



## Business Procedures - Fiscal Management

### Policy Title: Transfer of Funds Code 801.3

The board may loan monies between funds through an official board resolution. The resolution must specify the funds from which, and to which the transfer will be made. The board will exercise this authority judiciously.

A temporary transfer, a loan from one fund to another, will be at a rate of interest consistent with the state rate. The loan will be paid off by October 1st of the following fiscal year to which the loan was made.

~~When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner. School district monies received for a specific purpose or upon vote of the people may only be transferred by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.~~

When the necessity for a fund has ceased to exist, or when the board is given authority to transfer categorical or other funds and has met the conditions of exercising the authority, the balance may be transferred to another fund or account or the expenditures may be directed by board resolution, as required. School district monies received for a specific purpose or upon vote of the people may only be transferred by board resolution when the purpose for which the monies were received has been completed or when authority to exercise local discretion to expend funds flexibility has been granted. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund unless state authority allows such a transfer without a vote.

~~If all requirements for district use of funds calculated under the teacher leadership supplement are met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of the remaining funds into the district's flexibility account in accordance with law.~~

The district may choose to request approval from the School Budget Review Committee (SBRC) to transfer funds to make a program whole, prior to its elimination.

It is the responsibility of the board secretary [or designee] to make recommendations to the superintendent and the board regarding loans and transfers and to provide supporting evidence for the transfer.

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Adopted: 6/70

Reviewed: 10/12; 5/15; 12/18

Revised: 7/10; 12/13; 9/21

Related Policy (Code#): 801.2; 801.4

Legal Reference (Code of Iowa): §§ 24.21-22; 257.10; 279.8; 279.42; 298A; 289 IAC 6

IASB Reference: 701.2



## Business Procedures - Fiscal Management

### Policy Title: General Fund Reserves and Fund Balance Reporting Code 801.4

~~Line Item Budget:~~ **General Fund Budget:** The district shall prepare an annual five-year general fund budget forecast that includes estimates of unspent authorized budget (spending authority) as well as restricted, assigned and unassigned fund balances available at the end of each fiscal year. The estimates shall be prepared utilizing scenarios for likely State Supplementary Assistance (SSA) rates and enrollment projections. The projections shall include estimates of property tax rates and income surtax rates, if applicable.

The treasurer shall report monthly to the school board as to actual revenue and expenditures for the month and year-to-date, as compared to budgeted revenues and expenditures and compared to historical revenues and expenditures (both in dollar amounts and percentages) for each fund maintained by the district. The treasurer shall provide context with respect to current year variances between budgeted and historical revenues and expenditures.

A contingency reserve will be established at 0.2% of budgeted general fund expenses at the beginning of each fiscal year to provide for unanticipated expenditures of a non-recurring nature, to meet unexpected minor increases in service delivery costs, and to pay for needs caused by unforeseen emergencies.

**Financial Metrics:** The district is committed to the following financial metrics:

- A. Solvency Ratio\*: Maintaining a combined unassigned and assigned general fund balance that is at least 7% of annual revenue (actual or anticipated). The current year's cash reserve levy and before staffing and other spending decisions are finalized. The district will take reasonable steps to achieve a total general fund balance at least equal to its unspent authority. This enables the district to cash flow its legal spending limit.
- B. Unspent Authority: Maintaining an unspent authority balance of not less than 7% of that year's annual expenditures. The current year's projected balance will be discussed with the board before staffing and other spending decisions are finalized for the succeeding year. The district will measure attainment of these goals as of June 30<sup>th</sup>, but only after completion of the certified annual report.

**Modified Supplemental Amount:** The district shall solicit from the School Budget Review Committee (SBRC) additional Modified Supplemental Amount (spending authority) where it may be available for items such as Special Education deficit,

increasing enrollment, budget guarantee, open enrollment not on prior year count, English Language Learner (ELL), and any other lawful purposes. The board shall be provided a resolution to approve the maximum request authorized. Any award of Modified Supplemental Amount may be levied as a cash reserve levy, in full, in the next available budget year. For recurring program deficits that are predictable and estimable, the district shall levy in advance for the immediately succeeding year as part of the general cash reserve levy if the deficit causes the estimated assigned and unassigned to fall below the minimum required. Grants of spending authority not funded by the state or other sources may ultimately be levied against property taxes.

**Fund Balance Reporting:** Financial reporting for the balances in the district's governmental funds is based on Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting, and Governmental Fund Type Definitions.

Fund balance refers to the difference between assets and liabilities in the governmental funds balance sheets. GASB Statement 54 establishes a hierarchy that is based on, "the extent to which the government is bound to honor constraints on the specific purpose for which the amounts in those funds can be spent."

The governmental funds can have up to five fund balance classifications. The classifications are defined below from most to least restrictive.

1. Non-spendable Fund Balance: Includes amounts that cannot be spent because they are either: (a) Not in spendable form or (b) legally or contractually required to be maintained intact. This includes items not expected to be converted to cash, including inventories and prepaid expenses. It may also include other property acquired for resale and the principal of a permanent fund.
2. Restricted Fund Balance: Should be reported when constraints placed on the use of resources are either: (a) Externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. This includes categorical balances.
3. Committed Fund Balance: Reflects specific purpose pursuant to constraints imposed by formal action of the board. Such constraints can only be removed or changed by board action.
4. Assigned Fund Balance: Reflects amounts that are constrained by the government's intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint. Unless the amount is negative, the assigned fund balance is the residual classification for the governmental funds other than the general fund. If the amount is negative, then the residual amount is shown as unassigned.

5. Unassigned Fund Balance: The residual classification for the general fund only. As noted above, if a negative residual amount exists in other governmental funds, then the amount is reported as unassigned.

The board authorizes the chief financial officer to assign general fund balance amounts for specific purposes in compliance with GASB 54.

\*Solvency Ratio Calculation: 
$$\frac{\text{Unassigned} + \text{Assigned Fund Balances}}{\text{General Fund Revenues} - \text{AEA Flow Through}}$$

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Adopted: 12/13

Reviewed: 12/18

Revised: 5/15

Legal Reference (Code of Iowa): §§ 257.31(4); 279.8; 291; 297.22-25; 298; 298A

IASB Reference: 701.3; 701.4



## Business Procedures - Fiscal Management

### Policy Title: Inventory and Fixed Assets Code 801.6

For insurance purposes, ~~an~~ a perpetual inventory of the furniture, equipment, and other non-consumable items other than real property of the school district will be ~~conducted annually~~ maintained under the supervision of the superintendent [or designee]. ~~This report will be filed with the board secretary.~~

In addition, a separate fixed asset listing will be maintained for all governmental funds, in accordance with GASB 34. All fixed assets, both tangible and intangible, are accounted for at cost, or if cost is not determinable at estimated cost. Donated fixed assets are recorded at estimated fair market value at the time received. Tangible fixed assets include buildings, land, land improvements, artwork, construction in progress, and machinery and equipment. Machinery and equipment with a historical cost equal to or greater than \$5,000, will be capitalized. All listed fixed assets will be depreciated over the useful life of each fixed asset per the schedule listed below.

Class Description	Useful Life
Buildings	50 years
Site Improvements	20 years
Outdoor Equipment	20 years
Roof Replacements	20 years
Audiovisual Equipment	10 years
Machinery and Tools	15 years
Computers	5 years
Communications Equipment	10 years
Furniture and Accessories	20 years
Licensed Vehicles	8 years
Athletic Equipment	10 years
Custodial Equipment and Appliances	15 years
Musical Instruments	10 years

Intangible fixed assets are defined as assets that are identifiable, lack a physical substance, have an initial useful life extending beyond a single reporting period, and cost more than \$175,000. Examples include easements, patents, trademarks, copyrights, and computer software that is purchased, licensed, or internally generated. If the asset is generated internally, cost will include efforts of staff members or independent contractors to plan, develop, and implement the asset. Intangible fixed assets will be considered capital assets for financial reporting purposes and depreciated over the estimated useful life of the asset using the straight-line method.

All equipment used by employees or students to meet the educational mission of the district must be tagged in a manner to identify them as permanent property of the Linn-Mar Community School District.

Nutrition Fund fixed assets with a historical cost equal to or greater than \$500 will be capitalized and depreciated over 12 years. Computer and technology assets purchased by the Nutrition Fund will be depreciated over five years. A straight-line depreciation method will be used, and assets will be depreciated for a full year in the year of acquisition. An annual inventory will be maintained on consumable property within the Nutrition Services program.

It is the responsibility of the superintendent [or designee] to develop a process for implementation of this policy.

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Adopted: 7/03

Reviewed: 7/10; 5/15; 12/18

Revised: 10/12; 12/13; 12/19; 6/21

Legal Reference (Code of Iowa): §§ 257.31(4); 279.8; 297.22-25; 298A

IASB Reference: 802.4



## Business Procedures - Income

### Policy Title: Local, State, Federal, and Miscellaneous Revenue Code 802.1

Revenues of the school district are received by the board treasurer [or designee]. Other persons receiving revenues on behalf of the school district will promptly receipt the money and deposit the money in a timely manner.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. To aid the process of collecting revenues, ACH payments, ~~for school fees, tuition, and insurance payments for retirees will be allowed and any other payments due to the district~~ credit card payments, and other electronic payment systems may be allowed on certain payments due to the district. School district funds from all sources will not be used for private gain or political purposes.

