records to support federal tax compliance;
3.) Investments and arbitrage compliance;
4.) Expenditures and assets;
5.) Private business use, and;
6.) Designation of primary responsibilities for federal tax compliance of all bond financings.

Financial Disclosure
The school District is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share comprehensible and accurate financial information. The school district is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Securities and Exchange Commission

The Official Statements accompanying debt issues, Annual Audits, and Continuing Disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), Generally Accepted Accounting Principals (GAAP) and the Internal Revenue Service (IRS). The treasurer shall be responsible for ongoing debt disclosure as required by any Continuing Disclosure Certificate for any debt issue and for maintain compliance with disclosure standards promulgated by state and federal regulatory bodies.

Legal reference: Iowa Code §§ 74-76; 278.1; 298; 298A

Cross Reference: 701.2 Transfer of Funds

Approved: ______________ Reviewed: November 17, 2025 Revised: ______________

Code No. 705.1

PURCHASING - BIDDING

The board supports economic development in Iowa, particularly in the school district community. As permitted by law, purchasing preferences will be given to Iowa goods and services from locally-owned businesses located within the school district Iowa based companies if the cost and other considerations are relatively equal and meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preferences is allowed only for unprocessed agricultural food items as a part of response evaluation. Other statutory purchasing preferences will be applied as provided by law, including goals and reporting with regard to procurement from certified targeted small businesses, minority-owned businesses, and female-owned businesses.

Goods and Services

The board shall enter into goods and services contract(s) as the board deems to be in the best interest of the school district. It shall be the responsibility of the superintendent to approve purchases, except those requiring board approval as described below or as provided by in law. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. ~~Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories, or attachments with an estimated cost of $50,000 or more.~~

Purchases for goods and services shall conform to the following:

- The superintendent shall have the authority to authorize purchases without prior board approval and without competitive request for proposals, quotations, or bids for goods and services up to $10,000.
- For goods and services costing at least $10,000 and up to $25,000 the superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased prior to board approval. The quotation process may be informal, and include written or unwritten quotations.
- For goods and services exceeding $25,000 the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

improvement does not warrant either competitive bidding or competitive quotations, the district may nevertheless proceed with either of these processes, if it so chooses.

The award of all contracts for the public improvement shall be awarded to the lowest responsive, responsible bidder. In the event of an emergency requiring repairs to a school district facility that exceed bidding and quotation thresholds, please refer to policy 802.03 – Emergency Repairs.

The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.

Legal Reference:	Iowa Code § 26; 72.3; 73; 73A; 297; 301
	261 I.A.C. 54
	281 I.A.C. 43.25

Cross Reference:	705.4	Expenditures for a Public Purpose
	801.4	Site Application
	802.3	Emergency Purposes
	803.1	Disposition of Obsolete Equipment
	803.2	Lease, Sale or Disposal of School District Building & Sites

Approved :_______________ Reviewed: November 17, 2025 Revised: September 16,2013

Code No. 705.1R1

SUSPENSION AND DEBARMENT OF VENDORS AND CONTRACTORS PROCEDURE

In connection with transactions subject to federal suspension and debarment requirements, the district is prohibited from entering into transactions with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

When soliciting bids or otherwise preparing to enter into such a transaction, the superintendent or designee will use at least one of the following verification methods to ensure that any parties to the transaction are not suspended or debarred prior to committing to any sub-award, purchase, or contract:

1. Obtaining a certification of a party's compliance with the federal suspension and debarment requirements in connection with any application, bid, or proposal;
2. Requiring compliance with the federal suspension and debarment requirements as an express condition of any sub-award, purchase, or contract in question; or
3. Prior to committing to any sub-award, purchase, or contract, check the online Federal System for Award Management at https://sam.gov/portal/SAM/##11 to determine whether the relevant party is subject to any suspension or debarment restrictions.

2 CFR Part 200 Subpart B-General Provisions
200.113 Mandatory Disclosures

An applicant, recipient, or subrecipient of a federal award must promptly disclose whenever, in connection with the federal awards (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733). The disclosure must be made in writing to the federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). Recipients and subrecipients are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make requires disclosures can result in any of the remedies described in § 200.339 Remedies for noncompliance, including suspension or debate. (See also 2CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.) It is the responsibility of the Superintendent to timely report to the relevant federal or pass through agency any violations of federal criminal law involving fraud, bribery or gratuity potentially impacting the federal grant.

Approved: September 19, 2022 Reviewed: November 17, 2025 Revised:____________

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 **their** ~~his or her~~ immediate family, **their** ~~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, agent or **board member**.

2 CFR Part 200, Subpart D Subsection §200.320 (c)(1-5) ~~(c)(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 aggregate amount of the procurement transaction does not exceed the micro-purchase threshold; (2) the procurement transaction can only be fulfilled by a single source; (3)the public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation; (4) the recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or (5) after soliciting several sources, competition is determined inadequate.** ~~(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, **veteran-owned businesses** 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 **deemed eligible as** potential sources; (3) when economically feasible, dividing contracts into **separate procurements to permit maximum** ~~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.

(K) §200.216 Prohibition on certain telecommunications and video surveillance services or equipment

(a) The district is prohibited from obligating or expending loan or grant funds to:

1. Procure or obtain **covered telecommunications equipment or services**;
2. Extend or renew a contract to procure or obtain **covered telecommunications equipment or services**; or
3. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, or services, ~~or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.~~

(b) As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment **or services means any of the following:**

1. Technology equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities.)
2. For purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunication equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary of affiliate of such entities).
3. Telecommunications or video surveillance services provided by such entitles or using such equipment.
4. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence of the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned by or controlled by, or otherwise connected to, the government of a foreign country.

(c) **For the purposes of this section, "covered telecommunications equipment or services" also includes systems that use covered telecommunications equipment or services or essential component of any system, or as critical technology as part of any system.**

(d). In implementing the prohibition under Public Law 115-232, section 889, ~~subsection (f), paragraph (l)~~ heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions, and organizations as it reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(e). **When the recipient or subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibition on covered telecommunications equipment and services in this section. The recipient or subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.**

(f). For additional information see ~~Public Law~~ 115-232, section 889.

~~(d)/ See also § 200.471~~

(L) § 200.322 Domestic preferences for procurements.

(a) The recipient or subrecipient should , to the greatest extent practicable and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products, or material produces in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactures products). The requirements of this section must be included in all subawards, contracts, and purchase orders under Federal awards.

(b) For purposes of this section:

(1) “Produced in the United States” means for iron, and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

(c) Federal agencies providing Federal financial assistance for infrastructure projects must implement the Buy America preferences set forth in 2 CFR part 184.

Approved: November 22, 2022 Reviewed: November 17, 2025 Revised:________________

Code No. 705.4

EXPENDITURES FOR A PUBLIC PURPOSE

The board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with, **or when requesting reimbursement from** public funds, **all school employees shall be able to accurately articulate, in a clear and concise manner, the public purpose served by such expenditure. If the employee is unable to do so,** ~~an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so,~~ the purchase may not fulfill a public purpose, and additional guidance should be sought before the purchase is made.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's *Internal Controls* policy and regulation as a resource for questioning a purchase. Concerns should be reported to the Superintendent and/or the Board President.

The Superintendent, **in coordination with the Treasurer**, shall develop a process for approving expenditures of public funds. The Board **of Directors** will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved ~~by the district~~ prior to expending the funds. Purchases of food and refreshment for district staff, even within district, should comply with the district's *Employee Travel Compensation* policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.

