

**LINN-MAR COMMUNITY SCHOOL DISTRICT
PROCLAMATION IN RECOGNITION OF
SCHOOL BOARD APPRECIATION MONTH**



WHEREAS, the Iowa Association of School Boards has declared the month of May as School Board Appreciation Month in recognition of the dedicated service of all Iowa school board members in serving as *A Guiding Light for Student Success*; and

WHEREAS, the members of the Linn-Mar Community School District Board of Directors volunteer their time as publicly-elected officials in representing all Linn-Mar students, families, and staff; and

WHEREAS, our school board members partnership with students, families, educators, and the community to ensure our schools provide high-quality education and opportunities for every student; and

WHEREAS, our school board members play a critical role in overseeing the budget, establishing policies, fostering a positive school culture, and making decisions that affect the community in an effort to *Inspire Learning...Unlock Potential... and Empower Achievement*, therefore be it

PROCLAIMED, that as Superintendent of the Linn-Mar Community School District, I proclaim the month of May as School Board Appreciation Month and extend a thank you to our seven board members for their dedication and service to the district and community.

Amy Kortemeyer, Superintendent

April 28, 2025



Linn-Mar Community School District
Proclamation in Recognition of
National Teacher Appreciation Week
May 5-9, 2025

WHEREAS, National Teacher Appreciation Week came into being through the dedication of Eleanor Roosevelt in 1953, in celebration and recognition of the accomplishments of educators; and

WHEREAS, the teachers of the Linn-Mar Community School District dedicate their time and talents to ensure our students develop into life-long learners; and

WHEREAS, our teachers work with students, families, administrators, co-workers, and community partners to *Inspire Learning...Unlock Potential...and Empower Achievement*, and

WHEREAS, our teachers selflessly devote their time to developing curriculum, offering support in learning as well as social and mental well-being, and empowering all students to reach for their highest potential, therefore be it

PROCLAIMED, that as President of the Linn-Mar Community School District Board of Directors, I proclaim the week of May 5-9, 2025, as National Teacher Appreciation Week and extend our thanks to all of our teachers for their time, their dedication, and their knowledge in educating our students.

A handwritten signature in black ink, reading "Katie Lowe Lancaster".

Katie Lowe Lancaster, President

April 28, 2025



District Honors & Highlights

April 28, 2025

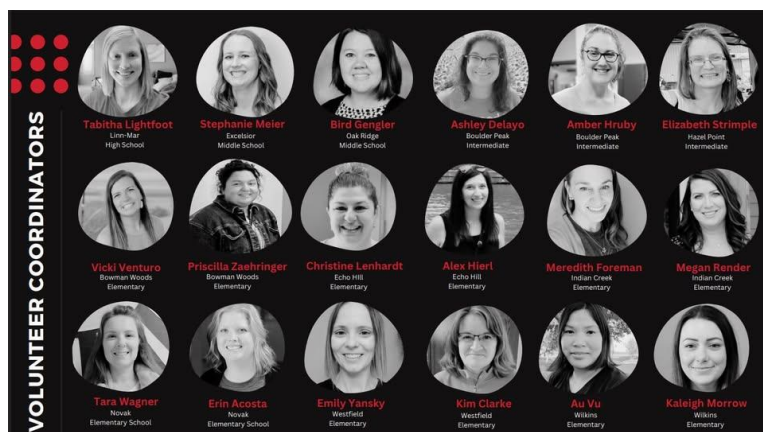
Athletic Honors: Congratulations to the following LM High School student athletes that signed Letters of Intent on April 16th: ([Click here for more information](#))

- Ethan Boston: Wartburg College - Cross Country and Track & Field
- Emily Brunson: Central College - Volleyball
- Malik DeBow: Coe College - Wrestling
- Mallory Erickson: Wartburg College - Tennis
- Tate Fassler: Luther College - Baseball
- MacLynn Hannan: University of Iowa - Dance Team
- Dylan Heater: Wartburg College - Golf
- Edwin Ramos: Mt Mercy University - Soccer
- Hannah Thierer: Coe College - Basketball



Boys Basketball Honor: Congratulations to Payson Nietert, LMHS Senior, for receiving the Iowa Bankers Association Student Athlete Achievement Award in recognition of his excellence in the classroom, community, and on the court.

Volunteer Highlight: The week of April 14-18 was National Volunteer Week. We extend a huge thanks to all of our volunteers and Volunteer Coordinators for all they do for the district. We appreciate them and the time and talents they share with the students.



Stories Alive Highlight: Thanks are extended to the Linn-Mar School Foundation and Farmers State Bank for sponsoring Stories Alive Guest Author/Illustrator Troy Cummings during National Library Week (April 14-18). Mr. Cummings visited all seven elementary buildings to share his stories and build a love of reading in our students.



Venture Academics Highlight: Kudos to the Venture Academics Earth Science students on their recent visit to Bowman Woods Elementary to share the nonfiction children's books they wrote on Earth Science topics.



School Bus Drivers Honor: We extend a special thank you to all of the district's School Bus Drivers as we celebrated them on School Bus Drivers' Appreciation Day (April 22nd). Thank you for your time and dedication to the district!



Administrative Professionals Honor: Thanks go out to all of the district's Administrative Professionals as we celebrated them on Administrative Professionals Day/National Secretaries Day (April 23rd). Thank you for helping the district succeed with your time and talents!

Policy Recommendations for Board Consideration – April 28, 2025

The Policy Committee met on April 3, 2025, to review the full 900 Series-Facilities & Sites, as well as several miscellaneous policies. Recommendations are being presented for updates for the second reading of the following policies:

- 102.1: Long-Range Needs Assessment
- 603.16-R2 (New): Student Guidance for Generative Artificial Intelligence
- 603.16-R3 (New): Staff Guidance for Generative Artificial Intelligence
- 803.4: Public Purpose and Use of Public Funds
- 803.4-R: Regulations Regarding Public Purpose and Use of Public Funds
- 901.2: Site Specifications
- 901.3: Facilities & Sites Long-Range Planning
- 901.4: Facilities Planning Advisors
- 901.8-R: Structure and Site Modifications Regulation
- 901.8-E: Structure and Site Modifications Application
- 902.6: Disposition of Obsolete Equipment
- 902.7: Emergency Repairs
- 902.8: Facilities and Sites Adaptation for Persons with Disabilities
- 902.11: Asbestos Containing Materials
- 902.12: District Operations During Public Emergencies

**Policy 102.1
Long-Range Needs Assessment**

Long-range needs assessment enables the district to analyze assessment data, get feedback from the community about its expectations of students, and determine how well students are meeting student learning goals. The board will conduct ongoing and in-depth needs assessments by soliciting information from business, labor, industry, higher education, and community members regarding their expectations for adequate student preparation ~~as responsible citizens and successful wage earners.~~

In conjunction with the in-depth needs assessment of the district, the board will authorize the appointment of a School Improvement Advisory Committee (SIAC) representing administrators, employees, parents, students, community members, and board members to make recommendations and assist the board in determining the priorities of the district, in addition to the basic skills areas of the education program.

Feedback from district patrons, staff, and students will be gathered on a regular basis. The School Improvement Advisory Committee, working with the superintendent, will gather input from the district's patrons, staff, and students on the district's long-range goals, student learning goals, and other areas as deemed appropriate by the committee. This input will be used in the committee's decision-making process and guidance in making recommendations to the board.

It is the responsibility of the superintendent [or designee] to ensure the community is informed of student progress on state and locally determined indicators. The superintendent [or designee] will report annually to the board about the means used to keep the community informed.

As a result of the board and committee's work, the board will determine major educational needs and rank them in priority order, develop long-range goals and plans to meet the needs, establish and implement short-range and intermediate-range plans to meet the goals and to attain the desired levels of student performance, evaluate progress toward meeting the goals and maintain a record of progress under the plan that includes reports of student performance and results of school improvement projects, and annually report the district's progress made under the plan to the committee, the community, and the Iowa Department of Education.

Policy 603.16-R2 Student Guidance for Generative Artificial Intelligence (GAI)

<p>DEFINITIONS</p>	<p>Generative Artificial Intelligence (GAI): Creates new content like text, images, audio, or code based data it's been trained on. It's like a creative machine (EX: ChatGPT, Gemini, CoPilot, etc.)</p> <p>Predictive Artificial Intelligence (PAI): Makes predictions based on patterns from historical data (EX: Grammarly, Google Doc word prediction, YouTube suggested videos, etc.)</p> <p>Algorithm: A set of instructions the AI follows to learn and generate content. Think of it as a recipe for creativity.</p> <p>Training Data: The information the AI learns from such as books, pictures, or code. It's like giving the AI building blocks for its creations.</p> <p>Responsible Use: Using GAI tools in a way that is ethical, legal, and respectful of others.</p> <p>Prompt/Prompting: User-generated instructions for a GAI tool to use when creating a response.</p>														
<p>POTENTIAL USES IN THE CLASSROOM FOR STUDENTS</p>	<p>Below are guidelines on how you might use AI for learning. Make sure to ask your teacher how much you are allowed to use AI, because it might be more than what has been outlined below. <i>Note: If AI use is permitted, you must always complete the "finalizing stage" below.</i></p> <table> <tr> <th data-bbox="506 1155 933 1192">CONTINUUM OF USE WITH AI</th><th data-bbox="933 1155 1520 1192">PERMITTED USE</th></tr> <tr> <td data-bbox="506 1192 933 1297">No Use</td><td data-bbox="933 1192 1520 1297">GAI may not be used for academic tasks in any form, and the use of such tools is strictly prohibited.</td></tr> <tr> <td data-bbox="506 1297 933 1371">Clarifying</td><td data-bbox="933 1297 1520 1371">GAI may be used to gain clarity on academic content.</td></tr> <tr> <td data-bbox="506 1371 933 1549">Planning</td><td data-bbox="933 1371 1520 1549">GAI may be used for the planning elements of academic tasks such as gaining inspiration, ideation, brainstorming, organizing, structuring, etc.</td></tr> <tr> <td data-bbox="506 1549 933 1623">Drafting</td><td data-bbox="933 1549 1520 1623">GAI may be used for drafting the first version of work for an academic task.</td></tr> <tr> <td data-bbox="506 1623 933 1770">Revising</td><td data-bbox="933 1623 1520 1770">GAI may be used to gain feedback for making improvements to the clarity or quality of work to improve the final product.</td></tr> <tr> <td data-bbox="506 1770 933 1946">Finalizing</td><td data-bbox="933 1770 1520 1946">All submitted work by a student must either be original work or properly attributed to external sources, as stated by the academic Code of Conduct. This includes students acknowledging</td></tr> </table>	CONTINUUM OF USE WITH AI	PERMITTED USE	No Use	GAI may not be used for academic tasks in any form, and the use of such tools is strictly prohibited.	Clarifying	GAI may be used to gain clarity on academic content.	Planning	GAI may be used for the planning elements of academic tasks such as gaining inspiration, ideation, brainstorming, organizing, structuring, etc.	Drafting	GAI may be used for drafting the first version of work for an academic task.	Revising	GAI may be used to gain feedback for making improvements to the clarity or quality of work to improve the final product.	Finalizing	All submitted work by a student must either be original work or properly attributed to external sources, as stated by the academic Code of Conduct. This includes students acknowledging
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		all instances in which GAI tools were used in an academic task. Students should include the following language to attribute the use of AI: "I acknowledge the use of [Insert AI system(s) and link(s)] to [Explain specific use of GAI]. The prompts used included [List of the prompts used]. The output from these prompts was used to [Explain use of output]."	
PROHIBITED USES	GAI tools may NOT be used in violation of terms of service, academic Code of Conduct, or board policy. Specific examples might include: * Academic Misconduct: Such as plagiarism and cheating. * Harm: Such as bullying, harassment, or other outputs that might be a detriment to the student's physical or mental health, including the use of "deep fakes" for images, voice, text, or other likenesses.		
STUDENT CONSEQUENCES	1 st Occurrence (No Definitive Proof)	1 st Violation (Definitive Proof)	2 nd and Subsequent Violations
	*Student is allowed to reassess or redo the assigned activity. *No penalty to the grade is applied. *Minor behavior referral is submitted to document the occurrence.	*Student is allowed to reassess or redo the assigned activity. *Student may earn no more than a score of "2" of their earned score on the reassessment/redo. *Major behavior referral is submitted to document the occurrence.	*Student is allowed to reassess or redo the assigned activity. *Student may earn no more than a score of "1" of their earned score on the reassessment/redo. *Major behavior referral is submitted to document the occurrence.
REVIEW	The student guidelines for GAI will be reviewed on an annual basis and updated as needed.		
SPECIAL CONSIDERATIONS	Data Privacy & Security: Students should not input any personally identifiable information into any GAI tools. Be Aware of Potential Bias: AI algorithms can reflect the biases present in the data they are trained on. Be critical of the outputs from GAI tools as they are prone to generating made up information.		

Adopted: _____

Policy 603.16-R3 Staff Guidance for Generative Artificial Intelligence (GAI)

<p>DEFINITIONS</p>	<p>Generative Artificial Intelligence (GAI): Creates new content like text, images, audio, or code based data it's been trained on. It's like a creative machine (EX: ChatGPT, Gemini, CoPilot, etc.)</p> <p>Predictive Artificial Intelligence (PAI): Makes predictions based on patterns from historical data (EX: Grammarly, Google Doc word prediction, YouTube suggested videos, etc.)</p> <p>Algorithm: A set of instructions the AI follows to learn and generate content. Think of it as a recipe for creativity.</p> <p>Training Data: The information the AI learns from such as books, pictures, or code. It's like giving the AI building blocks for its creations.</p> <p>Responsible Use: Using GAI tools in a way that is ethical, legal, and respectful of others.</p> <p>Prompt/Prompting: User-generated instructions for a GAI tool to use when creating a response.</p>														
<p>POTENTIAL RESPONSIBLE USES IN THE CLASSROOM FOR STAFF</p>	<p>The Linn-Mar Community School District acknowledges the importance of responsible AI use, which varies across different school sites, classroom settings, positions, and departments. Staff will inform students if, when, and how AI tools may be used in learning using the common district student guidelines outlined below as a reference. Staff should inform students in a course syllabus, or prior to a learning experience, what permitted use of AI is acceptable for the course/task.</p> <table> <tr> <th data-bbox="508 1297 930 1333">CONTINUUM OF USE WITH AI</th><th data-bbox="930 1297 1521 1333">PERMITTED USE</th></tr> <tr> <td data-bbox="508 1333 930 1444">No Use</td><td data-bbox="930 1333 1521 1444">GAI may not be used for academic tasks in any form, and the use of such tools is strictly prohibited.</td></tr> <tr> <td data-bbox="508 1444 930 1518">Clarifying</td><td data-bbox="930 1444 1521 1518">GAI may be used to gain clarity on academic content.</td></tr> <tr> <td data-bbox="508 1518 930 1696">Planning</td><td data-bbox="930 1518 1521 1696">GAI may be used for the planning elements of academic tasks such as gaining inspiration, ideation, brainstorming, organizing, structuring, etc.</td></tr> <tr> <td data-bbox="508 1696 930 1770">Drafting</td><td data-bbox="930 1696 1521 1770">GAI may be used for drafting the first version of work for an academic task.</td></tr> <tr> <td data-bbox="508 1770 930 1917">Revising</td><td data-bbox="930 1770 1521 1917">GAI may be used to gain feedback for making improvements to the clarity or quality of work to improve the final product.</td></tr> <tr> <td data-bbox="508 1917 930 1982">Finalizing</td><td data-bbox="930 1917 1521 1982">All submitted work by a student must either be original work or properly</td></tr> </table>	CONTINUUM OF USE WITH AI	PERMITTED USE	No Use	GAI may not be used for academic tasks in any form, and the use of such tools is strictly prohibited.	Clarifying	GAI may be used to gain clarity on academic content.	Planning	GAI may be used for the planning elements of academic tasks such as gaining inspiration, ideation, brainstorming, organizing, structuring, etc.	Drafting	GAI may be used for drafting the first version of work for an academic task.	Revising	GAI may be used to gain feedback for making improvements to the clarity or quality of work to improve the final product.	Finalizing	All submitted work by a student must either be original work or properly
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		<p>attributed to external sources, as stated by the academic Code of Conduct. This includes students acknowledging all instances in which GAI tools were used in an academic task.</p> <p>Students should include the following language to attribute the use of AI:</p> <p>"I acknowledge the use of <i>[Insert AI system(s) and link(s)]</i> to <i>[Explain specific use of GAI]</i>. The prompts used included <i>[List of the prompts used]</i>. The output from these prompts was used to <i>[Explain use of output]</i>."</p> <p>The Linn-Mar Community School District recognizes staff may leverage GAI to streamline workflows such as content development, assessment design, feedback, communications, etc. Staff are responsible for critically evaluating AI-generated content, acknowledging its use, and ensuring compliance with board policy; as well as local, state, and federal regulations related to GAI in education.</p>
PROHIBITED USES	<p>GAI tools may NOT be used for the following purposes:</p> <p>*Supplant Core Curriculum: Staff should not use GAI to create content that supplants the adopted core curriculum.</p> <p>*Supplant Staff Agency and Accountability: Staff should not use GAI to supplant the role of human educators in instructing students.</p> <p>*Compromise Privacy/Security: Staff should not use GAI in ways that compromise staff and/or student privacy/security.</p> <p>*Vetted GAI: Staff should not use GAI applications that have not been vetted by the district.</p>	
REVIEW	<p>The staff guidelines for GAI will be reviewed on an annual basis and updated as needed.</p>	
SPECIAL CONSIDERATIONS	<p>Be Aware of Potential Bias: AI algorithms can reflect the biases present in the data they are trained on. Be critical of the outputs from GAI tools as they are prone to generating made up information.</p>	

Adopted: _____

Policy 803.4 Public Purpose and Use of Public Funds

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 district's internal controls policy and regulation as resources for questioning a purchase (Refer to policies [801.7](#) and [801.7-R](#)). Concerns should be reported to the superintendent and/or the board president.

