Exhibit 501.1

The Linn-Mar School Foundation: Who We Are & What We Do

Presented to the Linn-Mar Community School District Board of Directors

Kari Elhard
Executive Director

Nya Wiese
Director of Community Engagement & Communications

November 9, 2026

Who We Are

LINN-MAR School Foundation

An independent nonprofit raising funds to support educational opportunities for Linn-Mar students and educators.

Established in 1985

The Foundation has been supporting educational opportunities for students and educators for more than four decades.

Independent & Community-Led

A 501(c)(3) guided by a volunteer Board of Directors.

Provide District-Wide Support

Provide financial support for students and educators throughout Linn-Mar's PK–12 schools.

Connect Community & LMCSD

Bring together donors, businesses, and district partners to create opportunities for Linn-Mar students and educators.

How the Foundation Is Funded

LINN-MAR School Foundation

Community generosity makes our work possible.

Individual Giving

Contributions from individuals, families, alumni, and community members, including Annual Giving.

Business Partnerships

Businesses support Foundation programs, grants, and events through donations and sponsorships.

Fundraising Events

Our annual Mane Event, Dine Out for Our Schools, and other fundraising activities.

Endowments & Designated Funds

Gifts and invested funds supporting specific scholarships, programs, and priorities.

Understanding Our Financial Resources

LINN-MAR School Foundation

Different funds. Different purposes. One mission.

Foundation-Directed

Unrestricted gifts and Foundation resources to support emerging needs, classroom grants, and district-wide opportunities.

Donor-Restricted Funds

Gifts designated for scholarships, student assistance, and specific educational programs or groups.

Endowment Funds

Invested funds that provide long-term support, guided by donor intentions and fund policies.

Not all Foundation funds are interchangeable. Each fund is managed according to its purpose and any donor restrictions.

Funding Allocation Pathways

LINN-MAR School Foundation

LINN-MAR SCHOOL FOUNDATION

FOUNDATION-DIRECTED FUNDING

Unrestricted gifts and Foundation resources. Our Board approves the annual budget and allocates funding to Foundation priorities.

Grants

Classroom and educator grants

Ongoing Programs

Stories Alive!
Orchestra Iowa

FACILITATED GIVING & FUND MANAGEMENT

We receive, manage, and distribute funds for donor-designated purposes, following donor intentions and Foundation policies.

Scholarships

Donor-funded scholarships

Designated Funds

Teams and clubs

Partner Grants

Outside grant support

Foundation-Directed Grants & Programs

LINN-MAR School Foundation

EEE Grants — $130,000

Innovative classroom resources, programs, and educational experiences that enhance student learning.

ELME Grants — $15,000

Up to $250 per educator for eligible classroom supplies, resources, and enrichment. Partnership with FSB.

Mary K. Muehl STEM Grant — $11,000

STEM education initiatives, classroom resources, and professional learning for PK–12 educators.

Ginger Halverson Inclusivity — $2,500

Specialized equipment that supports inclusion in physical education and student support settings.

Music Connects — $7,500

Removes barriers to 5th-8th grade band and orchestra participation by funding instruments, repairs, and lessons.

Champions for Kids — $6,000

Provides financial support to students and families to meet needs and expand opportunities for participation.

$172,000 Budgeted for Grants & Programs in the 26-27 Fiscal Year

How Grant Funding Decisions Are Made

LINN-MAR School Foundation

Foundation-directed funding follows established review and approval processes to ensure resources are used responsibly.

1. Apply

Educators and staff submit grant requests through Submittable, following the guidelines for each program.

2. Review

Requests are evaluated based on grant criteria, available funding, and student impact. Required district approvals are also verified.

3. Award

Grant payments follow established financial procedures, with most grants reimbursed directly to the LMCSD.

All approved grants require documentation, payment verification, and impact reporting.

Foundation-Funded Programs

LINN-MAR School Foundation

STORIES ALIVE!



2,800

students reached

Brings authors into Linn-Mar elementary schools to inspire creativity, reading, and a love of storytelling.

SUPPORTED BY

HILLS BANK

LINN-MAR School Foundation

ORCHESTRA IOWA



2,800

students reached

Introduces elementary students to live professional music, inspiring future music participation.

FUNDED BY

LINN-MAR School Foundation

Facilitated Giving & Fund Management

LINN-MAR School Foundation

We help donors turn their generosity into meaningful opportunities for Linn-Mar students by managing gifts designated for the programs and purposes they care about.

Senior Scholarships
$32,000+ in 26-27 FY

We facilitate donor-funded scholarships that help graduating Linn-Mar seniors pursue their educational goals, with 28 awards anticipated for the Class of 2027.

Designated Funds
Amount varies annually

We manage donor-designated funds and facilitate online fundraising for Linn-Mar group, clubs, and programs, ensuring gifts are allocated as intended.

Partner Grants
$20,000 in 26-27 FY

The Foundation facilitated two grants from the Giacoletto Foundation this year, with $10,000 awarded to both LMHS Band and Orchestra.

Looking Ahead

LINN-MAR School Foundation

Our priorities reflect a continued commitment to connecting community support with the needs of Linn-Mar students and educators.

Growing Community Support

Strengthen relationships with donors, businesses, and community partners to expand opportunities for Linn-Mar students.

Simplifying Access to Funding

Continue refining grant processes to make funding more accessible for educators and staff.

Continued District Partnerships

Work closely with district leadership and staff to understand needs and align Foundation support with district priorities.

Sharing Our Impact

Share stories and outcomes that demonstrate how Foundation support benefits Linn-Mar students, educators, and programs.

Thank You

LINN-MAR School Foundation

We're grateful to work alongside you in supporting Linn-Mar students and educators.

Kari Elhard

Executive Director
kari.elhard@linnmar.k12.ia.us

Nya Wiese

Director of Community Engagement & Communications
nya.wiese@linnmar.k12.ia.us

Exhibit 502.1

VOLUNTEER IMPACT AT LINN-MAR

November 9, 2026

VOLUNTEER COORDINATOR TEAM



Amanda Rink
High School



Jamila Vrba
Excelsior
Middle School



Morgan Yarker
Oak Ridge
Middle School



Marcy Walker
Boulder Peak
Intermediate



Angie Meholensky
Hazel Point
Intermediate



Vicki Venturo
Bowman Woods
Elementary



Alex Hierl
Echo Hill
Elementary



Sara Legore
Indian Creek
Elementary



Min Throgmorton
Indian Creek
Elementary



Angela Burke
Interim- Linn Grove
Elementary



Tara Wagner
Novak
Elementary School



Erin Acosta
Novak
Elementary School



Kayte Veldhuizen
Westfield
Elementary



Erin Gochenour
Westfield
Elementary



Stephanie Bain
Wilkins
Elementary

VOLUNTEER SUPPORT IN NUMBERS



+1991 Approved Volunteers

+7350 Volunteer Hours

$677,334 Value of 2025-2026 Volunteer Time

LAST YEAR

2093 Total Approved Volunteers

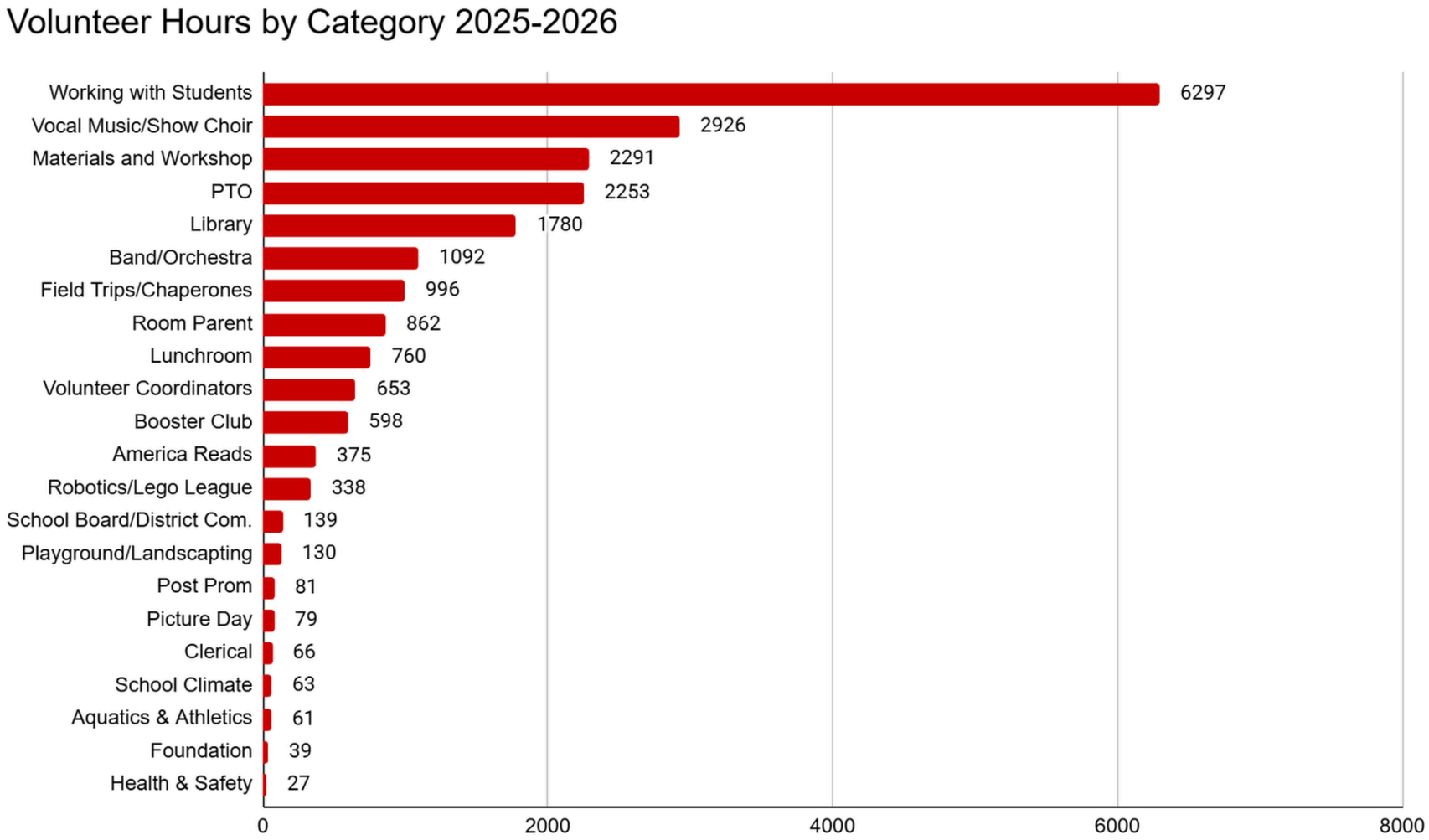
21.906 Total Volunteer Hours

2026 Value of Volunteer Time Report (independentsector.org)

VOLUNTEER HOURS BY CATEGORY

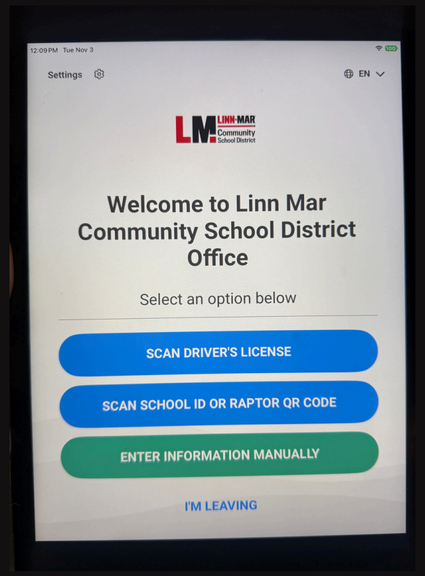
TOP AREAS OF SUPPORT

- WORKING WITH STUDENTS
- VOCAL MUSIC/SHOW CHOIR
- MATERIAL SUPPORT
- PTO
- LIBRARY



RAPTOR® SUPPORT
TECHNOLOGIES

“By connecting student wellbeing and safety, schools can proactively mitigate risks and respond faster to better protect every child, every school, every day.” - Raptor Technologies



Things going well:

- Increased safety/security
- Ease of recording volunteer time
- Reporting and data capabilities
- Event preparation
- Application/renewal process
- Making incremental improvements

Things that need some work:

- Required updates sometimes create a lapse/lag in service
- Ensure all buildings understand/utilize it to full capability
- Continued Visitor/Volunteer training

VOLUNTEER INVOLVEMENT: COMMUNITY WORKERS

Community Worker/ Volunteers

- **Space**
- **Chef**
- **Firefighter**
- **Nurse**
- **Doctor**

Volunteers provided audio file of questions & pictures of them in action.

Elementary ELL learners were able to utilize their listening/writing skills and create their own presentation booklets.



