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TAX EXEMPTION CERTIFICATE

of

LINN-MAR COMMUNITY SCHOOL DISTRICT, COUNTY OF LINN, STATE OF IOWA,  
ISSUER

\$15,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2020

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This Table of Contents is not a part of this Tax Exemption Certificate and is provided only for convenience of reference.

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## TAX EXEMPTION CERTIFICATE

### LINN-MAR COMMUNITY SCHOOL DISTRICT, STATE OF IOWA

THIS TAX EXEMPTION CERTIFICATE made and entered into on May 5, 2020, by the Linn-Mar Community School District, County of Linn, State of Iowa (the "Issuer").

#### INTRODUCTION

This Certificate is executed and delivered in connection with the issuance by the Issuer of its \$15,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2020 (the "Bonds"). The Bonds are issued pursuant to the provisions of the Resolution of the Issuer authorizing the issuance of the Bonds. Such Resolution provides that the covenants contained in this Certificate constitute a part of the Issuer's contract with the owners of the Bonds.

The Issuer recognizes that under the Code (as defined below) the tax-exempt status of the interest received by the owners of the Bonds is dependent upon, among other things, the facts, circumstances, and reasonable expectations of the Issuer as to future facts not in existence at this time, as well as the observance of certain covenants in the future. The Issuer covenants that it will take such action with respect to the Bonds as may be required by the Code, and pertinent legal regulations issued thereunder in order to establish and maintain the tax-exempt status of the Bonds, including the observance of all specific covenants contained in the Resolution and this Certificate.

#### ARTICLE I

##### DEFINITIONS

The following terms as used in this Certificate shall have the meanings set forth below. The terms defined in the Resolution shall retain the meanings set forth therein when used in this Certificate. Other terms used in this Certificate shall have the meanings set forth in the Code or in the Regulations.

- "Annual Debt Service" means the principal of and interest on the Bonds scheduled to be paid during a given Bond Year.
- "Bond Counsel" means Ahlers & Cooney, P.C., Des Moines, Iowa, or an attorney at law or a firm of attorneys of nationally recognized standing in matters pertaining to the tax-exempt status of interest on obligations issued by states and their political subdivisions, duly admitted to the practice of law before the highest court of any State of the United States of America.
- "Bond Fund" means the Sinking Fund described in the Resolution.
- "Bond Purchase Agreement" means the binding contract in writing for the sale of the Bonds.

- "Bond Year" as defined in Regulation 1.148-1(b), means a one-year period beginning on the day after expiration of the preceding Bond Year. The first Bond Year shall be the one-year or shorter period beginning on the Closing Date and ending on a principal or interest payment date, unless Issuer selects another date.
- "Bond Yield" means that discount rate which produces an amount equal to the Issue Price of the Bonds when used in computing the present value of all payments of principal and interest to be paid on the Bonds, using semiannual compounding on a 360-day year as computed under Regulation 1.148-4.
- "Bonds" means the \$15,000,000 aggregate principal amount of School Infrastructure Sales, Services and Use Tax Revenue Bonds, Series 2020, of the Issuer issued in registered form pursuant to the Resolution.
- "Certificate" means this Tax Exemption Certificate.
- "Closing" means the delivery of the Bonds in exchange for the agreed upon purchase price.
- "Closing Date" means the date of Closing.
- "Code" means the Internal Revenue Code of 1986, as amended, and any statutes which replace or supplement the Internal Revenue Code of 1986.
- "Computation Date" means each five-year period from the Closing Date through the last day of the fifth and each succeeding fifth Bond Year.
- "Excess Earnings" means the amount earned on all Nonpurpose Investments minus the amount which would have been earned if such Nonpurpose Investments were invested at a rate equal to the Bond Yield, plus any income attributable to such excess.
- "Final Bond Retirement Date" means the date on which the Bonds are actually paid in full.
- "Governmental Obligations" means direct general obligations of, or obligations the timely payment of the principal of and interest on which is unconditionally guaranteed by the United States.
- "Gross Proceeds" as defined in Regulation 1.148-1(b), means any Proceeds of the Bonds and any replacement proceeds (as defined in Regulation 1.148-1(c)) of the Bonds.
- "Gross Proceeds Funds" means the Project Fund, Proceeds held to pay cost of issuance, and any other fund or account held for the benefit of the owners of the Bonds or containing Gross Proceeds of the Bonds except the Bond Fund and the Rebate Fund.

- "Issue Price" as defined in Regulation 1.148-1(b) and (f)(2), means the price paid by the Purchaser of the Bonds. The Issue Price is \$15,000,000, as set forth in Exhibit A.
- "Issuer" means the Linn-Mar Community School District, a public school corporation, County of Linn, State of Iowa.
- "Minor Portion of the Bonds", as defined in Regulation 1.148-2(g), means the lesser of five (5) percent of Proceeds or \$100,000. The Minor Portion of the Bonds is computed to be \$100,000.
- "Nonpurpose Investments" means any investment property which is acquired with Gross Proceeds and is not acquired to carry out the governmental purpose of the Bonds and may include but is not limited to U.S. Treasury bonds, corporate bonds, or certificates of deposit.
- "Proceeds" as defined in Regulation 1.148-1(b), means Sale Proceeds, investment proceeds and transferred proceeds of the Bonds.
- "Project" means to complete construction of the Intermediate buildings, acquire land, complete renovations and improvements to the Elementary buildings, and security improvements at existing facilities as more fully described in the Resolution.
- "Project Fund" shall mean the fund required to be established by the Resolution for the deposit of the Proceeds of the Bonds.
- "Purchaser" means Key Government Finance, Inc., constituting the initial purchaser of the Bonds from the Issuer.
- "Rebate Amount" means the amount computed as described in this Certificate.
- "Rebate Fund" means the fund to be created, if necessary, pursuant to this Certificate.
- "Rebate Payment Date" means a date chosen by the Issuer which is not more than 60 days following each Computation Date or the Final Bond Retirement Date.
- "Regulations" means the Income Tax Regulations, amendments and successor provisions promulgated by the Department of the Treasury under Sections 103, 148 and 149 of the Code, or other Sections of the Code relating to "arbitrage bonds", including without limitation Regulations 1.148-1 through 1.148-11, 1.149(b)-1, 1.149-d(1), 1.150-1 and 1.150-2.
- "Replacement Proceeds" include, but are not limited to, sinking funds, amounts that are pledged as security for an issue, and amounts that are replaced because of a sufficiently direct nexus to a governmental purpose of an issue.

- "Resolution" means the resolution of the Issuer adopted on April 20, 2020, authorizing the issuance of the Bonds.
- "Sale Proceeds" as defined in Regulation 1.148-1(b), means any amounts actually or constructively received from the sale of the Bonds, including amounts used to pay underwriter's discount or compensation and accrued interest other than pre-issuance accrued interest.
- "Sinking Fund" means the Bond Fund.
- "SLGS" means demand deposit Treasury securities of the State and Local Government Series.
- "Tax Exempt Obligations" means bonds or other obligations the interest on which is excludable from the gross income of the owners thereof under Section 103 of the Code and include certain regulated investment companies, stock in tax-exempt mutual funds and demand deposit SLGS.
- "Taxable Obligations" means all investment property, obligations or securities other than Tax Exempt Obligations.
- "Verification Certificate" means the Certificate of the Purchaser attached to this Tax Exemption Certificate as Exhibit A and the Bond Purchase Agreement.

## ARTICLE II

### SPECIFIC CERTIFICATIONS, REPRESENTATIONS AND AGREEMENTS

The Issuer hereby certifies, represents and agrees as follows:

#### Section 2.1 Authority to Certify and Expectations

- (a) The undersigned officer of the Issuer along with other officers of the Issuer, are charged with the responsibility of issuing the Bonds.
- (b) This Certificate is being executed and delivered in part for the purposes specified in Section 1.148-2(b)(2) of the Regulations and is intended (among other purposes) to establish reasonable expectations of the Issuer at this time.
- (c) The Issuer has not been notified of any disqualification or proposed disqualification of it by the Commissioner of the Internal Revenue Service as a bond issuer which may certify bond issues under Section 1.148-2(b)(2) of the Regulations.
- (d) The certifications, representations and agreements set forth in this Article II are made on the basis of the facts, estimates and circumstances in existence on the date hereof, including the following: (1) with respect to amounts expected to be received from delivery of the Bonds, amounts actually received, (2) with respect to payments of amounts

into various funds or accounts, review of the authorizations or directions for such payments made by the Issuer pursuant to the Resolution and this Certificate, (3) with respect to the Issue Price, the certifications of the Purchaser as set forth in the Verification Certificate, (4) with respect to expenditure of the Proceeds of the Bonds, actual expenditures and reasonable expectations of the Issuer as to when the Proceeds will be spent for purposes of the Project, (5) with respect to Bond Yield, review of the Verification Certificate, and (6) with respect to the amount of governmental and qualified 501(c)(3) bonds to be issued during the calendar year, the budgeting and present planning of Issuer. The Issuer has no reason to believe such facts, estimates or circumstances are untrue or incomplete in any material way.

(e) To the best of the knowledge and belief of the undersigned officer of the Issuer, there are no facts, estimates or circumstances that would materially change the representations, certifications or agreements set forth in this Certificate, and the expectations herein set out are reasonable.

(f) No arrangement exists under which the payment of principal or interest on the Bonds would be directly or indirectly guaranteed by the United States or any agency or instrumentality thereof.

(g) After the expiration of any applicable temporary periods, and excluding investments in a bona fide debt service fund or reserve fund, not more than five percent (5%) of the Proceeds of the Bonds will be (a) used to make loans which are guaranteed by the United States or any agency or instrumentality thereof, or (b) invested in federally insured deposits or accounts.