The superintendent [or designee] 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 and all other applicable policies (Refer to policies [803.10](#) and [803.10-R](#)). All purchases/reimbursements shall comply with applicable laws, board policies, and district accounting requirements.

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

Adopted: 2/00
Reviewed: 7/10; 5/15; 12/18
Revised: 10/12; 12/13; 1/22
Related Policy: 801.7; 801.7-R; 803.3; 803.3-R; 803.4-R; 803.10; 803.10-R
Legal Reference (Code of Iowa): §§ 68A.505; 279.8; 721.2; 281 IAC 98.70
Iowa Constitution, Art III, Sec 31
IASB Reference: 705.04

Policy 803.4-R Regulations Regarding Public Purpose and Use of Public Funds

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.

REIMBURSEMENT TO AN INDIVIDUAL

- a. 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](#).
- b. 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 district policies [803.10](#) and [803.10-R](#) regarding travel allowances.
- c. 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 district policies 803.10 and 803.10-R regarding travel allowances.
- d. Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- e. 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. **In all cases, the names and number of employees shall be noted on the receipt.**
- f. Apparel/Personal Items: **Apparel and personal items including, but not limited to, items such as t-shirts, hats, mugs, etc., provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.**
- g. Gifts: **Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.**
- h. Retirement, Retention, 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.

- i. 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.
- j. 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.

STAFF PARTIES/RECEPTIONS

- a. Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes, but is not limited to, holiday parties.
- b. Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

SCHOOL/STUDENT ACTIVITY BANQUETS

School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the superintendent [or designee].

MEMORIAL GIFTS

- a. Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent [or designee]. Memorial cards are always appropriate.
- b. Memorial gifts of any sort other than flowers and a card are a personal expense.

STUDENT INCENTIVES

- a. It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards.
- b. Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.

MEETINGS

- a. To the extent possible, meetings which span normal mealtimes should be avoided.
- b. Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at times most convenient for the public, and often span normal meal hours. Food and refreshments purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshments to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol and personal items not included as retirement or memorial gifts listed above.

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.~~

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.

Public money may not be used for:

- a. All other apparel for coaches, sponsors, employees, and other individuals not listed above;
- b. Personalized apparel;
- c. Personal apparel: underwear, bras, socks, shoes, etc.;
- d. Gifts for coaches, sponsors, or their family members;
- e. Meals (food or drink) for family members of the coaches, sponsors, and/or the student participants;
- f. Individual camp or clinic fees for students;
- g. Gift cards/cash incentives given to students, employees, or other individuals; and
- h. Gifts, decorations, meals, or other costs for staff birthdays, holiday parties, or other occasions that are personal in nature.

Adopted: 1/13

Reviewed: 5/15; 12/18

Revised: 12/13; 1/22

Related Policy: 801.7; 801.7-R; 803.3; 803.3-R; 803.4; 803.10; 803.10-R

IASB Reference: 705.04-R(1)

Policy 901.2 Site ~~Specifications~~ Acquisition

~~The board shall accept as its minimum standards such site specifications as issued by the Iowa Department of Education. The board may adopt additional standards over and above the site specifications issued by the Iowa Department of Education as it deems necessary and beneficial to the district.~~

Sites acquired by the board will meet or, upon improvement, be able to meet the specifications set out by the board prior to using the site for the education program. The board may meet in closed session to discuss potential purchases of specific sites in compliance with applicable laws.

It is the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites.

Adopted: 6/70
Reviewed: 11/12; 1/14; 2/19; 4/22
Revised: 11/10; 5/15
Related Policy: 212; 705.1; 801
Legal Reference (Code of Iowa): § 21.5(j); 297
IASB Reference: 801.04

Policy 901.3 Facilities & Sites Long Range Planning

As part of the board's long-range plan for the district's education program, the board will include the facilities and sites needs for the education program ~~and support services~~. The long-term needs for facilities and sites will be discussed and determined by the board.

It is the responsibility of the superintendent [or designee] to provide information including, but not limited to, enrollment projections and education program requirements to the board.

Adopted: 6/70
Reviewed: 1/14; 2/19; 4/22
Revised: 11/12; 5/15
Related Policy: 103
Legal Reference (Code of Iowa): §§ 280.3, .12, .14; 297
IASB Reference: 801.01

Policy 901.4 ~~Facilities Planning Advisors~~ Buildings & Sites Surveys

~~It shall be the policy of the board, upon the recommendation of the superintendent, to contract for~~ The board may engage the services of consultants and other ~~resource~~ personnel ~~for the to study of facility issues the~~ needs of the district's buildings and sites in providing the education program. ~~To the extent possible, the needs for such special studies shall be determined well in advance so that budgetary provisions can be made.~~ The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

~~In determining consulting needs such as architect or architectural firms, construction management, engineering, appropriate facilities professional, etc., an interview process may be used which may include members of the board, the superintendent, and other personnel designated by them. The board may participate in interviews for the selection of an appropriate facilities professional for the specific project under consideration.~~

It is the responsibility of the superintendent [or designee] to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Adopted: 6/70
Reviewed: 11/12; 1/14; 2/19; 4/22
Revised: 5/15
Legal Reference (Code of Iowa): §§ 280.3, .14; 297
IASB Reference: 801.02

Policy 901.8-R Structure and Site Modifications Regulations

The board recognizes that the education of students depends on many factors including a physical environment that is safe, secure, clean, attractive, and functions efficiently. To that end, a facility and grounds master plan exists to maximize the available resources for the benefit of student learning. Modifications include changes or additions to facilities and grounds or structures that are not part of the master plan and shall follow a review process, whether proposed by employees or external individuals or groups.

Requests for modifications for all district property will at all times, except in cases of emergency, follow these administrative procedures. Based on the estimated cost of the proposed modification, either a competitive quote or competitive bid will be required for all projects.

A proposal for a modification or structure shall include the following:

1. External individuals or groups must first meet with the superintendent [or designee] to determine whether the proposed project meets the mission and strategic goals of the district. If a determination is made that the external proposal complies with the mission and strategic goals of the district, the individual or group may complete the Structure and Site Modifications Application ([Refer to Policy 901.8-E](#)).
2. Submission of the Structure and Site Modifications Application for the requested modification project should be submitted prior to January 1st. The project description shall include:
 - a. Explanation of project fit within the district's mission and strategic goals;
 - b. Benefits to students, including number of students and whether during school or outside the school day/year;
 - c. Need for the project;
 - d. Project budget inclusive of materials and labor;
 - e. Project funding source;
 - f. Description of district's technical, O&M, school, etc., support required for successful completion of the project;
 - g. Project labor, for example an external contractor, volunteers, students;
 - h. Project timeline including start and completion date;
 - i. Long-term maintenance or administrative requirements, costs, and responsible persons; and
 - j. Unique components of the project, if any.

3. Review of the completed application will be conducted by the district's ~~Construction~~ Facilities Advisory Committee and the Superintendent's Cabinet.
4. Review of the project funding source segment of the application will be conducted by the district's Finance/Audit Committee and Superintendent's Cabinet.
5. Applicant will be notified within 60 days of receipt of the application, or in February if received prior to the last day of school in December.
6. The board will receive report summaries of approved projects and will formally approve all donations per [Policy 802.7](#).
7. District equipment and facilities are not available for use by project workers because of liability issues.

Adopted: 1/14

Reviewed: 5/15; 2/19

Revised: 4/22

Related Policy: 802.7; 901.8; 901.8-E

Policy 901.8-E Structure and Sites Modifications Application

Schools or employees, PTOs, the Linn-Mar Booster Club, other non-profit organizations, or individuals who are making a proposal for buildings or sites modification, or a structure on district property, shall submit this application to the office of the Chief Financial/Operating Officer for review at least 60 days prior to the start of the proposed project. Submission prior to the last school day in December is optimum for the review process.

The following components of the application must be complete with appropriate detail before the district's review of the application. Please attach the appropriate documentation with the project application and affix this page to the project application.

- a. Person/group submitting proposal;
- b. Name of school/facility or organization;
- c. Project title;
- d. Description of alignment with district mission and strategic goals;
- e. Benefit to students;
- f. Need for the project;
- g. Project location;
- h. Total project budget with detail that includes materials and labor;
- i. Building permit, if required (municipality of project location);
- j. Project funding source;
- k. Description of district support (technical, O&M, etc.) required for successful completion;
- l. Projected district costs;
- m. Project labor (e.g., contractor, volunteers, students, etc.);
- n. Project timeline;
- o. Long-term maintenance or administrative requirements including costs and responsible persons;
- p. Unique project components if any;
- q. Documentation of insurance coverage for project; and
- r. All construction plans, drawings, and materials to application.

Project/Manager Approval: _____ Date: _____

~~Construction~~ Facilities Advisory Committee Review Date: _____

Finance/Audit Committee Review Date: _____ Cabinet Review Date: _____

Comments:

Chief Financial/Operating Officer Approval: _____ Date: _____

Board Summary Report Date: _____ Board Acceptance of Donation: _____

Adopted: 1/14
Reviewed: 5/15; 2/19; 4/22
Related Policy: 802.7; 901.8; 901.8-R

Policy 902.6 Disposition of Obsolete Equipment

School property such as equipment, furnishings, or supplies (hereinafter equipment) will be disposed of when it is determined to be of no further use to the district. It is the objective of the district in disposing of the equipment to achieve the best available price or most economical disposal.

Obsolete equipment or property other than real property having a value of no more than \$25,000 may be sold or disposed of in a manner determined by the ~~superintendent [or designee]~~ board which may include sealed bids, donation to a non-profit group, auction, garage sale, or via electronic means. However, the sale or disposition of equipment, furnishings, or supplies disposed of in this manner will be published in a newspaper of general circulation.

A public hearing will be held regarding the disposal of the equipment with a value of \$25,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale or disposition and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date unless otherwise required by law. Upon completion of the public hearing, the board may dispose of the equipment.

It is the responsibility of the superintendent in collaboration with the chief financial/operating officer to make a recommendation to the board regarding the method for disposing of equipment of no further use to the district.

Adopted: 6/70
Reviewed: 1/14; 4/16; 2/19; 4/22
Revised: 11/12; 5/15; 9/21
Related Policy: 704; 705.1; 803
Legal Reference (Code of Iowa): §§ 24.9; 297.22-25
IASB Reference: 803.01

Policy 902.7 Emergency Repairs

~~When emergency repairs in excess of the state limit are necessary to ensure the safety of students and staff and to prevent the closing of any school, the provisions of the law with reference to advertising for bids shall not apply. In the event of an emergency requiring repairs, in excess of the state limit, to a district facility are necessary to correct or control the situation and to prevent the closing of school, the provisions relating to bidding will not apply.~~

It is the responsibility of the superintendent [or designee] to obtain certification from the area education agency administrator stating such repairs in excess of the state limit were necessary to prevent the closing of school.

It is the responsibility of the superintendent and chief financial/operating officer to notify the board as soon as possible considering the circumstances of the emergency.

~~When an emergency arises in the maintenance and operation of any district property directly affecting the learning environment and/or safety and welfare of personnel and students, the following action shall supersede the official maintenance schedule:~~

- ~~1. The superintendent [and designee] shall be notified;~~
- ~~2. Taking necessary safety precautions, any staff member will do everything in their power to correct the emergency as need dictates; and~~
- ~~3. If unable to correct and/or control the emergency, staff members will report emergency situations to local emergency agencies and/or maintenance staff, immediately.~~

Adopted: 6/09

Reviewed: 5/15; 2/19

Revised: 11/12; 1/14; 4/22

Related Policy: 901.9

Legal Reference (Code of Iowa): §§ 26.3; 280.3, .14; 297.8

IASB Reference: 802.03

Policy 902.8 Facilities & Sites Adaptation for Persons with Disabilities

The board recognizes the need for access to its facilities and sites by persons with disabilities. District facilities and sites currently in use will be ~~modified~~ altered to be accessible to persons with disabilities unless the alteration would cause an undue hardship for the district. Renovated and new facilities and sites will be accessible to persons with disabilities.

It is the responsibility of the superintendent [or designee], ~~upon board approval~~, to take the necessary action to ensure district facilities and sites are accessible to persons with disabilities.

Adopted: 6/09

Reviewed: 11/12; 1/14; 2/19; 4/22

Revised: 5/15

Related Policy: 102; 603.3

Legal Reference (Code of Iowa): §§104A; 216

29 USC §§ 621-634; 42 USC §§ 12101 et seq

IASB Reference: 802.05

Policy 902.11 Asbestos Containing Material

Friable and non-friable asbestos containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed. If there is a need to replace asbestos, it will be replaced with non-asbestos materials. The district, **as well as each school building** will maintain a copy of the asbestos management plan.

The district will annually notify, appoint, and train appropriate employees, as necessary ~~for asbestos management and containment.~~

Adopted: 6/09

Reviewed: 11/12; 1/14; 2/19; 4/22

Revised: 5/15

Related Policy: 403.4; 802; 902.1

Legal Reference (Code of Iowa): §§279.52-.54; 20 USC §§ 3601 et seq; 40 CFT Pt 763.84

IASB Reference: 804.04

Policy 902.12 District Operations During Public Emergencies

~~The district believes that student learning is the heart of its core mission. While traditional in-person teaching continues to provide the greatest learning opportunity to all students, there may be rare and unusual circumstances that prevent the school community from convening in traditional in-person settings.~~

At times of a public emergency declared by federal, state, or local officials, the district will seek guidance and recommendations from federal, state, and local agencies to assist in determining the safety of convening traditional in-person learning. The superintendent will consult with and report to the board, as feasible and appropriate, regarding an emergency closure and efforts to implement written guidance from health and government agencies.

During a declared public emergency, the board delegates to the superintendent the authority to determine whether to close school buildings to traditional in-person learning without further action by the board. If the superintendent determines in-person learning would hinder the health ~~and~~ or safety of the school community, the district will instead utilize remote or hybrid learning opportunities permitted by law.

Following guidance and recommendations from federal, state, and local agencies when reasonably possible, the administration will create regulations related to district operations during a public emergency including, but not limited to, student, employee, and visitor safety and security; the use and safeguarding of district property; public meetings and events; and, when applicable, measures to prevent or slow the spread of infectious disease.

These measures will be enforced for the period of time of the public emergency, or until the superintendent and board, in consultation with federal, state, and local agencies determine it is appropriate for the safety measures to end.