Additional guidance regarding appropriate expenditures of school funds is provided in the regulation accompanying this policy.

NOTE: All use of public funds should directly serve a public purpose in a clear and transparent manner. Districts should consider what purchasing and reimbursement flexibility is needed for their district and apply all restrictions equally.

Approved: September 19, 2022 Reviewed: November 17, 2025 Revised:__________

Policy No. 705.5

FEDERAL AWARDS COMPLAINCE

In accordance with federal requirements under 2 CFR Part 200, generally accepted accounting principles (GAAP) and applicable Governmental Account Standards Board (GASB) standards, Riceville Community School shall account for and report federal awards in compliance with all applicable federal requirements governing the receipt and expenditure of federal awards. The district shall maintain the following:

Mandatory Disclosures 2 CFR 200.113

The district shall disclose violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award.

Financial Management 2 CFR Part 200.302

The district will maintain a financial management system with internal controls and transparency that identifies all federal awards received and expended and the federal programs under which they were received. Federal awards must be accurate and current, recorded in appropriate records complete with reporting and record maintenance sufficiently identifying amount, source, expenditure and application of funds. The district will compare actual expenditures to budgeted amounts regularly with effective control over and accountability of all funds, property, and assets.

Internal Controls 2 CFR Part 200.303

The district will maintain internal controls over federal awards. Internal controls shall be consistent with guidance provided in the U.S. Government Accountability Office Standards for Internal Control in the Federal Government (Green Book) and/or the COSO Internal Control Framework. These controls are designed to ensure compliance with federal statutes and regulations, safeguard funds, property, sensitive data and other assets. Internal controls monitor compliance and evaluate risks, taking prompt action when instances of noncompliance are identified. They include cybersecurity measures for electronic records.

Payment Procedures 2 CFR 200.305

Federal funds used to pay employees in full or in part must be regulated through the district's payment procedures, which include time and effort tracking. The district shall maintain written procedures for payment management in accordance with Uniform Guidance. Federal funds shall be drawn down only as needed to meet immediate cash requirements and in a manner that minimizes the time elapsing between receipt and disbursement. Compensation charged to federal awards shall be supported by records that accurately reflect the work performed.

Allowability of Costs 2 CFR 200 Subpart E 200.403 - 200.405

All costs charged to federal awards must comply with applicable cost principles. Costs shall also be accounted for in accordance with applicable GASB standards and district accounting policies. All allowable costs must be documented and conform to federal, state, and program-specific rules.

Procurement Standards 2 CFR 200.317 – 200.327; 200.318(c)(1)

The district must maintain written procurement procedures ensuring full and open competition. The district must use appropriate methods, which include required federal contract provisions and verifying contractors are not suspended or debarred. Procurement procedures shall address conflict of interest standards, methods of procurement, including micro-purchases, small purchases, sealed bids, competitive proposals, and noncompetitive procurements, as applicable under federal regulations. The district will maintain procurement records detailing method, selection and price analysis.

Additionally, the district will maintain standards of conduct governing employees engaged in these procurement activities. This includes prohibiting participation in decisions where personal or financial interests exist, requiring disclosure of potential conflicts and enforcing disciplinary actions for violations.

Reporting 2 CFR 200.328 – 329

The district will submit required financial and performance reports in accordance with federal requirements. The reporting must be accurate, complete and submitted in a timely manner in accordance with the conditions of the federal award. The district shall maintain supporting documentation for all reports submitted.

Record Retention 2 CFR 200.334-337

The district shall retain records related to federal awards for a minimum of 5 years from the date of submission of the final expenditure report, unless a longer retention period is required. Records are available for inspection and audit by authorized entities in accordance with federal requirements.

Legal Reference: 2 C.F.R. Pt. 200
Iowa Code §§ 11; 257
281 I.A.C. 97, 98

Code No. 706.4

Time and Effort Reporting

The Riceville School District shall establish and maintain a system of internal controls and supporting documentation for salaries and benefits charged, in whole or in part, to federal awards in accordance with:

- 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")
- Applicable grant terms and conditions
- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB) standards
- Applicable state and federal laws and regulations

The district shall maintain records that accurately reflect the work performed and support the distribution of salaries and wages charged to federal programs.

Personnel costs charged to federal awards must be:

- Reasonable and necessary for the performance of the federal award;
- Consistently treated in accordance with district policies and procedures;
- Supported by records that accurately reflect the actual work performed;
- Properly allocated to the benefiting program or cost objective; and
- Supported by a system of internal controls providing reasonable assurance that the charges are accurate, allowable, and properly documented.

Documentation supporting personnel expenses shall:

- Reflect the total activity for which the employee is compensated;
- Be incorporated into the district's official records;
- Reasonably reflect the employee's actual work activity;
- Comply with established district administrative procedures;
- Support allocations among multiple federal and non-federal funding sources, when applicable; and
- Be supported by periodic review and supervisory approval.

Employees working solely on a single federal program or cost objective may be required to complete periodic certifications confirming that the employee worked solely on that program for the applicable reporting period.

Employees working on multiple cost objectives or funding sources shall maintain appropriate time and effort documentation that reasonably reflects actual activity performed and supports salary allocations charged to each funding source.

Budget estimates or predetermined distributions may be used for interim accounting purposes provided that:

- The estimates produce reasonable approximations of actual activity;

- The district performs periodic reconciliations between budget estimates and actual work performed; and
- Any necessary adjustments are made timely.

All documentation shall be retained in accordance with the district's record retention policies and applicable federal record retention requirements, including retention for a minimum of three years following submission of the final expenditure report, unless a longer retention period is required by law, audit resolution, or grant terms.

The Superintendent and/or designated School Business Official shall establish administrative procedures necessary to implement this policy, including:

- Documentation standards;
- Review and approval procedures;
- Internal monitoring procedures;
- Corrective actions for noncompliance; and
- Periodic reconciliation of payroll charges to federal awards.

Code No. 707.1

~~SECRETARY'S REPORTS~~

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

PRESENTATION AND PUBLICATION OF FINANCIAL INFORMATION

The school district recognizes the importance of fulfilling timely reporting requirements. Regularly providing updated financial information assists the Board of Directors in making informed decisions for the future financial health of the school district.

Annually, after August 31 of each year and before the organizational meeting, the Treasurer will give the annual report stating the beginning balance, disbursements, revenues received, and ending balances in each school district fund. This report is in written form and sent to the board with the agenda for the board meeting. The Treasurer will also furnish the Board with a statement from each depository showing the balance ten on deposit. It is the responsibility of the Treasurer to submit this to the board annually.

The Board Secretary, in coordination with the Treasurer, will provide a written report to the Board of Directors each month. The report will ne included in the agenda for the Board of Directors meeting, showing the beginning balance, receipts, disbursements and ending balance of each district fund.

Following board approval, the Board Secretary will timely publish each month the schedule of bills allowed by the Board and will annually publish the total salaries paid to the employees regularly employed by the school district in a newspaper published within the school district or, if none, in a newspaper of general circulation within the school district.