(h) The Issuer will file with the Internal Revenue Service in a timely fashion Form 8038-G, Information Return for Tax-Exempt Governmental Obligations with respect to the Bonds and such other reports required to comply with the Code and applicable Regulations.

(i) The Issuer will take no action which would cause the Bonds to become "private activity bonds" as defined in Section 141 (a) of the Code, including any use of the Project by any person other than a governmental unit if such use will be by other than a member of the general public. None of the Proceeds of the Bonds will be used directly or indirectly to make or finance loans to any person other than a governmental unit.

(j) The Issuer will make no change in the nature or purpose of the Project except as provided in Section 6.1 hereof.

(k) Except as provided in the Resolution, the Issuer will not establish any sinking fund, bond fund, reserve fund, debt service fund or other fund reasonably expected to be used to pay debt service on the Bonds (other than the Bond Fund and any Reserve Fund), exercise its option to redeem Bonds prior to maturity or effect a refunding of the Bonds.

(l) No bonds or other obligations of the Issuer (1) were sold in the 15 days preceding the date of sale of the Bonds, (2) were sold or will be sold within the 15 days

after the date of sale of the Bonds, (3) have been delivered in the past 15 days or (4) will be delivered in the next 15 days pursuant to a common plan of financing for the issuance of the Bonds and payable out of substantially the same source of revenues.

(m) None of the Proceeds of the Bonds will be used directly or indirectly to replace funds of the Issuer used directly or indirectly to acquire obligations having a yield higher than the Bond Yield.

(n) No portion of the Bonds is issued for the purpose of investing such portion at a higher yield than the Bond Yield.

(o) The Issuer does not expect that the Proceeds of the Bonds will be used in a manner that would cause them to be "arbitrage bonds" as defined in Section 148(a) of the Code. The Issuer does not expect that the Proceeds of the Bonds will be used in a manner that would cause the interest on the Bonds to be includible in the gross income of the owners of the Bonds under the Code. The Issuer will not intentionally use any portion of the Proceeds to acquire higher yielding investments.

(p) The Issuer will not use the Proceeds of the Bonds to exploit the difference between tax-exempt and taxable interest rates to obtain a material financial advantage.

(q) The Issuer has not issued more Bonds, issued the Bonds earlier, or allowed the Bonds to remain outstanding longer than is reasonably necessary to accomplish the governmental purposes of the Bonds and in fact, the Bonds will not remain outstanding longer than 120% of the economic useful life of the assets financed with the Proceeds of the Bonds.

(r) The Bonds will not be Hedge Bonds as described in Section 149(g)(3) of the Code because the Issuer reasonably expects that it will meet the Expenditure test set forth in Section 2.5(b) hereof and that 50% or more of the Proceeds will not be invested in Nonpurpose Investments having a substantially guaranteed yield for four or more years.

Except for costs of issuance, all Sale Proceeds and investment earnings thereon will be expended for costs of the type that would be chargeable to capital accounts under the Code pursuant to federal income tax principles if the Issuer were treated as a corporation subject to federal income taxation.

## Section 2.2 Receipts and Expenditures of Sale Proceeds

Sale Proceeds (\$15,000,000 par), received at Closing are expected to be deposited and expended as follows:

(a) \$-0- representing pre-issuance accrued interest will be deposited into the Bond Fund and will be used to pay a portion of the interest accruing on the Bonds on the first interest payment date; and



(b) \$146,850 representing costs of issuing the Bonds will be used within six months of the Closing Date to pay the costs of issuance of the Bonds (with any excess remaining on deposit in the Project Fund); and

(c) \$14,853,150 will be deposited into the Project Fund and will be used together with earnings thereon to pay the costs of the Project and will not exceed the amount necessary to accomplish the governmental purposes of the Bonds.

### Section 2.3 Purpose of Bonds

The Issuer is issuing the Bonds to pay the costs to complete construction of the Intermediate buildings, acquire land, complete renovations and improvements to the Elementary buildings, and security improvements at existing facilities.

### Section 2.4 Facts Supporting Tax-Exemption Classification

#### Governmental Bonds

##### Private Business Use/Private Security or Payment Tests

The Bonds are considered to be governmental bonds, not subject to the provisions of the alternate minimum tax. The Proceeds will be used for the purposes described in Section 2.3 hereof. These bonds are not private activity bonds because no amount of Proceeds of the Bonds is to be used in a trade or business carried on by a non-governmental unit. Rather, the Proceeds will be used to finance the general government operations and facilities of the Issuer described in Section 2.3 hereof. None of the payment of principal or interest on the Bonds will be derived from, or secured by, money or property used in a trade or business of a non-governmental unit. In addition, none of the governmental operations or facilities of the Issuer being financed with the Proceeds of the Bonds are subject to any lease, management contract or other similar arrangement or to any arrangement for use other than as by the general public.

##### Private Loan Financing Test

No amount of Proceeds of the Bonds is to be used directly or indirectly to make or finance loans to persons other than governmental units.

### Section 2.5 Facts Supporting Temporary Periods for Proceeds

(a) Time Test. Not later than six months after the Closing Date, the Issuer will incur a substantial binding obligation to a third party to expend at least 5% of the net Sale Proceeds of the Bonds.

(b) Expenditure Test. Not less than 85% of the net Sale Proceeds will be expended for Project costs, including the reimbursement of other funds expended to date, within a three-year temporary period from the Closing Date.

(c) Due Diligence Test. Not later than six months after Closing, work on the Project will have commenced and will proceed with due diligence to completion.

(d) Proceeds of the Bonds representing less than six months accrued interest on the Bonds will be spent within six months of this date to pay interest on the Bonds, and will be invested without restriction as to yield for a temporary period not in excess of six months.

#### Section 2.6 Resolution Funds at Restricted or Unrestricted Yield

(a) Proceeds of the Bonds will be held and accounted for in the manner provided in the Resolution. The Issuer has not and does not expect to create or establish any other bond fund, reserve fund, or similar fund or account for the Bonds. The Issuer has not and will not pledge any moneys or Taxable Obligations in order to pay debt service on the Bonds or restrict the use of such moneys or Taxable Obligations so as to give reasonable assurances of their availability for such purposes.

(b) Any monies which are invested beyond a temporary period are expected to constitute less than a major portion of the Bonds or to be restricted for investment at a yield not greater than one-eighth of one percent above the Bond Yield.

(c) The Issuer has established and will use the Bond Fund primarily to achieve a proper matching of revenues and debt service within each Bond Year and the Issuer will apply moneys deposited into the Bond Fund to pay the principal of and interest on the Bonds. Such Fund will be depleted at least once each Bond Year except for a reasonable carryover amount. The carryover amount will not exceed the greater of (1) one year's earnings on the Bond Fund or (2) one-twelfth of Annual Debt Service. The Issuer will spend moneys deposited from time to time into such fund within 13 months after the date of deposit. Revenues, intended to be used to pay debt service on the Bonds, will be deposited into the Bond Fund as set forth in the Resolution. The Issuer will spend interest earned on moneys in such fund not more than 12 months after receipt. Accordingly, the Issuer will treat the Bond Fund as a bona fide debt service fund as defined in Regulation 1.148-1(b).

Investment of amounts on deposit in the Bond Fund will not be subject to arbitrage rebate requirements as the Bonds meet the safe harbor set forth in Regulation 1.148-3(k), because the average annual debt service on the Bonds will not exceed \$2,500,000.

(d) The Minor Portion of the Bonds will be invested without regard to yield.

#### Section 2.7 Pertaining to Yields

(a) The purchase price of all Taxable Obligations to which restrictions apply under this Certificate as to investment yield or rebate of Excess Earnings, if any, has been and shall be calculated using (i) the price taking into account discount, premium and accrued interest, as applicable, actually paid or (ii) the fair market value if less than the price actually paid and if such Taxable Obligations were not purchased directly from the United States Treasury. The Issuer will acquire all such Taxable Obligations directly from

the United States Treasury or in an arm's length transaction without regard to any amounts paid to reduce the yield on such Taxable Obligations. The Issuer will not pay or permit the payment of any amounts (other than to the United States) to reduce the yield on any Taxable Obligations. Obligations pledged to the payment of debt service on the Bonds, or deposited into any reserve fund after they have been acquired by the Issuer will be treated as though they were acquired for their fair market value on the date of such pledge or deposit. Obligations on deposit in any reserve fund on the Closing Date shall be treated as if acquired for their fair market value on the Closing Date.

(b) Qualified guarantees have not been used in computing yield.

(c) The Bond Yield has been computed as not less than 2.3597 percent. This Bond Yield has been computed on the basis of a purchase price for the Bonds equal to the Issue Price.

### ARTICLE III

#### REBATE

##### Section 3.1 Records

Sale Proceeds of the Bonds will be held and accounted for in the manner provided in the Resolution. The Issuer will maintain adequate records for funds created by the Resolution and this Certificate including all deposits, withdrawals, transfers from, transfers to, investments, reinvestments, sales, purchases, redemptions, liquidations and use of money or obligations until six years after the Final Bond Retirement Date.

##### Section 3.2 Rebate Fund

(a) In the Resolution, the Issuer has covenanted to pay to the United States the Rebate Amount, an amount equal to the Excess Earnings on the Gross Proceeds Funds, if any, at the times and in the manner required or permitted and subject to stated special rules and allowable exceptions.

(b) The Issuer may establish a fund pursuant to the Resolution and this Certificate which is herein referred to as the Rebate Fund. The Issuer will invest and expend amounts on deposit in the Rebate Fund in accordance with this Certificate.

