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Unlock Potential.  
Empower Achievement.

## School Board Regular Meeting Minutes March 7, 2022

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

The Linn-Mar School Board regular meeting was called to order at 5:01 PM in the boardroom of the Learning Resource Center (2999 N 10<sup>th</sup> St, Marion). Roll was taken to determine a quorum. Present: Buchholz, Morey, Nelson, Rollinger, Walker, Wall, and Weaver. Administration present: Bisgard, Anderson, Christian, Breitfelder, Read, and Wear. Administration absent: Ramos.

### **200: Adoption of the Agenda *Motion 164-03-07***

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

### **300: Special Recognitions**

Linn-Mar High School Associate Principal Kim Buelt shared an introduction of the district's three Show Choirs (Hi-Style, In Step, and 10<sup>th</sup> Street Edition) and highlighted their 2021-22 achievements. Congratulations were shared with all of the show choirs for their achievements and students from the 10<sup>th</sup> Street Edition were present to receive a special recognition from the board.

### **400: Audience Communications**

1. Gary Sneller, LM Resident, spoke in support of district's efforts with equity, diversity, and inclusion
2. Jana Madsen, LM Parent, Thanked the entire staff and board for their work
3. Briana Clymer, LM Student, spoke in support of district's efforts with equity, diversity, and inclusion
4. Geralynn Jones, LM Parent, spoke about lack of transparency/accountability in district leaders
5. Erica Bernard, LM Parent, spoke in support of district's efforts with equity, diversity, and inclusion

### **500: Informational Reports, Discussions, and Presentations**

#### **501: Equity/Diversity/Inclusion Advisory Committee Update – Exhibit 501.1**

Information was shared on the committee's membership, themes of focus, student climate survey and results, next steps, and ways to connect with the committee.

#### **502: Board Visit**

Board members reported that during their February 23<sup>rd</sup> visit to Wilkins Elementary they enjoyed seeing the Leader in Me program in action and were impressed with the student-led tour.

#### **503: Finance/Audit Committee**

Board Members Buchholz, Morey, and Weaver reported that discussion during the March 3<sup>rd</sup> meeting focused on the tennis court project, the high school north parking lot project, information on the 2022 bond refinancing schedule that will save the district approximately 1.5 million dollars, the FY2023 proposed certified budget that will lower the overall tax levy by \$0.51 to \$17.36, and the State's teacher retention bonus program.

#### **504: Linn County Conference Board**

Board Member Buchholz reported that the March 3<sup>rd</sup> meeting included the approval of the budget.

### 505: Marion City Council

Board Member Wall reported that the March 3rd meeting included the approval of the bid for the Indian Creek Trail Project and the final plat for the Marion Community Build Project.

### 506: IASB Board President's Conference

Board President Morey reported that the conference hosted on March 4<sup>th</sup> was a great opportunity to interact with other area board presidents and that the topics covered were very educational.

### 507: Legislative Report

Board Members Morey and Walker, along with Superintendent Bisgard, shared a summary of the current bills under consideration and that the Supplemental State Aid bill moved onto the Senate. The board also discussed their drafted letter to the governor and director of the Iowa Department of Education regarding the State's teacher retention bonus program.

### 508: Superintendent's Update – Exhibit 508.1

Superintendent Bisgard congratulated the district's show choirs for their successful performances, reported that the district's COVID numbers continue to decline, and shared that the district has one more day built into the school calendar to cover any weather-related issues before students/staff will have to begin making up time.

### **600: Unfinished Business**

#### 601: Approval of Updated Return-to-Learn Plan – Exhibit 601.1 **Motion 165-03-07**

**MOTION** by Wall to approve the updated Return-to-Learn Plan as presented. Second by Nelson. Bisgard highlighted the proposed changes regarding mask usage, social distancing measures, and communication procedures. A question was raised regarding the wording pertaining to mask usage. A concern was shared regarding the health services procedures pertaining to exemptions upon returning to school after a positive COVID diagnosis.

**AMENDED MOTION** by Wall to approve the Return-to-Learn Plan with the amended wording of: *“Individuals are encouraged to follow the most up-to-date guidance from the CDC regarding mask usage”*. Second by Nelson. Voice vote. Ayes: Buchholz, Morey, Nelson, Walker, Wall, and Weaver. Nay: Rollinger. Motion carried.

### **700: New Business**

#### 701: Set Public Hearing – Exhibit 701.1 **Motion 166-03-07**

**MOTION** by Wall to approve setting a public hearing regarding the fiscal year 2023 certified budget for Monday, April 11, 2022, at 5:00 PM in the boardroom of the Learning Resource Center. Second by Weaver. Voice vote, all ayes. Motion carried.

#### 702: Resolution to Set Public Hearing – Exhibit 702.1 **Motion 167-03-07**

**MOTION** by Walker to approve the resolution setting a public hearing on the proposed use of SAVE revenue for an athletic facility infrastructure project for Monday, April 25, 2022, at 5:00 PM in the boardroom of the Learning Resource Center. Second by Weaver. Roll call vote, all ayes. Motion carried.

#### 703: Open Enrollment Requests **Motion 168-03-07**

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

**Approved OUT**

Name	Grade	Resident District	Reason
Stone, Caleb	9 <sup>th</sup>	Marion Independent	Good cause

**704: Approval of School Board Goals Motion 169-03-07**

**MOTION** by Wall to approve the goals of the Linn-Mar Board of Directors as presented. Second by Walker. Voice vote, all ayes. Motion carried.

**800: Consent Agenda Motion 170-03-07**

**MOTION** by Buchholz to approve the consent agenda as presented. Second by Nelson. Voice vote, all ayes. Motion carried.

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

Name	Assignment	Dept Action	Salary Placement
Berringer, Brooke	HS: Science Teacher	8/10/22	MA, Step 3
Glew, Erica	From BP 6 <sup>th</sup> Gr to Ex 7 <sup>th</sup> Gr Language Arts Teacher	8/17/22	Same
Moe, Tonya	HS: From Assoc Athletic Director/Athletic Facilities to Athletic Director	3/21/22	TBD
Redington, Brian	From HS to EX Student Support Services Teacher	8/17/22	Same

**Certified Staff: Resignation**

Name	Assignment	Dept Action	Reason
Brown, David	HS: Athletic Director	3/18/22	Other employment
Stambaugh, Elizabeth	EH: Student Support Services Teacher	6/1/22	Personal

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

Name	Assignment	Dept Action	Salary Placement
Dede, Skylar	TR: Regular Sub Bus Driver	3/2/22	Step 1
Kane, Colleen	From LG to HP Counselor Secretary	3/21/22	Same
LeBlanc, Jason	O&M: From HS to EX Custodian	2/16/22	Same
Marotz, Zach	NS: From HS Lead Cook to Production Manager	3/7/22	\$21.25/hour
Murphy, Mitchell	O&M: HVAC Technician	3/14/22	SEIU F +2.00, Step 1
Rathbone, Olivia	EX: Student Support Associate	3/21/22	LMSEAA II, Step 1
Roby, Melissa	From NE SSA to IC Part-Time General Help	2/23/22	PTNS, Step 2
Sopousek, Heather	NE: Student Support Associate	3/1/22	LMSEAA II, Step 1
Weldon, Jaime	EX: From Student Support Associate to General Ed Asst	3/21/22	Same