Tuition fees received by the school district are deposited in the general fund. The tuition fees for preschool through 12th grade during the regular academic school year are set by the board based upon the recommendation of the superintendent [or designee] in compliance with current law. Tuition fees for summer school are set by the board prior to offering the program.

The board may charge materials fees for the use or purchase of educational materials in accordance with state code. Materials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent [or designee] to recommend to the board when materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities are deposited in the general fund. It is the responsibility of the superintendent [or designee] to recommend to the board a fee schedule for renting school district property.

The board grants the superintendent [or designee] the authority to contract with a collection agency to collect non-sufficient funds (NSF) checks and unpaid student fees. The use of a collection agency must be communicated to all Linn-Mar patrons in accordance with all state and federal Laws.

Proceeds from the sale of real property are placed in the Physical Plant and Equipment Levy (PPEL) fund. ~~However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than 10 and no more than 20 days prior to the proposed public hearing. Notice of the public hearing must include the date, time, and location of the public hearing and a description of the proposed action.~~ The proceeds from the sale of other school district property are placed in the general fund.

~~The board may claim exemption from the law prohibiting competition with private enterprise for the following activities:~~

- ~~• Goods and services directly and reasonably related to the educational mission;~~
- ~~• Goods and services offered only to students, employees, or guests which cannot be provided by private enterprise as the same or lower cost;~~
- ~~• Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;~~

- Goods and services which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and
- Sale of books, records, tapes, software, educational equipment, and supplies.

It is the responsibility of the superintendent [or designee] to bring to the board's attention additional sources of revenue for the school district.

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Adopted: 6/70

Reviewed: 12/13; 5/15; 12/18

Revised: 7/10; 10/12

Related Policy (Code#): 801.1; 802.8

Legal Reference (Code of Iowa): §§ 12C; 23A; 24.9; 257.2; 279.8; 41; 282.2, .6, .24; 291.12; 297.9-12, .22; 301.1

IASB Reference: 704.1





## Administrative Regulations Regarding Educational Supply Fee

Code 802.3-R

Students who are enrolled after the beginning of the school year will be charged a fee for consumable materials on the following schedule:

Enrolling In	Amount of Fee
September	100%
October	100%
November	100%
December	85%
January	60%
February	60%
March	45%
April	45%
May	0%

Students who drop from enrollment in the district are entitled to a refund on the following schedule:

Withdrawing Enrollment	Amount of Refund
September	<del>52%</del> 50%
October	<del>52%</del> 50%
November	<del>52%</del> 50%
December	<del>52%</del> 50%
January	<del>32%</del> 25%
February	<del>32%</del> 25%
March	0%
April	0%
May	0%

As granted by *Policy 802.1 Local, State, Federal, and Miscellaneous Revenue*, the district will use a collection agency to collect non-sufficient fund (NSF) checks and unpaid fees. At minimum, two attempts will be made via written correspondence.



**Policy Title: Investments  
Code 802.6**

The Board of Directors hereby directs the board treasurer, in conjunction with the board secretary, to manage the investment of funds for the district. School district funds in excess of current needs are invested in compliance with this policy. The goals of the district's investment portfolio in order of priority are:

1. To provide safety of the principal
2. To maintain the necessary liquidity to match expected liabilities
3. To obtain a reasonable rate of return

In making investments, the school district shall 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 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 15 months of receipt. When investing operating funds, the investments must mature within 397 days or less. If, during the current budget year an amount of public funds will exceed operating funds by at least 33%, the amount of public funds that exceed operating funds by greater than 33% may be invested in certificates of deposit at federally insured depository institutions which mature within 63 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.

The board authorizes the board treasurer, in conjunction with the board secretary, 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 US government and its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at federally insured Iowa depository institutions
- All other investments authorized or hereafter authorized by the Code of Iowa

It is the responsibility of the board treasurer, in conjunction with the board secretary, to oversee the investment portfolio in compliance with this policy and the law and to report portfolio compliance to the superintendent semi-annually.

Where possible, it is the policy of the district to diversify its investment portfolio. Assets are 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.

It is the responsibility of the board treasurer, in conjunction with the board secretary, to bring 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 board treasurer, in conjunction with the board secretary, will also provide the board and superintendent 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 30 days of any material weakness in internal structure or regulatory orders or sanctions 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 the school district audit. Contracts with outside persons will not be based on the performance of the investment portfolio.

The board treasurer, in conjunction with the board secretary, is responsible for reporting to and reviewing with the superintendent semi-annually, and with the board ~~at its organizational meeting~~, 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 is also the responsibility of the board treasurer, in conjunction with the board secretary, 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 board secretary, in conjunction with the board treasurer, to deliver a copy of this policy to the school district's depositories, auditor, and outside persons doing business with the school district.

It is also the responsibility of the board secretary, in conjunction with the board 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 officer's and employee's responsibility for elements of the investment process, and to address the capability of the management. The board secretary, in conjunction with the board treasurer, will review the investment practices and internal controls process with the superintendent annually.

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Adopted: 6/70

Reviewed: 7/10; 10/12; 12/18

Revised: 12/13; 5/15; 11/18

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

IASB Reference: 704.3 Option III



## **GENERAL**

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

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

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

## **PURPOSES AND USES OF DEBT**

**Capital Planning:** To enhance creditworthiness and prudent financial management, the school district is committed to systematic capital planning, inter-governmental cooperation and coordination, and long-term financial planning. The district maintains, and annually updates, a 10-year facility plan and holds regular meetings of the Facility Advisory Committee to keep the plan updated.

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

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

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

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

In general, advance refunding for economic savings will be undertaken either: (a) When a net present value savings of at least four percent of the refunded debt can be achieved or (b) if the escrow structure results in a material negative arbitrage (i.e., the cost of the escrow is more expensive than the permitted cost of the escrow using then-current IRS rules), the net present value savings must be at least five percent of the refunded debt. Current refunding which produces a net present value savings of less than three percent (3%) will be considered on a case-by-case basis taking into consideration bond covenants and general conditions. Refunding with negative savings will not be considered unless there is a compelling, public policy objective for doing so.

## **DEBT STANDARDS AND STRUCTURE**

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

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

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

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

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

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

**Decision Analysis to Issue Debt:** Whenever the school district is contemplating the issuance of debt, information will be developed concerning the following four categories commonly used by rating agencies assessing the school district's credit worthiness:

1. Debt Analysis: Debt capacity analysis, purpose for which debt is proposed to be issued, debt structure, debt burden, debt history and trends, and adequacy of debt and capital planning.
2. Financial Analysis: Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past

revenue and expenditure trends; history and long-term trends of revenues and expenditures; evidence of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

3. Governmental and Administrative Analysis: Government organization structure, location of financial responsibilities and degree of control, adequacy of basic service provision, inter-governmental cooperation/conflict and extent of duplication, and overall planning efforts.
4. Economic Analysis: Geographic and location advantages, population and demographic characteristics, wealth indicators, types of employment, industry and occupation, housing characteristics, new construction, evidences of industrial decline, and trend of the economy.

## **DEBT ISSUANCE**

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

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

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

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

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

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

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

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

## **DEBT MANAGEMENT**

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

**Arbitrage and Record Keeping Compliance:** The district will maintain a system of record-keeping, reporting, and compliance procedures with respect to all federal tax requirements which are currently or may become applicable through the lifetime of all bonds in accordance with all arbitrage rules and rebate requirements. Such issues of compliance to review should include but are not limited to:

- ~~• Consult with financial advisors and rebate analyst to identify bond proceeds or applicable debt service allocations that must be invested with a yield on such investments does not exceed the yield to which such investments are restricted. These investments shall meet the requirements of the district's investment policy.~~
- ~~• Review with financial advisors that investment of bonds proceeds is performed in compliance with arbitrage rules and rebates.~~
- ~~• Consult with financial advisors to determine whether the district is subject to rebate requirements of Section 148(f) of the code and related treasury regulations with respect to each issue of bonds.~~
- ~~• Consult with rebate analyst to determine rebate liability.~~
- ~~• Consult with financial advisors and rebate analyst to determine whether the district is eligible for any temporary periods for unrestricted investments and is eligible for any of the spending exceptions to the rebate requirements.~~
- ~~• Consult with the rebate analyst and, if appropriate, bond counsel prior to the fifth anniversary date of issuance of each issue of bonds of the district and each fifth anniversary thereafter to arrange for calculations and reports of rebate requirements with respect to such bonds:~~
  - ~~• If a rebate payment is required to be paid by the district the board treasurer, or designee, shall request Form 8038-T be prepared by bond counsel in order to be submitted to the Internal Revenue Service (IRS).~~
  - ~~• If the district is authorized to recover a rebate payment previously paid the board treasurer, or designee, shall consult with the trustee or bond counsel to prepare the appropriate form (Form 8038-R) with the Internal Revenue Service (IRS).~~
- Post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond finance property, yield restriction and rebate, and timely return filing);
- Proper maintenance of records to support federal tax compliance;
- Investments and arbitrage compliance;
- Expenditures and assets;
- Private business use; and
- Designation of primary responsibilities for federal tax compliance of all bond financings.