(c) Moneys in the Rebate Fund shall be held by the Issuer or its designee and, subject to Sections 3.4, 3.5 and 6.1 hereof, shall be held for future payment to the United States as contemplated under the provisions of this Certificate and shall not constitute part of the trust estate held for the benefit of the owners of the Bonds or the Issuer.

(d) The Issuer will pay to the United States from legally available money of the Issuer (whether or not such available money is on deposit in any fund or account related to the Bonds) any amount which is required to be paid to the United States.

### Section 3.3 Exceptions to Rebate

The Issuer reasonably expects that the Bonds are eligible for one or more exceptions from the arbitrage rebate rules set forth in the Regulations. If any Proceeds are ineligible, or become ineligible, for an exception to the arbitrage rebate rules, the Issuer will comply with the provisions of this Article III. A description of the applicable rebate exception is as follows:

- School District Small Issuer Exception

The reasonably anticipated amount of tax exempt governmental obligations (other than private activity bonds) which will be issued by the Issuer during the calendar year will not exceed (i) fifteen million dollars (\$15,000,000) total and (ii) five million dollars (\$5,000,000) for purposes other than the construction of public school facilities within the meaning of Section 148(f)(4)(D)(vii) of the Code.

### Section 3.4 Calculation of Rebate Amount

(a) As soon after each Computation Date as practicable, the Issuer shall, if necessary, calculate and determine the Excess Earnings on the Gross Proceeds Funds (the "Rebate Amount"). All calculations and determinations with respect to the Rebate Amount will be made on the basis of actual facts as of the Computation Date and reasonable expectations as to future events.

(b) If the Rebate Amount exceeds the amount currently on deposit in the Rebate Fund, the Issuer may deposit an amount in the Rebate Fund such that the balance in the Rebate Fund after such deposit equals the Rebate Amount. If the amount in the Rebate Fund exceeds the Rebate Amount, the Issuer may withdraw such excess amount provided that such withdrawal can be made from amounts originally transferred to the Rebate Fund and not from earnings thereon, which may not be transferred, and only if such withdrawal may be made without liquidating investments at a loss.

### Section 3.5 Rebate Requirements and the Bond Fund

It is expected that the Bond Fund described in the Resolution and Section 2.6(c) of this Certificate will be treated as a bona fide debt service fund as defined in Regulation 1.148-1(b). As such, any amount earned during a Bond Year on the Bond Fund and amounts earned on such amounts, if allocated to the Bond Fund, will not be taken into account in calculating the Rebate Amount if the annual gross earnings on the Bond Fund for such Bond Year are less than \$100,000 or if average annual debt service will not exceed \$2,500,000. However, should annual gross earnings exceed \$100,000 or should the Bond Fund cease to be treated as a bona fide debt service fund, the Bond Fund will become subject to the rebate requirements set forth in Section 3.4 hereof.

### Section 3.6 Investment of the Rebate Fund

(a) Immediately upon a transfer to the Rebate Fund, the Issuer may invest all amounts in the Rebate Fund not already invested and held in the Rebate Fund, to the extent possible, in (1) SLGS, such investments to be made at a yield of not more than one-eighth of one percent above the Bond Yield, (2) Tax Exempt Obligations, (3) direct obligations

of the United States or (4) certificates of deposit of any bank or savings and loan association. All investments in the Rebate Fund shall be made to mature not later than the next Rebate Payment Date.

(b) If the Issuer invests in SLGS, the Issuer shall file timely subscription forms for such securities (if required). To the extent possible, amounts received from maturing SLGS shall be reinvested immediately in zero yield SLGS maturing on or before the next Rebate Payment Date.

### Section 3.7 Payment to the United States

(a) On each Rebate Payment Date, the Issuer will pay to the United States at least ninety percent (90%) of the Rebate Amount less a computation credit of \$1,000 per Bond Year for which the payment is made.

(b) The Issuer will pay to the United States not later than sixty (60) days after the Final Bond Retirement Date all the rebatable arbitrage as of such date and any income attributable to such rebatable arbitrage as described in Regulation 1.148-3(f)(2).

(c) If necessary, on each Rebate Payment Date, the Issuer will mail a check to the Internal Revenue Service Center, Ogden, UT 84201. Each payment shall be accompanied by a copy of Form 8038-T, Arbitrage Rebate, filed with respect to the Bonds or other information reporting form as is required to comply with the Code and applicable Regulations.

### Section 3.8 Records

(a) The Issuer will keep and retain adequate records with respect to the Bonds, the Gross Proceeds Funds, the Bond Fund, and the Rebate Fund until six years after the Final Bond Retirement Date. Such records shall include descriptions of all calculations of amounts transferred to the Rebate Fund, if any, and descriptions of all calculations of amounts paid to the United States as required by this Certificate. Such records will also show all amounts earned on moneys invested in such funds, and the actual dates and amounts of all principal, interest and redemption premiums (if any) paid on the Bonds.

(b) Records relating to the investments in such Funds shall completely describe all transfers, deposits, disbursements and earnings including:

(1) a complete list of all investments and reinvestments of amounts in each such Fund including, if applicable, purchase price, purchase date, type of security, accrued interest paid, interest rate, dated date, principal amount, date of maturity, interest payment dates, date of liquidation, receipt upon liquidation, market value of such investment on the Final Bond Retirement Date if held by the Issuer on the Final Bond Retirement Date, and market value of the investment on the date pledged to the payment of the Bonds or the Closing Date if different from the purchase date.

(2) the amount and source of each payment to, and the amount, purpose and payee of each payment from, each such Fund.

### Section 3.9 Additional Payments

The Issuer hereby agrees to pay to the United States from legally available money of the Issuer (whether or not such available money is on deposit in any fund or account related to the Bonds) any amount which is required to be paid to the United States, but which is not available in a fund related to the Bonds for transfer to the Rebate Fund or payment to the United States.

## ARTICLE IV

### INVESTMENT RESTRICTIONS

#### Section 4.1 Avoidance of Prohibited Payments

The Issuer will not enter into any transaction that reduces the amount required to be deposited into the Rebate Fund or paid to the United States because such transaction results in a smaller profit or a larger loss than would have resulted if the transaction had been at arm's length and had the Bond Yield not been relevant to either party. The Issuer will not invest or direct the investment of any funds in a manner which reduces an amount required to be paid to the United States because such transaction results in a small profit or larger loss than would have resulted if the transaction had been at arm's length and had the Bond Yield not been relevant to the Issuer. In particular, notwithstanding anything to the contrary contained herein or in the Resolution, the Issuer will not invest or direct the investment of any funds in a manner which would violate any provision of this Article IV.

#### Section 4.2 Market Price Requirement

(a) The Issuer will not purchase or direct the purchase of Taxable Obligations for more than the then available market price for such Taxable Obligations. The Issuer will not sell, liquidate or direct the sale or liquidation of Taxable Obligations for less than the then available market price.

(b) For purposes of this Certificate, United States Treasury obligations purchased directly from the United States Treasury will be deemed to be purchased at the market price.

#### Section 4.3 Investment in Certificates of Deposit

(a) Notwithstanding anything to the contrary contained herein or in the Resolution, the Issuer will invest or direct the investment of funds on deposit in the Reserve Fund, any other Gross Proceeds Fund, the Bond Fund, and the Rebate Fund, in a certificate of deposit of a bank or savings bank which is permitted by law and by the Resolution only if the purchase price of such a certificate of deposit is treated as its fair market value on the purchase date and if the yield on the certificate of deposit is not less than (1) the yield on reasonably comparable direct obligations of the United States; and (2) the highest yield

that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

(b) The certificate of deposit described in paragraph 4.3(a) above must be executed by a dealer who maintains an active secondary market in comparable certificates of deposit and must be based on actual trades adjusted to reflect the size and term of that certificate of deposit and the stability and reputation of the bank or savings bank issuing the certificate of deposit.

#### Section 4.4 Investment Pursuant to Investment Contracts and Agreements

The Issuer will invest or direct the investment of funds on deposit in the Gross Proceeds Funds, the Bond Fund, and the Rebate Fund pursuant to an investment contract (including a repurchase agreement) only if all of the following requirements are satisfied:

(a) The Issuer makes a bona fide solicitation for the purchase of the investment. A bona fide solicitation is a solicitation that satisfies all of the following requirements:

(1) The bid specifications are in writing and are timely forwarded to potential providers.

(2) The bid specifications include all material terms of the bid. A term is material if it may directly or indirectly affect the yield or the cost of the investment.

(3) The bid specifications include a statement notifying potential providers that submission of a bid is a representation that the potential provider did not consult with any other potential provider about its bid, that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the issuer or any other person (whether or not in connection with the Bonds), and that the bid is not being submitted solely as a courtesy to the issuer or any other person for purposes of satisfying the requirements of paragraph (d)(6)(iii)(B)(1) or (2) of Section 1.148-5 of the Regulations.

(4) The terms of the bid specifications are commercially reasonable. A term is commercially reasonable if there is a legitimate business purpose for the term other than to increase the purchase price or reduce the yield of the investment.

(5) For purchases of guaranteed investment contracts only, the terms of the solicitation take into account the Issuer's reasonably expected deposit and drawdown schedule for the amounts to be invested.

(6) All potential providers have an equal opportunity to bid and no potential provider is given the opportunity to review other bids (i.e., a last look) before providing a bid.

(7) At least three reasonably competitive providers are solicited for bids. A reasonably competitive provider is a provider that has an established industry reputation as a competitive provider of the type of investments being purchased.