**Classified Staff: Resignation**

Name	Assignment	Dept Action	Reason
Bell Collins, Jena	BW: Student Support Associate	3/11/22	Other employment
Heneisen, Chrystal	NS: HS Production Manager	3/4/22	Other employment
Mallon, Angie	NS: BW General Help/Cashier	2/18/22	Personal

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

Name	Assignment	Dept Action	Reason
Finnerty, Michael	HS: Asst Varsity Cross Country Coach	2/21/22	Personal
Gaffney, Kathleen	EX: Asst 7 <sup>th</sup> /8 <sup>th</sup> Gr Girls Track Coach	2/28/22	Personal
Kester, Brad	HS: Asst 10 <sup>th</sup> Gr Boys Basketball Coach	3/2/22	Personal
McAndrew, Brian	EX: Asst 8 <sup>th</sup> Gr Girls Basketball Coach	2/28/22	Personal
McAndrew, Brian	EX: Head 7 <sup>th</sup> Gr Boys Basketball Coach	2/28/22	Personal

802: Approval of February 21<sup>st</sup> Minutes – Exhibit 802.1

803: Approval of Bills – Exhibit 803.1

804: Approval of Contracts – Exhibits 804.1-14

1. Change order with Universal Climate Control for Indian Creek HVAC project
2. Agreement with Dryspace for the Indian Creek roof project
3. Agreement with TNT Tuckpointing and Building Restoration for Wilkins tuckpoint project
4. Agreement with Spinturf for the stadium turf replacement project
5. Service agreement with Johnson Controls
6. Rental service agreement with City Laundering
7. Dissemination agent agreement with Piper Sandler
8. Financial services agreement with Piper Sandler
9. Agreement with Hands Up Communications for language interpretation services
10. Student teaching agreement with Coe College for 2022-23 school year
11. Student teaching agreement with Cornell College for 2022-23 school year
12. Student teaching agreement with Mt Mercy University for 2022-23 school year
13. Student teaching agreement with University of Northern Iowa for 2022-23 school year
14. Agreement with Pinnacle Plumbing & Mechanical for the Indian Creek boiler project
15. Interagency agreement for Special Education services with Mt Vernon CSD (1). *For student confidentiality, exhibits not provided.*

805: Overnight Trip Requests – Exhibits 805.1-2

1. Request from the Oak Ridge Lego League to attend the Arkansas Razorback Invitational in Fayetteville, Arkansas on May 19-22, 2022
2. Request from the FBLA to attend the state leadership conference in Coralville on March 31-April 2, 2022

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

901: Board Communications

The board congratulated Tonya Moe on her promotion to Athletic Director. Morey shared a reminder about the Marion State of the City luncheon and reminded the board they needed to sign the 2021-22 Board Operations Manual. Wall stated that diversity of thought is needed, but respect of other voices is also needed.

902: Board Calendar

Wall requested that the March 23<sup>rd</sup> policy meeting be rescheduled.

Date	Time	Event	Location
Mar 10	11:30 AM	Marion State of the City Luncheon	CR Marriott
Mar 17	5:30 PM	Marion City Council (Buchholz)	City Hall/Virtual
Mar 23	11:30 AM	Policy Committee	LRC Room 5
Mar 24	11:00 AM	Board Visit	Linn-Mar High School
Mar 31	11:30 AM	Board Visit	Indian Creek Elementary
Date	Time	Event	Location
Apr 7	5:30 PM	Marion City Council (Morey)	City Hall/Virtual
Apr 8	6:00 PM	LM School Foundation MANE Event	Cedar Rapids Marriott
Apr 11	5:00 PM	Board Meeting	LRC Boardroom/YouTube
Apr 14	11:00 AM	Board Visit	Aquatic Center
Apr 19	Noon & 5:30	Lion Learning	LRC Boardroom

Date	Time	Event	Location
Apr 21	7:30 AM	Finance/Audit Committee	LRC Room 203
Apr 21	5:30 PM	Marion City Council ( <i>Weaver</i> )	City Hall/Virtual
Apr 25	5:00 PM	Board Meeting	LRC Boardroom/YouTube
Apr 26	11:30 AM	Board Visit	Novak Elementary

903: Committees and Advisories

Committee	2021-22 Representatives
Finance/Audit Committee	Buchholz, Morey, and Weaver
Policy/Governance Committee	Morey, Nelson, and Wall
Career & Technical Education Advisory (CTE)	Nelson, Rollinger, and Walker
School Improvement Advisory Committee (SIAC)	Rollinger, Walker, and Wall

**1000: Adjournment *Motion 171-03-07***

**MOTION** by Buchholz to adjourn the regular meeting at 6:52 PM. Second by Nelson. Voice vote, all ayes. Motion carried.

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Brittania Morey, Board President

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JT Anderson, Board Secretary/Treasurer

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**School Board Work Session Minutes  
March 7, 2022**

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

The Linn-Mar School Board work session was called to at 7:09 PM in the boardroom of the Learning Resource Center (2999 N 10<sup>th</sup> St, Marion). Roll was taken to determine a quorum. Present: Buchholz, Morey, Nelson, Rollinger, Walker, Wall, and Weaver. Administration present: Bisgard.

**200: Adoption of the Agenda *Motion 172-03-07***

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

**300: Work Session**

**301: Board Discussion**

The board discussed next steps in the strategic planning process including the need to gather stakeholder feedback and options to do so. The board also began work on determining their value statements. The meeting wrapped up by addressing concerns about individual's using social media in representation of the full voice of the board.

**400: Adjournment *Motion 173-03-07***

**MOTION** by Buchholz to adjourn the work session at 8:13 PM. Second by Nelson. Voice vote, all ayes. Motion carried.

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Brittania Morey, Board President

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JT Anderson, Board Secretary/Treasurer