Would you like to be a firefighter when you grow up? Why or why not?



I want to be a firefighter because I can put out fires.



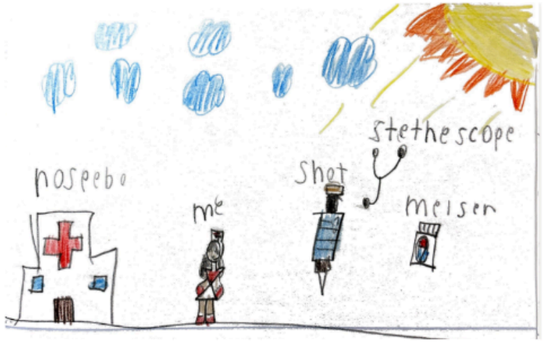
Do you want to be a chef when you grow up? Why or why not?



I want want to be a chef, because I like cutting foods. I like the smell of the foods . I like to make people happy.



Do you want to be a nurse when you grow up? Why or why not?

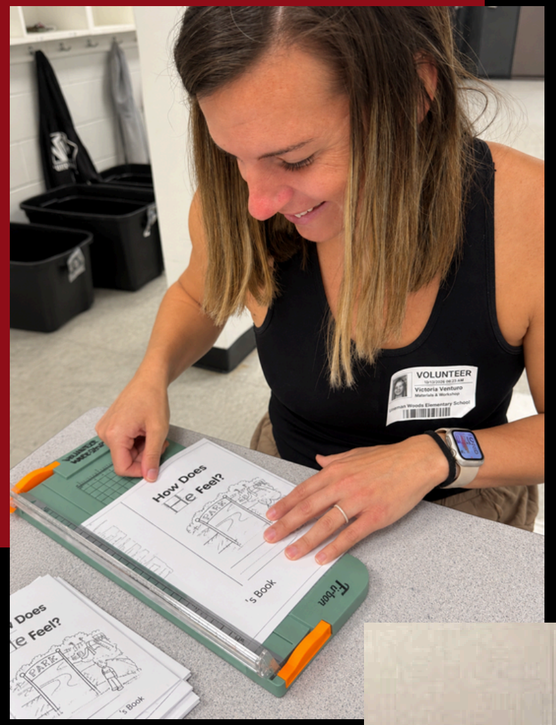


I want to be a nurse, because they help people.



BEFORE





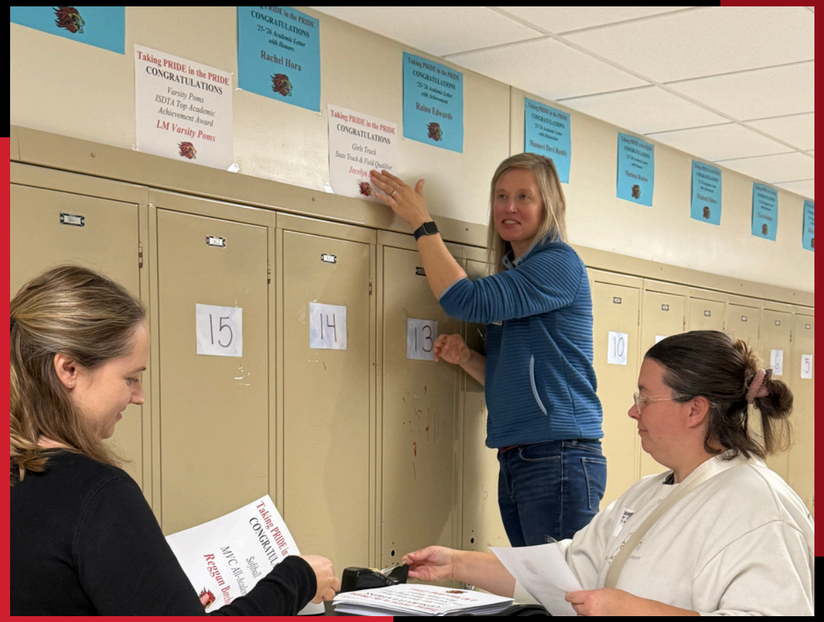


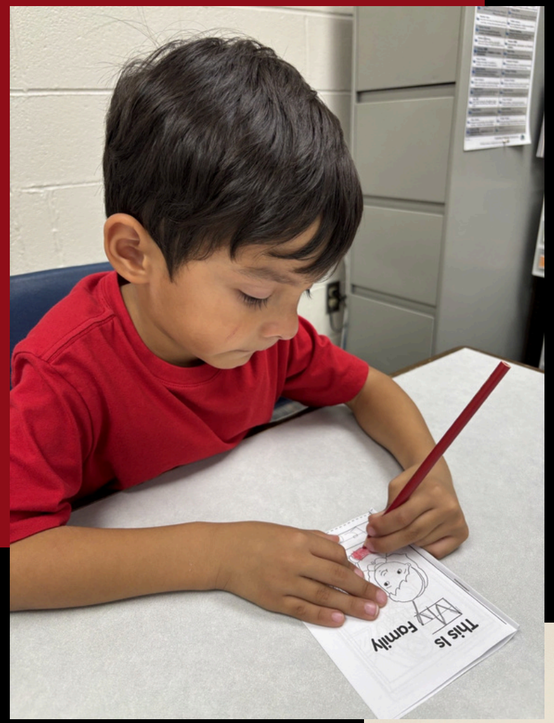






AFTER


Taking PRIDE in the PRIDE
CONGRATULATIONS
Varsity Poms
ISDTA Top Academic Achievement Award
LM Varsity Poms
Rachel Hora
Raina Edwards
15
14
13


This is
Our Family


high expectations.
today.






Don't Feed the Animal!

VOLUNTEERS DO NOT NECESSARILY HAVE THE TIME; THEY HAVE THE HEART.

ELIZABETH ANDREW



District Honors & Highlights

November 9, 2026

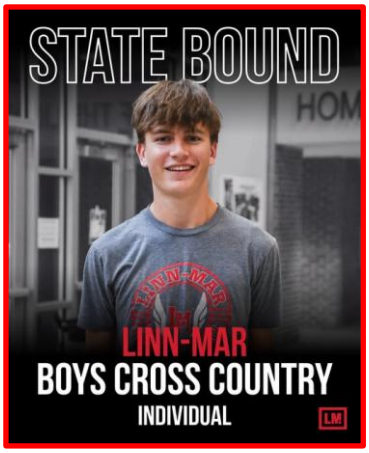


Teacher Honor: Congratulations to Barb Lemmer, former Linn-Mar High School Agricultural Teacher, for being honored at the 99th National FFA Convention and Expo with the VIP Award for her 42 years of teaching in agricultural education.



Girls Cross Country Highlight: Congratulations to the Girls Cross Country Team on qualifying for State by earning a third place finish at the qualifier meet. Hailey Kozloski finished second and Gianna Soppe placed ninth earning spots in the State individual competitions. Congrats also go out to Hailey on her seventh place finish during the Class 4A race during the State meet and to the Team for their eleventh place finish.





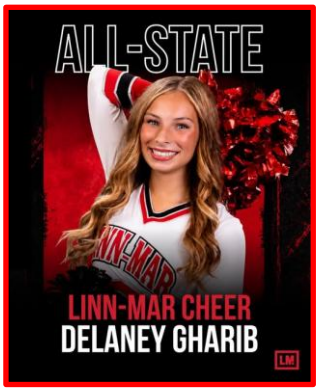
Boys Cross Country Highlights: Congratulations to Cooper Adams on finishing 12th in the state qualifier boys cross country meet and qualifying for the State. Congrats also go out to the boys cross country team for placing fourth at the state qualifier.

All-State Music Honors: Congratulations are extended to the 57 Linn-Mar High School students accepted to All-State Band, Orchestra, and Choir. The LMHS Music Department had 88 students audition, with 11 accepted to All-State Band with 2 alternates, 24 string players accepted for All-State Orchestra, and 22 accepted for All-State Chorus with 1 alternate.



Kid Captain Honor: Congratulations to Charley Rasmussen for serving as the Iowa Kid Captain for the Iowa Hawkeye vs Wisconsin Badgers football game!

Cheer Honor: Congratulations to Delaney Gharib for being named to the 1st-Team All-State Cheer Squad.



Second Reading of Policy Recommendations: The following policies were reviewed by the Policy Committee on 10/15/26, presented for first reading on 10/26/26, and are now being presented for second reading.

Edit Key:

- Edits in **green** within the policies are recommended additional language.
- Edits in **red** within the policies are recommended removed language.
- Edits highlighted in yellow within the policies are additional edits resulting from first reading; *these are reflected in policies 107.1, 703.1, and 803.4 only*.

Policy #	Title	Status
107.1	Religious Expression	New
202.5	School Board Secretary	Revised
202.6	School Board Treasurer	Revised
702.1-R2	Child Nutrition Programs Civil Rights Complaints Regulation	Revised
702.1-E1	Child Nutrition Program Notices of Discrimination	Revised
702.1-E2	Child Nutrition Programs Civil Rights Complaint Form	Revised
703.1	Technology and Data Security	Revised
801.3	Transfer of Funds	Revised
801.8	Financial Records	Revised
802.9	Debt Management	Revised
803.1-R1	Purchasing-Bidding-Suspension and Debarment of Vendors and Contractors Procedures	Revised
803.1-R2	Purchasing-Bidding-Using Federal Funds in Procurement Contracts	Revised
803.4	Public Purpose and Use of Public Funds	Revised
803.5	Federal Awards Compliance	New
803.12	Time and Effort Reporting	New
804.1	Presentation and Publication of Financial Information	Revised
805.2	Care, Maintenance, and Disposal of District Records	Revised

Policy 107.1 *New Policy*
Religious Expression

LEADERSHIP AND STAFF NOTIFICATION

It is the policy of the Linn-Mar Community School District (hereafter "district") that the superintendent [or designee] shall annually distribute the most recent version of the *Guidance on Constitutionally Protected Prayer and Religious Expression* produced by the US Department of Education, and distributed by the Iowa Department of Education, to each board member, principal, teacher (including substitute teachers and student teachers), staff member, and student through the district's website (www.Linnmar.k12.ia.us).

CONSTITUTIONALLY PROTECTED PRAYER

It is the policy of the district to allow students and staff to engage in constitutionally protected prayer within the district schools consistent with applicable statutory or case law pertaining to the *First Amendment* of the *United States Constitution.* Accordingly, no board policy will prevent, or otherwise deny participation in, constitutionally protected prayer in district schools, consistent with federal law.

GRADING STANDARDS

It is the policy of the district that religious content in student assignments will be evaluated using the same academic grading standards applied to secular work.

STUDENT ORGANIZATIONS

It is the policy of the district that religious student organizations have the same rights, access to facilities, and institutional support as secular student clubs.

PROFESSIONAL DEVELOPMENT

It is the policy of the district to offer professional development opportunities to each employee of the district regarding constitutionally protected prayer and religious expression in public elementary and secondary schools.

CONCERNS

Concerns may be directed to the district's Nondiscrimination Coordinators **at: Linn-Mar Community School District, 3556 Winslow Road, Marion, IA 52302**.

Adopted:
Related Policies: 403.10; 603.5; 603.6; 603.9; 603.9-R; 603.10
Legal Reference (Code of Iowa): § 279.89; SF2231
IASB Reference: 107

Policy 202.5
School Board Secretary

A board secretary may be appointed from employees, other than a position requiring a teaching certificate, or from the public. To finalize the appointment, the board secretary will take the oath of office during the meeting at which the individual was appointed or no later than 10 days thereafter.

It is the responsibility of the board secretary, as custodian of district records, to preserve and maintain the records and documents pertaining to the business of the board, to keep complete minutes of special and regular board meetings including closed sessions, to keep a record of the results of regular and special elections, to keep an accurate account of school funds, **to publish board proceedings and the schedule of bills allowed (including a list of claims allowed),** to sign warrants drawn on the school funds after board approval, and collect data on truant students. The board secretary may designate an individual(s) to assist with responding to and processing requests for records of the district. The board secretary will also be responsible for filing the required reports with the **Board of Directors, the** Iowa Department of Education**, and all other entities, as required. The secretary shall coordinate with the treasurer regarding financial records, financial reporting, and cash flow needs of the district.**

In the event the board secretary is unable to fulfill the responsibilities set out by the board and the law, the superintendent will assume those duties until the board secretary is able to resume the responsibility, or a new board secretary is appointed. The board secretary will give bond or be covered by an insurance policy in an amount set by the board. The cost of the bond or insurance policy will be paid by the district.