(b) The bids received by the Issuer meet all of the following requirements:

(1) The Issuer receives at least three bids from providers that the Issuer solicited under a bona fide solicitation meeting the requirements of paragraph (d)(6)(iii)(A) of Section 1.148-5 of the Regulations and that do not have a material financial interest in the issue. A lead underwriter in a negotiated underwriting transaction is deemed to have a material financial interest in the issue until 15 days after the issue date of the issue. In addition, any entity acting as a financial advisor with respect to the purchase of the investment at the time the bid specifications are forwarded to potential providers has a material financial interest in the issue. A provider that is a related party to a provider that has a material financial interest in the issue is deemed to have a material financial interest in the issue.

(2) At least one of the three bids described in paragraph (d)(6)(iii)(B)(1) of Section 1.148-5 of the Regulations is from a reasonably competitive provider, within the meaning of paragraph (d)(6)(iii)(A)(7) of Section 1.148-5 of the Regulations.

(3) If the Issuer uses an agent to conduct the bidding process, the agent did not bid to provide the investment.

(c) The winning bid meets the following requirements:

(1) Guaranteed investment contracts. If the investment is a guaranteed investment contract, the winning bid is the highest yielding bona fide bid (determined net of any broker's fees).

(2) Other investments. If the investment is not a guaranteed investment contract, the winning bid is the lowest cost bona fide bid (including any broker's fees).

(d) The provider of the investments or the obligor on the guaranteed investment contract certifies the administrative costs that it pays (or expects to pay, if any) to third parties in connection with supplying the investment.

(e) The Issuer will retain the following records with the bond documents until three years after the last outstanding bond is redeemed:

(1) For purchases of guaranteed investment contracts, a copy of the contract, and for purchases of investments other than guaranteed investment contracts, the purchase agreement or confirmation.



(2) The receipt or other record of the amount actually paid by the Issuer for the investments, including a record of any administrative costs paid by the Issuer, and the certification under paragraph (d)(6)(iii)(D) of Section 1.148-5 of the Regulations.

(3) For each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results.

(4) The bid solicitation form and, if the terms of the purchase agreement or the guaranteed investment contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

(5) For purchases of investments other than guaranteed investment contracts, the cost of the most efficient portfolio of State and Local Government Series Securities, determined at the time that the bids were required to be submitted pursuant to the terms of the bid specifications.

#### Section 4.5 Records

The Issuer will maintain records of all purchases, sales, liquidations, investments, reinvestments, redemptions, disbursements, deposits, and transfers of amounts on deposit.

#### Section 4.6 Investments to be Legal

All investments required to be made pursuant to this Certificate shall be made to the extent permitted by law. In the event that any such investment is determined to be ultra vires, it shall be liquidated and the proceeds thereof shall be invested in a legal investment, provided that prior to reinvesting such proceeds, the Issuer shall obtain an opinion of Bond Counsel to the effect that such reinvestment will not cause the Bonds to become arbitrage bonds under Sections 103, 148, 149, or any other applicable provision of the Code.

### ARTICLE V

#### GENERAL COVENANTS

The Issuer hereby covenants to perform all acts within its power necessary to ensure that the reasonable expectations set forth in Article II hereof will be realized. The Issuer reasonably expects to comply with all covenants contained in this Certificate.

### ARTICLE VI

#### AMENDMENTS AND ADDITIONAL AGREEMENTS

##### Section 6.1 Opinion of Bond Counsel; Amendments

The various provisions of this Certificate need not be observed and this Certificate may be amended or supplemented at any time by the Issuer if the Issuer receives an opinion or opinions

of Bond Counsel that the failure to comply with such provisions will not cause any of the Bonds to become "arbitrage bonds" under the Code and that the terms of such amendment or supplement will not cause any of the Bonds to become "arbitrage bonds" under the Code, or otherwise cause interest on any of the Bonds to become includable in gross income for federal income tax purposes.

Section 6.2 Additional Covenants, Agreements

The Issuer hereby covenants to make, execute and enter into (and to take such actions, if any, as may be necessary to enable it to do so) such agreements as may be necessary to comply with any changes in law or regulations in order to preserve the tax-exempt status of the Bonds to the extent that it may lawfully do so. The Issuer further covenants (1) to impose such limitations on the investment or use of moneys or investments related to the Bonds, (2) to make such payments to the United States Treasury, (3) to maintain such records, (4) to perform such calculations, and (5) to perform such other lawful acts as may be necessary to preserve the tax-exempt status of the Bonds.

Section 6.3 Internal Revenue Service Audits

The Internal Revenue Service has not audited the Issuer regarding any obligations issued by or on behalf of the Issuer. To the best knowledge of the Issuer, no such obligations of the Issuer are currently under examination by the Internal Revenue Service.

Section 6.4 Amendments

Except as otherwise provided in Section 6.1 hereof, all the rights, powers, duties and obligations of the Issuer shall be irrevocable and binding upon the Issuer and shall not be subject to amendment or modification by the Issuer.

IN WITNESS WHEREOF, the Issuer has caused this Certificate to be executed by its duly authorized officer, all as of the day first above written.

\_\_\_\_\_  
Treasurer, Linn-Mar Community School  
District, State of Iowa



**AMENDED RESOLUTION: Pandemic Response and Emergency Suspension of Policy**

**WHEREAS**, Iowa Code Ch. 279.8 authorizes local school boards to govern their respective districts, including adopting policies for their own governance; and

**WHEREAS** the board may, by formal action, suspend or rescind board policy as deemed necessary, appropriate, or in the best interests of the district; and

**WHEREAS**, on March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic; and

**WHEREAS**, on March 13, 2020, the President of the United States declared a national state of emergency and on March 15, 2020, Iowa Governor Kim Reynolds recommended closure of all public and private K-12 schools in Iowa until April 13, 2020, to contain the spread of COVID-19; and

**WHEREAS**, on March 17, 2020, Iowa Governor Kim Reynolds declared a State of Public Health Disaster Emergency under the authority granted through Iowa Constitution, Art. IV, §§ 1, 8, and Iowa Code §§ 29C.6(1), 135.140(6), and 135.144, and directed implementation of the Iowa Department of Homeland Security and Emergency Management's Iowa Emergency Response Plan in response to the novel coronavirus (COVID-19); and

**WHEREAS**, most hourly, non-exempt employees will be unable to report to work due to the district's closure and certified contract employees may be asked to work at remote locations to help provide continuity in educational services; and

**WHEREAS**, it fulfills a public purpose to continue to pay district hourly, non-exempt employees during this closure to prevent or contain the spread of COVID-19, to promote morale, and to help retain current employees following the closure; and

**WHEREAS**, on March 17, 2020, the Iowa Legislature passed and the Governor signed SF 2408, granting waiver of the instructional time requirements in Iowa Code Ch. 279.10 for all public school districts closing before April 12, 2020, in order to prevent or contain the spread of COVID-19; and granting Governor Reynolds the ability to waive instructional time requirements for any public school district which closes on or after April 12, 2020, to prevent or contain the spread of COVID-19; and

**WHEREAS**, the Iowa Department of Education, which has the authority to establish and interpret graduation requirements and to oversee other crucial aspects of public education is providing written guidance to Iowa school districts on issues related to COVID-19, including but not limited to: student attendance, distance/online learning, high school credit, meal distribution, and other issues; and

**WHEREAS**, on April 2, 2020, Governor Reynolds ordered the closure of all school districts be extended through April 30, 2020;

Whereas, on April 17, 2020, Governor Reynolds ordered the extended closure of all school districts through the end of the 2019-20 school year;

**NOW, THEREFORE BE IT RESOLVED**, that the Linn-Mar Community School District school board hereby suspends provisions of its board policies and/or whole policies, as identified by the district superintendent [or designee], if such suspension is necessary to implement written guidance from state or federal agencies relating to containing COVID-19 for the duration identified in the Governor's State of Public Health Emergency declaration of March 17, 2020, or as otherwise determined by the board.

**BE IT FURTHER RESOLVED**, that the district superintendent will consult with and report to the board as feasible and appropriate regarding the emergency closure and efforts to implement written guidance from health and government agencies.

**BE IT FURTHER RESOLVED**, that the district superintendent is authorized to close any school facility without further action by the Board of Directors. Such closure shall continue during the emergency created by the COVID-19 pandemic, until such time as the superintendent, in consultation with appropriate health and government authorities, deems it in the best interests of the district and its students to open schools.

**BE IT FURTHER RESOLVED**, that the district superintendent is authorized, based upon the needs of the district and guidance from health and government agencies, to direct staff assignments during district closures, including but not limited to, essential employees who must report to work, employees who may be reassigned, and employees whose services are not needed.

**BE IT FURTHER RESOLVED**, that access to public school grounds and public school buildings of the district may be limited as directed by the superintendent during district closures.

**BE IT FURTHER RESOLVED**, that certified, exempt employees will remain employed during the school closure and until the number of days expressed on the contract have been fulfilled, unless otherwise approved by the board. Days that contracted employees do not report for duty onsite or from a remote location, due to closure, do not constitute a fulfilled contract day except to the extent those days are forgiven by the district.

**BE IT FURTHER RESOLVED**, that in light of this additional extension of the district-wide emergency closure, the board authorizes the district superintendent to place hourly, non-exempt employees on paid administrative leave and to continue to pay them during the extended period of school closure thru April 30, 2020 per their contracted terms of employment through the end of the 2019-20 fiscal year; which is June 30, 2020. The board shall reevaluate this authority for any school closure lasting longer than April 30, 2020.

**BE IT FURTHER RESOLVED**, that in the interest of public health and/or to comply with federal or state health department recommendations or guidance, the board may limit the number of people who can physically attend board meetings and may, instead, encourage the public to view all minutes and exhibits on the school board/policy website. The board may also limit public comments to written comments.