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

The official statements accompanying debt issues, certified annual financial reports, annual fiscal audits, and continuing disclosure statements will meet the standards articulated by the appropriate regulatory body including but not limited to the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), and the Internal Revenue Service (IRS). The district may hire a consultant to assist with continuing disclosure statements as required by state and federal regulatory bodies. Any significant financial reports affecting or commenting upon the district will be forwarded to rating agencies and any material events will be reported.

The issuance of securities subjects the district to regulation and risk regarding disclosure provided to investors. The district is committed to providing timely, accurate, and complete disclosure. The district shall assess the risk based on the type of security being issued and the type of offering contemplated and shall hire third-party professional experts in their field to assist the district with the bond sale process and assist with risk mitigation.

In the event that the district is selling securities in a full public offering, the district shall engage legal counsel (whether bond counsel, disclosure counsel, or both) whose engagement shall include an opinion (often called a 10b-5 opinion) regarding the accuracy and completeness of the offering materials (often called the bond official statement). Bond counsel's legal opinion shall cover all material legal and tax-related representations of the district.

The district shall weigh the merits and costs of hiring other third party professionals including financial advisors, underwriters, bank trustees, registrar and paying agent, and continuing disclosure dissemination agents on a case by case basis. The district notes that each potential professional offers specific skill sets not generally available to the district that may be advantageous to the district with respect to the specific offering being contemplated.

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Adopted: 12/13

Reviewed: 5/15; 12/18

Related Policy (Code#): 802.9; 802.9-R2; 804.1

Legal Reference (Code of Iowa): §§ 74-76; 278.1; 298; 298A

IASB Reference: 704.2; 704.2R1





## Business Procedures - Income

### Policy Title: Cash in School Buildings Code 802.10

The amount of cash that may be kept in the school buildings for any one day is sufficient for that day's operations. Funds raised by students are kept in a safe in a secured area **and then deposited in the authorized depository in a timely manner.**

The minimal amount of cash is kept in the central administration office at the close of the day. Excess cash is deposited in the authorized depository of the school district.

It is the responsibility of the superintendent [or designee] to determine the amount of cash necessary for each day's operations and to comply with this policy.

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Adopted: 7/10

Reviewed: 10/12; 12/13; 5/15; 12/18

Related Policy (Code#): 802.8

Legal Reference (Code of Iowa): § 279.8

IASB Reference: 702



### Policy Title: Online Fundraising Campaigns/Crowdfunding Code 802.11

The Linn-Mar Board of Education believes that certain online fundraising campaigns, including crowdfunding campaigns, may further the interests of the district. The district has determined that [donorschoose.org](http://donorschoose.org) is the only approved crowdfunding source. District employees wishing to post a project on [donorschoose.org](http://donorschoose.org) must submit a grant approval request form through the business office. Once the request is approved, the person may post the project on the website. **Any fundraising efforts conducted using the district's name, symbols, or imagery will be conducted in accordance with all policies, regulations, and rules for fundraising within the district.** Items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board and will be used only in accordance with the terms for which they were given, as agreed to by the board.

Approval of requests will depend on factors including, but not limited to:

- Compatibility with the district's educational program, mission, vision, core values, and beliefs
- Congruence with the district and school goals that positively impact student performance
- The district's instructional priorities
- The manner in which donations are collected and distributed by the crowdfunding platform
- Equity in funding
- Other factors deemed relevant or appropriate by the district

If approved, the requestor will be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign.

The requestor is responsible for compliance with all state and federal laws and other relevant district policies and procedures. All items and money generated are subject to the same controls and regulations as other district property and are deposited or inventoried accordingly. No money raised or items purchased will be distributed to individual employees.

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Adopted: 6/16

Reviewed: 12/18

Related Policy (Code#): 508.1; 504.5; 704.4; 904.2

Legal Reference (Code of Iowa); §§ 279.8; 279.42; 565.6

IASB Reference: 704.6



## Business Procedures - Expenditures

### Policy Title: Purchasing/Bidding: Goods and Services Code 803.1

The board supports economic development in Iowa. Purchases should take into account Iowa goods and services from locally-owned businesses located within the Corridor or from an Iowa based company which offers these goods or services if the cost and other considerations meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items as part of response evaluation.

It is the responsibility of the superintendent [or designee] to approve purchases, except those authorized by or requiring direct board action. The superintendent [or designee] may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories, or attachments with an estimated cost of \$50,000 or more.

The superintendent [or designee] will have the authority to authorize purchases without competitive bids for goods and services costing under \$25,000 without prior board approval. For goods and services costing more than \$25,000 and less than \$50,000, the superintendent [or designee] will receive quotes of the goods and services to be purchased prior to board approval. ~~Major item purchases including school buses will require competitive sealed bids. The competitive sealed bid requirement is waived in the case of emergency purchases.~~ Major item purchases costing at least \$50,000, including school buses, will require competitive sealed bids or proposals, except for emergency purchases and those professional services annually appointed/approved by the board for continual and ongoing services (i.e. legal and audit) or board-selected professional services such as those exempted by law from the requirements of competitive bids or quotations (i.e. architect or engineering design services). The purchase will be made from the lowest responsible bidder based upon total cost considerations including but not limited to the cost of the goods and services being purchased, availability of service and/or repair, delivery date, the targeted small business procurement goal, and other factors deemed relevant by the board. In the event that only one quotation or bid is submitted, the board may proceed if the quotation or bid meets the contract award specifications. The board may elect to exempt certain professional service contracts from the thresholds and procedures outlined above. ~~The thresholds and procedures related to purchases of goods and services do not apply to public improvement projects.~~

~~When using federal Child Nutrition Funds to purchase goods and services dollars spent annually must be estimated; it is acceptable to categorize (e.g., groceries, milk, produce, small equipment, large equipment, supplies, and chemicals). A formal sealed bid procurement process is required when annual spending in the category exceeds \$25,000, annually. An informal process is used for all other purchases under the threshold.~~

The board and superintendent [or designee] will have the right to reject any or all bids, or any part thereof and to re-advertise. If it is determined that a targeted small business which bid on the project may be unable to perform the contract, the superintendent [or designee] will notify the Department of Economic Development. The board will enter into such contracts as they deem are in the best interest of the school district.

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

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Adopted: 6/70

Reviewed: 7/10; 4/16; 12/18

Revised: 10/12; 12/13; 5/15; 11/18

Related Policy (Code#): 803.1-R1; 803.1-R2

Legal Reference (Code of Iowa): §§ 26; 28E; 72.3; 73; 73A; 285; 297; 301; 261 IAC 54; 281 IAC 43.25

IASB Reference: 705.1



## **Purchasing/Bidding: Procedures for Contracts and Purchases Paid with Federal Funds**

**New Policy  
Code 803.1-R2**

All vendors and/or contractors paid with federal funds shall be checked for suspension and debarment on [www.sam.gov](http://www.sam.gov). The district shall not enter into transactions with parties that are debarred, suspended, or otherwise ineligible for participation in federal assistance programs or activities.

The district shall take affirmative steps as required by federal law with respect to small business, minority-owned business, and female-owned businesses, such as: (1) placing such businesses on solicitation lists; (2) soliciting such businesses whenever they are potential sources; (3) when economically feasible, dividing contracts into smaller tasks or quantities to allow participation from such businesses; (4) establishing delivery schedules that encourage participation by such businesses; (5) when appropriate, utilizing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the primary contractor, when applicable, to follow these steps with respect to subcontractors.

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

The district shall ensure that contracts paid with federal funds contain the following provisions when applicable: (1) contracts over \$150,000 shall address remedies, sanctions, and/or penalties for breach of contract terms by contractors; (2) contracts over \$10,000 shall address termination for cause and for convenience; (3) all contracts shall address Equal Employment Opportunity; (4) prime construction contracts in excess of \$2,000 shall include a provision for compliance with the Davis-Bacon Act; (5) contracts over \$100,000 that involve mechanics or laborers shall include a provision for compliance with 40 U.S.C. §§ 3701-3708; (6) if the federal award meets the definition of "funding agreement" under 37 CFR § 401.2, a provision regarding compliance with 37 CFR Part 401; (7) contracts and sub grants over \$150,000 shall include a provision for compliance with the Clean Air Act and the Federal Water Pollution Control Act; (8) all contracts shall include a provision for compliance with federal debarment and suspension requirements; (9) contractors that apply or bid for an award exceeding \$100,000 must file the required certification under the Byrd Anti-Lobbying Amendment.

No district employee, officer, or agent may participate in the selection, award, and administration of contracts supported by a federal award if they have a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of their immediate family, their partner, or an organization which

employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. District officers, employees, and agents may neither solicit for accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Violation of this requirement may result in disciplinary action for the district employee, officer, or agent.

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Adopted:

Reviewed:

Revised:

Related Policy (Code #): 803.1; 803.1-R1

Legal Reference: Title 2 Code of Federal Regulation (CFR) Grants and Agreements, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards



## Business Procedures - Expenditures

### Policy Title: Bids and Awards for Construction Contracts Code 803.2

The board supports economic development in Iowa, particularly in The Corridor. Award of construction contracts should take into account the location of the business and should consider Iowa-based companies if the bids submitted are comparable in quality and can be executed without additional cost when compared to those submitted by other bidders.