Adopted: 6/70
Reviewed: 10/11; 4/13; 9/16; 10/19; 10/22; 10/25
Revised: 8/14; 8/24; 7/25
Legal Reference (Code of Iowa): §§ 64; 279.3, .5, .7, .32-33, .35; 291.2-4, 6-8, 10-11; 299.10; 281 IAC 12.3(1)
IASB Reference: 206.03, Option 1

Policy 202.6
School Board Treasurer

It is the responsibility of the board to appoint a treasurer. The board may appoint a treasurer from its employees, other than a position requiring a teaching certificate, or from the public. To finalize the appointment, the treasurer will take the oath of office during the meeting at which the individual was appointed or no later than 10 days thereafter.

It is the responsibility of the treasurer to oversee the investment portfolio, to receive funds of the district, to pay out the funds for expenses approved by the board, to maintain accurate accounting records for each fund, to report monthly regarding the investment portfolio ~~and the status of each fund~~, and to file required reports with the appropriate state agencies and other entities. **The treasurer shall coordinate with the secretary regarding all financial records, financial reports, and cashflow needs of the district.** ~~It will also be the responsibility of the treasurer to work with the board secretary to coordinate the financial records, the financial reports, the cash flow needs, and the investment portfolio of the district.~~

If the treasurer is unable or unwilling to carry out the duties required, it is the responsibility of the business manager to carry out the duties of the treasurer until the board treasurer is able to resume the responsibility, or a new board treasurer is appointed.

The treasurer will give bond or be covered by an insurance policy in an amount set by the board. The cost of the bond or insurance policy will be paid by the district.

Adopted: 6/70
Reviewed: 4/13; 9/16; 10/19; 10/22; 10/25
Revised: 8/14; 8/24
Legal Reference (Code of Iowa): §§ 12B.10; 12C; 279.3, .5, .7, .31-33, .35; 291.2-4, .6-12, .14; 281 IAC 12.3(1)
IASB Reference: 206.04

Policy 702.1-R2
Child Nutrition Programs Civil Rights Complaints Regulation

USDA CHILD NUTRITION PROGRAMS IN IOWA
PROCEDURES FOR HANDLING A CIVIL RIGHTS COMPLAINT

1. Civil rights complaints related to the National School Lunch Program, School Breakfast Program, Afterschool Care Snack Program, Summer Food Service Program, Seamless Summer Option, or Child and Adult Care Food Program are written or verbal allegations of discrimination based on USDA protected classes of race, color, national origin, **religion,** sex, **disability,** age, **marital status, family/parental status, income derived from public assistance programs, political beliefs, or reprisal or retaliation for prior civil rights activity** ~~and disability~~.

2. Any person claiming discrimination has a right to file a complaint within 180 days of the alleged discrimination. See below for additional Iowa Civil Rights information. A civil rights complaint based on the protected classes listed in #1 above must be forwarded to the address on the nondiscrimination statement.

3. All complaints, whether written or verbal, must be accepted by the School Food Authority (SFA)/Sponsor/Organization and forwarded to the USADA at the address or link on the nondiscrimination statement within 5 calendar days of receipt. An anonymous complaint should be handled the same way as any other. Complaint forms may be developed, but their use cannot be required. If the complainant makes the allegations verbally or in a telephone conversation and is reluctant or refuses to put them in writing, the person who handles the complaint must document the description of the complaint.

4. There must be enough information to identify the agency or individual toward which the complaint is directed and indicate the possibility of a violation. Every effort should be made to obtain at least the following information:
    a. Name, address, and telephone number or other means of contacting the complainant;
    b. The specific location and name of the organization delivering the program service or benefit;
    c. The nature of the incident(s) or action(s) that led the complainant to feel there was discrimination;
    d. The basis on which the complainant feels discrimination occurred (race, color, national origin, sex, age, or disability);
    e. The names, titles, and addresses of people who may have knowledge of the discriminatory action(s); and

f. The date(s) when the alleged discriminatory action(s) occurred or, if continuing, the duration of such action(s).

5. USDA is the cognizant agency for the Child Nutrition Programs listed and, therefore, is the first contact for the ~~six~~ protected classes listed in #1 above, for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within 5 calendar days of receipt and no later than 180 days of the discriminatory act. The **email** ~~link~~ for submission of a complaint is: program.intake@usda.gov.

6. In accordance with applicable federal and/or state laws, protected classes also include **actual or potential parental, family, or marital status,** sexual orientation, ~~religion, or~~ **and** creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is Iowa Civil Rights Commission, 6200 Park Avenue, Suite 100, Des Moines, IA 50321-1270; phone numbers 515-281-4121 or 800-457-4416; website: https://icrc.iowa.gov/.

Adopted: 7/22
Reviewed: 2/24
Revised: 7/25
Related Policy: 702.1; 702.1-R1; 702.1-E1-E2
Legal Reference (Code of Iowa): §283A; 281 IAC 58; Bureau of Nutrition and Health, IDOE, 12/2021
IASB Reference: 710.1-R(1)

Policy Series 700 – Auxiliary Services
Nutrition Services Program

Policy 702.1-E1
Child Nutrition Program Notices of Discrimination

USDA NONDISCRIMINATION STATEMENT
In accordance with federal civil rights law and US Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees; and institutions participating or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, **marital status, family/parental status, income derived from public assistance programs, political beliefs,** or reprisal or retaliation for prior civil rights activity, in any program or activity conducted of funded by the USDA **(not all bases apply to all programs)**. **Remedies and complaint filing deadlines vary by program or incident.**

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.), should contact the state or local agency **that administers the program or** ~~they applied for benefits. Individuals who are deaf, hard of hearing, or have speech disabilities may~~ contact the USDA through the ~~Federal~~ **Telecommunications** Relay Service at **711 (voice and TTY)** ~~(800) 877-8339~~. Additionally, program information may be made available in languages other than English.

To file a program complaint, complete the USDA Program Discrimination Complaint Form (AD-3027) found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to the USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866)-632-9992. Submit the completed form or letter to the USDA by:

Mail: US Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue SW, Mail Stop 9410
Washington DC 20250-9410

Fax: (202)-690-7442; or

Email: program.intake@usda.gov

USDA is an equal opportunity provider, employer, and lender.

IOWA NONDISCRIMINATION STATEMENT
~~It is the policy of~~ **T**his Child Nutrition Program provider **does** not ~~to~~ discriminate in accordance with applicable federal and/or state laws **in its educational**

programs, activities, and employment practices on the basis of race, creed, color, national origin, sex, sexual orientation, disability, age **(for employment)**, ~~or~~ religion**, or actual or potential parental, family, or marital status (for programs)** ~~in its programs, activities, or employment practices as required by Iowa Code Sections 216.6, 216.7, and 216.9~~. **There is a grievance procedure for processing complaints of discrimination.** If you have questions or grievances related to compliance with this policy, **or for information about the district's grievance procedures by** this Child Nutrition Program provider, please contact the Iowa Civil Rights Commission, 6200 Park Avenue, Suite 100, Des Moines, IA 50321-1270; phone number (515)-281-4121 or (800)-457-4416; website: https://icrc.iowa.gov/.

Adopted: 7/22
Reviewed: 2/24
Revised: 7/25
Related Policy: 702.1; 702.1-R1-R2; 702.1-E2
IASB Reference: 710.01-E(1)

Policy Series 700 – Auxiliary Services
Nutrition Services Program

Policy 702.1-E2
Child Nutrition Programs Civil Rights Complaint Form

COMPLAINT CONTACT INFORMATION

Name: _____

Address, City, State, Zip: _____

County: _____ Phone: ( )_____

Email: _____

COMPLAINT INFORMATION

1. Specific name and location of entity and individual delivering the service or benefit.
   _____
   _____
   _____

2. Describe the incident or action of the alleged discrimination or give an example of the situation that has a discriminatory effect on the public, potential program participants, or current participants.
   _____
   _____
   _____
   _____
   _____

3. On what basis does the complainant feel discrimination in accordance with applicable federal and/or state laws exists (race, color, national origin, sex, **disability**, age, **marital status, family/parental status, income derived from public assistance programs, political beliefs, or reprisal ore retaliation for prior civil rights activity,** creed, sexual orientation, religion, or ~~political party affiliation~~ **actual/potential parental/ family/marital status**)?
   _____
   _____
   _____

4. List the names, titles, and business addresses of persons who may have knowledge of the alleged discriminatory action.

   _____

   _____

   _____

5. List the dates during which the alleged discriminatory actions occurred, or if continuing, the duration of such actions.

   _____

   _____

   _____

6. Date complaint received: _____

7. Person receiving complaint: _____

8. Action(s) taken:

   _____

   _____

   _____

The USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the ~~six~~ **following** protected classes of race, color, national origin, **religion,** sex, **disability,** age, **marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity** ~~and disability~~ for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within five calendar days of receipt and no later than 180 days of the discriminatory act. The link for submission of a complaint is program.intake@usda.gov.

In accordance with applicable federal and/or state laws, **additional** protected classes also include **actual or potential parental, family, or marital status,** sexual orientation, ~~religion, or~~ **and** creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is Iowa Civil Rights Commission, 6200 Park Avenue, Suite 100, Des Moines, IA 50321-1270; phone numbers 515-281-4121 or 800-457-4416; website https://icrc.iowa.gov/.

This institution is an equal opportunity provider.

Adopted: 7/22
Reviewed: 2/24
Revised: 7/25
Related Policy: 702.1; 702.1-R1-R2; 702.1-E1
IASB Reference: 710.01-E(2)

Policy Series 700 – Auxiliary Services
Technology Services

Policy 703.1
Technology and Data Security

The Linn-Mar Community School District recognizes the increasingly vital role technology plays in society. ~~It is the goal of the district to embrace technology as a resource to further educate our students and better prepare students for the future.~~ It is the intent of the district to support secure data systems in the district, including security for all personally identifiable information(PII) that is stored digitally on district-maintained devices, computers, and networks. ~~Technology also has incredible potential to support increased efficiency; communication; and growth through collaboration among administration, students, staff, employees, and volunteers. However, with this growth opportunity comes increased potential for valuable, sensitive data to become public. The district takes seriously its responsibility to protect private data.~~ The purpose of this policy is to ensure the secure use and handling of all district data; computer systems; devices; and technology equipment by district students, employees, and data users.

The district **may** ~~supports the~~ use ~~of~~ third-party vendors to perform necessary education functions for the district. Utilizing third party vendors to outsource functions the district would traditionally perform provides a cost-effective means to deliver high quality educational opportunities to all students. However, it is paramount that third party vendors with access to sensitive data and personally identifiable information (PII) of district students, employees, and data users be held to the highest standards of data privacy and security.

The selection of third-party vendors shall be in accordance with appropriate law and policy. Third-party vendors with access to personally identifiable information (PII) shall meet all qualifications to be designated as a school official under the Family Educational Rights and Privacy Act (FERPA). The **superintendent [or designee] shall recommend to the board** ~~board shall ensure~~ that any approved contract with a third-party vendor will require that the vendor comply with all applicable state and federal laws, rules, or regulations regarding the privacy of personally identifiable information (PII).

It is the responsibility of the superintendent [or designee] to develop procedures for the district to enhance the security of data and the learning environment. The procedures shall address, but not be limited to, the following topics:

ACCESS CONTROL
Access control governs who may access what information within the district and the way users may access the information. ~~Increased access to secure networks and data will inevitably increase the risk of security compromise to those networks and data.~~ It is the responsibility of the superintendent [or designee] to **determine** ~~develop procedures for determining~~ which individuals will have

access to district networks, devices, and data and to what extent such access will be granted. System and network access will be granted based upon a need-to-have requirement, with the least amount of access to data and programs by the user as possible.

SECURITY MANAGEMENT

Security management addresses protections and security measures used to protect digital data. These include measures related to audits and remediation, as well as security plans for responding to, reporting, and remediating security incidents. It is the responsibility of the superintendent [or designee] to develop procedures to govern the secure creation, storage, and transmission of any sensitive data and personally identifiable information (PII). The superintendent [or designee] shall implement **appropriate** ~~network perimeter~~ controls to regulate data moving between trusted internal resources to external entities.