**BE IT FURTHER RESOLVED**, that the board reserves the right to adjust board meeting dates, times, and locations during the district-wide emergency closure in a manner consistent with the Open Meetings law, and notes that any or all board members may attend board meetings electronically, as permitted by law.

**BE IT FURTHER RESOLVED**, that execution of this Resolution is conclusive evidence of the board's approval of this action and of the authority granted herein. The board warrants that it has, and at the time of this action had, full power and lawful authority to adopt this instrument. This resolution will remain in full force and effect until it is rescinded or amended by subsequent action of the board.

Amended, adopted, and approved this ~~10th~~ 20th day of April 2020.

By: \_\_\_\_\_  
Sondra Nelson, President, Linn-Mar Board of Directors

Attest: \_\_\_\_\_  
JT Anderson, Secretary/Treasurer/Linn-Mar Board of Directors



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## School Board Regular Meeting Minutes April 6, 2020

### **100: Call to Order and Determination of a Quorum**

The Linn-Mar Community School District Board of Education regular meeting was called to order at 7:00 PM via a ZOOM online conference. Roll was taken to determine a quorum. Present: Buchholz, Isenberg, Lausen, Morey, Nelson, Wall, and Weaver. Administration present: Bisgard, Wear, Anderson, K. Christian, Breitfelder, and Ramos.

### **200: Adoption of the Agenda *Motion 158-04-06***

**MOTION** by Wall to adopt the agenda as presented. Second by Weaver. Voice vote, all ayes. Motion carried.

### **300: Audience Communications**

Board Secretary JT Anderson read an audience communication from Amber Davis, Linn-Mar Parent, who requested additional student learning resources to address the needs of families who do not have the capability of accessing online learning options during the district closure due to the pandemic. No other communications received.

### **400: Budget Presentation – Refer to Exhibits 400.1 and 701.1**

Chief Financial/Operating Officer JT Anderson presented information on the proposed certified budget for fiscal year 2021. Assumptions were based on a 2.30% Supplemental State Aid package as set by the State. Information shared included a review of various funds, proposed FY21 tax rate, enrollment trends, and district cost per pupil.

### **500: Public Hearing**

#### 501: Public Hearing – Refer to Exhibits 400.1 and 701.1

A public hearing was held to consider the proposed certified budget for FY21. No comments were received.

### **600: Informational Reports**

#### 601: Board Visits

The board reported that they enjoyed their March 12<sup>th</sup> visit to Oak Ridge Middle School and that they were impressed by the staff's dedication to the students, families, and programs.

#### 602: Marion City Council

Due to the pandemic, the Marion City Council meeting was cancelled. No report given.

#### 603: Cabinet Update – Exhibit 603.1

- Superintendent Bisgard shared thanks to the entire Linn-Mar staff for working together to provide support to the students, community, and district due to the unexpected closure resulting from the pandemic. Bisgard also shared it was nice to see the attendance at tonight's virtual board meeting of 35 participants; which is quite an increase in attendance over the traditional in-person meetings.
- Payroll Issues: On March 23<sup>rd</sup> the board approved a resolution to pay all staff through April 10<sup>th</sup> as a result of the district closure/pandemic. The Governor has extended school closures thru April 30<sup>th</sup>. Bisgard made the recommendation that payroll continue for all staff through the April 30<sup>th</sup> extension. Board members were in agreement with the recommendation.

- Student Learning Options: The Governor’s most recent proclamation states school districts have three options to provide student learning: 1) Do not offer any student learning and have students make up missed days before June 30<sup>th</sup>; 2) Provide optional resources (counts toward student days), or 3) Provide required resources (counts toward student days). The district has until Friday, April 10<sup>th</sup> to submit their plan on providing student learning. Bisgard made the recommendation to continue PreK-8<sup>th</sup> grades with optional resources (counts toward student days) with the addition of new materials and have 9th-12<sup>th</sup> grades follow the required option (counts toward student days) with grades/credit given, accountability measures, and additional resources. Bisgard’s recommendation has all student learning options offered counting toward student attendance days, which means that no days would need to be made up by students for the 2019-20 school year. Board members shared words of thanks to the staff for their work in reaching out to students/families and for providing continued learning during the district closure. Administration will share additional information with families/staff as soon as a student learning plan is finalized with additional guidance from the State and the Iowa Department of Education.
- Construction Update: The pandemic is causing issues at the intermediate building sites due to worker illness and delayed supplies, but work continues at both sites. Administration is working on various contingency plans *just in case* the buildings are not completed by the start of the 2020-21 school year.

## **700: Unfinished Business**

### **701: Approval of FY2021 Certified Budget – Exhibit 701.1 *Motion 159-04-06***

**MOTION** by Morey to approve the proposed certified budget for fiscal year 2021, as presented. Second by Lausen. Voice vote, all ayes. Motion carried.

### **702: Review of FY2020 SAVE Bond Issuance – Exhibits 702.1-2**

JT Anderson, Chief Financial/Operating Officer, reviewed the results of the two bids received for the 2020 Secure an Advanced Vision for Education (SAVE) bond issuance. Anderson recommended awarding the bid to Key Government Finance with an interest rate of 2.36% as the lowest, responsive bidder.

### **703: Award Bid for SAVE Bond Issuance – Exhibit 703.1 *Motion 160-04-06***

**MOTION** by Morey to approve the resolution directing the sale of approximately \$15,000,000 school infrastructure sales, services, and use tax revenue bonds, series 2020, to Key Government Finance with an interest rate of 2.36%. Second by Lausen. Roll call vote, all ayes. Motion carried.

### **704: Second Reading of Policy Recommendations – Exhibit 704.1 *Motion 161-04-06***

**MOTION** by Lausen to approve the second reading of the policy recommendations, as presented. Second by Weaver. Voice vote, all ayes. Motion carried.

Changes recommended for the following policies:

- 202.7 – School Board Conflict of Interest
- 400.1 – Educational and Employment Equity
- 400.2 – Equal Employment Opportunity
- 400.4 – Limitations to Employment References – *New Policy*
- 401.15 – Child Abuse Reporting by Licensed Personnel
- 101.1 – Educational Philosophy of the District
- 101.2 – Curriculum Development – *Delete-duplicate policy.*
- 602.10 – Curriculum Development – *Merge wording from deleted 101.2.*
- 101.3 – Quality of Instruction – *Delete-duplicate policy.*
- 101.4 – Assessments – *Delete-duplicate policy.*
- 605.2 – Testing Program – *Merge wording from deleted 101.4.*
- 102.1 – Educational Objectives for Students – *Moving to 600 Series.*
- 103.1 – Long-Range Needs Assessment

## **800: New Business**

### **801: Approval of Property Purchase – Exhibit 801.1 *Motion 162-04-06***

**MOTION** by Buchholz to approve the purchase agreement and three counter offers, upon which the district and the sellers have agreed, for the 92.51 acres located on north 10<sup>th</sup> Street; with a purchase price of \$2,035,220.00, and closing date of June 19, 2020. Second by Morey. Voice vote, all ayes. Motion carried.

### **802: Approval of Fundraisers – Exhibit 802.1 *Motion 163-04-06***

**MOTION** by Lausen to approve the fundraisers occurring between April 1<sup>st</sup> and August 23<sup>rd</sup>, 2020; as presented. Second by Weaver. Voice vote, all ayes. Motion carried.

### **803: Open Enrollment Requests *Motion 164-04-06***

**MOTION** by Wall to approve the open enrollment requests, as presented. Second by Lausen. Voice vote, all ayes. Motion carried.

### ***Approved IN: CURRENT School Year (2019-20)***

<b>Name</b>	<b>Grade</b>	<b>Resident District</b>	<b>Reason</b>
Manirakiza, Jordy	11 <sup>th</sup>	Marion Independent SD	Good cause
Schwab, Braelynn	3 <sup>rd</sup>	Cedar Rapids CSD	Good cause
Schwab, Bryleigh	1 <sup>st</sup>	Cedar Rapids CSD	Good cause
Schwab, Keegan	K	Cedar Rapids CSD	Good cause
Taylor, Julian	7 <sup>th</sup>	Cedar Rapids CSD	Good cause

### ***Approved IN: NEXT School Year (2020-21)***

<b>Name</b>	<b>Grade</b>	<b>Resident District</b>	<b>Reason</b>
Ahlers, Alivia	11 <sup>th</sup>	Marion Independent SD	On time
Ball, Hunter	11 <sup>th</sup>	Cedar Rapids CSD	On time
Boyer, Lillian	1 <sup>st</sup>	Cedar Rapids CSD	On time
Clinton, Colin	9 <sup>th</sup>	Marion Independent SD	On time
Cook, Rae	1 <sup>st</sup>	Cedar Rapids CSD	On time
Cook, Zane	3 <sup>rd</sup>	Cedar Rapids CSD	On time
DeLong, McKenzie	1 <sup>st</sup>	Cedar Rapids CSD	On time
Decker, Megan	9 <sup>th</sup>	Cedar Rapids CSD	On time
Fox, Jacob	9 <sup>th</sup>	Marion Independent SD	On time
Gifford, Olivia	6 <sup>th</sup>	Cedar Rapids CSD	On time
Haller, Clara	5 <sup>th</sup>	Springville CSD	On time
Hassan, Eshaal	5 <sup>th</sup>	Cedar Rapids CSD	On time
Hassan, Shillan	4 <sup>th</sup>	Cedar Rapids CSD	On time
Heater, Connor	2 <sup>nd</sup>	Marion Independent SD	On time
Hopper, Zoey	3 <sup>rd</sup>	Cedar Rapids CSD	On time
Johnson, Charles	3 <sup>rd</sup>	Cedar Rapids CSD	On time
Lammers, Emma	4 <sup>th</sup>	Cedar Rapids CSD	On time
Manzoor, Hasan	10 <sup>th</sup>	Cedar Rapids CSD	On time
Manzoor, Saif	8 <sup>th</sup>	Cedar Rapids CSD	On time
Messer, Colton	4 <sup>th</sup>	Vinton-Shellsburg CSD	On time
Messer, Kyler	6 <sup>th</sup>	Vinton-Shellsburg CSD	On time
Monnahan, Brendyn	2 <sup>nd</sup>	Marion Independent SD	On time
Monnahan, Brooklyn	1 <sup>st</sup>	Marion Independent SD	On time
Papendick, Bennett	9 <sup>th</sup>	Cedar Rapids CSD	On time
Plummer, Kaitlynn	6 <sup>th</sup>	Marion Independent SD	On time
Plummer, Kiptyn	3 <sup>rd</sup>	Marion Independent SD	On time
Rahman, Ammar	6 <sup>th</sup>	Cedar Rapids CSD	On time
Reid, Jocelyn	1 <sup>st</sup>	Cedar Rapids CSD	On time
Reid, Jude	3 <sup>rd</sup>	Cedar Rapids CSD	On time
Shannon, Alaine	11 <sup>th</sup>	Cedar Rapids CSD	On time
Sorg, Carlie	8 <sup>th</sup>	Cedar Rapids CSD	On time