Legal Reference: Iowa Code §§ 279.8; 291.7

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

Approved:____________ Reviewed: November 17, 2025 Revised: February 20, 2017

CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

School district records are housed in the central administration office of the school district. It is the responsibility of the superintendent and board secretary as custodian of district records, or their designee to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the school below:

- Secretary's financial records..Permanently
- Treasurer's financial records..Permanently
- Open Meeting Minutes of the Board of Directors............................ Permanently
- Annual audit reports.. Permanently
- Annual budget...Permanently
- Permanent record of individual pupil... Permanently
- School election results—--Permanently
- Real property records (deeds, abstracts) ------------------------------Permanently
- Records of payment of judgements against the school district.......20 years
- Bonds and bond coupons...11 years after maturity, cancellation, transfer, redemption, and/or replacement
- Written Contracts.. 11 years
- Canceled warrants, check stubs, bank statements, bills, invoices, and related records...5 years
- Recordings and minutes of closed meeting..1 year
- Program grants...As determined by the grant
- Non-payroll personal records...7 years after leaving the district
- Payroll Personal Records...3 years after leaving the district
- Employment Applications—---2 years
- Payroll records..3 years
- School meal programs accounts/records—---------------------------3 years after submission of the final claim reimbursement.
- Records of complaints of sex discrimination, and conduct that reasonably may constitute sex discrimination, plus all responsive records and outcomes and training materials on this topic....7 years

In the event that any federal or state agency requires a record be retained for a period of time longer than that listed above for audit purposes or otherwise, the record shall be retained beyond the listed period as long as is required for the resolution of the issue by the federal or state agency.

Employees' records are housed in the central administration office of the school district. The employees' records are maintained by the superintendent, the building administrator, the employee's immediate supervisor, and the custodian of the district records.

An inventory of the furniture, equipment and other non-consumable items other than real property of the school district is conducted annually under the supervision of the superintendent. This report is filed with the board secretary.

The permanent and cumulative records of students currently enrolled in the school district are housed in the respective offices of the attendance center where the student attends. Permanent records must be housed in a fireproof vault/safe or electronically with a secure backup file. The building administrator is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the school district are housed in the Business Office and will be retained permanently. These records will be maintained by the secretaries and principal **of district records**. Special education records shall be maintained in accordance with law.

To the extent allowed by law the custodian of district records or their designee may digitize or otherwise electronically retain school district records and may destroy paper copies of the records. **Necessary records related to the Child Nutrition Program must be retained in their original form during the retention period.** An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

Note: *Most of the time limits listed in this policy are legal requirements. Where the law is silent, best practice time limits have been developed. Prior to changing any of the time limits listed, it is recommended that local counsel be contacted.*

Legal Reference:	City of Sioux City v. Greater Sioux City Press Club, 421 N.W.2d 895 (Iowa 1988). City of Dubuque v. Telegraph Herald, Inc., 297 N.W.2d 523 (Iowa 1980). Iowa Code §§ 22.3, .7; 91a6; 279.8 (2011). 281 I.A.C. 12.3(4).
Cross Reference:	206.3 Secretary *[or Secretary-Treasurer]* 215 Board of Directors' Records 401.5 Employee Records 506 Student Records 901 Public Examination of School District Records

Approved:____________ Reviewed: January 16, 2017 Revised: November 17, 2025

TECHNOLOGY AND DATA SECURITY

The Riceville Community School District recognizes the increasingly vital role technology plays in society. ~~It is the goal of the district to embrace technology as a resource to further educate our students, and better prepare students for the future.~~ It is the intent of the district to support secure data systems in the district, including security for all personally identifiable information (PII) that is stored digitally on district-maintained devices, computers and networks. **The purpose of this policy is to ensure the secure use and handling of all district data, computer systems, devices and technology equipment by district students, employees, and data users.** ~~Technology also has incredible potential to support increased efficiency, communication and growth through collaboration among administration, students, staff, employees and volunteers.~~

~~**However, with this growth opportunity comes increased potential for valuable sensitive data to become public. The district takes seriously its responsibility to protect private data. The purpose of this policy is to ensure the secure use and handling of all district data, computer systems, devices and technology equipment by district students, employees, and data users.**~~

The district **may** ~~supports the~~ use of third-party vendors to perform necessary education functions for the district. Utilizing third party vendors to outsource functions the district would traditionally perform provides a cost-effective means to deliver high quality educational opportunities to all students. However, it is paramount that third party vendors with access to sensitive data and PII of district students, employees and data users be held to the highest standards of data privacy and security.

The selection of third-party vendors shall be in accordance with appropriate law and policy. Third-party vendors with access to PII shall meet all qualifications to be designated as a School Official under the Family Educational Rights and Privacy Act (FERPA). **The superintendent or designee shall recommend to the Board** ~~board shall ensure~~ that any approved contract with a third-party vendor will require that the vendor comply with all applicable state and federal laws, rules, or regulations, regarding the privacy of PII.

It is the responsibility of the superintendent to develop procedures for the district to enhance the security of data and the learning environment. The procedures shall address, but not be limited to, the following topics:

Access Control –Access control governs who may access what information within the district and the way users may access the information. ~~Increased access to secure networks and data will inevitably increase the risk of security compromise to those networks and data~~. It is the responsibility of the Superintendent **or designee to determine** ~~to develop procedures for~~

~~determining~~ which individuals will have access to district networks, devices and data; and to what extent such access will be granted. System and network access will be granted based upon a need-to-have requirement, with the least amount of access to data and programs by the user as possible.

Security Management –Security management addresses protections and security measures used to protect digital data. These include measures related to audits and remediation, as well as security plans for responding to, reporting and remediating security incidents. It is the responsibility of the superintendent **or designee** to develop procedures to govern the secure creation, storage and transmission of any sensitive data and personally identifiable information (PII). The Superintendent or designee shall implement **appropriate** ~~network perimeter~~ controls to regulate data moving between trusted internal resources to external entities.

Technology and Data Use Training –Technology and data use training addresses acceptable use best practices to safeguard data for students, employees and staff. It is the responsibility of the Superintendent **or designee** to **help ensure appropriate training on proper data and technology use.** ~~develop procedures for creating and administering a training program on proper data and technology use. The training shall address the proper use and security of all district owned or controlled technology, devices, media and data. Training should be administered to all district data users. The training program should be updated and presented to the school board for approval on an annual basis.~~

~~In furtherance of this policy, the superintendent or designee shall be responsible for overseeing district-wide data and technology security, to include development of standards and procedures and adherence to the administrative procedures defined in this document.~~

Note: This policy and accompanying regulation are not mandatory for districts. This policy is intended as guidance for districts. Data and technology security are very broad topic areas, and the purpose of this policy is to attempt to break down this subject into more manageable topics for districts. In deciding how and when to implement data safeguards, districts should balance the already existing need to safeguard data with the resources they have available.

Legal References:

20 U.S.C. §1232g; 34 C.F.R. Part 99
47 U.S.C. §254
20 U.S.C. §6777
Iowa Code §§ 715C

Approved: September 19, 2022 Reviewed: November 17, 2025 Revised: ____________

DISRUPTIVE BEHAVIOR

The District supports creating an orderly educational environment for students. Classroom teachers have authority to remove students from the classroom who cause violent or nonviolent disruptions to instruction, however this authority is not absolute. Students who are removed from the classroom must be afforded due process that is consistent with applicable laws and board policy.

Discipline will be administered consistent with law and board policy and accompanying regulations. Removal and discipline of students with disabilities will comply with the provisions of applicable federal and state laws.

Each teacher providing instruction to a student with a plan under Section 504 of the federal Rehabilitation Act shall review the plan and provide written confirmation of that review to the student's case manager.

Each district employee who is responsible for implementation of a student's Individualized Education Program (IEP) shall read all changes to the accommodations or modifications to a student's IEP. Regular education teachers who have reviewed the changes or modifications to a student's program shall provide written confirmation of that review to the student's special education teacher.

Written confirmation of review of a 504 Plan or IEP may be satisfied by entering confirmation of the date and time fo review into the District's student information system.