Public competitive sealed bids are required for construction projects including renovation and repair with a cost exceeding the statutory minimums required by law. The public competitive sealed bid requirement at the statutory minimums required by law is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school. The superintendent [or designee] will comply with the competitive quote process for those projects subject to the competitive quote law. The superintendent [or designee] will determine the process for obtaining quotes for projects below the competitive quote limit. The board will approve competitive bids and competitive quotes.

The award of construction contracts will generally be made to the lowest **responsive**, responsible bidder. Criteria for consideration in determining responsible bidders includes but is not limited to:

- History of project completion dates
- Timeliness of work progress on prior projects
- Number, cost, and quality of change orders on previous projects
- Prior experience and qualifications of sub-contractors to do specified work

The board in its discretion after considering factors relating to the construction including but not limited to the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board may choose a bid other than the lowest bid. The board may also offer incentives for meeting project deadlines or penalties for exceeding project deadlines or assign contractors a risk factor based on past performance and experience. The board will have the right to reject any or all bids, or any part thereof, and to enter into the contracts deemed to be in the best interest of the school district.

It is the responsibility of the superintendent [or designee] to make a recommendation and the reason for it to the board for construction contract bids. The board secretary will recommend to the board which bid to accept.

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Adopted: 5/09

Reviewed: 5/15; 4/16

Revised: 10/12; 12/13; 12/18

Related Policy (Code #): 803.2-R

Legal Reference (Code of Iowa): §§ 72; 73; 73A.2, .18; 297.7-8; HF 2713



## Administrative Regulations Regarding Bids and Awards for Construction Contracts

**Code 803.2-R**

Public competitive sealed bids are required for construction projects including renovations and repairs with an estimated cost exceeding the statutory minimums required by law.

The competitive quote process is required for projects that exceed the statutory minimums stated by law but that do not exceed the minimums set for competitive bidding.

The superintendent [or designee] will determine the process for obtaining quotes for projects below ~~\$55,000.00~~ the competitive quote statutory minimums.

The bid and quote process, while herein specified, may be adjusted with notice to accommodate exceptional conditions not limited to budget, time requirements, or construction conditions but shall not exceed statutory limits.

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Adopted: 12/13

Revised: 5/15; 12/18

Related Policy (Code#): 803.2



**Policy Title: District Credit Card Use  
Code 803.3**

The superintendent [or designee] is authorized to enter into an agreement with a financial institution for the use of district credit cards. Use of credit cards will be limited to expenditures necessary to conduct district business. **Actual and necessary expenditures incurred in the performance of work-related duties include, but are not limited to, travel expenses related to professional development or fulfillment of required job duties, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.**

**Employees and officers using a school district credit or procurement card must submit a detailed, itemized receipt to substantiate all expenditures. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than 10 working days following use of the school district's credit or procurement card. In exceptional circumstances, the superintendent [or designee] may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.**

The superintendent [or designee] designates the employees authorized to use district credit cards for the purchase of appropriate goods and services for district purposes. The superintendent [or designee] will be responsible for establishing administrative procedures that, at a minimum, address the following:

1. Which employees are authorized to use district credit cards.
2. What types of goods and services each employee is authorized to purchase with a district credit card.
3. The maximum amount of any single transaction for each authorized employee.
4. The total maximum dollar amount of purchases for a monthly billing cycle for each authorized employee.

The district will instruct the credit card issuer in writing to block all credit card purchases of unauthorized goods and services, purchases of goods and services from unauthorized merchants, purchases in excess of the single transaction limit, and purchases in excess of the monthly billing cycle limit. District credit card purchases may be made by telephone, facsimile, over the internet, or onsite.

**It is the responsibility of the superintendent [or designee] to determine whether the school district credit or procurement card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of**



the board whether the school district credit or procurement card used by the superintendent and board is for appropriate school business.

District credit card users will be held accountable for appropriate use of district credit cards. Unauthorized use of a district credit card will be grounds for disciplinary action including termination of employment.

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Adopted: 2/05

Reviewed: 10/12; 12/13; 5/15; 12/18

Revised: 7/08

Related Policy (Code#): 803.3-R

IASB Reference: 401.10



## Administrative Regulations Regarding District Credit Card Use

Code: 803.3-R

The Linn-Mar Community School District feels that credit cards can help aid administration take care of school business in an efficient manner. With this in mind, the use of a credit card will only be allowed for certain purchases. These purchases include the following:

1. **Hotel/Motel Expenses:** Employees are expected to use the most cost effective lodging option when traveling. Additional costs incurred above the cost of the room not related to business are the responsibility of the employee.
2. **Travel:**
  - a. Employees are expected to use the most cost effective airfare when traveling to a destination with a distance exceeding 350 miles. Only coach class tickets are allowed.
  - b. Vehicle parking charges.
3. **Meals:**
  - a. Are allowed in an amount not to exceed \$50.00 per person per day. No single meal (e.g. breakfast, lunch, or dinner) should exceed \$30.00. **The total cost of meals will be the actual cost (less tips and any unwaived sales tax) not exceeding \$50.00 for a full day's total.**
  - b. Gratuities are allowed up to 20 percent. Gratuities above 20 percent will require reimbursement from the employee to the district.
  - c. Reimbursement for alcoholic beverages is not permitted.
4. **Registrations:** Conference registrations are allowed to be charged as long as the conference has been approved.
5. **Internet Purchases:** Purchase of materials via the Internet are allowed with prior approval of the district or site administrator.
6. **Other Purchases:** Other purchases will be allowed with prior approval of the site administrator ~~for purchases up to \$1,000.~~ **Credit card purchases in excess of \$1,000 \$5,000 need approval of the ~~chief financial officer and~~ superintendent [or designee].**

All employees who use a district credit card will turn in itemized receipts. Any charges made without verifiable receipts will require the employee to reimburse the district for the charges.

It is also a requirement of the employee to present a copy of the district's tax exempt certificate with all purchases to ensure that sales tax is not charged, failure to do so could require the employee to reimburse the district the sales tax charge.



## Business Procedures - Expenditures

### Policy Title: Public Purpose and Use of Public Funds Code 803.4

The board acknowledges that expenditures and use of district resources may be needed to support the decision-making process in conducting district business, promoting more efficient time frames for conducting business, promulgating a productive working climate, improving personnel well-being and morale, and nurturing a positive learning environment. To serve these purposes, the board supports appropriate expenditures and use of district resources for attainment of the district mission and strategic goals for official district activities and business.

The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the districts internal controls policy and regulations (Refer to policies 801.7 and 801.7-R) as resources for questioning a purchase. Concerns should be reported to the superintendent and/or the board president.

The superintendent shall develop a process for approving expenditures of public funds. The board will review expenditures and applicable reports, as necessary, to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshments for district staff, even within district, should comply with the district's employee travel allowance policy (Refer to policies 803.10 and 803.10-R), and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies, and district accounting requirements.

~~The superintendent [or designee] may approve payment from the general fund in a reasonable amount for the following expenditures:~~

- ~~1. Expenditures for food items and refreshments for district staff for meetings held before normal start times, during the lunch hour, after normal work times, and anytime during the day when food and refreshments are served.~~
- ~~2. Expenditures for food items and refreshments for district staff meetings with outside organizations and associations.~~
- ~~3. Expenditures for food items and refreshments for board members and staff during board meetings.~~
- ~~4. Expenditures for food items and refreshments for board committees or superintendent committees during meetings.~~

- ~~5. Expenditures for food items, refreshments, and recognition items for recognizing the services of employees, retirees, or volunteers.~~
- ~~6. Expenditures for food items, refreshments, and recognition/retention items given to staff for recognizing and promoting wellness program participation and initiatives.~~
- ~~7. Expenditures for food items, refreshments, and/or tokens supplied for service-related or recognition activities.~~

~~The superintendent [or designee] is responsible for administrative regulations that define implementation of this policy.~~

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Adopted: 2/00

Reviewed: 7/10; 5/15; 12/18

Revised: 10/12; 12/13

Related Policy (Code#): 801.7; 801.7-R; 803.10; 803.10-R; 803.4-R

IASB Reference: 705.4; 705.4R1



## Administrative Regulations Regarding Public Purpose and Use of Public Funds

Code: 803.4-R

~~In supporting the essence of board policy, these regulations have been developed to help identify the types and reasonable amounts of expenditures. This is not an all-inclusive list.~~

The following is a list of examples organized by activity for what is allowable, or not allowable, as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted **prior to** expending funds.

- Use of Credit/Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with district policies 803.3 and 803.3-R.
- Mileage: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in policies 803.10 and 803.10-R regarding travel allowances.
- Travel Accommodations: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in policies 803.10 and 803.10-R regarding travel allowances.
- Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- Retirement and Recognition Gifts: Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift or honorarium in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds provided the expenditures are modest and approved by the superintendent.
- Honoraria: District employees may, at times, receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when they have used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.
- Memorial Gifts: Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate. Memorial gifts of any sort other than flowers and/or a card are a personal expense.
- Breakroom Supplies: The purchase of perishable or disposable supplies for employee breakrooms is primarily designed for individual consumption and is a

personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.