Name	Grade	Resident District	Reason
Sorg, Landon	8 <sup>th</sup>	Cedar Rapids CSD	On time
Tumilty, Mackenzie	11 <sup>th</sup>	Marion Independent SD	On time
VanArsdale, Mya	3 <sup>rd</sup>	Cedar Rapids CSD	On time
VanArsdale, Steven	1 <sup>st</sup>	Cedar Rapids CSD	On time
Vega, Jacob	4 <sup>th</sup>	Marion Independent SD	On time
Ward, Isaiah	4 <sup>th</sup>	Center Point-Urbana CSD	On time

**Denied IN: NEXT School Year (2020-21)**

Name	Grade	Resident District	Reason
Bales, Adrian	6 <sup>th</sup>	Marion Independent SD	Lack of space

**Denied OUT: NEXT School Year (2020-21)**

Name	Grade	Requested District	Reason
Burkle, Piper	11 <sup>th</sup>	Clayton Ridge	Late, no good cause
Holmes, Cerenity	8 <sup>th</sup>	Clayton Ridge	Late, no good cause

**900: Consent Agenda Motion 165-04-06**

**MOTION** by Lausen to approve the consent agenda, as presented. Second by Wall. Anderson clarified that additional change orders will be coming in pertaining to the Hazel Point construction site that will address the unstable soil issues. Bisgard clarified that Marzano is willing to provide various options for the May 18<sup>th</sup> guest speaker agreement. Voice vote, all ayes. Motion carried.

**901: Personnel**

**Certified Staff: Assignment/Reassignment/Transfer**

Name	Assignment	Dept Action	Salary Placement
Deahl, Jessica	From OR to HS Student Assistance Counselor	8/1/20	Same
Hale-Keuseman, Sarah	From .5 OR to 1.0 BP Art Teacher	8/17/20	Same
Mitchell, Tammara	From .5 EX to 1.0 HP Art Teacher	8/17/20	Same
Nelson, Elizabeth	EX: Media Specialist	8/14/20	BA+12, Step 14
O'Connell, Michaela	LRC: Director of Early Childhood	7/1/20	\$87,500/year

**Certified Staff: Resignation**

Name	Assignment	Dept Action	Reason
Gire, Samuel	OR: Project Lead the Way Teacher	6/4/20	Personal
Kann, Dennis	OR: Student Support Services Teacher	6/4/20	Personal
Rupe, Angela	LG: 3 <sup>rd</sup> Gr Teacher	6/4/20	Relocation
White, Miranda	WE: Student Support Services Teacher	6/4/20	Relocation

**Classified Staff: Assignment/Reassignment/Transfer**

Name	Assignment	Dept Action	Salary Placement
Burian, Verna	NS: WF General Help	4/13/20	Step 1
Folken, Ashlee	NS: IC General Help	4/13/20	Step 1
Ford, Lainey	AC: Swim Lesson Coordinator	3/11/20	\$15.00/hour

**Classified Staff: Resignation**

Name	Assignment	Dept Action	Reason
Carpenter, Tiffany	NS: IC General Help	3/13/20	Personal
Kimmel, Diana	AC: Swim Lesson Coordinator	3/11/20	Personal
Miller, Stephanie	EH: Student Support Associate	2/15/20	Personal
Northrup, Tammy	NS: WE General Help/Cashier	3/13/20	Retirement
Reinier, Jennifer	NS: HS General Help/Cashier	3/9/20	Personal
Zerr, Kimberly	NS: WF General Help/Cashier	3/24/20	Other Employment

**Co/Extra-Curricular Staff: Assignment/Reassignment/Transfer**

Name	Assignment	Dept Action	Salary Placement
Mammosser, Morgan	HS: Head Varsity Girls' Volleyball Coach	8/10/20	\$5,426

**Co/Extra-Curricular Staff: Resignation**

Name	Assignment	Dept Action	Reason
Nie, Janisse	HS: Assistant Varsity Girls' Swim Coach	3/30/20	Personal

902: Approval of March 9<sup>th</sup> Minutes – Exhibit 902.1

903: Approval of March 23<sup>rd</sup> Special Session Minutes – Exhibit 903.1

904: Approval of Bills – Exhibit 904.1

905: Approval of Contracts – Exhibits 905.1-8

1. Professional services agreement with Hall & Hall Engineers Inc.
2. Change order with Rathje Construction for Boulder Peak street project
3. Change order #005 with Knutson Construction for Hazel Point Intermediate project
4. Change order #008 with Larson Construction for Boulder Peak Intermediate project
5. Agreement with DC Taylor Company for Bowman Woods roof project
6. Service proposal with PBIS Rewards for Excelsior Middle School
7. Host contract with Marzano Resources for guest speaker (Shelley Gies) on May 18, 2020
8. Discounted host contract with Marzano Resources (*due to removal of some services*) that was previously approved by the LM Board of Directors on January 27, 2020

906: Disposition of Obsolete Equipment

Per Iowa Code (§§ 297.22-25) and school board policy 902.6, the district will list for sale obsolete equipment and furnishings on GovDeals.com. *Items for sale: snow blowers (1 large/2 medium).*

907: Informational Financial Reports

1. School finance and cash balance reports as of February 28, 2019
2. School finance and cash balance reports as of February 29, 2020

**1000: Board Calendar, Communications, and Committees**

1001: Board Communications & Calendar

Buchholz shared that former board member, Milton Arnold, passed away over the weekend; he was 94 and served for eight years. Weaver congratulated Tammy Northrup on her retirement. Several board members shared words of thanks to the entire staff for their service to the students and district during the pandemic.

Date	Time	Event	Location
April 16	7:30 AM	Finance/Audit Committee	Via ZOOM video conference
April 20	5:00 PM 7:00 PM	Board Work Session Board Regular Meeting	Via ZOOM video conference
April 22	11:30 AM	Policy Committee Meeting	Via ZOOM video conference

**1100: Adjournment Motion 166-04-06**

**MOTION** by Morey to adjourn the regular meeting at 8:16 PM. Second by Lausen. Voice vote, all ayes. Motion carried.

\_\_\_\_\_  
Sondra Nelson, Board President

\_\_\_\_\_  
JT Anderson, Board Secretary/Treasurer



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**School Board Special Session Minutes  
April 10, 2020**

**100: Call to Order and Determination of a Quorum**

The Linn-Mar Community School District Board of Education special session was called to order at 8:03 AM via Zoom online conference. Roll was taken to determine a quorum. Present: Buchholz, Isenberg, Morey, Nelson, and Weaver. Absent: Lausen and Wall. Administration present: Bisgard and Anderson.

**200: Adoption of the Agenda *Motion 167-04-10***

**MOTION** by Weaver to adopt the agenda, as presented. Second by Morey. Voice vote, all ayes. Motion carried.

**300: Special Session**

**301: Amended Resolution Regarding Issuance of Pandemic Response – Exhibit 301.1 *Motion 168-04-10***

**MOTION** by Morey to approve the amended resolution regarding the pandemic response and emergency suspension of policy through April 30, 2020; as presented. Second by Weaver. Roll call votes, all ayes. Motion carried.