## Linn-Mar Community School District

## IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
<b>Fund: AQUATIC CENTER</b>		
BMO MASTERCARD	GENERAL SUPPLIES	\$767.97
BMO MASTERCARD	TRAVEL	\$1,255.10
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$17,656.77
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$339.50
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$1,451.49
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$339.50
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$1,451.49
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$858.55
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$474.47
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$712.09
IOWA SWIMMING, INC (DES MOINES)	GENERAL SUPPLIES	\$70.00
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$5.00
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$9.74
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$342.00
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	\$40.40
SPLASH MULTISPORT	Downward Adjustment to Fund Balance	\$350.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$352.15
USA SWIMMING/IOWA SWIMMING, INC	GENERAL SUPPLIES	\$170.00
	<b>Fund Total:</b>	<b>\$26,646.22</b>
<b>Fund: GENERAL</b>		
ABILITY PHYSICAL THERAPY, P.C.	INSTRUCTIONAL SUPPLIES	\$5,305.00
ACTERRA GROUP	GENERAL SUPPLIES	\$55.38
ACTERRA GROUP	SHOP TOOLS/EQUIPMENT	\$674.62
ACUTRANS	INSTRUCTIONAL SUPPLIES	\$509.73
ADVANCE AUTO PARTS	TRANSP. PARTS	\$229.35
ADVANTAGE	GENERAL SUPPLIES	\$99.18
AGVANTAGE FS	PROPANE	\$8,929.88
AHLERS AND COONEY, P.C.	LEGAL SERVICES	\$1,575.00
AIRGAS NORTH CENTRAL	MAINTENANCE SUPPLIES	\$1,520.42
ALL INTEGRATED SOLUTIONS	MAINTENANCE SUPPLIES	\$26.27
ALL INTEGRATED SOLUTIONS	TRANSP. PARTS	\$154.53
ALLIANT ENERGY	ELECTRICITY	\$98,603.25
AMERICAN SPECIALTIES	INSTRUCTIONAL SUPPLIES	\$341.37
APPLE COMPUTER INC	INSTRUCTIONAL SUPPLIES	\$3,289.00
AQUATIC SOLUTIONS, LLC	INSTRUCTIONAL SUPPLIES	\$1,669.47
ARNOLD BRIANNE	TRAVEL	\$55.38
ARNOLD MOTOR SUPPLY	MAINTENANCE SUPPLIES	\$713.90
ARNOLD MOTOR SUPPLY	TRANSP. PARTS	\$1,225.97
ASAVIE TECHNOLOGIES/AKAMA TECHNOLOGIES	COMPUTER SOFTWARE	\$60.00
ASIFLEX	EE LIAB-FLEX DEP CARE	\$13,475.90
ASIFLEX	EE LIAB-FLEX HEALTH	\$12,565.72
ASSETWORKS INC.	GENERAL SUPPLIES	\$460.00
BALANCE AUTISM	INSTRUCTIONAL SUPPLIES	\$657.00

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
BARNARD INSTRUMENT REPAIR, INC	INSTRUCTIONAL SUPPLIES	\$87.50
BEACON ATHLETICS	GROUNDS UPKEEP	\$1,352.28
BEKE CATHLEEN	TRAVEL	\$93.60
BISGARD SHANNON	TRAVEL	\$42.00
BISGARD SHANNON	TRAVEL	\$85.80
BMO MASTERCARD	COMP/TECH HARDWARE	\$1,291.04
BMO MASTERCARD	COMPUTER SOFTWARE	\$225.38
BMO MASTERCARD	CONSUMABLE WORKBOOKS	\$52.10
BMO MASTERCARD	DATA PROCESSING AND	\$102.20
BMO MASTERCARD	EQUIPMENT >\$5,000	\$894.90
BMO MASTERCARD	GARBAGE COLLECTION	\$6,763.85
BMO MASTERCARD	GASOLINE	\$177.59
BMO MASTERCARD	GENERAL SUPPLIES	\$6,600.93
BMO MASTERCARD	INSTRUCTIONAL SUPPLIES	\$21,239.92
BMO MASTERCARD	LIBRARY BOOKS	\$1,744.46
BMO MASTERCARD	OTHER PROFESSIONAL	\$1,793.91
BMO MASTERCARD	Professional Educational Services	\$171.21
BMO MASTERCARD	SHOP TOOLS/EQUIPMENT	\$50.00
BMO MASTERCARD	STAFF WORKSHHP/CONF	\$4,727.00
BMO MASTERCARD	TRAVEL	\$15,987.86
BOHNSACK & FROMMELT LLP	OTHER PROFESSIONAL	\$3,500.00
BRECKE	REPAIR/MAINT SERVICE	\$1,450.00
BUDGET CAR RENTAL	RENTALS EQUIPMENT	\$7,206.44
BURGESS GAYLA	TRAVEL	\$14.82
BUY101.COM	GENERAL SUPPLIES	\$72.87
C.J. COOPER & ASSOCIATES	DRUG TESTING	\$658.75
C.J. COOPER & ASSOCIATES	PHYSICALS	\$280.00
CALCARA MARILYN	TRAVEL	\$27.92
CAPITAL ONE	INSTRUCTIONAL SUPPLIES	\$92.16
CAPITAL SANITARY	MAINTENANCE SUPPLIES	\$5,186.27
CARLSON MELISSA	MISC REVENUE	\$47.00
CEDAR RAPIDS COMM SCH DIST	INSTRUCTIONAL SUPPLIES	\$4,585.00
CEDAR RAPIDS COMM SCH DIST	PROF SERV: EDUCATION	\$352.44
CEDAR RAPIDS TIRE	VEHICLE REPAIR	\$106.10
CEDAR RAPIDS WATER DEPT	WATER/SEWER	\$1,343.01
CEDAR RAPIDS WINSUPPLY PLUMBING CO	HEAT/PLUMBING SUPPLY	\$4,180.39
CEDAR VALLEY WORLD TRAVEL	TRANSP PRIVATE CONT	\$3,850.00
CENTRAL STATES BUS SALES INC	TRANSP. PARTS	\$5,196.55
CENTURYLINK	TELEPHONE	\$3,036.73
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	\$479.89
CITY OF MARION	GENERAL SUPPLIES	\$50.00
CITY OF MARION.	GENERAL SUPPLIES	\$964.92
CITY OF ROBINS	WATER/SEWER	\$533.50
CLAYTON RIDGE COMMUNITY SCHOOL DISTRICT	TUITION OPEN ENROLL	\$49,875.58
COE COLLEGE	INSTRUCTIONAL SUPPLIES	\$200.00



## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
COLLECTION	EE LIAB-GARNISHMENTS	\$3,863.46
CONTINENTAL CLAY	INSTRUCTIONAL SUPPLIES	\$834.35
CONVERGE ONE	TECH REPAIRS	\$490.00
CR/LC SOLID WASTE AGENCY	GARBAGE COLLECTION	\$142.08
CRESCENT PARTS & EQUIPMENT CO., INC	MAINTENANCE SUPPLIES	\$592.76
CRISIS PREVENTION INSTITUTE INC	INSTRUCTIONAL SUPPLIES	\$200.00
CROWBAR'S	MAINTENANCE SUPPLIES	\$186.52
CROWBAR'S	TRANSP. PARTS	\$17.11
CULLIGAN	GENERAL SUPPLIES	\$1,842.84
CULLIGAN	INSTRUCTIONAL SUPPLIES	\$35.50
CUMMINS SALES AND SERVICE	COMPUTER SOFTWARE	\$770.00
DAN MALLOY, JR	INSTRUCTIONAL SUPPLIES	\$100.00
DES MOINES PUBLIC SCHOOLS	PROF SERV: EDUCATION	\$321.20
ELECTRICAL ENGINEERING & EQUIPMENT CO.	ELECTRICAL SUPPLY	\$248.12
EMPLOYEE RESOURCE SYSTEMS, INC	OTHER PROFESSIONAL	\$3,558.78
F & B CAB CO., INC	TRANSP PRIVATE CONT	\$1,081.50
FAREWAY STORES	INSTRUCTIONAL SUPPLIES	\$106.64
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$4,582,317.40
FEDEX	INSTRUCTIONAL SUPPLIES	\$55.47
FOLLETT CONTENT SOLUTIONS, LLC	INSTRUCTIONAL SUPPLIES	\$242.44
FOLLETT CONTENT SOLUTIONS, LLC	LIBRARY BOOKS	\$2,618.80
FOLLETT SCHOOL SOLUTIONS, INC	LIBRARY BOOKS	\$278.53
FONTENOT JOSEPH	OFFICIAL/JUDGE	\$85.00
FOSTER KASSEY	MISC REVENUE	\$17.00
FUTURE LINE	MAINTENANCE SUPPLIES	\$490.00
GASWAY CO, J P	GENERAL SUPPLIES	\$4,940.72
GAZETTE COMMUNICATIONS INC	ADVERTISING	\$985.10
GILCREST/JEWETT	INSTRUCTIONAL SUPPLIES	\$171.20
GOODWILL OF THE HEARTLAND	PROF SERV: EDUCATION	\$6,780.00
GOPHER SPORT	INSTRUCTIONAL SUPPLIES	\$1,972.99
GRAINGER	GENERAL SUPPLIES	\$426.00
GRAINGER	MAINTENANCE SUPPLIES	\$1,036.56
GRANT WOOD AEA	TUITION IN STATE	\$113,050.40
GREENWOOD CLEANING SYSTEMS	MAINTENANCE SUPPLIES	\$18,735.80
HACH COMPANY	INSTRUCTIONAL SUPPLIES	\$161.03
HAND-IN-HAND PRESCHOOL	PROF SERV: EDUCATION	\$26,495.70
HANDS UP COMMUNICATIONS	PROF SERV: EDUCATION	\$3,724.00
HARGERS ACCOUSTICS INC	GENERAL SUPPLIES	\$1,476.00
HAWKEYE FIRE & SAFETY COMPANY	OTHER PROFESSIONAL	\$374.00
HAYES ELIZABETH	TRAVEL	\$47.97
HERFF JONES	GENERAL SUPPLIES	\$3,396.52
HIGH NOON BOOKS	INSTRUCTIONAL SUPPLIES	\$3,171.00
HOGLUND BUS CO. INC	TRANSP. PARTS	\$5,680.73
HUK RUBBER STAMP CO.	INSTRUCTIONAL SUPPLIES	\$44.95
HY-VEE FOOD STORE-8556	INSTRUCTIONAL SUPPLIES	\$189.52

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
IASB	DUES AND FEES	\$140.00
IHRINGER LISA	MISC REVENUE	\$47.00
IMON COMMUNICATIONS LLC	INTERNET- COVID RELATED	\$180.00
IMON COMMUNICATIONS LLC	TELEPHONE	\$2,395.31
INSTRUMENTALIST AWARDS	INSTRUCTIONAL SUPPLIES	\$155.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$91,691.68
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$392,060.02
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$91,691.68
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$392,060.02
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$530,062.29
INTERSTATE ALL BATTERY CENTER	MAINTENANCE SUPPLIES	\$537.60
INTERSTATE BATTERIES OF UPPER IA	TRANSP. PARTS	\$224.90
INTRADO INTERACTIVE SERVICES CORP.	COMPUTER SOFTWARE	\$9,375.00
IOWA DEPT OF HUMAN SERVICES	MEDICAID REIMBURSE	\$80,061.85
IOWA DIVISION OF LABOR	OTHER PROFESSIONAL	\$1,800.00
IOWA HIGH SCHOOL MUSIC ASSOC	INSTRUCTIONAL SUPPLIES	\$3,800.50
IOWA PRISON INDUSTRIES	MAINTENANCE SUPPLIES	\$7.00
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$340,369.59
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$510,824.47
IOWA SHARES	EE LIAB-CHARITY	\$23.00
ISFIS	OTHER PROFESSIONAL	\$1,035.50
JOHNSON CONTROLS	MAINTENANCE SUPPLIES	\$343.79
JOHNSTONE SUPPLY	REPAIR PARTS	\$207.58
JVA MOBILITY	INSTRUCTIONAL SUPPLIES	\$7,060.00
KENNY MARK	OFFICIAL/JUDGE	\$85.00
KIRKWOOD COMM COLLEGE	GENERAL SUPPLIES	\$260.00
KIRKWOOD COMM COLLEGE	TUITION-COMM COLLEGE	\$84,697.20
KOENEN KARLA	TRAVEL	\$15.41
LAB AIDS INC	INSTRUCTIONAL SUPPLIES	\$101.65
LETTER PERFECT	INSTRUCTIONAL SUPPLIES	\$1,046.65
LINDER TIRE SERVICE INC	TIRES AND TUBES	\$2,728.32
LINN CO-OP OIL	GASOLINE	\$6,449.00
LINN COUNTY REC	ELECTRICITY	\$35,607.02
LINN COUNTY SHERIFF	EE LIAB-GARNISHMENTS	\$2,063.15
LINN-MAR FOUNDATION	EE LIAB-CHARITY	\$607.83
LINN-MAR NUTRITION SERVICES	INSTRUCTIONAL SUPPLIES	\$25.00
LYNCH COLLISION CENTER	VEHICLE REPAIR	\$6,340.95
LYNCH FORD	TRANSP. PARTS	\$134.30
LYNCH FORD	VEHICLE REPAIR	\$35.78
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$5,748.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$10,628.80
MADISON NATIONAL LIFE INS. CO., INC	RETIREE INSURANCE	(\$228.00)
MARCO TECHNOLOGIES, LLC	Copies	\$9,734.97
MARCO TECHNOLOGIES, LLC	GENERAL SUPPLIES	\$460.00
MARION IRON CO.	GENERAL SUPPLIES	\$15.00