- Supplies for Public Areas: Limited refreshments, such as water and coffee, may be available in public reception areas of the district including, but not limited to, the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds as they provide light refreshment to members of the community.
- Food/Refreshments: Food and refreshments are typically a personal expense. Meetings spanning mealtimes should be avoided when possible. When a district meeting is required to take place spanning a customary mealtime, the superintendent [or designee] shall determine whether food and/or refreshments will be provided to employees whose presence is required during the meeting. The cost of food and refreshments for employees shall be reasonable and, when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement

The superintendent [or designee] may approve payment from the general fund in a reasonable amount for the following expenditures:

1. Expenditures for food items and refreshments for district staff for meetings held before normal start times, during the lunch hour, after normal work times, and anytime during the day when food and refreshments are served.
2. Expenditures for food items and refreshments for district staff meetings with outside organizations and associations.
3. Expenditures for food items and refreshments for board members and staff during board meetings or work sessions.
4. Expenditures for food items and refreshments for board committees or superintendent committees during meetings.
5. Expenditures for food items, refreshments, and recognition items for recognizing the services of employees, retirees, or volunteers.
6. Expenditures for food items, refreshments, and recognition/retention items given to staff for recognizing and promoting wellness program participation and initiatives.
7. Expenditures for food items, refreshments, and/or tokens supplied for service-related or recognition activities.

### ~~Public money may be used for:~~

The superintendent [or designee] may also approve public money to be used for:

1. Volunteer service recognition items, not to exceed \$25 per volunteer.
2. Meals (food and drink) for student participants, coaches, and staff including end of season banquets. This pertains to meals at a Linn-Mar facility or offsite.
3. Recognition items paid for from student activity funds, not to exceed \$50 per student participant for trophies, plaques, awards, and other non-cash items.
4. Token items supplied to students for service-related or recognition activities paid for from the general fund not to exceed \$10 per student for similar items such as t-shirts, water bottles, awards, and other non-cash items. **Items purchased for student Positive Behavioral Interventions and Supports (PBIS) incentives are allowable if the cost does not exceed \$10 per student.**

5. Purposes clearly specified in approved fundraising activities and shared with patrons in fundraising materials.
6. **One apparel item** for coaches and sponsors to be worn for team competitions and/or performances not to exceed \$50 per season per coach. Such apparel must be clearly specified on fundraising forms and shared with patrons in fundraising materials. Apparel must adhere to district licensing agreements for registered marks and logos. ~~Major performance event themes are permitted but only one apparel item is permitted per season.~~

**Public money may not be used for:**

- a. All other apparel for coaches, ~~and~~ sponsors, **employees, and other individuals** not listed above
- ~~b. Apparel for family members of coaches~~
- ~~c. Apparel for coaches in lieu of wages~~
- d. Personalized apparel
- e. Personal apparel: underwear, bras, socks, shoes, etc.
- f. Gifts for coaches, **sponsors**, or their family members
- g. Meals (food or drink) for ~~parents, wives, or other~~ family members of the coaches, **sponsors**, and/or the student participants ~~or coaches unless reimbursed by the guest to the district~~
- ~~h. Apparel for student participants that is not part of the uniform~~
- i. Individual camp or clinic fees for students
- j. Gift cards/cash incentives **given to students, employees, or other individuals**
- k. **Gifts, decorations, meals, or other costs for staff birthdays, holiday parties, or other occasions that are personal in nature**

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Adopted: 1/13

Reviewed: 5/15; 12/18

Revised: 12/13

Related Policy (Code#): 803.4

IASB Reference: 705.4; 705.4R1



## Business Procedures - Expenditures

### Policy Title: Approval and Payment for Goods and Services Code 803.6

The Board of Directors authorizes the issue of warrants and ACH transfer of funds for payment of claims against the district for goods and services. The board will allow the warrants after the goods and services have been received and accepted in compliance with board policy.

Each payment must be made payable to the person entitled to receive the money. The board ~~may by resolution authorize~~ **authorizes** the board secretary, upon approval of the superintendent, to issue payments when the board is not in session for payment of reasonable and necessary expenses but only upon verified bills filed with the board secretary or treasurer and for the payment of salaries pursuant to the terms of a written contract. Each payment must be made payable only to the person (business, corporation, or other qualified entity) performing the service or presenting the verified bill and must state the purpose for which the payment is issued.

All bills and salaries for which payments are issued prior to audit and allowance by the board must be approved by the board at the next board meeting and be entered in the regular minutes by the board secretary.

The board president and board secretary may sign warrants by use of a signature plate.

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Adopted: 6/70

Reviewed: 10/12; 5/15; 12/18

Revised: 12/13

Related Policy (Code #): 803.1; 803.2; 803.4; 803.7

Legal Reference (Code of Iowa): §§ 279.8, .29, .30, .36; 291.12; 721.2(5)

IASB Reference: 705.3





## Business Procedures - Expenditures

### Policy Title: Travel Allowances Code 803.10

Employees traveling on behalf of the school district and performing approved school district business may be reimbursed for their actual and necessary expenses. Actual and necessary travel expenses will include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses, and registration costs. Travel within the school district and outside of the school district must be pre-approved by the superintendent [or designee]. Pre-approval will include an evaluation of the necessity of the travel, the reason for the travel, and an estimate of the cost of the travel to qualify as approved school district business.

All personnel of the school district are encouraged to use the district credit card for travel expenses authorized by the superintendent [or designee] and described in policies 803.1, 803.1-R1, 803.1-R2, 803.3, 803.3-R, and 803.10-R for travel incurred under the policies of the Board of Directors. Travel expenses incurred without the use of a district credit card ~~will~~ may be reimbursed according to administrative regulations.

All personnel will be reimbursed for any travel from their offices while in the performance of their assigned duties at the mileage rate per mile as set by the State of Iowa. This does not include travel to and from work and home, but it does include any required travel expenses between district facilities.

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Adopted: 6/70

Reviewed: 12/13; 5/15; 12/18

Revised: 10/12

Related Policy (Code#): 205.1; 803.1; 803.1-R1-R2; 803.3; 803.3-R; 803.10-R

Legal Reference (Iowa Code): 279.8, .29, .30

IASB Reference: 401.7; 401.10



## Administrative Regulations Regarding Travel Allowances

**Code 803.10-R**

Reimbursement for actual and necessary expenses may be allowed for travel within the school district and outside the school district if the employee received pre-approval for the travel. Personal reimbursements of travel expenses will be limited as all personnel of the school district are encouraged to use a district credit card for travel expenses. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed, itemized receipt indicating the date, purpose, and nature of the expense for each claim item. Employees may also be required to provide an explanation as to why a district credit card was not used for travel purposes. In exceptional circumstances, the superintendent [or designee] may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim. Detailed expense reports must be submitted to the appropriate administrator's office upon return from travel within 30 calendar days of the last day of travel. These reports will be filed on forms provided by the district or by using the online district mileage reimbursement program. Claims presented for reimbursement beyond the 30 calendar days will not be approved unless an exception is made by the superintendent [or designee].

~~Reimbursement claims must be submitted within 30 calendar days of the last day of travel. Any prior year claims presented for reimbursement beyond the 30 calendar days will not be approved.~~

### Reimbursement Regulations

Out of Town Meals and Lodging:

1. The cost of each meal will be itemized separately by date. No single meal (e.g. breakfast, lunch, or dinner) will exceed \$30.00. The total cost of meals will be the actual cost (less tips and any unwaived sales tax) not exceeding \$50.00 for a full day's total, except for meals which may be paid for through convention registration or as verified by a receipt.
2. Tips for any one meal should not exceed 20%.
3. Meals in the metro immediate Cedar Rapids/Marion corridor area are not reimbursable unless an exception is made by the superintendent [or designee].
4. State sales tax for meals is allowed if the vendor cannot waive it for public schools that are tax exempt.
5. No reimbursement will be paid for alcoholic beverages.
6. Hotel/motel bills should be filed with the expense report. The amount claimed for reimbursement should be include the actual cost or single rate, as appropriate of the room charges and any applicable hotel taxes and fees only [if they are unable to waive them for public schools that are tax exempt] and must be reflected on an itemized hotel receipt.
7. Travel costs for a spouse or anyone other than the district employee shall be a personal expense and not allowed by the district.

8. Charges for phone calls will not be reimbursed unless specifically noted as related to business.

#### Transportation:

1. Whenever possible, travel should be by school vehicle rather than by a private vehicle.
2. When a school-owned vehicle is not available, a private vehicle may be used and the mileage rate per mile set by the State of Iowa will be allowed. The cost of the use of a private vehicle should not exceed the cost of coach rate by commercial airfare.
3. Fees for parking will be reimbursed when verified by a receipt **and reasonable in nature (i.e. valet parking is not considered reasonable)**. Fees for tollways will also be reimbursed.