**400: Adjournment *Motion 169-04-10***

**MOTION** by Morey to adjourn the special session at 8:05 AM. Second by Weaver. Voice vote, all ayes. Motion carried.

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Sondra Nelson, Board President

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JT Anderson, Board Secretary/Treasurer

**AMENDED RESOLUTION: Pandemic Response and Emergency Suspension of Policy**

**WHEREAS**, Iowa Code Ch. 279.8 authorizes local school boards to govern their respective districts, including adopting policies for their own governance; and

**WHEREAS** the board may, by formal action, suspend or rescind board policy as deemed necessary, appropriate, or in the best interests of the district; and

**WHEREAS**, on March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic; and

**WHEREAS**, on March 13, 2020, the President of the United States declared a national state of emergency and on March 15, 2020, Iowa Governor Kim Reynolds recommended closure of all public and private K-12 schools in Iowa until April 13, 2020, to contain the spread of COVID-19; and

**WHEREAS**, on March 17, 2020, Iowa Governor Kim Reynolds declared a State of Public Health Disaster Emergency under the authority granted through Iowa Constitution, Art. IV, §§ 1, 8, and Iowa Code §§ 29C.6(1), 135.140(6), and 135.144, and directed implementation of the Iowa Department of Homeland Security and Emergency Management's Iowa Emergency Response Plan in response to the novel coronavirus (COVID-19); and

**WHEREAS**, most hourly, non-exempt employees will be unable to report to work due to the district's closure and certified contract employees may be asked to work at remote locations to help provide continuity in educational services; and

**WHEREAS**, it fulfills a public purpose to continue to pay district hourly, non-exempt employees during this closure to prevent or contain the spread of COVID-19, to promote morale, and to help retain current employees following the closure; and

**WHEREAS**, on March 17, 2020, the Iowa Legislature passed and the Governor signed SF 2408, granting waiver of the instructional time requirements in Iowa Code Ch. 279.10 for all public school districts closing before April 12, 2020, in order to prevent or contain the spread of COVID-19; and granting Governor Reynolds the ability to waive instructional time requirements for any public school district which closes on or after April 12, 2020, to prevent or contain the spread of COVID-19; and

**WHEREAS**, the Iowa Department of Education, which has the authority to establish and interpret graduation requirements and to oversee other crucial aspects of public education is providing written guidance to Iowa school districts on issues related to COVID-19, including but not limited to: student attendance, distance/online learning, high school credit, meal distribution, and other issues; and

**WHEREAS**, on April 2, 2020, Governor Reynolds ordered the closure of all school districts be extended through April 30, 2020;

**NOW, THEREFORE BE IT RESOLVED**, that the Linn-Mar Community School District school board hereby suspends provisions of its board policies and/or whole policies, as identified by the district superintendent [or designee], if such suspension is necessary to implement written guidance from state or federal agencies relating to containing COVID-19 for the duration identified in the Governor's State of Public Health Emergency declaration of March 17, 2020, or as otherwise determined by the board.

**BE IT FURTHER RESOLVED**, that the district superintendent will consult with and report to the board as feasible and appropriate regarding the emergency closure and efforts to implement written guidance from health and government agencies.

**BE IT FURTHER RESOLVED**, that the district superintendent is authorized to close any school facility without further action by the Board of Directors. Such closure shall continue during the emergency created by the COVID-19 pandemic, until such time as the superintendent, in consultation with appropriate health and government authorities, deems it in the best interests of the district and its students to open schools.

**BE IT FURTHER RESOLVED**, that the district superintendent is authorized, based upon the needs of the district and guidance from health and government agencies, to direct staff assignments during district closures, including but not limited to, essential employees who must report to work, employees who may be reassigned, and employees whose services are not needed.

**BE IT FURTHER RESOLVED**, that access to public school grounds and public school buildings of the district may be limited as directed by the superintendent during district closures.

**BE IT FURTHER RESOLVED**, that certified, exempt employees will remain employed during the school closure and until the number of days expressed on the contract have been fulfilled, unless otherwise approved by the board. Days that contracted employees do not report for duty onsite or from a remote location, due to closure, do not constitute a fulfilled contract day except to the extent those days are forgiven by the district.

**BE IT FURTHER RESOLVED**, that in light of this extension of the district-wide emergency closure, the board authorizes the district superintendent to place hourly, non-exempt employees on paid administrative leave and to continue to pay them for up to three weeks during the extended period of school closure thru April 30, 2020, and the board shall reevaluate this authority for any school closure lasting longer than three weeks April 30, 2020.

**BE IT FURTHER RESOLVED**, that in the interest of public health and/or to comply with federal or state health department recommendations or guidance, the board may limit the number of people who can physically attend board meetings and may, instead, encourage the public to view all minutes and exhibits on the school board/policy website. The board may also limit public comments to written comments.

**BE IT FURTHER RESOLVED**, that the board reserves the right to adjust board meeting dates, times, and locations during the district-wide emergency closure in a manner consistent with the Open Meetings law, and notes that any or all board members may attend board meetings electronically, as permitted by law.

**BE IT FURTHER RESOLVED**, that execution of this Resolution is conclusive evidence of the board's approval of this action and of the authority granted herein. The board warrants that it has, and at the time of this action had, full power and lawful authority to adopt this instrument. This resolution will remain in full force and effect until it is rescinded or amended by subsequent action of the board.

Amended, adopted, and approved this 10th day of April 2020.

By: \_\_\_\_\_  
Sondra Nelson, President, Linn-Mar Board of Directors

Attest: \_\_\_\_\_  
JT Anderson, Secretary/Treasurer/Linn-Mar Board of Directors

## Linn-Mar Community School District

## IA - Warrants Paid Listing

		Criteria
Fiscal Year: 2019-2020		Date Range: 04/03/2020 - 04/16/2020
Vendor Name	Description	Check Total
<b>Fund: AQUATIC CENTER</b>		
CRAW PARKER	TRAVEL	\$135.72
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$5,845.64
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$106.06
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$453.49
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$106.06
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$453.49
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$185.03
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$93.82
USA SWIMMING/IOWA SWIMMING, INC	GENERAL SUPPLIES	\$69.00
		<b>Fund Total: \$7,448.31</b>
<b>Fund: CAPITAL PROJECTS GO BONDS</b>		
KNUTSON CONSTRUCTION SERVICES	CONSTRUCTION SERV	\$2,658,806.09
OPN ARCHITECTS, INC.	ARCHITECT	\$72,445.99
SYSTEMWORKS LLC	OTHER PROFESSIONAL	\$6,760.00
		<b>Fund Total: \$2,738,012.08</b>
<b>Fund: GENERAL</b>		
ACT INC	INSTRUCTIONAL SUPPLIES	\$644.00
ADVANCE AUTO PARTS	TRANSP. PARTS	\$217.62
ADVANTAGE	GENERAL SUPPLIES	\$98.63
AGVANTAGE FS	GASOLINE	\$3,773.61
ALLIANT ENERGY	ELECTRICITY	\$11,768.78
ART CRAFT STUDIO	INSTRUCTIONAL SUPPLIES	\$293.00
ASAVIE TECHNOLOGIES INC	COMPUTER SOFTWARE	\$49.95
BAUER BUILT	TIRES AND TUBES	\$2,714.51
BISGARD SHANNON	TRAVEL	\$40.56
BRADFIELD'S COMPUTER SUPPLY	INSTRUCTIONAL SUPPLIES	\$1,870.65
BRECKE	OTHER PROFESSIONAL	\$1,450.00
BURGESS GAYLA	TRAVEL	\$7.41
C.J. COOPER & ASSOCIATES	DRUG TESTING	\$1,188.20
C.J. COOPER & ASSOCIATES	PHYSICALS	\$90.00
CALCARA MARILYN	TRAVEL	\$120.98
CARROLL CONSTRUCTION SUPPLY	REPAIR PARTS	\$83.83
CEDAR RAPIDS COMM SCH DIST	TUITION IN STATE	\$248.10
CEDAR RAPIDS WATER DEPT	WATER/SEWER	\$632.48
CENTURYLINK	TELEPHONE	\$312.06
CITY LAUNDERING COMPANY	INSTRUCTIONAL SUPPLIES	\$337.92
CITY LAUNDERING COMPANY	LAUNDRY SERVICE	\$100.39
CITY OF MARION.	OTHER PROFESSIONAL	\$19,349.50
COLLECTION	EE LIAB-GARNISHMENTS	\$1,371.99
COLLEGE COMMUNITY SCHOOLS	TUITION IN STATE	\$18,001.16
COOKSLEY DAWN	TRAVEL	\$35.10
COTTON GALLERY LTD.	GENERAL SUPPLIES	\$401.32
CULLIGAN	GENERAL SUPPLIES	\$292.40
CUMMINS CENTRAL POWER LLC	VEHICLE REPAIR	\$366.73

# Linn-Mar Community School District

## IA - Warrants Paid Listing

Criteria

Date Range: 04/03/2020 - 04/16/2020

Fiscal Year: 2019-2020

Vendor Name	Description	Check Total
DEPARTMENT OF EDUCATION	BUS INSPECTION FEES	\$2,920.00
F & B CAB CO., INC	TRANSP PRIVATE CONT	\$1,045.00
FAMILY & CHILDREN'S SERVICES	PROF SERV: EDUCATION	\$21,034.50
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$431,910.80
GILCREST/JEWETT	INSTRUCTIONAL SUPPLIES	\$168.07
GOODWILL OF THE HEARTLAND	PROF SERV: EDUCATION	\$13,560.00
HAND-IN-HAND PRESCHOOL	PROF SERV: EDUCATION	\$29,001.60
HAPPY JOE'S PIZZA	INSTRUCTIONAL SUPPLIES	\$170.00
HARMS JON	TRAVEL	\$21.45
HARRINGTON, CARMEN	INSTRUCTIONAL SUPPLIES	\$87.50
HAYES ELIZABETH	TRAVEL	\$48.59
HICKS KRISTI	TRAVEL	\$5.69
ID SHOP, INC	GENERAL SUPPLIES	\$478.86
IMON COMMUNICATIONS LLC	TELEPHONE	\$3,741.81
INSTRUMENTALIST AWARDS	INSTRUCTIONAL SUPPLIES	\$147.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$8,369.84
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$35,787.86
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$8,369.84
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$35,787.86
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$35,804.99
IOWA CITY COMMUNITY SCHOOLS	PROF SERV: EDUCATION	\$1,046.09
IOWA DEPT OF HUMAN SERVICES	MEDICAID REIMBURSE	\$113,231.42
ISFIS	OTHER PROFESSIONAL	\$244.50
JUICEBOX INTERACTIVE	COMPUTER SOFTWARE	\$218.75
KELLEY SARAH	INSTRUCTIONAL SUPPLIES	\$26.38
KIRKWOOD COMM COLLEGE	TUITION-COMM COLLEGE	\$112,748.80
KOENEN KARLA	TRAVEL	\$9.32
LINN COUNTY REC	ELECTRICITY	\$21,684.37
LYNCH FORD	TRANSP. PARTS	\$307.27
MEDIAQUEST SIGNS	GENERAL SUPPLIES	\$250.00
MERCYCARE COMMUNITY PHYSICIANS	PHYSICALS	\$328.00
NORSOLV SYSTEMS ENVIRONMENTAL SERVICE	GENERAL SUPPLIES	\$45.00
ORKIN PEST CONTROL	Pest Control	\$45.00
PEPPER J.W. & SON, INC	INSTRUCTIONAL SUPPLIES	\$150.69
PITTSBURGH PAINTS	GENERAL SUPPLIES	\$65.89
POOL TECH, A WGHK INC, COMPANY	GENERAL SUPPLIES	\$490.00
QUALITY AUTO REBUILDERS	VEHICLE REPAIR	\$39.95
RAPIDS REPRODUCTIONS INC	GENERAL SUPPLIES	\$2,080.00
ROCHESTER ARMORED CAR CO INC	GENERAL SUPPLIES	\$299.52
RONALD BENJAMIN ROYBAL	PROF SERV: EDUCATION	\$1,800.00
SCHOLASTIC BOOK FAIR INC	LIBRARY BOOKS	\$5,685.61
SCHOLASTIC MAGAZINE	INSTRUCTIONAL SUPPLIES	\$2,197.20
SEESAW LEARNING, INC	INSTRUCTIONAL SUPPLIES	\$1,000.00
SENTMAN THAD	TRAVEL	\$1.13
SOLARWINDS, INC	COMPUTER SOFTWARE	\$4,910.00