The district will also ensure that at least one paraeducator or other employee who assists a teacher in providing classroom instruction to the student attends meetings related to the student's IEP or Section 504 plan.

All members of a student's IEP team will be provided training on the least restrictive environment requirements under the Individuals with Disabilities in Education Act._Teachers who become injured due to a student's violent disruption occurring in the performance of the teacher's work duties shall be granted a leave of absence for physical recovery no more than three (3) days with full pay. If the teacher requests additional physical recovery time, the school board will consider the request if accompanied by a note from a physician indicating a need for longer absence. It is within the discretion of the school board to grant or deny such requests.

Upon the request of a teacher as defined by Iowa Code 256.145, the principal will ensure that a mental health professional, guidance counselor, or behavioral interventionist is made available to students, teachers, and other school employees to address immediate trauma arising from a violent or nonviolent disruption. Students less than the age of 18 must have consent from a parent or guardian in order to receive mental health services, unless they are an emancipated minor.

It is the responsibility of the superintendent, in conjunction with the principal, to develop administrative regulations regarding this policy.

NOTE: This policy and accompanying regulations are mandatory

NOTE*: **Extended removals may raise additional concerns. School districts should carefully consider how removals might implicate other rules, policies, or legal requirements (e.g. in school suspensions).***

NOTE: 279.65B(4) requires that each attendance center within the school district creates an oversight review committee that is responsible for developing a policy that establishes when a student who has been removed from the classroom for nonviolent disruptive reasons be readmitted to the classroom. The committee must consist of:

- ***2 teachers who work at the attendance and are selected by fellow teachers at the attendance center;***
- ***1 administrative employee, mental health professional, or behavioral interventionist of the attendance center and selected by the principal of the attendance center.***

Legal Reference: 20 U.S.C. §1232g
20 U.S.C. § 1400
42 U.S.C. § 12101
Iowa Code §§ 279.8, 279.65B, 279.89, 279.90

Approved: Revised: Reviewed:

DISRUPTIVE BEHAVIOR-REMOVAL PROCEDURES

Nonviolent Disruption

A nonviolent disruption is defined as a disruption to classroom instruction that results from disorderly conduct, abusive or profane language, bullying as defined by *Iowa Code* 280.28, or repeatedly disruptive behavior. If the disruption is a nonviolent disruption, a teacher may remove the student from the classroom and place the student under the supervision of the principal or the principal's designee for at least 30 minutes. A teacher may appeal to the school board a principal's decision not to remove a student for nonviolent disruptive behavior, as well as a decision to return the student to the classroom too soon.

A student enrolled in kindergarten through grade five cannot be readmitted into the teacher's classroom until the principal or principal designee and the teacher meet to discuss the readmission of the student.

A student enrolled in grades six through twelve cannot be readmitted into the teacher's classroom until the principal or the principal designee and the teacher meet to discuss readmission. Even so, the student is not allowed to be re-admitted to the teacher's classroom until the immediate subsequent school day at the earliest.

Should there be disciplinary action taken against the student, the principal or the principal's designee will inform the teacher of the actions taken as soon as reasonably possible after the student's removal.

Students who have been removed from class will be provided alternative learning arrangements and must make up any work that the student missed while under alternative supervision.

Multiple Nonviolent Disruption Removals

Should a student be removed from a teacher's classroom more than once, the teacher(s) who removed the student, the principal, the guidance counselor, the student's parent/legal guardian (if the student is not an emancipated minor), and the student must participate in a meeting to discuss the student's nonviolent disruptions, establish a behavior plan, and a course of discipline. Considerations may include relocating the student to an alternative learning environment, including a therapeutic classroom when appropriate.

Violent Disruption

A violent disruption is defined as a disruption to classroom instruction that results from a threat of violence or an incident of violence resulting in injury, property damage, or assault as defined in *Iowa Code* 708.1. If the disruption is a violent disruption, the teacher must remove the student from the classroom and place the student under the supervision of the principal or the principal's designee.

A student enrolled in kindergarten through grade five cannot be re-admitted into the teacher's classroom until the principal or principal designee and the teacher meet to discuss the readmission of the student.

A student enrolled in grades six through twelve cannot be readmitted into the teacher's classroom until the principal or the principal designee and the teacher meet to discuss readmission. The student is not allowed to be re-admitted to the teacher's classroom until the immediate subsequent school day at the earliest.

A student cannot be re-admitted to a teacher's classroom if all the following criteria are met:

- The student was removed due to an assault on the teacher, and
- The teacher does not consent to allowing the student to return to the teacher's classroom.

Should there be a determination of disciplinary action, the principal will take the disciplinary action and notify the parent or guardian of the student in writing, and if possible, through electronic notice.

The principal must impose the maximum disciplinary action allowed under district policy when a student's conduct, statements, or other actions:

- are severe or pervasive; and
- result in a request from the teacher for maximum disciplinary consequences.

Multiple Violent Disruption Removals

If a student is removed from a teacher's classroom two or more times in a *[insert academic term measurement: semester, or the trimester or quarter],* then the principal will discipline the student in any of the following manners:

- Assigning the student to either in-school or out-of-school suspension; or
- Recommend to the superintendent the student be relocated in an alternative learning environment that has been approved by the superintendent.
- Removal and discipline of students with disabilities under any of these categories must comply with the provisions of applicable federal and state law.

NOTE: In-school suspension can at times still be considered a "removal" to trigger the ten cumulative days for manifestation determination reviews.

Approved: Revised: Reviewed:

DISRUPTIVE BEHAVIOR-REMOVAL PROCEDURES FOR NONVIOLENT BEHAVIOR FOR STUDENTS WITH AN IEP

Should a student with an Individualized Education Program (IEP) be removed from the classroom due to nonviolent disruptive behavior, an IEP team meeting will take place immediately subsequent to the removal of the student from the classroom. The meeting participants should additionally include the following individuals if practicable:

- Teacher who removed the student from the classroom;
- Any teacher who provides classroom instruction to the student;
- Any other employee of the school district who was directly involved in the student's conduct.

If a teacher or district employee listed above cannot attend the IEP meeting, they must review the IEP team's minutes or summary of the meeting and provide written confirmation to the team that they have done so.

The IEP Team must discuss the following during the meeting:

- The appropriateness of the student's current educational programming.
- Whether adjustments need to be made to the student's IEP to address the student's behaviors.
- The student's current placement and whether an alternative learning environment would best provide the student with a free appropriate public education.
- The accommodations, modifications, and adaptations required to allow the student's success in a general education setting; the supports needed by teachers and other school employees to provide the above-listed services; and whether the school district has the capacity to provide such supports and services.
- Whether and to what extent the provision of special education services and activities in the general education environment will impact the student and the other students in the classroom.

If a student is removed from the classroom five (5) or more times within a fifteen (15) consecutive school day period, then the students' IEP team will meet to discuss the student's behavior.

A teacher has the authority to request a meeting of the student's IEP team at any time by submitting an electronic or written request to their building principal. The request may be denied, in writing, with a description of why applicable laws do not require the meeting of the student's IEP team.

Approved: Revised: Reviewed:

RICEVILLE CSD

EQUIPMENT MAINTENANCE PROPOSAL

JESTER
INSURANCE SERVICES

611 5TH AVE, SUITE 150
DES MOINES, IOWA 50309
515. 243. 2707 Office & Fax
WWW.JESTERINSURANCE.COM

JESTER
INSURANCE SERVICES

303 WATSON POWELL JR. WAY, SUITE 300
DES MOINES, IOWA 50309-1724
515. 243. 2707 Office
515. 243. 6862 Fax
WWW.JESTERINSURANCE.COM

Riceville Community School District – Equipment Maintenance Program

Dear Barb and Jennifer,

Jester Insurance would like to thank Riceville CSD for the opportunity to present our comprehensive Equipment Maintenance proposal through Specialty Underwriters (SU). Our team takes pride in helping Iowa schools stay aware of new exposures and trends, which include providing a solution to insure equipment maintenance costs out of the general fund. Below are some advantages of the program and policy highlights.