#### Transportation by Public Carrier, Taxi, or other Rideshare Services:

1. **Employees are expected to use the most cost-effective airfare when traveling to a destination with a distance exceeding 350 miles.** Reimbursement is provided for coach rate on commercial airlines or other public carriers when appropriate. A claim for reimbursement must be accompanied by a receipt from the public carrier.
2. When approved, public carrier tickets may be purchased through a designated local travel agency which will bill the proper account directly.
3. **Reimbursement is provided for taxi or other rideshare services if related to business and reasonable in nature. Receipts are required in order to receive reimbursement.**
4. **Tips for taxis and/or rideshare services should not exceed 20% per transaction.**

#### Use of District-Owned Vehicles:

Certain district employment positions may require regular and extensive in-district travel. Due to the required duties of these positions, the district may provide certain positions with use of district-owned vehicles. Employees who utilize district-owned vehicles during the course of their job duties are fulfilling the public purpose of meeting the needs of the educational community in an efficient and time-sensitive manner. District-owned vehicles are purchased and maintained with public money and must be used strictly in accordance with fulfilling a public purpose. These vehicles represent the district in carrying out its educational mission. Therefore, district-owned vehicles will be clearly marked at all times to identify the district.

The superintendent [or designee] is responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances, and assignment and proper use of school district vehicles. The administrative regulations will include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

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Adopted: 2/77

Reviewed: 10/12; 5/15

Revised: 12/13; 12/18

Related Policy (Code#): 205.1; 803.1; 803.1-R1-R2; 803.3; 803.3-R; 803.10

IASB Reference: 401.7; 401.10



## Business Procedures - Reports

### Policy Title: Treasurer's Annual Report Code 804.2

At the board's annual meeting, the board treasurer will give the annual report stating the amounts held over; received; paid out; and on hand in the following funds: general, management, physical plant and equipment levy (PPEL), playground equipment and recreation levy (PERL), debt service, student activities, capital projects, and school nutrition, and other enterprise funds. This report will be in written form and sent to the board with the agenda for the annual meeting.

The board treasurer will also furnish the board with a sworn statement from each depository showing the balance on deposit.

It is the responsibility of the board treasurer to submit this report to the board on an annual basis.

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Adopted: 6/70

Reviewed: 10/12; 12/13; 5/15; 12/18

Revised: 4/09

Related Policy (Code#): 204.4

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

IASB Reference: 707.2



## Business Procedures - Records

### Policy Title: Bonds for Officers and Employees Code 805.1

The secretary and treasurer of the Board of Directors will each give bond to the school district in such amount as the board may require but in no case less than \$10,000, and with sureties to be approved by the board. Bonds will be filed with the district's business office.

All other employees will be covered by a blanket bond in the amount of \$150,000.

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Adopted: 6/70

Reviewed: 10/12; 12/13; 5/15; 12/18

Revised: 7/10

Legal Reference (Code of Iowa): §291.2

Delete - Covered in policies 202.5 and 202.6



**Policy Title: Insurance Program and Review  
Code 806.1**

The board will maintain a comprehensive property and casualty insurance program to provide adequate coverage against major types of risk, loss, or damage as well as legal liability. The board will purchase insurance for the replacement values, when possible, after reviewing the costs and availability of such insurance. The comprehensive insurance program will be reviewed once every three years. **Insurance will only be purchased through legally licensed Iowa insurance agents.**

The school district will assume the risk of property damage, legal liability, and dishonesty in cases in which the exposure is so small or dispersed that a loss would not significantly affect the operation of the education program or financial condition of the school district.

The board may retain a private appraisal agency for inventory and appraisal value services. An itemized statement of the appraised value of school district facilities will be kept. The appraisal will be updated at least once every five years. Insurance will only be purchased through legally licensed Iowa insurance agents.

Administration of the insurance program placing the insurance coverage and loss prevention activities is the responsibility of the superintendent [or designee]. The board secretary [or designee] is responsible for maintaining property appraisals and inventories, processing claims, and maintaining loss records.

It is the responsibility of the superintendent [or designee] to recommend, when necessary, the use of a private appraisal agency and make recommendations to the board for the purchase of additional insurance coverage.

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Adopted: 6/70

Reviewed: 10/12; 5/15; 12/18

Revised: 12/13

Legal Reference (Code of Iowa): §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7; 298A; 517A.1; 670.7

IASB Reference: 709



## Business Procedures – Emergency Plans

### Policy Title: Response Plan-Radiological Emergency Code 807.1

The Board of Directors will maintain a districtwide plan for response to any radiological emergency at NextEra Energy Duane Arnold, LLC.

The plan will be a coordinated effort between the Linn-Mar Community School District and the company that operates the reactor at NextEra Energy Duane Arnold, LLC.

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Adopted: 4/89

Reviewed: 10/12; 12/13; 5/15; 12/18

Revised: 9/09; 11/18

Related Policy (Code#): 504.10; 807.2; 902.12

Delete - Covered in policy 807.2



## Board of Directors – General Organization

### Policy Title: Organization of the School Board Code 201.6

The Linn-Mar Community School District Board of Education is authorized by and derives its organization from Iowa law. The board will consist of seven board members.

The board is organized for the purpose of setting policy and providing general direction for the school district. The board will hold its organizational meeting at **or before** the first regular meeting following the canvass of votes. Notice of the meeting place and time will be given by the board secretary to each member, member-elect, and the public. The purpose of the organizational meeting is to transfer materials and responsibility from the outgoing board to the new board.

At the organizational meeting, the board will elect a president and a vice president who will hold office for one year. In even numbered years, the president and vice president are elected at the annual meeting. Once elected, the president and vice president will be entitled to vote on all matters before the board.

**Vacancies in Officer Positions:** If any office of the board should become vacant between organizational meetings such office will be filled as follows:

- President: Filled by the vice president (Policy 202.4)
- Vice President: Filled by election from members of board (Policy 202.4)
- Secretary: Filled temporarily by the superintendent (Policy 202.5)
- Treasurer: Filled temporarily by the business manager until a replacement is appointed by the board (Policy 202.6)

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Adopted: 6/70

Reviewed: 10/11; 9/16; 10/19

Revised: 4/13; 9/13; 8/14

Related Policy (Code#): 202.4-6

Legal Reference (Code of Iowa): §§ 274.2; 275.23A; 277.23, .28, .31; 279.1, .5, .7-8, .33; 281 IAC 12.3(2)

IASB Reference: 200.1; 200.1R1; 202; 206.1-2; 210





**BOARD OF DIRECTORS**  
**CONFLICT OF INTEREST DISCLOSURE FORM – FY2022**

I hereby certify that I have, or may have, a financial interest or conflicting interest as noted below. The potential conflict is with the following individual and/or organization with which the Linn-Mar CSD has, or might reasonably have in the future, a relationship with; or which Linn-Mar CSD may enter into a transaction with or compete with.

**Name of conflicting or financial interest (individual or company, etc.): Please print**

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**Reason for potential conflict (e.g. family relationship, financial relationship, etc.): Please print**

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**All facts pertinent to the conflicting or financial interest: Please print**

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I have no conflicts of interest to disclose.

I hereby certify that I have read and understand Policy 202.7-School Board Conflict of Interest, which I received a copy of, and that the above information is true, correct, and complete to the best of my knowledge, information, and belief. I further certify that I will comply with the requirements of the School Board Conflict of Interest policy.

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Board Member's Signature

Date

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Printed Name

Please return this form to JT Anderson, Board Secretary/Treasurer  
2999 N 10<sup>th</sup> Street, Marion IA 52302 or via email to: [jtanderson@Linnmar.k12.ia.us](mailto:jtanderson@Linnmar.k12.ia.us)

**Complete additional forms for multiple conflicts/financial interests, as needed.**



## Board of Directors – Meetings of the Board

### Policy Title: Closed Sessions of the School Board Code 204.3

Generally, board meetings will be open meetings unless a closed session ~~or exempt meeting~~ is provided for by law. ~~The board will hold a closed session or exempt meeting in the situations stated below.~~ The board may enter into a closed session for any reason permitted by law.

~~Exceptions to the Open Meetings Law:~~ Closed sessions take place as part of an open meeting. The item for discussion in the closed session will be listed as part of the tentative agenda on the public notice with the full text of the Iowa Code citation reference stated on the agenda. The motion for a closed session, stating the purpose for the closed session, will be made and seconded during the open meeting. A minimum of two-thirds of the board, or all of the board members present if any are absent, must vote in favor of the motion on a roll call vote. Closed sessions will be electronically recorded and have detailed minutes kept by the board secretary ~~or court reporter~~. No voting will take place in the closed session. Final action on matters discussed in the closed session will be taken in an open meeting.

The minutes and the electronic recording will restate the motion made in the open meeting, the roll call vote, the members present, and the time the closed session began and ended. The electronic recording and written minutes will be kept for one year from the date of the meeting. Real estate related minutes and recordings will be made public after the real estate transaction is completed.

The detailed minutes and electronic recording will be sealed and will not be public record open to public inspection. The minutes and electronic recording will only be available to board members or opened upon court or administrative order in an action to enforce the requirements of the open meetings law. The board has complete discretion as to who may be present at a closed session, but generally closed sessions will be limited to the board, a recording secretary, and the superintendent if indicated. The board has discretion to nominate the board secretary or any board member to serve as the recording secretary for the closed session.