Adopted: 9/20

Reviewed: 4/22

Related Policy: 602.1; 603.12; 603.12-R1-R2; 603.12-E1; 603.13; 603.13-R; 603.15; 902.12-R

Legal Reference (Code of Iowa): § 279.8; SF 2310

IASB Reference: 907



Linn-Mar Community Schools





2025-2026 Certified Budget

Purpose of Certified Budget

1. *Establish a maximum tax rate*
2. *Establish an estimate of budget year expenditures for ALL funds*



LINN-MAR COMMUNITY SCHOOL DISTRICT FUNDING OVERVIEW

GENERAL FUND	MANAGEMENT FUND	PERL FUND	PPEL FUND	DEBT SERVICE FUND	SAVE/ CAPITAL PROJECTS	STUDENT ACTIVITY FUND	NUTRITION FUND	OTHER ENTERPRISE
Property Taxes, State Aid, Misc. Income	Property Taxes	Property Taxes	Property Taxes	Property Taxes, Transfers	Sales Tax, Bond Proceeds	Admissions, Fundraising, Student Dues	Meal Sales, Fed./State Reimburse	School Store, Community Pool
								
Salaries, Benefits, Materials, Utilities	Liability Ins., Property Ins., Early Retirement	Playgrounds, Rec. Spaces	Building Construction, Vehicles, Equipment > \$500	Debt Principal and Interest	Capital Projects, Technology	Support Co-Curricular Activities	Food Services	Enterprise Costs



Proposed FY2026 Tax Rate

2.0% SSA Growth + \$5 per pupil		
	FY2025	FY2026
General Fund	\$13.27881	\$13.46931
Management Levy	\$0.93981	\$0.99082
Voted PPEL	\$1.34000	\$1.34000
Regular PPEL	\$0.33000	\$0.33000
PERL	\$0.13500	\$0.13500
Debt Service	\$1.97025	\$1.72955
Total Levy	\$17.99338	\$17.99468
% Change		0.01%
\$ Change		\$0.00130

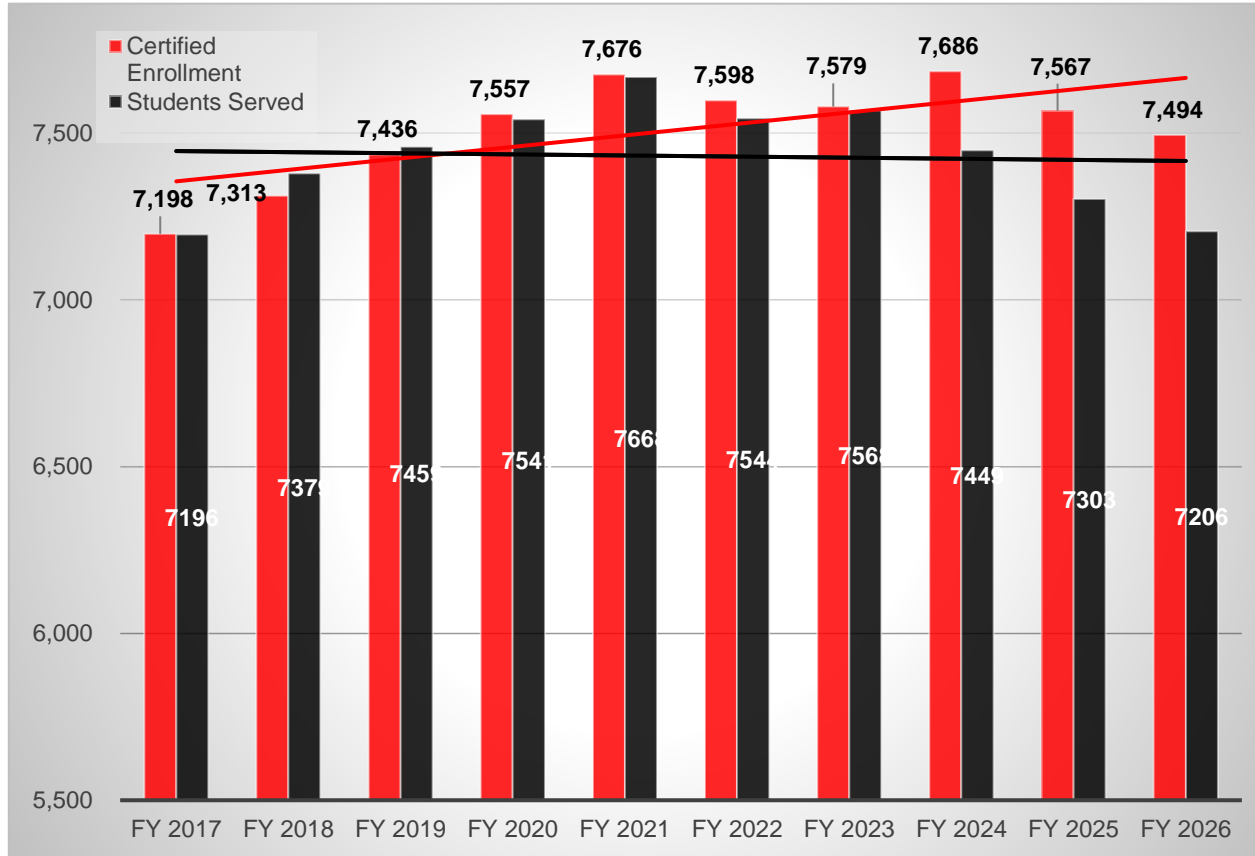


District Cost Per Pupil

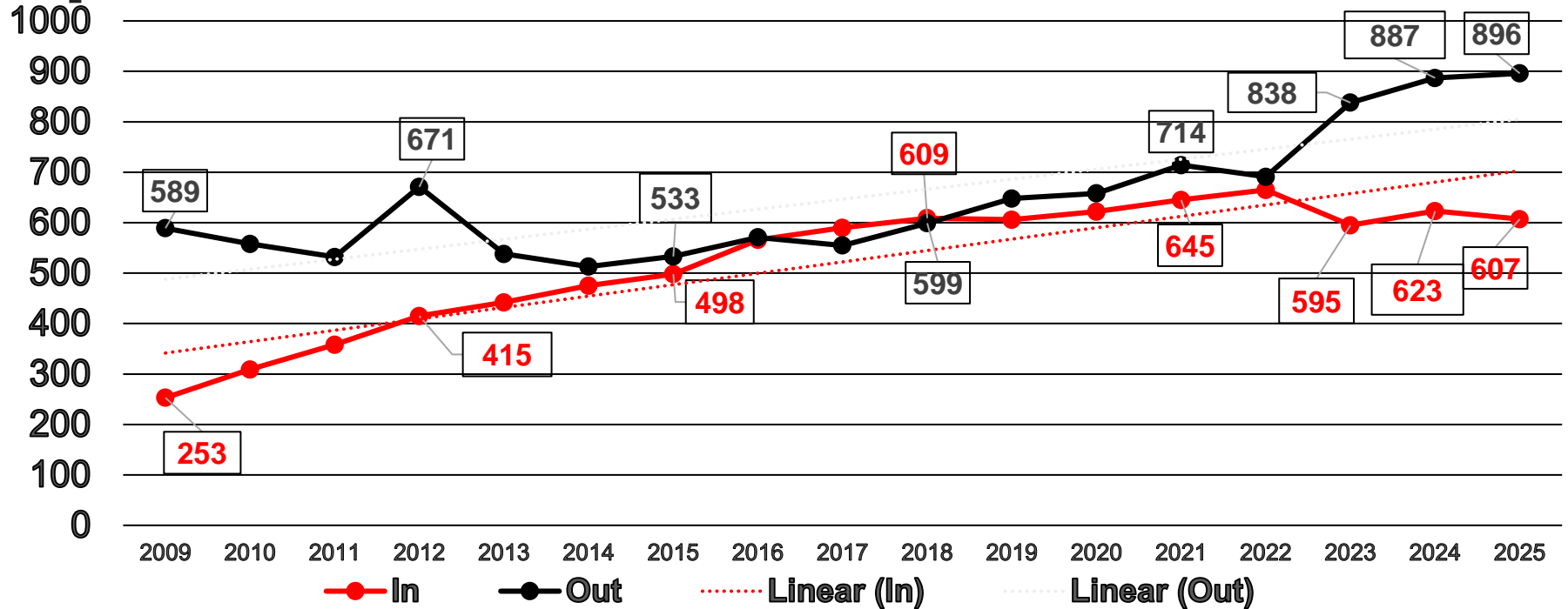
Fiscal Year	State Aid Growth	Cost Per Pupil
2016	1.25%	\$6,447
2017	2.25%	\$6,592
2018	1.11%	\$6,665
2019	1.00%	\$6,736
2020	2.06%	\$6,880
2021	2.30%	\$7,048
2022	2.40%	\$7,227
2023	2.50%	\$7,413
2024	3.00%	\$7,635
2025	2.50%	\$7,826
2026	2.00%	\$7,988



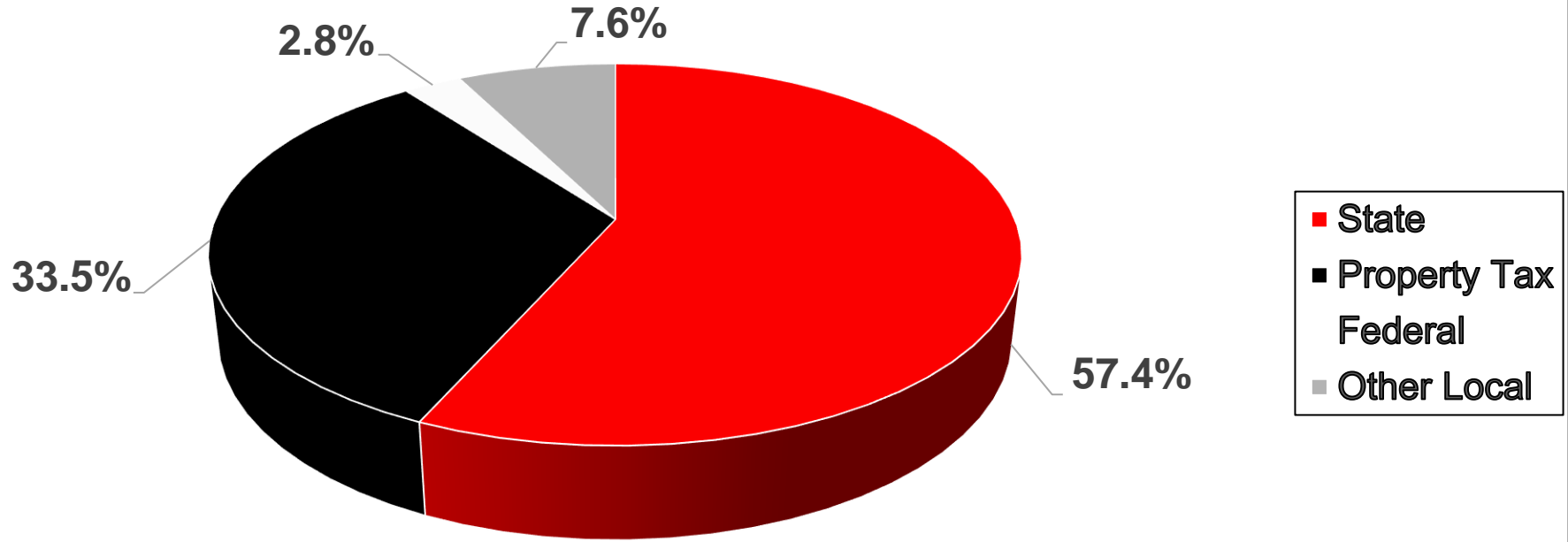
Certified Enrollment Trends



Open Enrollment Trends



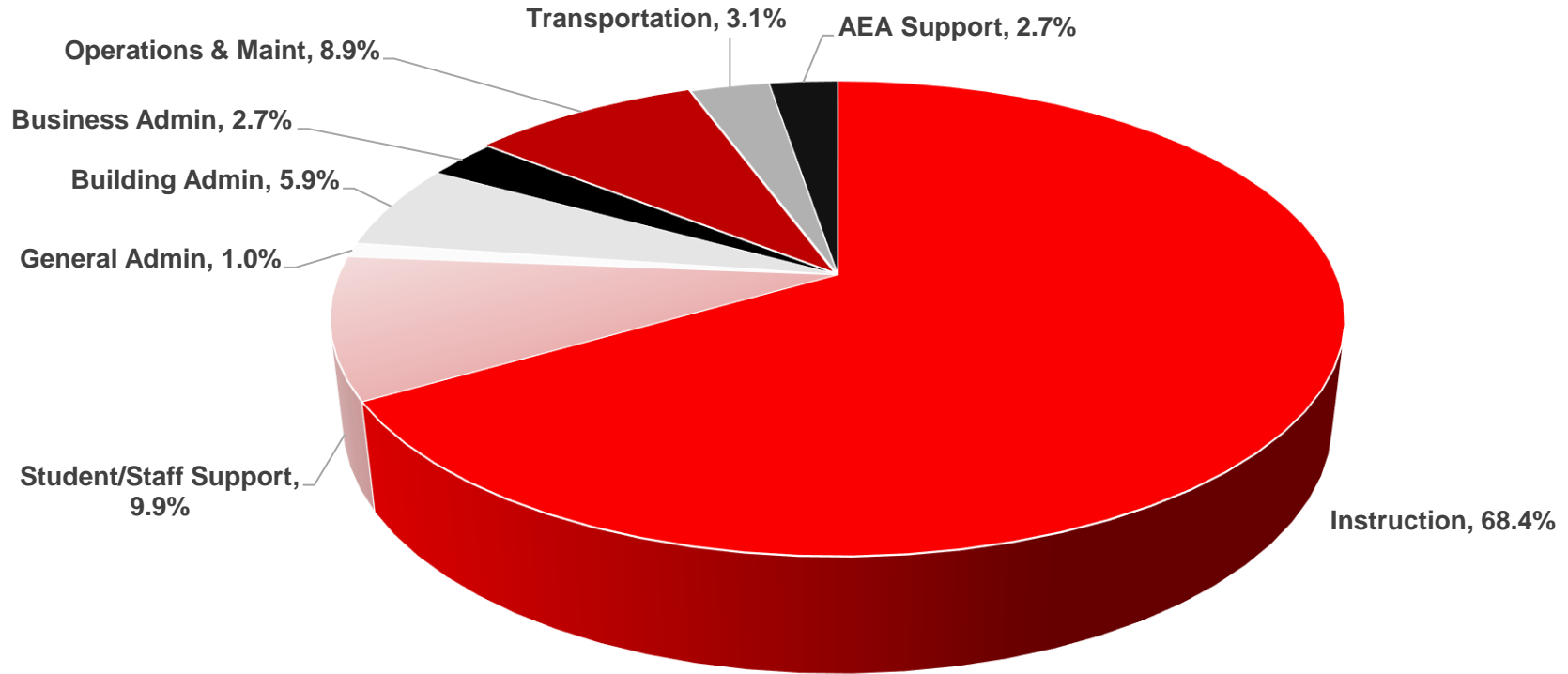
Breakdown of FY26 General Fund Revenue



General Fund Expenditures

FY 2025-2026 Amount	
Instruction	\$71,070,000
Student Support Services	\$4,120,000
Instructional Staff Support Services	\$6,180,000
General Administration	\$1,030,000
School Administration	\$6,180,000
Business & Central Administration	\$2,850,000
Plant Operation & Maintenance	\$9,270,000
Student Transportation	\$3,200,000
AEA Support – Direct to AEA	\$2,780,695
TOTAL	\$106,680,695

Estimated FY2026 General Fund Expenditures



General Fund Levy

Recommendation: Increase by \$0.19

- 1. State Funding Formula – Decrease by \$0.10*
- 2. Instructional Support Levy – Decrease by \$0.04*
- 3. Cash Reserve Levy – Increase by \$0.33*

Management Fund Levy

Recommendation: Increase by \$0.05

- 1. Due to continued increases in premiums for Property and Casualty Insurance and Workers Compensation*
- 2. Funding for 2nd year of early retirement package*

Physical Plant & Equipment Levy (PPEL)

Recommendation: Continue to use the \$0.33 Board approved levy plus the \$1.34 voter approved levy.

- 1. Total Levy is expected to generate \$4.75 million*
- 2. Current/Future Expenditures:*
 - Capital Projects*
 - Preventative/On-going Maintenance*
 - Safety/Security Purchases*
 - Large Equipment Purchases*

Public Education & Recreation Levy (PERL)

Recommendation: Continue to use the \$0.135 voter approved levy.

