

Data Services Agreement for Riceville Community School District

This Agreement is entered into between Riceville Community School District ("District") and Hazel Health Services PC ("Service Provider") on September 21, 2026 ("Effective Date").

WHEREAS, the District is a Iowa public entity subject to all Iowa and federal laws governing education, including but not limited to the Iowa Education Code, the Children's Online Privacy and Protection Act ("COPPA"), and the Family Educational Rights and Privacy Act ("FERPA");

WHEREAS, the District and the Service Provider desire to enter into the Data Services Agreement;

NOW, THEREFORE, for good and valuable consideration, the Parties agree as follows:

1. Service Provider shall not use any information in a Pupil Record for any purpose other than those required or specifically permitted by the Data Services Agreement or Master Services Agreement. For the purposes of this Agreement, a "Pupil Record" or Pupil Records" include any information directly related to a pupil that is maintained by the District or acquired directly from the pupil through the use of instructional software or applications assigned to the pupil by a teacher or other District employees. Pupil Records does not include de-identified information (information that, on its own or in aggregate, cannot be used to identify an individual pupil) used by the third party (1) to improve educational products for adaptive learning purposes and for customized pupil learning; (2) to demonstrate the effectiveness of the operator's products in the marketing of those products; or (3) for the development and improvement of educational sites, services, or applications. Notwithstanding the foregoing, the parties acknowledge that Service Provider is a healthcare provider and that clinical treatment records created by Service Provider in the course of providing medical or mental health services ("Clinical Records") are governed by the Health Insurance Portability and Accountability Act ("HIPAA") and applicable state medical record retention laws. Clinical Records are expressly excluded from the definition of Pupil Records under this Agreement and shall be retained by Service Provider in accordance with HIPAA and professional medical retention requirements.
2. All Pupil Records obtained by Service Provider from District continue to be the property of and under control of the District. The District retains exclusive control over student and staff data, including determining who may access data and how it may be used for legitimate authorized purposes.
3. Service Provider shall provide a means by which its employees, when so authorized, can search and export Pupil Records through reasonable procedures such that the District can respond to a parent, legal guardian or eligible student who seeks to review personally identifiable information on the pupil's records or correct erroneous information. Service Provider shall provide procedures for the transfer of pupil-generated content to an account, format or medium designated by the District. District shall have no right to modify Clinical Records or any data generated by Service Provider's healthcare professionals.
4. Service Provider may not distribute Pupil Records to any third party without parent, guardian or District's express written consent or as permitted by the Agreement, unless required by law. Unless permitted by the Agreement, use of materials subcontractors and subcontractor who provide the contracted Services as defined in the Master Services Agreement and have

access to Pupil Records is permitted provided that Service Provider maintains a list of such subprocessors and makes it available to the District upon request. Service Provider will ensure that all subcontractors adhere to data protection obligations substantially similar to those set forth in this Agreement. Provider ensures that any subcontractor or subprocessor that it engages to process, store or access Pupil Records has adequate technical security and organizational measures in place to keep Pupil Records secure and to comply with the terms of the Data Services Agreement.

5. Service Provider shall take actions to ensure the security and confidentiality of Pupil Records, including but not limited to designating and training responsible individuals on ensuring the security and confidentiality of Pupil Records.
 - 5.1. Service Provider shall maintain all data obtained or generated pursuant to the Agreement in a secure computer environment and not copy, reproduce or transmit data obtained pursuant to the Agreement except as necessary to fulfill the purpose of the original request. Service Provider shall warrant that security measures are in place to help protect against loss, misuse and alteration of the data under Service Provider's control. When the Service or data are accessed using a supported web browser, Secure Socket Layer ("SSL") or equivalent technology protects information, using both server authentication and data encryption to help ensure that data are safe, secure and available to only authorized users. Service Provider shall host content pursuant to the Service in a secure server environment that uses firewalls and other advanced technology to prevent interference or access from outside intruders. Where applicable, the Service will require unique account identifiers, usernames and passwords that must be entered each time a client or user signs on.
6. Service Provider certifies that Pupil Records shall not be retained or be available to any third party that the Service Provider has contracted with for the purpose of providing the Service following the completion of the terms of the Data Services Agreement. Service Provider shall destroy or return to the District all Pupil Records obtained pursuant to the Data Services Agreement when such Pupil Records are no longer required for the Service unless retention is required by law, within a reasonable period of time. Nothing in this Agreement authorizes the Service Provider to maintain Pupil Records beyond the time period reasonably needed to complete the disposal of Pupil Records following the Service.
7. Upon becoming aware of any unlawful or unauthorized access to Pupil Records stored on equipment used by Service Provider or in facilities used by Service Provider, Service Provider will take the following measures:
 - 7.1. Promptly notify the District of the actual incident. This will occur within **72** hours of confirmation of the incident;
 - 7.2. Promptly investigate the incident and provide District with detailed information regarding the incident, including the identity of affected Pupil Records and Users; and
 - 7.3. Assist the District in notifying affected users, affected parents, and legal guardians of the unauthorized access to Pupil Records and of commercially reasonable steps to mitigate the effects and to minimize any damage resulting from the incident.

8. The terms and conditions of the Data Services Agreement and any addenda are incorporated in the Agreement signed by both parties on August 21, 2026. This Agreement shall govern the treatment of student records in order to comply with the privacy protections, including those found in FERPA. In the event there is a conflict between the terms of this Agreement or any other agreement or contract document(s), the terms of this Agreement shall apply.
9. This Agreement shall remain in effect for the duration of the signed agreement between the District and the Service Provider titled.
10. Neither District nor Service Provider may modify or amend the terms of this Agreement without mutual written consent.

IN WITNESS WHEREOF, parties executed this Agreement on the dates set forth below.

Riceville Community School
District

Hazel Health Services PC

[Title]

[Title]

[Date]

[Date]



**MASTER SERVICES AGREEMENT BETWEEN RICEVILLE
COMMUNITY SCHOOL DISTRICT AND HAZEL HEALTH INC AND
TELEHEALTH SERVICES USA**

This Teletherapy Professional Services Agreement (“Agreement”) is made and entered into by and between, Hazel Health Inc., a Delaware corporation qualified to do business in Iowa (“Hazel”) and Telehealth Services USA, doing business as Hazel Health Services, a California professional corporation (Hazel Health) and Riceville Community School District District existing under the state laws of Iowa, (“District”), for the provision of telehealth-based professional health care services, therapy and counseling services. The effective date of the Agreement begins when both parties have legally executed the Agreement. Each entity is referred to individually as a “party” and the entities collectively are referred to as the “parties.”

RECITALS

A. Hazel Health engages practitioners in various states, including the State of Iowa who are qualified and experienced in providing telehealth based therapy and counseling services.

B. Hazel is in the business of assisting Hazel Health by providing non-clinical services such as telehealth technology, training, and technology support services.

C. District is a public entity within the state of Iowa and desires to engage Hazel Health to provide certain telehealth-based services to its enrolled students.

D. District believes a contract by which it arranges for these telehealth services will improve quality healthcare access for its students, as well as reduce truancy related illness, increase retention, and overall improve academic performance of its students.

E. Healthcare services, therapy or counseling services may occur at the District’s schools or outside the schools to covered students as agreed upon by the parties.

NOW, THEREFORE, for and in consideration of the recitals above and the mutual covenants and conditions contained herein, the parties agree as follows:

1. Hazel and Hazel Health Obligations. District hereby engages Hazel Health to be a Professional of telehealth-based primary care services (the “Services”).

1.1 Applicable Standards. Hazel Health shall at all times render Services in accordance with: (i) professional standards of care; (ii) applicable statutes and regulations; (iii) District’s written policies; and (iv) any protocols developed by the parties.

1.2 Coverage and Response Time. Hazel Health shall make the Services, as further described in Exhibit A of this Agreement, available in accordance with the service level availability requested by the District. District understands and agrees that Hazel Health is not



responsible for unavailability of the Services, or for a delay or interruption in performing the Services, if due to a network communications or technology error, failure, or interruption, or to unexpected volume, beyond the control of Hazel Health based upon commercially reasonable standards. In the event the full scope of Services is unable to be provided (e.g., unanticipated unavailability of Hazel Health Physician or Professionals due to sickness or an emergency, a network server error, equipment or system malfunction), District shall provide its customary level of care for students which may be limited to visits with the District nurse. In such an event, Hazel Health shall make best efforts for its Physicians or Professionals to continue to be available for phone consultation, to the extent such is appropriate in the Physician or Professionals' professional judgment.

1.3 Hazel and Hazel Health's Representations. Hazel Health represents as follows, and shall notify District immediately upon becoming aware that any of the representations below is no longer correct:

(a) Hazel and Hazel Health have the authority to enter into this Agreement;

(b) Hazel and Hazel Health are not bound by any agreement or arrangement that would preclude it from entering into, or from fully performing the Services required under this Agreement;

(c) Neither Hazel Health nor any Physician or Professional providing services under this Agreement: (i) is a "sanctioned person" under any federal or state program or law; (ii) has been listed in the current List of Excluded Individuals and Entities by the Office of Inspector General for the U.S. Department of Health and Human Services; (iii) has been listed on the General Services Administration's List of Parties Excluded from Federal Programs; (iv) has been listed on the U.S. Department of Treasury, Office of Foreign Assets Control's Specially Designated Nationals and Blocked Persons List; or (v) has been convicted of a criminal offense related to health care.

1.4 Independent Medical Judgment. Hazel Health and its Physicians or Professionals shall use their independent medical and professional judgment when performing professional telehealth services. Hazel, nor the District, shall have nor exercise any control over the professional judgment and medical decision-making of the Physicians or Professionals.

1.5 Applicable Standards and Staffing. To enable Hazel Health to provide the Services, District shall staff and equip its location(s) in accordance with: (i) applicable standards of care; (ii) applicable statutes and regulations; (iii) District's written policies; and (iv) any protocols developed by the parties.

1.6 Telehealth Technology and Support. District shall provide the technology and support as set forth in this Agreement. The selected sites must have consistent Wi-Fi access of 1.5 Mbps download 500 Kbps upload. District agrees to provide a regular data feed to Provider with demographic and relevant data necessary to provide the highest quality care. District will



also provide printing capabilities as needed with the requisite supplies, including but not limited to printer, toner and printing paper.

1.7 Telepresenter/Initiator. District shall make an onsite individual available to Hazel Health for purposes of serving as a telepresenter/initiator who will assist with certain administrative and basic clinical functions under the direction and supervision of the Hazel Health's Physician or Provider as required by applicable state law. The duties of Initiators include, but are not limited to, (a) verifying that the student's parents/guardians have consented to treatment by Provider and (b) launching the application to start the visit.

1.8 District's Representations. District represents as follows, and shall notify Hazel Health immediately upon becoming aware any of the representations below is no longer correct: (a) District is a public entity accredited and in good standing under the laws of the State of Iowa, and has the authority to enter into this Agreement;

(b) District is not bound by any agreement or arrangement that would preclude it from entering into, or from fully performing its obligations under, this Agreement;

(c) Neither District nor any of its employees, officers or agents: (i) are "sanctioned persons" under any federal or state program or law; (ii) have been listed in the current List of Excluded Individuals and Entities by the Office of Inspector General for the U.S. Department of Health and Human Services; (iii) have been listed on the General Services Administration's List of Parties Excluded from Federal Programs; (iv) have been listed on the U.S. Department of Treasury, Office of Foreign Assets Control's Specially Designated Nationals and Blocked Persons List; or (v) have been convicted of a criminal offense related to health care;

1.9 Covered Schools. All Schools

1.10 Neither District nor its affiliates or subsidiaries, nor any employee, agent or representative of District or its affiliates has any financial relationship, direct or indirect, with any Physician or Professional, except as expressly set forth in this Agreement.

2. Medical Records; FERPA; HIPAA Privacy & Security.

2.1 HIPAA Compliance. The health records of Hazel Health's patients which are prepared and maintained by Hazel Health in connection with providing the Services hereunder are the property of Hazel Health. Hazel Health agrees to comply with all applicable federal and State laws and regulations relating to the maintenance, uses and disclosures of protected health information (including any heightened requirements for mental health records), including, without limitation, the Health Insurance Portability and Accountability Act of 1996, as codified at 42 U.S.C. § 1320 et. seq. ("HIPAA"), as amended by the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009, and any current and future regulations promulgated thereunder, including those published at 45 C.F.R. Parts 160, 162, and 164, all collectively referred to herein as "HIPAA



Requirements.” To the extent required by the HIPAA Requirements, Hazel Health shall obtain authorization and consent from the patients and/or patients’ parents or legal guardians to use or disclose the patients’ protected health information.

2.2 FERPA Compliance. The parties acknowledge that certain information Hazel or Hazel Health may view or have access to may be considered education records that are subject to the Family Educational Rights and Privacy Act, codified at 20 U.S.C. § 1232g, and its implementing regulations, codified at 34 C.F.R. Part 99, collectively referred to herein as “FERPA.” Hazel, Hazel Health, and their subcontractors will not use student records for advertising or marketing purposes unless such use is specifically authorized by this Agreement or otherwise authorized in writing by the District. Hazel, Hazel Health, and their subcontractors are prohibited from using student records to engage in targeted advertising and mining student records for any purposes other than those agreed to by the parties

3. Compensation. There will be no cost to the District.

4. Billing and Collection. Except to the extent inconsistent with federal or state law, Hazel Health and its Physician or Professionals shall have the right to bill and collect for the Services solely and exclusively from third party health plans, governmental medical agencies, and other financially-responsible parties.

5. Term and Termination.

5.1 Term. The term of this Agreement shall commence on September 21, 2026 and shall continue through June 30, 2027. Notwithstanding the foregoing, this Agreement may be terminated as follows.

5.2 Termination.

(a) Termination for Cause. Either party may terminate this Agreement for cause upon material breach by the other party, provided such material breach continues uncured for thirty (30) days after receipt by the breaching party of written notice from the other party specifying such breach. The notice of breach under this Section shall specify with reasonable particularity the nature and extent of the breach for which complaint has been made.

(b) Immediate Termination. Either party may terminate this Agreement immediately by written notice to the other party upon the occurrence of any of the following events: (i) the other party is listed by a federal agency as being debarred, excluded, terminated, or otherwise ineligible for federal healthcare program participation; (ii) the other party discontinues operations for at least fifteen (15) days or loses its required licensure or accreditation; or (iii) the other party files a petition in bankruptcy, or makes an assignment for the benefit of creditors; if any involuntary petition in bankruptcy or petition for an arrangement pursuant to any bankruptcy laws is filed against the other party and such petition or assignment is not dismissed or rescinded, as applicable, within ninety (90) days.



(c) Change in Law. If any state or federal laws or regulations, now existing or enacted or promulgated after the Effective Date, are interpreted by a judicial decision, a regulatory agency or legal counsel in such a manner that this Agreement or any provision hereof may be in violation of such laws or regulations, the parties shall amend this Agreement as necessary to preserve the underlying economic and financial arrangements between the parties and without substantial economic detriment to either party. If, in the written opinion of a party's legal counsel, this cannot be done, then such party may provide thirty (30) days' prior written notice to the other party of the Agreement's termination.

(d) Effect of Termination. The parties shall cooperate to ensure the smooth transition of patient care during termination of this Agreement. To the extent the parties entered into any licensing or other agreements regarding the Services, such agreements shall immediately and automatically terminate concurrent with this Agreement. Each Physician or Professional's credentialing with District and its Covered District(s) shall automatically terminate for the type of Services rendered under this Agreement, except to the extent the Physician or Professional held such membership or privileges prior to the Effective Date of this Agreement. Within thirty (30) days of the termination or expiration of this Agreement, each party shall return to the other all equipment, software, and Confidential Information owned by the other party.

6. Term Expiration; Funding Contingencies. Prior to the conclusion of the Term of this Agreement, the District must elect one of the following: (a) enter into a subsequent paid services agreement at the then-current rates offered by Hazel Health, not to exceed nine dollars (\$9.00) per student per year, or (b) cease use of the Services, except in the event that third-party funding is renewed and continues to cover the cost of the Services. If the District does not enter into a paid services agreement and no third-party funding is available, all Services provided under this Agreement shall automatically terminate at the end of the Agreement Term.

7. Independent Contractors. Nothing under this Agreement is intended, nor shall be construed, to create a partnership, employer-employee relationship, or joint venture between the parties. Parties (nor their respective agents or employees) shall not have any authority to bind the other party without the other party's express written consent. Each party shall be solely responsible for reporting, withholding, and paying all taxes and other sums due to individuals providing services on its behalf. Likewise, each party shall be solely responsible to provide and pay for all workers' compensation insurance for any employed individuals providing services on its behalf. Hazel and Hazel Health may engage subcontractors to perform certain of their obligations under this Agreement; provided that no such subcontractor shall relieve Hazel Health of its respective obligations under this Agreement.

8. Insurance. Hazel Health shall secure and maintain professional and general liability insurance (which may be provided through a combination of insurance and/or program of self-insurance) covering such party against any claims or losses arising out of the performance of its the obligations and services hereunder in an amount of at least One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) in the aggregate per



annum or in any greater minimum amount if required by State law. Upon the receipt of any notice of cancellation, termination, or material change of such policy, Hazel Health shall promptly notify the District in writing. In the event Hazel Health procures a “claims-made” policy to meet the insurance requirements herein, Hazel Health shall obtain “tail” coverage upon the termination of any such policy or upon termination of this Agreement. Said “tail” policy shall provide coverage for an indefinite reporting period.

9. Access to Books and Records. To the extent applicable, until the expiration of four (4) years after the furnishing of Services hereunder, the parties shall make available to the Secretary of the Department of Health and Human Services, the Comptroller General of the United States, or their duly-authorized representatives, such books, documents and records necessary to certify the nature and extent of the cost of the Services. If any Services are performed by way of subcontract with another organization and the value or cost of such subcontracted Services is Ten Thousand Dollars (\$10,000) or more over a twelve (12) month period, such subcontract shall contain and the respective party shall enforce a clause to the same effect as this Section. The availability of the parties’ books, documents and records shall be subject at all times to all applicable legal requirements, including without limitation, such criteria and procedures for seeking and obtaining access that may be promulgated by the Secretary.

10. Indemnification. Each party to this Agreement (“Indemnifying Party”) shall indemnify and hold the other party to this Agreement (“Indemnified Party”) harmless from any and all claims asserted against the Indemnified Party by any person who is not a party to this Agreement (and all related liabilities, costs and expenses of any kind whatsoever, including but not limited to attorneys’ fees and court costs), to the extent arising out of (i) the negligent acts or omissions or misconduct of the Indemnifying Party, its employees or agents, (ii) noncompliance with any applicable federal or state law, rule or regulation by the Indemnifying Party, its employees or agents, or (iii) any breach by the Indemnifying Party, its agents, employees, or servants of any material covenant or condition of this Agreement. The obligations herein shall survive termination of this Agreement.

11. Disclaimer of Warranties. Any equipment and software are provided “as is,” with all faults, and without warranty of any kind. Hazel Health disclaims all warranties, express and implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. District expressly agrees and acknowledges that use of the equipment and software is at the District’s sole risk. Neither Hazel nor Hazel Health warrant that the equipment or software will meet District’s requirements, or that the equipment or software is compatible with any particular hardware or software platform, or that the operation of the equipment or software will be uninterrupted or error-free, or that defects in the equipment or software will be corrected. No oral or written information or advice given by Hazel Health or their authorized representatives shall create a warranty or in any way increase the scope of this warranty.

12. Third Party Disclaimer. Neither Hazel nor Hazel Health make any warranty of any kind, whether express or implied with regard to the third party content or any software, equipment, or hardware obtained from third parties (collectively, the “third party items”). Hazel and Hazel



Health expressly disclaim all warranties, express and implied, including, but not limited to, the implied warranties of merchantability, fitness for a particular purpose, and title/non-infringement with regard to the third party items. Nothing in this agreement shall be interpreted as a warranty, either express or implied, by Hazel or Hazel Health that would expand in any way a standard end-user warranty.

13. Limitation of Liability. In no event shall Hazel and Hazel Health be liable to District or any third party for any incidental or consequential damages (including, without limitation, indirect, special, punitive, or exemplary damages for loss of business, loss of profits, business interruption, loss of data, or loss of business information) arising out of or connected in any way with Hazel Health's performance under this agreement, or use of or inability to use the equipment or software, or for any claim by any other party, even if Hazel or Hazel Health have been advised of the possibility of such damages. Hazel and Hazel Health shall not be liable for defects in or failures of equipment and/or software, or for defaults by, or defects in services rendered by, third parties. This limitation of liability shall apply even if the express warranties set forth above fail of their essential purpose.

14. Compliance; No Referrals Required. Each party agrees to comply with all applicable laws and regulations in performing its obligations hereunder, including but not limited to the federal and state anti-kickback and self-referral laws and regulations, at all times during the term of this Agreement. Although Hazel Health is obligated to provide the Services to the District specified in this Agreement, no party is required to refer patients to, or otherwise generate business for, the other party. The parties intend this Agreement to comply with 42 U.S.C. § 1320a-7b(b) (the Anti-Kickback Statute), 42 U.S.C. § 1395 (the Stark Law) and any other federal or state law provision governing health care fraud and abuse. The Compensation herein has been determined through good faith and arm's length bargaining to be commercially reasonable and consistent with the fair market value of the Services. The Compensation does not include any discount, rebate, or kickback, nor is it intended to be an inducement or payment for referral of patients from one party to another. This Agreement shall be interpreted and construed at all times in a manner consistent with applicable laws and regulations governing the financial relationships among individuals and entities that provide or arrange for the provision of items or services that are reimbursable by governmental health care programs or other third party payers. The parties acknowledge that none of the benefits hereunder are conditioned on any requirement that one party make referrals to, be in a position to make or influence referrals to, or otherwise generate business for the other party. The parties further acknowledge that Hazel Health and its Physician or Professionals are not restricted and can render services for another District of their own choosing, nor do the Services under this Agreement include, directly or indirectly, marketing services by either party. There is no agreement, express or implied, between District and Hazel Health regarding the referral of patients or business among them.

15. Publicity. Neither party will use for publicity, promotion or otherwise, any logo, name, trade name, service mark or trademark of the other party or its affiliates, or any simulation, abbreviation or adaptation of the same, or the name of any employee or agent of the other party,



without that party's prior, written, express consent. Notwithstanding the foregoing, Hazel Health may publicly identify District as a user of the Services, and District may publicly identify Hazel Health as its Physician or Professional of the Services. The parties may publicly announce they have entered into this Agreement, but neither shall disclose the specific terms of this Agreement (including pricing) to any third party, except as is required to comply with applicable law.

16. Entire Agreement; Amendment. This Agreement sets forth the entire agreement between the parties with regard to the subject matter hereof, and supersedes all prior or contemporaneous oral or written agreements entered into between the parties. All Exhibits and attachments referred to herein are hereby incorporated into this Agreement. This Agreement and Exhibits may be amended only by a written agreement signed by the parties.

17. Governing Law. The terms and conditions of this Agreement, as well as all disputes arising under or relating to this Agreement, shall be governed by Iowa law, specifically excluding its choice-of-law principles. The exclusive forum and venue for the foregoing is the State or District Court of Howard, Iowa, unless such action cannot by law be brought in such a forum, in which case the venue required by law shall govern. In no event shall such dispute require resolution via arbitration.

18. Assignment; Binding Effect. No party may assign or transfer this Agreement without the prior written consent of the other parties, such consent not to be unreasonably withheld. Any unpermitted attempt to assign all or part of this Agreement shall be null and void *ab initio*. Notwithstanding the foregoing, Hazel Health may, with prior written consent by the District, assign or transfer this Agreement, and/or any of its rights, duties, or obligations hereunder, to any entity that is an affiliate or subsidiary of Hazel Health or any successor organization assuming a controlling interest in Hazel Health or its assets. This Agreement shall inure to the benefit of and bind the parties hereto and their respective heirs, representatives, successors and permitted assigns.

19. Representations by Hazel and Hazel Health. Hazel Health and Hazel represents that: (i) they are duly organized, validly existing and in good standing under the laws of the state of its organization; (ii) are authorized and in good standing to conduct business in the State of Iowa; (iii) has all necessary power and has received all necessary approvals to execute and perform its obligations in the Agreement; and (iv) the individuals executing the Agreement and this Addendum on behalf of Hazel and Hazel Health are authorized to do so.

20. Subcontractors. If Hazel or Hazel Health is permitted to subcontract any of the work set forth in the Agreement, each party shall ensure that each subcontractor complies with all provisions of the Agreement and this Addendum. Hazel and Hazel Health will remain liable for the acts and omissions of such subcontractor(s) and the proper performance and delivery of the products and/or services set forth in the Agreement. Hazel may replace Hazel Health as the medical provider with 30 days written notice to the District.



21. Notices: Agency Administrator. Every notice, approval, consent or other communication authorized or required by this Agreement shall not be effective unless same shall be in writing and sent via hand delivery or overnight delivery (with a receipt), directed to the other party at its address provided below or such other address as either party may designate by notice from time to time in accordance herewith:

Hazel Health Services/ Telehealth
Services USA
Attn: Brijit Reis, M.D.
10775 Pioneer Trail, Ste. 215
Truckee, CA 96161

If to District:
Riceville Community School District
Attn: _____,
912 Woodland Ave
Riceville, Iowa 50466
United States

Hazel Health, Inc.
Attn: Kristen Kane, Chief Financial
Officer
1400 North Coit Road, Ste. 302
McKinney, TX 75071

22. Survivorship. Those provisions which by their nature are intended to survive the expiration, cancellation or termination of the Agreement or Addendum, including, by way of example only, the Indemnification and Confidentiality provisions, shall survive the expiration, cancellation or termination of the Agreement and this Addendum.

23. No Gifts or Contingent Fees. It is the policy of the District to not accept gifts, gratuities, or favors of any kind or of any value whatsoever from vendors, members of the staff, or families. Hazel and Hazel Health warrant that they have not employed or retained any company or person, other than a bona fide Hazel or Hazel Health employee, to solicit or secure the Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual for firm, other than a bona fide employee working solely for the Hazel or Hazel Health, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of the Agreement. Hazel and Hazel Health further warrant that it, nor any of its directors, employees, officers or agents, nor any of their respective subsidiaries or affiliates, has taken, is currently taking or will take any action in furtherance of an offer, payment, promise, gifts or anything else of value, directly or indirectly, to anyone to improperly influence or otherwise secure any improper advantage in procuring business in relation to the Agreement and/or this Addendum. For the breach or violation of these provisions, the District shall have the right to terminate the Agreement without liability and/or, at its discretion, to deduct from the price, or otherwise recover, the full amount of such fee, commission, percentage, gift or consideration.



24. Miscellaneous. Severability. The invalidity or unenforceability of any term or provision of this Agreement shall not affect the validity or unenforceability of any other term(s) or provision(s). **Waiver.** No waiver, including any waiver of breach, shall be valid unless in writing and signed by the parties. **Recitals/Captions.** The recitals are incorporated into this Agreement, but the captions are used solely for convenience. **Non-Discrimination.** Each party agrees that, in the performance of this Agreement, services will be provided without discrimination toward any patients, employees, or other persons to the extent prohibited by law. This includes the parties' agreement to treat all patients without regard to payer source, race, color, national origin, citizenship, sex, age, sexual orientation, disability, religion, or other factors unrelated to the patient's need for health care services. **Data Usage.** Each party agrees that Hazel may use anonymized District student data for research and the analysis of the effectiveness of the Services performed under this Agreement. **Force Majeure.** Each party shall be excused from delays in performing its obligations if resulting from causes beyond the commercially reasonable control of the party, including default of vendors, acts of God, governmental actions, fire, flood, epidemic, and embargoes. **No Third Party Beneficiaries.**

Nothing in this Agreement is intended, nor shall be deemed, to confer any benefits on any third party, including, without limitation any patients or District contractors, nor shall such person or entity have any right to seek, enforce or recover any right or remedy with respect hereto. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Iowa to be sued by third parties in any matter arising out of any contract. **Counterparts.** This Agreement may be executed in one or more counterparts, all of which together shall constitute only one agreement. If any signature is delivered by facsimile or email or is signed in any electronic format, such signature shall create a valid and binding obligation with the same force and effect as if such signature were handwritten. **Attorney's Fees.** Each party shall be responsible for its own attorney's fees and costs incurred as a result of any action or proceeding under this Agreement.