Key Benefits of Equipment Maintenance Program

- **Cost Transfer** – Move equipment repair costs to the management fund to preserve General/PPEL fund.
- **Comprehensive Coverage** – District will get reimbursed for labor, parts, and shipping costs for the 80 different categories of equipment including HVAC.
- **In-House Reimbursement** – District will receive an hourly rate ($50) for repairs completed by district staff and funds are reimbursed back to general fund as miscellaneous income.
- **Vendor Choice –** District may utilize any qualified vendor of choice to service eligible equipment.
- **Preventative Maintenance –** Included in policy for all eligible equipment per manufacturer specifications.
- **Online Portal** – Real-time reports to help administrators track reimbursements and evaluate performance of equipment.
- **Fixed Budget** – Fixed equipment maintenance costs allow management to plan for future budgetary needs.
- **Local Service –** Jester Insurance will initiate educational training with staff throughout the policy term on program coverages and processes to ensure a smooth transition.

Riceville CSD Policy Highlights

Coverage and Equipment List (pg. 7-8 in proposal)

- Includes 77 out of 80 equipment categories
- Includes 580 computers
- Includes 2 riding mowers and 1 manlift
- Includes HVAC and HVAC PM Coverage

Cost (pg. 7 in proposal)

Jester Insurance is offering Riceville CSD the Equipment Maintenance program for an annual cost of $59,980. This would be pro-rated if the district would implement coverage mid-term. The premium can be paid out of the management fund annually or quarterly.

Training/Service/Expertise

Jester Insurance will schedule initial implementation training and follow-up trainings with Riceville CSD staff to educate team on eligible equipment, claim submission process, and coverage features. This personal approach accompanied with 25 years' experience managing the Equipment Maintenance Program will help the district fully maximize the program.

Special thanks and appreciation to Riceville CSD, especially for Barb and Jennifer for all of your patience and assistance during this process. We look forward to continuing our relationship with you and your district for many years to come.

Sincerely,

Nolan G Grimm

Executive Vice President

Jester Insurance Services

SUIC Equipment Maintenance Insurance

Prepared for Riceville Community School District

www.jesterinsurance.com | www.su-group.com

Underwritten By

SU Insurance Company
9667 South 20th Street
Oak Creek, WI 53154

Administered By

Jester Insurance Services
611 5th St. Suite 150
Des Moines, IA 50309

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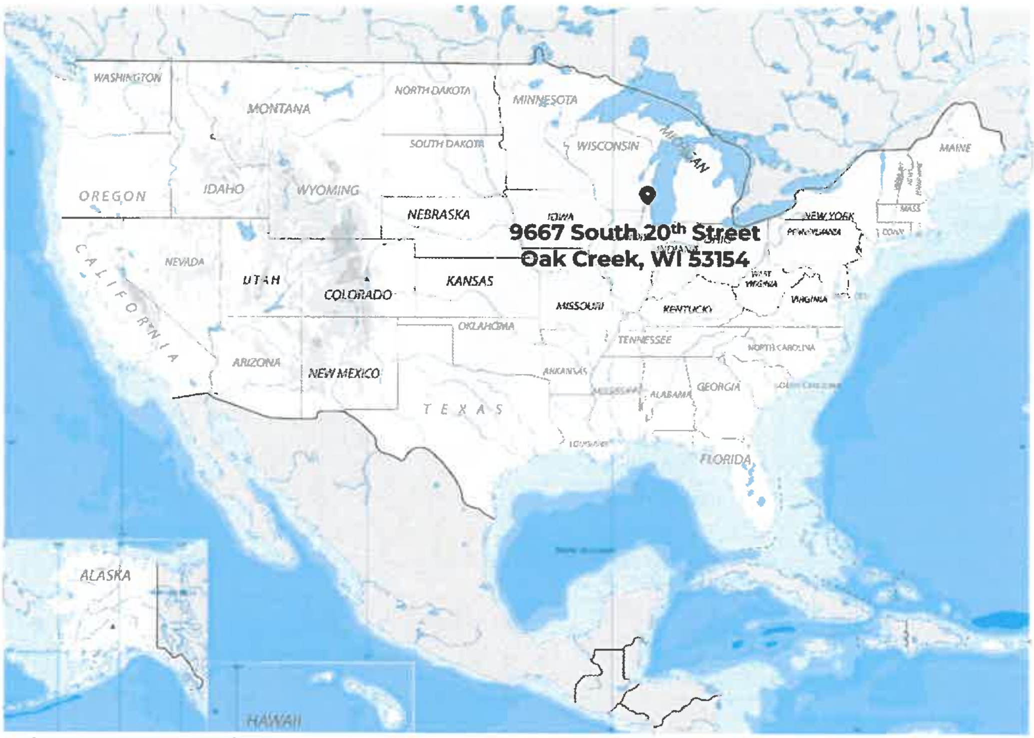
Proprietary Information

This data, furnished in connection with SU Insurance Company's (SUIC) proposal* for a Consolidated Equipment Maintenance Program shall not be disclosed outside Riceville Community School District and shall not be duplicated, used, or disclosed in whole, or in part for any purpose other than to evaluate the Proposal. This restriction does not limit Riceville Community School District's information contained in this Proposal, if it is obtained from Riceville Community School District or another source without restrictions. This material remains the property of Specialty Underwriters LLC and must be returned to Specialty Underwriters LLC, in the event no Agreement is awarded to Specialty Underwriters LLC.

**This proposal remains valid for sixty (60) days.*

Company Profile

Specialty Underwriters LLC, a subsidiary of SU Group LLC, was established in Wisconsin on July 21, 1982. Expanding over time, the company pioneered the comprehensive equipment maintenance management program (EMMP) concept as a flexible alternative to full cost service contracts. Today SU and its affiliates serve various corporations, governmental bodies, educational institutions, medical facilities, high technology industries and other organizations worldwide!



SU's corporate headquarters, located in Oak Creek, Wisconsin (a suburb of Milwaukee, WI)

Unmatched Experience

As a testament to SU Group's leadership role in the equipment maintenance industry, the company has designed and managed equipment maintenance management programs (EMMPs) for entities including, but not limited to the following:

- Aventis Pharmaceuticals (contract term value, over $20 million)
- Continuum Healthcare (contract term value, over $50 million)
- US Bank (contract term value, over $40 million)
- Vizient (contract term value, over $25 million)

Education | Healthcare | Government | Finance | Pharmaceuticals

SU Group LLC has also held numerous state contracts over the years:

- ✓ Alabama (AL)
- ✓ Arizona (AZ)
- ✓ Delaware (DE)
- ✓ Florida (FL)
- ✓ Georgia (GA)
- ✓ Iowa (IA)
- ✓ Louisiana (LA)
- ✓ Minnesota (MN)
- ✓ Mississippi (MS)
- ✓ Missouri (MO)
- ✓ New Jersey (NJ)
- ✓ Ohio (OH)
- ✓ Oklahoma (OK)
- ✓ Pennsylvania (PA)
- ✓ South Carolina (SC)
- ✓ Tennessee (TN)
- ✓ West Virginia (WV)
- ✓ Wisconsin (WI)

Financial Strength

SU Insurance Company is proud to be rated "A- Excellent" by the A.M Best Company and is the only insurance company offering this program directly to Iowa school districts. **No other insurance company in this marketplace is established and dedicated exclusively to equipment maintenance insurance.**

Continued Growth

From the start, we have continually refined and improved our programs, services and approach to this specialized market. We believe that because something worked in the past, does not mean it will necessarily solve tomorrow's challenges. Our clients continue to assist in the evolution of our services as we mutually develop new ways to capture and report meaningful data and structure innovative financial products to drive down costs.