- 1. Total Levy is expected to generate \$367,875*
- 2. Current/Future Expenditures:*
 - Capital Projects such as playgrounds*
 - Grounds Maintenance*
 - Community Education*

Debt Service Levy

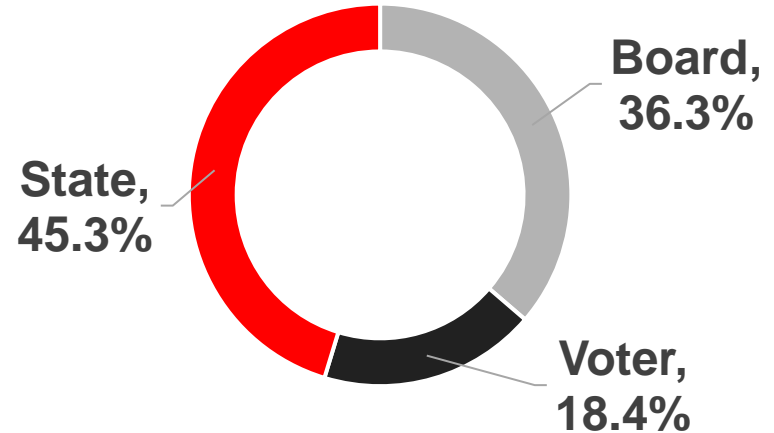
Recommendation: Decrease by \$0.24

- 1. Total Levy is expected to generate \$4.93 million*
- 2. Expenditures:
General Obligation bond debt principal and interest
payments*

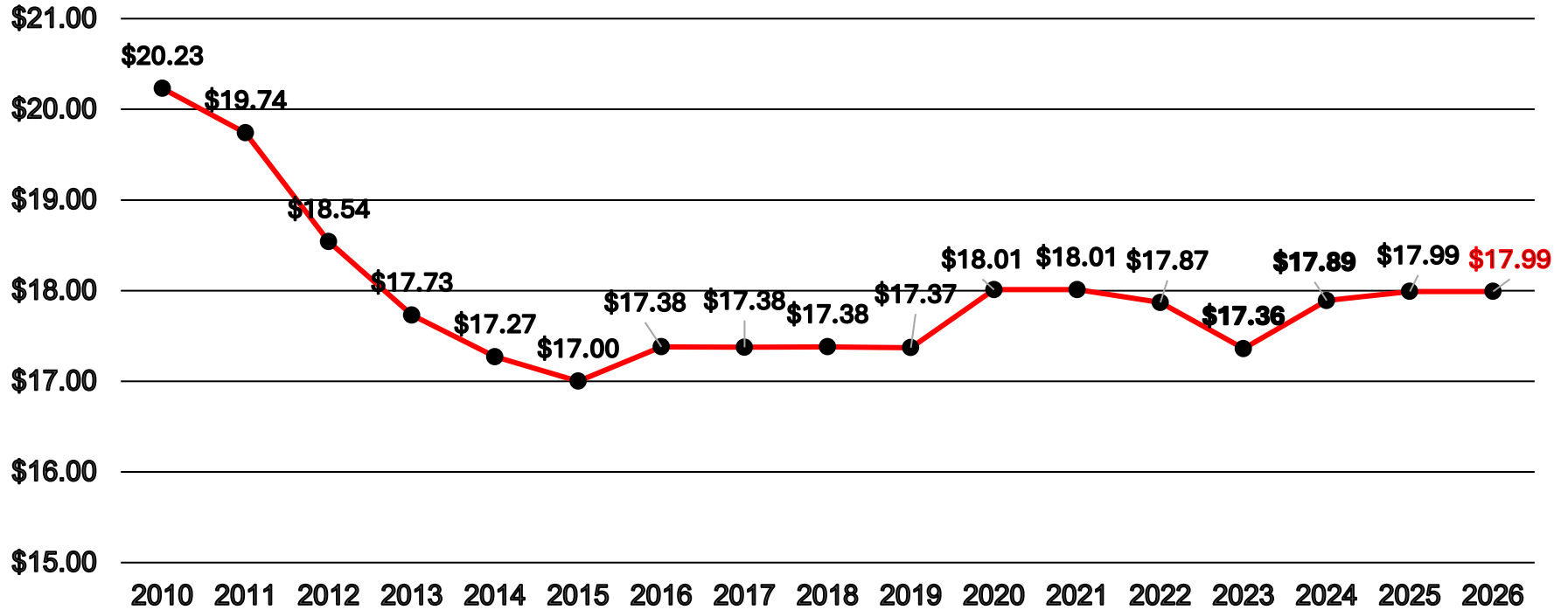
FY2026 Estimated Total Property Tax Levy

Fund	Amount	Rate
General	\$36,882,749	\$13.46931
Management	\$2,700,000	\$0.99082
Reg. PPEL	\$940,438	\$0.33000
Voted PPEL	\$3,818,748	\$1.34000
PERL	\$367,875	\$0.13500
Debt Service	\$4,928,900	\$1.72955
TOTAL	\$49,638,710	\$17.99468

TAX LEVY CONTROL



Property Tax Levy Rate Trend



Tax Rate Impact



Tax Impact on a \$200,000 Residential Home		
	FY 2024-2025	FY 2025-2026
Home Assessed Valuation	\$200,000	\$200,000
Multiply by State Rollback %	46.3428%	47.4316%
Rollback Value	\$92,686	\$94,863
Less Homestead Credit	\$4,850	\$4,850
Net Taxable Valuation	\$87,836	\$90,013
Multiply by School Levy and divide by 1,000	\$17.99390	\$17.99468
School Tax Portion	\$1,580.51	\$1,619.76
Increase of \$39.25 per year; \$3.27 per month		

Adoption of Certified Budget

	Budget 2025-26	Re-Estimated Budget 2024-25	Actual 2023-24
Total Resources			
Taxes Levied on Property	\$49,456,874	\$48,198,098	\$45,409,602
Other Revenue	\$87,376,427	\$86,839,056	\$88,445,655
General-Long Term Debt Proceeds	\$0	\$10,000,000	\$17,547,876
Transfers In	\$6,400,000	\$9,600,000	\$9,259,352
Proceeds of Fixed Asset Dispositions	\$0	\$4,000	\$832,524
Special Items/Upward Adjustments	\$0	\$0	\$0
Total Revenue and Other Sources	\$145,233,301	\$154,641,154	\$161,495,009
Beginning Fund Balance	\$31,810,875	\$46,865,301	\$38,961,659
TOTAL RESOURCES	\$177,044,176	\$201,506,455	\$200,456,668
Requirements			
Instruction	\$74,303,000	\$72,657,000	\$72,851,440
Support Services	\$36,190,000	\$36,163,750	\$33,432,067
Non-Instructional Programs	\$4,815,000	\$4,720,000	\$4,577,933
Other Expenditures	\$27,130,695	\$46,554,830	\$33,470,575
Transfers Out	\$6,400,000	\$9,600,000	\$9,259,352
Other Uses	\$0	\$0	\$0
Total Expenditures and Other Uses	\$148,838,695	\$19,695,850	\$153,591,367
Ending Fund Balance	\$28,205,481	\$31,810,875	\$46,865,301
TOTAL REQUIREMENTS	\$177,044,176	\$201,506,455	\$200,456,668



Local Levy Comparison

	Linn-Mar	College Community	Marion Independent	Cedar Rapids	Iowa City	SE Polk
FY25 Tax Rate	\$17.99339	\$16.60398	\$17.91125	\$13.90069	\$16.81865	\$15.44253
FY26 Tax Rate	\$17.99468	\$16.60564	\$17.99845	\$13.64639	\$16.10076	\$15.44253
Change in Rate	+\$0.00129	+\$0.00166	+\$0.08720	-\$0.25430	-\$0.71789	\$0.00
Income Surtax Rate/Dollars FY26	0%	0%	4%	\$8,661,076	\$7,070,437	\$3,108,377
Estimated Income Surtax Equivalent	\$0.00	\$0.00	\$0.62626	\$1.36724	\$0.94301	\$1.15220
FY26 Tax Rate w/ Income Surtax Equivalent	\$17.99468	\$16.60564	\$18.62471	\$15.01363	\$17.04377	\$16.59473
FY25 Tax Value Per Student	\$353,718	\$428,539	\$302,340	\$368,743	\$489,902	\$335,935





Questions

LINN-MAR Long Term Debt Schedule FY 2026
General Obligation Bonds, Voted PPEL Loan, Lease-Purchase Payments, Revenue Bonds
Form includes ALL long term debt.

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due FY2026 (C)	Original Interest Due FY2026 (D)	Subtotal Original Obligation Due FY2026 (C)+(D)=(E)	Bond Administration Costs FY2026 (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interst Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E)+(F)-(G)- (H)-(I)=(J)
	Voted GO Bonds									
(1)	Series 2018	10,000,000	0	358,250	358,250					358,250
(2)	Series 2019	53,580,000	3,430,000	1,640,650	5,070,650				500,000	4,570,650
(3)					0					0
(4)					0					0
(5)					0					0
(6)					0					0
(7)					0					0
(8)					0					0
(9)					0					0
(10)					0					0
(11)					0					0
(12)					0					0
(13)					0					0
(14)					0					0
	Totals	63,580,000	3,430,000	1,998,900	5,428,900	0	0	0	500,000	4,928,900
	Advanced Surplus Levy									
(1)					0					0
(2)					0					0
(3)					0					0
(4)					0					0
	Totals		0		0	0				0
	Voted PPEL Loan									
(1)					0					0
(2)					0					0
(3)					0					0
(4)					0					0
	Totals	0	0	0	0	0	0	0	0	0
	Sales Tax Revenue Bonds									
(1)	Series 2021	26,865,000	1,960,000	393,738	2,353,738					2,353,738
(2)	Series 2022	14,750,000	2,100,000	452,500	2,552,500					2,552,500
(3)	Series 2023	15,000,000	100,000	565,760	665,760					665,760
(4)	Series 2024	16,365,000	150,000	636,000	786,000					786,000
(5)					0					0
(6)					0					0
(7)					0					0
(8)					0					0
(9)					0					0
(10)					0					0
(11)					0					0
(12)					0					0
(13)					0					0
(14)					0					0
	Totals	72,980,000	4,310,000	2,047,998	6,357,998	0	0	0	0	6,357,998

FY 2026 BUDGET YEAR WORKSHEET

Dist Name: LINN-MAR

Dist Number: 3715

Resources:		General (10)	Activity (21)	Management (22)	PERL (24)	Entrp(23) Equal(25) Lib(29) SpecRev(27)	Emg Levy (26)/ Disaster R (28)	Sales Tax (33)	PPEL (36)	Other Cap Proj	Debt Service (40)	Nutrition (61)	Oth Entp (62-69)	Total	
Taxes Levied on Property	1	36,746,657		2,689,976	366,511	0	0		4,742,313		4,911,417			49,456,874	1
Utility Replacement Excise Tax	2	136,092		10,024	1,364	0	0		16,873		17,483			181,836	2
Income Surtax	3	0							0					0	3
Tuition\Transportation Received	4	6,000,000	0		0									6,000,000	4
Earnings on Investments	5	500,000	45,000	7,500	5,000	0	0	500,000	225,000	1,000	125,000	100,000	0	1,508,500	5
Nutrition Program Sales	6											2,200,000	0	2,200,000	6
Student Activities and Sales	7	150,000	1,100,000										300,000	1,550,000	7
Other Revenues from Local Sources	8	1,250,000	0	4,000	1,000	0	0	10,000	50,000	0	9,000	0	40,000	1,364,000	8
Revenue from Intermediary Sources	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
State Foundation Aid	10	61,154,280												61,154,280	10
Instructional Support State Aid	11	262,028												262,028	11
Other State Sources	12	150,000		0	0	0	0	10,500,000	0	0	0	0	0	10,650,000	12
Two Tier Assessment Limitation Replacement	13	373,245		26,417	3,795	0			46,943		55,383			505,783	13
Title I Grants	14	500,000								0				500,000	14
IDEA and Other Federal Sources	15	2,000,000		0	0	0	0	0	0	0	0	1,500,000	0	3,500,000	15
Total Revenues	16	109,222,302	1,145,000	2,737,917	377,670	0	0	11,010,000	5,081,129	1,000	5,118,283	3,800,000	340,000	138,833,301	16
General Long-Term Debt Proceeds	17							0	0	0	0			0	17
Transfers In	18	0	0	0	0	0	0	0	0	0	6,400,000	0	0	6,400,000	18
Proceeds of Fixed Asset Dispositions	19	0	0		0	0	0	0	0	0		0	0	0	19
Special Items/Upward Adjustments	20	0	0	0	0	0	0	0	0	0	0	0	0	0	20
Total Revenues & Other Sources	21	109,222,302	1,145,000	2,737,917	377,670	0	0	11,010,000	5,081,129	1,000	11,518,283	3,800,000	340,000	145,233,301	21
Beginning Fund Balance	22	8,749,519	899,117	2,314,633	156,825	0	0	10,265,610	3,491,497	2,763,637	657,585	2,273,115	239,337	31,810,875	22
Total Resources	23	117,971,821	2,044,117	5,052,550	534,495	0	0	21,275,610	8,572,626	2,764,637	12,175,868	6,073,115	579,337	177,044,176	23
Requirements:															
Instruction	24	71,070,000	1,133,000	800,000	0	0	0	1,300,000	0	0		0	0	74,303,000	24
Student Support Services	25	4,120,000	0	45,000	0	0	0	0	0	0		0	0	4,165,000	25
Instructional Staff Support Services	26	6,180,000	0	40,000	0	0	0	5,000	20,000	0		0	0	6,245,000	26
General Administration	27	1,030,000	0	35,000	0	0	0	0	0	0		0	0	1,065,000	27
School Administration	28	6,180,000	0	50,000	0	0	0	0	0	0		0	0	6,230,000	28
Business & Central Administration	29	2,850,000	0	10,000	0	0	0	0	500,000	0	0	0	0	3,360,000	29
Plant Operation and Maintenance	30	9,270,000	0	1,250,000	75,000	0	0	0	0	250,000		50,000	50,000	10,945,000	30
Student Transportation	31	3,200,000	0	180,000	0		0	0	800,000	0		0	0	4,180,000	31
Noninstructional Programs	32	0		0	50,000	0	0	0	0	0		4,350,000	415,000	4,815,000	32
Facilities Acquisition and Construction	33			0	350,000		0	10,000,000	2,000,000	500,000			0	12,850,000	33
Debt Service (Principal, interest, fiscal charges)	34							0	0	0	11,500,000			11,500,000	34
AEA Support - Direct to AEA	35	2,780,695												2,780,695	35
Total Expenditures	36	106,680,695	1,133,000	2,410,000	475,000	0	0	11,305,000	3,320,000	750,000	11,500,000	4,400,000	465,000	142,438,695	36
Transfers Out	37	0	0	0	0	0	0	6,400,000	0	0	0	0	0	6,400,000	37
Other Uses	38	0	0	0	0	0	0	0	0	0	0	0	0	0	38
Total Expenditures, Transfers Out & Other Uses	39	106,680,695	1,133,000	2,410,000	475,000	0	0	17,705,000	3,320,000	750,000	11,500,000	4,400,000	465,000	148,838,695	39
Ending Fund Balance	40	11,291,126	911,117	2,642,550	59,495	0	0	3,570,610	5,252,626	2,014,637	675,868	1,673,115	114,337	28,205,481	40
Total Requirements	41	117,971,821	2,044,117	5,052,550	534,495	0	0	21,275,610	8,572,626	2,764,637	12,175,868	6,073,115	579,337	177,044,176	41

NOTICE OF PUBLIC HEARING
Proposed LINN-MAR School Budget Summary
Fiscal Year 2025 - 2026

Location of Public Hearing: Boardroom of the Educational Leadership Center, 3556 Winslow Road, Marion, IA 52302	Date of Hearing: 04/28/2025	Time of Hearing: 05:00 PM
---	-----------------------------	---------------------------

The Board of Directors will conduct a public hearing on the proposed 25/26 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

		Budget 2026	Re-est. 2025	Actual 2024	Avg % 24-26
Taxes Levied on Property	1	49,456,874	48,198,098	45,409,602	% 4.4
Utility Replacement Excise Tax	2	181,836	168,213	161,783	% 6.0
Income Surtaxes	3	0	0	0	
Tuition\Transportation Received	4	6,000,000	6,000,000	5,756,514	
Earnings on Investments	5	1,508,500	1,867,750	2,141,500	
Nutrition Program Sales	6	2,200,000	2,050,000	2,151,984	
Student Activities and Sales	7	1,550,000	1,420,000	1,786,150	
Other Revenues from Local Sources	8	1,364,000	1,537,750	1,934,719	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	61,154,280	59,819,060	58,839,845	
Instructional Support State Aid	11	262,028	0	0	
Other State Sources	12	10,650,000	9,657,500	10,417,520	
Two Tier Assessment Limitation Replacement	13	505,783	505,783	489,251	
Title I Grants	14	500,000	563,000	599,393	
IDEA and Other Federal Sources	15	3,500,000	3,250,000	4,166,996	
Total Revenues	16	138,833,301	135,037,154	133,855,257	
General Long-Term Debt Proceeds	17	0	10,000,000	17,547,876	
Transfers In	18	6,400,000	9,600,000	9,259,352	
Proceeds of Fixed Asset Dispositions	19	0	4,000	832,524	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	145,233,301	154,641,154	161,495,009	
Beginning Fund Balance	22	31,810,875	46,865,301	38,961,659	
Total Resources	23	177,044,176	201,506,455	200,456,668	
*Instruction	24	74,303,000	72,657,000	72,851,440	% 1.0
Student Support Services	25	4,165,000	4,043,000	4,131,190	
Instructional Staff Support Services	26	6,245,000	6,065,000	7,124,874	
General Administration	27	1,065,000	1,035,500	1,204,787	
School Administration	28	6,230,000	6,100,000	5,743,257	
Business & Central Administration	29	3,360,000	3,160,250	2,948,862	
Plant Operation and Maintenance	30	10,945,000	10,745,000	8,683,287	
Student Transportation	31	4,180,000	5,015,000	3,595,810	
*Total Support Services (lines 25-31)	31A	36,190,000	36,163,750	33,432,067	% 4.0
*Noninstructional Programs	32	4,815,000	4,720,000	4,577,933	% 2.6
Facilities Acquisition and Construction	33	12,850,000	29,075,000	14,633,359	
Debt Service (Principal, interest, fiscal charges)	34	11,500,000	14,400,000	14,943,533	
AEA Support - Direct to AEA	35	2,780,695	3,079,830	3,893,683	
*Total Other Expenditures (lines 33-35)	35A	27,130,695	46,554,830	33,470,575	% -10.0
Total Expenditures	36	142,438,695	160,095,580	144,332,015	
Transfers Out	37	6,400,000	9,600,000	9,259,352	
Other Uses	38	0	0	0	
Total Expenditures, Transfers Out & Other Uses	39	148,838,695	169,695,580	153,591,367	
Ending Fund Balance	40	28,205,481	31,810,875	46,865,301	
Total Requirements	41	177,044,176	201,506,455	200,456,668	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		17.99468			