The parties hereto have executed this Agreement as of the Effective Date:

**Hazel Health Services/ Telehealth
Services USA**

By:

10775 Pioneer Trail, Ste. 215
Truckee, CA 96161

Hazel Health, Inc.

By:

1400 North Coit Road, Ste. 302
McKinney, TX 75071

**Riceville Community School
District**

By:

912 Woodland Ave
Riceville, Iowa 50466
United States



EXHIBIT A

Hazel Health shall provide the telehealth based primary care, counseling and mental health services for students at all District's District.

SERVICES

1. **Telehealth Mental Health Services:** The Hazel Health suite of mental health services include:
 - a. Conducting behavioral health assessments.
 - b. Teletherapy sessions.
 - c. Conducting care management activities including transitioning care to a long-term provider for long term care or psychiatry.
 - d. Crisis consultation for the District to include clinical support for District staff, students and parents.
2. **Sufficient Information.** The Physician or Professional's service is reliant upon the accuracy and completeness of the patient information conveyed to the Physician or Professional, which is the sole responsibility of the student/patient. The Physician or Professionals have the right to refuse to provide the Services if, in the independent clinical judgment of the Physician or Professional, necessary information has not been provided to him or her.
3. **Consents.** To the extent required under state law or third party payer rules, Hazel Health shall obtain a valid patient informed consent to telehealth services, and shall place the consent in the patient's health record. To the extent required under state law or third party payer rules, Hazel Health shall communicate to and inform the patient of the nature of the professional services, including that such services will be delivered via telehealth. Hazel may bill third party payers, such as Iowa Medicaid.



Technology and Support

District's Technology and Support Requirements. District shall provide its own Internet telecommunication lines necessary to effectively run the telehealth systems and equipment at District's District(s), including all costs associated with installation (if needed), maintenance and monthly availability fees. District is responsible for providing its own information technology support staff for its equipment, connectivity, software, and technology.

System Testing and Start-Up Period. As soon as the parties have installed and tested the telehealth equipment and software, and developed communication and clinical protocols, the parties shall conduct a series of "acceptance tests" designed to simulate a telehealth consult and shall refine the process as they mutually agree. The parties shall use all reasonable efforts to complete all start up, protocol development, and system testing matters approximately ten (10) days prior to the target commencement date for the Services in this Statement of Work.

District Training. During the initial on-boarding and setup following the Effective Date, Hazel Health will be responsible for providing initial training and orientation to appropriate staff designated by District on telehealth technology utilized at District's location(s). District agrees to fully collaborate with Hazel Health through this period of training and implementation. After the initial implementation and training performed by Hazel Health, District is solely responsible to provide ongoing training to its staff unless it elects to purchase additional optional training from Hazel Health.

Student Information. District will provide demographic information of the students to Hazel Health forty five (45) days prior to the launching of the first School in the District. Demographic information includes, but is not limited to, Parent or Guardian name, email address, phone number and student's name, date of birth and gender.



Special Education Director Contract
between
Central Rivers Area Education Agency
and
Riceville

Central Rivers Area Education Agency, hereinafter referred to as the AEA, and Riceville, hereinafter referred to as the District, hereby enter into a contract for the services of a Special Education Director, hereinafter referred to as the Director, between August 1, 2026 to June 30, 2027.

The Director will:

- Provide leadership and coordination of special education services of the district
- Consult with teachers, administrators, and the AEA staff regarding best practices in special education for the classroom, building, and district educational programs
- Collaborate with the District and the AEA staff in the design and implementation of IEPs for all entitled students assists in the maintenance, analysis, recommendations and implementation of effective special education practices
- Coordinate with Education Services on the development and implementation of curriculum and instructional practices that fully consider student special education needs
- Assists in the evaluation of needs, arrangements and provision of professional development in the area of special education services
- Assists school administrators in understanding and properly enforcing district policies and regulations related to special education
- Provide ongoing support and training to the District staff related to best practices as well as applicable rules and laws in the area of special education
- Integrate educational theory, research, and expertise into appropriate practices that facilitate positive change and continuous improvement

The District will:

- Cover the Director under their liability insurance policy
- Assist in the evaluation of the Director
- Cover the cost of any district approved membership fees or professional development
- Reimburse the agency for mileage at the agency's mileage rate, if/when services are provided on-site
- Provide planning time in alignment with other employees within the District

In consideration of the assignment of the Director, the District agrees to pay a total of **\$14,649** for **19 days** of service. The AEA will invoice the District 25% of the contract each quarter, with invoicing occurring quarterly.

In accordance with our agreement and Central Rivers AEA benefits, the assigned employee is entitled to three days of sick leave for every 38-day period worked. Note that the full contracted amount remains payable regardless of the utilization of this leave.

This contract may be terminated by either party for the subsequent year through written notice provided to the other party on or before February 1, 2027.

This position is eligible for Operational Sharing. Please indicate below if you would like this FTE to go toward your allocation.

___ Yes, I would like this to go toward Operational Sharing

___ No, I would not like this to go toward Operational Sharing

_____	_____
Central Rivers Area Education Agency Board President	Date

_____	_____
Riceville School District Board President	Date

**Riceville Community School
Riceville, IA**

The Board of Education of the Riceville Community School District held their regular board meeting on August 17, 2026, at 6:00 p.m. in the Board Room. The board members present are Guertin, Hale, McCarthy, Baethke and Eastman. Also, in attendance: Andy McQuillen—Superintendent, Jennifer Dunn- Board Secretary. Heather Suckow & Marcia Grimm- Principals. Cassandra Leff- EJ Newspaper. Staff: Rene Retterath, Bryce Conway, & Sarah Ross. Parents: Erica Baethke Students: Daynan & Harlan Conway, Maci Miller, Charlotte Smith, Blake Baethke, Andrew Moore & Kallie Eastman.

Guertin called the meeting to order 6:01 PM.

Motion by Baethke, seconded by Eastman to approve agenda. 5 Ayes. MC.

Guertin did welcome.

Mrs. Suckow reported on Crossroads Update & Registration. Mrs. Grimm emailed her report to board

Motion made by Eastman, seconded by McCarthy to table the revised contract for Rene Retterath.

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

- Kylie Loberg & Laurel Burrington- Paras
- Abby Gomez- Cheer Coach
- Clark Ebert- JH Volleyball
- Roll Call Vote: Hale, McCarthy, Baethke, Eastman & Guertin. -Aye. MC

Motion by Hale, second by Eastman to approve the open enrollments 5 into the district and 3 out of district. 5 Ayes. MC

Motion by Hale, second by McCarthy to approve the Can Drive for Eagler Bluff and School Blast for Elementary students. 5 Ayes. MC

Motion by Baethke, second by Eastman to approve the following Agreements: 5 Ayes. MC

- Independent Contractor Agreement with Central
- Northeast Iowa Health Occupations Academy
- Contract between Northeast Iowa Community College and Riceville CSD

Motion by McCarthy, second by Baethke to approve the minutes of the previous meeting, financial reports and summary of bills. Ayes 5.

Motion by Baethke, seconded by Eastman to approve the first reading of board policies: 5 Ayes. MC.

- 503.11 R1- Disruptive Behavior-Removal Procedures
- 503.11 R2- Disruptive Behavior- Removal Procedures for Nonviolent Behavior for Students with an IEP

Motion by Eastman, seconded by McCarthy to approve the first reading board policies: 5 Ayes MC

- 201- Board of Directors
- 210.5-Meeting Notice
- 401.1-Equal Employment Opportunity
- 409.2-Employee Leaves of Absence
- 501.15- Open Enrollment Transfers-Procedures as a Receiving District
- 503.1-Student Conduct
- 503.11- Disruptive Behavior
- 504.6-Student Activity Program
- 507.2-Administration of Medication to Students
- 507.2E1- Authorization-Ashma, Airway Constricting, or Respiratory Distress Medication Self-Administration
- 507.2E3-Parental Authorization and Release for Independent Self Carry and Administration of Prescribed Medication
- 603.1-Basic Instruction Program
- 603.3-Special Education
- 603.4-Multicultural Gender Fair Education -Rescinded
- 603.6-Physical Education
- 603.10-Global Education- Rescinded
- 604.1-Private Instruction
- 603.4-Program for Talented & Gifted

- 604.3R1- Program for Talented & Gifted- Regulation
- 604.5-Technology and Instructional Materials
- 604.5E1- Technology and Instructional Materials Exhibit
- 607.1-Student Guidance and Counseling Program
- 704.3 Investments
- 713-Responsible Technology Use and Social Networking
- 804.5-Stock Prescription Medication Supply
- 804.5E1- Stock Prescription Medication Supply-Parental Authorization and Release Form for the Administration of a Voluntary School Supply of Stock Medication for Life Threatening Incidents
- 901-Public Examination of Records

Motion by Baethke, seconded by McCarthy to approve the bids for the items in the house, bread, Bus #1, Dodge minivan, & Milk. 5 Ayes. MC.

Motion by Baethke, seconded by Eastman to approve the FY 25 audit report: 5 Ayes. MC.

Motion by Baethke, seconded by Eastman to approve the document for 8th graders participating in varsity sports. 5 Ayes. MC.

Motion by Baethke, seconded by Eastman to approve the following handbooks: 5 Ayes. MC.

- Student Technology Handbook (with change of wording from will not too may)
- 2026-27 Riceville Community Preschool Handbook
- 2026-2027 Student-Parent Handbook
- 2026-2027 Staff Handbook

Motion by Baethke, seconded by Hale to approve the sale of daycare playground equipment; except for the wizzy dizzy. 5 Ayes. MC.

Superintendent McQuillen reported on:

- Elma Students
- Roofs
- Student School Board Rep
- Parking Lots
- Legislative Changes
- Iowa Star Conference

Announcements:

- Next School Board Meeting-September 21st @ 6 PM

Motion by Eastman, second by McCarthy to adjourn the meeting at 7:30 PM. Ayes 5. MC.

Kyle Guertin
Board President

Jennifer Dunn
Board Secretary

Batch Description: Invoices - Sept 26 BATCH 2

Processing Month: 09/2026

Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: ADAMSJACK ADAMS, JACK

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/14/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 160.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

160.00

N

Final

Vendor ID: ADAMSJACK ADAMS, JACK

Description:

Sequence: 2 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/28/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825-0001

Amount: 160.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

160.00

N

Final

Vendor ID: ADAMSJACK ADAMS, JACK

Description:

Sequence: 3 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/12/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825-0002

Amount: 160.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

160.00

N

Final

Vendor ID: BERGMANKUR BERGMAN, KURTIS

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/16/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

150.00

N

Final

Vendor ID: BERGMSCOT BERGMAN, SCOTT

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/16/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 150.00

Invoice Number: 20260825

Amount: 150.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

150.00

150.00

N

Final

Vendor ID: BETHKMATT BETHKE, MATT

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/14/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 160.00

Invoice Number: 20260825

Amount: 160.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

160.00

160.00

N

Final

Vendor ID: BRUNGCORB BRUNGARD, CORBIN

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/25/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Check Number:

Check Date:

Cost Center ID

Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

150.00

N

Final

Vendor ID: BUHRBLAK BUHR, BLAKE

Description:

PO Number:

Invoice Date: 10/09/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Invoice Listing - Detail
Unposted; Batch Description Invoices - Sept 26 BATCH 2

Sequence: 1 Check Type:
Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
150.00 N Final

Vendor ID: CANTRALLCO CANTRALL, CORY

PO Number: Invoice Number: 20260825 Amount: 150.00

Description:

Invoice Date: 09/11/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
150.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Vendor ID: CLEARLAND CLEARY, LONDON

PO Number: Invoice Number: 20260825 Amount: 150.00

Description:

Invoice Date: 09/25/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 150.00

Sequence: 1 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
150.00 150.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Vendor ID: DOLANDRYAN DOLAND, RYAN

PO Number: Invoice Number: 20260825 Amount: 150.00

Description:

Invoice Date: 09/11/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
150.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Vendor ID: EBERTAIDA EBERT, AIDAN

PO Number: Invoice Number: 20260825 Amount: 100.00

Description:

Invoice Date: 08/21/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 100.00

Sequence: 1 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
100.00 100.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Vendor ID: EBERTAIDA EBERT, AIDAN

PO Number: Invoice Number: 20260825-0001 Amount: 160.00

Description:

Invoice Date: 09/14/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 160.00

Sequence: 2 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
160.00 160.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Vendor ID: EBERTAIDA EBERT, AIDAN

PO Number: Invoice Number: 20260825-0002 Amount: 160.00

Description:

Invoice Date: 09/28/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 160.00

Sequence: 3 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
160.00 160.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Vendor ID: EBERTAIDA EBERT, AIDAN

PO Number: Invoice Number: 20260825-0003 Amount: 160.00

Description:

Invoice Date: 10/12/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 160.00

Sequence: 1 Check Type:

Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
160.00 160.00 N Final

Chart of Account Number Detail Description
21 0000 1400 920 6720 345 OFFICIAL

Invoice Listing - Detail
Unposted; Batch Description Invoices - Sept 26 BATCH 2

Vendor ID: EVERTSJACO EVERTS, JACOB

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/25/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Check Number: Check Date:

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

150.00 N Final

Vendor ID: FETTKMICH FETTKERTHER, MICHAEL

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/16/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 150.00

Invoice Number: 20260825

Amount: 150.00

Check Number: Check Date:

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

150.00 150.00 N Final

Vendor ID: FITZGERALD FITZGERALD, MIKE

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/09/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Check Number: Check Date:

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

150.00 N Final

Vendor ID: GRESSTONY GRESS, TONY

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/09/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Check Number: Check Date:

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

150.00 N Final

Vendor ID: HEMANBRAN HEMANN, BRANDON

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/28/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 100.00

Check Number: Check Date:

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

100.00 N Final

Vendor ID: HEMANBRAN HEMANN, BRANDON

Description:

Sequence: 2 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 10/12/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825-0001

Amount: 100.00

Check Number: Check Date:

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

100.00 N Final

Vendor ID: HEWITYBOB HEWITT, BOB

Description:

Sequence: 1 Check Type:

Chart of Account Number Detail Description

21 0000 1400 920 6720 345 OFFICIAL

Checking Account ID:

PO Number:

Invoice Date: 09/11/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00

Invoice Number: 20260825

Amount: 150.00

Check Number: Check Date:

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

150.00 N Final

Vendor ID: KANGACHRI KANGAS, CHRIS

Description:

Sequence: 1 Check Type:

Checking Account ID:

PO Number:

Invoice Date: 09/11/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 175.00

Invoice Number: 20260825

Amount: 175.00

Check Number: Check Date:

Invoice Listing - Detail
Unposted; Batch Description Invoices - Sept 26 BATCH 2

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		175.00	175.00	N	Final
Vendor ID: KANGATIM	KANGAS, TIM	PO Number:	Invoice Number: 20260825		Amount:	150.00
Description:		Invoice Date: 09/11/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 150.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		150.00	150.00	N	Final
Vendor ID: KIPPCLA	KIPP, CLAIRE	PO Number:	Invoice Number: 20260825		Amount:	140.00
Description:		Invoice Date: 09/14/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00		N	Final
Vendor ID: LINDELUTH	LINDERBAUM, LUTHER	PO Number:	Invoice Number: 20260825		Amount:	175.00
Description:		Invoice Date: 10/09/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 175.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		175.00	175.00	N	Final
Vendor ID: MILLEJOHN	MILLER, JOHN	PO Number:	Invoice Number: 20260825		Amount:	160.00
Description:		Invoice Date: 09/28/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 160.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		160.00	160.00	N	Final
Vendor ID: MILLEJOHN	MILLER, JOHN	PO Number:	Invoice Number: 20260825-0001		Amount:	160.00
Description:		Invoice Date: 10/12/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 160.00	
Sequence: 2	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		160.00	160.00	N	Final
Vendor ID: MOHARMEGA	MOHAR, MEGAN	PO Number:	Invoice Number: 20260825		Amount:	140.00
Description:		Invoice Date: 08/27/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 140.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00	140.00	N	Final
Vendor ID: MOHARMEGA	MOHAR, MEGAN	PO Number:	Invoice Number: 20260825-0001		Amount:	140.00
Description:		Invoice Date: 09/03/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 140.00	
Sequence: 2	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00	140.00	N	Final

Vendor ID: MOHARMEGA MOHAR, MEGAN			PO Number:	Invoice Number: 20260825-0002	Amount:	140.00
Description:			Invoice Date: 09/14/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 3	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: MOHARMEGA MOHAR, MEGAN			PO Number:	Invoice Number: 20260825-0003	Amount:	140.00
Description:			Invoice Date: 09/29/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 4	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: MOHARMEGA MOHAR, MEGAN			PO Number:	Invoice Number: 20260825-0004	Amount:	140.00
Description:			Invoice Date: 10/01/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 5	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: MOHARMEGA MOHAR, MEGAN			PO Number:	Invoice Number: 20260825-0005	Amount:	140.00
Description:			Invoice Date: 10/12/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 6	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: OLSONFRAN OLSON, FRANK			PO Number:	Invoice Number: 20260825	Amount:	85.00
Description:			Invoice Date: 09/24/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 85.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			85.00	85.00 N	In Full
						Final
Vendor ID: PAVLOJEFF PAVLOVICH, JEFF			PO Number:	Invoice Number: 20260825	Amount:	100.00
Description:			Invoice Date: 08/21/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 100.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6720 345	OFFICIAL			100.00	100.00 N	In Full
						Final
Vendor ID: PETERTYLE PETERS, TYLER			PO Number:	Invoice Number: 20260825	Amount:	150.00
Description:			Invoice Date: 09/25/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 150.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6720 345	OFFICIAL			150.00	150.00 N	In Full
						Final
Vendor ID: PETERSONAN PETERSON, ANNA			PO Number:	Invoice Number: 20260825	Amount:	85.00
Description:			Invoice Date: 09/08/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	

Invoice Listing - Detail
Unposted; Batch Description Invoices - Sept 26 BATCH 2

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00		N	Final
Vendor ID: PETERSONAN PETERSON, ANNA						
Description:		PO Number:	Invoice Number: 20260825-0001		Amount:	85.00
Sequence: 2 Check Type:		Invoice Date: 09/17/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00		N	Final
Vendor ID: PETERSONAN PETERSON, ANNA						
Description:		PO Number:	Invoice Number: 20260825-0002		Amount:	85.00
Sequence: 3 Check Type:		Invoice Date: 10/01/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00		N	Final
Vendor ID: PETERSONAN PETERSON, ANNA						
Description:		PO Number:	Invoice Number: 20260825-0003		Amount:	85.00
Sequence: 4 Check Type:		Invoice Date: 10/05/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00		N	Final
Vendor ID: PETERSONAN PETERSON, ANNA						
Description:		PO Number:	Invoice Number: 20260825-0004		Amount:	85.00
Sequence: 5 Check Type:		Invoice Date: 10/08/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00	0.00	N	Final
Vendor ID: PETERSONAN PETERSON, ANNA						
Description:		PO Number:	Invoice Number: 20260825-0005		Amount:	140.00
Sequence: 6 Check Type:		Invoice Date: 10/12/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00		N	Final
Vendor ID: POLLOCKTIM POLLOCK, TIM						
Description:		PO Number:	Invoice Number: 20260825		Amount:	150.00
Sequence: 1 Check Type:		Invoice Date: 09/25/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		150.00		N	Final
Vendor ID: PUMPMART PUMP, MARTY						
Description:		PO Number:	Invoice Number: 20260825		Amount:	140.00
Sequence: 1 Check Type:		Invoice Date: 09/14/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 140.00			
Checking Account ID:		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00	140.00	N	Final

Invoice Listing - Detail
Unposted; Batch Description Invoices - Sept 26 BATCH 2

Vendor ID: PUMPMART PUMP, MARTY			PO Number:	Invoice Number: 20260825-0001	Amount:	140.00
Description:			Invoice Date: 10/08/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 2	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: RODENJAIM RODENBERG, JAMIE			PO Number:	Invoice Number: 20260825	Amount:	150.00
Description:			Invoice Date: 10/09/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6720 345	OFFICIAL			150.00	N	In Full
						Final
Vendor ID: STAUDSTEV STAUDT, STEVE			PO Number:	Invoice Number: 20260825	Amount:	100.00
Description:			Invoice Date: 08/21/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6720 345	OFFICIAL			100.00	N	In Full
						Final
Vendor ID: STOCHRIC STOCHL, RICH			PO Number:	Invoice Number: 20260825	Amount:	160.00
Description:			Invoice Date: 09/14/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 160.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6720 345	OFFICIAL			160.00	160.00 N	In Full
						Final
Vendor ID: SULLITOM SULLIVAN, TOM			PO Number:	Invoice Number: 20260825	Amount:	140.00
Description:			Invoice Date: 09/03/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: SULLITOM SULLIVAN, TOM			PO Number:	Invoice Number: 20260825-0001	Amount:	140.00
Description:			Invoice Date: 09/29/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 2	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: SULLITOM SULLIVAN, TOM			PO Number:	Invoice Number: 20260825-0002	Amount:	140.00
Description:			Invoice Date: 10/08/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 3	Check Type:		Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 345	OFFICIAL			140.00	140.00 N	In Full
						Final
Vendor ID: SULLITOM SULLIVAN, TOM			PO Number:	Invoice Number: 20260825-0003	Amount:	140.00
Description:			Invoice Date: 10/12/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 140.00	
Sequence: 4	Check Type:		Checking Account ID:	Check Number:	Check Date:	

Invoice Listing - Detail
Unposted; Batch Description Invoices - Sept 26 BATCH 2

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00	140.00	N	Final
Vendor ID: ULRICKEEG ULRICHS, KEEGAN		PO Number:	Invoice Number: 20260825		Amount:	140.00
Description:		Invoice Date: 08/27/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00		N	Final
Vendor ID: ULRICKEEG ULRICHS, KEEGAN		PO Number:	Invoice Number: 20260825-0001		Amount:	140.00
Description:		Invoice Date: 10/01/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 2	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		140.00		N	Final
Vendor ID: VOLKERKURT VOLKER, KURT		PO Number:	Invoice Number: 20260825		Amount:	150.00
Description:		Invoice Date: 10/16/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		150.00		N	Final
Vendor ID: WASKOWDAVE WASKOW, DAVE		PO Number:	Invoice Number: 20260825		Amount:	150.00
Description:		Invoice Date: 10/16/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		150.00		N	Final
Batch 1099 Total:			4,185.00	Batch Total:		
Report 1099 Total:			4,185.00	Report Total:		

Batch Description: Invoices September 26 Batch 1

Processing Month: 09/2026

Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: 3PLEARNING 3P LEARNING INC.

PO Number: Invoice Number: INV-US-28608 Amount: 360.00
Invoice Date: 08/24/2026 Due Date: 08/26/2026 Status: A 1099 Amount: 0.00
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 615 SUBSCRIPTION READING EGGS 360.00 N Final

Vendor ID: AENTERTAIN A+ ENTERTAINMENT

PO Number: Invoice Number: 20260910 Amount: 800.40
Invoice Date: 09/01/2026 Due Date: 09/10/2026 Status: A 1099 Amount: 0.00
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 7980 612 PROM DJ 800.40 N Final

Vendor ID: ACMEELECTR ACME ELECTRIC

PO Number: Invoice Number: 3271 Amount: 2,385.49
Invoice Date: 09/16/2026 Due Date: 09/17/2026 Status: A 1099 Amount: 0.00
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 432 AC REPAIR 2,385.49 N Final

Vendor ID: ALLIANTENE ALLIANT ENERGY

PO Number: Invoice Number: 20260816 Amount: 1,542.06
Invoice Date: 08/22/2026 Due Date: 08/22/2026 Status: A 1099 Amount: 0.00
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 DAYCARE 1,542.06 N Final

Vendor ID: ALLIANTENE ALLIANT ENERGY

PO Number: Invoice Number: 20260818-0001 Amount: 40.67
Invoice Date: 08/18/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00
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 SHOP BLDG 40.67 N Final

Vendor ID: ALLIANTENE ALLIANT ENERGY

PO Number: Invoice Number: 20260818-0003 Amount: 55.69
Invoice Date: 08/18/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00
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 SPORTS COMPLEX 55.69 N Final

Vendor ID: AMERICANBO AMERICAN BOTTLING CO

PO Number: Invoice Number: 4813709605 Amount: 470.48
Invoice Date: 08/25/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00
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 ALA CARTE ITEMS 470.48 N Final

Vendor ID: AMERICANWO AMERICAN WOODCRAFTERS SUPPLY

PO Number: Invoice Number: 185077 Amount: 23.99
Invoice Date: 09/09/2026 Due Date: 09/10/2026 Status: A 1099 Amount: 0.00

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0109 1300 315 8958 612	1' BALL		23.99		N	Final	
Vendor ID: ANDERSONER	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 118539	Amount:	1,513.29		
Description:		Invoice Date: 08/04/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		1,513.29		N	Final	
Vendor ID: ANDERSONER	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 120535	Amount:	1,493.51		
Description:		Invoice Date: 08/11/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		1,493.51		N	Final	
Vendor ID: ANDERSONER	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 122576	Amount:	208.67		
Description:		Invoice Date: 08/18/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		208.67		N	Final	
Vendor ID: ANDERSONER	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 123762	Amount:	249.50		
Description:		Invoice Date: 08/21/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		249.50		N	Final	
Vendor ID: ANDERSONER	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 125105	Amount:	647.94		
Description:		Invoice Date: 08/25/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		647.94		N	Final	
Vendor ID: ANDERSONER	ANDERSON ERICKSON DAIRY CO	PO Number:	Invoice Number: 126390	Amount:	455.79		
Description:		Invoice Date: 08/28/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	MILK		455.79		N	Final	
Vendor ID: BARTELSLIS	BARTELS, LISA	PO Number:	Invoice Number: 20260825	Amount:	56.00		
Description:		Invoice Date: 08/25/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
61 0000 3110 000 0000 631	FOOD		56.00		N	Final	

Vendor ID: BARTELSLIS BARTELS, LISA			PO Number:	Invoice Number: 20260911	Amount:	108.00
Description:			Invoice Date: 09/08/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD			108.00		N
						In Full
						Final
Vendor ID: BARTELSLIS BARTELS, LISA			PO Number:	Invoice Number: 20260911-0001	Amount:	25.00
Description:			Invoice Date: 09/01/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD			25.00		N
						In Full
						Final
Vendor ID: BARTELSLIS BARTELS, LISA			PO Number:	Invoice Number: 20260911-0002	Amount:	42.00
Description:			Invoice Date: 09/03/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD			42.00		N
						In Full
						Final
Vendor ID: BARTELSLIS BARTELS, LISA			PO Number:	Invoice Number: 20260911-0003	Amount:	115.00
Description:			Invoice Date: 08/21/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD			115.00		N
						In Full
						Final
Vendor ID: BARTELSLIS BARTELS, LISA			PO Number:	Invoice Number: 20260911-0004	Amount:	20.00
Description:			Invoice Date: 08/28/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD			20.00		N
						In Full
						Final
Vendor ID: BARTELSLIS BARTELS, LISA			PO Number:	Invoice Number: 20260915	Amount:	40.00
Description:			Invoice Date: 09/15/2026	Due Date: 09/15/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD			40.00		N
						In Full
						Final
Vendor ID: BATTERIESP BATTERIES PLUS LLC			PO Number:	Invoice Number: P93983426	Amount:	190.56
Description:			Invoice Date: 08/14/2026	Due Date: 08/22/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2620 000 0000 680	BATTERIES			190.56		N
						In Full
						Final
Vendor ID: BETHKMATT BETHKE, MATT			PO Number:	Invoice Number: 20260911	Amount:	150.00
Description:			Invoice Date: 10/16/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 150.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