TECHNOLOGY AND DATA USE TRAINING

Technology and data use training addresses acceptable use best practices to safeguard data for students, employees, and staff. It is the responsibility of the superintendent [or designee] **to help ensure appropriate training** ~~to develop procedures for creating and administering a training program~~ on proper data and technology use. ~~Training shall address the proper use and security of all district owned or controlled technology, devices, media, and data. Training will be provided for all district employees with access to personally identifiable information (PII).~~

~~In furtherance of this policy, the superintendent [or designee] shall be responsible for overseeing district-wide data and technology security, to include development of standards and procedures, and adherence to the administrative procedures defined in this document.~~

Adopted: 12/18
Reviewed: 9/21; 2/24
Related Policy: 403.28; 703.1-R
Legal Reference (Code of Iowa): **279.71**; 715C
IASB Reference: 712

Policy Series 800 – Business Procedures
Fiscal Management

Policy 801.3 Transfer of Funds

A school district may transfer funds under the following circumstances:

1. When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. District monies received without a designated purpose may be transferred in this manner.
2. District monies received for a specific purpose or upon vote of the people may only be transferred by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.
3. If all requirements for district use of funds under the **Statewide** Preschool **Program** ~~Foundation Aid~~, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement, or any discontinued fund have been met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds by passage of a board resolution into the district's flexibility account in accordance with law. Before the expenditure of amounts in the flexibility account, the district shall publish notice of the time, date, and place of a public hearing on the proposed resolution approving said expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution approving the expenditures. The district will present a copy of the signed board resolution to the Department of Education.
4. The district may transfer by board resolution from the general fund to the student activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association (IHSAA) or Iowa Girls High School Athletic Union (IGHSAU).
5. If the before and after school **childcare** program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the board of directors of the school corporation for deposit in the general fund of the school corporation to be used for district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.
6. ~~Beginning in fiscal year 2024,~~ **U**nexpended and unobligated dollars that remain at the end of a fiscal year in addition to ongoing revenues may be transferred to the Teacher Salary Supplement (TSS) program from Professional Development Supplement (PDS), Talented and Gifted (TAG), and Teacher Leadership Supplement (TLS) without board action.

7. The district may choose to request approval from the School Budget Review Committee (SBRC) to transfer funds to make a program whole, prior to its elimination.
8. Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by October 1st following the end of the fiscal year **in which the loan was made**.

It is the responsibility of the board secretary **in conjunction with the treasurer** to make recommendations to the board regarding transfers and to provide the documentation justifying the transfer.

Adopted: 6/70
Reviewed: 10/12; 5/15; 12/18
Revised: 7/10; 12/13; 9/21; 1/22; 8/23; 1/25
Legal Reference (Code of Iowa): §§ 24.21-22; 257.10; 279.8; 279.42; 298A; 289 IAC 6
IASB Reference: 701.02

Policy Series 800 – Business Procedures
Fiscal Management

Policy 801.8 Financial Records

Financial records of the district are maintained in accordance with Generally Accepted Accounting Principles (GAAP) **and** as required or modified by law. District monies are received and expended from the appropriate fund and/or account. The funds and accounts of the district will include, but not be limited to:

GOVERNMENTAL FUND TYPE

1. General Fund: This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.
2. Special Revenue Fund: These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.
    a. Management Levy Fund
    b. Public Education and Recreation Levy Fund (PERL)
    c. Student Activity Fund
3. Capital Projects Fund: These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.
    a. Physical Plant and Equipment Levy Fund (PPEL)
    b. Secure and Advanced Vision for Education (SAVE)
4. Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

PROPRIETARY FUND TYPE

These funds **are used for business type activities that rely on fees and user charges for services.** ~~account for operations of the district operated similar to private business for which a fee is charged to external users for goods or services, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis.~~

1. Enterprise Fund
    a. School Nutrition Fund
    b. Childcare Fund
    c. Internal Service Fund
    d. Community Education
    e. Preschool (Nonvoluntary, state)
    f. Aquatic Center Fund
    g. Student Store Fund

FIDUCIARY FUNDS
These funds are used to account for monies or assets held by the district on behalf of, or in trust for, another entity.

1. Trust
    a. Expendable Trust Funds
    b. Non-expendable Trust Funds
    c. Pension trust Funds
2. Custodial Funds

NON-FIDUCIARY SCHOLARSHIP FUND
Account Groups: These groups are the accounting records for capital assets and long-term debt.

1. General Capital Assets Account Group
2. General Long Term Debt Account Group

The board may establish other funds in accordance with Generally Accepted Accounting Principles (GAAP) and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

It is the responsibility of the superintendent in conjunction with **the treasurer and** the school business official to implement this policy and bring necessary changes in the maintenance of the district's financial records to the attention of the board.

Adopted: 3/17
Reviewed: 12/18; 1/22
Revised: 2/21; 1/25
Related Policy: 801.1
Legal Reference (Code of Iowa): §§ 291; 298; 298A; 281 IAC 98
IASB Reference: 701.03

Policy 802.9 Debt Management

DEBT LIMITS

Credit Ratings: The district seeks to maintain the highest possible credit ratings for all categories of short- and long-term debt that can be achieved without compromising the delivery of services and the achievement of adopted objectives. The district recognizes that external economic, natural, or other events may, from time to time, affect the creditworthiness of its debt. Nevertheless, the district is committed to ensuring that actions within their control are prudent.

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

For revenue debt, the district's goal is to provide adequate debt service coverage of at least **1.25** ~~1.20~~ times the annual debt service costs.

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

PURPOSES AND USE OF DEBT

Capital Planning: To enhance creditworthiness and prudent financial management, the district is committed to systematic capital planning, intergovernmental cooperation, and coordination and long-term financial planning.

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

a. General Obligation Bonds;
b. General Obligation Capital Loan Notes;
c. Bond Anticipation Notes;
d. Revenue Anticipation Notes;
e. School Infrastructure Sales, Services, and Use Tax Revenue Bonds; and
f. Lease Purchase Agreements, including Certificates of Participation.

Working Capital Financing: The district may issue debt for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows. The district shall ~~strive to~~ repay working capital debt **within 13 months of issuance** ~~by the end of the fiscal year in which the debt was incurred~~. A working capital reserve may be included in sizing any working capital debt issue.

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

In general, advance refundings **(within federal tax law constraints)** for economic savings will be undertaken when a net present value savings exceeds three percent of the refunded debt can be achieved. Current refundings, which produce a new present value savings of less than three percent will be considered on a case by case basis taking into consideration bond covenants and general conditions. Refundings with negative savings will not be considered unless **it is in the best interest of the district** ~~there is a compelling public policy objective for doing so~~.

DEBT STANDARDS AND STRUCTURE

Length of Debt: Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. Long-term debt will not be issued for periods exceeding**120% of** the useful life or average useful lives of the project or projects to be financed. All debt issued will adhere to state and federal law regarding the length of time the debt may be outstanding.

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

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

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

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

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

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

Debt Analysis: Debt capacity analysis; purpose for which debt is proposed to be issued; debt structure; debt burden; debt history and trends; and adequacy of debt and capital planning.

Financial Analysis: Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditures trends; history and long-term trends of revenues and expenditures; evidence of financial planning, adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

Governmental and Administrative Analysis: Government organization structure; location of financial responsibilities and degree of control; adequacy of basic service provision; intergovernmental cooperation/conflict and extent of duplication; and overall planning efforts.

Economic Analysis: Geographic and location advantages; population and demographic characteristics; wealth indicators; types of employment, industry, and occupation; housing characteristics; new construction; evidence of industrial decline; and trend of the economy.

DEBT ISSUANCE

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

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

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

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

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

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

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

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

DEBT MANAGEMENT

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

Arbitrage and Recordkeeping Compliance: The board treasurer shall maintain a system of recordkeeping, reporting, and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable, through the lifetime of all tax-exempt or tax credit bonds.

Federal tax compliance, recordkeeping, reporting, and compliance procedures shall include, but not be limited to:

a. Post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
b. Proper maintenance of records to support federal tax compliance;
c. Investments and arbitrage compliance;
d. Expenditures and assets;
e. Private business use; and
f. Designation of primary responsibilities for federal tax compliance of all bond financings.

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

The official statements accompanying debt issues, annual audits, and continuing disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), Generally Accepted Accounting Principles (GAAP), and the Internal Revenue Service (IRS). The board treasurer shall be responsible for ongoing debt disclosure as required by any continuing disclosure certificate for any debt issue and to maintain compliance with disclosure standards promulgated by state and federal regulatory bodies.

Adopted: 6/99
Reviewed: 7/10; 10/12; 5/15; 12/18; 1/22
Revised: 12/13; 3/25
Related Policy: 801.4; 802.9-R1
Legal Reference (Code of Iowa): §§ 74-76; 278.1; 298; 298A
IASB Reference: 704.02

Policy 803.1-R1 Purchasing – Bidding – Suspension and Debarment of Vendors and Contractors Procedures

In connection with transactions subject to federal suspension and debarment requirements, the district is prohibited from entering into transactions with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

When soliciting bids or otherwise preparing to enter into such a transaction, the superintendent [or designee] will use at least one of the following verification methods to ensure that any parties to the transaction are not suspended or debarred prior to committing to any sub-award, purchase, or contract.

1. Obtaining a certification of a party's compliance with the federal suspension and debarment requirements in connection with any application, bid, or proposal;
2. Requiring compliance with the federal suspension and debarment requirements as an express condition of any sub-award, purchase, or contract in question; or
3. Prior to committing to any sub-award, purchase, or contract, check the online Federal System for Award Management at https://sam.gov/reports/awards/standard to determine whether the relevant party is subject to any suspension or debarment restrictions.

2 CFR Part 200 Subpart B-General Provisions
200.113 Mandatory Disclosures

An applicant, recipient, or subrecipient of a federal award must promptly disclose whenever, in connection with the federal awards (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the US Code of a violation of the civil False Claims Act (31 USC 3729-3733). The disclosure must be made in writing to the federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). Recipients and subrecipients are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. ~~A non-federal entity or applicant for a federal award must disclose, in a timely manner, in writing to the federal awarding agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Non-federal entities that have received a federal award including the term and condition outlined in *Appendix XII-Award Term and Condition for Recipient Integrity and Performance Matters* are required to report certain civil, criminal, or administrative proceedings to SAM.~~ Failure to make required disclosures can result in any of the remedies described in *§200.33*~~*8*~~*9-Remedies for Non-Compliance*, including suspension or disbarment. (See also 2 CFR Part 180, 31

USC 3321, and 41 USC 2313). It is the responsibility of the superintendent to timely report to the relevant federal or pass-through agency any violations of federal criminal law involving fraud, bribery, or gratuity potentially impacting a federal grant.

Adopted: 6/70
Reviewed: 712/13; 5/15; 12/18; 1/22
Revised: 10/12; 6/24
Related Policy: 803.1, 803.1-R2
IASB Reference: 705.01-R(1)

Policy Series 800 – Business Procedures
Expenditures

Policy 803.1-R2 Purchasing – Bidding – Using Federal Funds in Procurement Contracts

In addition to the district's standard procurement and purchasing procedures, the following procedures for vendors/contractors paid with federal funds are required. When federal, state, and local requirements conflict, the most stringent requirement will be followed.

2 CFR Part 200, Subpart D Subsection §200.318(c)(1)
No district employee, officer, or agent may participate in the selection, award, and administration of contracts supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. District officers, employees, ~~and~~ agents**, and board members** may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, for situations where the financial interest is not substantial or the gift is an unsolicited item of nominal value, district employees must abide by all relevant board policies. Violation of this requirement may result in disciplinary action for the district employee, officer, ~~or~~ agent**, or board member**.

2 CFR Part 200, Subpart D Subsection §200.320(c~~e~~)(1-5~~4~~)
Procurement for contracts paid with federal funds may be conducted by noncompetitive (single source) proposals when one or more of the following circumstances apply: **(1) the aggregate amount of the procurement transaction does not exceed the micro-purchase threshold; (2) the procurement transaction can only be fulfilled by a single source; (3) the public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation; (4) the recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the federal agency or pass-through entity provides written approval; or (5) after soliciting several sources, competition is determined inadequate.** ~~(1) the item is only available from a single source; (2) public exigency or emergency will not permit the delay resulting from competitive bids; (3) the federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-federal entity; or (4) after solicitation of a number of sources, competition is inadequate~~.

2 CFR Part 200, Subpart D Subsection §200.321
The district will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, **veteran-owned businesses,** and labor surplus area firms are used when possible. Affirmative steps must include: (1)

placing such businesses on solicitation lists; (2) soliciting such businesses whenever they are **deemed eligible as** potential sources; (3) when economically feasible, dividing contracts into **separate procurements to permit maximum participation from such businesses** ~~smaller tasks or quantities to allow participation from such businesses~~; (4) establishing delivery schedules that encourage participation by such businesses; (5) when appropriate, utilizing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and (6) requiring the primary contractor to follow steps (1) through (5) when subcontractors are used.

The district will include the following provisions in all procurement contracts or purchase orders and include the following provisions when applicable:

2 CFR Part 200 Appendix II
(A) Contracts for more than the simplified acquisition threshold currently set at $150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144 and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the

acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 oF the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the federal award meets the definition of "funding agreement" under 37 CFR §401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended – Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-federal award to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)-A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)-Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award.

(J) See §200.322 Procurement of Recovered Materials.