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
MARION IRON CO.	INSTRUCTIONAL SUPPLIES	\$82.80
MARION JANITORIAL SUPPLY CO	GENERAL SUPPLIES	\$59.92
MARION JANITORIAL SUPPLY CO	MAINTENANCE SUPPLIES	\$740.11
MARION JANITORIAL SUPPLY CO	SHOP TOOLS/EQUIPMENT	\$49.70
MARION WATER DEPT	WATER/SEWER	\$7,702.05
MARTIN CAMILLA	TRAVEL	\$14.31
MASON CITY COMMUNITY SCHOOL DISTRICT	PROF SERV: EDUCATION	\$1,736.34
MCMASTER-CARR	MAINTENANCE SUPPLIES	\$506.21
MEDCO	DUES AND FEES	\$7,650.00
MEDIACOM	INTERNET- COVID RELATED	\$477.60
MEDIACOM	TELEPHONE	\$276.90
MENARDS -13127	GENERAL SUPPLIES	\$3,303.93
MENARDS -13127	INSTRUCTIONAL SUPPLIES	\$1,953.21
METRO INTERAGENCY INS PROG.	EE LIAB-DENTAL INSURANCE	\$23,575.27
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$575,704.94
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	\$23,110.89
METRO INTERAGENCY INS PROG.	ER LIAB-MEDICAL INSURANCE	\$27,840.00
METRO INTERAGENCY INS PROG.	RETIREE INSURANCE	\$27,541.68
MICHEEL COURTNEY	TRAVEL	\$23.40
MID AMERICAN ENERGY	NATURAL GAS	\$13,433.06
MIDAMERICAN ENERGY SERVICES, LLC	NATURAL GAS	\$21,078.04
MIDWEST WHEEL	TRANSP. PARTS	\$394.61
MOHWINKLE BRAD	OFFICIAL/JUDGE	\$70.00
MORTON ROBERT	INSTRUCTIONAL SUPPLIES	\$100.00
MT.VERNON COMM.SCHOOL DIST	TUITION IN STATE	\$6,049.65
MT.VERNON COMM.SCHOOL DIST	TUITION OPEN ENROLL	\$30,435.74
NAPA AUTO PARTS	SHOP TOOLS/EQUIPMENT	\$61.03
NAPA AUTO PARTS	TRANSP. PARTS	\$293.34
NASCO	INSTRUCTIONAL SUPPLIES	\$515.57
NIKEYA DIVERSITY CONSULTING LLC	Professional Educational Services	\$15,000.00
NOTABLE, INC. (KAMI)	INSTRUCTIONAL SUPPLIES	\$99.00
OFFICE EXPRESS	GENERAL SUPPLIES	\$186.07
ORCHESTRA IOWA	Professional Educational Services	\$126.00
ORKIN PEST CONTROL	Pest Control	\$1,045.00
OVERHEAD DOOR CO	REPAIR/MAINT SERVICE	\$1,750.00
P & K MIDWEST	REPAIR PARTS	\$3.65
PAPA JOHNS PIZZA	INSTRUCTIONAL SUPPLIES	\$247.00
PARANJAPE PRASHANT	MISC REVENUE	\$5.00
PARTS TOWN, LLC	GENERAL SUPPLIES	\$1,316.20
PAUL REVERE LIFE INS. CO.	DISTRICT LIFE INSURANCE	\$234.00
PEPPER J.W. & SON, INC	INSTRUCTIONAL SUPPLIES	\$238.99
PERFECTION LEARNING CORPORATION	LIBRARY BOOKS	\$588.11
PITTSBURGH PAINTS	GENERAL SUPPLIES	\$85.59
PLUMB SUPPLY CO.	HEAT/PLUMBING SUPPLY	\$2,133.86
POOL TECH, A WGHK INC, COMPANY	GENERAL SUPPLIES	\$525.43

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
POWERSCHOOL GROUP LLC	PROF SERV: EDUCATION	\$1,375.00
PROLIGHTING	GENERAL SUPPLIES	\$2,061.60
PROVIDENT LIFE/ACCIDENT INS. CO.	DISTRICT LIFE INSURANCE	\$3,003.45
PROWSE LIZ	MISC REVENUE	\$70.00
PUSH-PEDAL-PULL	INSTRUCTIONAL SUPPLIES	\$2,457.45
QUILL CORPORATION	GENERAL SUPPLIES	\$46.12
RECOVER HEALTH	PROF SERV: EDUCATION	\$12,613.86
RIVERSIDE INSIGHTS	CONSUMABLE WORKBOOKS	\$7,082.13
ROCHESTER ARMORED CAR CO INC	GENERAL SUPPLIES	\$557.96
ROYAL IMAGING SUPPLIES	INSTRUCTIONAL SUPPLIES	\$717.30
SADLER POWER TRAIN	TRANSP. PARTS	\$260.46
SCHIMBERG	MAINTENANCE SUPPLIES	\$316.84
SCHOLASTIC BOOK FAIR INC	GENERAL SUPPLIES	\$506.88
SCHOLASTIC BOOK FAIR INC	LIBRARY BOOKS	\$14,071.25
SCHOOL BUS SALES	VEHICLE REPAIR	\$733.59
SCHOOL HEALTH CORP	GENERAL SUPPLIES	\$1,048.46
SCHOOL SPECIALTY LLC	INSTRUCTIONAL SUPPLIES	\$193.62
SCHROEDER NOLAN	INSTRUCTIONAL SUPPLIES	\$100.00
SCHULTZ STRINGS INC	EQUIPMENT REPAIR	\$513.25
SENSO US OFFICE	COMPUTER SOFTWARE	\$54,000.00
SHERWIN-WILLIAMS	GROUNDS UPKEEP	\$48.60
SHERWIN-WILLIAMS	INSTRUCTIONAL SUPPLIES	\$223.35
SMITH TIMOTHY C	OFFICIAL/JUDGE	\$70.00
SOLARWINDS, INC	COMPUTER SOFTWARE	\$5,663.00
SPECIAL K'S TRANSPORT INC	PROF SERV: EDUCATION	\$1,320.00
SPRAY-LAND USA	GENERAL SUPPLIES	\$96.00
SPRAY-LAND USA	SHOP TOOLS/EQUIPMENT	\$11.10
STATE HYGIENIC LABORATORY	GENERAL SUPPLIES	\$13.50
STATE INDUSTRIAL PRODUCTS CORP.	GENERAL SUPPLIES	\$507.00
SUN LIFE FINANCIAL EBG	EE LIAB-VOL/SUN LIFE INS	\$4,061.70
SWAMP FOX BOOKSTORE & SWAMP FOX KIDS	LIBRARY BOOKS	\$1,636.59
SYNOVIA SOLUTIONS, LLC	GENERAL SOFTWARE	\$288.35
TALLGRASS BUSINESS RESOURCES	EQUIPMENT >\$5,000	\$53,831.89
TEGELER WRECKER & CRANE	GENERAL SUPPLIES	\$204.00
THE BOOKHOUSE	LIBRARY BOOKS	\$5,447.87
THE CURIOSITY PATH,LLC	INSTRUCTIONAL SUPPLIES	\$240.00
THE FILTER SHOP, INC	MAINTENANCE SUPPLIES	\$4,164.71
THE PAPER CORPORATION	GENERAL SUPPLIES	\$6,835.96
THE SHREDDER	OTHER PROFESSIONAL	\$879.00
THILGES CHRISTOPHER	INSTRUCTIONAL SUPPLIES	\$59.77
THINK SAFE INC	GENERAL SUPPLIES	\$2,533.00
THOMPSON TRUCK & TRAILER	TRANSP. PARTS	\$141.70
TIMBERLINE BILLING SERVICE LLC	DATA PROCESSING AND	\$10,368.89
TIME CLOCK PLUS	COMP/TECH HARDWARE	\$1,070.64
TRANE U.S. INC.	MAINTENANCE SUPPLIES	\$246.26