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Unposted; Batch Description Invoices September 26 Batch 1

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		150.00	150.00	N	Final
Vendor ID: BRAHNKELL BRAHN, KELLY						
Description:		PO Number:	Invoice Number: 20260911		Amount:	240.00
Sequence: 1 Check Type:		Invoice Date: 10/08/2026 Due Date: 09/11/2026 Status: A	1099 Amount: 240.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		240.00	240.00	N	Final
Vendor ID: BRODBECK BRODBECK, DENNE						
Description:		PO Number:	Invoice Number: 20260917		Amount:	180.00
Sequence: 1 Check Type:		Invoice Date: 09/15/2026 Due Date: 09/17/2026 Status: A	1099 Amount: 0.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		180.00		N	Final
Vendor ID: BUCKWHEATS BUCKWHEAT & SONS CONSTRUCTION LLC						
Description:		PO Number:	Invoice Number: 20260825		Amount:	500.00
Sequence: 1 Check Type:		Invoice Date: 08/21/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 500.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4200 000 0000 450	CONCRETE		500.00	500.00	N	Final
Vendor ID: CDWGOVERME CDW GOVERNMENT INC						
Description:		PO Number: 21259T	Invoice Number: AK59L5P		Amount:	4,000.00
Sequence: 1 Check Type:		Invoice Date: 08/14/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 9099 2237 100 4642 615	SMART CHARGING HUBS		4,000.00		N	Final
Vendor ID: CDWGOVERME CDW GOVERNMENT INC						
Description:		PO Number: 21278T	Invoice Number: AK5TX4H		Amount:	816.50
Sequence: 1 Check Type:		Invoice Date: 08/11/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 9099 2237 100 4642 615	CHROMEBOOK SLEEVE		816.50		N	Final
Vendor ID: CENTRALCOM CENTRAL COMMUNITY SCHOOL						
Description: JV Vball Entry Fee		PO Number: FY27-0079	Invoice Number: 20260917		Amount:	80.00
Sequence: 1 Check Type:		Invoice Date: 09/19/2026 Due Date: 09/17/2026 Status: A	1099 Amount: 0.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 815	JV Vball Entry Fee		80.00		N	Final
Vendor ID: CHARLESCI1 CHARLES CITY COMM SCHOOL						
Description:		PO Number:	Invoice Number: 20260911		Amount:	60.00
Sequence: 1 Check Type:		Invoice Date: 08/27/2026 Due Date: 09/11/2026 Status: A	1099 Amount: 0.00			
		Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6645 815	CROSS COUNTRY ENTRY FEE		60.00		N	Final

Vendor ID: CINTAS		CINTAS	PO Number:	Invoice Number: 5358486608	Amount:	76.44
Description:			Invoice Date: 09/03/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 618	FIRST AID KIT SUPPLIES		76.44		N	Final
Vendor ID: CITYOFRICE		CITY OF RICEVILLE	PO Number:	Invoice Number: 8-19-2001	Amount:	60.42
Description:			Invoice Date: 08/19/2029	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 411	WATER		20.21		N	Final
10 0000 2620 000 0000 411	SEWER		40.21		N	Final
Vendor ID: CITYOFRICE		CITY OF RICEVILLE	PO Number:	Invoice Number: 8-19-6001	Amount:	54.30
Description:			Invoice Date: 08/19/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 411	WATER		17.15		N	Final
10 0000 2620 000 0000 411	SEWER		37.15		N	Final
Vendor ID: CITYOFRICE		CITY OF RICEVILLE	PO Number:	Invoice Number: 8-19-7001	Amount:	59.14
Description:			Invoice Date: 08/19/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 411	SEWER		39.57		N	Final
10 0000 2620 000 0000 411	WATER		19.57		N	Final
Vendor ID: CITYOFRICE		CITY OF RICEVILLE	PO Number:	Invoice Number: 8-19-9001	Amount:	578.40
Description:			Invoice Date: 08/19/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 411	WATER		279.20		N	Final
10 0000 2620 000 0000 411	SEWER		299.20		N	Final
Vendor ID: COLLINSMAX		COLLINS-MAXWELL CSD	PO Number:	Invoice Number: 20260822	Amount:	500.00
Description:			Invoice Date: 09/01/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 0000 612	CONFERENCE DUES		500.00		N	Final
Vendor ID: COMPANION		COMPANION	PO Number:	Invoice Number: 133930	Amount:	1,460.00
Description:			Invoice Date: 08/20/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 2237 100 0000 652	SOFTWARE SUBSCRIPTION		1,460.00		N	Final

Vendor ID: CONWAAMAN CONWAY, AMANDA		PO Number:	Invoice Number: 20260917		Amount:	158.00
Description:		Invoice Date:	09/17/2026	Due Date:	09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 100 3376 810	CPR INSTRUCTOR REIMB		158.00		N	Final
Vendor ID: DECKERSPOR DECKER SPORTING GOODS		PO Number:	Invoice Number: AAF010518-AJ01		Amount:	505.60
Description:		Invoice Date:	07/27/2026	Due Date:	08/22/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 108 0000 739	HELMET/MASK		505.60		N	Final
Vendor ID: DECKERSPOR DECKER SPORTING GOODS		PO Number:	Invoice Number: AAJ009363-AJ01		Amount:	3,560.00
Description:		Invoice Date:	07/27/2026	Due Date:	08/22/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 108 0000 739	HELMET RECONDITIONING		3,560.00		N	Final
Vendor ID: DESMOISTAM DES MOINES STAMP MFG. CO		PO Number:	Invoice Number: 1264092		Amount:	41.00
Description:		Invoice Date:	07/30/2026	Due Date:	09/10/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2510 000 0000 611	STAMP		41.00		N	Final
Vendor ID: DIETZRAY DIETZ, RAY		PO Number:	Invoice Number: 20260826		Amount:	140.00
Description:		Invoice Date:	06/11/2026	Due Date:	08/26/2026	Status: A 1099 Amount: 140.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6835 345	OFFICIAL		140.00	140.00	N	Final
Vendor ID: DOLLARGENE DOLLAR GENERAL-REGIONS 410526		PO Number:	Invoice Number: 10011449953		Amount:	9.40
Description:		Invoice Date:	08/03/2026	Due Date:	08/25/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	MILK		9.40		N	Final
Vendor ID: DOLLARGENE DOLLAR GENERAL-REGIONS 410526		PO Number:	Invoice Number: 1001448830		Amount:	31.90
Description:		Invoice Date:	07/27/2026	Due Date:	08/25/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	SUPPLIES		31.90		N	Final
Vendor ID: DUNNJENN DUNN, JENNIFER		PO Number:	Invoice Number: 20260917		Amount:	14.50
Description:		Invoice Date:	09/17/2026	Due Date:	09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2510 000 0000 580	LUNCH REIMB CONFERENCE		14.50		N	Final
Vendor ID: EBERTAIDA EBERT, AIDAN						
Description:		PO Number:	Invoice Number: 20260917		Amount: 100.00	
Sequence: 1 Check Type:		Invoice Date: 08/21/2026 Due Date: 09/17/2026 Status: A	1099 Amount: 100.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		100.00	100.00	N	Final
Vendor ID: EBERTAIDA EBERT, AIDAN						
Description:		PO Number:	Invoice Number: 20260917-0001		Amount: 85.00	
Sequence: 1 Check Type:		Invoice Date: 09/17/2026 Due Date: 09/17/2026 Status: A	1099 Amount: 85.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00	85.00	N	Final
Vendor ID: EBERTAIDA EBERT, AIDAN						
Description:		PO Number:	Invoice Number: 20260917-0002		Amount: 85.00	
Sequence: 2 Check Type:		Invoice Date: 10/01/2026 Due Date: 09/17/2026 Status: A	1099 Amount: 85.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00	85.00	N	Final
Vendor ID: EBERTAIDA EBERT, AIDAN						
Description:		PO Number:	Invoice Number: 20260917-0003		Amount: 85.00	
Sequence: 3 Check Type:		Invoice Date: 10/08/2026 Due Date: 09/17/2026 Status: A	1099 Amount: 85.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL		85.00	85.00	N	Final
Vendor ID: EDKCOUNSUL EDKCONSULTING						
Description:		PO Number:	Invoice Number: 20260717		Amount: 1,000.00	
Sequence: 1 Check Type:		Invoice Date: 09/14/2026 Due Date: 09/14/2026 Status: A	1099 Amount: 1,000.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4300 000 0000 451	FY27 CONSULTING FEE		1,000.00	1,000.00	N	Final
Vendor ID: EDPUZZLE EDPUZZLE						
Description:		PO Number: 21277H	Invoice Number: 50222		Amount: 3,800.00	
Sequence: 1 Check Type:		Invoice Date: 08/14/2026 Due Date: 08/25/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 2239 000 0000 652	ADVANCE ACCESS FOR MATH/SCIENCESOFTWARE		3,800.00		N	Final
Vendor ID: EMSDETERGE EMS DETERGENT SERVICES						
Description:		PO Number:	Invoice Number: 0609092612		Amount: 788.30	
Sequence: 1 Check Type:		Invoice Date: 09/08/2026 Due Date: 09/10/2026 Status: A	1099 Amount: 0.00			
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 618	DETERGENT		788.30		N	Final

Vendor ID: EMSDETERGE EMS DETERGENT SERVICES

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

PO Number: **Invoice Number: 0609112601** **Amount:** **86.20**
Invoice Date: 09/11/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
86.20 N Final

Vendor ID: ENTEC ENTEC

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
33 0000 2620 000 0000 739 SOFTWARE RENEWAL

PO Number: **Invoice Number: SiN065599** **Amount:** **2,950.00**
Invoice Date: 08/27/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,950.00 N Final

Vendor ID: ENTERPRISE ENTERPRISE MEDIA GROUP

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

PO Number: **Invoice Number: 14860** **Amount:** **169.13**
Invoice Date: 08/27/2026 Due Date: 09/10/2026 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
169.13 N Final

Vendor ID: EVANSRYAN EVANS, RYAN

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
10 0418 1100 100 3376 810 REIMB TUITION EXPENSE

PO Number: **Invoice Number: 20260917** **Amount:** **2,078.00**
Invoice Date: 09/17/2026 Due Date: 09/17/2026 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,078.00 N Final

Vendor ID: EVENSLISA EVENSON, LISA

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 REIMB SHOES

PO Number: **Invoice Number: 20260815** **Amount:** **45.24**
Invoice Date: 08/15/2026 Due Date: 08/22/2026 Status: A 1099 Amount: 45.24
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
45.24 45.24 N Final

Vendor ID: EVERWAY EVERWAY LLC

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
36 0000 2239 000 0000 652 UNIQUE LEARNING/NEWS2 YOU SOFTWARE

PO Number: 21276E **Invoice Number: 00290448N** **Amount:** **2,076.97**
Invoice Date: 08/03/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,076.97 N Final

Vendor ID: FAIRPLAYCO FAIRPLAY CORPORATION

Description:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
21 0000 1400 920 0000 612 SCOREBOARD CONTROL

PO Number: **Invoice Number: 1612258** **Amount:** **1,000.00**
Invoice Date: 09/08/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,000.00 N Final

Vendor ID: FAIRPLAYCO FAIRPLAY CORPORATION

Description: Control Panel for Scoreboard

PO Number: FY27-0086 **Invoice Number: 1612345** **Amount:** **1,000.00**
Invoice Date: 09/17/2026 Due Date: 09/17/2026 Status: A 1099 Amount: 0.00

Invoice Listing - Detail
Unposted; Batch Description Invoices September 26 Batch 1

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 0000 612	Control Panel for Scoreboard		1,000.00		N	Final
Vendor ID: FITNESSSHO	FITNESS SHOPPE	PO Number:	Invoice Number: 22561	Amount:	658.00	
Description:		Invoice Date: 08/27/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 1100 100 8021 618	COMMERCIAL ADJUSTABLE BENCH		658.00		N	Final
Vendor ID: FITNESSSHO	FITNESS SHOPPE	PO Number:	Invoice Number: 22562	Amount:	572.87	
Description:		Invoice Date: 09/08/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 1100 100 8021 618	RAC EQUIPMENT REPAIR		572.87		N	Final
Vendor ID: GILLETTEGR	GILLETTE GROUP	PO Number:	Invoice Number: 9140329	Amount:	429.60	
Description:		Invoice Date: 08/14/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	KITCHEN DRINKS		429.60		N	Final
Vendor ID: GILLETTEGR	GILLETTE GROUP	PO Number:	Invoice Number: 9141793	Amount:	296.14	
Description:		Invoice Date: 08/21/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7960 619	DRINKS FOR MACHINE		296.14		N	Final
Vendor ID: GILLETTEGR	GILLETTE GROUP	PO Number:	Invoice Number: 9141794	Amount:	247.00	
Description:		Invoice Date: 08/21/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7960 619	DRINKS FOR MACHINE		247.00		N	Final
Vendor ID: GILLETTEGR	GILLETTE GROUP	PO Number:	Invoice Number: 9144602	Amount:	108.60	
Description:		Invoice Date: 09/04/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 1100 100 8031 618	TEACHER LOUNGE		108.60		N	Final
Vendor ID: GILLETTEGR	GILLETTE GROUP	PO Number:	Invoice Number: 9144602-1	Amount:	478.80	
Description:		Invoice Date: 09/04/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	KITCHEN DRINKS		478.80		N	Final

Vendor ID: GOMEZSAL GOMEZ, SAL		PO Number:	Invoice Number: 20260917	Amount:	100.00
Description:		Invoice Date: 09/15/2026	Due Date: 09/17/2026 Status: A	1099 Amount: 100.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6720 345	OFFICIAL		100.00	100.00	N
					In Full
Vendor ID: GREATERDS GREATER DES MOINES BOTANICAL GARDEN		PO Number:	Invoice Number: 20260917	Amount:	315.00
Description:		Invoice Date: 09/09/2026	Due Date: 09/17/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 1100 100 8031 618	FIELD TRIP ENRY FEE MS		315.00		N
					Final
Vendor ID: GROOVYGREE GROOVY GREENS LLC		PO Number:	Invoice Number: 20251136	Amount:	30.00
Description:		Invoice Date: 08/20/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
61 0000 3110 000 0000 631	FOOD		30.00		N
					Final
Vendor ID: HOUSELYNE HOUSER, LYNETTE		PO Number:	Invoice Number: 20260910	Amount:	23.52
Description:		Invoice Date: 08/13/2026	Due Date: 09/10/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0109 2410 000 0000 611	REIMB SUPPLIES		23.52		N
					Final
Vendor ID: HOUSELYNE HOUSER, LYNETTE		PO Number: FY27-0087	Invoice Number: 20260917	Amount:	16.00
Description: SRI Training Meal		Invoice Date: 09/17/2026	Due Date: 09/17/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0109 2410 000 0000 580	Meal Reimbursement		16.00		N
					Final
Vendor ID: HOWARDCOAU HOWARD CO AUDITOR		PO Number:	Invoice Number: 10880	Amount:	1,051.00
Description:		Invoice Date: 09/01/2026	Due Date: 08/22/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
33 0000 4100 000 0000 710	TAXES 904 WOODLAND PROPERTY		1,051.00		N
					Final
Vendor ID: HOWARDWINN HOWARD WINNESHIEK COM SCHOOL		PO Number: FY27-0080	Invoice Number: 20260917	Amount:	100.00
Description: Entry Fee Varsity Vball 9/12		Invoice Date: 09/17/2026	Due Date: 09/17/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 6815 815	Varsity Vball Entry Fee		100.00		N
					Final
Vendor ID: IAGIRLSCOA IA GIRLS COACHES ASSOCIATION		PO Number: FY27-0014	Invoice Number: 20260824	Amount:	85.00
Description: IGCA Membership		Invoice Date: 08/24/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

Invoice Listing - Detail
Unposted; Batch Description Invoices September 26 Batch 1

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 0000 612	IGCA Membership		85.00		N	Final
Vendor ID: IASBO IASBO						
Description:		PO Number:	Invoice Number: 200014829		Amount:	290.00
Sequence: 1	Check Type:	Invoice Date: 08/21/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2510 000 0000 810	2026 FALL CONFERENCE		290.00		N	Final
Vendor ID: IATC IATC						
Description: Track Coach Association Dues		PO Number: FY27-0013	Invoice Number: INV-0022765		Amount:	60.00
Sequence: 1	Check Type:	Invoice Date: 08/01/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 100 0000 580	IATC Dues		60.00		N	Final
Vendor ID: IHSADA IHSADA						
Description: IHSADA Dues		PO Number: FY27-0012	Invoice Number: 20260824		Amount:	200.00
Sequence: 1	Check Type:	Invoice Date: 08/21/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 0000 612	IHSADA Dues		200.00		N	Final
Vendor ID: IHSSA IHSSA						
Description: ihssa membership		PO Number: FY27-0073	Invoice Number: 20260917		Amount:	100.00
Sequence: 1	Check Type:	Invoice Date: 09/17/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 910 6120 612	Hs membership		100.00	0.00	N	Final
Vendor ID: IMPERIALDA IMPERIALBRADY						
Description:		PO Number:	Invoice Number: 10 0000 2620 000		Amount:	168.03
Sequence: 1	Check Type:	Invoice Date: 08/26/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		168.03		N	Final
Vendor ID: IMPERIALDA IMPERIALBRADY						
Description:		PO Number:	Invoice Number: 11390		Amount:	(0.10)
Sequence: 1	Check Type:	Invoice Date: 09/03/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	MAINT SUPPLIES		(0.10)		N	Final
Vendor ID: IMPERIALDA IMPERIALBRADY						
Description:		PO Number:	Invoice Number: 42746308		Amount:	3,156.47
Sequence: 1	Check Type:	Invoice Date: 08/12/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00	
	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		3,156.47		N	Final

Vendor ID: IMPERIALDA IMPERIALBRADY		PO Number:	Invoice Number: 42796755	Amount:	0.24
Description:		Invoice Date: 08/14/2026	Due Date: 08/22/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	SUPPLIES		0.24 N	Final	
Vendor ID: IMPERIALDA IMPERIALBRADY		PO Number:	Invoice Number: 42830249	Amount:	27.40
Description:		Invoice Date: 08/18/2026	Due Date: 08/22/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	BELT		27.40 N	Final	
Vendor ID: IMPERIALDA IMPERIALBRADY		PO Number:	Invoice Number: 43075596	Amount:	1,388.32
Description:		Invoice Date: 09/09/2026	Due Date: 09/17/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		1,388.32 N	Final	
Vendor ID: IMPERIALDA IMPERIALBRADY		PO Number: FY27-0068	Invoice Number: 43075597	Amount:	69.25
Description: Parts		Invoice Date: 09/09/2026	Due Date: 09/17/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 424	Retainer, Sqge, Rh Ten4035503		69.25 N	Final	
Vendor ID: IOWAGIRLSH IOWA GIRLS' HIGH SCHOOL ATHLETIC UNION		PO Number:	Invoice Number: 23321	Amount:	304.56
Description:		Invoice Date: 08/12/2026	Due Date: 08/25/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
21 0000 1400 920 0000 612	SB REGIONAL CASH SALES		304.56 N	Final	
Vendor ID: ISFISINC ISFIS, INC		PO Number:	Invoice Number: 25601	Amount:	1,100.00
Description:		Invoice Date: 08/21/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2510 000 0000 810	OPEB COMPLIANCE SERVICES		1,100.00 N	Final	
Vendor ID: KENDALLHUN KENDALL HUNT PUBLISHING		PO Number:	Invoice Number: 14105172	Amount:	247.00
Description:		Invoice Date: 08/10/2026	Due Date: 08/22/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0109 1100 100 0000 641	ALG 1 UINTS 1-3 SE		247.00 N	Final	
Vendor ID: KENDALLHUN KENDALL HUNT PUBLISHING		PO Number: FY27-0035	Invoice Number: 14142469	Amount:	47.56
Description: Tesxtbooks		Invoice Date: 08/31/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 100 0000 641	Geometry Units 1-3		13.00		N	Final
10 0109 1100 100 0000 641	Algebra I Spanish Student Edition		28.00		N	Final
10 0109 1100 100 0000 641	SHIPPING		6.56		N	Final
Vendor ID: KEYSTONEAE KEYSTONE AEA 1						
Description:		PO Number:	Invoice Number: FY27-0075		Amount:	9,416.30
Sequence: 1	Check Type:	Invoice Date: 09/08/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0418 1100 100 0000 615	AEA LEARNING ONLINE RESCOURCES BUNDLE		9,416.30		N	Final
Vendor ID: KEYSTONEAE KEYSTONE AEA 1						
Description:		PO Number:	Invoice Number: FY27-0090		Amount:	21,665.41
Sequence: 1	Check Type:	Invoice Date: 09/09/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4300 000 0000 451	TECHNOLOGY SPECIALIST 1ST QUARTER		21,665.41		N	Final
Vendor ID: KEYSTONEAE KEYSTONE AEA 1						
Description:		PO Number:	Invoice Number: FY27-0099		Amount:	14,649.00
Sequence: 1	Check Type:	Invoice Date: 09/09/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4300 000 0000 451	SOCIAL SERVICES 1ST QUARTER		14,649.00		N	Final
Vendor ID: KLEINMARK KLEIN, MARK						
Description:		PO Number:	Invoice Number: 20260904		Amount:	49.95
Sequence: 1	Check Type:	Invoice Date: 09/10/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 1611 000 0000	REFUND		49.95		N	Final
Vendor ID: LMBOILERSY L & M BOILER SYSTEMS INC						
Description:		PO Number:	Invoice Number: 25697		Amount:	1,387.02
Sequence: 1	Check Type:	Invoice Date: 08/28/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4600 000 0000 450	FLOAT SWITCH		1,387.02		N	Final
Vendor ID: LMBOILERSY L & M BOILER SYSTEMS INC						
Description:		PO Number:	Invoice Number: 25709		Amount:	497.11
Sequence: 1	Check Type:	Invoice Date: 09/11/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	THERMOSTATE TRAP		497.11		N	Final
Vendor ID: LAKEMILLSC LAKE MILLS COMMUNITY SCHOOL						
Description: Sep 19 JJV Vball Entry Fee		PO Number: FY27-0078	Invoice Number: 20260917		Amount:	100.00
Sequence: 1	Check Type:	Invoice Date: 09/09/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		

Invoice Listing - Detail
Unposted; Batch Description Invoices September 26 Batch 1

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 815	JJV Vball Entry Fee		100.00		N	Final
Vendor ID: LEERAND LEE, RANDY						
Description:		PO Number:	Invoice Number: 20260911		Amount:	240.00
Sequence: 1 Check Type:		Invoice Date: 10/08/2026 Due Date: 09/11/2026 Status: A	1099 Amount: 240.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		240.00	240.00	N	Final
Vendor ID: MARTINBROS MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 2758624		Amount:	6,995.41
Sequence: 1 Check Type:		Invoice Date: 08/03/2026 Due Date: 08/22/2026 Status: A	1099 Amount: 0.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	FOOD		6,995.41		N	Final
Vendor ID: MARTINBROS MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 2768357		Amount:	7,650.39
Sequence: 1 Check Type:		Invoice Date: 08/10/2026 Due Date: 08/22/2026 Status: A	1099 Amount: 0.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 618	SUPPLIES		72.82		N	Final
61 0000 3110 000 0000 631	FOOD		7,577.57		N	Final
Vendor ID: MARTINBROS MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 2768357-C		Amount:	(45.63)
Sequence: 1 Check Type:		Invoice Date: 08/18/2026 Due Date: 08/22/2026 Status: A	1099 Amount: 0.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	FOOD		(45.63)		N	Final
Vendor ID: MARTINBROS MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 2779011		Amount:	194.34
Sequence: 1 Check Type:		Invoice Date: 08/17/2026 Due Date: 09/11/2026 Status: A	1099 Amount: 0.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	FOOD		194.34		N	Final
Vendor ID: MARTINBROS MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 2779012		Amount:	112.75
Sequence: 1 Check Type:		Invoice Date: 08/17/2026 Due Date: 08/22/2026 Status: A	1099 Amount: 0.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CLEANER STAINLESS STEEL		112.75		N	Final
Vendor ID: MARTINBROS MARTIN BROS DIST						
Description:		PO Number:	Invoice Number: 2784196		Amount:	3,836.89
Sequence: 1 Check Type:		Invoice Date: 08/20/2026 Due Date: 09/11/2026 Status: A	1099 Amount: 0.00			
		Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
61 0000 3110 000 0000 631	FOOD		3,836.89		N	Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 631 FOOD

PO Number: Invoice Number: 2788191 Amount: (124.44)
Invoice Date: 08/21/2026 Due Date: 08/25/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 (124.44) N Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 FS SUPPLIES
61 0000 3110 000 0000 631 FOOD

PO Number: Invoice Number: 2790312 Amount: 2,664.84
Invoice Date: 08/24/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 221.52 N Final
 2,443.32 N Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 FS SUPPLIES
61 0000 3110 000 0000 631 FOOD

PO Number: Invoice Number: 2796357 Amount: 2,711.75
Invoice Date: 08/27/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 215.78 N Final
 2,495.97 N Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 FS SUPPLIES
61 0000 3110 000 0000 631 FOOD

PO Number: Invoice Number: 2796360 Amount: 995.13
Invoice Date: 08/27/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 11.70 N Final
 983.43 N Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 FS SUPPLIES
61 0000 3110 000 0000 631 FOOD

PO Number: Invoice Number: 2802254 Amount: 2,058.91
Invoice Date: 08/31/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 77.26 N Final
 1,981.65 N Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
61 0000 3110 000 0000 618 FS SUPPLIES
61 0000 3110 000 0000 631 FOOD

PO Number: Invoice Number: 2807709 Amount: 2,602.85
Invoice Date: 09/03/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 54.49 N Final
 2,548.36 N Final

Vendor ID: MARTINBROS MARTIN BROS DIST
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description

PO Number: Invoice Number: 2809267 Amount: 356.76
Invoice Date: 09/03/2026 Due Date: 09/11/2026 Status: A 1099 Amount: 0.00
Checking Account ID: Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

61 0000 3110 000 0000 631	FOOD	356.76	N	Final
Vendor ID: MARTINBROS	MARTIN BROS DIST	PO Number:	Invoice Number: 2813694	Amount: 767.75
Description:		Invoice Date: 09/07/2026	Due Date: 09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 618	FS SUPPLIES		32.11	N Final
61 0000 3110 000 0000 631	FOOD		735.64	N Final
Vendor ID: MARTINBROS	MARTIN BROS DIST	PO Number:	Invoice Number: 2816166	Amount: 43.54
Description:		Invoice Date: 09/18/2026	Due Date: 09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 631	FOOD		43.54	N Final
Vendor ID: MARTINBROS	MARTIN BROS DIST	PO Number:	Invoice Number: 2818561	Amount: 2,325.50
Description:		Invoice Date: 09/10/2026	Due Date: 09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 618	FS SUPPLIES		174.15	N Final
61 0000 3110 000 0000 631	FOOD		2,151.35	N Final
Vendor ID: MARTINBROS	MARTIN BROS DIST	PO Number:	Invoice Number: 2824718	Amount: 1,429.55
Description:		Invoice Date: 09/14/2026	Due Date: 09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
61 0000 3110 000 0000 631	FOOD		1,429.55	N Final
Vendor ID: MASONCITYG	MASON CITY GLASS SERVICE	PO Number:	Invoice Number: 36726	Amount: 539.90
Description:		Invoice Date: 08/12/2026	Due Date: 08/22/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2620 000 0000 680	INSTALLED GLASS		539.90	N Final
Vendor ID: MATHLEARNI	MATH LEARNING CENTER, THE	PO Number: 21256E	Invoice Number: INV829232	Amount: 2,662.00
Description:		Invoice Date: 07/24/2026	Due Date: 08/25/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0418 1100 100 0000 641	STUDENT BOOKS		2,662.00	N Final
Vendor ID: MENARDS	MENARDS	PO Number:	Invoice Number: 55736	Amount: 1,798.48
Description:		Invoice Date: 05/28/2026	Due Date: 08/25/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
10 0000 2620 000 0000 680	CEILING TILE/SUPPLIES		1,798.48	N Final