(K) §200.216 Prohibition on certain telecommunications and video surveillance services or equipment.

a) The district is prohibited from obligating or expending loan or grant funds to:
    1. Procure or obtain **covered telecommunications equipment or services**;
    2. Extend or renew a contract to procure or obtain **covered telecommunication equipment or services**; or
    3. Enter into a contract (or extend or renew a contract) to procure or obtain equipment~~,~~ **or** services**.** ~~or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.~~

b) As described in Public Law 115-232, Section 889, covered telecommunications equipment **or services means any of the following:**
    1. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
    2. For purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and

telecommunication equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

3. Telecommunications or video surveillance services provided by such entities or using such equipment.
4. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned by or controlled by, or otherwise connected to, the government of a foreign country.

c) For purposes of this section, "covered telecommunications equipment or services" also includes systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

d) In implementing the prohibition under Public Law 115-232, Section 889, ~~subsection (f), paragraph (l),~~ heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions, and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

e) When the recipient or subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibition on covered telecommunications equipment and services in this section. The recipient or subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.

f) For additional information, see Public Law 115-232, Section 889.

~~g) See also §200.471.~~

(L) §200.322 Domestic preferences for procurements.

a) The recipient or subrecipient should, to the greatest extent practicable and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be

included in all subawards, contracts, and purchase orders under federal awards.

b) For purposes of this section:

1. "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

2. "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous concrete; glass, including optical fiber; and lumber.

c) Federal agencies providing federal financial assistance for infrastructure projects must implement the Buy America preferences set forth in 2 CFR Part 184.

Adopted: 1/22
Revised: 6/24
Related Policy: 803.1; 803.1-R1
Legal Reference: §26; 28E; 72.3; 73; 73A; 285; 297; 301; 261 IAC 54; 281 IAC 43.25
IASB Reference: 705.01-R(2)

Policy Series 800 – Business Procedures
Expenditures

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**, or when requesting reimbursement from**, public funds, **all school employees shall be able to accurately articulate, in a clear and concise manner, the public purpose served by such expenditure.** If the **employee is unable to do so,** ~~individual is uncomfortable doing so,~~ the purchase may not fulfill a public purpose, and additional guidance should be sought before the purchase is made. **All school employees** ~~individual~~ should be comfortable defending **their** purchase**s** or reimbursement**s** to the taxpayers in the district**.**

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**, in coordination with the treasurer,** shall develop a process for approving expenditures of public funds. The school 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 the district, **shall** ~~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; 4/25
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 Series 800 – Business Procedures
Expenditures

Policy 803.5 *New Policy*
Federal Awards Compliance

In accordance with federal requirements under 2 CFR Part 200, generally accepted accounting principles (GAAP) and applicable Governmental Account Standards Board (GASB) standards, the Linn-Mar Community School District shall account for and report federal awards in compliance with all applicable federal requirements governing the receipt and expenditure of federal awards. The district shall maintain the following:

Mandatory Disclosures 2 CFR 200.113: The district shall disclose violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award.

Financial Management 2 CFR Part 200.302: The district will maintain a financial management system with internal controls and transparency that identifies all federal awards received and expended and the federal programs under which they were received. Federal awards must be accurate and current, recorded in appropriate records complete with reporting and record maintenance sufficiently identifying amount, source, expenditure and application of funds. The district will compare actual expenditures to budgeted amounts regularly with effective control over and accountability of all funds, property, and assets.

Internal Controls 2 CFR Part 200.303: The district will maintain internal controls over federal awards. Internal controls shall be consistent with guidance provided in the U.S. Government Accountability Office Standards for Internal Control in the Federal Government (Green Book) and/or the COSO Internal Control Framework. These controls are designed to ensure compliance with federal statutes and regulations, safeguard funds, property, sensitive data and other assets. Internal controls monitor compliance and evaluate risks, taking prompt action when instances of noncompliance are identified. They include cybersecurity measures for electronic records.

Payment Procedures 2 CFR 200.305: Federal funds used to pay employees in full or in part must be regulated through the district's payment procedures, which include time and effort tracking. The district shall maintain written procedures for payment management in accordance with Uniform Guidance. Federal funds shall be drawn down only as needed to meet immediate cash requirements and in a manner that minimizes the time elapsing between receipt and disbursement. Compensation charged to federal awards shall be supported by records that accurately reflect the work performed.

Allowability of Costs 2 CFR 200 Subpart E 200.403 - 200.405: All costs charged to federal awards must comply with applicable cost principles. Costs shall also be accounted for in accordance with applicable GASB standards and district

accounting policies. All allowable costs must be documented and conform to federal, state, and program-specific rules.

Procurement Standards 2 CFR 200.317 – 200.327; 200.318(c)(1): The district must maintain written procurement procedures ensuring full and open competition. The district must use appropriate methods, which include required federal contract provisions and verifying contractors are not suspended or debarred. Procurement procedures shall address conflict of interest standards, methods of procurement, including micro-purchases, small purchases, sealed bids, competitive proposals, and noncompetitive procurements, as applicable under federal regulations. The district will maintain procurement records detailing method, selection and price analysis. Additionally, the district will maintain standards of conduct governing employees engaged in these procurement activities. This includes prohibiting participation in decisions where personal or financial interests exist, requiring disclosure of potential conflicts and enforcing disciplinary actions for violations.

Reporting 2 CFR 200.328 – 329: The district will submit required financial and performance reports in accordance with federal requirements. The reporting must be accurate, complete and submitted in a timely manner in accordance with the conditions of the federal award. The district shall maintain supporting documentation for all reports submitted.

Record Retention 2 CFR 200.334-337: The district shall retain records related to federal awards for a minimum of 5 years from the date of submission of the final expenditure report, unless a longer retention period is required.

Records are available for inspection and audit by authorized entities in accordance with federal requirements.

Adopted:
Legal Reference (Code of Iowa): § 257; 11; 281 IAC 97-98
IASB Reference: 705.05

Policy Series 800 – Business Procedures
Expenditures

Policy 803.12 *New Policy*
Time and Effort Reporting

The Linn-Mar Community School District shall establish and maintain a system of internal controls and supporting documentation for salaries and benefits charged, in whole or in part, to federal awards in accordance with:

- 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")
- Applicable grant terms and conditions
- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB) standards
- Applicable state and federal laws and regulations

The district shall maintain records that accurately reflect the work performed and support the distribution of salaries and wages charged to federal programs.

Personnel costs charged to federal awards must be:

- Reasonable and necessary for the performance of the federal award;
- Consistently treated in accordance with district policies and procedures;
- Supported by records that accurately reflect the actual work performed;
- Properly allocated to the benefiting program or cost objective; and
- Supported by a system of internal controls providing reasonable assurance that the charges are accurate, allowable, and properly documented.

Documentation supporting personnel expenses shall:

- Reflect the total activity for which the employee is compensated;
- Be incorporated into the district's official records;
- Reasonably reflect the employee's actual work activity;
- Comply with established district administrative procedures;
- Support allocations among multiple federal and non-federal funding sources, when applicable; and
- Be supported by periodic review and supervisory approval.

Employees working solely on a single federal program or cost objective may be required to complete periodic certifications confirming that the employee worked solely on that program for the applicable reporting period.

Employees working on multiple cost objectives or funding sources shall maintain appropriate time and effort documentation that reasonably reflects actual activity performed and supports salary allocations charged to each funding source.

Budget estimates or predetermined distributions may be used for interim accounting purposes provided that:

- The estimates produce reasonable approximations of actual activity;
- The district performs periodic reconciliations between budget estimates and actual work performed; and
- Any necessary adjustments are made timely.

All documentation shall be retained in accordance with the district's record retention policies and applicable federal record retention requirements, including retention for a minimum of three years following submission of the final expenditure report, unless a longer retention period is required by law, audit resolution, or grant terms.

The superintendent and/or designated school business official shall establish administrative procedures necessary to implement this policy, including:

- Documentation standards;
- Review and approval procedures;
- Internal monitoring procedures;
- Corrective actions for noncompliance; and
- Periodic reconciliation of payroll charges to federal awards.

Adopted:
Legal Reference (Code of Iowa): § 257; 11; 281 IAC 97-98
IASB Reference: 706.04

Policy 804.1 Presentation and Publication of Financial Information

The district recognizes the importance and value of fulfilling timely reporting requirements. Regularly providing updated financial information assists the school board in making informed decisions for the future financial health of the district.

Annually, after August 31st of each year and before the organizational meeting, the treasurer ~~At the annual meeting, the board treasurer~~ will give the annual report stating the **beginning balance, disbursements, revenues received, and ending balances in each district fund** ~~amount held over, received, paid out, and on hand in the general fund and all other funds~~. This report is in written form and sent to the board with the agenda for the board meeting. The board treasurer will also furnish the board with a statement from each depository showing the balance then on deposit. It is the responsibility of the board treasurer to submit this report to the board annually.

The board secretary**, in coordination with the treasurer,** will **provide a written** report to the board each month**. The report will be included in the agenda for the board meeting, showing the beginning balance,** ~~about the~~ receipts, disbursements, and **ending** balances of **each district** ~~the various~~ fund~~s~~. ~~This report will be in written form and sent to the board with the agenda for the board meeting.~~

Following board approval, **the board secretary will timely publish** each month the schedule of bills allowed by the board **and will annually publish the total salaries paid to the employees regularly employed by the district** ~~is published~~ in a newspaper **published within the district or, if none, in a newspaper of general circulation within the district.** ~~designated as the newspaper for official publication. Annually, the total salaries paid to employees regularly employed by the district will also be published in a newspaper designated as the newspaper for official publication. It is the responsibility of the board secretary to publish these reports in a timely manner.~~

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 12/18; 1/22
Revised: 7/10; 3/25
Legal Reference (Code of Iowa): §§ 279**; .33, .36;** 291.7; 618
IASB Reference: 707.01

Policy Series 800 – Business Procedures
Records

Policy 805.2 Care, Maintenance, and Disposal of District Records

School district records are housed in the central administration office of the district. It is the responsibility of the superintendent and board secretary as custodian of district records, or their designee, to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

Record	Length of Time
Board Secretary's Financial Records	Permanently
Board Treasurer's Financial Records	Permanently
School Board Election Results	Permanently
Board of Directors Open Meeting Minutes	Permanently
Recordings and Minutes of Closed Board Meetings	1 year
Individual Student's Permanent Records	Permanently
Annual Audit Reports	Permanently
Annual Budgets	Permanently
Real Property Records (e.g. Deeds, Abstracts, etc.)	Permanently
Records of Payment of Judgements Against the District	20 years
Bonds and Bond Coupons	11 years after maturity, cancellation, transfer, redemption, and/or replacement
Written Contracts	11 years
Cancelled Warrants, Check Stubs, Bank Statements, Bills, Invoices, and Related Records	5 years
School Meal Program Accounts/Records	3 years after submission of the final claim for reimbursement
Program Grants	As determined by the grant
Non-Payroll Personnel Records	7 years after leaving the district
Payroll Personnel Records	3 years after leaving the district
Payroll Records	3 years
Employment Applications	2 years
Records of complaints of sex discrimination and conduct that reasonably may constitute sex discrimination, plus all responsive records, outcomes, and training materials on the topic	7 years
District Emails	At least 1 year, unless otherwise specified by law based on the subject matter of the email
Surveillance Video Footage	30 days

In the event that any federal or state agency requires a record to be retained for a period of time longer than that listed above for audit purposes or otherwise, the record shall be retained beyond the listed period as long as is required for the resolution of the issue by the federal or state agency.

Employee records are housed in the central administration office of the district. Employee records are maintained by the superintendent, the building administrator, the employee's immediate supervisor, the human resources director, and the custodian of district records.

An inventory of the furniture, equipment, and other nonconsumable items other than real property of the district is conducted annually under the supervision of the superintendent. This report is filed with the board secretary.

The permanent and cumulative records of students currently enrolled in the district are housed in the central administration office of the attendance center where the student attends. Permanent records shall be housed in a fire resistant safe or vault or electronically with ~~a~~ secure backup**s** ~~file~~. The building administrator is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the district will be housed in an appropriately safe and secure storage area or facility and will be retained permanently. These records will be maintained by the custodian of district records. Cumulative records will be maintained for a period of at least five years after the student graduates or otherwise ends enrollment in the district. Special education records shall be maintained in accordance with applicable federal or state law.

To the extent allowed by law, the custodian of district records **or their designee** may digitize or otherwise electronically retain district records and may destroy paper copies of the records. **Necessary records related to the Child Nutrition Program must be retained in their original form during the retention period.** An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

District officers, administrators, and employees are strongly encouraged to use district-provided accounts and devices to conduct all district business. If an officer, administrator, or employee conducts district business on a personal device or account, the individual is hereby notified that those constitute records of the district and must be retained in accordance with this policy. Furthermore, records of the district that exist on an individual's personal device or account may be subject to disclosure upon a Freedom of Information Act (FOIA) request.