Our Partner

Jester Insurance has been an established leader in property and casualty insurance in Iowa for more than a century. The agency specializes in developing insurance solutions for all forms of governmental entities, nonprofit organizations, and privately owned businesses. Today, Jester insures over 475 municipalities, 330 public and private schools, and 400 nonprofits. Jester Insurance is fully committed to the Iowa community, investing in its future and taking unique pride in protecting what makes it great.

As managing agent for over 300 Iowa schools, Jester Insurance brings an unparalleled level of expertise to the Safety Group and Equipment Maintenance program and an unwavering commitment to serving its members. Jester Insurance has a long history and an even brighter future.

Program Staff

SU Insurance Company

José McFarland
Regional Sales Manager
P: (800) 558-9910, Ext. 2710 | C: (414) 313-1930
jmcfarland@su-group.com

Leah Sladek
Account Manager
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lsladek@su-group.com

Jester Insurance Services

Nolan Grimm, CIC
Vice President
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Account Executive
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Debra Pekarek, CPCU
Account Manager
P: (515) 243-2712
dpekarek@jesterinsurance.com

Program Overview

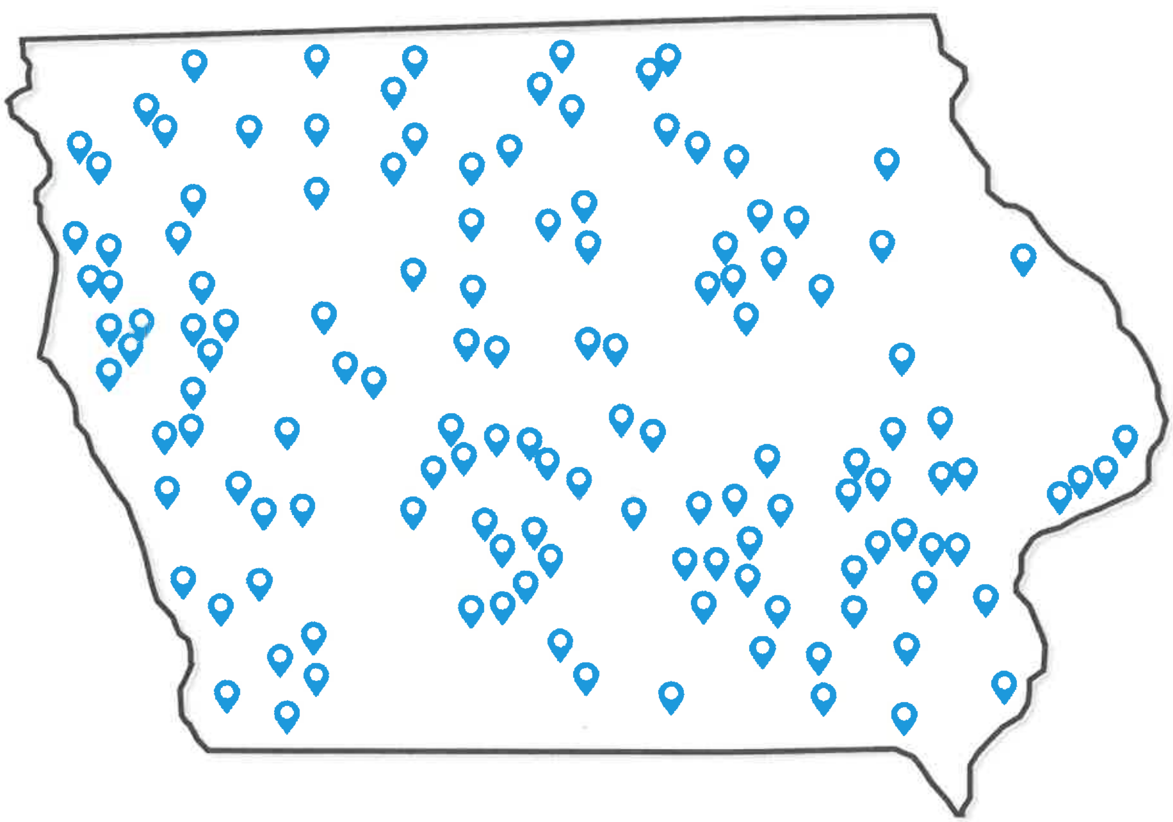
Program History

Over 20 years ago, Jester Insurance and Specialty Underwriters created an insurance program to assist Iowa schools who were struggling with their General Fund budgets. This Equipment Maintenance Program was developed with input from Iowa school districts and allows districts to purchase a specialized insurance policy that will pay for expensive repairs to electronic equipment using Management Fund dollars.

The Program initially provided coverage for limited types of equipment and served a handful of districts. As state funding levels were reduced, enrollments declined and budgets became tighter, the demand for the Program increased and the Specialty Underwriters' insurance policy has expanded to cover over 80 different categories of district-owned equipment. We now proudly serve over 140 public schools districts in Iowa, allowing each of our program members to allocate more of their General Fund dollars to educating students. Our dedication to service and ability to continuously improve the Program allows us to retain over 95% of our policy holders each year.

Active Program Map

We are proud to partner with over 140 districts of various enrollments, demographics and financial positions. Below is a representative map of where our partner districts are located.



Key Benefits

SU Insurance Company offers an innovative and comprehensive Equipment Maintenance Program. By using an insurance policy, districts can take advantage of several benefits (see below):

Cost Transfer
Move equipment repair costs to the management fund to preserve general fund dollars

Vendor of Choice
Utilize any qualified vendor of your choice to service eligible equipment (With option to maintain direct contact with vendor)

Increased Cash Flow
Quarterly or monthly program payments increase your cash flow

Improved Accountability
Member only, real-time, online management reports help clients better evaluate equipment life cycles and vendor performance

Comprehensive Coverage
Corrective maintenance, PMs, repair parts, and rental of substitute equipment included

Cash-Out
Available for equipment when repair is no longer financially responsible

In-house Reimbursement
Corrective and preventative maintenance performed by the customer's in-house staff is reimbursed at a negotiated rate

Fixed Budget
Fixed equipment maintenance costs allow administrators to plan for future budgetary needs

Second-Source Information
SU engineering resources offer second-source information

Asset Management
SU provides equipment tags <u>OR</u> an equipment list to help track and manage service of assets covered (reports available for internal stakeholders)

Preventative Maintenance
Preventative maintenance is covered per manufacturer specifications

Copiers
Copiers can be covered whether they are leased or owned. Toner, drum, developer is included