Vendor ID: MENARDS		MENARDS		PO Number:	Invoice Number: 56307		Amount:	1,635.17
Description:				Invoice Date: 06/05/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CEILING TILE/COUNTER TOP/SUPPLIES				1,635.17		N	Final
Vendor ID: MENARDS		MENARDS		PO Number:	Invoice Number: 58827		Amount:	169.66
Description:				Invoice Date: 07/15/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES				169.66		N	Final
Vendor ID: MOHARMEGA		MOHAR, MEGAN		PO Number:	Invoice Number: 20260911		Amount:	240.00
Description:				Invoice Date: 10/08/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 240.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL				240.00	240.00	N	
Vendor ID: MONROEJOHN		MONROE, JOHN		PO Number:	Invoice Number: 20260917		Amount:	240.00
Description:				Invoice Date: 10/08/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 345	OFFICIAL				240.00		N	Final
Vendor ID: NAPA		NAPA		PO Number:	Invoice Number: 326361		Amount:	56.99
Description:				Invoice Date: 08/20/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2700 000 0000 618	BATTERY CHARGER				56.99		N	Final
Vendor ID: NAPA		NAPA		PO Number:	Invoice Number: 326408		Amount:	43.99
Description:				Invoice Date: 08/24/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2700 000 0000 673	BATTERY				43.99		N	Final
Vendor ID: NATIONALFF		NATIONAL FFA ORGANIZATION		PO Number:	Invoice Number: MDE394528		Amount:	93.00
Description:				Invoice Date: 08/27/2026	Due Date: 08/27/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>			<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 950 7960 612	FFA PINS				93.00		N	Final
Vendor ID: NELSONMEDI		NELSON MEDIA COMPANY		PO Number:	Invoice Number: 0930		Amount:	1,800.00
Description:				Invoice Date: 08/27/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:		Checking Account ID:	Check Number:	Check Date:			

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
36 0000 4300 000 0000 451	VIDEO MARKETING CONTRACT		1,800.00		N	Final
Vendor ID: NEWHAMPREP NEW HAMPTON REPAIR						
Description:		PO Number:	Invoice Number: 19122		Amount: 632.47	
Sequence: 1 Check Type:		Invoice Date: 08/25/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 432	LP TANK VAPORIZER		632.47		0.00 N	Final
Vendor ID: NORTHFAYEE NORTH FAYEETE VALLEY HIGH SCHOOL						
Description: XC Entry fee from 9/10		PO Number: FY27-0082	Invoice Number: 20260917		Amount: 170.00	
Sequence: 1 Check Type:		Invoice Date: 09/11/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6645 815	XC Entry Fee		170.00		N	Final
Vendor ID: OLSONFRAN OLSON, FRANK						
Description:		PO Number:	Invoice Number: 20260911		Amount: 240.00	
Sequence: 1 Check Type:		Invoice Date: 10/08/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 240.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6835 345	OFFICIAL		240.00		240.00 N	Final
Vendor ID: OMNITELCOM OMNITEL COMMUNICATIONS						
Description:		PO Number:	Invoice Number: 20260901		Amount: 2,036.32	
Sequence: 1 Check Type:		Invoice Date: 09/01/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2320 000 0000 532	TELEPHONE		196.37		N	Final
10 0000 2320 000 0000 538	INTERNET		1,839.95		N	Final
Vendor ID: OSAGECOMMU OSAGE COMMUNITY SCHOOL						
Description: XC Entry Fee 9/15 meet		PO Number: FY27-0083	Invoice Number: 20260917		Amount: 140.00	
Sequence: 1 Check Type:		Invoice Date: 09/15/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6645 815	Entry Fee 9/15		140.00		N	Final
Vendor ID: PAPERCORPO PAPER CORPORATION, THE						
Description:		PO Number:	Invoice Number: 297859-00		Amount: 7,404.50	
Sequence: 1 Check Type:		Invoice Date: 09/11/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0418 1100 100 0000 612	PAPER		3,702.25		N	Final
10 0109 1100 100 0000 612	PAPER		3,702.25		N	Final
Vendor ID: POLLARDPES POLLARD PEST CONTROL CO. & LAWN CARE						
Description:		PO Number:	Invoice Number: 20260826		Amount: 91.73	
Sequence: 1 Check Type:		Invoice Date: 08/26/2026	Due Date: 08/27/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>

10 0000 2620 000 0000 425	PEST CONTROL	91.73	N	Final
Vendor ID: PUMPMART	PUMP, MARTY	PO Number:	Invoice Number: 20260826	Amount: 140.00
Description:		Invoice Date: 06/11/2026	Due Date: 08/26/2026	Status: A 1099 Amount: 140.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
21 0000 1400 920 6835 345	OFFICIAL		140.00	140.00 N
				In Full
				Final
Vendor ID: PUMPMART	PUMP, MARTY	PO Number:	Invoice Number: 20260911	Amount: 240.00
Description:		Invoice Date: 10/08/2026	Due Date: 09/11/2026	Status: A 1099 Amount: 240.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
21 0000 1400 920 6835 345	OFFICIAL		240.00	240.00 N
				In Full
				Final
Vendor ID: QBS	QBS	PO Number:	Invoice Number: INV554424	Amount: 400.00
Description:		Invoice Date: 08/31/2026	Due Date: 09/10/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
10 0109 1100 100 3376 810	SAFETY CARE		400.00	N
				In Full
				Final
Vendor ID: REDCAN	REDCAN	PO Number:	Invoice Number: 2019	Amount: 565.00
Description:		Invoice Date: 08/31/2026	Due Date: 09/10/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
10 0000 2620 000 0000 421	GARBAGE		565.00	N
				In Full
				Final
Vendor ID: REFREPS	REF REPS	PO Number: FY27-0010	Invoice Number: 3565	Amount: 600.00
Description: OnlineCurriculum Beginner official class		Invoice Date: 07/30/2026	Due Date: 08/25/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
10 0109 1100 100 0000 810	Online Curriculum		600.00	N
				In Full
				Final
Vendor ID: RICE1STFOU	RICEVILLE 1ST FOUNDATION	PO Number:	Invoice Number: 20260911	Amount: 107,899.20
Description:		Invoice Date: 08/31/2026	Due Date: 09/11/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
33 0000 4021 000 4021	GRANT DAYCARE REFUND		107,899.20	N
				In Full
				Final
Vendor ID: RICEVILLE	RICEVILLE LUMBER CO	PO Number:	Invoice Number: 20260917	Amount: (106.68)
Description:		Invoice Date: 09/14/2026	Due Date: 09/17/2026	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u>
10 0000 2620 000 0000 680	REFUND CUST SUPPLIES		(106.68)	N
				In Full
				Final
Vendor ID: RICEVILLE	RICEVILLE LUMBER CO	PO Number:	Invoice Number: 2609-048614	Amount: 207.39

Description:	Invoice Date: 09/14/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
10 0000 2620 000 0000 623	LP-BUS BARN		207.39	N
				In Full
				Final
Vendor ID: RICEVILL13	RICEVILLE SOLAR, LLC	PO Number:	Invoice Number: 2026-7	Amount: 7,432.83
Description:	Invoice Date: 08/17/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
10 0000 2620 000 0000 622	FITNESS CENTER		2,290.09	N
10 0000 2620 000 0000 622	SCHOOL		5,032.34	N
10 0000 2620 000 8270 622	BUS BARN		110.40	N
				In Full
				Final
				Final
				Final
Vendor ID: RIVERSIDE	RIVERSIDE TECHNOLOGIES INC	PO Number: 21273T	Invoice Number: INO478459	Amount: 71,662.30
Description:	Invoice Date: 08/22/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
33 0000 2237 100 0000 734	ERATE ELELIGIBLE HARDWARE/SERVICES		71,662.30	N
				In Full
				Final
Vendor ID: ROSSSARAH	ROSS, SARAH	PO Number:	Invoice Number: 20260825	Amount: 229.39
Description:	Invoice Date: 08/24/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
21 0000 1400 950 7950 612	REIMBURSEMENT OFFICER RETREAT		229.39	N
				In Full
				Final
				Final
Vendor ID: RUNDEGRAPH	RUNDE GRAPHICS	PO Number:	Invoice Number: 5292	Amount: 15.00
Description:	Invoice Date: 07/31/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
10 0000 1100 100 8031 618	MEMORIAL PLATE		15.00	N
				In Full
				Final
				Final
Vendor ID: RUNDEGRAPH	RUNDE GRAPHICS	PO Number:	Invoice Number: 5318	Amount: 177.00
Description:	Invoice Date: 08/26/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
21 0000 1400 950 7960 612	FFA SHIRTS		177.00	N
				In Full
				Final
				Final
Vendor ID: RUNDEGRAPH	RUNDE GRAPHICS	PO Number:	Invoice Number: 5330	Amount: 310.00
Description:	Invoice Date: 09/15/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
21 0000 1400 950 7967 612	POWDERPUFF TSHIRTS		310.00	N
				In Full
				Final
				Final
Vendor ID: SAVVASLEAR	SAVVAS LEARNING CO LLC	PO Number: 21269E	Invoice Number: 40227590859	Amount: 10,191.42
Description:	Invoice Date: 08/12/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0418 1100 100 0000 642	K-5 WORKBOOKS		10,191.42		N	Final
Vendor ID: SCHLASTIC	SCHLASTIC	PO Number:	Invoice Number: M7703292	Amount:	1,198.03	
Description:		Invoice Date: 08/11/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0418 1100 100 0000 612	SCHOLASTIC SUBSCRIPTION		1,198.03		0.00 N	Final
Vendor ID: SCHOOLSPEC	SCHOOL SPECIALTY LLC	PO Number:	Invoice Number: 308104922371	Amount:	889.71	
Description:		Invoice Date: 08/10/2026	Due Date: 08/22/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0109 1100 111 0000 612	SUPPLIES		889.71		N	Final
Vendor ID: SCHUMANNPL	SCHUMANN PLUMBING & HEATING	PO Number:	Invoice Number: 20260821	Amount:	3,125.00	
Description:		Invoice Date: 08/21/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 3,125.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
33 0000 2620 000 0000 739	MINI SPLIT INSTALLED		3,125.00		3,125.00 N	Final
Vendor ID: SCHUMANNPL	SCHUMANN PLUMBING & HEATING	PO Number:	Invoice Number: 20260821-1	Amount:	15,820.00	
Description:		Invoice Date: 08/21/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 15,820.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
33 0000 2620 000 0000 739	INSTALLED AC UNIT		15,820.00		15,820.00 N	Final
Vendor ID: SEEELECTRI	SEE ELECTRIC LLC	PO Number:	Invoice Number: 3053	Amount:	1,117.74	
Description:		Invoice Date: 08/25/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
33 0000 2620 000 0000 733	EXIT LIGHT POLES REMOVE/REPLACE		1,117.74		N	Final
Vendor ID: SHOPONSTAT	SHOP ON STATE	PO Number:	Invoice Number: 20260910	Amount:	28.89	
Description:		Invoice Date: 06/29/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 1100 100 8031 618	STEP LADDER		28.89		N	Final
Vendor ID: SMITHKERR	SMITH, KERRY	PO Number:	Invoice Number: 20260917	Amount:	150.00	
Description:		Invoice Date: 10/16/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		150.00		N	Final

Vendor ID: SPENTBRASS	SPENT BRASS LLC	PO Number:	Invoice Number: 380584105	Amount:	490.00
Description:		Invoice Date: 08/15/2026	Due Date: 08/22/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2620 000 0000 810	MOWING AT SCHOOL HOUSE		490.00	0.00	N
					In Full
					Final
Vendor ID: SUINSURANC	SU INSURANCE COMPANY	PO Number:	Invoice Number: SW4758-2	Amount:	14,995.00
Description:		Invoice Date: 08/24/2026	Due Date: 09/10/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
22 0000 2310 000 0000 520	PREMIUM INSTALLMENT		14,995.00		N
					In Full
					Final
Vendor ID: SUMDOGINC	SUMDOG INC.	PO Number: 21263E	Invoice Number: INV-15238	Amount:	530.00
Description:		Invoice Date: 07/22/2026	Due Date: 08/25/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0418 1100 100 0000 615	ELEM RENEWEL SOFTWARE		530.00		N
					In Full
					Final
Vendor ID: SUPERIORWE	SUPERIOR WELDING SUPPLY CO	PO Number:	Invoice Number: W1202852	Amount:	45.00
Description:		Invoice Date: 09/05/2026	Due Date: 09/17/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0109 1300 315 0000 612	ARGON		45.00		N
					In Full
					Final
Vendor ID: TROPHIESPL	TROPHIES PLUS INC	PO Number:	Invoice Number: 393463	Amount:	341.20
Description:		Invoice Date: 09/01/2026	Due Date: 09/11/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
21 0000 1400 920 0000 612	ACADEMIC LETTERS/PINS/RIBBONS		341.20		N
					In Full
					Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279294	Amount:	9.99
Description:		Invoice Date: 08/03/2026	Due Date: 09/10/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2620 000 0000 680	PAIL READY MIX		9.99		N
					In Full
					Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279387	Amount:	78.16
Description:		Invoice Date: 08/04/2026	Due Date: 09/10/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES/PAIL READY MIX		78.16	0.00	N
					In Full
					Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279400	Amount:	16.94
Description:		Invoice Date: 08/04/2026	Due Date: 09/10/2026 Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

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<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		16.94		N	Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279521		Amount:	117.77
Description:		Invoice Date: 08/06/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	PAINT/SUPPLIES		117.77		N	Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279849		Amount:	7.08
Description:		Invoice Date: 08/13/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	SUPPLIES		7.08		N	Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279858		Amount:	13.99
Description:		Invoice Date: 08/13/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	TOILET PAPER HOLDER		13.99		N	Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279873		Amount:	75.98
Description:		Invoice Date: 08/13/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	DIGGER/SUPPLIES		75.98		N	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279903		Amount:	16.47
Description:		Invoice Date: 08/14/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CONCRETE MIX		16.47		N	Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A279925		Amount:	(5.49)
Description:		Invoice Date: 08/14/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	CONCRETE MIX		(5.49)		N	Final
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A280146		Amount:	33.98
Description:		Invoice Date: 08/19/2026	Due Date: 09/10/2026	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	ANCHORS/DRILL BIT		33.98		N	Final

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Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A280149	Amount:	15.49
Description:		Invoice Date: 08/19/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	SPEAKER WIRE		15.49 0.00 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: A280154	Amount:	27.48
Description:		Invoice Date: 08/19/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	SPEAKER WIRE		27.48 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number: FY27-0046	Invoice Number: A280367	Amount:	17.99
Description: Toilet Auger		Invoice Date: 08/24/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	Toilet Auger		17.99 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number: FY27-0020	Invoice Number: A280389	Amount:	17.75
Description: Wasp Spray/Misc.Hardware		Invoice Date: 08/24/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	Wasp Spray/Misc.Hardware		17.75 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number: FY27-0019	Invoice Number: A280677	Amount:	17.99
Description: STEP STOOL SPED		Invoice Date: 08/28/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 9070 1200 219 0000 612	STEP STOOL		17.99 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number: FY27-0047	Invoice Number: A280759	Amount:	23.46
Description: super glue/picture hanger strips		Invoice Date: 08/31/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	Super Glue/picture hanger strips		23.46 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number:	Invoice Number: B224366	Amount:	8.29
Description:		Invoice Date: 08/19/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u>	<u>In Full</u>	
10 0000 2620 000 0000 680	CUSTODIAL SUPPLIES		8.29 N	Final	
Vendor ID: TRUEVALUE	TRUE VALUE	PO Number: FY27-0022	Invoice Number: B224519	Amount:	18.78
Description: Poster Strips/hooks		Invoice Date: 08/24/2026	Due Date: 09/10/2026 Status: A 1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2620 000 0000 680	Custodial Supplies		18.78		N	Final
Vendor ID: WAUKONHIGH WAUKON HIGH COMMUNITY SCHOOL						
Description: Entry Fee Vball		PO Number: FY27-0077	Invoice Number: 20260917		Amount: 120.00	
Sequence: 1 Check Type:		Invoice Date: 09/19/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 815	Entry Fee		120.00		N	Final
Vendor ID: WAVERLYSHE WAVERLY-SHELL ROCK COMM SCHOOL						
Description: XC Entry Fee from 9/8		PO Number: FY27-0081	Invoice Number: 20260917		Amount: 70.00	
Sequence: 1 Check Type:		Invoice Date: 09/08/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6645 815	XC Entry Fee		70.00		N	Final
Vendor ID: WESTCENTRA WEST CENTRAL CSD						
Description:		PO Number:	Invoice Number: 20260911		Amount: 120.00	
Sequence: 1 Check Type:		Invoice Date: 08/29/2026	Due Date: 09/11/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6815 815	VOLLEYBALL TOURNAMENT ENTRY FEE		120.00		N	Final
Vendor ID: ZAHNJOHN ZAHN, JOHN						
Description:		PO Number:	Invoice Number: 20260917		Amount: 150.00	
Sequence: 1 Check Type:		Invoice Date: 10/16/2026	Due Date: 09/17/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
21 0000 1400 920 6720 345	OFFICIAL		150.00		N	Final
Vendor ID: ZWEIBALLI ZWEIBOHMER, ALLISON						
Description:		PO Number:	Invoice Number: 20260825		Amount: 262.93	
Sequence: 1 Check Type:		Invoice Date: 08/25/2026	Due Date: 08/25/2026	Status: A	1099 Amount: 0.00	
Checking Account ID:		Check Number:		Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
10 0000 2700 000 0000 346	REIMBURSEMENT PHYSICAL		262.93		N	Final
Batch 1099 Total:			22,575.24	Batch Total:		393,642.48
Report 1099 Total:			22,575.24	Report Total:		393,642.48

Analysis of Cash Balance Including investment CD

8/31/2026

	08/31/26	08/31/25	% change	Notes *
General Fund (10)	790,767.90	395,630.83	99.9%	We have received all state aid up front in Aug.
Management Fund (22)	843,449.85	970,556.28	-13.1%	This will continue to go down as we didn't levy any manangefunds due to high balance
Sales Tax Funds (33)	635,726.61	412,950.24	53.9%	
PPEL (36)	(13,035.70)	(32,761.35)	-60.2%	Negative due to beginning of the year software annual purchases
Activity Fund (21)	78,876.68	70,250.59	12.3%	
Hot Lunch Fund (61)	50,569.94	105,958.72	-52.3%	
TOTAL	2,386,355.28	1,922,585.31	24.1%	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	\$395,645.43	\$597,924.21	\$583,672.00
February 28, 2026	\$717,920.54	\$604,834.23	\$696,758.31
March 31, 2026	\$369,409.09	\$536,249.30	\$529,918.10
April 30, 2026	\$1,138,883.04	\$518,530.22	\$1,150,270.92
May 31, 2026	\$443,992.06	\$578,564.99	\$1,015,697.99
June 30, 2025	\$356,752.12	\$761,959.00	\$610,491.11
July 30, 2025	\$1,246,096.69	\$685,492.56	\$1,171,095.24
August 31, 2026	\$78,363.01	\$458,690.28	\$790,767.97

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
July 30, 2026	\$4,007.48	\$209,103.79	\$860,385.60
August 31, 2026	\$2,786.85	\$19,722.60	\$843,449.85

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
July 30, 2026	\$505,075.21	\$5,779.75	\$365,569.38
August 31, 2026	\$270,157.23	\$0.00	\$635,726.61

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	\$19,790.41	\$327,539.06
February 28, 2026	\$26,883.40	\$32,161.14	\$322,261.32
March 31, 2026	\$14,785.13	\$36,699.99	\$300,346.46
April 30, 2026	\$181,627.99	\$325,845.07	\$156,129.38
May 31, 2026	\$254,685.18	\$275,124.62	\$135,689.94
June 30, 2026	\$238,635.53	\$315,788.77	\$58,536.70
July 30, 2026	\$1,959.63	\$39,699.96	\$20,796.37
August 31, 2026	\$3,198.54	\$37,030.61	-\$13,035.70

NUTRITION 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	\$20,874.35	\$51,501.84	-\$8,363.59
July 31, 2026	\$63,964.74	\$66,235.04	-\$10,633.89
August 31, 2026	\$109,890.86	\$48,687.03	\$50,569.94

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
February 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 30, 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
February 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	\$13,762.80	\$18,335.22	\$81,395.12
February 29, 2026	\$8,975.05	\$8,151.33	\$82,218.84
March 31, 2026	\$15,215.34	\$8,007.10	\$89,427.08
April 30, 2026	\$10,597.73	\$17,738.44	\$82,286.37
May 31, 2026	\$3,615.83	\$15,569.66	\$70,332.54
June 30, 2026	\$12,121.49	\$7,080.54	\$75,373.49
July 30, 2026	\$5,465.62	\$14,081.46	\$66,757.65
August 31, 2026	\$9,506.45	\$1,337.42	\$74,926.68



Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Riceville Comm School District (5508)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
	REVENUES FROM LOCAL SERVICES																					
1	Property Taxes	2,465,564.94			99,703.07									566,027.72								3,130,375.73
2	Income taxes/surtaxes	101,333.16												81,066.53								182,399.69
3	Penalties and interest on taxes																					
4	Excise taxes	14,822.81			600.06									2,422.73								17,845.30
5	Other taxes	63.24			2.56									10.32								76.12
6	Tuition	843,615.26																				843,615.26
7	Transportation fees																					
8	Earnings on investments	29,895.68		3,209.14	39,873.68								10,143.84	5,475.72				2,170.75				90,569.99
9	Food service																	166,867.16				166,867.16
10	Student Activities			144,767.58																		144,767.58
11	Community Service Activities																					
12	Rentals	11,670.00																				11,670.00
13	Contributions & donations from private sources	1,414.25											1,554,352.82							3,800.00		1,559,567.17
14	Gains on the sale of capital assets																					
15	Textbook sales and rentals	26,898.45																				26,898.45
16	Miscellaneous revenues from other LEAs/AEAs																					
17	Miscellaneous revenues from sales of services to other local governmental units																					
18	Sale of Service to Other Funds																					
19	Refund of Prior Year's Expenditures				1,481.12																	1,481.12
20	Other Local Revenue	67,466.11		4,325.56														19,623.01				111,434.68

Questions regarding this form? Please contact Sherry Wilson by email (sherry.wilson@owa.gov) or phone (515) 210-9676 or Shelia Tharp by email (shelia.tharp@owa.gov) or phone (515) 205-0259.

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Report Run Date: Sep 2, 2025

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Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Riceville Comm School District (5508)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
21	TOTAL REVENUE FROM LOCAL SOURCES	3,584,563.00		132,322.28	140,741.97								1,564,498.56	855,003.02				208,580.31		3,800.00		6,309,568.24
22	TOTAL REVENUE FROM INTERMEDIATE SOURCES																					
	REVENUES FROM STATE SOURCES																					
23	State foundation aid	1,367,206.00																				1,367,206.00
24	Instructional support state aid																					
25	Special Education Deficit Supplemental State Aid	1,305.00																				1,305.00
26	Teacher Leadership State Aid	137,202.00																				137,202.00
27	Four year old preschool state aid	115,826.00																				115,826.00
28	State Payments in Lieu of Tuition																					
29	SBRC grants in aid																					
30	State categorical aid and State Aid Funding Supplement	882,453.33																3,544.46				885,997.79
31	Military credit																					
32	SAVE Statewide Sales & Service Tax												498,234.73									498,234.73
33	Other state revenues in lieu of taxes	35,590.00			1,440.77									5,817.55								42,848.88
34	TOTAL REVENUE FROM STATE SOURCES	2,539,782.99			1,440.77								498,234.73	5,817.55				3,544.46				3,048,820.50
	REVENUES FROM FEDERAL SOURCES																					
35	This line																					



Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Riceville Comm School District (5508)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
	Intentionally left blank																					
36	Unrestricted direct grants-in-aid																					
37	Unrestricted indirect grants-in-aid																					
38	Restricted direct grants-in-aid	2,000.00																				2,000.00
39	Restricted indirect grants-in-aid through the state	191,691.92											853,627.50					410,456.01				1,455,975.43
40	Restricted indirect grants-in-aid through intermediate agencies																					
41	Federal revenues in lieu of taxes																					
42	Federal revenues for on behalf of the LEA/AEA																	32,319.95				32,319.95
43	TOTAL REVENUE FROM FEDERAL SOURCES	193,691.92											853,627.50					442,775.96				1,490,295.38
	OTHER FINANCING SOURCES																					
44	Issuance of bonds																					
45	Interfund Transfers In															642,215.36						642,215.36
46	Proceeds from the disposal of real or personal property (governmental funds)	7,169.29																				7,169.29
47	Proceeds from loans greater than 12 months																					
48	Proceeds from capital leases and lease purchases																					
49	Other long-term																					

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@oregon.gov) or phone (503) 210-8874 or Brenda Thompson by email (brenda.thompson@oregon.gov) or phone (503) 206-0289

Year: 2026

Report Run Date: 06/11/2026

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Certified Annual Report
FY 2026 - Revenues by Fund, By Source
Riceville Comm School District (5508)

Line #	Source	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
	debt proceeds																					
50	This line intentionally left blank																					
51	Upward adjustments to beginning fund balance	0.82												73,738.93				8,588.92				82,308.67
52	TOTAL OTHER FINANCING SOURCES AND UPWARD ADJUSTMENTS	7,170.11												73,738.93		642,215.36		8,588.92				731,693.32
	OTHER INCOME ITEMS																					
53	Capital Contributions																					
54	Amortization of Premiums on issuance of bonds (proprietary & fiduciary funds)																					
55	Special Items																					
56	Extraordinary Items																					
57	TOTAL OTHER INCOME ITEMS																					
58	TOTAL REVENUES AND OTHER FINANCING SOURCES AND UPWARD ADJ	6,325,268.62		152,322.28	142,182.84								2,916,558.79	734,569.50		642,215.36		863,550.25		3,800.00		11,580,397.44



Certified Annual Report
FY 2026 - Balance Sheet by Fund
Riceville Comm School District (5508)