ADOPTION OF BUDGET AND TAXES JULY 1, 2025 - JUNE 30, 2026
LINN-MAR
DISTRICT NUMBER - 3715

Department of Management - Form S-TX

Total Special Program Funding					
Instructional Support (A&L line 10.27)		4,345,492			
Educational Improvement (A&L line 11.3)		0			
Voted Physical Plant & Equipment (A&L line 19.3)		3,818,748			
Special Program Income Surtax Rates					
Instructional Support (A&L line 10.15)		% 0			
Educational Improvement (A&L line 11.4)		% 0			
Voted Physical Plant & Equipment (A&L line 19.4)		% 0			
Utility Replacement and Property Taxes Adopted					
		Utility Replacement AND Property Tax Dollars	Levy Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Levy to Fund Combined District Cost (A&L line 15.3)	1	22,482,285			
+Educational Improvement Levy (A&L line 15.5)	2	0			
+Cash Reserve Levy - SBRC (A&L line 15.9)	3	8,357,000			
+Cash Reserve Levy - Other (A&L line 15.10)	4	1,960,000			
-Use of Fund Balance to Reduce Levy (A&L line 15.11)	5	0			
=Subtotal General Fund Levy (A&L line 15.14)	6	32,799,285	12.03642	32,677,668	121,617
+Instructional Support Levy (A&L line 15.13)	7	4,083,464	1.43289	4,068,989	14,475
=Total General Fund Levy (A&L line 15.12)	8	36,882,749	13.46931	36,746,657	136,092
	9				
Management	10	2,700,000	0.99082	2,689,976	10,024
Amana Library	11	0	0	0	0
Voted Physical Plant & Equipment (Loan Agreement)	12	0			
+Voted Physical Plant & Equipment (Capital Project)	13	3,818,748			
=Subtotal Voted Physical Plant & Equipment	14	3,818,748	1.34000	3,805,209	13,539
+Regular Physical Plant & Equipment	15	940,438	0.33000	937,104	3,334
=Total Physical Plant & Equipment	16	4,759,186			
	17				
Reorganization Equalization Levy	18	0	0.00000	0	0
Emergency Levy (for Disaster Recovery)	19	0	0.00000	0	0
Public Education/Recreation (Playground)	20	367,875	0.13500	366,511	1,364
Debt Service	21	4,928,900	1.72955	4,911,417	17,483
GRAND TOTAL	22	49,638,710	17.99468	49,456,874	181,836
1-1-2024 Taxable Valuation WITH Gas & Electric Utilities		2,725,003,373	WITHOUT Gas & Elec	2,714,899,261	
1-1-2024 Tax Increment Valuation WITH Gas & Electric Utilities		124,808,630	WITHOUT Gas & Elec	124,808,630	
1-1-2024 Debt Service, PPEL, ISL Valuation WITH Gas & Electric Utilities		2,849,812,003	WITHOUT Gas & Elec	2,839,707,891	

FY 2026 Adopted Budget Control Lines - The amounts below must be equal to or less than the publication amounts to be certified to the County Auditor

Taxes Levied on Property (Line 1) = 49,456,874

Instruction (Line 24) = 74,303,000

Total Support Services (Line 31A) = 36,190,000

Noninstructional Programs (Line 32) = 4,815,000

Total Other Expenditures (Line 35A) = 27,130,695

The School District by signing below certifies the following:

1. The Proposed Property Tax Notice (first hearing notice) was available on the School District website on the day it was also published in the newspaper.
2. The Proposed Property Tax Notice or a link to the Notice was posted on all social media sites controlled by the school district.

(entered upon adoption)

District Secretary

Date Budget Adopted

County Auditor

ITEMS TO INCLUDE ON AGENDA

LINN-MAR COMMUNITY SCHOOL DISTRICT

Approximately \$31,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds

- Resolution Fixing Date for a Hearing on the Proposed Issuance of Approximately \$31,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds

**NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE
CHAPTER 21 AND THE LOCAL RULES OF THE SCHOOL
DISTRICT.**

April 28, 2025

The Board of Directors of the Linn-Mar Community School District, State of Iowa, met in _____ session, in the Board Room, Educational Leadership Center, 3556 Winslow Road, Marion, Iowa, at 5:00 P.M., on the above date. There were present President _____, in the chair, and the following named Board Members:

Absent: _____

Vacant: _____

* * * * *

The President of the Board of Directors of the Linn-Mar Community School District (the "School District") called up for consideration the Resolution Fixing the Date for a Public Hearing on the Proposed Issuance of Approximately \$31,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, which requires that a public hearing be held on this proposal.

Director _____ introduced the following Resolution and moved its adoption. Director _____ seconded the motion to adopt. The roll was called, and the vote was:

AYES: _____

NAYS: _____

The President declared the Resolution adopted as follows:

RESOLUTION FIXING THE DATE FOR A PUBLIC HEARING
ON THE PROPOSED ISSUANCE OF APPROXIMATELY
\$31,000,000 SCHOOL INFRASTRUCTURE SALES, SERVICES
AND USE TAX REVENUE BONDS

WHEREAS, the School District receives revenue from the State of Iowa Secure an Advanced Vision for Education Fund ("SAVE Revenue") pursuant to Iowa Code Section 423F.2; and

WHEREAS, pursuant to Iowa Code Chapter 423F and an election duly held in accordance therewith on November 5, 2019 approving a revenue purpose statement (the "Revenue Purpose Statement"), the Board of Directors is currently entitled to spend SAVE Revenue for school infrastructure purposes; and

WHEREAS, the Board of Directors is in need of funds for the following school infrastructure project: to expand, remodel, repair, improve, furnish and equip the indoor activity center, including costs of issuance and a debt service reserve fund if required by the purchaser; and

WHEREAS, the Board of Directors has deemed it necessary and advisable that the District issue School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in one or more series over multiple fiscal years pursuant to Iowa Code Sections 423F.2 and 423F.4, in the approximate amount of \$31,000,000 for the purpose of providing funds to expand, remodel, repair, improve, furnish and equip the indoor activity center, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District's Revenue Purpose Statement; and

WHEREAS, before said Bonds may be issued, it is necessary to comply with the provisions of Iowa Code Section 423F.4, and to publish a notice of the time and place of the public hearing on the proposal to issue such Bonds; and

WHEREAS, notice of the time and place of a public hearing must be published not less than ten nor more than twenty days before the public hearing in a newspaper having general circulation in the District:

NOW, THEREFORE, it is resolved:

1. A public hearing will be held in the Board Room, Educational Leadership Center, 3556 Winslow Road, Marion, Iowa, on May 12, 2025, at 5:00 P.M., on the proposal to issue approximately \$31,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in one or more series over multiple fiscal years pursuant to Iowa Code Sections 423F.2 and 423F.4, for the purpose of providing funds to expand, remodel, repair, improve, furnish and equip the indoor activity center, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District's Revenue Purpose Statement.

2. The Secretary is authorized and directed to publish notice of this public hearing in a newspaper having general circulation in the School District. Such publication will be made not less than ten nor more than twenty days ahead of the hearing date, and be in substantially the following form:

NOTICE OF PUBLIC HEARING ON THE PROPOSED
ISSUANCE OF APPROXIMATELY \$31,000,000 SCHOOL
INFRASTRUCTURE SALES, SERVICES AND USE TAX
REVENUE BONDS

Notice is hereby given that the Board of Directors of the Linn-Mar Community School District, in the County of Linn, State of Iowa, will hold a public hearing upon its proposed issuance of approximately \$31,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in one or more series over multiple fiscal years, pursuant to Iowa Code Sections 423F.2 and 423F.4, for the purpose of providing funds to expand, remodel, repair, improve, furnish and equip the indoor activity center, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District's Revenue Purpose Statement.

The hearing will be held in the Board Room, Educational Leadership Center, 3556 Winslow Road, Marion, Iowa, on May 12, 2025, at 5:00 P.M.

PASSED AND APPROVED this 28th day of April, 2025.

President of the Board of Directors

ATTEST:

Secretary of the Board of Directors

CERTIFICATE

STATE OF IOWA

)

) SS

COUNTY OF LINN

)

I, the undersigned Secretary of the Board of Directors of the Linn-Mar Community School District, in the County of Linn, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the corporate records of the School District showing proceedings of the Board, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that the meeting and all action was duly and publicly held in accordance with a notice of meeting and a tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective offices as indicated therein, that no board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the School District or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand this _____ day of _____, 2025.

Secretary of the Board of Directors of the
Linn-Mar Community School District

***NEWSPAPER COPY TO BE PUBLISHED
AFTER APRIL 28, 2025 AND BEFORE MAY 2, 2025***

**NOTICE OF PUBLIC HEARING ON THE PROPOSED
ISSUANCE OF APPROXIMATELY \$31,000,000 SCHOOL
INFRASTRUCTURE SALES, SERVICES AND USE TAX
REVENUE BONDS**

Notice is hereby given that the Board of Directors of the Linn-Mar Community School District, in the County of Linn, State of Iowa, will hold a public hearing upon its proposed issuance of approximately \$31,000,000 School Infrastructure Sales, Services and Use Tax Revenue Bonds, which may be issued in one or more series over multiple fiscal years, pursuant to Iowa Code Sections 423F.2 and 423F.4, for the purpose of providing funds to expand, remodel, repair, improve, furnish and equip the indoor activity center, including costs of issuance and a debt service reserve fund if required by the purchaser. Any bond proceeds remaining after completion of this project will be used for other school infrastructure projects as authorized by the School District's Revenue Purpose Statement.

The hearing will be held in the Board Room, Educational Leadership Center, 3556 Winslow Road, Marion, Iowa, on May 12, 2025, at 5:00 P.M.

LINN-MAR COMMUNITY SCHOOL
DISTRICT

Secretary of the Board of Directors

STATE OF IOWA)
) SS PUBLICATION CERTIFICATE
COUNTY OF LINN)

I certify that I am now the elected and acting Secretary of the Board of Directors of the Linn-Mar Community School District, in the County of Linn, State of Iowa, and that as Secretary of the Board of Directors and by full authority from the Board of Directors, I caused a

NOTICE OF PUBLIC HEARING ON THE PROPOSED
ISSUANCE OF APPROXIMATELY \$31,000,000 SCHOOL
INFRASTRUCTURE SALES, SERVICES AND USE TAX
REVENUE BONDS

of which the clipping annexed to the publisher's affidavit attached is a complete copy published at least once, not less than ten clear days nor more than twenty days prior to the date of the public hearing, in the *Cedar Rapids Gazette*, a newspaper having general circulation within the District, and that the Notice was published in the newspaper in all of the issues published and circulated on the following date:

_____, 2025

which was at least ten (10) but not more than twenty (20) days before the hearing.

Dated this _____ day of _____, 2025.

Secretary, Linn-Mar Community School District

ATTACH AFFIDAVIT OF PUBLICATION

4933-1824-8760-1\18139-062

Sponsoring Group	Activity	Contact	Start Date	End Date	Est. Profit	Purpose of Funds
Wrestling - Boys	Donnybrook Tourney	Doug Streicher	Dec-25	25-Dec	\$2,000.00	coaching clinic, awards, warmups
	LMWC Tourney	Doug Streicher	Jan-26	Jan-26	\$7,000.00	coaching clinic, charter buses, equipment
	Dev. Tourney	Doug Streicher	25-Dec	25-Dec	\$1,200.00	recognition, equipment, repairs
Cross Country - Girls	Team Poster	Emily Burmeister	Aug-25	Sep-25	\$2,000.00	meet supplies, warmups, uniforms
Swim/Dive	Hosting IA State Master Meet	Tom Belin	3/28/2026	3/28/2026	\$3,500.00	equipment, consultants
Robotics	Summer Camps	Dan Niemitalo	7/7/2025	7/18/2025	\$12,000.00	competition fees, parts/materials, expenses



RECEIVED

APR 03 2025

50

Fundraising Request Form

Code: 1005.4-E1

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
Last day of school before Thanksgiving break for fundraisers occurring from January 1 st thru March 31 st	December meeting	
By February 15 th for fundraisers occurring from April 1 st thru May 31 st	March meeting	
By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: HS. Sponsoring Group: Men's Wrestling
Contact Name: Doug Streicher Contact Phone: x 3052
Contact Email: dstreicher@linn-mar.k12.ia.us District Account Code: 6791

Description of Fundraising Activity (All information is required for the request to be considered)

Fundraising Activity: Dan Gable Donnybrook Host
Activity Start/End Dates: Dec 2025 Estimated Proceeds: \$2,000
Purpose/Use of Funds Raised (Must be specific): coaching clinic, awards,
state recognition shirts, middle school warm-up shirts
charter buses, equipment & repair

Administrator Approval:

I approve that this request is necessary to provide funds for the purposes described above.

Building Administrator's Signature: [Signature] Date: 4/4/25

Business Office and Board Review/Approval:

Business Office Review/Approval: [Signature] Date: 4/22/25

Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22

**RECEIVED**

APR 03 2025

Fundraising Request Form

Code: 1005.4-E1

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
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By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: HS. Sponsoring Group: Men's Wrestling

Contact Name: Doug Streicher Contact Phone: x 3052

Contact Email: dstreicher@linnmar.k12.ia.us District Account Code: 6791

Description of Fundraising Activity (All information is required for the request to be considered)

Fundraising Activity: LMWE Tourney TOURNEY

Activity Start/End Dates: Jan. 2026 Estimated Proceeds: \$7,000

Purpose/Use of Funds Raised (Must be specific): coaching clinic awards,
state recognition shirts, middle school warming shirt,
charter buses, equipment & repair

Administrator Approval:

I approve that this request is necessary to provide funds for the purposes described above.

Building Administrator's Signature: [Signature] Date: 4/14/25**Business Office and Board Review/Approval:**Business Office Review/Approval: [Signature] Date: 4/22/25

Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22



RECEIVED

APR 03 2025

Fundraising Request Form

Code: 1005.4-E1

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
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By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: HS Sponsoring Group: Men's Wrestling
Contact Name: Doug Streicher Contact Phone: X 3052
Contact Email: dstreicher@lincoln.k12.or.us District Account Code: 6791

Description of Fundraising Activity (All information is required for the request to be considered)
Fundraising Activity: LMWC Dev. Tourney
Activity Start/End Dates: Dec. 2025 Estimated Proceeds: \$1,200
Purpose/Use of Funds Raised (Must be specific): Coaching clinic, awards
state recognition shirts, middle school 'warm-up' shirts
charter buses, equipment & repair

Administrator Approval:
I approve that this request is necessary to provide funds for the purposes described above.
Building Administrator's Signature: Cf Date: 4/4/25

Business Office and Board Review/Approval:
Business Office Review/Approval: C. H. Housh Date: 4/22/25
Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22



RECEIVED

APR 03 2025

Fundraising Request Form

Code: 1005.4-E1

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
Last day of school before Thanksgiving break for fundraisers occurring from January 1 st thru March 31 st	December meeting	
By February 15 th for fundraisers occurring from April 1 st thru May 31 st	March meeting	
By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: High School Sponsoring Group: Linn-Mar Girls Cross Country
Contact Name: Emily Burmeister Contact Phone: (319) 400-2422
Contact Email: eburmeister@linnmar.k12.ia.us District Account Code: 21-0109-1900-920-6846

Description of Fundraising Activity (All information is required for the request to be considered)

Fundraising Activity: Girls Cross Country Poster Donations

Activity Start/End Dates: August 2025-September 2025 Estimated Proceeds: \$2,000

Purpose/Use of Funds Raised (Must be specific): We utilize poster donations to purchase meet supplies (tarp, water coolers, tent, etc.), as well as to help cover the cost of warmups and uniforms.