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$252,625.79
TRI-CITY ELECTRIC COMPANY OF IOWA	TECH REPAIRS	\$1,017.75
TRUCK BUILDERS	VEHICLE REPAIR	\$791.00
U.S. CELLULAR	TELEPHONE	\$203.90
UNITED REFRIGERATION	REPAIR PARTS	\$651.07
UNITED WAY OF EAST CENTRAL IOWA	EE LIAB-CHARITY	\$299.67
UNIVERSITY OF IOWA	INSTRUCTIONAL SUPPLIES	\$280.00
UNUM LIFE INS. CO.	ER LIAB-DISTRICT DISABILITY	\$1,140.67
VAN METER CO	ELECTRICAL SUPPLY	\$6,652.46
VERIZON WIRELESS	INTERNET- COVID RELATED	\$3,816.30
VERIZON WIRELESS	TELEPHONE	\$443.50
VERNIER SOFTWARE & TECHNOLOGY	INSTRUCTIONAL SUPPLIES	\$855.89
VOSS JARED	OFFICIAL/JUDGE	\$85.00
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$78,130.80
WADLEY DELONNA	TRANSP PARENT REIMB	\$18.72
WALSH DOOR & HARDWARE	REPAIR PARTS	\$358.37
WEST MUSIC CO	EQUIPMENT REPAIR	\$383.77
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$1,874.11
ZANER BLOSER	INSTRUCTIONAL SUPPLIES	\$63,378.00
ZIPPY' S SALT BARN LLC	GROUNDS UPKEEP	\$7,603.73
<b>Fund Total:</b>		<b>\$9,145,702.99</b>
<b>Fund: LOCAL OPT SALES TAX</b>		
CDW - GOVERNMENT	COMP/TECH HARDWARE	\$7,395.30
OPN ARCHITECTS, INC.	ARCHITECT	\$6,674.21
RIVERSIDE TECHNOLOGIES, INC	COMP/TECH HARDWARE	\$177,250.00
SHIVE-HATTERY INC.	ARCHITECT	\$9,967.44
TRAVERSE LANDSCAPE ARCHITECTS, LLC	ARCHITECT	\$550.90
TRI-CITY ELECTRIC COMPANY OF IOWA	COMP/TECH HARDWARE	\$20,000.00
<b>Fund Total:</b>		<b>\$221,837.85</b>
<b>Fund: MANAGEMENT LEVY</b>		
EMC INSURANCE	Vehicle Insurance	\$1,000.00
TRUENORTH COMPANIES, LC	EQUIPMENT BREAKDOWN INS.	\$45,000.00
<b>Fund Total:</b>		<b>\$46,000.00</b>
<b>Fund: NUTRITION SERVICES</b>		
ANDERSON ERICKSON DAIRY CO	PURCHASE FOOD	\$25,217.22
BMO MASTERCARD	PURCHASE FOOD	\$370.64
CDW - GOVERNMENT	GENERAL SUPPLIES	\$2,820.00
CITY LAUNDERING COMPANY	PROFESSIONAL	\$3,091.20
COLLECTION	EE LIAB-GARNISHMENTS	\$655.20
EMS DETERGENT SERVICES	GENERAL SUPPLIES	\$2,874.92
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$173,172.43
HEALD MARGARET	GENERAL SUPPLIES	\$45.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$3,363.53
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$14,382.09

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$3,363.53
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$14,382.09
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$11,182.53
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$10,234.66
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$15,360.10
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$182.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$191.32
MARCO TECHNOLOGIES, LLC	Copies	\$5.27
MARTIN BROTHERS DISTRIBUTING CO., INC	PURCHASE FOOD	\$36,050.38
METRO INTERAGENCY INS PROG.	EE LIAB-DENTAL INSURANCE	\$233.17
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$20,876.88
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	\$736.68
NUTRISLICE, INC	SERVICE AGREEMENTS	\$4,799.52
OFFICE EXPRESS	GENERAL SUPPLIES	\$65.99
PAN-O-GOLD BAKING CO.	PURCHASE FOOD	\$2,946.18
PERFORMANCE FOODSERVICE - CEDAR RAPIDS	GENERAL SUPPLIES	\$6,829.78
PERFORMANCE FOODSERVICE - CEDAR RAPIDS	PURCHASE FOOD	\$69,416.78
RAPIDS WHOLESALE EQUIP CO	GENERAL SUPPLIES	\$58.54
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$6,148.89
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$620.00

**Fund Total: \$429,677.02**

**Fund: PHY PLANT & EQ LEVY**

ACOUSTICS BY WASHBURN, LLC	BLDG. CONST SUPPLIES	\$215.00
BRECKE	CONSTRUCTION SERV	\$8,222.48
CAMPBELL SUPPLY	VEHICLES	\$2,715.00
CEDAR RAPIDS WINSUPPLY PLUMBING CO	BLDG. CONST SUPPLIES	\$1,295.00
COMMUNICATIONS ENGINEERING CO	CONSTRUCTION SERV	\$1,054.58
CULVER'S CORRIDOR STORAGE, LLC	COVID STORAGE LEASE	\$3,000.00
D&N FENCE CO	CONSTRUCTION SERV	\$1,314.00
DE LAGE LANDEN PUBLIC FINANCE	COMPUTER/COPIER RENT	\$5,194.70
DRYSPACE INC	CONSTRUCTION SERV	\$5,133.93
EMPOWERED PROPERTIES, LLC	FACILITY RENTAL	\$3,500.00
GRAINGER	BLDG. CONST SUPPLIES	\$108.72
IMON COMMUNICATIONS LLC	CONSTRUCTION SERV	\$1,232.00
IOWA FIRE PROTECTION	CONSTRUCTION SERV	\$996.25
JOHNSON CONTROLS	BLDG. CONST SUPPLIES	\$6,538.16
JOHNSON CONTROLS	CONSTRUCTION SERV	\$25,800.00
LARSON CONSTRUCTION COMPANY, INC	CONSTRUCTION SERV	\$23,221.80
LYNCH FORD	VEHICLES	\$631.63
MGSI, LTD	CONSTRUCTION SERV	\$1,000.00
PLUMB SUPPLY CO.	BLDG. CONST SUPPLIES	\$568.41
SHIVE-HATTERY INC.	ARCHITECT	\$3,400.00
SHIVE-HATTERY INC.	CONSTRUCTION SERV	\$6,651.50
TIME CLOCK PLUS	COMPUTER SOFTWARE	\$16,718.52