	General Fund	Non-Fiduciary Scholarship Funds	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
CURRENT ASSETS																					
1 Cash & Investments	610,641.11		60,373.49	1,065,481.91								501,378.37	58,536.70						3,950.00		2,320,381.58
2 Taxes Receivable	2,560,021.00												526,807.00								3,086,828.00
3 Interfund Receivables																					
4 Intergovernmental Receivables	62,833.79			386.42								46,669.47	43,469.30								176,708.98
5 Other Receivables	467,672.21		4,585.00									685,579.24					64,475.34				1,242,511.79
6 Inventories																	17,035.64				17,035.64
7 Prepaid Expenses																					
8 Other Current Assets																					
9 TOTAL CURRENT ASSETS	3,741,468.11		84,958.49	1,065,868.33								1,236,847.08	628,943.00				81,510.98		3,950.00		8,643,543.86
10 Long-Term Assets																	85,363.36				85,363.36
11 Total Assets	3,741,468.11		84,958.49	1,065,868.33								1,236,847.08	628,943.00				166,874.34		3,950.00		8,928,909.35
DEFERRED OUTFLOWS OF RESOURCES																					
12 Deferred Outflows of Resources																					
13 Deferred Outflows of Resources related to Pensions and OPEB																	26,503.00				26,503.00
14 Total Deferred Outflows of Resources																	26,503.00				26,503.00
15 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,741,468.11		84,958.49	1,065,868.33								1,236,847.08	628,943.00				193,377.34		3,950.00		8,955,412.35
CURRENT LIABILITIES																					
16 Interfund Payables																					
17 Intergovernmental Payables																					
18 Other Payables	115,247.44											133,726.08					8,363.59				257,337.11



Certified Annual Report
FY 2026 - Balance Sheet by Fund
Riceville Comm School District (5508)

	General Fund	Non-Fiduciary Scholarship Funds	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
19 Contracts Payable																					
20 Bonds Payable																					
21 Loans Payable																					
22 Accrued Expenses	627,290.42																10,261.54				637,551.96
23 Payroll Deductions & Withholdings Payable																					
24 Advances of Federal Grants/Unearned Revenues																					
25 Other Current Liabilities																	8,571.09				8,571.09
26 TOTAL CURRENT LIABILITIES	742,537.86											133,726.08					27,196.22				903,460.16
27 Net Pension Liabilities																	39,538.00				39,538.00
28 Long-Term Liabilities																	39,619.00				39,619.00
29 Total Liabilities	742,537.86											133,726.08					106,353.22				982,617.16
DEFERRED INFLOWS OF RESOURCES																					
30 Deferred Inflows for Succeeding Year Property Taxes Receivable	2,560,021.00												526,007.00								3,086,028.00
31 Deferred Inflows for Income Surtax Receivable	41,870.00												41,870.00								83,740.00
32 Deferred Inflows for Miscellaneous Receivables not Received Within 60 Days																					
33 Deferred Inflows of Resources related to Pensions and OPEB																	4,768.00				4,768.00
34 Deferred Inflows of Resources	2,601,891.00												568,777.00				4,768.00				3,175,436.00
EQUITY																					
35 Net Investment in																	85,363.36				85,363.36

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@powa.gov) or phone (515) 210-9874 or Sheila Theriault by email (sheila.theriault@powa.gov) or phone (515) 255-0259

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Report Run Date: Sep 4, 2025

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Certified Annual Report
FY 2026 - Balance Sheet by Fund
Riceville Comm School District (5508)

	General Fund	Non-Fiduciary Scholarship Funds	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds	Total
Capital Assets																					
36 Nonspendable Fund Balance																					
37 Restricted Fund Balance / Restricted Net Position	1,508.88		84,958.49	1,065,868.33								1,103,121.00	60,166.00				1,000.00				2,316,622.80
38 Committed Fund Balance																					
39 Assigned Fund Balance																					
40 Unassigned Fund Balance / Unrestricted Net Position	395,530.27																(4,107.24)		3,950.00		395,373.03
41 TOTAL FUND EQUITY	397,039.25		84,958.49	1,065,868.33								1,103,121.00	60,166.00				82,256.12		3,950.00		2,787,358.18
42 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	3,741,488.11		84,958.49	1,065,868.33								1,236,847.08	628,943.06				103,377.34		3,950.00		6,955,412.35



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Riceville Comm School District (5508)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1 Instruction	2,668,218.10	985,238.83	695,180.52	262,015.53	4,339.00	52,007.95		4,666,997.93
2 Attendance and Social Work Services								
3 Guidance Services	15,461.46	6,753.25	2,602.16	412.00				25,258.87
4 Health Services	62,498.13	20,114.37	139.50	1,617.02		139.50		84,508.52
5 Psychological Services								
6 Speech Pathology & Audiology Services								
7 Occupational Therapy Related Services								
8 Physical Therapy Related Services								
9 Visually Impaired/Vision Services								
10 Other Student Support Services								
11 Improvement of Instruction Services	127,429.87	29,283.83	1,228.59					157,942.29
12 Library Media Services	23,549.10	13,760.08	3,430.26	58.46				40,797.90
13 Instruction- Related Technology Services			748.25	78,351.16	68,004.36	401.20		147,504.97
14 Academic								

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

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Report Run Date: Sep 4, 2025

Page Number: 1



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Riceville Comm School District (5508)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Student Assessment Services								
15 Other Instructional Staff Support Services								
16 Board of Education Services			46,221.46	255.18	5,200.00	7,058.08		58,734.72
17 Executive Administration Services	64,790.98	37,257.28	120,080.04	157.70		2,172.64		224,458.64
18 Special Area Administration Services			481.00					481.00
19 School Administration Services	289,509.02	119,308.46	4,532.06	4,576.83		1,015.05		418,939.42
20 Business Administration Fiscal Services	84,177.47	38,952.40	8,507.38	69.13				131,706.36
21 Purchasing, Warehousing, and Distributing Services								
22 Printing, Publishing, and Duplicating Services								
23 Planning, Research, Development, and Evaluation Services								
24 Public								

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Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Riceville Comm School District (5508)

Fund: All Funds Facility: All

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
Information Services								
25 Personnel Services								
26 Administration Technology Services								
27 Other Business Administration Services								
28 Operation and Maintenance of Plant Services	163,415.91	82,895.44	247,760.58	246,118.65	105,290.34	898.32		846,367.22
29 Student Transportation	108,545.07	52,209.59	62,294.01	92,163.70	180,227.00	52.37		495,491.74
30 Other Support Services								
31 Food Service Operations	186,932.37	87,588.37	1,803.74	380,708.93	13,211.04	235.00		670,569.45
32 Other Enterprise Operations								
33 Community Service Operations								
34 Facilities Acquisition and Construction			2,933,354.27					2,933,354.27
35 Debt Service						642,215.36		642,215.36
36 Interagency Flowthrough							124,481.00	124,481.00
37 Interfund Transfers Out							642,215.36	642,215.36

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9874 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 205-0259.

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Report Run Date: Sep 4, 2024

Page Number: 3



Certified Annual Report
FY 2026 - Expenditures by Fund, Facility, Function & Object
Riceville Comm School District (5508)

		Fund: All Funds		Facility: All					
		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
38	Special Items								
39	Extraordinary Items								
40	Loss on Disposition of Capital Assets								
41	Downward Adjustments to Beginning Fund Balance							813,394.74	813,394.74
42	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	3,794,525.48	1,473,389.90	4,128,463.78	1,066,504.29	376,271.74	706,193.47	1,580,071.10	13,125,419.76

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 281-8674 or Shella Tharp by email (shella.tharp@iowa.gov) or phone (515) 285-0259.

User: jsh.dunn@iowa.gov 12/18/24

Report Run Date: Sep 4, 2025

Page Number: 4



Certified Annual Report
Fiscal Year: 2026 - Treasurer Report by Fund
Riceville Comm School District (5508)

	General Fund	Non-Fiduciary Scholarship Fund	Student Activity Fund	Management Levy Fund	Entrepreneurial Education Fund	PERL Fund	AEA Sp Ed Inst Fund	AEA JH Inst Fund	Support Trust Fund	Disaster Recovery Fund	Library Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Other Capital Project Funds	Debt Service Fund	Permanent Funds	Enterprise Funds	Internal Service Funds	Trust Funds	Custodial Funds
1 Beginning Balance	681,922.73		89,830.45	1,161,131.74								2,304,850.41	24,522.70		0.00		85,373.48		4,750.00	
2 Adjustments to Beginning Balance															0.00					
3 Revenues and other Financing Sources	6,325,208.62		152,322.28	142,182.84								2,916,558.79	734,559.59		642,215.36		863,550.25		3,800.00	
4 Total Sources Available	7,017,131.35		222,152.73	1,303,314.38								5,221,409.20	759,082.20		642,215.36		748,923.73		8,550.00	
5 Expenditures and Other Financing Uses	6,620,092.10		137,184.24	237,448.05								4,118,288.20	688,916.20		642,215.36		868,987.61		4,600.00	
6 Ending Balance	397,039.25		84,958.49	1,065,866.33								1,103,121.00	60,166.00		0.00		82,256.12		3,950.00	



Certified Annual Report
FY 2026 - Transportation Report
Riceville Comm School District (5508)

Review this information for accuracy as it flows into the Transportation Annual Report, also due on September 15th.

Changes to the Transportation Annual Report will not be possible after certification of the Certified Annual Report.

TRANSPORTATION COSTS FROM CHART OF ACCOUNTS		Total
TRANSPORTATION COSTS FROM CHART OF ACCOUNTS		
1	Total cost of fuel	44,614.39
2	Other Equipment, Including fuel tank spill-monitoring devices/systems	
3	Two-way radio communications equipment	
4	Video monitoring system equipment	
5	Rental of equipment and vehicles	
6	School bus driver, mechanic, supervisor, aide, washer salaries	108,545.07
7	Benefits	52,209.59
8	Transportation supplies and parts	42,956.46
9	Repairs, maintenance and inspection fees	242.24
10	Vehicle Insurance costs	17,928.00
11	Drug/Alcohol Testing	2,217.21
12	Transportation provided by non-district personnel	
13	Other expenditures	46,551.78
14	Total Operating Costs from Chart of Account	315,264.74
TRANSPORTATION REVENUES FROM CHART OF ACCOUNTS		
15	Transportation assistance received (SBRC)	
16	Clean School Bus Program CFDA 66.034	
17	Total Transportation Revenues from Chart of Account	
Adjustments		

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: jen.dunn@riceville.k12.ia.us

Report Run Date: Sep 4, 2025

Page Number: 1



Certified Annual Report
FY 2026 - Transportation Report
Riceville Comm School District (5508)

Review this information for accuracy as it flows into the Transportation Annual Report, also due on September 15th.

Changes to the Transportation Annual Report will not be possible after certification of the Certified Annual Report.

TRANSPORTATION COSTS FROM CHART OF ACCOUNTS	Total
---	-------

18 Fuel tax refund, prior year	
--------------------------------	--

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: jeh.dunn@riceville.k12-ia.us

Report Run Date: Sep 4, 2025

Page Number: 2



Certified Annual Report
FY 2026 - Miscellaneous Income and Actual Expenditures (GAAP Basis)
Riceville Comm School District (5508)

Line #	Description	Total
1	Total Revenues and Other Financing Sources	6,325,208.62
2	Property Taxes	2,465,564.94
3	Income Surtaxes	101,333.16
4	Excise taxes(Utility Replacement)	14,822.51
5	State Foundation Aid and State Replacement	1,402,796.66
6	Instructional Support	
7	Special Education Deficit State Aid	1,505.00
8	Teacher Leadership Supplement, 4 Yr old Preschool State Aid, Teacher Salary Supplement, Early Intervention and Professional Dev.	938,132.00
9	AEA Flowthrough	124,461.00
10	Subtotal (lines 2-9)	5,048,615.27
11	Miscellaneous Income (Row 1 minus Row 10)	1,276,593.35
12	Total Expenditures and Other Financing Uses	6,620,092.10
	Maximum Cash Reserve Levy FY 2028	
13	20% of Total Expenditures (Row 12)	1,324,018.42
14	Minus Unexpended Fund Balance(Fund10, Account id 7 and Accounts 740-759)	395,530.27
15	= Maximum Cash Reserve Levy Allowed (Row 13-Row14)	928,488.15

IMPORTANT: Place numbers from the Miscellaneous Income and Expenditures Report in the proper cells of the Unspent Balance Projection Calculator (Unspent Authorized Budget Projection Worksheet), found on the DE website at School Finance Tools. Combining these numbers, the Special Education negative balance or excess positive balance, if any, and the numbers from the Department of Management's 'Unspent Authorized Budget Report', will provide the district with its unspent authorized budget balance (barring any adjustments) well in advance of the state notification that the district must appear before the SBRC if the unspent balance is negative. Gaining this knowledge as early as possible in the fiscal year will provide districts with information that will be valuable when planning for negotiations and making budgetary decisions. A district that finds it has incurred a negative unspent balance shall immediately notify the SBRC and proceed in the development of a corrective action plan. Information on content of the corrective action plan is available on the DE website at School

Questions regarding this form? Please contact Bobby Wilson by email (bobby.wilson@iowa.gov) or phone (515) 210-9674 or Sheila Tharp by email (sheila.tharp@iowa.gov) or phone (515) 205-0259.

User: jens.dunn@riceville.k12.ia.us

Report Run Date: Sep 4, 2026

Page Number: 1

Unspent Authorized Budget Report

(Line 32 = Legal Limit on General Fund Spending)

Iowa Department of Management

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Actual FY 2026
1 Regular Program District Cost	2,157,568	2,303,286	2,410,927	2,464,823	2,531,003	2,693,709	2,828,551
2 Regular Program Budget Adjustment	+ 75,975	0	0	0	0	0	0
3 Supplementary Weighting District Cost	+ 182,788	194,067	180,212	187,890	194,914	223,182	255,991
4 Special Ed District Cost	+ 293,982	245,764	234,444	259,233	288,145	311,240	360,019
5 Teacher Salary Supplement District Cost	+ 244,367	251,607	261,689	265,980	271,502	523,929	620,850
6 Prof Dev Supplement District Cost	+ 29,833	30,641	31,829	32,309	32,928	35,029	36,571
7 Early Intervention Suppl District Cost	+ 21,294	22,226	23,285	23,844	24,551	26,339	27,683
8 Teacher Leadership Suppl District Cost	+ 107,190	111,403	116,450	118,969	122,168	130,774	137,202
9 AEA Special Ed Support	+ 112,661	116,859	120,984	124,359	128,547	136,878	145,026
10 AEA Special Ed Support Adjustment	+ 971	0	0	0	0	0	0
11 AEA Media Services	+ 17,964	19,067	19,759	20,190	20,730	22,141	23,298
12 AEA Educational Services	+ 20,028	21,255	22,021	22,497	23,094	24,663	25,950
13 AEA Sharing District Cost	+ 0	339	340	349	345	356	378
14 AEA Teacher Salary Suppl District Cost	+ 11,199	11,537	11,955	12,299	12,728	13,566	14,382
15 AEA Prof Dev Suppl District Cost	+ 1,206	1,244	1,292	1,330	1,381	0	0
16 SBRC Modified Suppl Amt Dropout Prev	+ 76,047	80,942	84,644	86,507	88,467	94,607	99,763
17 SBRC Modified Suppl Amt Other #1	+ 0	0	0	0	0	0	0
18 SBRC Modified Suppl Amt Other #2	+ 92,330	47,926	0	36,135	96,965	77,477	0
19 Special Ed Deficit Modified Suppl Amt	+ 14,477	29,952	199,006	255,375	374,545	535,865	398,093
20 Special Ed Positive Balance Reduction	- 0	0	0	0	0	0	0
21 AEA Special Ed Positive Balance	- 0	0	0	0	0	0	0
22 Allowance for Construction Projects	+ 0	0	0	0	0	0	0
23 SBRC Unspent Modified Suppl Amt	- 0	0	0	0	0	0	0
24 Enrollment Audit Adjustment	+ -6,736	0	0	0	6,479	-962	-3,678
25 AEA Prorata Reduction	- 21,332	21,332	21,332	22,662	27,973	22,600	23,596
26 Maximum District Cost	= 3,431,812	3,466,783	3,697,505	3,889,427	4,190,519	4,826,193	4,946,483
27 Preschool Foundation Aid	+ 55,040	126,864	75,884	122,315	114,525	125,216	115,826
28 Instructional Support Authority	+ 198,964	206,260	215,392	219,468	225,183	237,504	247,640
29 Ed Improvement Authority	+ 0	0	0	0	0	0	0
30 Other Miscellaneous Income	+ 908,987	1,614,649	1,827,648	1,573,278	1,453,938	1,559,438	1,276,593
Unspent Auth Budget - Previous Year or Under							
31 35% Cap 2 years prior	+ 842,296	930,595	1,558,403	1,917,217	2,012,302	1,852,717	2,055,938
32 Maximum Authorized Budget	= 4,417,099	5,443,181	7,179,652	7,921,702	7,996,467	8,001,608	8,049,480
33 Expenditures	- 4,506,504	4,786,748	5,457,615	5,709,403	6,143,750	6,545,130	6,620,092
34 Unspent Authorized Budget	= 930,595	1,558,403	1,917,217	2,012,302	1,852,717	2,055,938	2,055,938

2025-2026 Screen 11 - Certification

Special Education Supplement LEA CERTIFIED 9/1/2026 2:53:00 PM

CAR not CERTIFIED

Transportation not CERTIFIED

All the records described below are now BROWSE ONLY
Please contact person listed at the bottom of the display
if you need to make further adjustments to this
information.
Thank you.

A district may request allowable growth and supplement aid for a negative special education balance for the current school year. The supplemental aid payment will be calculated by the Department of Management after all special education balances have been finalized. If a district has a positive special education balance, they do not have the ability to request allowable growth and supplemental aid. The date listed below indicates when the district's board approved seeking allowable growth and supplemental aid for a negative special education balance.

Our Board approved this action on 9/21/2026 12:0

Upload your minutes (PDF or Word):

No file chosen

1	Previous Year Carryover (Screen 4)	\$0.00
2	Weighted Receipts (Screen 4)	\$360,019.00
3	Total Special Education Revenue (Screen 4)	\$841,907.91

4	Carryover Allowed in Current Year (10% of Weighted Receipts (line 2))	\$36,001.90
5	Total Special Education Expenditures (Screen 8)	\$1,240,001.11
6	Special Education Balance in Current Year (line 1 + line 3 - line 5)	(\$398,093.20)
7	Special Education Support Services Restricted Balance	\$0.00
8	Maximum Modified Supplemental Amount (line 6 + line 7)	(\$398,093.20)
9	Amount to be Redistributed to Districts with a Negative Balance	\$0.00
10	Amount of Modified Supplemental Amount Requested	\$398,093.20

DISTRICT LEVEL FORMS	STATUS	DATE
	COMPLETE	9/1/2026 2:41:25 PM
	COMPLETE	9/1/2026 2:41:30 PM
	COMPLETE	9/1/2026 2:41:32 PM
	COMPLETE	9/1/2026 2:41:40 PM
	COMPLETE	9/1/2026 2:41:45 PM
	COMPLETE	9/1/2026 2:43:31 PM
	COMPLETE	9/1/2026 2:44:35 PM
	COMPLETE	9/1/2026 2:45:30 PM
	COMPLETE	9/1/2026 2:46:42 PM
	COMPLETE	9/1/2026 2:48:09 PM
	COMPLETE	9/1/2026 2:53:00 PM

Mileage

5508 0000 Riceville Comm School District - Annual Transportation Report - Mileage - 2025-2026

1.	Cost Per Mile (district-owned autos, vans & wagons of 9-capacity or less) The cost per mile rate shown here will be used, where appropriate, to determine the cost for miles traveled by district-owned, 9-passenger autos, vans and wagons. The default cost per mile that currently is allowed by the IRS for business mileage deductions is 0.725 cents. If the district's actual cost per mile rate is known, enter that amount here.	0.73	
		Yellow School Bus	Auto, Van & Wagon
2.	Total regular route miles traveled this school year	49039	0
3.	Total kindergarten route miles traveled this school year	0	0
4.	Total miscellaneous route miles traveled this school year	0	968
5.	Total route and miscellaneous miles traveled this school year	49039	968
6.	Total miles traveled for special education this school year	0	46080
7.	Total activity and educational trip miles this school year	15617	25593
8.	Total miles traveled for other persons and groups this school year	0	127
9.	Enter miles driven by administrators, teachers or other school staff (in district-owned, 9-passenger or less capacity vehicles) to attend meetings, conferences, or for other non-student related school business if the costs of operation (fuel, maintenance, insurance, etc.) for these are included in this report. Include driver's education vehicle miles if the costs of operation are included in this report.		13276

Student Count

5508 0000 Riceville Comm School District - Annual Transportation Report - Student - 2025-2026

1.	Number of days buses operated for 2025-2026 school year	169	Number of weeks = 33.8
PUBLIC/OPEN ENROLLMENT SCHOOL STUDENTS			
		Number of Students	Aggregate Number of Weeks
	Transportation Required By Law		
2.	Elementary students transported who live more than 2 miles from school	99	3346
3.	High school students transported who live more than 3 miles from school	77	2603
	Transportation Not Required By Law		
4.	Elementary students transported who live 2 miles or less from school	11	372
5.	High school students transported who live 3 miles or less from school	15	507
NONPUBLIC SCHOOL STUDENTS - RESIDENT			
		Number of Students	Aggregate Number of Weeks
	Transportation Required By Law		
6.	Elementary students transported who live more than 2 miles from school	0	0
7.	High school students transported who live more than 3 miles from school	0	0
	Transportation Not Required By Law		
8.	Elementary students transported who live 2 miles or less from school	0	0
9.	High school students transported who live 3 miles or less from school	0	0
NONPUBLIC SCHOOL STUDENTS - NONRESIDENT			
		Number of Students	Aggregate Number of Weeks
	Transportation Required By Law		
10.	Elementary students transported	0	0
11.	High school students transported	0	0

Costs/Revenues

5508 0000 Riceville Comm School District - Annual Transportation Report - Costs/Revenue - 2025-2026

	Transportation Costs	Total-All Funds	General Fund (10)	Activity Fund (21)	Management Fund (22)	Capital Projects Funds (33 & 36)	Enterprise Funds (61 - 69)
1.	Total cost of fuel <i>Source: Certified Annual Report (CAR)</i>	44,614.39	44,614.39	0.00	0.00	0.00	0.00
2.	Other Equipment, including fuel tank, spill-monitoring devices/systems, etc <i>Source: CAR</i>	0.00	0.00	0.00	0.00	0.00	0.00
3.	Vehicle depreciation <i>VIS(SUM of Vehicle Price, purchase date 07-01-2019 to 06-30-2026 / 7)</i>	45,867.86					
4.	Two-way radio communications equipment <i>Source: CAR</i>	0.00	0.00	0.00	0.00	0.00	0.00
5.	Video monitoring system equipment <i>Source: CAR</i>	0.00	0.00	0.00	0.00	0.00	0.00
6.	Rental of equipment and vehicles <i>Source: CAR</i>	0.00	0.00	0.00	0.00	0.00	0.00
7.	School bus driver, mechanic, supervisor, aide, washer salaries <i>Source: CAR</i>	108,545.07	108,545.07	0.00	0.00	0.00	0.00
8.	Benefits <i>Source: CAR</i>	52,209.59	46,498.46	0.00	5,711.13	0.00	0.00
9.	Transportation supplies and parts <i>Source: CAR</i>	42,956.46	33,473.88	0.00	0.00	9,482.58	0.00
10.	Repairs, maintenance and inspection fees <i>Source: CAR</i>	242.24	242.24	0.00	0.00	0.00	0.00
11.	Vehicle insurance costs <i>Source: CAR</i>	17,928.00	0.00	0.00	17,928.00	0.00	0.00
12.	Other professional services, including drug/alcohol testing <i>Source: CAR</i>	2,217.21	2,217.21	0.00	0.00	0.00	0.00
13.	Transportation provided by non-district personnel <i>Source: CAR</i>	0.00	0.00	0.00			0.00
14.	Other expenditures <i>Source: CAR</i>	46,551.78	46,551.78	0.00	0.00	0.00	0.00
15.	Nonpublic transportation costs - not included above <i>Source: CAR</i>	0.00					
16.	State Adjustment	0.00					
17.	Total Operating Costs	361,132.60	282,143.03	0.00	23,639.13	9,482.58	0.00
	Transportation Revenues	Total-All Funds	General Fund (10)	Activity Fund (21)	Management Fund (22)	Capital Projects Funds (33 & 36)	Enterprise Funds (61 - 69)
18.	Nonpublic transportation reimbursement <i>Source: CAR</i>	0.00					
19.	Transportation assistance received (SBRC) <i>Source: CAR</i>	0.00					
20.	Clean School Bus Program CFDA 66.034 <i>Source: CAR</i>	0.00					
21.	Transportation Fees received <i>Source: CAR</i>	0.00					
22.	State Adjustment	0.00					
23.	Total Transportation Revenues	0.00	0.00	0.00	0.00	0.00	0.00
	Transportation Adjustments	Total-All Funds	General Fund (10)	Activity Fund (21)	Management Fund (22)	Capital Projects Funds (33 & 36)	Enterprise Funds (61 - 69)
24.	Fuel tax refund, prior year <i>Source: CAR</i>	0.00					
25.	Administrative, teacher, custodial mileage & driver education cost adjustment (AUTO, VAN & WAGON ONLY) <i>(R25 = MR9 * MR1)</i>	9,625.10					
26.	Special education SES adjustment <i>(R26 = MR6C2 * MR1)</i>	33,408.00					
27.	Activity & educational trip mileage adjustment (AUTO, VAN & WAGON ONLY) <i>(R27 = MR7C2 * MR1)</i>	18,554.93					
28.	Other persons & group mileage adjustment (AUTO, VAN & WAGON ONLY) <i>(R28 = MR8C2 * MR1)</i>	92.08					
29.	State Adjustment	0.00					
30.	Total Adjustments	61,680.10	0.00	0.00	0.00	0.00	0.00
31.	Net transportation costs (Operating Costs + revenues + adjustments for SE, auto, van & wagon (mileage X cost per mile from form 1)) <i>(R31 = R17 - R23 - R30)</i>	299,452.50	282,143.03	0.00	23,639.13	9,482.58	0.00

Miscellaneous

5508 0000 Riceville Comm School District - Annual Transportation Report - Miscellaneous - 2025-2026

Miscellaneous		
1.	Average Number of Students transported (total aggregate weeks / number of weeks from form 2) ($R1 = (SR2C2 + SR3C2 + SR4C2 + SR5C2 + SR6C2 + SR7C2 + SR8C2 + SR9C2 + SR10C2 + SR11C2) / SR1C2$)	202.01
2.	Route/Miscellaneous Miles Traveled (Yellow and auto, van & wagon) ($R2 = MR5C1 + MR5C2$)	50,007
3.	Non-Route Miles Traveled (Yellow for SE, activity, educational trip) ($R3 = MR6C1 + MR7C1 + MR8C1$)	15,617
4.	Total Route/Misc & Non-Route Miles Traveled (Line 2 + line 3) ($R4 = R2 + R3$)	65,624
5.	Net transportation costs (Operating Costs + revenues + adjustments for SE, auto, van & wagon (mileage X cost per mile from form 1)) ($R5 = RR31C1$)	299,452.50
6.	Average Cost Per Mile Traveled (Total cost-revenue-nonroute) / route miles ($R6 = R5 / R4$)	4.56
7.	Non-Route Operating Costs (Yellow misc, SE, activity, ed trip X avg cost per mile) ($R7 = R3 * R6$)	71,213.52
8.	Net Operating Cost (Line 5 - line 7) ($R8 = R5 - R7$)	228,238.98
9.	Average Cost Per Pupil Transported (All Students) (line 8 / line 1) ($R9 = R8 / R1$)	1,129.84
Adjusted Calculations for Next FY Nonpublic Transportation Reimbursement Claim		
10.	Net Cost + Current FY Nonpublic Reimbursement ($R10 = RR31C1 + RR18C1$)	299,452.50
11.	Adjusted Cost Per Mile ($R11 = R10 / R4$)	4.56
12.	Adjusted Nonroute Operating Costs ($R12 = R3 * R11$)	71,213.52
13.	Adjusted Net Operating Costs ($R13 = R10 - R12$)	228,238.98
14.	Average Cost Per Pupil Transported for Nonpublic Transportation Reimbursement Claim ($R14 = R13 / R1$)	1,129.84
Assurances		
1.	Has your district performed the mandated twice annual bus evacuation drill?	☒
Legend : R27 = MR7C2 * SR1C1 --> R - Row Number , C - Column Number, M - Mileage Form, S - Student Form, R - Revenue Form		

BOARD OF DIRECTORS' ELECTION

The school election takes place on the first Tuesday in November of odd-numbered years. Each school election is used to elect citizens to the board to maintain a 5-member board and to address questions that are submitted to the voters.