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Fiscal Year: 2019-2020

Date Range: 04/03/2020 - 04/16/2020

Vendor Name	Description	Check Total
SPOELSTRA AMY	TRAVEL	\$11.15
THE CURIOSITY PATH,LLC	INSTRUCTIONAL SUPPLIES	\$120.00
TIMBERLINE BILLING SERVICE LLC	DATA PROCESSING AND	\$10,715.88
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$18,311.75
TRI-CITY ELECTRIC COMPANY OF IOWA	COMPUTER SOFTWARE	\$1,757.82
TRIER KELLY	TRAVEL	\$216.92
TRUCK BUILDERS	TRANSP. PARTS	\$205.80
U.S. CELLULAR	TELEPHONE	\$195.80
VOYAGER SOPRIS LEARNING	PROF SERV: EDUCATION	\$3,148.20
WEST MUSIC CO	EQUIPMENT REPAIR	\$12.80
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$1,074.99
WIEDENHEFT CAITLIN	TRAVEL	\$7.76
WOODWARD COMMUNITY MEDIA	ADVERTISING	\$11.37
<b>Fund Total:</b>		<b>\$999,017.27</b>
<b>Fund: LOCAL OPT SALES TAX</b>		
HALL & HALL ENGINEERS INC	LAND IMPROVEMENTS	\$5,568.47
<b>Fund Total:</b>		<b>\$5,568.47</b>
<b>Fund: NUTRITION SERVICES</b>		
ANDERSON ERICKSON DAIRY CO	PURCHASE FOOD	\$12,515.95
CITY LAUNDERING COMPANY	PROFESSIONAL	\$783.96
COLLECTION	EE LIAB-GARNISHMENTS	\$218.40
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$55,805.13
FISH STACY	TRAVEL	\$105.30
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$1,079.41
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$4,615.43
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$1,079.41
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$4,615.43
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$4,191.42
KECK FOODS	PURCHASE FOOD	\$28,668.51
PAN-O-GOLD BAKING CO.	PURCHASE FOOD	\$1,991.32
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$2,134.50
<b>Fund Total:</b>		<b>\$117,804.17</b>
<b>Fund: PHY PLANT &amp; EQ LEVY</b>		
BIG RIGGER BUILDERS INC	EQUIPMENT >\$1999	\$2,686.76
DE LAGE LANDEN PUBLIC FINANCE	COMPUTER/COPIER RENT	\$4,665.00
FOLLETT SCHOOL SOLUTIONS, INC	COMPUTER SOFTWARE	\$40,866.32
H2I GROUP	CONSTRUCTION SERV	\$2,375.00
HOGLUND BUS CO. INC	EQUIPMENT >\$1999	\$8,038.28
TIME CLOCK PLUS	COMPUTER SOFTWARE	\$12,173.77
TRUCK BUILDERS	EQUIPMENT >\$1999	\$2,765.79
<b>Fund Total:</b>		<b>\$73,570.92</b>
<b>Fund: PUB ED &amp; REC LEVY</b>		
TENNIS SERVICES OF IOWA	GROUNDS UPKEEP	\$936.72
<b>Fund Total:</b>		<b>\$936.72</b>



# Linn-Mar Community School District

## IA - Warrants Paid Listing

Criteria

Date Range: 04/03/2020 - 04/16/2020

Fiscal Year: 2019-2020

Vendor Name	Description	Check Total
<b>Fund: STUDENT ACTIVITY</b>		
BROWN DAVID	TRAVEL	\$10.92
BSN SPORTS	INSTRUCTIONAL SUPPLIES	\$3,325.90
COTTON GALLERY LTD.	INSTRUCTIONAL SUPPLIES	\$352.50
DAKTRONICS, INC	INSTRUCTIONAL SUPPLIES	\$175.00
DECKER SPORTING GOODS	INSTRUCTIONAL SUPPLIES	\$2,080.00
ELITE SPORTS	INSTRUCTIONAL SUPPLIES	\$412.49
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$282.19
FLINN SCIENTIFIC	INSTRUCTIONAL SUPPLIES	\$10.15
GARMENT DESIGN	INSTRUCTIONAL SUPPLIES	\$1,852.45
HALLS PHOTO	INSTRUCTIONAL SUPPLIES	\$60.00
HUNTERS RIDGE GOLF COURSE	INSTRUCTIONAL SUPPLIES	\$100.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$4.77
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$20.40
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$4.77
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$20.40
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$25.85
MENARDS -13127	INSTRUCTIONAL SUPPLIES	\$66.06
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$12.16
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$205.99
	<b>Fund Total:</b>	<b>\$9,022.00</b>
	<b>Grand Total:</b>	<b>\$3,951,379.94</b>

End of Report



# AIA® Document G701™ – 2017

## Change Order

**PROJECT:** *(Name and address)*

18245000 Linn-Mar CSD  
3920 35<sup>th</sup> Avenue  
Marion, IA 52302

**CONTRACT INFORMATION:**

Contract For: General Construction  
Date: May 30, 2019

**CHANGE ORDER INFORMATION:**

Change Order Number: 009  
Date: April 15, 2020

**OWNER:** *(Name and address)*

Linn-Mar Community School District  
3555 - 10<sup>th</sup> Street  
Marion, IA 52302

**ARCHITECT:** *(Name and address)*

OPN Architects  
200 Fifth Ave. SE, Suite 201  
Cedar Rapids, IA 52401

**CONTRACTOR:** *(Name and address)*

Larson Construction  
600 - 17<sup>th</sup> Street, P.O. Box 112  
Independence, IA 50644

**THE CONTRACT IS CHANGED AS FOLLOWS:**

*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

CR 59	ITC-058	Miscellaneous Hardware Changes	\$ 320.60
CR 60		Overexcavation Location #1	\$ 5,611.15
TOTAL			\$ 5,931.75

The original Contract Sum was	\$ 28,449,000.00
The net change by previously authorized Change Orders	\$ 142,858.97
The Contract Sum prior to this Change Order was	\$ 28,591,858.97
The Contract Sum will be increased by this Change Order in the amount of	\$ 5,931.75
The new Contract Sum including this Change Order will be	\$ 28,597,790.72

The Contract Time will be increased by Zero (0) days.

The new date of Substantial Completion will be

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

OPN Architects  
\_\_\_\_\_  
ARCHITECT *(Firm name)*

Larson Construction  
\_\_\_\_\_  
CONTRACTOR *(Firm name)*

Linn-Mar Community School District  
\_\_\_\_\_  
OWNER *(Firm name)*

SIGNATURE

Kelly Slota  
\_\_\_\_\_  
PRINTED NAME AND TITLE

DATE

SIGNATURE

Doug Larson  
\_\_\_\_\_  
PRINTED NAME AND TITLE

DATE

SIGNATURE

Sondra Nelson, Board President  
\_\_\_\_\_  
PRINTED NAME AND TITLE

DATE

<b>CHANGE ORDER SUMMARY - April 2020 (4/20 Board Meeting)</b>				
BOULDER PEAK - CO 9				
CR Number	Title	Requested Amount	Reason	Description
<b>59</b>	Misc Hardware Changes	\$320.60	<b>ITC-058</b>	Changes per Hardware/Access Control Meeting 3/17
<b>60</b>	Overex Location #1	\$5,611.15		Soil remediation - Verbally approved by the District on April 3
<b>TOTAL</b>		<b>\$5,931.75</b>		
HAZEL POINT - CO 6				
CR Number	Title	Requested Amount	Reason	Description
<b>36</b>	Detention Basin Final	\$1,530.00	<b>ITC-014</b>	Changes to Detention Basin
<b>38</b>	Canopy Underground Drain	\$4,296.00	<b>ITC-026</b>	Add underground drainage at Bus Drop-Off Canopy
<b>46</b>	Berm off Echo Hill Road	\$138.00	<b>ITC-012</b>	Add berm
<b>55</b>	Differing Site Conditions	\$55,033.00		Soil remediation - Verbally approved by the District on April 3
<b>TOTAL</b>		<b>\$60,997.00</b>		