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
TRANE U.S. INC.	BLDG. CONST SUPPLIES	\$708.85
TRI-CITY ELECTRIC COMPANY OF IOWA	CONSTRUCTION SERV	\$19,000.00
TURFWERKS/DAVIS EQUIPMENT CORP	EQUIPMENT >\$5,000	\$1,813.31
UNITED REFRIGERATION	BLDG. CONST SUPPLIES	\$499.06
WALSH DOOR & HARDWARE	CONSTRUCTION SERV	\$12,800.00
<b>Fund Total:</b>		<b>\$153,332.90</b>
<b>Fund: PUB ED &amp; REC LEVY</b>		
DECKER EQUIPMENT	GROUNDS UPKEEP	\$1,168.80
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$1,683.95
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$32.66
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$139.67
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$32.66
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$139.67
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$167.87
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$169.62
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$254.56
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$2.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$5.62
METRO INTERAGENCY INS PROG.	EE LIAB-DENTAL INSURANCE	\$24.98
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$467.50
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	\$20.21
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$76.60
<b>Fund Total:</b>		<b>\$4,386.87</b>
<b>Fund: SALES TAX REVENUE BOND CAP PROJECT</b>		
HALL & HALL ENGINEERS INC	ARCHITECT	\$6,502.80
RATHJE CONST	CONSTRUCTION SERV	\$8,906.25
<b>Fund Total:</b>		<b>\$15,409.05</b>
<b>Fund: STUDENT ACTIVITY</b>		
ANTONIO AMO CUELLAR	OFFICIAL/JUDGE	\$105.00
BANACOM SIGNS LLC	INSTRUCTIONAL SUPPLIES	\$168.00
BMO MASTERCARD	DUES AND FEES	\$1,523.80
BMO MASTERCARD	INSTRUCTIONAL SUPPLIES	\$4,716.03
BMO MASTERCARD	TRAVEL	\$3,701.94
BROWN DAVID	TRAVEL	\$71.76
CAWKWELL JACOB	OFFICIAL/JUDGE	\$115.00
CEDAR FALLS HIGH SCHOOL	INSTRUCTIONAL SUPPLIES	\$380.00
CEDAR RAPIDS WASHINGTON HIGH SCHOOL	DUES AND FEES	\$220.00
CITYWIDE CLEANERS	INSTRUCTIONAL SUPPLIES	\$194.40
CMC NEPTUNE LLC	INSTRUCTIONAL SUPPLIES	\$2,175.00
COE COLLEGE	DUES AND FEES	\$200.00
COOK JEFF	OFFICIAL/JUDGE	\$122.50
COPYWORKS	INSTRUCTIONAL SUPPLIES	\$49.00
COTTON GALLERY LTD.	INSTRUCTIONAL SUPPLIES	\$946.90
DERLEIN SCALE INC	INSTRUCTIONAL SUPPLIES	\$271.50

## Linn-Mar Community School District

### IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
DRIVEN COFFEE	INSTRUCTIONAL SUPPLIES	\$6,828.75
ECISOA	OFFICIAL/JUDGE	\$170.00
ELITE SPORTS	INSTRUCTIONAL SUPPLIES	\$906.79
EPIC EVENT CENTER LLC	INSTRUCTIONAL SUPPLIES	\$670.00
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$3,881.30
HADZIC AMIR	OFFICIAL/JUDGE	\$143.40
HALL BRIAN	OFFICIAL/JUDGE	\$235.00
HUK RUBBER STAMP CO.	INSTRUCTIONAL SUPPLIES	\$30.95
HY-VEE FOOD STORE-8556	INSTRUCTIONAL SUPPLIES	\$2,376.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$68.46
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$292.74
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$68.46
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$292.74
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$181.44
IOWA FBLA-9388	DUES AND FEES	\$5,380.04
IOWA HIGH SCHOOL ATHLETIC ASSOC	INSTRUCTIONAL SUPPLIES	\$75.00
IOWA HIGH SCHOOL SPEECH ASSOC	INSTRUCTIONAL SUPPLIES	\$22.00
IOWA JAZZ CHAMPIONSHIPS	INSTRUCTIONAL SUPPLIES	\$200.00
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$161.06
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$241.71
IOWA SPORTS SUPPLY	INSTRUCTIONAL SUPPLIES	\$1,570.50
IOWA WRESTLING COACHES & OFFICIAL ASSOC	DUES AND FEES	\$150.00
JAZZ EDUCATORS OF IOWA	INSTRUCTIONAL SUPPLIES	\$150.00
JEFFERSON HIGH SCHOOL	DUES AND FEES	\$100.00
JONES SCHOOL SUPPLY CO.,INC	INSTRUCTIONAL SUPPLIES	\$118.50
JYM BAG	INSTRUCTIONAL SUPPLIES	\$908.00
LETTER PERFECT	INSTRUCTIONAL SUPPLIES	\$683.00
LEVEL 10	INSTRUCTIONAL SUPPLIES	\$1,200.00
MARSH BRANDON	OTHER ACT INCOME	\$125.00
MCDONALD IMAGING SOLUTIONS	INSTRUCTIONAL SUPPLIES	\$826.80
MCMaster-CARR	INSTRUCTIONAL SUPPLIES	\$106.53
MENARDS -13127	INSTRUCTIONAL SUPPLIES	\$192.72
MH ADVERTISING SPECIALTIES	INSTRUCTIONAL SUPPLIES	\$1,198.55
MONTICELLO SPORTS	INSTRUCTIONAL SUPPLIES	\$4,150.00
PRINTY JENNA	OFFICIAL/JUDGE	\$50.00
READ PHOTOGRAPHY	INSTRUCTIONAL SUPPLIES	\$270.00
RIDDELL ALL-AMERICAN	INSTRUCTIONAL SUPPLIES	\$6,558.35
SMITH MARCIA	INSTRUCTIONAL SUPPLIES	\$129.85
SMITH TIMOTHY C	OFFICIAL/JUDGE	\$252.50
TERRELL DAN	TRAVEL	\$497.23
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$91.22
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$460.94
<b>Fund Total:</b>		<b>\$56,976.36</b>



# Linn-Mar Community School District

## IA - Warrants Paid Listing

Criteria

Date Range: 03/04/2022 - 04/07/2022

Fiscal Year: 2021-2022

Vendor Name	Description	Check Total
<b>Fund: STUDENT STORE</b>		
BMO MASTERCARD	GENERAL SUPPLIES	\$472.14
GFSI LLC	GENERAL SUPPLIES	\$2,082.25
LOGO BRANDS INC.	GENERAL SUPPLIES	\$131.63
PATTERSON TINA	MISC REVENUE	\$40.00
PERFORMANCE DISPLAY & MILLWORK	GENERAL SUPPLIES	\$3,304.70
SCHEELS ALL SPORTS, INC	GENERAL SUPPLIES	\$672.00
SLETTELAND HEIDE	MISC REVENUE	\$46.07

**Fund Total: \$6,748.79**

**Grand Total: \$10,106,718.05**

End of Report



1500 River Drive, Suite 200  
Moline, Illinois 61265  
563.343.9595  
[www.governmentalservice.com](http://www.governmentalservice.com)

March 1, 2022

To the Board of Education  
Linn- Mar Community School District  
2999 N. 10<sup>th</sup> Street  
Marion, Iowa 52302

Attention: JT Anderson, Chief Financial Officer/Board Treasurer

We are pleased to confirm our understanding of the services we are to provide for Linn-Mar Community School District for the year ending June 30, 2022.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Linn-Mar Community School District as of and for the year ending June 30, 2022.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Linn-Mar Community School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Linn-Mar Community School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Schedule of Changes in Total Other Post-Employment Benefit Liability and Related Ratios
- 4) Schedule of the District's Proportionate Share of the Net Pension Liability of the Iowa Public Employees Retirement System
- 5) Schedule of District Contributions to the Iowa Public Employees Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies Linn-Mar Community School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole.