~~Reasons for the board entering into a closed session from an open meeting include, but are not limited to, the following:~~

- ~~1. To review or discuss records which are required or authorized by state or federal law to be kept confidential or to be kept confidential as a condition for the board's possession or receipt of federal funds. (Section 21.5(1)(a))~~
- ~~2. To discuss strategy with legal counsel in matters presently in litigation, or where litigation is imminent, if disclosure would be likely to prejudice or disadvantage the board. (Section 21.5(1)(c))~~

- ~~3. To discuss whether to conduct a hearing or conduct a hearing for suspension or expulsion of a student, unless an open meeting is requested by the student or the parent of the student. (Section 21.5(1)(e))~~
- ~~4. To evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when a closed session is necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session. (Section 21.5(1)(i))~~
- ~~5. To discuss the purchase of particular real estate, but only when premature disclosure could be reasonably expected to increase the price the board would have to pay for the property, or in case of a sale reduce the price the board could receive for the property. (Section 21.5(1)(j))~~

~~**Exemptions to the Open Meetings Law:** Board meetings at which a quorum is not present, or gatherings of the board for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of the open meetings law, are exempt from the open meetings law requirements. Since gatherings of this type are exempt from the open meetings requirements, they can be held without public notice, be separate from an open meeting, be held without electronic recording of the gathering or taking minutes and be held without a vote or motion. The board may also hold an exempt session for the following:~~

- ~~1. Negotiating sessions, strategy meetings of public employers or employee organizations, mediation, and the deliberative process of arbitration; (Section 20.17(3))~~
- ~~2. To discuss strategy in matters relating to employment conditions of employees not covered by the collective bargaining law; (Section 20.9)~~
- ~~3. To conduct a private hearing related to the recommended termination of a teacher's contract. However, the private hearing in the teacher's contract termination will be recorded verbatim by a court reporter; and (Section 21.9)~~
- ~~4. To conduct a private hearing relating to the termination of a probationary administrator's contract or to review the proposed decision of the administrative law judge regarding the termination of an administrator's contract. (Section 279.24)~~

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Adopted: 6/70  
Reviewed: 4/13; 10/19  
Revised: 10/11; 8/14; 9/16  
Legal Reference (Code of Iowa): §§ 21; 22.7; 279.24  
IASB Reference: 212



## Board of Directors – Meetings of the Board

**New Policy**

### **Policy Title: Exempt Meetings of the School Board Code 204.5**

Board meetings at which a quorum is not present, or gatherings of the board for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of the open meetings law, are exempt from the open meetings law requirements. Since gatherings of this type are exempt from the open meetings requirements, they can be held without public notice, be separate from an open meeting, be held without electronic recording of the gathering or taking minutes and be held without a vote or motion. The board may also hold an exempt session for the following reasons or as may be otherwise authorized by law:

1. Negotiating sessions, strategy meetings of public employers or employee organizations, mediation, and the deliberative process of arbitration;
2. To discuss strategy in matters relating to employment conditions of employees not covered by the collective bargaining law;
3. To conduct a private hearing related to the recommended termination of a teacher's contract. However, the private hearing in the teacher's contract termination will be recorded verbatim by a court reporter; and
4. To conduct a private hearing relating to the termination of a probationary administrator's contract or to review the proposed decision of the administrative law judge regarding the termination of an administrator's contract.

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Adopted: 6/70

Reviewed: 4/13; 10/19

Revised: 10/11; 8/14; 9/16

Related Policy (Code#): 204.1-4; 204.7-16

Legal Reference (Code of Iowa): §§ 20.17; 21; 22.7; 279.15-16

IASB Reference: 208; 211; 212; 212.1



## Board of Directors – Meetings of the Board

### Policy Title: Board Meeting Agenda Code 204.7

The tentative agenda for each board meeting will state the topics for discussion and action at the board meeting. The agenda is part of the public notice of the board meeting and will be posted and distributed.

It is the responsibility of the superintendent and board president to develop the agenda for each board meeting. **Any board member may place an item on the next regular agenda with the consent of a majority of the board. Board members wishing to do so should provide notice to the superintendent and board president at least 10 days prior to the scheduled meeting.**

Individuals wishing to place an item on the agenda can make a request to the superintendent or board president **prior to the drafting of the tentative agenda** who will decide whether to place the item on the agenda and, if so, the appropriate meeting date. The person making the request must state their name, address, purpose of the presentation, action desired, and pertinent background information. **Requests from the public may be added to the tentative agenda at the discretion of the superintendent after consultation with the board president.** Requests received after the deadline for processing the agenda may only be added to the agenda for good cause.

Individuals may also submit a valid petition to the board secretary **to request a public hearing on a specific topic.** Refer to *Policy 204.9 Public Participation in Board Meetings* for additional information on petitions to place a topic on the board agenda **via a public hearing.**

The tentative agenda and supporting documents will be sent to board members at least two days prior to the scheduled board meeting. These documents are the private property of the board member.

The board will take action only on items listed on the tentative agenda posted with the public notice. Items added to the agenda after the statutorily required 24-hour notice may be discussed or taken under advisement by the board. If an added item is acted upon, the minutes of the board meeting will state the reason justifying immediate action. The board will exercise this discretionary authority with great care.

Board action voted on from a previous agenda item cannot be brought forward for a second vote unless the following parameters are met:

1. There is proof of a significant change of facts or addition of vital information not included in the discussion or motion of the first vote.
2. The proposed change must meet a clearly demonstrated, mission-related need.

3. The proposed change must address the impact on students, other programs, courses, services, staffing, and/or projects.
4. The proposed change survives a cost-benefit analysis as per the timeline of execution and any changes to the motion of the initial vote.

Any additional information related to the addition of the second vote on a subsequent board agenda must be distributed in a timely manner by the superintendent through the board secretary with the agenda for the meeting, at which consideration of a second vote will be reviewed.

In order for a more efficient administration of board meetings, the board may elect to use a consent agenda for the passage of items under the management of the superintendent, board president, and board secretary. By using a consent agenda, the board has consented to the consideration of certain items as a group under one resolution. Items may be removed from the consent agenda at the request of a board member.

Public hearings may be held on school district matters at the discretion of the board. Public notice of a public hearing will be in the same manner as for a board meeting except that notice will be given at least 10 days before the hearing is to be held; unless it is impossible or impractical to do so or the law requires otherwise.

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Adopted: 6/70

Reviewed: 10/11; 4/13; 9/16; 10/19

Revised: 1/12; 8/14; 9/21

Related Policy (Code#): 204.1; 204.4; 204.9

Legal Reference (Code of Iowa): §§ 21; 279.8, 1980 Op Atty Gen 269

IASB Reference: 210.8; 210.9; 214



## Board of Directors – Meetings of the Board

### Policy Title: Public Participation in Board Meetings Code 204.9

The board encourages public attendance and participation in its public meetings. The board has a significant interest in maintaining the decorum of its meetings and it is expected that members of the public and the board will address each other with civility

In assuring the public is heard and board meetings are conducted efficiently and in an organized manner, the board has established a specific agenda item, *Audience Communications*, for the purpose of providing the public an opportunity to express their points of view on items related to school business. Audience communications will be taken under consideration and a response, if appropriate, may be issued at another time. Board members will not respond to or act on audience communications during the public meeting. Audience communications are limited to regular board meetings and will not be routinely offered during special meetings.

#### **Audience Communications**

Audience communications are subject to the following regulations:

1. Time Limit: Speakers will limit their comments to three minutes, unless the time limit is waived by the board president, or a majority of board members present. When there are a large number of speakers to be heard, the board may shorten the allotted time.
2. Addressing the Board: The speaker is asked to stand at the podium, be recognized by the presiding officer, sign in, state their name, and identify whom they represent. Only individuals recognized by the presiding officer will be allowed to speak and any comments by others are deemed out of order. All comments should be shared in a respectful manner and should not contain names or other identifying information about students, teachers, administrators, or other personnel because of the confidential nature of certain situations. Individuals who have a complaint about employees may bring their complaint to the board only after they have followed *Policy 1003.3 Complaints about School Personnel*.
3. Receipt of Speaker Comments: Comments will be received by the board and, if appropriate or for clarification purposes, the board president or superintendent may seek additional information from the speaker. The board, at its discretion, may choose to place the speaker's topic on a future agenda or delegate any action to the appropriate administrator.
4. Conduct and Remarks Deemed Out of Order: Undue interruption or other interference with the orderly conduct of board business will not be allowed. Defamatory or abusive remarks are always deemed out of order. The board president or presiding officer may terminate the speaker's comments if, after being called to order, they persist with improper conduct or remarks. If deemed disruptive, the individual(s) causing the disruption will be asked to leave the meeting.

5. Special Procedures: The board reserves the right to establish special procedures to deal with extraordinary issues or circumstances. If the decision is made not to include audience communications during a particular meeting, it will be noted on the board agenda which is posted at least 24 hours before the scheduled board meeting.