Administrator Approval:

I approve that this request is necessary to provide funds for the purposes described above.

Building Administrator's Signature: [Signature] Date: 4/2/25

Business Office and Board Review/Approval:

Business Office Review/Approval: [Signature] Date: 4/2/25

Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22



RECEIVED

APR 02 2025

Fundraising Request Form

Code: 1005.4-E1

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
Last day of school before Thanksgiving break for fundraisers occurring from January 1 st thru March 31 st	December meeting	
By February 15 th for fundraisers occurring from April 1 st thru May 31 st	March meeting	
By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: Aquatic Center Sponsoring Group: Girls Swim/Dive & Boys Swim
Contact Name: Tom Belin Contact Phone: 319-377-5614
Contact Email: thomasbelin@kataract.com District
Account Code: 21.0109.1900.920.6871

Description of Fundraising Activity (All information is required for the request to be considered) Fundraising Activity:

Hosting Iowa State Master Meet 2026 Activity

Start/End Dates: March 28, 2026 Estimated Proceeds: \$3,500

Purpose/Use of Funds Raised (Must be specific):

To purchase team equipment and consultant for both the girl and boys swim team

Administrator Approval:

I approve that this request is necessary to provide funds for the purposes described above.

Building Administrator's Signature: _____

[Signature]

Date: _____

4/1/25

Business Office and Board Review/Approval:

Business Office Review/Approval: _____

[Signature]

Date: _____

4/22/25

Board Review/Approval: _____

Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22

RECEIVED
APR 14 2025



Fundraising Request Form

Code: 1005.4-E1

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
Last day of school before Thanksgiving break for fundraisers occurring from January 1 st thru March 31 st	December meeting	
By February 15 th for fundraisers occurring from April 1 st thru May 31 st	March meeting	
By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: High School Sponsoring Group: LM Robotics

Contact Name: Dan Niemitalo Contact Phone: 319-400-2730

Contact Email: dniemitalo@linnmar.k12.ia.us District Account Code: 21.0109.1900.950.7426

Description of Fundraising Activity (All information is required for the request to be considered)

Fundraising Activity: Summer Robotics Camps

Activity Start/End Dates: July 7-11 and July 14-18, 2025 Estimated Proceeds: \$12,000

Purpose/Use of Funds Raised (Must be specific): Fund FIRST Tech Challenge (FTC) and FIRST Robotics Competition (FRC) programs in 2025-26. Includes registration fees, robot parts, various materials, and other expenses.

Administrator Approval:

I approve that this request is necessary to provide funds for the purposes described above.

Building Administrator's Signature: Zach Mof Date: 4/10/25

Business Office and Board Review/Approval:

Business Office Review/Approval: Cristina Hunsaker Date: 4/22/25

Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22



**INSPIRE LEARNING.
UNLOCK POTENTIAL.
EMPOWER ACHIEVEMENT.**

BOARD OF DIRECTORS MINUTES

APRIL 14, 2025

[Click here for YouTube recording](#)

100: CALL TO ORDER & DETERMINATION OF A QUORUM

The meeting of the Linn-Mar Board of Directors was called to order at 5:00 PM in the boardroom of the Educational Leadership Center (3556 Winslow Rd, Marion). Roll was taken to determine a quorum. Present: Buchholz, Foss, Mansoor, Morey, Thomas, Walker, and Lowe Lancaster. Administration present: Kortemeyer, Galbraith, Ramos, Wear, Frick, Nelson, and Christian.

200: ADOPTION OF AGENDA – MOTION 130-04-14

MOTION by Morey to approve the agenda as presented. Second by Thomas. Voice vote, all ayes. Motion carried.

300: AUDIENCE COMMUNICATIONS *(SPG #1-Community Engagement)*

1. Maria Paulsen, parent, spoke in support of indoor activities center
2. Erin Watts, former teacher/parent, spoke in support of indoor activities center
3. Izzie Watts, student, spoke in support of indoor activities center
4. David Dechant, resident, spoke in support of indoor activities center
5. Nicole Kuennen, parent, spoke in support of indoor activities center
6. Sarah Scott, parent, spoke in support of indoor activities center
7. Sue Atwater, former teacher/parent, spoke in support of indoor activities center

400: MISSION MOMENT *(SPG #1-Community Engagement / BG #2.e-Student Learning)*

President Lowe Lancaster thanked Izzie Watts for having the courage to speak in support of the indoor activities center.

500: INFORMATIONAL REPORTS

501: Policy Committee Report – Refer to Exhibit 703.1 *(BG #1.c-Visionary Team)*

Director Walker reported that during the April 3rd Policy Committee meeting several miscellaneous policies and the full 900 series were reviewed and their recommendations were represented in Exhibit 703.1.

502: Marion City Council Report *(SPG #1-Community Engagement / BG #3.d-District Culture)*

Director Thomas reported that during the April 3rd Marion City Council meeting no items were presented that pertained directly to the district.

503: Finance/Audit Committee Report – Exhibit 503.1

(SPG #5-Resource Management / BG #3.c-District Culture)

Vice President Buchholz congratulated the district on receiving the Certificate of Excellence in Financial Reporting for the 21st year in a row. Buchholz also reported that during the April 10th Finance/Audit Committee meeting topics included a review of the proposed certified budget for FY26, a review of the proposed sale of bonds relating to the new performance venue, a review of the proposed indoor activities center and renovation project funding and 10-year facilities plan, the recent need to invest in a new point of sale system for Nutrition Services due to the former company closing, and a discussion of the proposed SpEd Strategists II licensure and hiring incentive.

504: Legislative Report *(BG #3.d-District Culture)*

Directors Foss reported that during the current legislative session bills on the Supplemental State Aid (SSA) amount of 2.0% and a restriction on student cell phone use during the school day were discussed.

505: Superintendent's Report – Exhibit 505.1 *(SPG #1-Community Engagement)*

Superintendent Kortemeyer shared several district highlights and honors, reported on current construction projects, reviewed the recent Lion Learning session regarding the proposed indoor activities center, reviewed her recent meeting participation, extended an invitation to the ELC ribbon cutting/open house on April 23rd at 4:30 PM and several other upcoming events.

600: UNFINISHED BUSINESS

601: Approval to Set Public Hearing – FY26 Budget – *MOTION 131-04-14*

(SPG #1-Community Engagement & 5-Resource Management / BG #3.d-District Culture)

MOTION by Buchholz to set a public hearing for 5:00 PM on Monday, April 28th in the boardroom of the Educational Leadership Center regarding the fiscal year 2026 certified budget. Second by Mansoor. Voice vote, all ayes. Motion carried.

602: Second Reading of Policy 504.13 – Exhibit 602.1 *(BG #1.c-Visionary Team)*

MOTION by Foss to approve the second reading of the recommendation to rescind Policy 504.13-Transgender and Students Nonconforming to Gender Role Stereotypes, as presented in Exhibit 602.1. Second by Buchholz. Director Walker requested that if the motion was approved, the district share a statement clarifying that student protections are still in place through the district's anti-bullying/harassment policies. Director Thomas shared apologies for the bad timing of the first reading occurring on International Transgender Day of Visibility. Director Morey stated should would be in support of the district issuing a statement per Walker's request. Director Foss called point of order. Voice vote. Ayes: Buchholz, Foss, Mansoor, Morey, Thomas, and Lowe Lancaster. Nay: Walker. Motion carried. – ***MOTION 132-04-14***

603: Indoor Activities Center Expansion & Renovation Project

(SPG #5-Resource Management)

The Finance/Audit Committee members and Board members shared information on the proposed Indoor Activities Center Expansion and Renovation Project. Information shared included reminders on the planning/development process, clarification on funding options, and the strong need for additional and renovated spaces.

MOTION by Buchholz to approve the Indoor Activities Center Expansion and Renovation Project as discussed, to move forward with the design phase, and secure financing for the construction through a combination of SAVE bonds and PPEL notes, and to work with the district's municipal advisors and bond counsel to prepare the necessary documents and proceedings to initiate and execute the financing plan for the project. Second by Morey. Roll call vote, all ayes. Motion carried.

– **MOTION 133-04-14**

700: NEW BUSINESS

701: Special Education Strategists II Licensure & Hiring Incentive

(SPG #4-People & Culture / BG #3.a-District Culture)

MOTION by Morey to approve the distribution of a financial incentive to aid in the hiring of Strategists II Special Education teachers with a hiring bonus of \$5,000.00 to be paid over two years (\$2,500 after each completed year of employment) OR the option of reimbursing completed classes required for the Strategists II endorsement up to \$10,000.00 (\$2,500 after each completed year of employment, years 1-4). Second by Thomas. Foss shared information on the importance and need for these teachers. Voice vote, all ayes. Motion carried. – **MOTION 134-04-14**

702: Approval of Resolution – Exhibit 702.1 – MOTION 135-04-14

(SPG #5-Resource Management / BG #3.c-District Culture)

MOTION by Walker to approve the resolution fixing the date of sale of approximately \$10,000,000 School Infrastructure Sales, Services, and Use Tax Revenue Bonds, Series 2025, approving electronic bidding procedures, and approving the official statement for the new performance venue. Second by Mansoor. Roll call vote, all ayes. Motion carried.

703: First Reading of Policy Recommendations – Exhibit 703.1

(BG #1.c-Visionary Team)

MOTION by Thomas to approve the first reading of the policy recommendations as presented in Exhibit 703.1. Second by Walker. Director Morey requested minor changes to policies 102.1, 901.8-R, and 902.11 prior to the second reading. Director Thomas thanked the teachers who shared their input on developing the AI guidelines. Voice vote, all ayes. Motion carried. – **MOTION 136-04-14**

704: Approval of Open Enrollment Requests *(SPG #2-Learning Excellence & 3-Learner Experience)*

MOTION by Mansoor to approve the open enrollment requests as presented. Second by Buchholz. Voice vote, all ayes. Motion carried. – **MOTION 137-04-14**

Approved IN	Student Name	Grade	Resident District	School Year
	Lucore, Lilianna	8 th	Cedar Rapids CSD	2024-25
	Niles, Harper	K	Cedar Rapids CSD	2025-26
	Weirick, Andrew	8 th	Cedar Rapids CSD	2024-25

Denied IN	Student Name	Grade	Resident District	Reason	School Year
	Weirick, Alexis	10 th	Cedar Rapids CSD	Insufficient space	2024-25
	Weirick, Bradley	9 th	Cedar Rapids CSD	Insufficient space	2024-25

800: CONSENT AGENDA *(SPG #4-People/Culture & #5-Resource Mngmt / BG #3.a, c, d-District Culture)*

MOTION by Thomas to approve the consent agenda as presented. Second by Morey. Congratulations and thanks were shared with the retirees. Voice vote, all ayes. Motion carried. – **MOTION 138-04-14**

801: Personnel

Certified Staff: Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Donnenwerth, Kyle	LMHS: PLTW/Industrial Tech Teacher	8/13/25	BA, Step 3
Fechner, Chris	LMHS: From Associate Athletic Director to Athletic Director	7/1/25	\$120,000/year
Franklin-Clark, Kelly	LMHS: Student Support Services Teacher	8/13/25	MA, Step 12

Certified Staff: Resignation

Name	Assignment	Dept Action	Reason
Forsyth, Bob	LMHS: Physical Education Teacher	5/30/25	Retirement
Gostonczik, Sarah	HP: 6 th Gr Teacher	6/5/25	Retirement
Hoobler, Patsy	BP: 5 th Gr Teacher	6/5/25	Retirement
Weis, Vera	LMHS: Science Teacher	6/5/25	Relocation

Classified Staff: Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Bascom, Evan	AC: Aquatic Instructor	4/7/25	\$12.00/hour
Cassidy, Annie	AC: Aquatic Instructor	4/7/25	\$12.00/hour
Hartman, Mary	WF: Student Support Associate	4/7/25	LMSEAA A, Step 1
Helberg, Chris	WF: Student Support Associate	4/21/25	LMSEAA A, Step 12
Knepper, Brianna	IC: From .5 NS/.5 Custodian to 1.0 Custodian	4/21/25	LMSA C, Step 1
Knoke, Rebecca	LMHS: Part-Time Student Support Associate	4/7/25	LMSEAA A, Step 1
Kramer, Madalyn	AC: Aquatic Instructor	4/7/25	\$12.00/hour
Raghwani, Mehal	AC: From Aquatic Instructor to Swim Lesson Coordinator	4/3/25	\$15.00/hour
Rounds, Tracy	O&M: From IC to OR Custodian	3/31/25	Same
Sieren, Owen	AC: From Aquatic Instructor to Swim Lesson Coordinator	4/3/25	\$15.00/hour
Tristan, Mackenzie	AC: Aquatic Instructor	4/7/25	\$12.00/hour

Classified Staff: Resignation

Name	Assignment	Dept Action	Reason
Fann, Rachael	LG: Health Assistant	4/18/25	Other employment
Nebel, Lynda	NS: HP Cashier/General Help	4/1/25	Personal
Newhouse, Jill	IC: Student Support Associate	4/7/25	Termination

Co/Extra-Curricular Staff: Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Lynch, Greg	LMHS: Show Choir Tech	4/7/25	\$2,500
Willman-Harris, Gail	LMHS: From Assistant 10 th to Head JV Volleyball Coach	8/1/25	\$4,685

Co/Extra-Curricular Staff: Resignation

Name	Assignment	Dept Action	Reason
Meeks, Austin	EX: Assistant 7 th Gr Boys Basketball Coach	4/1/25	Personal
Meeks, Austin	EX: Head Boys Tennis Coach	4/1/25	Personal

802: Approval of March 31st Board Minutes – Exhibit 802.1**803: Approval of Bills/Warrants – Exhibit 803.1****804: Approval of Contracts/Agreements – Exhibits 804.1-4**

1. Xello online software/program quote for the 2025-26 school year
2. McComas-Lacina Construction change order #6 for the performance venue
3. Four Oaks Children & Family services bus supervisor agreement
4. Kathy McKey independent contractor agreement
5. Interagency agreements for Special Education instructional services with Des Moines Independent CSD (1).

900: BOARD CALENDAR & COMMUNICATIONS

President Lowe Lancaster highlighted several upcoming events and requested volunteers for the May Marion City Council meetings.

901: Board Calendar & Communications

Date	Time	Event	Location
<i>April 17</i>	--	<i>LMSF Dine Out for Our Schools Day</i>	--
April 17	5:30 PM	Marion City Council (<i>Buchholz</i>)	City Hall
<i>April 18</i>	--	<i>No School – Teacher Comp Day</i>	--
April 23	4:30 PM	Educational Leadership Center Ribbon Cutting/Open House	ELC
April 24	4:00 PM	School Improvement Advisory Committee (SIAC)	Boardroom
April 24	4:00 PM	Venture Academics Advisory (VAA)	Venture Room 104/105
April 28	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
Date	Time	Event	Location
May 1	8:30 AM	Board Visit	Westfield Elementary
May 1	10:00 AM	Policy Committee	Boardroom
<i>May 5</i>	<i>7:00 PM</i>	<i>LMHS Senior Recognition Night</i>	<i>LMHS Auditorium</i>
May 8	8:30 AM	Finance/Audit Committee (F/AC)	Boardroom
May 8	5:30 PM	Marion City Council (<i>Thomas</i>)	City Hall
May 12	5:30 PM	LMCSD Board of Directors Meeting & Closed Session	Boardroom
May 14	4:00 PM	LMHS School Counselors Advisory	LMHS College/Career Ctr
<i>May 14</i>	<i>5:30 PM</i>	<i>Lions/Volunteer Awards</i>	<i>Boardroom</i>
<i>May 21</i>	--	<i>LMHS Seniors Last Day</i>	--
May 22	5:30 PM	Marion City Council (<i>Morey</i>)	City Hall
May 25	1:00 PM	LMHS Graduation Ceremony	Alliant Powerhouse
<i>May 26</i>	--	<i>No School – Memorial Day</i>	--

Date	Time	Event	Location
June 4	--	<i>Last Day of School – 2-Hour Early Dismissal</i>	--
June 5	--	<i>Teacher Workday</i>	--
June 5	5:30 PM	Marion City Council	City Hall
June 9	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
June 19	--	<i>District Closed – Juneteenth</i>	--
June 19	5:30 PM	Marion City Council	City Hall
Date	Time	Event	Location
July 3	5:30 PM	Marion City Council	City Hall
July 4	--	<i>District Closed – Fourth of July</i>	--
July 14	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
July 17	5:30 PM	Marion City Council	City Hall

902: Board Committees/Advisories

Required Board Committees/Advisories

Committee/Advisory	Board Representatives
Finance/Audit Committee (F/AC)	Buchholz, Foss, Morey
Policy Committee	Lowe Lancaster, Thomas, Walker
Career & Technical Education Advisory (CTE)	Mansoor, Morey, Thomas
School Improvement Advisory Committee (SIAC)	Lowe Lancaster, Mansoor, Morey

Additional District Committees/Advisories

Committee/Advisory	Board Representatives
Facilities Advisory Committee	Foss, Mansoor, Morey
Venture Academics Advisory (VAA)	Morey, Walker
LMHS School Counselors Advisory	Mansoor, Walker
MEDCO Community Promise Advisory	Buchholz
Linn County Conference Board	Buchholz
Legislative Liaisons	Foss, Thomas

1000: ADJOURNMENT – MOTION 139-04-14

MOTION by Buchholz to adjourn the meeting at 6:11 PM. Second by Morey. Voice vote, all ayes. Motion carried.