Adopted: 6/99
Reviewed: 10/12; 12/18; 1/22
Revised: 5/15; 4/16; 8/23; 7/25
Related Policy: 403.16-16R; 505.61
Legal Reference (Code of Iowa): §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13); 281 IAC 12.3(4); 41.624
IASB Reference: 708
Mandatory Policy

Exhibit 702.1

STATEMENT OF PROPERTY OWNER'S RIGHTS

Just as the law grants certain entities the right to acquire private property, you as the owner of the property have certain rights. You have the right to:

1. Receive just compensation for the taking of property. (Iowa Constitution, Article I, section 18)
2. An offer to purchase which may not be less than the lowest appraisal of the fair market value of the property. (Iowa Code section 6B.54(3))
3. Receive a copy of the appraisal, if an appraisal is required, upon which the acquiring agency's determination of just compensation is based not less than ten days before being contacted by the acquiring agency's acquisition agent. (Iowa Code section 6B.45)
4. An opportunity to accompany at least one appraiser of the acquiring agency who appraises your property when an appraisal is required. (Iowa Code section 6B.54(2))
5. Participate in good-faith negotiations with the acquiring agency before the acquiring agency begins condemnation proceedings. (Iowa Code section 6B.2B)
6. Retain legal counsel of your choosing at your expense for the purpose of bringing a court action to challenge the exercise of eminent domain authority or the condemnation proceedings in accordance with the provisions of law. (Iowa Code section 6B.3A; Iowa Code section 6A.24)
7. A determination of just compensation by an impartial compensation commission and the right to appeal its award to the district court if you cannot agree on a purchase price with the acquiring agency. (Iowa Code section 6B.4; Iowa Code section 6B.7; Iowa Code section 6B.18)
8. Payment of the agreed upon purchase price or, if condemned, a deposit of the compensation commission award before you are required to surrender possession of the property. (Iowa Code section 6B.25; Iowa Code section 6B.26; Iowa Code section 6B.54(11))
9. Reimbursement for expenses incidental to transferring title to the acquiring agency. (Iowa Code section 6B.33; Iowa Code section 6B.54(10))
10. Reimbursement of certain litigation expenses: (a) if the award of the compensation commissioners exceeds 110 percent of the acquiring agency's final offer before condemnation; and (b) if the award on appeal in court is more than the compensation commissioners' award. (Iowa Code section 6B.33)
11. To the greatest extent practicable, be provided at least 90 days' written notice to vacate occupied property prior to construction or development of a public improvement. (Iowa Code section 6B.54(4))
12. Relocation services and payments, if you are eligible to receive them, and the right to appeal your eligibility for and amount of the payments. (Iowa Code section 316.9; Iowa Code section 6B.42) The rights set out in this statement are not claimed to be a full and complete list or explanation of an owner's rights under the law. They are derived from Iowa Code chapters 6A, 6B and 316. For a more thorough presentation of an owner's rights, you should refer directly to the Iowa Code or contact an attorney of your choice.

[**ARC 2979C**, IAB 3/15/17, effective 4/19/17]

61—34.2(6B) Alternate statement of rights. Rule 61—34.1(6B) is not intended to prohibit acquiring agencies from providing a statement of rights in a different form, a more detailed statement of rights, or supplementary material expanding upon an owner's rights.

[**ARC 2979C**, IAB 3/15/17, effective 4/19/17]

These rules are intended to implement Iowa Code section 6B.2A(1).

[Filed 9/17/99, Notice 8/11/99—published 10/6/99, effective 11/10/99]

[Filed ARC 2979C (Notice ARC 2877C, IAB 1/4/17), IAB 3/15/17, effective 4/19/17]

RECEIPT FOR STATEMENT OF PROPERTY OWNER'S RIGHTS

PROJECT MARION BUS STOPS PROJECT

PARCEL # 10303-26001-00000

ADDRESS 3555 N 10TH ST, Marion, Linn County Iowa

I certify that I am the landowner of property located at 3555 N 10TH ST, Marion, Linn County Iowa, and that I have personally received a copy of the *Statement of Property Owner's Rights* which explains my rights as an owner of record who may have all or a part of their property acquired by condemnation, as required by 1999 Iowa Acts, House File 476, Section 3.

Signed this 9th day of November, 2026.

LINN MAR COMM SCHOOL DISTRICT

Printed Name: Katie Lowe Lancaster
Title: President, Board of Directors

Printed Name: Jonathan Galbraith
Title: Chief Financial/Operating Officer

Presented by: _____
Emily Taylor
Contract Agent for the City of Marion

TEMPORARY CONSTRUCTION EASEMENT

THIS EASEMENT granted this 9th day of November, 2026, by **LINN MAR COMM SCHOOL DISTRICT,** (the "Owner"), to the City of Marion, Iowa (the "City").

WHEREAS, the City will construct and maintain the MARION BUS STOPS PROJECT, which is adjacent to the Owner's land, and the Owner will cooperate with the City in the construction of the Project.

NOW, THEREFORE, in consideration of the construction and maintenance of the MARION BUS STOPS PROJECT, by the City, the Owner hereby grants to the City a temporary construction easement for purposes of, backslope, landscaping, excavation work for cut and fill needs, and other related construction in accordance with the plans and specifications on file in the office of the City Engineer of the City upon the following legally described real estate in Linn County, Iowa:

See attached Exhibit (PAGES 3 AND 4)

The City may use the temporary construction easement area for the proper construction of the infrastructure improvements, and the City, its agents, representatives, assigns, or any contractor employed by the City may enter the temporary construction easement area and make any changes to it that are necessary for the proper construction of the infrastructure improvements. All the areas used shall be sloped and graded and restored as is practicable and left in a neat and workmanlike manner.

THE OWNER, heirs, successors, or assigns shall not interfere with or disturb the construction work within the easement area without written approval of the City or its authorized representatives.

THE FOLLOWING CONDITIONS are a part of this easement:

1. The City will hold the Owner harmless from any claims for damage arising out of the City's use of the temporary easement area.

2. City contractor(s) will seed with mulch and fertilize disturbed grass areas at the end of the project, and the Owner(s) will incur no costs. Owner(s) are responsible for grass establishment and maintenance after the initial watering period provided by the contractor.

3. In compliance with the United States Department of Transportation, Standard Title VI/Non-Discrimination Assurance 7(b), with respect to any temporary property interest transferred to the City by virtue of this agreement, the City, including its employees, agents, representatives, successors in interest, and assigns, as part of the consideration hereof, does hereby covenant and agree that:

    a. No person on the ground of race, color, or national origin will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities

    b. That in the construction of any improvements on, over, or under such land, and the furnishing of services thereon, no person on the ground of race, color, or national origin will be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination.

    c. That the City will use the premises in compliance with all other requirements imposed by or pursuant to the Acts and Regulations as forth by said Assurance 7(b).

The City may enter upon the above-described property to commence construction upon approval of this easement. This easement shall be effective for one year after the final acceptance of the project.

IN WITNESS WHEREOF, the Owner has executed this easement this 9th day of November, 2026.

LINN MAR COMM SCHOOL DISTRICT

By: _____ By: _____

Its: President, Board of Directors Its: Chief Financial/Operating Officer

STATE OF _____)
SS
COUNTY OF _____)

On this the _____ day of _____, 2026, before me _____, a notary public, personally appeared _____, who acknowledged himself/herself/themselves to be the _____, of LINN MAR COMM SCHOOL DISTRICT, and that himself/herself/themselves, as such officer(s), being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself/herself/themselves as such officers.

In witness whereof I hereunto set my hand and official seal.

(SEAL)

_____
Notary Public

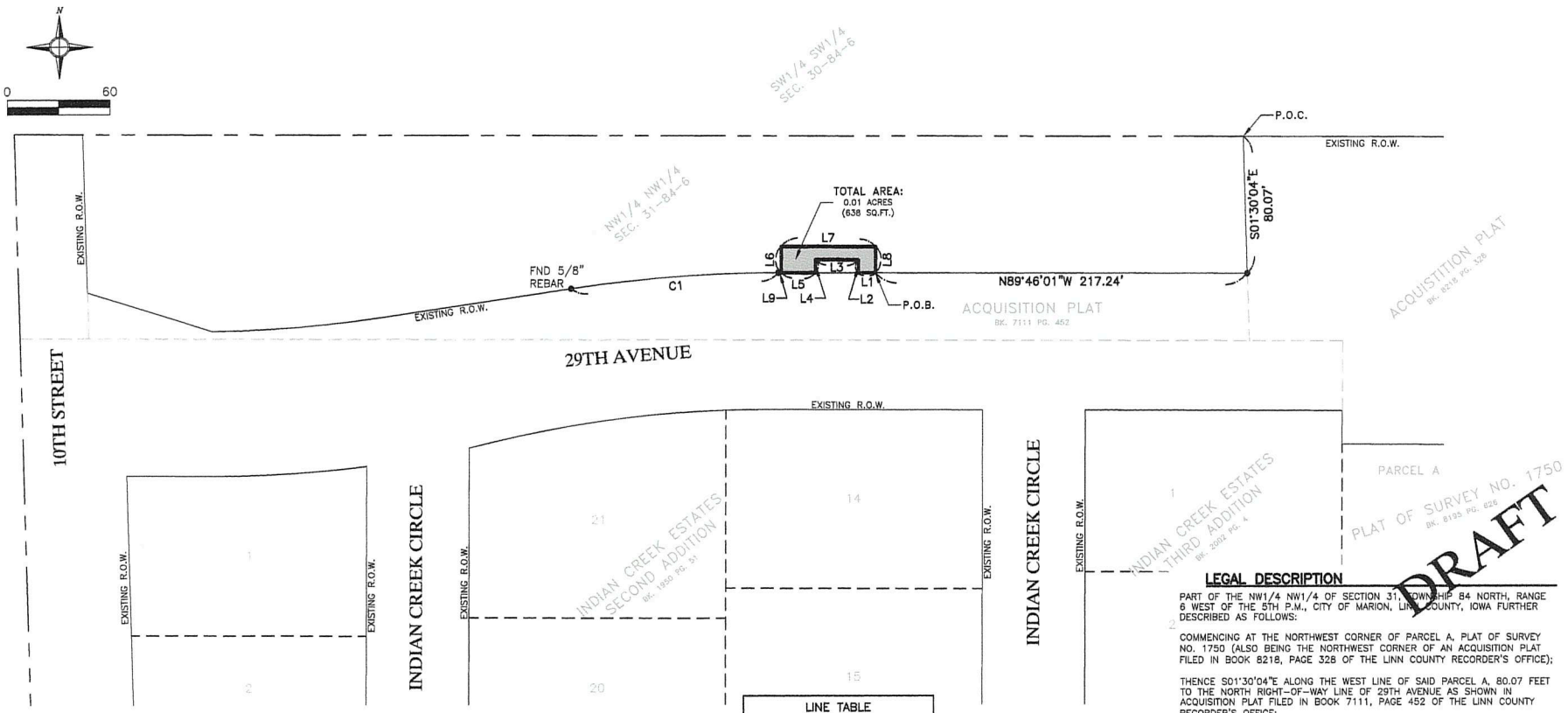
My Commission Expires:_____

Prepared by: City of Marion, Iowa
1225 6th. Avenue
Marion, Iowa 52302
Phone: 319-743-6300

TEMPORARY CONSTRUCTION EASEMENT EXHIBIT

MARION BUS STOPS

PREPARED BY & RETURN TO: R. RODNEY KLIEN, ANDERSON-BOGERT ENGINEERS & SURVEYORS, INC.
4050 RIVER CENTER CT. N.E. CEDAR RAPIDS, IOWA 52402 (319) 377-4629



LEGEND

BOUNDARY LINE	
ADJOINING LOT LINE	
SECTION LINE	
EASEMENT LINE	
FOUND 5/8" REBAR W/YELLOW CAP #9500 (UNLESS NOTED)	•
SET ½"x30" REBAR W/ORANGE CAP #18646	○
FOUND CUT "X"	X
SET SECTION/QUARTER CORNER	⚠
FOUND SECTION/QUARTER CORNER	▲
MEASURED	(M)
RECORD	(R)

CURVE TABLE						
CURVE	DELTA	RADIUS	LENGTH	CHORD BRG	CHORD	TANGENT
C1	8°49'02"	790.00	121.57	S85°43'09"W	121.45	60.91

NOTES:
1. DISTANCES ARE IN FEET AND DECIMALS THEREOF.
2. BEARINGS HEREON ARE BASED UPON IOWA STATE PLANE NAD 83 NORTH ZONE.
3. TEMPORARY EASEMENT WILL EXPIRE UPON COMPLETION OF CONSTRUCTION AND THE ACCEPTANCE OF THE CITY OF MARION.