SUIC Proposal

Equipment Breakdown Quote

TELESERVE™

Property Damage Insurance

Quote: TW30381

May 15, 2026

RICEVILLE COMMUNITY SCHOOL DISTRICT
912 WOODLAND AVENUE
RICEVILLE, IA 50466

INCLUDED EQUIPMENT CATEGORIES *(Per Attached Schedule)*

Description
GRAVELY ZTHD60 ZERO TURN RIDING MOWER, 60IN DECK, KAWASAKI 24HP *EXCLUDING ATTACHMENTS & ACCESSORIES*
JOHN DEERE Z960M ZERO TURN RIDING MOWER, 72IN DECK, KAWASAKI 31HP *EXCLUDING ATTACHMENTS & ACCESSORIES*
ENVIRONMENTAL CONTROL COMPONENTS CONSISTING OF MOVABLE AND MAINTAINABLE PARTS *INCLUDES: CORRECTIVE MAINTENANCE INSPECTIONS* *EXCLUDES: DUCTWORK, PIPING, PLUMBING, PLUMBING FIXTURES, MECHANICAL VALVES, HEAT EXCHANGERS, COILS, REFRIGERANT, REFRIGERANT LEAKS, WATER TREATMENT, CHEMICALS, CHILLER AND WATER VESSELS, BOILERS, VESSEL-TYPE EQUIPMENT, NON-FACTORY INSTALLED COMPONENTS, CRANE AND LIFT RENTALS, BUILDING AUTOMATION SYSTEM PROGRAMMING/SOFTWARE, BELTS, FILTERS, COOLING TOWER*

TOTAL SU ANNUAL COST: $59,980

SU Insurance Company EMI Coverage List

School District **Riceville Community School District** Quote # **TW30381** Enrollment **400**

Classroom

A20	X	Electrical & Electronic Auto Shop
A30	X	Electrical & Electronic Fitness
A40	X	Electrical & Electronic Laboratory
A50	X	Electrical & Electronic Sewing
A60	X	Electrical & Electronic Shop
A70	X	Electrical & Electronic Wood Shop
A80	X	Electronic Audio Visual *(i.e., TVs, projection devices, VR Technology)*
A802	X	Electric Whiteboards
A90	X	Electronic Band Equipment
A100	X	Electronic Photo Shop Equipment
A790	X	Student Response Systems

Communications

A180	X	Audio/Visual Systems
A390	X	Overhead Paging/Intercom & Clock Systems
A400	X	Radios
A650	X	Telephone System PBX
A660	X	Telephones, VMS PBX
A661	X	Telephone System VOIP

Computer

			QTY
A130	X	Controllers	
A168	X	Computer Communications *(i.e., modems, switches, routers, wireless access points)*	
A160	X	Desktop Computers	
A140	X	File Servers	
A165	X	Laptops # of	302
A167	X	Tablets # of	278
A170	X	Printers	
A150	X	Scanners	

Security

A230	X	Card Access Systems
A240	X	CCTV Systems
A200	X	Electronics on Interior Gates/Interior/ Exterior Doors
A210	X	Electronic Library Security System
A220	X	Fire Alarms
A280	X	Metal Detectors
A260	X	Police Alarms
A840	X	Safes, Chests, Vault Doors

Mail

A780	X	Inserters, Labelers, Openers, Stackers
A770	X	Mail Machines/Scales *(not system)*

Facilities

			QTY
A850	X	Auditorium *(i.e., stage motors, lighting/audio boards, microphones, speakers)*	
A730	X	Auto Light Sensors	
A880	X	Buildings/Grounds *(i.e., lawn mowers, leaf blowers, weed wackers, pole saws, power tools)*	
A310	X	Clothes Washers and Dryers	
A810	X	Concession Stand Equipment & Vending Machines	
A320	X	Electrical & Electronic Food Preparation	
A330	X	Electrical & Electronic Housekeeping	
A340	X	Electrical & Electronic Pool/Whirlpool	
	X	Environmental Controls *(see itemized)*	
		Handicap Lifts *(see itemized)*	
A360	X	Indoor Electronic Sign/Scoreboard	
A680	X	Kilns	
A860	X	Manlifts # of *(not itemized)*	1
A380	X	Motors for Bleachers, Basketball Hoops	
A350	X	Outdoor Electronic Sign/Scoreboard	
A760	X	Pitching Machines	
	X	Riding Mowers *(see itemized)*	
A750	X	Sports Time/Measure/Record System	
A890		Walk-In Coolers/Freezers *(see itemized)*	
A740	X	Water Drinking Fountains** ***(refrigerant & connected plumbing excluded)*	

Office

A410	X	Binders
A420	X	Bursters
A430	X	CAD/CAM Systems
A450	X	Card Readers
A460	X	Cash Registers
A470	X	Check Signers / Coin Sorters / Packagers
A500		Copiers *(see itemized)*
A510	X	Currency Counters
A620	X	Dictation
A830	X	Electrical & Electronic Office *(i.e., calculators, typewriters, staplers, hole punchers)*
A530	X	Electrical & Electronic Print/Press *(non production)*
A570	X	Facsimile Machines
A580	X	Folders
A590	X	ID Card Systems
A600	X	Laminators
A610	X	Microfilmers, Microfilm Reader/Printers
A630	X	Retail Scanners
A640	X	Shredders
A820	X	Time & Attendance Systems
A670	X	Uninterrupted Power Supply/TVP Systems *(up to 40 KVA)*

TELESERVE™ Services & Coverage

Services

Work Order Process	Included
Vendor Pay Process for covered items only	Included
Management reporting	Included

Coverage

Corrective Maintenance

• Electrical Breakdown	Included
• Mechanical Breakdown	Included
Parts	Included
Labor	Included
Travel	Included
Preventative Maintenance	Included

Coverage in Excess OR Secondary to Any Other Insurance for Repairs

Caused By:

• Power Surge	Included
• Human Error	Included
• Air Conditioning Failure	Included
Rental of Substitute Equipment	Included
Overtime, Weekend time, Holiday Time	Included
In-House Reimbursements for Low Voltage Equipment Only @ **$50/Hour**	Included
Physical plant equipment, Consumables, Supplies, Projector Tubes/Lamps, Cosmetic Restoration, Upgrades, Refurbishments, Obsolescence, Wiring/Cabling, Vehicles/Tractors/Heavy Equipment, Furniture and Fixtures, Software	Excluded
Non-Electrical/Non-Electronic Equipment	Excluded
Fire, All Risk, EC, Flood, Earthquake	Excluded

Deductible	$0.00
Student Enrollment	400

Note

TERRORISM RISK INSURANCE (as mandated by the Terrorism Risk Insurance Act, as amended in 2015) can be purchased as an optional coverage.

Any and all information shared between the organization listed herein and Specialty Underwriters LLC shall be treated as CONFIDENTIAL and shall not be directly or indirectly disclosed to any third party.

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

Quoted costs are exclusive of applicable taxes.

	ACCEPTED BY
May 15, 2026 DATE	DATE

Equipment Coverage (Exclusions/Inclusions)

Policy Exclusions

- Building Wiring and Cabling
- Calibrations, Tuning, Certifications
- Consumables* *(i.e.: Supplies, Bulbs, Ink Cartridges, Batteries, Ballasts, Filters)*
- Cosmetic Restoration *(including, but not limited to scratches, dents and broken or cracked parts that do not otherwise affect the functionality or materially impair the intended use of the equipment)*
- Damage caused by animals
- Equipment Which is not Electrical or Electronic in Nature *(except buildings & grounds equipment)*
- Furniture and Fixtures
- Gradual deterioration
- Kitchen Hood Type Exhaust Systems
- Obsolescence
- Physical Plant Equipment *(i.e.: Elevators, Water Heaters, Generators, Bailers, Chillers.)*
- Plumbing / Irrigation / Sprinklers
- Recommended User Maintenance
- *(i.e., clearing paper jams, toner installation, periodic cleaning/lubricants etc.)*
- Refurbishments / Overhauls / Rebuilds
- Replacement of Missing Parts/Components
- Software
- Standalone Exhaust Fans
- Upgrades
- Vandalism/Malicious Mischief / Lost / Stolen
- Vehicles/Tractors/Heavy Equipment