Katie Lowe Lancaster, Board President

Jonathan Galbraith, Board Secretary/Treasurer

EXEMPT MEETING OF THE BOARD OF DIRECTORS APRIL 14, 2025

The LMCSO Board of Directors entered into exempt session at 6:30 PM as provided for in Chapter 20.17(3) of the Code of Iowa and Policy 204.5, “for negotiating sessions, strategy meetings of public employers or employee organizations, mediations and the deliberative process of arbitrators” and shall be exempt from the provisions of Chapter 21. The meeting was closed to the public.

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 04/10/2025 - 04/23/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
Fund: AQUATIC CENTER		
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$11,190.69
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$211.91
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$906.19
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$211.91
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$906.19
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$810.62
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$819.18
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$1,229.44
IOWA SWIMMING INC	DUES AND FEES	\$70.00
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$8.41
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$19.17
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$998.14
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$262.24
Fund Total:		\$17,644.09
Fund: DEBT SERVICE		
STANDARD & POOR'S	OTHER PROFESSIONAL SERVICES	\$25,887.00
UMB BANK, N.A.	OTHER PROFESSIONAL SERVICES	\$600.00
Fund Total:		\$26,487.00
Fund: GENERAL		
A-1 RENTAL, INC	RENTALS EQUIPMENT	\$87.20
ACCESS SYSTEMS	GENERAL SUPPLIES	\$110.99
ACCURATE TRANSLATION BUREAU	Professional Educational Services	\$102.60
ADVANTAGE RECORDS MANAGEMENT	GENERAL SUPPLIES	\$123.85
AGVANTAGE FS	PROPANE	\$10,709.27
AIRGAS NORTH CENTRAL	GENERAL SUPPLIES	\$671.33
AIRGAS NORTH CENTRAL	INSTRUCTIONAL SUPPLIES	\$685.86
ALLIANT ENERGY	ELECTRICITY	\$31,962.25
ARK DATA CENTERS LLC	OTHER TECH SER	\$111.82
ARNOLD MOTOR SUPPLY	REPAIR PARTS	\$172.04
ARNOLD MOTOR SUPPLY	SHOP TOOLS/EQUIPMENT	\$45.98
ASCENDANCE TRUCKS EASTERN IOWA LLC	TRANSP. PARTS	\$879.30
AT & T MOBILTY	TELEPHONE	\$1,153.33
BRECKE	REPAIR/MAINT SERVICE	\$1,450.00
CAPITAL ONE	INSTRUCTIONAL SUPPLIES	\$251.09
CAPITAL SANITARY	MAINTENANCE SUPPLIES	\$20,974.68
CEDAR RAPIDS WATER DEPT	WATER/SEWER	\$1,160.46
CEDAR RAPIDS WINSUPPLY PLUMBING CO	HEAT/PLUMBING SUPPLY	\$732.43
CENTRAL STATES BUS SALES INC	TRANSP. PARTS	\$7,240.67
CENTURYLINK	TELEPHONE	\$2,157.56
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	\$182.80
CITY OF MARION.	OTHER PROFESSIONAL SERVICES	\$1,667.70
COLLECTION	EE LIAB-GARNISHMENTS	\$1,547.99
CONSTELLATION NEWENERGY	NATURAL GAS	\$30,725.59
CRESCENT PARTS & EQUIPMENT CO., INC	MAINTENANCE SUPPLIES	\$1,084.42

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 04/10/2025 - 04/23/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
CRISIS PREVENTION INSTITUTE INC	Professional Educational Services	\$200.00
CROWBAR'S	TRANSP. PARTS	\$25.61
CULLIGAN	GENERAL SUPPLIES	\$420.15
CUTTING EDGE GRAPHICS, INC	GENERAL SUPPLIES	\$360.00
D & K PRODUCTS	GROUNDS UPKEEP	\$731.00
DEMCO	GENERAL SUPPLIES	\$197.89
DES MOINES PUBLIC SCHOOLS	TUITION IN STATE	\$6,012.00
ELECTRICAL ENGINEERING & EQUIPMENT CO.	ELECTRICAL SUPPLY	\$817.94
EVER-GREEN LANDSCAPE & SUPPLY	GROUNDS UPKEEP	\$140.00
F & B CAB CO., INC	TRANSP PARENT REIMB	\$600.00
F & B CAB CO., INC	TRANSP PRIVATE CONT	\$1,189.75
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$3,402,107.08
FOLLETT CONTENT SOLUTIONS, LLC	LIBRARY BOOKS	\$778.14
GASWAY CO, J P	GENERAL SUPPLIES	\$35,889.68
GAZETTE COMMUNICATIONS INC	ADVERTISING	\$478.82
GOODWILL OF THE HEARTLAND	PROF SERV: EDUCATION	\$1,005.08
GRAINGER	GENERAL SUPPLIES	\$1,027.86
GREENWOOD CLEANING SYSTEMS	MAINTENANCE SUPPLIES	\$1,390.06
HAWKEYE COMMUNICATION/FANDEL ALARM	OTHER PROFESSIONAL SERVICES	\$2,983.75
HOGLUND BUS CO. INC	TRANSP. PARTS	\$65.00
IMON COMMUNICATIONS LLC	TELEPHONE	\$2,120.41
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$67,531.63
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$288,756.30
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$67,531.63
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$288,756.30
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$378,831.26
INTERSTATE ALL BATTERY CENTER	MAINTENANCE SUPPLIES	\$84.00
IOWA COMMUNICATIONS NETWORK	INTERNET	\$11.08
IOWA DEPT OF REVENUE	EE LIAB-GARNISHMENTS	\$676.00
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$350,151.93
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$525,505.76
IOWA SHARES	EE LIAB-CHARITY	\$23.00
ISFIS	OTHER PROFESSIONAL SERVICES	\$712.50
JAZZ EDUCATORS OF IOWA	DUES AND FEES	\$245.00
JEROME SHERMAN	GENERAL SUPPLIES	\$280.00
JOHNSTONE SUPPLY	HEAT/PLUMBING SUPPLY	\$57.02
K-12 TECHNOLOGY GROUP INC	OTHER TECH SER	\$51,605.44
KIRKWOOD COMM COLLEGE	TUITION-COMM COLLEGE	\$850.00
LAKESHORE	INSTRUCTIONAL SUPPLIES	\$223.85
LINDER TIRE SERVICE INC	REPAIR/MAINT SERVICE	\$16.00
LINDER TIRE SERVICE INC	TIRES AND TUBES	\$2,616.20
LINN COUNTY REC	ELECTRICITY	\$35,133.72
LINN COUNTY SHERIFF	EE LIAB-GARNISHMENTS	\$159.59
LINN-MAR FOUNDATION	EE LIAB-CHARITY	\$204.00
LINN-MAR NUTRITION SERVICES	GENERAL SUPPLIES	\$231.22

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 04/10/2025 - 04/23/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$5,435.09
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$10,531.27
MADISON NATIONAL LIFE INS. CO., INC	RETIREE INSURANCE	(\$236.00)
MCALLISTER ELLIE	MISC REVENUE	\$5.00
MCMASTER-CARR	GENERAL SUPPLIES	\$99.70
MEDIACOM	TELEPHONE	\$316.90
MENARDS -13127	GENERAL SUPPLIES	\$791.62
MENARDS -13127	INSTRUCTIONAL SUPPLIES	\$150.88
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$654,126.74
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	(\$92.00)
METRO INTERAGENCY INS PROG.	ER LIAB-MEDICAL INSURANCE	\$28,130.00
METRO INTERAGENCY INS PROG.	RETIREE INSURANCE	\$49,699.95
MHC Kenworth Cedar Rapids	TRANSP. PARTS	\$1,424.05
MID AMERICAN ENERGY	NATURAL GAS	\$294.58
OPEN TEXT INC	OTHER TECH SER	\$216.19
ORKIN PEST CONTROL	OTHER PROFESSIONAL SERVICES	\$185.00
P & K MIDWEST	GROUND'S UPKEEP	\$280.49
PEPPER J.W. & SON, INC	INSTRUCTIONAL SUPPLIES	\$63.30
PITTSBURGH PAINTS	GENERAL SUPPLIES	\$52.25
PLUMB SUPPLY CO.	HEAT/PLUMBING SUPPLY	\$590.35
POINTCORE GRAPHIC SOLUTIONS	GENERAL SUPPLIES	\$921.24
QUILL CORPORATION	GENERAL SUPPLIES	\$40.99
ROBERTSHAW KIRSTEN	STAFF TRAVEL	\$30.50
SADLER POWER TRAIN	TRANSP. PARTS	\$216.92
SCHIMBERG	HEAT/PLUMBING SUPPLY	\$129.28
SCHOOL BUS SALES	TRANSP. PARTS	\$1,523.36
SHI INTERNATIONAL CORP	COMPUTER SOFTWARE	\$1,112.00
SITEONE LANDSCAPE SUPPLY, LLC	GROUND'S UPKEEP	\$1,629.34
STERICYCLE INC	GENERAL SUPPLIES	\$19.45
SUN LIFE FINANCIAL EBG	EE LIAB-VOL/SUN LIFE INS	\$4,039.80
THE ARC OF EAST CENTRAL IOWA	DIF Grant - Prof Serv: Education	\$1,351.88
THE SLED SHED	MAINTENANCE SUPPLIES	\$37.86
TOTAL SCAPES, INC	GROUND'S UPKEEP	\$3,560.00
TRANSACT COMM LLC DBA APP-GARDEN	GENERAL SOFTWARE	\$2,200.00
TRANSPORTANT INC	GENERAL SUPPLIES	\$1,190.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$130,092.24
TRI-CITY ELECTRIC COMPANY OF IOWA	TECH REPAIRS/MAINTENANCE	\$1,071.00
TYLER TECHNOLOGIES INC	OTHER PROFESSIONAL SERVICES	\$1,500.00
UNITED WAY OF EAST CENTRAL IOWA	EE LIAB-CHARITY	\$110.00
VERIZON WIRELESS	TELEPHONE	\$257.95
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$73,397.64
WALSH DOOR & HARDWARE	MAINTENANCE SUPPLIES	\$285.00
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$768.09
WEST MUSIC CO	OTHER PROFESSIONAL SERVICES	\$75.00
WIELAND & SONS LUMBER CO	INSTRUCTIONAL SUPPLIES	\$1,503.00

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 04/10/2025 - 04/23/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
WONTEN ROSALITA	MISC REVENUE	\$4.00
WREN ALEXA	TRANSP PRIVATE CONT	\$328.50
Fund Total:		\$6,614,185.26
Fund: LOCAL OPT SALES TAX		
MCCOMAS LACINA CONSTRUCTION LC	CONSTRUCTION SERV	\$1,182,433.65
TRI-CITY ELECTRIC COMPANY OF IOWA	COMP/TECH HARDWARE	\$1,960.00
Fund Total:		\$1,184,393.65
Fund: MANAGEMENT LEVY		
EMC INSURANCE	Vehicle Insurance	\$2,000.00
Fund Total:		\$2,000.00
Fund: NUTRITION SERVICES		
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$62,412.58
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$1,146.14
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$4,900.63
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$1,146.14
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$4,900.63
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$2,989.81
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$10,738.51
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$16,116.42
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$179.25
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$17.81
MALIN TARA	UNEARNED REVENUE	\$79.60
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$24,131.65
PAN-O-GOLD BAKING CO	PURCHASE FOOD	\$4,114.21
SCHOOL NUTRITION ASSOCIATION	DUES AND FEES	\$60.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$1,484.94
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$220.00
Fund Total:		\$134,638.32
Fund: PHY PLANT & EQ LEVY		
ACCESS SYSTEMS	COMPUTER/COPIER RENT	\$12,113.55
APPLEBY & HORN	CONSTRUCTION SERV	\$1,882.08
DRYSPACE INC	CONSTRUCTION SERV	\$2,044.63
GREENWOOD CLEANING SYSTEMS	EQUIPMENT >\$5,000	\$3,487.50
IN TOUCH RECEIPTING	COMPUTER SOFTWARE	\$1,156.50
SERVPRO OF CEDAR RAPIDS	CONSTRUCTION SERV	\$91,816.42
SETPOINT MECHANICAL SERVICES	CONSTRUCTION SERV	\$13,477.29
STREFF ELECTRIC INC	CONSTRUCTION SERV	\$9,450.00
Fund Total:		\$135,427.97
Fund: PUB ED & REC LEVY		
D & K PRODUCTS	GROUPS UPKEEP	\$21,570.75
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$2,225.56
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$41.51
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$177.54
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$41.51

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 04/10/2025 - 04/23/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$177.54
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$151.62
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$184.49
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$276.88
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$2.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$6.25
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$363.59
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$82.81

Fund Total: \$25,302.55

Fund: SALES TAX REVENUE BOND CAP PROJECT

PEAK CONSTRUCTION	CONSTRUCTION SERV	\$14,279.11
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Fund Total: \$14,279.11

Fund: STUDENT ACTIVITY

AMY WHITE PHOTOGRAPHY	GENERAL SUPPLIES	\$580.00
AVERHOFF ALAN	OFFICIAL/JUDGE	\$275.00
BRANDED APPAREL	GENERAL SUPPLIES	\$1,971.00
BRIAN WILSONS GOLF SHOP INC	GENERAL SUPPLIES	\$820.00
BSN SPORTS	GENERAL SUPPLIES	\$6,128.53
CAPITAL ONE	GENERAL SUPPLIES	\$35.84
CARR BRAXTON	PROF SERV: EDUCATION	\$5,000.00
CDW - GOVERNMENT	GENERAL SUPPLIES	\$325.50
CEDAR RAPIDS BOWLING CENTER	DUES AND FEES	\$2,230.00
CLEAR CREEK AMANA COMMUNITY SCHOOL	DUES AND FEES	\$100.00
COTTON GALLERY LTD.	GENERAL SUPPLIES	\$558.50
DUBUQUE HEMPSTEAD HIGH SCHOOL	DUES AND FEES	\$150.00
ELITE SPORTS	GENERAL SUPPLIES	\$1,754.25
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$4,065.02
HOYT BOB	OFFICIAL/JUDGE	\$125.00
HUNTERS RIDGE GOLF COURSE	DUES AND FEES	\$2,150.00
INTENSITY	OFFICIAL/JUDGE	\$50.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$80.73
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$345.20
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$80.73
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$345.20
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$478.91
IOWA FFA ASSOCIATION	DUES AND FEES	\$175.00
IOWA HIGH SCHOOL ATHLETIC ASSOC	GENERAL SUPPLIES	\$175.00
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$342.90
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$514.64
KENNEDY HIGH SCHOOL	DUES AND FEES	\$125.00
KEVIN BUGLEWICZ	PROF SERV: EDUCATION	\$1,000.00
MAHMENS SCOTT	OFFICIAL/JUDGE	\$100.00
MENARDS -13127	GENERAL SUPPLIES	\$455.25
MH ADVERTISING SPECIALTIES	GENERAL SUPPLIES	\$216.00
MONTICELLO SPORTS	GENERAL SUPPLIES	\$60.00

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 04/10/2025 - 04/23/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
NATIONAL CHEERLEADERS ASSOCIATION	DUES AND FEES	\$16,673.00
PEPPER J.W. & SON, INC	GENERAL SUPPLIES	\$42.97
PRAIRIE HIGH SCHOOL	DUES AND FEES	\$175.00
ROBSON ALEXIS	PROF SERV: EDUCATION	\$8,565.40
SOCCER MASTER	GENERAL SUPPLIES	\$739.88
STERLING ATHLETICS	GENERAL SUPPLIES	\$3,945.50
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$130.85
UNIVERSITY OF IA ATHLETIC DEPT	GENERAL SUPPLIES	\$150.00
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$46.08
WEST HIGH SCHOOL	DUES AND FEES	\$60.00

Fund Total: \$61,341.88

Grand Total: \$8,215,699.83

End of Report

Student Teaching/Field Experience Agreement 2025-26

This agreement is entered into by and between Cornell College and Linn Mar Community School District, hereinafter referred to as the local school district.