PROPRIETOR: LINN MAR COMMUNITY SCHOOL DISTRICT
GPN: 10303-26001-00000

LINE TABLE		
LINE	BEARING	DISTANCE
L1	N89°46'01"W	10.00'
L2	N00°13'59"E	7.50'
L3	N89°46'01"W	25.00'
L4	S00°13'59"W	7.50'
L5	N89°46'01"W	20.00'
L6	N00°13'59"E	15.00'
L7	S89°46'01"E	55.00'
L8	S00°13'59"W	15.00'
L9	S89°46'01"E	1.76'

LEGAL DESCRIPTION

PART OF THE NW1/4 NW1/4 OF SECTION 31, TOWNSHIP 84 NORTH, RANGE 6 WEST OF THE 5TH P.M., CITY OF MARION, LINN COUNTY, IOWA FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF PARCEL A, PLAT OF SURVEY NO. 1750 (ALSO BEING THE NORTHWEST CORNER OF AN ACQUISITION PLAT FILED IN BOOK 8218, PAGE 328 OF THE LINN COUNTY RECORDER'S OFFICE);

THENCE S01°30'04"E ALONG THE WEST LINE OF SAID PARCEL A, 80.07 FEET TO THE NORTH RIGHT-OF-WAY LINE OF 29TH AVENUE AS SHOWN IN ACQUISITION PLAT FILED IN BOOK 7111, PAGE 452 OF THE LINN COUNTY RECORDER'S OFFICE;

THENCE N89°46'01"W ALONG SAID NORTH RIGHT-OF WAY LINE, 217.24 FEET TO THE POINT OF BEGINNING;

THENCE CONTINUING N89°46'01"W ALONG SAID NORTH RIGHT-OF WAY LINE, 10.00 FEET;

THENCE N00°13'59"E, 7.50 FEET;

THENCE N89°46'01"W, 25.00 FEET;

THENCE S00°13'59"W, 7.50 FEET TO SAID NORTH RIGHT-OF-WAY LINE;

THENCE N89°46'01"W ALONG SAID NORTH RIGHT-OF-WAY LINE, 20.00 FEET;

THENCE N00°13'59"E, 15.00 FEET;

THENCE S89°46'01"E, 55.00 FEET;

THENCE S00°13'59"W, 15.00 FEET TO THE POINT OF BEGINNING CONTAINING 0.01 ACRES (638 SQ.FT.) MORE OR LESS.

SUBJECT TO EXISTING EASEMENTS AND RESTRICTIONS OF RECORD.

DRAFT

SURVEY PERFORMED: JUNE, 2026

SITE #8
3555 N 10TH STREET
PROJECT NUMBER: 225064

DRAWN BY: BJT APPROVED BY: RRK
DATE: 06/24/26 SCALE: 1"=60'
FIELD BOOK #346

CLIENT: City of Marion

ANDERSON BOGERT

SHEET NO. 1 OF 1

T:\ACAD\225064\DWG\Plats\225064 Site 8 Linn-Mar TCE.dwg 6-24-26 02:27:01 PM MNiebergall

THIS INSTRUMENT PREPARED BY ENGINEERING OFFICE, CITY OF MARION
1225 6TH AVENUE, MARION, IA 52302, PHONE: (319) 743-6340

TAX STATEMENT TO: N/A

PERMANENT PUBLIC ACCESS EASEMENT AGREEMENT

This easement for the MARION BUS STOPS PROJECT and furthermore public use ("Easement") is made this 9th day of November , 2026 , by **LINN MAR COMM SCHOOL DISTRICT**, ("Grantor"), and the City of Marion, Iowa ("Grantee"). In consideration of **one and 00/100 dollars ($1.00)** in and paid by Grantee to Grantor, Grantor and Grantee agree as follows::

WHEREAS, the Grantor is the fee simple title holder of the real property described as follows:

See attached Exhibit A

And Commonly known as: 3555 N 10TH ST, Marion, Linn County Iowa

And Parcel Number/s: 10303-26001-00000

And Document Number:

That the location of the Easement area is shown on the Permanent Public Access Easement Exhibit attached hereto as "Access Easement Exhibit A".

WHEREAS, Grantee proposes to improve the Easement Area with pavement upgrades to facilitate access to and from public Marion Bus Stops;

NOW THEREFORE, the Grantor, its heirs, successors and assigns, by this agreement, grants to the Grantee a perpetual public access easement for the purpose of public Marion Bus Stops, subject to the following terms and conditions:

1. **Permanent Easement:** Grantor hereby grants to the Grantee a perpetual and continual easement for the purpose of constructing, reconstructing, repairing, operating, using and maintaining a public Bus Stop over a portion of the Property, more particularly descried

as the area on the attached "Access Easement Exhibit A". The "Permanent Easement", which includes, within the Easement Area only, the following rights to the Grantee:

A. The right to construct, reconstruct, repair, operate, use, and maintain a public Bus Stop; and
B. The right to permit general public access by foot, bicycle, ski, or other vehicle.
C. The right to lay out, mark, develop and construct a public improvement for the public, to post signs marking the area, including but not limited to signs prohibiting parking .
D. Adequate protection thereof and also a right-of-way with right of ingress and egress thereto, over, through and across the "Easement."
E. Grantor hereby covenants with Grantee that Grantor is lawfully seized and possessed of the real estate above described by virtue of legal and/or equitable title, and that it has good and lawful right to convey the "Easement" herein subject to the following mortgages, judgments, liens and encumbrances.

2. **Improvements and Obstructions:** The Grantor further agrees to erect no obstructions or other improvements upon or under the Permanent Easement which would interfere with construction of said area without first obtaining written permission from the Grantee, which permission shall not be unreasonably withheld.

3. **Mutual Indemnity Clause:**
The Grantor and Grantee shall indemnify and holds harmless each other, its employees, representatives and agents against all claims, liabilities, losses or damage for personal injury and/or property damage or any other damage whatsoever on account of the activity described above and/or deviation from normal regulations in the area. The Grantor and Grantee further agree to indemnify and hold harmless each other, its employees, representatives and agents against any loss, in-jury, death or damage to person or property and against all claims, demands, fines, suits, actions, proceedings, orders, decrees and judgments of any kind or nature and from and against any and all costs and expenses including reasonable attorney fees which at any time may be suffered or sustained by the undersigned or by any person who may, at any time, be using or occupying or visiting the premises of the "Easement" area or be in, on or about the same, when such loss, injury, death or damage shall be caused by or in any way result from or rising out of any act, omission or negligence of any of the undersigned or any occupant, visitor, or user of any portion of the premises or shall result from or be caused by any other matters or things whether the same kind, as, or of a different kind that the matters or things above set forth.

4. **Successors in Interest:** This Easement Agreement shall be binding upon the parties hereto, their heirs and beneficiaries, representatives, successors and assigns.

5. **Easement of Record**: This Easement Agreement shall be recorded with the Linn County Recorder's Office.

6. **Construction of Terms:** Words and phrases herein, including the acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender, according to context.

LINN MAR COMM SCHOOL DISTRICT

By:_____

Printed Name: Katie Lowe Lancaster

Title: President, Board of Directors

STATE OF _____)
SS
COUNTY OF_____)

On this the _____ day of _____ , 20___, before me _____, a notary public, personally appeared _____, who acknowledged himself/herself/themselves to be the _____ , of LINN MAR COMM SCHOOL DISTRICT. and that himself/ herself/themselves, as such officer(s), being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself/herself/themselves as such officers.

In witness whereof I hereunto set my hand and official seal.

_____
Notary Public
My Commission Expires:_____

(SEAL)

THE CITY OF MARION, GRANTEE

By:_____
Nicolas AbouAssaly, Mayor

ATTESTED TO:

By:_____
Rachel Bolender, City Clerk

GRANTEE'S ACKNOWLEDGMENT

STATE OF IOWA)
)ss:
LINN COUNTY)

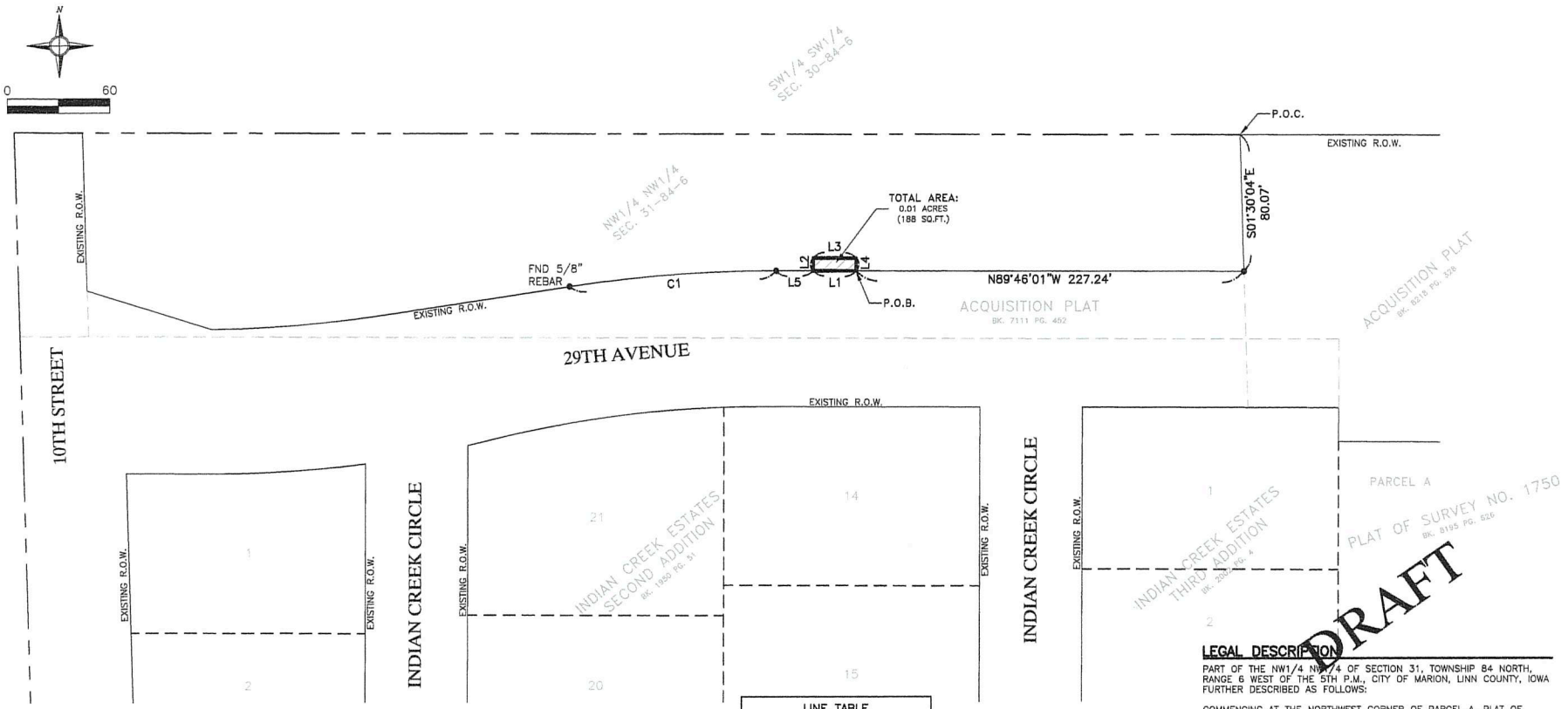
On this _____ day of _____, 20__, before me, the undersigned, a Notary Public in and for said County, in said State, personally appeared Nicolas AbouAssaly and Rachel Bolender, to me personally known, who being by me dully sworn, did say that they are the Mayor and City Clerk, respectively, of said municipal corporation executing the within and foregoing instrument; that the seal affixed thereto is the seal of said municipal corporation; that said instrument was signed and sealed on behalf of said municipal corporation by authority of City Council of said municipal corporation; and that the said Nicolas AbouAssaly and Rachel Bolender acknowledged the execution of said instrument to be the voluntary act and deed and said municipal corporation, by it and by them voluntarily executed.

_____
Notary Public in and for the State of Iowa

ACCESS EASEMENT EXHIBIT

MARION BUS STOPS

PREPARED BY & RETURN TO: R. RODNEY KLIEN, ANDERSON-BOGERT ENGINEERS & SURVEYORS, INC.
4050 RIVER CENTER CT. N.E. CEDAR RAPIDS, IOWA 52402 (319) 377-4629



LINE TABLE		
LINE	BEARING	DISTANCE
L1	N89°46'01"W	25.00'
L2	N00°13'59"E	7.50'
L3	S89°46'01"E	25.00'
L4	S00°13'59"W	7.50'
L5	S89°46'01"E	21.76'

CURVE TABLE						
CURVE	DELTA	RADIUS	LENGTH	CHORD BRG	CHORD	TANGENT
C1	8°49'02"	790.00	121.57	S85°43'09"W	121.45	60.91

LEGEND

BOUNDARY LINE	
ADJOINING LOT LINE	
SECTION LINE	
EASEMENT LINE	
FOUND 5/8" REBAR W/YELLOW CAP #9500 (UNLESS NOTED)	●
SET ½"x30" REBAR W/ORANGE CAP #18646	○
FOUND CUT "X"	X
SET SECTION/QUARTER CORNER	△
FOUND SECTION/QUARTER CORNER	▲
MEASURED	(M)
RECORD	(R)

NOTES:
1. DISTANCES ARE IN FEET AND DECIMALS THEREOF.
2. BEARINGS HEREON ARE BASED UPON IOWA STATE PLANE NAD 83 NORTH ZONE.