Environmental Controls Inclusions *(if quoted)*

Coverage is only intended for Electronic Type Equipment and may include:

- Actuators
- Bearings
- Circuit Boards
- Compressors (limitations may apply)
- Contactors
- Controllers
- Control Center
- Control Panel
- Control & Safety
- Couplers
- Dampers (only electronic components)
- Electrical Disconnect
- Eliminators
- Variable Speed Drives (VFDs)
- Fans (some fans are excluded)
- Flow Switches
- Gauges
- Impellers
- Lubrication Pumps
- Motors
- Positioners
- Pressure Sensors
- Pulleys
- Purge Units
- Relays
- Thermal Expansion Valve
- Thermostats & Sensors
- Valves (electronically controlled)
- Vanes
- Zone Control

Note:

- All coverage is subject to the actual SUIC policy provisions
- Repairs exceeding $5,000 MUST be reported to SUIC at 800-833-7050 or teleserve@su-group.com for authorization prior to commencing any repair

CCA ADMINISTRATION OFFICE

PO Box 487
1486 Hwy 6 NW
Oxford, IA 52322
(319)-828-4510

CLEAR CREEK AMANA
COMMUNITY SCHOOL DISTRICT
BRINGING LEARNING TO LIFE
www. ccaschools.org

March 4, 2025

To Whom It May Concern:

For many years, we have been a client of the Jester Insurance and Specialty Underwriters Equipment Maintenance Insurance Program. We have purchased and implemented this program in our district. Our success in implementation and execution is a direct reflection from the support and assistance we receive from Jester Insurance and Specialty Underwriters. We have appreciated their knowledge and willingness to go the extra mile for our staff.

The people from Jester and SU have proven to be experts in school insurance for decades and created this valuable resource for Iowa schools. At first glance, I thought their program was too good to be true, but they continue to fulfill their promise to reimburse our eligible repair bills. The program continues to evolve and broaden coverage to meet our district's changing needs.

At end of the day, I trust Jester and SU to be our provider for Equipment Maintenance insurance and would highly recommend other districts to do the same. It has been an excellent relationship for many years.

Respectfully,

Lori Robertson, CFO

EAST UNION COMMUNITY SCHOOL

1916 High School Drive
Afton, IA 50830
641.347.5215

Superintendent	MS/HS Principal	Elem. Principal	School Business Official	Early Childhood Director
Tim Kuehl	Jason Riley	Joan Gordon	Rhiannon Tessum	Peggy Hardy

****

To Whom It May Concern:

For many years, the East Union Community School District has been a client of Jester Insurance and Specialty Underwriters' Equipment Maintenance Insurance Program. We have successfully implemented this program across our district, and our positive experience is a direct reflection of the exceptional support and expertise provided by Jester Insurance and Specialty Underwriters. Their knowledge, responsiveness, and willingness to go the extra mile for our staff have been invaluable.

Jester Insurance and SU Group LLC have proven to be experts in school insurance, offering a valuable resource tailored specifically for Iowa schools. Initially, we were skeptical about the program's benefits, but they have consistently fulfilled their promise to reimburse our eligible repair bills, reinforcing the program's effectiveness and reliability.

The program has allowed us to shift costs that were traditionally covered by the General Fund to an insurance policy paid out of the Management Fund, providing significant financial relief. Expenses such as copier and printer maintenance, computer repairs, and HVAC-related costs have all been successfully integrated into this program. Additionally, Jester and SU Group have been receptive to our input, considering our suggestions for additional covered expenses and successfully implementing many of them.

Representatives of the program have been instrumental in our district's successful participation. They have worked closely with our staff, ensuring that we understand the program requirements and streamlining the claims process to align with our existing district tracking systems. Their ability to integrate our work order documentation from Buildings & Grounds and IT into the claims process has significantly increased efficiency and ease of use.

Beyond the initial implementation, representatives of the program continue to meet with us annually to review past experiences, discuss improvements, and ensure we maximize the program's benefits. They remain readily accessible to address any questions or concerns, consistently providing outstanding service and support.

At the end of the day, we trust Jester Insurance and SU Group LLC to be our provider for Equipment Maintenance Insurance, and we highly recommend other districts to do the same. Our long-standing relationship has been excellent, and we look forward to continued success with their program.

Respectfully,

Rhiannon Tessum

Rhiannon Tessum
School Business Official
East Union Community School District

Afton - Arispe - Lorimor - Shannon City - Thayer

PERSONALIZED. INNOVATIVE. GLOBAL.

February 11, 2025

To Whom It May Concern;

I am writing to recommend Specialty Underwriters break-fix equipment insurance. The Van Meter School District has participated in the break fix equipment insurance program offered by SU Group for several years. This has allowed the district to free up dollars in the General Fund by utilizing an insurance policy that is paid for out of the Management Fund for expenses such as computer repairs, copier and printer maintenance costs, and HVAC expenses, among other items. This allows the district to use more funds in the General Fund for expenses directly related to student learning.

We have found that equipment is better getting repaired or replaced by having this insurance policy in place, rather than equipment just not being used. The process for claims is relatively simple and we have found that SU is very helpful to work with when we have a question on whether or not something is covered. Jester Insurance and SU have both been willing to come to the district and educate those primary employees using the insurance (i.e. office staff, building and grounds department, IT personnel, etc.) to make sure everyone understands what is covered and how to go about the claims process.

Ultimately, we feel by using this break-fix insurance, we are helping to ensure more dollars are being spent on education and that equipment is better being utilized for district needs.

Shonna Trudo
Business Manager
Van Meter School

Kevin Kelleher | *Chief Financial Officer*
kkelleher@dbqschools.org | P 563/552-3038 | F 563/552-3026
2300 Chaney Road | Dubuque, Iowa 52001-3059 | www.dbqschools.org

Dubuque
COMMUNITY SCHOOLS

January 17, 2020

To Whom it May Concern;

The Dubuque Community School District has participated in the "Break-Fix" insurance program offered by SU Group LLC for several years. The District has successfully moved costs that were generally paid out of the General Fund to an insurance policy that is paid out of the Management Fund. Expenses like copier/printer maintenance costs, computer repairs and HVAC items are just a small sample.

During our relationship, Dubuque has made suggestions of several types of expenses that we would like moved to the insurance program and SU representative's Jose McFarland and Leah Sladek listen and take those ideas back to the company. On several suggestions, they were successful in getting that accomplished.

Jose and Leah have been great to work with during this time. Their service to our District has been excellent. When the District first started the program, they met with multiple staff in multiple departments to help us understand the requirements of the program and the documentation needed to make a claim. For example, they were able to work with our current District programs that tracked things like work orders for Buildings & Grounds Dept. as well as the IT Dept. and use that documentation and reports for the claims processing. In other words, we gained efficiencies by having one system provide the documentation for both our internal process and the claim process. There are other things they have done to make the claims process work with our systems.

Jose and Leah continue to meet with us annually to go over what happened in the past year and to explore ways of improvement for the next year. They are both very accessible when an issue comes up or the District has a claim question. Each time they have worked with us to come up with an answer or solution or in some cases just to say kindly that it isn't possible.

Sincerely,

Kevin Kelleher

Kevin Kelleher
Chief Financial Officer

Next Steps

- → Superintendent/Business Manager or Board Approval
- → Signed Quote Coverage (page 9)
- → Tax Exempt Certificate
- → Schedule Implementation Training
- → Follow-up Meeting (60-90 days)
- → Follow-up Meeting (120 days)