This agreement is entered into as a result of the requirement outlined in Iowa State Department of Education Standard CU-7 and in accordance with Sections 272.27 and 670.8 of the **Code of Iowa**.

This agreement sets forth the general procedures and responsibilities of both Cornell College and the local school district concerning the assignment and termination of student teachers and field experience students, the supervision and evaluation of student teachers and field experience students, the legal status of student teachers and field experience students, and compensation for cooperating with local school districts.

1.0 Assignment of Student Teachers and Field Experience Students.

1.1 The assignment of all field experience students including student teachers shall be made on a cooperative basis involving the Cornell Department of Education and administrators and teachers from the cooperating local school district.

1.2 Placement of all field experience students including student teachers will be with appropriately licensed and practicing teachers. The local school district assures Cornell College the cooperating teachers are licensed in the endorsement area(s) the student teacher is seeking. The local district reserves the right to refuse placement of any given student and Cornell reserves the right to decline the services of any given cooperating teacher. However, such decisions shall not be based on race, creed, color, gender, national origin, religion, disability, sexual orientation, or veteran status.

1.3 After initial assignment of all field experience students including student teachers, either the local cooperating school district or Cornell College may terminate an assignment. Both parties agree to consult each other regarding the consideration of termination before a final decision is made.

2.0 Supervision and Evaluation of Student Teachers and Field Experience Students.

2.1 Members of the Cornell faculty and experienced adjunct supervisors will serve as college supervisors for all Cornell student teachers and field experience students. The college supervisor and the local cooperating teacher will work in concert to arrange school visits by the Cornell faculty and to compose a midterm and final evaluation for student teachers. At the end of the

field experience an evaluation of the student's performance will be completed by the cooperating teacher.

2.2 Cornell College will provide a standardized evaluation procedure and an instrument for all parties to follow when evaluating students.

2.3 Cornell College will hold an annual workshop for cooperating teachers explaining the college's teacher education program and the role of the cooperating teacher and supervising professor.

2.4 Student teachers and field experience students shall be subject to all local school district policies, the rules of Cornell College, and the laws of the state of Iowa.

3.0 Status and Authority of Student Teachers and Other Field Experience Students.

3.1 According to Section 272.27 of the **Code of Iowa**: "Students actually teaching in a school district under the terms of such a contract (meaning one of this type) are entitled to the same protection, under section 670.8, as is afforded by that section to officers and employees of the school district, during the time they are so assigned."

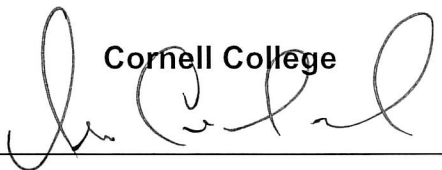
4.0 Compensation for Local Cooperating School Districts.

4.1 Cornell College agrees to pay to the local district or to the person(s) designated by the local school district the sum of \$90.00 per Cornell Term (20 days) (\$270 for three terms) for each student teacher assigned to and accepted by said local school district.

4.2 There will be no compensation paid for students assigned as field experience students.

Linn Mar Community School District

Dated _____ By _____
President of the Board of Education

Dated 2/10/2025 By  **Cornell College**
Provost, Vice President for Academic Affairs

Independent Contractor Agreement



Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Tom Mackey, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** frontline instructor for Mini Camp
2. **GROUP/DEPARTMENT WORKING WITH:** High School Marching Band
3. **AMOUNT OF PAYMENT:** \$300

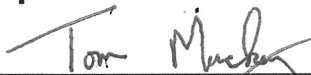
Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on May 30, 2025, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 2999 N 10th Street, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on May 29, 2025 and shall continue in effect until May 30, 2025, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 14 day of April, 2025.

Independent Contractor Signature:


Title: Front Line Instructor

Linn-Mar CSD Representative Signature:

Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 2999 N 10th St, Marion IA 52302

Internal Use Only

4.22.25

Business Office:

Date

Account Code:

CAA

Initial

Board Meeting:

4.28.25

Date

Independent Contractor Agreement



Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Tom Mackey, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** frontline instructor for Frontline Camp
2. **GROUP/DEPARTMENT WORKING WITH:** High School Marching Band
3. **AMOUNT OF PAYMENT:** \$700

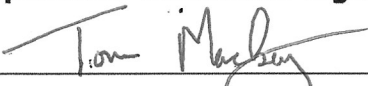
Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on August 14, 2025, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 2999 N 10th Street, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on August 11, 2025 and shall continue in effect until August 14, 2025, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 14 day of April, 2025.

Independent Contractor Signature:



Title: Front Line Instructor

Linn-Mar CSD Representative Signature:

Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 2999 N 10th St, Marion IA 52302

Internal Use Only		Account Code: _____	
Business Office: <u>4.22.25</u>	Date: <u>CA</u>	Initial	Board Meeting: <u>4.28.25</u> Date



Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Kent Stock, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** Speaker/Guest Speaker
2. **GROUP/DEPARTMENT WORKING WITH:** Venture Program
3. **AMOUNT OF PAYMENT:** \$300

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on 4-29-2025, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 3556 Winslow Rd, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on April 29, 2025 and shall continue in effect until April 30, 2025, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 10 day of April, 2025.

Independent Contractor Signature:

Kent W. S. Lock

Title: _____

Linn-Mar CSD Representative Signature:

Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 3556 Winslow Rd, Marion IA 52302

Internal Use Only

Account Code: _____

Business Office: 4.14.25

Date: CA Initial

Board Meeting: 4.28.25 Date

School Finance Report March 31, 2024

75% of the School Year Complete

	Current Budget	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	\$71,715,574			\$7,516,142	\$5,484,290	\$41,255,293	57.5%		\$30,460,281		
2) Support Services(2000-2999)	\$34,446,929			\$2,453,887	\$2,370,153	\$22,054,964	64.0%		\$12,391,965		
3) Non-Instructional(3000-3999)	\$5,195,434			\$422,792	\$349,082	\$2,896,742	55.8%		\$2,298,692		
4) Other Expenditures((4000-6100)	\$28,622,071			\$482,766	\$1,230,405	\$12,875,623	45.0%		\$15,746,448		
5) Interfund Transfers (000910)	\$9,139,607			\$656,909	\$656,909	\$5,912,178	64.7%		\$3,227,429		
Total	\$149,119,615			\$11,532,495	\$10,090,838	\$84,994,801	57.0%		\$64,124,814		
Operating Fund-10	\$104,275,199	\$7,069,549	\$65,839,888	\$10,102,622	\$8,054,330	\$62,981,376	60.4%		41,293,823	2,858,513	9,928,062
Activity-21	\$1,050,000	\$854,019	\$799,783	\$65,765	\$82,929	\$703,620	67.0%		346,380	96,163	950,183
Management-22	\$2,013,202	\$2,308,570	\$884,126	\$107,837	\$1,672	\$1,947,371	96.7%		65,831	(1,063,245)	1,245,324
PERL-24	\$503,663	\$122,738	\$200,474	\$3,573	\$4,413	\$234,415	46.5%		269,248	(33,941)	88,797
SAVE-33	\$10,862,141	\$5,742,146	\$7,116,996	\$755,787	\$792,931	\$7,974,911	73.4%		2,887,230	(857,915)	4,884,231
Other Capital Projects-31, 32, 35	\$10,750,000	\$14,530,980	\$60,479	\$19,075	\$671,981	\$4,299,066	40.0%		6,450,934	(4,238,587)	10,292,393
PPEL-36	\$5,431,703	\$4,559,679	\$3,530,889	\$45,004	\$135,201	\$1,647,795	30.3%		3,783,908	1,883,094	6,442,773
Debt Service-40	\$9,125,707	\$347,991	\$3,319,605	\$0	\$0	\$2,313,237	25.3%		6,812,470	1,006,369	1,354,360
Nutrition-61	\$4,648,000	\$3,104,643	\$2,437,363	\$417,872	\$323,055	\$2,633,786	56.7%		2,014,214	(196,422)	2,908,221
Aquatic Center-65	\$410,000	\$294,394	\$316,809	\$15,609	\$20,984	\$218,968	53.4%		191,032	97,841	392,235
Student Store-68	\$50,000	\$26,950	\$43,073	-\$649	\$3,341	\$40,258	80.5%		9,742	2,816	29,766
Total	\$149,119,615	\$38,961,658	\$84,549,486	\$11,532,495	\$10,090,838	\$84,994,801	57.0%		64,124,814	(445,315)	38,516,344

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2023-2024

Date Range: 07/01/2023 - 03/31/2024

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.111001	ISJIT-General Fund	3,054,067.04	5,130,781.41	13,082.49	8,171,765.96
10.0001.0000.000.0000.101000	CASH IN BANK	4,639,859.26	90,484,289.94	95,228,970.90	(104,821.70)
10.0002.0000.000.0000.101000	CASH IN BANK	5,144.68	23,910.52	23,867.10	5,188.10
21.0000.0000.000.0000.111001	ISJIT - Student Activity	0.00	913,168.01	0.00	913,168.01
21.0000.0000.000.0000.111011	1.555 RESERVE CD	0.00	408.00	408.00	0.00
21.0001.0000.000.0000.101000	CASH IN BANK	1.00	93,258.33	93,258.33	1.00
21.0002.0000.000.0000.101000	CASH IN BANK	858,359.65	3,539,752.64	4,356,808.97	41,303.32
22.0000.0000.000.0000.111001	ISJIT - Management	0.00	760,973.38	0.00	760,973.38
22.0006.0000.000.0000.101000	CASH IN BANK	2,302,092.46	905,818.87	2,723,560.25	484,351.08
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	34,737.28	34,737.28	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	165,083.84	204,137.99	253,391.92	115,829.91
33.0003.0000.000.0000.101000	CASH IN BANK	5,134,851.29	7,847,514.42	7,979,221.29	5,003,144.42
35.0003.0000.000.0000.101000	CASH IN BANK	109,897.32	13,046,431.61	8,128,484.95	5,027,843.98
35.0008.0000.000.0000.101000	CASH IN BANK	133.62	0.04	133.66	0.00
36.0003.0000.000.0000.101000	CASH IN BANK	4,974,699.14	3,545,778.14	2,074,413.70	6,446,063.58
40.0003.0000.000.0000.101000	CASH IN BANK	330,487.30	9,249,287.21	2,313,236.67	7,266,537.84
61.0000.0000.000.0000.111001	ISJIT - Nutrition	0.00	2,536,577.80	0.00	2,536,577.80
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	1,930,498.87	1,930,498.87	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	3,221,671.90	3,220,228.59	5,544,711.72	897,188.77
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	224,171.54	224,171.54	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	371,671.34	323,634.15	285,787.21	409,518.28
68.0002.0000.000.0000.101000	CASH IN BANK	26,949.64	44,060.93	41,245.03	29,765.54
		25,194,969.48	144,059,419.67	131,249,989.88	38,004,399.27

End of Report

School Finance Report

March 31, 2025

75% of the School Year Complete

	Current Budget	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	\$71,955,000			\$8,202,973	\$5,534,742	\$42,340,114	58.8%		\$29,614,886		
2) Support Services(2000-2999)	\$34,849,700			\$2,996,414	\$2,913,364	\$23,656,537	67.9%		\$11,193,163		
3) Non-Instructional(3000-3999)	\$5,207,500			\$410,463	\$395,879	\$2,924,615	56.2%		\$2,282,885		
4) Other Expenditures((4000-6100)	\$28,110,865			\$3,656,513	\$2,188,933	\$22,306,009	79.4%		\$5,804,856		
5) Interfund Transfers (000910)	\$8,820,274			\$621,472	\$621,472	\$6,293,247	71.3%		\$2,527,027		
Total	\$148,943,339			\$15,887,836	\$11,654,391	\$97,520,522	65.5%		\$51,422,817		
Operating Fund-10	\$102,500,000	\$7,108,796	\$66,926,029	\$10,835,907	\$8,253,239	\$63,693,977	62.1%		38,806,023	3,232,052	10,340,847
Activity-21	\$1,100,000	\$1,004,117	\$840,769	\$142,998	\$99,701	\$916,978	83.4%		183,023	(76,208)	927,909
Management-22	\$2,800,000	\$2,014,469	\$1,360,350	-\$17,167	\$6,566	\$2,794,715	99.8%		5,285	(1,434,365)	580,105
PERL-24	\$248,000	\$37,667	\$214,409	\$12,119	\$11,843	\$98,560	39.7%		149,440	115,849	153,516
SAVE-33	\$13,562,000	\$19,890,609	\$7,992,380	\$3,576,775	\$2,336,652	\$17,676,979	130.3%		(4,114,979)	(9,684,599)	10,206,010
Other Capital Projects-31, 32, 35	\$4,116,000	\$6,493,636	\$243,197	\$17,087	\$89,564	\$3,666,164	89.1%		449,836	(3,422,967)	3,070,669
PPEL-36	\$4,931,663	\$6,280,709	\$2,793,579	\$901,242	\$453,771	\$3,409,165	69.1%		1,522,498	(615,586)	5,665,123
Debt Service-40	\$15,125,676	\$542,598	\$3,057,420	\$0	\$0	\$2,295,827	15.2%		12,829,849	761,593	1,304,191
Nutrition-61	\$4,100,000	\$3,184,707	\$2,263,670	\$393,646	\$366,488	\$2,663,899	65.0%		1,436,101	(400,229)	2,784,478
Aquatic Center-65	\$410,000	\$276,646	\$320,650	\$22,114	\$35,064	\$269,869	65.8%		140,131	50,781	327,427
Student Store-68	\$50,000	\$33,225	\$35,304	\$3,115	\$1,503	\$34,389	68.8%		15,611	914	34,139
Total	\$148,943,339	\$46,867,180	\$86,047,757	\$15,887,836	\$11,654,391	\$97,520,522	65.5%		51,422,817	(11,472,765)	35,394,415

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2024-2025

Date Range: 07/01/2024 - 03/31/2025

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.101000	CASH IN BANK	0.00	250.00	250.00	0.00
10.0000.0000.000.0000.111001	ISJIT-General Fund	13,410,150.20	18,956,973.46	22,960,920.42	9,406,203.24
10.0001.0000.000.0000.101000	CASH IN BANK	21,500.12	103,710,913.48	102,032,714.84	1,699,698.76
10.0002.0000.000.0000.101000	CASH IN BANK	5,201.98	2,480.29	2,461.80	5,220.47
10.0005.0000.000.0000.101000	CASH IN BANK	0.00	50.00	50.00	0.00
21.0000.0000.000.0000.111001	ISJIT - Student Activity	924,741.34	1,258,930.50	924,741.34	1,258,930.50
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	98,291.55	98,291.55	0.00
21.0002.0000.000.0000.101000	CASH IN BANK	72,326.35	3,813,585.31	4,039,856.57	(153,944.91)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	3,942.81	3,942.81	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	770,617.78	405,894.98	771,366.46	405,146.30
22.0006.0000.000.0000.101000	CASH IN BANK	1,133,619.80	2,978,779.24	3,937,440.59	174,958.45
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	33,984.72	33,984.72	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	191,997.32	215,097.25	242,730.33	164,364.24
33.0003.0000.000.0000.101000	CASH IN BANK	5,331,284.43	18,342,550.42	18,335,016.05	5,338,818.80
35.0003.0000.000.0000.101000	CASH IN BANK	611,705.91	5,453,461.57	6,082,813.41	(17,645.93)
36.0003.0000.000.0000.101000	CASH IN BANK	6,764,579.40	2,851,549.50	3,929,230.20	5,686,898.70
40.0003.0000.000.0000.101000	CASH IN BANK	532,204.24	8,661,661.39	2,296,427.12	6,897,438.51
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,568,726.02	88,517.10	0.00	2,657,243.12
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	1,795,494.92	1,795,494.92	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	646,462.70	2,905,841.80	3,290,092.26	262,212.24
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	285,028.40	285,028.40	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	402,746.45	339,230.52	348,537.10	393,439.87
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	17,048.07	17,048.07	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,350.76	35,929.60	35,015.28	31,265.08
		<u>33,418,214.80</u>	<u>172,255,486.88</u>	<u>171,463,454.24</u>	<u>34,210,247.44</u>

End of Report