- 1) Schedule of expenditures of federal awards
- 2) Combining nonmajor fund statements and other schedules

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

- 1) Introductory section
- 2) Statistical section

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. We have identified the following significant risk(s) of material misstatement as part of our audit planning.

- Revenue recognition
- Management override of controls
- Grant restrictions
- Compliance with state financial measurement benchmarks

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

### **Audit Procedures-Internal Control**

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and Uniform Guidance.

### **Audit Procedures-Compliance**

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

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

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Linn-Mar Community School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards.

The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to

refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations including federal statutes, rules, and the provisions of contracts and grant agreements including award agreements. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

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

findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior findings should be available for our review on the first day of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

The District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the District agrees to contract us before it includes our reports or otherwise makes reference to us in any public or private securities offering. We may conclude that we are not otherwise associated with the proposed offering and that our association with the proposed offering is not necessary, providing the District agrees to clearly indicate that we are not associated with the contents of the official statement. The District agrees that the following disclosure will be prominently displayed in the official statement: Bohnsack & Frommelt LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Bohnsack & Frommelt LLP also has not performed any procedures relating to this official statement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency or other information in the electronic site with the original document.

#### **Engagement Administration, Fees, and Other**

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

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

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

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

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

Mia Frommelt is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them.



Our fees for these services are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. Our fee for the services described in this letter will not exceed \$26,900 unless the scope of the engagement is changed, the assistance the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

### **Reporting**

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

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

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

Very truly yours,



Mia Frommelt, Partner

Bohnsack & Frommelt LLP

RESPONSE:

This letter correctly sets forth the understanding of Linn-Mar Community School District.

Management signature:  \_\_\_\_\_

Title: CFO / Board Secretary \_\_\_\_\_

Date: 3-24-22 \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: Board President \_\_\_\_\_

Date: \_\_\_\_\_



Change Order No. ONE

PROJECT:  
Excelsior Middle School Intercom Replacement

CONTRACTOR:  
Tri-City Electric Co.  
6225 N. Brady  
Davenport, IA 52806

TO (OWNER):  
Linn-Mar Community School District  
2999 North 10<sup>th</sup> Street  
Marion IA 52302

The contract is changed as follows:

- 1) Add for all material and labor to provide an end to end CAT6A cable solution to add one cable in the main office.

Original contract sum	\$54,063
Change by prior change orders	\$0.00
Contract sum prior to this change order	\$54,063
Contract sum Increase or (decrease) by this change order	\$860
New contract sum including this Change order	\$54,923
Contract time will be increased (decreased) by	0 days

**Not Valid until signed by the Contractor and Board Secretary.**

Tri-City Electric  
Contractor \_\_\_\_\_  
Signature *[Signature]*  
Date 3-30-22

Chris Gates  
Project Supervisor \_\_\_\_\_  
Signature *[Signature]*  
Date 3/30/22

Board President Signature \_\_\_\_\_

Date \_\_\_\_\_



**Tri-City Electric Co.**  
Since 1895

**CONFIDENCE DELIVERED.®**

March 28, 2022

Chris Gates  
Linn Mar CSD  
2999 10<sup>th</sup> Street  
Marion, IA 52302

RE: Excelsior Main Office Data Add  
Estimate Number: Excel

Chris,

*Tri-City Electric Co.* is pleased to provide the following scope of work:

Scope of work to include:

**Rauland Telecenter U Intercom System Gateway:**

Provide and install an end to end CAT6A cable solution to add one cable in the main office

Material:	\$121.00
Labor:	\$739.00
The total bid including Bond to do this work is:	<b>\$860.00</b>

This bid **does not** include any network switches, those are to be provided by Linn Mar CSD IT.  
This quote **does not** include any applicable taxes.

Thank you for the opportunity to quote this project. Please feel free to call with any questions concerning this quote.

Sincerely,

Tony Mayer  
Estimator/Project Manager  
Structured Cabling  
Phone: 563.823.1692  
E-mail: [tmayer@tricityelectric.com](mailto:tmayer@tricityelectric.com)

Electrical Construction | Residential Services | Power Testing Solutions | Engineering & Integration | Service | Renewable Energy  
Structured Cabling | Security Solutions | Telecommunications | Audio/Visual | Safety | Drone Services



**Tri-City Electric Co.**  
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### **Notes**

Bid price is valid for 30 days. Bid is subject to the terms of a mutually acceptable contract. Bid is based on the daily market rate for goods and commodities reflected by the submitted date of this proposal. Tri-City Electric reserves the right to increase said bid accordingly to reflect the market rates on the day of receipt of the Purchase Order. Changes will be shown in documentation through commercial quotes, invoices, and/or receipts for such goods and commodities if applicable. Work is to be performed during a standard 8-hour workday between 7:00 AM and 3:30 PM, Monday through Friday. Payments are due every 30 days as the work progresses. A 1.5% service charge will be applied to all outstanding account balances over 30 days past due.

### **Excavation Notes**

Proposal is based on normal soil conditions for trenching, auguring and excavation. If TCE encounters rock, debris, old foundations, high water, loose or unstable soil conditions additional charges will be added respectively. All excavation spoils are to remain on site. If included in bid for removal is based on CLEAN, Non-Contaminated soil removal and does not include remediation or special hauling fees, treatment charges and special permits relating to contaminated soils. Owner/General Contractor is responsible for all excavated areas if not specified and included in the scope of work.

### **Non Solicitation of Employees**

By acceptance of this proposal, customer agrees not to directly or indirectly recruit, solicit, hire or induce any employee of Tri City Electric Company or any affiliate thereof, to terminate his or her employment with Tri City Electric Company. This restriction does not apply to solicitation of any employee of Tri City Electric Company or any affiliate thereof, who Tri City Electric Company has terminated due to job elimination or reduction in work force. Contractor agrees that it must obtain written consent of Tri City Electric Company prior to hiring any such Tri City Electric Company employee. The duties, objections and restrictions set forth in this paragraph shall expire upon the first anniversary of the conclusion date of the engagement contemplated in this proposal.

Electrical Construction | Residential Services | Power Testing Solutions | Engineering & Integration | Service | Renewable Energy  
Structured Cabling | Security Solutions | Telecommunications | Audio/Visual | Safety | Drone Services

Tri-City Electric Co. | 6225 N. Brady | Davenport, IA 52806 | 563.322.7181 | [www.tricityelectric.com](http://www.tricityelectric.com)