Citizens of the school district community seeking a seat on the board must file their nomination papers with **the county commissioner of elections.** ~~the board secretary or the board secretary's designee, in accordance with law and board policy.~~

If a vacancy occurs on the board, it shall be filled in accordance with law and board policy.

It is the responsibility of the county commissioner of elections to conduct school elections.

Note: This policy states the legal requirements for school board elections and filling of vacancies.

Legal Reference: Iowa Code §§ 39; 47, 63, 69; 274.7; 277; 278.1, 279.7 (2011).

Cross Reference: 202 Board of Director Members
203 Board of Directors' conflict of Interest

Approved: January 16, 1995 Reviewed: March 20, 2025 Revised: November 15, 2021

MEETING NOTICE

Public notice will be given for meetings and work sessions held by the board. Public notice will indicate the time, place, date and tentative agenda of board meetings.

The public notice will be posted in a prominent and conspicuous place that is annually designated for that purpose and always visible to the public. Public notice will also be posted on the primary internet site owned or maintained by the district. ~~clearly designed for posting agendas in the central administration office, and on an exterior facing door/window so that community members may see the agenda when the building is physically closed.~~ The agenda will be posted at least 24 hours ~~2 days~~ before a scheduled meeting or work session. ~~it is scheduled, but, at the minimum, twenty-four hours notice needs to be given.~~

If the district amends the tentative agenda after posting, and it is within 24 hours of the meeting, the amended agenda will be clearly marked as "amended" and the specific amended portions identified. Public notice of the amended agenda must be given in the same manner as notice of the original tentative agenda.

A copy of the public notice will be provided to news media ~~those~~ who have filed a request for notice with the secretary. These requests for notice must be in writing. A copy of the public notice will also be accessible to employees and students.

In the case of special meetings, public notice will be given in the same manner as for a regular meeting unless it is an emergency meeting. In that case, public notice of the meeting will be given as soon as practical and possible in light of the situation. The media and others who have requested notice will be notified of the emergency meeting. ~~Attendance at a special meeting or emergency meeting by the media or board members will constitute a waiver of notice.~~

It is the responsibility of the board secretary to give public notice of the board meetings and work sessions.

NOTE: This policy states that the notice will be posted in the central administration office which is a legal requirement. If an additional procedure is used, the board may want to include that procedure.

Legal Reference: Dobrovolsky v. Reinhardt, 173 N.W.2d 837 (Iowa 1970).
Iowa Code §§ 21.2-.4; 279.1, .2

EQUAL EMPLOYMENT OPPORTUNITY

The Riceville Community School District will provide equal opportunity to employees and applicants for employment in accordance with applicable equal employment opportunity and affirmative action laws, directives and regulations of federal, state and local governing bodies. Opportunity to all employees and applicants for employment includes hiring, placement, promotion, transfer or demotion, recruitment, advertising or solicitation for employment, treatment during employment, rates of pay or other forms of compensation, and layoff or termination. The district will utilize affirmative action standards which are based on the population of the district community, the student population served, or the individuals who can reasonably be recruited. Employees will support and comply with the district's established equal employment opportunity and affirmative action policies. Employees will be given notice of this policy annually.

The board will appoint an affirmative action coordinator. The affirmative action coordinator will have the responsibility for drafting the affirmative action plan. The affirmative action plan will be reviewed by the board at least every two years.

Individuals who file an application with the school district will be given consideration for employment if they meet or exceed the qualifications set by the board, administration, and Iowa Department of Education for the position for which they apply. In employing individuals, the board will consider the qualifications, credentials, and records of the applicants without regard to race, color, creed, sex, national origin, religion, age, sexual orientation, pregnancy or related condition or disability. In keeping with the law, the board will consider the veteran status of applicants.

Background checks and employment eligibility checks for candidates selected for hire will be performed in accordance with applicable laws. If the candidate is a teacher who has an initial license from the BOEE, then the requirement for a background check is waived, but the employment eligibility check will still be performed. The district will perform repeat background checks on applicable employees as required by law.

Prior to a final offer of employment the school district will perform the background checks required by law. Based upon the results of the background checks, the school district will determine whether an offer will be extended. If the candidate is a teacher who has an initial license from the BOEE, then the requirement for a background check is waived. The district will perform repeat background checks on applicable employees as required by law.

Advertisements and notices for vacancies within the district will contain the following statement: "The Riceville Community School District is an EEO/AA employer." The statement will also appear on application forms.

Inquiries by employees or applicants for employment regarding compliance with equal

employment opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, will be directed to the Affirmative Action Coordinator by writing to the Affirmative Action Coordinator, Riceville Community School District, Riceville, Iowa 50466 ; or by telephoning 641-985-2288.

Inquiries by employees or applicants for employment regarding compliance with equal employment opportunity and affirmative action laws and policies, including but not limited to complaints of discrimination, may also be directed in writing to the Equal Employment Opportunity Commissions, Milwaukee Area Office, Reuss Federal Plaza, 310 West Wisconsin Ave., Suite 800, Milwaukee, WI., 53203-2292, (800) 669-4000 or TTY (800) 669-6820. <http://www.eeoc.gov/field/milwaukee/index.cfm> or the Iowa Civil Rights Commission, 400 E. 14th Street, Des Moines, Iowa, 50319-1004, (515) 281-4121 or 1-800-457-4416, <http://www.state.ia.us/government/crc/index.html>. This inquiry or complaint to the federal office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Further information and copies of the procedures for filing a complaint are available in the school district's central administrative office and the administrative office in each attendance center.

Legal Reference: 29 U.S.C. §§ 621-634 (2010).
 42 U.S.C. §§ 2000e et seq. (2010).
 42 U.S.C. §§ 12101 et seq. (2010).
 Iowa Code §§ 19B; 20; 35C; 73; 216; 279.8
 281 I.A.C. 12.4; 95

Cross Reference: 102 Equal Educational Opportunity
 104 Anti-Bullying/ Harassment Policy
 405.2 Licensed Employee Qualifications, Recruitment, Selection
 411.2 Classified Employee Qualifications, Recruitment, Selection

EMPLOYEE LEAVES OF ABSENCE

The board will offer the following leave to full-time regular licensed employees:

- Personal Illness (Sick) Leave – Leave for medically-related disability or illness
- Family Sick Leave – Leave to care for a sick member of the employee's immediate family
- Bereavement Leave – Leave to mourn the loss of a family member or close friend
- Adoption Leave – Leave for an employee who legally adopts a child
- Personal Leave – Leave to accomplish personal business that cannot be conducted outside the work day
- Jury Duty Leave – Leave to be excused for jury duty
- Military Leave – Leave for military service, including the national guard
- Political Leave – Leave to run for elective public office
- **Unpaid Leave- To excuse an involuntary absence not provided for in other leave policies of the board.**
- **Leave for physical recovery to teachers injured due to a student's violent disruption occurring in the performance of the teacher's work duties.**

The board will offer the following leave to full-time regular classified employees:

- Personal Illness (Sick) Leave – Leave for medically-related disability or illness
- Family Sick Leave – Leave to care for a sick member of the employee's immediate family
- Bereavement Leave – Leave to mourn the loss of a family member or close friend
- Adoption Leave – Leave for an employee who legally adopts a child
- Personal Leave – Leave to accomplish personal business that cannot be conducted outside the work day
- Jury Duty Leave – Leave to be excused for jury duty
- Military Leave – Leave for military service, including the national guard
- Political Leave – Leave to run for elective public office
- **Unpaid Leave- To excuse an involuntary absence not provided for in other leave policies of the board.**

The provisions of each leave offering will be detailed in the Employee Handbook.

Leave offered by the district will not be less than what is required by law. In the event of an emergency or unforeseen circumstance, the superintendent may authorize additional paid leave.

Legal Reference: 29 C.F.R. Pt. 825; 826

Iowa Code §§ 20; 29A; 55; 85; 216; 279.40; 607A

Witney v. Rural Ind. District, 232 Iowa 61, 4 N.W.2d 394 (1942).

Bewley v. Villisca Community School District, 299 N.W. 2d 904 (Iowa 1980).

OPEN ENROLLMENT TRANSFERS- PROCEDURES AS A RECEIVING DISTRICT

The school district will participate in open enrollment as a receiving district. As a receiving district, the board will allow nonresident students, who meet the legal requirements, to open enroll into the school district. The board will have complete discretion to determine the attendance center of the students attending the school district under open enrollment.

The board will take action on the open enrollment request **no later than June 1 in the year proceeding the first year desired for open enrollment.** ~~at the next regular board meeting~~

The superintendent will notify the sending school district and parents within five days of the school district's action to approve or deny the open enrollment request.

If an open enrollment request into the district is denied, the reasoning behind a denial of a request and information related to the denial will be documented and submitted to the Iowa Department of Education in a manner prescribed by the department.

Open enrollment requests into the school district will not be approved if insufficient classroom space exists. Open enrollment requests into the school district will also not be approved for students who have been suspended or expelled by the administration or the board of the school district the student is or was attending until the student has been reinstated into the school district from which the student was suspended or expelled. Once the student is reinstated, the student's open enrollment request will be considered in the same manner as other open enrollment requests provided the required timelines are met. The district reserves the right to deny continued open enrollment to any students who meet the definition of truant. The district will notify the truant student's parent or guardian and district of residence of the decision to deny enrollment in the future in accordance with applicable laws.

Open enrollment requests into the school district that, if denied, would result in students from the same nuclear family being enrolled in different school districts, will be given highest priority. The board, in its discretion, may waive the insufficient classroom space reason for denial for students of the same nuclear family to prevent the division of a nuclear family between two school districts. Other open enrollment requests into the school district are considered in the order received by the school district with the first open enrollment request given a higher priority than the second open enrollment request and so forth.

Students in grades nine through twelve open enrolling into the school district will be eligible for participation in interscholastic athletics, at the varsity level, in accordance with applicable law.

Parents of students whose open enrollment requests are approved by the board are responsible for providing transportation to and from the receiving school district without reimbursement. ¶

An open enrollment request into the school district from parents of a special education student is reviewed on a case-by-case basis. The determining factors for approval of such an open enrollment request will be whether the special education program available in the school district is appropriate for the student's needs and whether the enrollment of the special education student will cause the class size to exceed the maximum allowed. The area education agency

director of special education serving the school district will determine whether the program is appropriate. The special education student will remain in the sending district until the final determination is made. For children requiring special education, the receiving district will complete and provide to the resident district the documentation needed to seek Medicaid reimbursement for eligible services.

The policies of the school district will apply to students attending the school district under open enrollment.

It is the responsibility of the superintendent to develop appropriate office procedures and administrative regulations necessary for open enrollment requests.

NOTE: This policy reflects Iowa's open enrollment law. The board needs to determine whether it will delegate authority to the superintendent to approve timely filed open enrollment requests. The 30 days for approval by the superintendent is a recommended practice intended to align with the general timeframe boards have to place a request on the next regular school board meeting agenda, and not a legal requirement. These applications should be timely handled as appropriate for the needs of the families and the district. This option is the first set of options on page one of the policy. There are three options available to the board:

- *board retains all approval authority over requests.*
 - *board delegates all approval authority over requests.*
 - *board delegates only some approval authority over requests.*

After the board makes its decision, the policy needs to be edited to reflect the board's decision.

The second option on page two addresses the issue of transportation of the receiving district to pick up open enrolled students. The board needs to establish by policy whether it will go into the sending district to pick up open enrolled students.

Legal Reference: Iowa Code §§ 139A; 274.1; 279.11; 282.1, .3, .8, .18; 299.1
281 I.A.C. 17.

Cross Reference: 501.6 Student Transfers In
501.7 Student Transfers or Withdrawals
501.14 Open Enrollment Transfers-Procedures as a Sending District
606.6 Insufficient Classroom Space

STUDENT EXPRESSION AND STUDENT PUBLICATION

Student Expression

It is the goal of the district to protect the educational environment for all students to help ensure it is free from substantial disruption or infringement upon their rights. Student expression should be appropriate to help ensure that the students learn and meet the goals of the school activity and that the potential audience is not exposed to material that may be harmful or inappropriate for their level of maturity.

While students will generally be allowed to express their viewpoints and opinions, in certain qualifying circumstances, student speech may require administrative regulation to help ensure the safety and welfare of the school community. The district may regulate speech that: causes or is reasonably anticipated to cause a material and substantial disruption to the education environment; infringes upon the rights of others; is obscene or lewd; is school sponsored; and/or promotes illegal activity. The administration, when making this judgment, will consider whether the activity in which the expression was made is school-sponsored and whether review or prohibition of the students' speech furthers an educational purpose. The expression must be done in a reasonable time, place, and manner that is not disruptive to the orderly and efficient operation of the school district. **Decisions will be made consistent with applicable laws.**

The superintendent may develop procedures for safely addressing qualifying types of mass protests by students, including walk-ins and walk-outs. Walk-ins occur when students leave their learning environments during school hours and gather in a group or groups with the purpose of promoting a belief or beliefs. Walk-outs occur when students leave their learning environments during school hours and gather in a group or groups off district property with the purpose of promoting a belief or beliefs.

The superintendent is encouraged to obtain feedback from community stakeholders in the development of these procedures. The goal of the procedures shall be to address student safety, maintain the education environment and promote communication during demonstrations while remaining viewpoint neutral.

Students who violate this policy may be subject to disciplinary measures. Employees are responsible for helping to ensure students' expression is in keeping with this policy. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Student Publications

Students may produce official school publications as part of the curriculum under the supervision

of a faculty advisor and the principal. Official school publications include material produced in journalism, newspaper, yearbook, or writing classes and distributed to the student body either free or for a fee.

Any expression made by students, including student expression in official school publications, is not an expression of official school policy. The school district, the board, and the employees or officials are not liable in any civil or criminal action for any student expression made or published by students unless the employees or officials have interfered with or altered the content of the student speech or expression. The liability, if any, is only to the extent of the interference or alteration of the speech or expression.

Official school publications are free from prior restraint by employees or officials except as provided by law. A faculty advisor will supervise student writers to maintain professional standards of English and journalism and to comply with the law including, but not limited to, the restrictions against unlawful speech. The production of official school publications is guided by the law and by the ethical standards adopted by professional associations or societies of journalism.

Persons, other than students, who believe they have been aggrieved by student expression in a student-produced official school publication will follow the grievance procedure outlined in board policy 213.1. Students who believe their freedom of expression in a student-produced official school publication has been restricted will follow the grievance procedure outlined in board policy 502.4.

The superintendent is responsible for developing a student publications code. This code will include, but not be limited to, reasonable rules including time, place, and manner of restrictions. The superintendent will also be responsible for distributing this policy and the student publications code to the students and their parents.

NOTE: This policy represents the current status of students' first amendment rights. This is a mandatory policy and accompanying regulation required by Iowa Code ch. 279.73. Schools are urged to handle all protests through a strictly viewpoint neutral lens. Districts should consider the need to balance opposing views. If one social issue is permitted, other opposing viewpoints should also be permitted.

Legal Reference: U.S. Const. amend 1.
 Iowa Const. art 1 (sec 7)
 Morse v. Frederick, 551 U.S. 393 (2007)
 Hazelwood School District v. Kuhlmeier, 484 U.S. 260 (1998).
 Bethal School District v. Fraser 478 U.S. 675 (1986).
 New Jersey v. T.L.O., 469 U.S. 325 (1985).
 Tinker v. Des Moines Ind. Comm. Sch. Dist., 393 U.S. 503 (1969).
 Bystrom v. Fridley High School, 822 F2d 747 (8th Cir. 1987).

STUDENT CONDUCT

The board believes inappropriate conduct causes material and substantial disruption to the school environment, interferes with the rights of others, or presents a threat to the health and safety of students, employees, and visitors on school premises. Appropriate classroom behavior allows teachers to communicate more effectively with students.

Students will conduct themselves in a manner fitting to their age level and maturity and with respect and consideration for the rights of others while on school district property or on the jurisdiction of the school district; while on school owned and/or operated school or chartered vehicles; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management and welfare of the school district. Consequences for the misconduct will be fair and developmentally appropriate in light of the circumstances.

Students who fail to abide by this policy , and the administrative regulations supporting it, may be disciplined for conduct which disrupts or interferes with the education program; conduct which disrupts the orderly and efficient operation of the school district or school activity; conduct which disrupts the rights of other students to participate in or obtain their education; conduct that is violent or destructive; or conduct which interrupts the maintenance of the disciplined atmosphere. Disciplinary measures include, but are not limited to, removal from the classroom, detention, suspension, probation, and expulsion.

A student who commits an assault against an employee on school district property or on property within the jurisdiction of the school district; while on school owned or school operated chartered vehicles; or while attending or engaged in school district activities will be suspended by the principal. Notice of the suspension is sent to the board president. The board will review the suspension to determine whether to impose further sanctions against the student which may include expulsion. In making its decision, the board shall consider the best interests of the school district, which shall include what is best to protect and ensure the safety of the school employees and students from the student committing the assault. Assault for purposes of this section of this policy is defined as when, without justification, a student does any of the following:

- an act which intended to cause pain or injury to, or which is intended to result in physical contact which will be insulting or offensive to another, coupled with the apparent ability to execute the act;
- any act which is intended to place another in fear of immediate physical contact which will be painful, injurious, insulting or offensive, coupled with the apparent ability to execute the act;
- intentionally points any firearm toward or displays in a threatening manner any dangerous weapon toward another;

The act is not an assault when the person doing any of the above and the other person are voluntary participants in a sport, social or other activity, not in itself criminal, when the act is a reasonably foreseeable incident of such sport or activity, and does not create an unreasonable risk of serious injury or breach of the peace.

Removal from the classroom means a student is taken out of their regular learning environment and sent to an alternative location. Removal of students from the classroom for violent or nonviolent disruptions shall occur in accordance with the districts "Disruptive Behavior policy 503.11. Removal of students from the classroom other than violent or nonviolent disruption shall occur at the discretion of the licensed staff member in charge of the classroom. ~~sent to the building principal's office. It is within the discretion of the person in charge of the classroom to remove the student.~~

Detention means the student's presence is required during non-school hours for disciplinary purposes. The student can be required to appear prior to the beginning of the school day, after school has been dismissed for the day, or a non-school day. Whether a student will serve detention, and the length of the detention, is within the discretion of the licensed employee or the building principal, disciplining the student.

In-school suspension means the student will attend school but will temporarily isolated from one or more classes while under supervision. An in-school suspension will not exceed ten consecutive school days.

Out-of-school suspension means the student is removed from the school environment, which includes school classes and activities. An out-of-school suspension will not exceed ten consecutive days unless due process is provided as required by federal and state law. A restriction from school activities means a student will attend school and classes and practice but will not participate in school activities.

Suspension means: either an in-school suspension, an out-of-school suspension, a restriction from activities or loss of eligibility. An in-school suspension means the student will attend school but will be temporarily isolated from one or more classes while under supervision. An in-school suspension will not exceed ten consecutive school days. An out-of-school suspension means the student is removed from the school environment, which includes school classes and activities. An out-of-school suspension will not exceed ten days. A restriction from school activities means a student will attend school and classes and practice but will not participate in school activities.

Probation means a student is given a conditional suspension of a penalty for a definite period of time in addition to being reprimanded. The conditional suspension will mean the student must meet the conditions and terms for the suspension of the penalty. Failure of the student to meet these conditions and terms will result in immediate reinstatement of the penalty.

Expulsion means an action by the board to remove a student from the school environment, which includes, but is not limited to, classes and activities, for a period of time set by the board.

This policy is not intended to address the use of therapeutic classrooms or seclusion rooms for students.

Discipline of a special education student, including suspensions and expulsions, will comply with the provisions of applicable federal and state laws.

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

NOTE: This is a mandatory policy and outlines the school district's basic student conduct. Details of how this policy will be implemented should be included in the student handbook. The paragraph regarding assault of school district employees is Iowa law. For more detailed discussion of this issue, see IASB's Policy Primer, October 10, 2002.

Legal Reference: Goss v. Lopez, 419 U.S. 565 (1975).
Brands v. Sheldon Comm. School Dist. 671 F. Supp. 627 (N.D. Iowa 1987).
Sims v. Colfax Comm. School Dist., 307 F. Supp. 485 (Iowa 1970).
Bunger v. Iowa High School Athletic Assn. 197 N.W.2d 555 (Iowa 1972).
Board of Directors of Ind. School Dist. of Waterloo v. Green, 259 Iowa 1260, 147 N.W.2d 854 (1967).
Iowa Code §§ 279.8, 282.4, .5; 708.1
281 I.A.C. 12.3(6)

Cross Reference: 501 Student Attendance
502 Student Rights and Responsibilities
504 Student Activities
506.3 Physical Restraint and Seclusion of Students
603.3 Special Education
903.5 Distribution of Materials

Approved: May 14, 1992

Reviewed: August 18, 2025

Revised: July 18, 2022

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 to 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.

Each attendance center within the school district must create an oversight committee that is responsible for developing building level policy(regulation) that establishes when a student who has been removed from the classroom for violent or nonviolent disruption may be readmitted to the classroom.

It is the responsibility of the superintendent, in consultation 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

PROGRAM FOR TALENTED AND GIFTED REGULATION

The district shall use systematic and uniform procedures for screening, referral, identification and serving gifted and talented students enrolled in kindergarten through grade twelve.

Screening, Referral and Identification

A reasonable effort (which may include outreach, data review, and multiple identification pathways) will be made to identify gifted and talented students among all student populations, including special education and English language learners. Identification of gifted and talented students is based on evidence from multiple data sources (objective and subjective), including local comparisons within the school district and, when appropriate, within individual attendance centers. This may include, but is not limited to: *[The district may choose all that apply from the list below]*.

- Standardized testing
- Student achievement
- Cognitive ability
- Creative ability
- Qualitative and quantitative data
- Teacher and parent input
- Observation of gifted characteristics and behaviors

No single criterion prohibits a student from participating in the district's programming for gifted and talented students.

Serving Programming

The educational services provided to gifted and talented students must include but are not limited to:

1. Addressing cognitive needs of the gifted and talented student;
2. Addressing character development or common challenges of gifted and talented children and promoting skills to support personal growth and academic success;
3. Be in alignment with the gifted and talented child's identification data;
4. Correspond to the academic strengths and interests of the gifted and talented child;

Acceleration options, including subject acceleration and whole grade acceleration, will be implemented in accordance to district policy and applicable laws.

Approved:

Revised:

Reviewed

STUDENT ACTIVITY PROGRAM

Participation in school activities is a privilege. School activities provide the benefits of promoting additional interests and ability in the students during their school years and for their lifetime.

Students will have an opportunity to participate in a school activity unless the activity is not offered, or the student cannot participate for disciplinary reasons. If the activity is an intramural or interscholastic athletic activity, students of the opposite sex will have a comparable opportunity for participation. Comparable opportunity does not guarantee boys and girls will be allowed to play on each other's teams when there are athletic activities available that will allow both boys and girls to reap the benefits of school activities, which are the promotion of additional interests and abilities in the students.

With permission from a parent or guardian, an eighth-grade student may participate in interscholastic athletic contests or competitions at the high school level. An eighth-grade student who participates at the high school level cannot also participate on an eighth-grade team in the same sport during the same sport season. Any eighth-grade student participating in high school athletics must meet the annual athletic physical examination requirements applicable to all student athletes. The superintendent, in collaboration with the athletic director, will develop administrative regulations and procedures necessary to administer this policy.

Student activity events must be approved by the superintendent unless they involve unusual travel expense, in which case the board will take action. The events must not disrupt the education program or other school district operations.

A high school student who participates in school sponsored athletics may participate in a non-school sponsored sport during the same season.

It is the responsibility of the superintendent to develop administrative regulations for each school activity. These regulations will include, but not be limited to, when physical examinations will be required, how and when parents will be informed about the risk of the activity, academic requirements, and proof of insurance on the student participating in certain activities. Students wanting to participate in school activities must meet the requirements set out by the school district for participation in the activity.

Note: This is a mandatory policy. Boards must have a policy addressing the issue on non-school athletic participation.

Legal Reference: 20 U.S.C § § 1681-1683; 1685-1686
34 C.F.R. Pt. 106.41
Iowa Code § § 216.9; 280.13-.14
231 I.A.C 12.6., 36.15(7).

Cross Reference: 501 Student Attendance
502 Student Rights and Responsibilities
503 Student Discipline
504 Student Activities
507 Student Health and Well-Being

ADMINISTRATION OF MEDICINE TO STUDENTS

The board is committed to the inclusion of all students in the education program and recognizes that some students may need prescription and nonprescription medication to participate in their educational program.

Medication shall be administered when the student's parent or guardian (hereafter "parent") provides a signed and dated written statement requesting medication administration and the medication is in the original, labeled container, either as dispensed or in the manufacturer's container. Administration of medication may also occur consistent with board policy 804.05 – Stock Prescription Medication Supply.

When administration of the medication requires ongoing professional health judgment, an individual health plan shall be developed by licensed health professional working under the auspice of the school with collaboration from the parent or guardian, individual's health care provider or education team pursuant to 281.14.2(256). Students who have demonstrated competence in administering their own medications may self-administer their medication. A written statement by the student's parent shall be on file requesting co-administration of medication, when competence has been demonstrated. By law, students with asthma, airway constricting diseases, respiratory distress or students at risk of anaphylaxis who use epinephrine **delivery system** **auto-injectors** may self-administer their medication upon the written approval of the student's parents and prescribing licensed health care professional regardless of competency.

Persons administering medication shall include authorized practitioners, such as licensed registered nurses and physician, and persons to whom authorized practitioners have delegated the administration of medication (who have successfully completed a medication administration course **conducted by a registered nurse or pharmacist that is provided by the department of education**). A medication administration course is completed every five years with an annual procedural skills check completed with a registered nurse or pharmacist. A record of course completion shall be maintained by the school.

A written medication administration record shall be on file including:

- date;
- student's name;
- prescriber or person authorizing administration;
- medication;
- medication dosage;
- administration time;
- administration method;
- signature and title of the person administering medication; and
- any unusual circumstances, actions, or omissions.

Medication shall be stored in a secured area unless an alternate provision is documented. The development of emergency protocols for medication-related reactions is required. Medication information shall be confidential information as provided by law.

Disposal of unused, discontinued/recalled, or expired abandoned medication shall be in compliance with federal and state law. Prior to disposal school personnel shall make a reasonable attempt to return medication by providing written notification that expired, discontinued, or unused medications needs to be picked up. If medication is not picked up by the date specified, disposal shall be in accordance with the disposal procedures for the specific category of medication.

Note: This is a mandatory policy. This law reflects the Iowa Department of Education's special education administrative rule regarding administration of medication. Since there are no rules addressing students not receiving special education services, IASB has written the sample policies and regulations to address all students.

NOTE: Iowa law requires school districts to allow students with asthma, airway constricting disease, or respiratory distress to carry and self-administer their medication as long as the parents and prescribing physician report and approve in writing. Students do not have to prove competency to the school district. The consent form, see 507.2E1, is all that is required. School districts that determine students are abusing their self-administration may either withdraw the self-administration if medically advisable or discipline the student, or both.

NOTE: Disposal procedures reflect the Iowa Department of Education School Medication Waste Guidance, issued in May 2015.