### **Petitions to Place a Topic on the Agenda**

~~Individuals who wish for an item to be placed on a board agenda must submit a valid petition to the board secretary. For a petition to be valid, it must be signed by at least 500 eligible electors of the district or 10% of the individuals who voted in the last school election, whichever number is lower.~~

~~Upon receipt of a valid petition to place a proposal on the next board agenda for public hearing, the proposal identified in the petition will be placed on the agenda of the next regular meeting, or a special meeting will be held within 30 days of receipt of the valid petition.~~

*Per Iowa House File 868, Section 31, 279.8B entitled, Petition-School Board Meeting Agenda: Upon receipt of a petition by eligible electors of a school district equal in number to at least 10 percent or the persons who voted in the last preceding election of school officials [per section 277.1] or 500 eligible electors, whichever is less, the board of directors of the school district shall place the proposal specified in the petition on the agenda of the next regular meeting of the school board or on the agenda of a school board meeting held within 30 days of receipt of the valid petition filed in accordance with this subsection.*

During the public hearing, the board will provide a sign-up sheet for all individuals who wish to speak. The sign-up sheet will require each individual to list their legal name and mailing address. Each speaker will be limited to an amount of time established by the board that is reasonable and necessary based on the number of speakers who have signed up. The same time limit will apply to all speakers on the proposal and each individual will be limited to one opportunity to speak. The board maintains absolute discretion on whether or not to discuss or act on the public comments made on the proposal. If a petition is related to curriculum, the district maintains discretion to determine whether to stop teaching the curriculum until the board holds the public hearing to discuss the petition.

**For additional information on the development of school board agendas, refer to LMCS D Policy 204.7 - Board Meeting Agenda.**

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Adopted: 3/72

Reviewed: 10/11; 9/16; 10/19

Revised: 4/13; 8/14; 10/14; 9/21

Related Policy (Code#): 204.1; 204.4; 204.7; 1003.3

Legal Reference (Code of Iowa): §§ 21; 22; 279.8

IASB Reference: 213





**LINN-MAR CSD EMPLOYEE  
CONFLICT OF INTEREST DISCLOSURE FORM – FY2022**

I hereby certify that I have, or may have, a financial interest or conflicting interest as noted below. The potential conflict is with the following individual and/or organization with which the Linn-Mar CSD has, or might reasonably have in the future, a relationship with; or which Linn-Mar CSD may enter into a transaction with or compete with.

**Name of conflicting or financial interest (individual or company, etc.): Please print**

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**Reason for potential conflict (e.g. family relationship, financial relationship, etc.): Please print**

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**All facts pertinent to the conflicting or financial interest: Please print**

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I have no conflicts of interest to disclose.

I hereby certify that I have read and understand Policy 403.17-Employee Conflict of Interest, which I received a copy of, and that the above information is true, correct, and complete to the best of my knowledge, information, and belief. I further certify that I will comply with the requirements of the Employee Conflict of Interest policy.

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Employee's Signature

Date

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Printed Name

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Superintendent's Signature

Date

Please return this form to JT Anderson, Board Secretary/Treasurer  
2999 N 10<sup>th</sup> Street, Marion IA 52302 or via email to: [jtanderson@Linnmar.k12.ia.us](mailto:jtanderson@Linnmar.k12.ia.us)

**Complete additional forms for multiple conflicts/financial interests, as needed.**



## Students – Behavior and Discipline

### Policy Title: Student Complaints and Grievances Code 502.12

Creating an environment where students feel comfortable addressing their concerns in a meaningful manner is vital to the learning process. It is the goal of the board to resolve student complaints at the lowest organizational level. Student complaints and grievances regarding board policy, administrative regulations, ~~and~~ or other matters should first be addressed to the student's teacher or another licensed employee, other than the administration, for resolution of the complaint.

If the complaint cannot be resolved by the student's teacher or a licensed employee, the student may discuss the matter with the building principal within 10 days of the employee's decision. If the matter cannot be resolved by the building principal, the student may discuss it with the superintendent within 10 days after speaking with the building principal.

If the matter is not satisfactorily resolved by the superintendent, the student may request to have the matter placed on the board agenda of a regularly scheduled board meeting in compliance with board policy. The board retains discretion as to whether to consider or take action on any complaints.

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Adopted: 9/98  
Reviewed: 5/11; 4/12; 7/13; 10/14; 1/15; 10/17; 9/20  
Related Policy (Code#): 1003.3  
Legal Reference (Code of Iowa): § 279.8  
IASB Reference: 502.4



**Policy Title: Space Requirements for Open Enrollment and  
Attendance Exception Requests  
Code 602.25**

It is the goal of the district to create learning environments that encourage the growth and development of each student. Providing classrooms with an appropriate student-teacher ratio is central to achieving this goal. Insufficient classroom space exists when conditions in the district adversely affect the implementation of the district's goals and its educational program. Insufficient classroom space is determined on a case-by-case basis.

Open enrollment or other enrollment requests will be considered based upon availability of classroom space. In making its determination, the board may consider several factors including but not limited to the nature of the education program, grade level, available licensed employees, instructional method, physical space, student-teacher ratios, equipment and materials, facilities either being planned or under construction, facilities planned to be closed, financial condition of the school district, a sharing agreement in force or planned, a bargaining agreement in force, laws or rules governing special education class sizes, board-adopted school district goals and objectives, and other factors considered relevant by the board.

The enrollment requests as described will be reviewed by the board annually. It is the responsibility of the superintendent [or designee] to bring this information to the attention of the board each year.

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Adopted: 3/99

Reviewed: 5/12, 10/13, 4/15; 1/18; 2/21

Revised: 6/11

Related Policy (Code#): 501.9-10; 602.2-3; 602.7; 602.23-24; 602.26

Legal Reference (Code of Iowa): §282.18(13); 281 IAC 17.6(3)

IASB Reference: 606.6



It is the policy of the Linn-Mar Community School District to foster an equal education environment for all students, employees, and community members within the district. The purpose of this policy is to provide guidance to the district on the proper use of assistance animals while on district property. The district will allow the use of qualified service animals to accompany individuals with disabilities in all areas of district buildings where the public is normally allowed to go. This can include classrooms, cafeterias, and school buses. Individuals with disabilities are people who have a physical or mental impairment that substantially limits one or more major life activities. Service animals are dogs and in some instances miniature horses trained to do work or perform tasks for individuals with disabilities.

Service animals must be current on all required vaccinations. Service animals also must be under control while on district grounds. The animal may be under control by either the individual with the disability or a handler of the service animal. Under control means harnessed, leashed, or tethered unless these devices interfere with the animal's work, in which case under voice or other directive control.

### **Miniature Horses as Service Animals**

Miniature horses will be allowed as service animals within the district whenever it is reasonable to allow them. Factors to consider when determining reasonableness include whether the miniature horse is housebroken; whether the miniature horse is under the owner's control; whether the facility can accommodate the miniature horse's type, size, and weight; and whether the miniature horse's presence will not compromise legitimate safety requirements necessary for safe operation of the facility.

### **Establishing the Need for a Service Animal**

When no prior notice is given to the district regarding the use of a service animal, the superintendent [or designee] and/or school administrators are permitted to ask the following question: Do you need/require this animal because of a disability? If the animal's trained tasks are not readily apparent, the superintendent [or designee] and/or school administrators may ask: What work or tasks has the animal been trained to perform?

### **Service Animals In-Training**

Assuming the handler and animal are otherwise allowed, individuals who train service animals will also be allowed access with their service animal in-training to public areas of district buildings and property. The service animal in-training is expected to abide by the same requirements as fully-trained service animals.

### **Exclusion of Service Animals**

In certain limited circumstances, it may be reasonable to exclude the use of a service animal from district property. The superintendent [or designee] is permitted to exclude service animals from district buildings and property in the following circumstances: The presence of the animal poses a direct threat to the health and safety of others; the owner or handler is unable to control the animal; the animal is not housebroken; the presence of the animal significantly

disrupts or interferes with the educational process; or the presence of the animal would require a fundamental alteration to the program. If a service animal is properly excluded from district property, the district will provide the student served by the animal the opportunity to participate in the program, service, or activity without having the service animal on district property.

### **Emotional Support Animals and Therapy Animals**

Emotional support animals are medically prescribed to provide therapeutic benefits through dedicated companionship. Emotional support animals' sole function is to provide emotional support or comfort. Therapy animals are involved in an animal-assisted therapy program involving animals as a form of treatment.

Emotional support animals and therapy animals do not meet the definition of service animals. However, the district recognizes their value in the community. The superintendent [or designee] will evaluate the use of emotional support animals and therapy animals on a case-by-case basis for students.

District employees may use therapy animals in the course of their regular duties only after receiving permission from the superintendent [or designee]. For information on the use of therapy animals by district employees, refer to *Policy 604.2-Guidelines for Use of Professional Therapy Dogs*.

### **Student Use of Emotional Support Animals and Therapy Animals**

As provided by *The Americans with Disability Act*, factors the superintendent [or designee] will consider in evaluating the use of emotional support animals and therapy animals are:

- a. Whether the animal is housebroken
- b. Whether the animal is under the owner's control
- c. Whether the facility can accommodate the animal's type, size, and weight
- d. Whether the animal's presence will not compromise legitimate safety requirements necessary for safe operation of the facility

The superintendent [or designee] will also take under consideration whether the animal has a current vaccination certificate and whether the animal has been recommended through an Individual Education Plan (IEP) or 504 Plan, as necessary for the student to receive free access to public education.

If you have questions about any information provided in this policy, please contact:

Mrs. Leisa Breitfelder  
Executive Director of Student Services  
2999 N 10<sup>th</sup> Street, Marion, IA 52302  
319-447-3003 / lbreitfelder@Linnmar.k12.ia.us

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Adopted:

Related Policy (Code#): 604.2; 604.2-E1-E2

Legal Reference (Code of Iowa): §216C; 29 USC §794; 42 USC §12132; 28 CFR 35

IASB Reference: 606.3