Legal Reference: Iowa Code § § 124.101(1), 147.107, 152.1, 155A.4 (2), 280.16, 280.23 (2009)
Education [281] IAC § 41.404(3)
Pharmacy [657] IAC § 8.32 (124,155A)
Nursing Board [655] IAC § 6.2(152)

Cross Reference: 506 Student Records
507 Student Health and Well-Being
603.3 Special Education
607.2 School Health Service

Approved: _____

Reviewed: September 15, 2025 Revised: November 17, 2025

AUTHORIZATION-EPINEPHRINE, ASTHMA, AIRWAY CONSTRICTING, OR RESPIRATORY DISTRESS MEDICATION SELF-ADMINISTRATION CONSENT FORM

_____/_____/_____
 Student's Name (Last), (First) (Middle) Birthday School Date

~~The following must occur for a student to self-administer asthma medication, bronchodilator canisters or spacers, other airway constricting disease medication or for a student with a risk of anaphylaxis to self-administer an epinephrine auto-injector:~~

In accordance with applicable laws, students with asthma, airway constricting diseases, respiratory distress or students at risk of anaphylaxis who use epinephrine delivery system may self-administer their medications upon the written approval of the student's parents and prescribing licensed health care professional regardless of competency. The following must occur for a student to self-administer asthma medication, bronchodilator canisters or spacers, other airway constricting disease medication or to self-administer an epinephrine delivery system:

- Parent/guardian provides signed, dated authorization for student medication self-administration.
- Parent/guardian provides a written statement from the student's licensed health care professional (A person licensed under chapter 148 to practice medicine and surgery or osteopathic medicine and surgery, an advanced registered nurse practitioner licensed under chapter 152 or 152E and registered with the board of nursing, or a physician assistant licensed to practice under the supervision of a physician as authorized in chapters 147 and 148C) containing the following:
 - o Name and purpose of the medication,
 - o Prescribed dosage, and
 - o Times or special circumstances under which the medication or epinephrine auto-injector is to be administered.
- The medication is in the original, labeled container as dispensed or the manufacturer's labeled container containing the student name, name of the medication, directions for use, and date.
- Authorization shall be renewed annually. In addition, if any changes occur in the medication, dosage or time of administration, the parent is to notify school officials immediately. The authorization shall be reviewed as soon as practical.

Provided the above requirements are fulfilled, the school shall permit the self-administration of medication by a student with asthma, respiratory distress, or other airway constricting disease or the use of an epinephrine auto-injector by a student with a risk of anaphylaxis while in school, at school-sponsored activities, under the supervision of school personnel, and before or after normal school activities, such as while in before-school or after-school care on school-operated property. If the student abuses the self-administration policy, the ability to self-administer may be withdrawn by the school or discipline may be imposed, after notification is provided to the student's parent.

Pursuant to state law, the school district or its employees are to incur no liability, except for gross negligence, as a result of any injury arising from self-administration of medication or use of an epinephrine auto-injector by the student. The parents or guardian of the student shall sign a statement acknowledging that the school district is to incur no liability, except for gross negligence, as a result of self-administration of medication or an epinephrine auto-injector by the student as provided by law.

Medication _____ Dosage _____ Route _____ Time _____
Purpose of Medication & Administration /Instructions:

Special Circumstances Discontinue/Re-Evaluate/ Follow-up Date ____/____/____

Prescriber's Signature _____ Date _____

Prescriber's Address _____

Emergency Phone : _____

- I request the above-named student possess and self-administer asthma medication, bronchodilators canisters or spacers, or other airway constricting disease medication(s) and/or an epinephrine auto-injector at school and in school activities according to the authorization and instructions.
- I understand the school district and its employees acting reasonably and in good faith shall incur no liability for any improper use of medication or an epinephrine auto-injector or for supervising, monitoring, or interfering with a student's self-administration of medication or use of an epinephrine auto-injector. I acknowledge that the school district is to incur no liability, except for gross negligence, as a result of self-administration of medication or use of an epinephrine auto-injector by the student.
- I agree to coordinate and work with school personnel and notify them when questions arise or relevant conditions change.
- I agree to provide safe delivery of medication and equipment to and from school and to pick up remaining medication and equipment.
- I agree the information is shared with school personnel in accordance with the Family Educational Rights and Privacy Act (FERPA) and any other applicable laws.
- I agree to provide the school with back-up medication approved in this form.

Parent/ Guardian Signature: _____

Date: _____

Parent/Guardian Address: _____ Phone _____
Number: _____

Self-Administration Additional Information:

New

PARENTAL AUTHORIZATION AND RELEASE FORM FOR INDEPENDENT SELF CARRY AND
ADMINISTRATION OF PRESCRIBED MEDICATION OR INDEPENDENT DELIVERY OF HEALTH
SERVICES BY THE STUDENT

_____/_____/_____
Student's Name (Last), (First), (Middle) Birthday School Date

I request the above-named student (Parent/Guardian initial all that apply)

_____ Carry and complete co-administration of prescribed medication, when competency has been demonstrated to licensed health personnel working under the auspices of the school. In accordance with applicable laws, students with asthma, airway constricting diseases, respiratory distress or students at risk of anaphylaxis who use epinephrine delivery system may self-administer their medication upon the written approval of the student's parents and prescribing licensed health care professional regardless of competency. The information provided by the parent for medication administration is confidential as provided by the Family Education Rights and Privacy Act (FERPA) and any other applicable laws. I agree to provide safe delivery of the medication to and from school and to pick up remaining medication at the end of the school year or when medication is expired. If the students abuses the self-administration policy, the ability to self-administer may be withdrawn by the school or discipline may be imposed, after notification is provided to the student's parent.

Prescribed Medication	Dosage	Route	Time at School
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_____ Co-administer, participate in planning, management and implementation of special health services at school and school activities after demonstration of proficiency to licensed health personnel working under the auspices of the school. The information provided by the parent for health service delivery is confidential as provide by the Family Education Rights and Privacy Act (FERPA) and any other applicable laws. I agree to coordinate and work with school personnel and the prescriber (if indicated) when questions arise. I agree to provide safe delivery of the student's equipment necessary for health service delivery to and from school and to pick up remaining equipment at the end of the school year.

Special Health Services Delivery:

Procedures for abandoned medication disposal shall be in accordance with applicable laws.

_____/_____/_____
Prescriber's Signature Date
and credentials (when indicated for health service delivery)

Parent/Guardian Signature Date

Parent/Guardian address Home phone

BASIC INSTRUCTION PROGRAM

The basic instruction program will include the courses required for each grade level by the Iowa Department of Education. ~~The instructional approach will be gender fair and multicultural.~~

The basic instruction program of students enrolled in kindergarten is designed to develop **growth in** ~~healthy emotional and social habits,~~ language arts and communication skills, the capacity to complete individual tasks, ~~character education~~ and the ability to protect and increase physical well-being with attention given to experiences relating to the development of life skills ~~and human growth and development.~~

The basic instruction program of students enrolled in grades one through six will include English-language arts, social studies, mathematics, science, health ~~age appropriate and research-based human growth and development~~, physical education, traffic safety, music, visual art and computer science. Career planning and pathways will also be taught in grades five and six. Computer science will be offered during at least one grade level.

The basic instruction program of students enrolled in grades seven and eight will include English-language arts, social studies including instruction related to civic, mathematics, science, health, ~~age appropriate and research-based human growth and development~~, family and consumer science, career, instruction, exploration and development, technology education, physical education, music, visual art and computer science. Computer science will be offered during at least one grade level

The basic instruction program of students enrolled in grades nine through twelve will include English language arts (6 units), social studies (5 units), mathematics (6 units), science (5 units), health (1 unit), age-appropriate and research-based human growth and development, physical education (1 unit), fine arts (2 units), foreign language (2 units), financial literacy (1/2 unit) and vocational education (12 units) and computer science (1/2 unit).

The board may, in its discretion, offer additional courses in the instruction program for any grade level.

Each instruction program is carefully planned for optimal benefit taking into consideration the financial condition of the school district and other factors deemed relevant by the board or superintendent. Each instruction program's plan should describe the program, its goals, the effective materials, the activities and the method for student evaluation.

It is the responsibility of the superintendent to develop administrative regulations stating the

required courses and optional courses for kindergarten, grades one through six, grades seven and eight, and grades nine through twelve.

NOTE: This policy reflects the educational standards

Legal Reference: 20 U.S.C. § 1232h.
34 C.F.R. Pt. 98.
Iowa Code §§ 216.9; 256.9, .11; 279.8; 280.3-.14.
281 I.A.C. 12.5, 11.

Cross Reference: 102 Equal Educational Opportunity
102R1 Equal Educational Opportunity - Grievance Procedure
102E1 Equal Educational Opportunity - Annual Notice of Nondiscrimination
102E2 Equal Educational Opportunity - Continuous Notice Nondiscrimination
102E3 Equal Educational Opportunity - Notice of Section 504 Student and Parental Rights
102E4 Equal Educational Opportunity - Discrimination Complaint Form
102E5 Equal Educational Opportunity - Witness Disclosure Form
102E6 Equal Educational Opportunity - Disposition of Complaint Form
103 Long-Range Needs Assessment
103R1 Long-Range Needs Assessment - Regulation
903.2 Community Resource Persons and Volunteers

Approved: September 16, 2013 Reviewed: March 21, 2016 Revised: September 15, 2025

SPECIAL EDUCATION

The board recognizes some students have different educational needs than other students. The board will provide a free appropriate public education program and related services to students identified in need of special education. The special education services will be provided from birth until the appropriate education is completed, age twenty-one or to maximum age allowable in accordance with the law. Students requiring special education will attend general education classes, participate in nonacademic and extracurricular services and activities and receive services in a general education setting to the maximum extent appropriate to the needs of each individual student. The appropriate education for each student is written in the student's Individualized Education Program (IEP).

The district will ensure that each student's IEP is accessible to all employees responsible for its implementation and that such employees are informed of their specific responsibilities and the accommodations, modifications, and supports required under the IEP. Each responsible employee must review updates to the IEP and provide written confirmation of the review.

Special education students are required to meet the requirements listed for special education students in **the district's Graduation Requirements policy 505.5** ~~ASB sample policy 505.05 — Graduation Requirements~~ and in their IEPs for graduation. It is the responsibility of the superintendent and the area education agency director of special education to provide or make provisions for appropriate special education and related services.

Children from birth through age 2 and children age 3 through age 5 are provided comprehensive special education services within the public education system. The school district will work in conjunction with the area education agency to provide services, at the earliest appropriate time, to children with disabilities from birth through age 2. This is done to ensure a smooth transition of children entitled to early childhood special education services.

Recind

Code No. 603.4

MULTICULTURAL/ GENDER FAIR EDUCATION

Students will have an equal opportunity for a quality education without discrimination, regardless of their race, religion, creed, color, sex, marital status, national origin, sexual orientation, or disability.

The education program is free of discrimination and provides equal opportunity for the students. The education program will foster knowledge of and respect and appreciation for the historical and contemporary contributions of diverse cultural groups, as well as men and women, to society. It will also reflect the wide variety of roles open to both men and women and provide equal opportunity to both sexes.

NOTE: This is a mandatory policy and reflects the educational standards. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #10- June 8, 2007.

Legal Reference: Iowa Code §§ 216.9; 256.11
281 I.A.C. 12.5(8)

Cross Reference: 102R1 Equal Educational Opportunity

Approved: September 16, 2013 Reviewed: October 20, 2025 Revised: May 19, 2025

PHYSICAL EDUCATION

Students in grades one through twelve are required to participate in physical education courses. Students who are physically able will be assessed using the presidential physical fitness test. Otherwise, students may be excused from physical education courses by the principal of their attendance center. ~~unless they are excused by the principal of their attendance center~~

Students may be excused from physical education courses if the student presents a written statement from a doctor stating that such activities could be injurious to the health of the student or the student has been exempted because of a conflict with the student's religious beliefs.

Students in grades 9-12 may also be excused from physical education courses if:

- the student is enrolled in academic courses not otherwise available, or
- the student has obtained a physical education waiver for a [semester or trimester] because the student is actively involved in an athletic program.
- the student is participating in the Legislative Page Program at the state capitol for a regular session of the general assembly; or
- the student is enrolled in a junior reserve officer training corps.

Twelfth grade students may also be excused from physical education courses if the student is enrolled in a cooperative, work study or other educational program authorized by the school which requires the student's absence from school.

Students who will not participate in physical education must have a written request or statement from their parents.

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

Legal Reference: Iowa Code §§ 256.11
281 I.A.C. 12.5

Approved: August 2, 1990 Reviewed: October 20, 2025

Revised: October 21, 2024

Riceville Physical Activity Contract

Student's Name: _____

Grade: _____

Circle the circumstance under which you are applying for the PE waiver

- (1) (12th Grade Only) You are enrolled in a cooperative, work-study or other educational program authorized by the school which requires your absence from the school premises during the school day: Name of Program: _____
- (2) You are enrolled academic courses not otherwise available; or
Name of Course(s): _____
- (3) You are involved in athletics either both fall/winter (for 1st semester) or with winter/spring(for 2nd semester) waiver
- (4) Your parent(s)/guardian(s) have made a written request or statement that excuses you from participating in physical education (a copy must be attached to this form).

School Activities that student will be involved in during the school year:

- For 1st semester please check one from column A and one from column B
- For 2nd semester please check one from column B and column C

A	B	C
Football _____	Basketball _____	Track _____
Volleyball _____	Wrestling _____	Golf _____
Cross Country _____	Cheerleading _____	

Signature of Student _____

Date: _____

Signature of Parent or Guardian: _____

Signature of Building Principal: _____

RECINO

Code No. 603.10

GLOBAL EDUCATION

Because of our growing interdependence with other nations in the world, global education is incorporated into the education program for grades kindergarten through twelve so that students have the opportunity to acquire a perspective on world issues, problems, and prospects for an awareness of the relationship between an individual's self-interest and the concerns of people elsewhere in the world.

Legal Reference: Iowa Code §§ 256.11
281 I.A.C. 12.5 (11)

Approved: September 16, 2013 Reviewed: October 20, 2025 Revised: _____

COMPETENT PRIVATE INSTRUCTION

The Riceville Community School District recognizes that families with students of compulsory attendance age may select alternative forms of education outside the traditional school setting, including private instruction. The applicable legal requirements for private instruction, including, but not limited to those relating to reporting and evaluations for progress, shall be followed.

Except as otherwise exempted, in the event a child of compulsory attendance age as defined by law does not attend public school or an accredited nonpublic school, the child must receive private instruction. Private instruction means instruction using a plan and a course of study in a setting other than a public or organized accredited nonpublic school.

Private instruction can take the form of competent private instruction and independent private instruction. The Iowa Department of Education recognizes three options for delivery of this form of instruction: two options for delivery of competent private instruction and one option for independent private instruction.

Competent private instruction means either private instruction provided on a daily basis for at least one hundred forty-eight days during a school year, to be met by attendance for at least thirty-seven days each school quarter by or under supervision of a licensed practitioner, which results in the student making adequate progress, or private instruction provided by a parent, guardian or legal custodian.

Independent private instruction means private instruction that meets the following criteria: (i) is not accredited, (ii) provides private or religious-based instruction as its primary purpose, (iii) provides students in all grade levels with instruction in mathematics, reading and language arts, science, and social studies, (iv) provides, upon written request from the superintendent of the school district in which the independent private instruction is provided, or from the director of the department of education, a report identifying the primary instructor, location, name of the authority responsible for the independent private instruction, and the names of the students receiving the instruction, who need not be related to the primary instructor, (v) is not a nonpublic school and does not provide competent private instruction as defined herein, and (vi) is exempt from all state statutes and administrative rules applicable to a school, a school board, or a school district, except as otherwise provided by law. (ii) enrolls not more than four unrelated students (iii) does not charge tuition, fees, or other remuneration for instruction (iv) provides private or religious-based instruction as its primary purpose (v) provides enrolled students with instruction in mathematics, reading and language arts, science, and social studies (vi) provides, upon written request from the superintendent of the school district in which the independent private instruction is provided, or from the director of the department of education, a report identifying the primary instructor, location, name of the authority responsible for the

independent private instruction, and the names of the students enrolled. (viii) is not a nonpublic school and does not provide competent private instruction as defined herein, and (viii) is exempt from all state statutes and administrative rules applicable to a school, a school board, or a school district, except as otherwise provided by law.

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

NOTE: This policy reflects Iowa law on competent private instruction and independent private instruction. For additional information, including applicable forms, please visit the "Options for Educational Choice" section of the Iowa Department of Education's website, located at <https://www.educateiowa.gov/pk-12/options-educational-choice>.

Legal Reference: Iowa Code §§ 299, 299A
281 I.A.C. 31

Cross Reference: 501.3 Compulsory Attendance
501.6 Students Transfer IN
501.7 Students Transfers Out or Withdrawals
604.2 Individualized Instruction
604.7 Dual Enrollment
604.9 Home School Assistance Program

Approved: June 17, 2013

Reviewed: October 20, 2025

Revised: July 18, 2022

PROGRAM FOR TALENTED AND GIFTED STUDENTS

The board recognizes some students require programming beyond the regular education program. **Systematic and uniform procedures are used for screening, referring, identifying, and serving gifted and talented students.** ~~The board will identify students with special abilities and provide education programming.~~

It is the responsibility of the superintendent to develop a talented and gifted program ~~which provides for identifying students for program~~ evaluation, ~~and for training~~ of employees.

Legal Reference: Iowa Code §§ 257.42-.49
281 I.A.C. 12.5(12); 59

Cross Reference: 604.6 Instruction at a Post-Secondary Educational Institution

Approved: January 16, 1991 Reviewed: October 20, 2025 Revised: September 16, 2013

RELIGIOUS-BASED EXCLUSION FROM A SCHOOL PROGRAM

Parents who wish to have their child excluded from a school program because of religious beliefs must inform the superintendent. The board authorizes the administration to allow the exclusion if it is not disruptive to the education program and it does not infringe on a compelling state or educational interest. Further, the exclusion must not interfere with other school district operations. Students who are allowed to be excluded from a program or activity which violates their religious beliefs are required to do an alternate supervised activity or study.

In notifying the superintendent, the parents will abide by the following:

- The notice is in writing;
- The objection is based on religious beliefs;
- The objection will state which activities or studies violate their religious beliefs;
- The objection will state why these activities or studies violate their religious beliefs; and
- The objection will state a proposed alternate activity or study.

The superintendent will have discretion to make this determination. The factors the superintendent will consider when a student requests to be excluded from a program or activity because of religious beliefs include, but are not limited to, staff available to supervise a student who wishes to be excluded, space to house the student while the student is excluded, available superintendent-approved alternative course of study or activity while the student is excluded, number of students who wish to be excluded, whether allowing the exclusion places the school in a position of supporting a particular religion, and whether the program or activity is required for promotion to the next grade level or for graduation.

Decisions will be made consistent with applicable laws.

NOTE: Paragraph one of this policy reflects Iowa law regarding parents removing their children from parts of the education program. The rest of the policy is a process so boards can adapt but it's merely recommended, not mandatory.

Legal Reference: U.S. Const. amend I.
Lee v. Weisman, 112 S. Ct. 2649 (1992).
Lemon v. Kurtzman, 403 U.S. 602 (1971).
Graham v. Central Community School District of Decatur County, 608 F. Supp. 531 (S.D. Iowa 1985).
Iowa Code §§ 256.11 (6); 279.8

Cross Reference: 603.8 Teaching About Religion
603.8R1 Teaching About Religion-Regulation-Religious Holidays
606.2 School Ceremonies and Observations

Approved: September 16, 2013 Reviewed: October 20, 2025 Revised: _____

TECHNOLOGY AND INSTRUCTIONAL MATERIALS

The board supports the use of innovative methods and the use of technology in the delivery of the education program in accordance with applicable state instructional technology requirements. The board encourages employees to investigate economical ways to utilize instructional technology, which include laptops, tablets, computers, smart devices, software platforms and other technologies as a part of the curriculum. Instructional technology shall support, and not supplant, foundational learning. multi media, computers, electronic devices and other technologies as a part of the curriculum

For grades kindergarten through five, the district limits digital instruction to no more than 60 minutes per school day. Digital instruction means the use of instructional technology to deliver lessons, assignments, assessments, or instructional activities. A student's parent or guardian may request additional reductions in the student's digital instruction. Students in these grades will not have access to and use digital services during recess.

The school board will adopt or renew any district one-to-one digital device program for all participating grade levels. Prior to adoption or renewal, the board shall complete a technology adoption list in accordance with applicable laws. The checklist must be retained by the district and made available to the Iowa Department of Education for audit purposes.

This policy will not apply in the following circumstances:

- Use required pursuant to an individual education plan (IEP) or plan developed pursuant to section 504;
- Assistive or adaptive technology used to provide a student access to instruction or to accommodate differing student abilities;
- Teacher directed demonstrations using a projector, smartboard, or similar display device when students are not individually operating a digital device;
- State assessments, screenings, progress mentoring, and local diagnostic assessments that require the use of one- to -one digital devices.
- Dedicated computer science and technology curriculum.
- Students enrolled in an online learning program operating pursuant to Iowa Code 256.43.

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

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

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

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

Approved: August 2, 1990 Reviewed: October 20, 2025 Revised: November 22, 2022

New

Code No. 605.04E1

ONE-TO-ONE DIGITAL DEVICE PROGRAM TECHNOLOGY ADOPTION CHECKLIST

Prior to adopting or renewing any one-to-one digital device programming, the Board will consider all of the following when making programming decisions:

- The instructional purpose of the device;
- The age appropriateness of the device and associated software;
- Content-filtering limitations and the district's capacity to mitigate those limitations;
- Whether student data is collected, stored, or shared and the nature of such data practices.
- *[The district may add more considerations in addition to the above, legally required considerations]*

The Board delegates to the Superintendent or its designees the responsibility to bring forth a recommendation on the use of one-to-one instructional technology. The district maintains this checklist in its records for the purpose of compliance with Iowa Department of Education audit requests.

STUDENT GUIDANCE AND COUNSELING PROGRAM

The board will provide a student guidance and counseling program. The school counselor will be certified with the Iowa Board of Educational Examiners and hold the qualifications required by the board. The guidance and counseling program will serve grades kindergarten through twelve. The program will assist students with their **social, academic, personal, educational,** and career development. The program is coordinated with the education program and will involve licensed **school counselors working to develop a program in collaboration with parents or guardians, students, teachers, support staff, and administrators to support the curricular goals of the school.** ~~employees.~~

Legal Reference: Iowa Code §§ 280.14; 622.10 (2011).
281 I.A.C. 12.3 (11).

Cross Reference: 604.4 Program for At-Risk Students

Approved: March 13, 1991 Reviewed: October 20, 2025 Revised: September 16, 2013

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 **in coordination with the Treasurer** will provide to the Board concise, timely, well organized financial data **for that fiscal year**. 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 and approved by the Board of Directors, consistent with its annual financial goals and the fiscal management performance measures.

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

Approved: _____ Reviewed: November 17, 2025 Revised: July 13, 2026

FINANCIAL METRICS

The following relevant PK-12 public sector indicators will be provided to the Board annually to better understand the financial trends of the district. These indicators will be an accurate depiction as of June 30th of the preceding fiscal year and will depict at a minimum of 3 years of data.

- Total revenues and expenditures by fund and major sources;
- Financial Solvency Ratio - assigned plus unassigned fund balances divided by total revenue minus AEA flow through;
- Unspent Authorized Budget Ratio - amount of maximum spending authority left at year end after deducting the general fund expenditures incurred during the year;
- Unspent Authorized Balance Ratio Net of Restricted Fund Balances (Categorical Fund Balances) - amount of maximum spending authority left at year end after deducting both the general fund expenditures incurred during the year and the total restricted fund balances (categorical fund balances) at year end;
- Enrollment Trend - funding follows the student so it is important to understand district enrollment numbers;
- Staff costs as a percent of total general fund.

Financial Projections

The general fund is the operating fund of the district where the majority of salaries and benefits are funded. Projections will help the board determine sustainability of the annual operating budget and help make future budgetary decisions.

Five-year financial projections of the general fund will be prepared and updated annually. The general fund is the operating fund of the district where the majority of salaries are funded. Projections will help the board determine sustainability of the annual operating budget and help make future budgetary decisions.

The District is committed to utilizing the following financial metrics in determining district financial goals:

1. Unspent Authorized Budget Ratio: Maintain unspent authorized budget ratio within the 5%-15% ~~5-25%~~ target range. The current year's projected balance will be discussed with the Board before staffing and other spending decisions are finalized for the succeeding year.
2. Unspent Authorized Budget Net of Restricted Fund Balances (Categorical Balances): Maintain unspent authorized budget ratio net of restricted fund balances (categorical balances) within the 5- 15% ~~10%~~ target range. The district will attempt to spend the restricted (categorical) annual allocation in the year received to the extent possible.

3. Solvency Ratio: Maintain an unrestricted, uncommitted general fund balance within the 7%-17% 15-20% target range with 7% 15% being a minimum goal. The current year's projected balance will be discussed with the Board before establishing the succeeding year's cash reserve levy and before staffing and other spending decisions are finalized.

INVESTMENT

School district funds in excess of current needs are invested in compliance with this policy. The goals of the school district's investment portfolio in order of priority are:

- To provide safety of the principal
- To maintain the necessary liquidity to fulfill expected liabilities, and
- To obtain a reasonable rate of return.

In making investments, the school district will exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. If during the current budget year an amount of public funds will exceed operating funds by at least thirty-three percent, the amount of public funds that exceed operating funds by greater than thirty-three percent may be invested in certificates of deposit at federally insured depository institutions which mature within sixty-three months or less, in accordance with state and federal laws. When investing funds other than operating funds, the investments must mature according to the need for the funds.

Scope of Investment

The Investments policy of the Riceville Community School shall apply to all public funds of the school district, which includes operating funds, bond proceeds, and all other funds, and all investment transactions involving public funds accounted for in the financial statements of the school district. Each investment made pursuant to this policy must be authorized by applicable law and this written Investments Policy.

The investment of debt service or sinking funds shall comply not only with this Investments policy but also be consistent with any applicable bond resolution.

The policy is intended to comply with Iowa Code 12B.

Upon passage and upon future amendment, if any, copies of this policy shall be delivered to all the following:

1. The governing body or officer of the school district to which the Investments policy applies.
2. All depository institutions or fiduciaries for public funds of the school district.
3. The auditor engaged to audit any funds of the school district

In addition, a copy of this policy shall be delivered to every fiduciary or third party assisting with or facilitating investment of school district funds.

Delegation of Authority

In accordance with Iowa Code 12B.140(1), the responsibility for conducting investment transactions resides with the Treasurer. Only the Treasurer and those authorized by resolution may invest public funds and a copy of any empowering resolution shall be attached to this policy.

All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds or acting in a fiduciary capacity for the school district shall require the outside person to notify the school district in writing within thirty (30) days of receipt of all communication from the Auditor of the outside person or any regulatory authority, of the existence of a material weakness in internal control structure of the outside person or regulatory orders or sanctions regarding the type of service being provided to the school district by the outside person.

The records of investment transactions made by or on behalf of the school district are public records and are the property of whether in the custody of the school district or in the custody of a fiduciary or other third party. If a fiduciary or other third party with custody of school district public investment transaction records fails to produce requested records when requested by the school district with a reasonable time, the school district shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

The Treasurer shall establish a written system of internal controls and investment practices. The controls shall be designed to prevent losses of public funds, to document those officers and employees of the school district responsible for elements of the investment process and to address the capability of investment management. The controls shall provide the receipt and review of the audited financial statement and related reports on internal control structure of all outside persons performing any of the following for the school district:

1. Investing public funds.
2. Advising on the investment of public funds.
3. Directing the deposit or investment of public funds.
4. Acting in a fiduciary capacity for the school district.

A bank, savings and loan association or credit union providing only depository services shall not be required to provide an audited financial statement and related report on internal control structure.

The Treasurer and all employees authorized to place investments shall be bonded in the amount of \$50,000.

Objectives

The primary objectives, in order of priority, of all investment activities involving the financial assets of the school district shall be the following:

1. **Safety:** Safety and preservation of principal in the overall portfolio is the foremost investment objective.
2. **Liquidity:** Maintaining the necessary liquidity to match expected liabilities is the second investment objective.
3. **Return:** Obtaining a reasonable return is the third investment objective.

Prudence

The Treasurer, when investing or depositing public funds, shall exercise care, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the investment "Objectives". This standard required that when making investment decisions the Treasurer shall consider the role that the investment or deposit plays within the portfolio assets of the school district and the investment objectives states in "Objectives".

When investing school district assets for a period longer than two (2) years, the Treasurer shall request competitive investment proposals and comparable credit and term investments from a minimum of three (3) investment providers.

Instruments Eligible for Investment

School district assets may be invested in the following:

The board authorizes the Treasurer to invest funds in excess of current needs in the following investments:

- Interest-bearing savings, money market, and checking accounts at the school district's authorized depositories;
 - Iowa schools Joint Investment Trust Program (ISJIT);
 - Obligations of the United States government, its agencies and instrumentalities;
 - Certificates of deposit and other evidences of deposit (i.e., savings accounts, interest-bearing checking accounts, money market account, etc.) at federally insured Iowa depository institutions approved and secured pursuant to Iowa Code 125C.
 - Repurchase agreements provided that the ~~in which~~ underlying collateral consists of obligations of the United States government, its agencies and instrumentalities and takes delivery of the collateral either directly or through an authorized custodian.
- Insured deposits or certificates of deposits, invested pursuant to Iowa Code 12B.10(7), in an amount above any insured portion of the public funds on deposit at a federally insured Iowa depository institution approved and secured pursuant to Iowa Code 12C.
- Investments in government securities. The school district shall take delivery of the collateral either directly or through an authorized custodian. Repurchase agreements do not require collateral.
- Prime bankers' acceptances that mature within two hundred seventy days and that are eligible for purchase by a federal reserve bank. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer.
- Commercial paper or other short-term corporate debt that matures within two hundred seventy days and that is rated within the two highest classifications as established by at least one of the standard rating services, with no more than five percent at the time of purchase placed in the second highest classification. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer, and
- An open-end management investment company registered with the federal Securities & Exchange Commission under the federal Investment Company Act of 1940, 15 U.S.C. Section 80(a) and operated in accordance with 17 C.F.R. Section 270.2a-7. Whose portfolio investments are limited to those instruments individually authorized in this "Instruments Eligible for Investment" of this Investment Policy. ~~and commonly referred to as a money market mutual fund. The money market mutual fund will use only the investments individually authorized by law for school districts.~~

- Warrants or improvement certificates of a levee or drainage district.

All instruments eligible for investment are further governed by all other provisions of this of this investment policy, including "Investment Maturity Limitations" and "Diversification Requirements".

Prohibited Investments and Investment Practices

School district assets shall not be invested in the following:

1. Reserve repurchase agreements.
2. Futures and options contracts.

School district assets shall not be invested pursuant to the following investment practices:

1. Trading of securities for speculation or the realization of short-term trading gains.
2. Pursuant to a contract providing for compensation of an agent or fiduciary based upon the performance of the invested assets.

Investment Maturity Limitations

Operating Funds must be identified and distinguished from all other funds available for investment. Operating Funds are defined as those funds which are reasonably expected to be expended during a current budget year or within fifteen months of receipt.

1. All investments authorized in "Instruments Eligible for Investment" are further subject to the following investment maturity limitations Operating Funds may only be invested in instruments authorized in "Instruments Eligible for Investment" of this investment policy that mature within three hundred ninety-seven (397) days. However, if the school district has or expects to accrue in the current budget year an amount of public funds that exceeds Operating Funds by at least thirty-three percent, the school district may invest amounts exceeding thirty-three percent of Operating Funds in certificates of deposit at federally insured depository institutions approved pursuant to Iowa Code 12C which mature within sixty-three months or less provided that the school district invests an amount reasonably expected to be expended during the current budget year or within fifteen months of receipt in investments authorized in "Instruments Eligible for Investment" of this investment policy that mature within three hundred ninety-seven (397) days.
2. The Treasurer may invest funds that are not identified as Operating Funds in investments with maturities longer than three hundred ninety-seven (397) days. However, all investments of the school district shall have maturities that are consistent with the school district's needs and use of funds.

Diversification

School district investments are subject to the following diversification requirements:

Prime bankers' acceptances:

1. At the time of purchase, no more than (10%) of the investment portfolio of the school district shall be invested in prime bankers' acceptances; and
2. At the time of the purchase, no more than five (5%) of the investment portfolio of the school district shall be invested in the securities of a single issuer.

Commercial paper or other short-term corporate debt:

1. At the time of purchase, no more than (10%) of the investment portfolio of the school district shall be in commercial paper or other short-term corporate debt;
2. At the time of the purchase, no more than five (5%) of the investment portfolio of the school district shall be invested in the securities of a single issuer; and

3. At the time of the purchase, no more than five (5%) of all amounts invested in commercial paper and other short-term corporate debt shall be invested in paper and debt rated in the second-highest classification.

Where possible, it is the policy of the school district to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing specific diversification strategies, the following general policies and constraints shall apply:

1. Portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.
2. Liquidity practices to ensure that the next disbursement date and payroll date are covered through maturing investments, marketable U.S Treasury bills or cash on hand shall be used at all times.
3. Risks of market price volatility shall be controlled through maturity diversification so that aggregate price losses on instruments with maturities approaching one year shall not be greater than coupon interest and Investment Income received from the balance portfolio.

Safekeeping and Custody

All school district invested assets involving the use of a public funds custodial agreement, as defined in Iowa Code 12B.10C, shall comply with all rules adopted pursuant to Iowa Code 12B.10C. All custodial agreements shall be in writing and shall contain a provision that all custodial services be provided in accordance with the laws of the state of Iowa.

All school district invested assets eligible for physical delivery shall be secured by having them held at a third-party custodian. All purchased investments shall be held pursuant to a written third-party custodial agreement requiring delivery versus payment and compliance with all rules set out in this Section, "Safekeeping Custody."

Ethics and Conflict of Interest

The Treasurer and all officers and employees of the school district involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Any personal investments or loans in excess of \$50,000. In or with any entity that the school district has declared as a depository or with the school district regularly conducts investment business shall be disclosed in writing to the board of directors.

Reporting

The Treasurer shall monthly, submit to the Board of Directors an investment report that summarizes recent market conditions and investment strategies employed since the last report. The investment rep shall set out the current portfolio in terms of maturity, rates of return and other features and summarize all investment transactions that have occurred during the reporting period and compare the investment results the budgetary expectations.

Investment Policy Review and Amendment

The Investments policy shall be reviews every three (3) years or more frequently as appropriate. Notice of amendments to the investment policy shall be promptly given to all parties noted in the "Scope of investment" section.

It is the responsibility of the treasurer to form a contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity or to perform other services to the board for review and approval. The treasurer will also provide the board with information about and verification of the outside person's fiduciary bond. Contracts with outside persons will include a clause requiring the outside person to notify the school district within thirty days of any material weakness in financial structure or regulatory action or conditions against the outside person regarding the services being provided to the school district and to provide the documents necessary for the performance of the investment portion of school district audit. Contracts with outside persons will not be based on the performance of the investment portfolio.

The treasurer is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments including the percent of the investment portfolio by type of investment and by issuer and maturities. The report will also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It will also be the responsibility of the treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

It is the responsibility of the superintendent to deliver a copy of this policy to the school district's depositaries, auditor and outside persons doing investment business with the school district.

It will also be the responsibility of the superintendent, in conjunction with the treasurer, to develop a system of investment practices and internal controls over the investment practices. The investment practices are designed to prevent losses, to document the officers' and employees' responsibility for elements of the investment process and address the capability of the management.

NOTE: This is a mandatory policy.

NOTE: Discussion with a municipal advisor is recommended with respect to limiting investment to U.S. Government Money Market Funds as opposed to Institutional Prime and Municipal Money Market Funds. Recently adopted SEC rules require Institutional prim and municipal money market funds to move from a stable net asset value of \$1.00 per share to a floating new asset value.

NOTE: With their municipal advisor, districts should discuss the credit risks inherent to the investment options listed in "Instruments Eligible for Investment" to be fully informed.

Legal reference: Iowa Code §§ 11.2, .6; 12.62; 12B.10; 12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123

Cross Reference: 206.3 Secretary
206.4 Treasurer

Approved: September 14, 1992 Reviewed: November 17, 2025 Revised: September 19, 2022

RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

Computers, electronic devices and other technology are powerful and valuable education and research tools and, as such, are an important part of the instructional program. In addition, the school district depends upon technology as an integral part of administering and managing the schools' resources, including the compilation of data and recordkeeping for personnel, students, finances, supplies and materials. This policy outlines the board's expectations in regard to these different aspects of the school district's technology resources. Students, staff and volunteers must conduct themselves in a manner that does not disrupt the educational process and failure to do so may result in discipline, up to and including student discipline under all relevant district policies and discharge for employees. **Responsible use includes compliance with applicable laws; including but not limited to state instructional technology requirements governing student use.**

General Provisions

The superintendent is responsible for designating a technology coordinator who will oversee the use of school district technology resources. The technology coordinator will prepare in-service programs for the training and development of school district staff and relevant volunteers in technology skills, appropriate use of district technology and for the incorporation of technology use in subject areas.

The superintendent, working with appropriate staff, shall establish regulations governing the use and security of the school district's technology resources. The school district will make every reasonable effort to maintain the security of the district networks and devices. All users of the school district's technology resources, including students, staff and volunteers, shall comply with this policy and regulation, as well as others impacting the use of school equipment and facilities. Failure to comply may result in disciplinary action, up to and including discharge or expulsion, as well as suspension and/or revocation of technology access privileges.

Usage of the school district's technology resources is a privilege, not a right, and that use entails responsibility. District-owned technology and district-maintained Internet-based collaboration software social media and e-mail accounts are the property of the school district. Therefore, users of the school district's network must not expect, nor does the school district guarantee, privacy for use of the school district's network websites visited. The school district reserves the right to access and view any material stored on school district equipment, within district-owned software or any material used in conjunction with the school district's network.

The superintendent, working with the appropriate staff, shall establish procedures governing management of technology records in order to exercise appropriate control over technology

records, including financial, personnel and student information. The procedures will address at a minimum:

- passwords,
- system administration,
- separation of duties,
- remote access,
- data back-up (including archiving of e-mail),
- record retention, and
- disaster recovery plans.

Social Networking or Other External Web Sites

For purposes of this policy, any website, other than the school district website or school-district sanctioned websites, are considered external websites. Employees and volunteers shall not post confidential or proprietary information, including photographic images, about the school district, its employees, students, agents or others on any external website without prior written consent of the superintendent. Employees and volunteers shall adhere to all applicable privacy and confidentiality policies adopted by the school district when on external websites. Employees, students and volunteers shall not use the school district logos, images, iconography, etc. on external websites unless authorized in advance by school administration. Employees shall not use school district time or property on external sites that are not in direct relation to the employee's job duties. Employees, students and volunteers need to realize that the internet is not a closed system and anything posted on an external site may be viewed by others. Employees, students and volunteers who don't want school administrators to know their personal information, should refrain from sharing it on the internet. Employees and volunteers should not connect with students via external websites without consent of the building level administrator.

Employees and volunteers who wish to connect with students through an Internet-based software application that is not District-approved must first obtain the prior written consent of the building administrator. At all times, no less than two licensed employees must have access to all accounts and interactions on the software application. Employees and volunteers who would like to start a social media site for school district-sanctioned activities should obtain prior written consent from the superintendent.

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

Legal Reference: Iowa Code §§ 279.8
281 I.A.C. 25, .26

Approved _____

Reviewed: November 17, 2025

Revised: March 18, 2024

STOCK PRESCRIPTION MEDICATION SUPPLY

The Riceville Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents including severe allergic reactions, respiratory distress and opioid overdose. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine **delivery systems** ~~auto-injectors~~, bronchodilator canisters and spacers and/or opioid antagonist from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to administer to a student or individual who may be experiencing an anaphylactic reaction, respiratory distress or acute opioid overdose.

Procurement and maintenance of supply: The district shall stock a minimum of the following for each attendance center:

- One pediatric dose and one adult dose epinephrine auto-injector;
- One pediatric dose and one adult dose bronchodilator canister or spacer;
- One dose of opioid antagonist.

The supply of such medication shall be maintained in a secure, easily accessible area for an emergency within the school building or in addition to other locations as determined by the school district.

The school nurse shall routinely check stock of medication and document in a log monthly:

- The expiration date;
- Any visualized particles; or color change for epinephrine auto-injectors; or
- Bronchodilator canister damage

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine **delivery systems** ~~auto-injector~~ bronchodilator canister or spacer or opioid antagonist that is empty after use, damaged or, close to expiration. The district shall dispose of stock medications and delivery devices in accordance with state laws and regulations.

Training: A school nurse or personnel trained and authorized may provide or administer any of the medication listed in this policy from a school supply to a student or individual if the authorized

- The administration of a stock epinephrine **delivery systems** ~~auto-injector~~, bronchodilator canister or spacer, or opioid antagonist.

As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine **delivery systems** ~~auto-injector~~, bronchodilator canister or spacer, or opioid antagonist provided they acted reasonably and in good faith.

The superintendent may develop an administrative process to implement this policy.

NOTE: Districts are not required by law to stock and maintain a supply of epinephrine auto-injectors, bronchodilator canister or spacer, or opioid antagonist. However, if a district decides to stock and maintain a supply of these medications, the board is required to establish a policy.

NOTE: For additional information and resources regarding epinephrine auto-injectors, please visit the "School Nurse Administrative Resources" section of the Iowa Department of Education's website, located at <https://www.educateiowa.gov/administrative-resources-school-nurses>.

Legal Reference: Iowa Code §§ 135.185; 190; 279.8.
281 I.A.C. 14.3.

Cross Reference: 507.2 Administration of Medication to Students

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

**PARENTAL AUTHORIZATION AND RELEASE FORM FOR THE ADMINISTRATION
OF A VOLUNTARY SCHOOL SUPPLY OF STOCK MEDICATION FOR LIFE THREATENING
INCIDENTS**

Student's Name (Last), (First), (Middle)

Birthday

School

Date

The district seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents. The district supplies the following prescription medications for life threatening incidents that are listed below. Generic brands may be substituted, (select all that apply):

- *Epinephrine delivery systems*
- *Bronchodilator*
- *Bronchodilator Canisters and Spacers*
- *Opioid Antagonist*

Pursuant to state law, the school district or and its employees are to incur no liability for any injury arising from the provision, administration, failure to administer, or assistance in the administration of the selected prescription medications supplied by the school for life threatening incidents provided they have acted reasonably and in good faith.

The parent or guardian shall sign consent for the student to receive the voluntary school supply of stock medication listed for life threatening incidents and sign a statement acknowledging that the school district is to incur no liability as a result of administration of a prescription medication for life threatening incidents provided the school district to have acted reasonably and in good faith.

Electronic signature meets the requirement of written signature.

- I request the above-named student be administered the voluntary stock supply of prescription medication, in the name of the school district, by a school nurse or personnel trained and authorized to administer to a student who acting reasonably and in good faith perceives the student may be experiencing symptoms associated with a life threatening incident following the administration instructions listed as identified in the required annual awareness training associated with the stock medication(s) above and after completion of the medication administration course requirements
- I understand the school district and its employees acting reasonably and in good faith shall incur no liability as a result of administration of the prescription medication(s) for life threatening incidents provided the school district to have acted reasonably and in good faith.

Parent/Guardian Signature
(agreed to the above statement)

Date _____

PUBLIC EXAMINATION OF SCHOOL DISTRICT RECORDS

Public records of the school district may be viewed by the public during the regular business hours of the administration offices of the school district. These hours are 8:00 a.m. to 4:00 p.m. Monday through Friday, except for holidays and recesses.

Persons wishing to view the school district's public records will contact the board secretary as custodian of district records, or their designee and make arrangements for the viewing. The board secretary as custodian of the district records, or their designee will make arrangements for viewing the records as soon as practicable, depending on the nature of the request.

Persons may request copies of public records by telephone or in writing, including electronically. The school district may require pre-payment of the costs prior to copy and mailing.

Persons wanting copies may be assessed a fee for the copy. Persons wanting compilation of information may be assessed a reasonable fee for the time of the employee to review and compile the requested information. The district will make every effort to provide the public record requested at no cost other than copying costs for a record which takes less than thirty minutes to produce.

Costs for legal services utilized for the redaction or review of legally protected confidential information may also be assessed to the individual requesting the records. Printing of materials for the public at the expense of the school district will only occur when the event is sponsored by the school district.

Pursuant to Iowa law, the board has determined certain records need to be confidential as their disclosure could jeopardize the safety of persons or property and include, but are not limited to, the following:

- Security procedures
- Emergency preparedness procedures
- Evacuation procedures
- Security codes and passwords

It is the responsibility of the board secretary to maintain accurate and current records of the school district. It is the responsibility of the board secretary as custodian of district records or their designee to respond in a timely manner to requests for viewing and receiving public information of the school district.

The district works to maintain available public records that are requested. However, in rare and unusual circumstances, the district may pursue any available legal remedies, in accordance with applicable laws, to forestall vexatious requestors of records.

NOTE: This policy is consistent with the Iowa public records law regarding access to, copying of and charging for copies of public records. By law, individuals have a right to access public records during the hours of 9:00 a.m.-12:00 p.m. and 1:00 p.m.-4:00 p.m. unless the board sets other hours. IASB recommends that the board establish specific hours in board policy, and blanks are provided in the first paragraph for that purpose.

Iowa law requires boards to specify what emergency preparedness items need to be confidential in order to protect the safety of individuals or property. A short list is provided but should be added to by the board, if needed.

Legal Reference: Iowa Code §§ 21.4; 22; 291.6

Cross Reference: 215 Board of Directors' Records
401.5 Employee Records
506.1 Education Records Access
605.2 Instructional Material Inspection
708 Care, Maintenance, and Disposal of School District Records
902.1 News Media Relations

Approved: September 16, 2015 Reviewed: November 17, 2025 Revised: May 19, 2025

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

8/31/2026

Riceville Community School District
Attn: Jennifer Dunn

We are pleased to confirm our understanding of the services we are to provide Riceville Community School District for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units (if applicable), each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Riceville Community School District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Riceville Community School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Riceville Community School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

We have also been engaged to report on supplementary information other than RSI that accompanies Riceville Community School District's financial statements. We will subject the

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

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

In connection with our audit of the basic financial statements, we will read the following other information (if applicable) and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. ACFR statistical schedule data (if applicable).

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

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (if applicable)

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of accounting records of Riceville Community School District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the

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

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

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Management override of controls
2. Revenue recognition

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

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

Audit Procedures – Internal Control

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

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

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

Audit Procedures - Compliance

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

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

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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and

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

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

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

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received and COVID-19-related concepts, such

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

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

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

Other Services

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

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related

notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

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

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

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

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

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

Nancy Janssen is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be **\$16000** which was the amount accepted by the Board of Education of the Riceville Community School District when the contract was bid. Our invoices for these fees will be rendered at 40% of contract after field work is completed and final bill after report is delivered. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

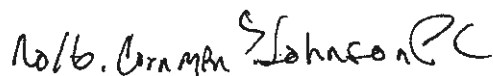
Reporting

We will issue written reports upon completion of our Single Audit (if applicable). Our reports will be addressed to the Board of Directors of the Riceville Community School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

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

Very truly yours,



Nolte, Cornman & Johnson P.C.

RESPONSE:

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

Board President: _____ Date: _____

Business Manager: _____ Date: _____

August 26, 2026

Andy McQuillen & Riceville School Board Members,

Thank you for the opportunity to submit a proposal for architectural and engineering services related to the replacement of roof area A (gym) at Riceville Community School District.

10Fold Architecture + Engineering understands the importance of addressing aging roof systems in a timely and cost-effective manner while minimizing disruption to school operations. Based on our understanding of the district's needs, roof area A (gym) has been identified for replacement in summer 2027.

Our proposed services are intended to guide the district through the investigation, design, bidding, and construction process necessary to successfully complete the roof replacement. Our goal is to develop a practical project that addresses the existing roof conditions, provides appropriate long-term performance, and remains within the district's available budget.

We appreciate the opportunity to work with Riceville Community School District and look forward to helping the district successfully complete these improvements.

Project Understanding

The purpose of this project is to replace the existing roof system identified as roof area A (gym) at Riceville Community School District.

10Fold understands that this roof area is currently targeted for replacement during the summer 2027 construction season. The project will include further investigation of the existing roof system, development of construction documents, bidding assistance, and construction administration services necessary to complete the work.

The final scope of replacement will be refined based on existing conditions, available roof information, core sampling and testing, existing maintenance history, and coordination with the district.

Scope of Services

10Fold Architecture + Engineering will provide the following services:

1. Existing Conditions Assessment & Investigation

10Fold will conduct an on-site review of roof area A (gym) to document existing conditions and establish the appropriate scope of replacement. The assessment will include:

- Review of accessible roof areas and existing roof conditions.
- General evaluation of roofing membranes, flashing, seams, penetrations, curbs, drains, and associated components.
- Review of roof edges, perimeter conditions, and transitions between roof systems.
- Identification of visible areas of deterioration, damage, ponding water, leaks, or other conditions that may affect the proposed replacement.
- Review of rooftop equipment and penetrations as they relate to the existing roof systems.
- Documentation of significant deficiencies through photographs and field observations.
- Review of available maintenance and repair information provided by the district.
- Coordination with district facilities personnel regarding known leaks, recurring maintenance issues, and areas of concern.

10Fold will coordinate representative roof core sampling to better understand the existing roof assembly, including insulation, vapor barriers, and other sub-layers that may impact the replacement scope. Core sampling and testing will assist with:

- Confirming existing roof construction.
- Determining the anticipated scope of roof replacement.
- Evaluating existing insulation and potential reuse or replacement.
- Identifying materials or conditions that may require additional investigation or hazardous materials abatement.

2. Roof Replacement Design

Based on the existing conditions investigation, 10Fold will develop construction documents for the replacement of roof area A (gym). Design services will include:

- Development of roof replacement plans and details.
- Identification of roof system and insulation requirements.
- Roof edge, flashing, curb, penetration, and drainage details.
- Coordination of rooftop equipment and penetrations.
- Identification of areas requiring deck repair or replacement, where reasonably identifiable.
- Coordination of applicable code and manufacturer requirements.
- Development of construction details necessary to communicate the intended scope of work.
- Coordination with the District regarding project priorities, budget, and construction schedule.

The design will be developed with the goal of providing a durable, maintainable roof system appropriate for the district's long-term needs.

3. Construction Documents & Specifications

10Fold will prepare construction documents suitable for obtaining competitive bids from qualified roofing contractors. Construction documents will generally include:

- Roof plans.
- Details and drawings showing how the new roof system is intended to be constructed.
- Flashing and edge conditions.
- Penetration and curb details.
- Drainage details, as applicable.
- Roofing system specifications.
- Insulation requirements.
- Demolition and replacement requirements.
- Construction sequencing and coordination requirements.
- Requirements for protection of existing facilities during construction.

10Fold will coordinate with the district to establish appropriate requirements for maintaining school operations and protecting the building during construction.

4. Bidding & Contractor Selection

10Fold will assist the district in obtaining competitive bids for the roof replacement project. Services may include:

- Preparation of bidding documents.
- Responding to contractor questions.
- Issuing addenda as necessary.
- Attending a pre-bid meeting, if appropriate.
- Reviewing contractor bids.
- Providing a recommendation regarding contractor selection.
- Assisting the district with contract execution.

The anticipated bidding schedule will be coordinated with the district to allow sufficient time for contractor procurement, material ordering, and construction prior to the summer 2027 construction period.

5. Construction Administration

10Fold will provide construction administration services during the roof replacement project. Services will generally include:

- Pre-construction and regular progress meetings.
- Review of contractor submittals and product information.
- Periodic construction observations.
- Review of contractor questions and requests for information.
- Review of pay applications.
- Review of proposed change orders.
- Documentation of construction progress.
- Coordination with district representatives and the roofing contractor.
- Final project observation and development of a punch list.
- Review of completion of punch-list items.
- Assistance with project closeout and warranty documentation.

10Fold will work with the district and contractor to help ensure that the work is completed in accordance with the construction documents and established project requirements.

Proposed Preliminary Schedule

The district has identified roof area A (gym) for replacement during the summer 2027 construction season. 10Fold recommends beginning design and investigation activities during the fall of 2026 to allow adequate time for:

- Existing conditions investigation.
- Roof core sampling and testing.
- Design development.
- Construction documents.
- Contractor bidding.
- Material procurement.
- Construction planning and scheduling.

A detailed project schedule will be developed with the district following authorization to proceed.

Because roofing projects are highly dependent upon weather, material availability, and contractor scheduling, early bidding and procurement will be important to successfully complete the work during the summer 2027 construction window.

Preliminary Cost Opinions

10Fold will provide preliminary and updated construction cost opinions as the design progresses. Cost opinions will be used to help the district evaluate the proposed scope and confirm that the project remains consistent with available funding. Cost considerations will include, as applicable:

- Roof removal and disposal.
- New roofing system.
- Insulation.
- Flashing and sheet metal.
- Roof edge conditions.
- Roof drains and drainage improvements.
- Curb and penetration modifications.
- Roof deck repairs or replacement.
- Hazardous material abatement, if identified.
- Other work necessary to complete the roof replacement.

Cost opinions are intended for planning purposes and are not guaranteed construction costs.

Limitations and Assumptions

The proposed scope and fee are based on the following assumptions:

- Roof area A (gym) is the primary roof area included in the 2027 replacement project.
- The assessment will be primarily visual in nature, supplemented by representative roof core sampling.
- The district will provide existing drawings, roof information, maintenance records, warranties, and previous assessment reports, if available.
- District personnel will provide access to reasonably accessible roof areas.
- Roof core sampling and hazardous materials testing will be coordinated as part of the project investigation.
- Structural investigation of the roof deck or supporting structure is not included unless specifically identified and authorized.
- Major structural repairs or replacement of structural roof framing are not included unless subsequently authorized as additional services.
- Construction documents, bidding, and construction administration are included as described above.
- Cost opinions are preliminary planning estimates and are not guaranteed construction costs.
- Work outside the identified roof area A (gym) will be considered additional services unless specifically added to the project scope.

Professional Services Fee

10Fold Architecture + Engineering proposes providing the services described in this proposal for a **lump sum fee of \$33,500.**

In addition, we recommend that the **district budget \$3,500 for roof core sampling and hazardous materials testing.**

Additional services outside the scope identified in this proposal will be discussed with and authorized by the district prior to proceeding.

Next Steps

This proposal is intended to summarize our understanding of the project and the professional services needed to complete the replacement of roof area A (gym) during the summer 2027 construction window. Upon your approval, we will prepare a formal agreement for your review and signature and begin coordinating the investigation and design process with district leadership.

We appreciate the opportunity to partner with Riceville Community School District and look forward to helping the district successfully complete these important improvements. Please feel free to reach out with any questions or additional direction as we move forward.

Sincerely,



Matt Patton
Education Solutions Leader
10Fold Architecture + Engineering