PROPRIETOR: LINN MAR COMMUNITY SCHOOL DISTRICT
GPN: 10303-26001-00000

LEGAL DESCRIPTION

PART OF THE NW1/4 NW1/4 OF SECTION 31, TOWNSHIP 84 NORTH, RANGE 6 WEST OF THE 5TH P.M., CITY OF MARION, LINN COUNTY, IOWA FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF PARCEL A, PLAT OF SURVEY NO. 1750 (ALSO BEING THE NORTHWEST CORNER OF AN ACQUISITION PLAT FILED IN BOOK 8218, PAGE 328 OF THE LINN COUNTY RECORDER'S OFFICE);

THENCE S01°30'04"E ALONG THE WEST LINE OF SAID PARCEL A, 80.07 FEET TO THE NORTH RIGHT-OF-WAY LINE OF 29TH AVENUE AS SHOWN IN ACQUISITION PLAT FILED IN BOOK 7111, PAGE 452 OF THE LINN COUNTY RECORDER'S OFFICE;

THENCE N89°46'01"W ALONG SAID NORTH RIGHT-OF WAY LINE, 227.24 FEET TO THE POINT OF BEGINNING;

THENCE CONTINUING N89°46'01"W ALONG SAID NORTH RIGHT-OF WAY LINE, 25.00 FEET;

THENCE N00°13'59"E, 7.50 FEET;

THENCE S89°46'01"E, 25.00 FEET;

THENCE S00°13'59"W, 7.50 FEET TO THE POINT OF BEGINNING CONTAINING 0.01 ACRES (188 SQ.FT.) MORE OR LESS.

SUBJECT TO EXISTING EASEMENTS AND RESTRICTIONS OF RECORD.

SURVEY PERFORMED: JUNE, 2026

SITE #8
3555 N 10TH STREET
PROJECT NUMBER: 225064

DRAWN BY: DJY APPROVED BY: RRK
DATE: 06/24/26 SCALE: 1"=60'
FIELD BOOK #346

CLIENT: City of Marion

ANDERSON BOGERT

SHEET NO. 1 OF 1

T:\ACAD\225064\DWG\Plats\225064 Site 8 Linn-Mar Access Easement.dwg 6-24-26 02:25:54 PM MNiebergall

COMPENSATION ESTIMATE
For Uncomplicated Acquisition Valued at Less Than $25,000

Parcel No. **BS-02** Project No. County **Linn**

Project Name MARION BUS STOPS

Record Owner(s) LINN MAR COMMUNITY SCHOOL DISTRICT

Owner's Mailing Address 3555 N 10TH ST, MARION, IA 50266

Tenant(s)

Tenant's Mailing Address

Address of Subject Property 3555 N 10TH ST

This property is described as: PART OF THE NW 1/4 NW 1/4 OF SECTION 31, TOWNSHIP 84 NORTH, RANGE 6 WEST CITY OF MARION, LINN COUNTY, IOWA

Itemization of Value:

Fee Title		Acres or Sq. ft. @		=	
Access Easement	188	Acres or Sq. ft. @	$18.00	=	$ 3,384.00
Temporary Easement	638	Sq. ft. @	$18.00 x 10%	=	$ 1,148.40
Buildings					$
Other Improvements					$
Fence					$
Loss of Landscaping					$
Loss of Access to Remaining Property					$
				Total Estimate	**$ 4,532.00**

Certification: Initial Here: _____

I hereby certify that I am familiar with the property which is the subject of this estimate, that the estimate is based on land value and cost data contained in the files of the Acquiring Authority, that I have no direct or indirect present or contemplated future personal interest in this property and will not in any way benefit from the acquisition of this property.

* Compensation for R/W fence to be fixed dollar schedule or in accord with 6B.44, Code of Iowa.

ADMINISTRATIVE APPROVAL

_____

DATE _____

Date of Estimate _____

_____

Estimating Agent

Exhibit 703.1

FINALSITE

Customer: Linn-MAR Community School District
Created By: Mary Ellen Rowe
New Contract
11/6/2026
Proposal Valid for 30 days

FINALSITE ORDER

This Finalsite Order (the 'Order') is entered into by and between Active Internet Technologies, dba Finalsite ('Finalsite') and Linn-MAR Community School District ("Customer") and sets forth the terms of Customer's use of the products and services set forth below ("**Pricing Summary**"). This Order, together with the Master Terms and Conditions for Services (the "**Master Terms**") located at https://www.finalsite.com/masterterms/useducationagencies and incorporated herein by this reference, form the entire agreement between the parties in respect of the products and services set forth below. Each of the individuals executing this Order represent and warrant that he or she is authorized to execute this Order on behalf of Customer or Finalsite, as applicable. Unless otherwise specified herein, any capitalized terms used in this Order shall have the meaning defined in the Master Terms. The "**Effective Date**" of this Order is the date on which both parties have signed this Order as reflected in the signature lines below.

In consideration of the promises set forth herein, and other good and valuable consideration, the receipt of which are hereby acknowledged, the parties hereby agree as follows:

A. Pricing Summary

** Indicates products added* *[x] Indicates products removed*

CMS Platform

Platform	
***** CMS Core (Website)	***** Ask AI

Setup and Creative and Professional Services	
***** Content Migration	***** CMS Core (Website) Setup
***** Integration Setup	***** Ask AI Setup
***** Imagine Design View a detailed description of what is included in your software package here **www.finalsite.com/sow-imagine-design**	

Add-Ons	
***** Azure Authentication/Active Directory Integration	

Training	
***** Online Training | Qty. 6 The Statement of Work ('SOW') for Training Services can be reviewed here **www.finalsite.com/SOWOLT**	

Products Included in CMS Core	
Calendar	Roles & Permissions
Posts	Standard Search

Forms	People Manager
Payments	Resource Manager
Faculty Portals	MFA / Authentication
Staff Directories	24/7 Support
Crisis Mode	Social Media Feeds (13)
Page Pops	Number of Sites (13)
Cloud Storage 10 GB/Site	

Accessibility

Accessibility	
* AudioEye Managed	* AudioEye Subscription Setup

Translation

Translation	
* Weglot Exclusive (Unlimited languages, 500K words)	* Weglot for Composer - Setup

Special Provisions:

1.) The included data integration is intended for utilization with the integrated staff directory. During the initial implementation, the Customer has the option to swap the included integration with an alternative, comparable integration in order to attain an equivalent outcome.
2.) The content migration service listed includes full content migration from the Customer's current district and school sites to the Customer's new district and school sites. Content migration includes text, images, and links.
3.) This agreement entitles the Customer to 6 hours of instructor-led online training (Basic Composer Training - 3 hours, Composer Foundations for Users - 3 hours) in addition to the learning management system, knowledge base, and live office hours.

Services: Initial Term and Fees:
The initial term of this Order is for the (6) year period beginning from the Effective Date, unless otherwise outlined in the schedule below (the "Initial Term").

Fees for the Initial Term for the Services specified in the table above are set forth below:

Total Setup Cost (USD)
$15,000

Schedule	Amount
Period 1 - Dec 01 2026	$ 6,592
Period 2 - Jul 01 2027	$ 11,300
Period 3 - Jul 01 2028	$ 11,300
Period 4 - Jul 01 2029	$ 11,300
Period 5 - Jul 01 2030	$ 11,300
Period 6 - Jul 01 2031	$ 11,300

B. Payment Terms

1. **All fees for the initial year of this Order shall be due as follows: (i) Set Up fees shall be invoiced on the Effective Date of this Order and shall be due and payable upon receipt of invoice; (ii) fees for Year 1 (described in the fee table above) shall be invoiced on the Effective Date of this Order or the first day of Year 1, whichever is later, and shall be due and payable upon receipt of invoice; (iii) fees for each subsequent Year of the Initial Term, and for each Renewal Term, shall be invoiced on the commencement of such Year or Renewal Term (as applicable) and shall be due and payable upon receipt of invoice. Fees for any other Services, and for reimbursable expenses, shall be invoiced in accordance with the Master Terms or this Order and shall be due and payable upon receipt of invoice.**
2. **ACH/Payment Processing Fees - Notwithstanding anything to the contrary in this Order or any other agreement between the parties, Customer authorizes Finalsite to charge, and Customer agrees to pay, a payment processing fee on all payments made by ACH, electronic funds transfer, credit or bank debit ("ACH Fees"), in addition to the fees otherwise due under this Order. Finalsite may increase or otherwise modify the ACH Fee from time to time. ACH Fees are non-refundable and are separate from and in addition to the subscription and other fees set forth in this Order.**
3. **Unless otherwise specified in the Special Provisions above, this Order Form shall be renewed automatically for successive periods of (5) years (each a "Renewal Term") after the expiration of the Initial Term and any subsequent Renewal Term, unless Customer provides Finalsite, or Finalsite provides Customer, with a written notice to the contrary ninety (90) days prior to the end of the Initial Term or Renewal Term, as applicable.**
4. **Unless otherwise specified, all dollars ($) are United States currency.**
5. **Sales/VAT Tax: If applicable, a copy of Customer's Sales/VAT Tax Direct Pay Certificate or its Sales/VAT Tax Exemption Certificate must be returned with this Order Form. Otherwise, Finalsite will invoice Customer for applicable sales, use and other transactional taxes due in connection with the Services or the fees due therefor.**
6. **Except as otherwise specified in this Order, fees are subject to increase in accordance with the applicable provisions of the Master Terms.**
7. **In addition to Customer's obligations to pay the fees described in the fee table above, Customer agrees to reimburse Finalsite for all travel and other out-of-pocket expenses reasonably incurred by Finalsite in rendering any services described in this Order.**

Any SOWs to which links are provided above in Section A, "Pricing Summary," are incorporated into this Order by reference, and any professional services described therein are included as part of your software package. By signing below, Finalsite and Customer each agree to the terms and conditions of this Order, the Master Terms, and any SOWs incorporated by reference. By signing below, Finalsite and Customer each agree to the terms and conditions of this Order and the Master Terms.

On Behalf Of: Linn-MAR Community School District	**Active Internet Technologies ('AIT')**
Signature	**Signature**
Name (printed)	**Name (printed)**

Title (printed) President, Board of Directors	**Title (printed)**
Date	**Date**

C. Customer Contact Information

Please fill out the following information, which will be used by our deployment & accounting teams.

Billing Contact
Jennifer Dirks
Title
Accounts Payable Specialist
Address
3556 Winslow Road
City, State Zip
Marion IA 52302
Phone
319-730-3541
Email
jennifer.dirks@linnmar.k12.ia.us

Project Contact
Natalie Milke
Title
Executive Director of Communications
Phone
319-447-3005
Email
Natalie.milke@Linnmar.k12.ia.us

***Executive Sponsor (Superintendent, Head of School, CFO, etc.)**
Dr. Nathan Wear
Title
Superintendent of Schools
Email
nathan.wear@Linnmar.k12.ia.us

*The Executive Sponsor should be separate from the Project Contact and is typically the Superintendent, Head of School, Business Manager, CFO, etc.

LMCSD BOARD OF DIRECTORS MINUTES
MONDAY, OCTOBER 26, 2026
5:00 PM @ ELC BOARDROOM

Click here for YouTube livestream

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, Langston, Mansoor, Morey, Thomas, and Lowe Lancaster. Administration present: Wear, Galbraith, Ramos, Lang, Christian, Faber, and Milke.

200: ADOPTION OF AGENDA *– Motion 50.10.26*

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

300: DISTRICT HIGHLIGHT MOMENT *(SPG #2-Learning Excellence)*

Certificates of achievement were presented to eight students whose podcasts earned finalist and/or honorable mentions in the national NPR Student Podcast Challenge. The students honored were Kate Baker, Fletcher Sams, Brody Lahr, Charles Johnson, Adelaide Kurth, Charley Rasmussen, Beckett Eiffert, and Athena Rader.

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

No audience communications were received.

500: INFORMATIONAL REPORTS

501: Board Visit Report *(SPG #3-Learner Experience / BG #2.c-Student Learning)*

The board reported that they were impressed by the knowledge shared by the student guides and the excitement of the students and staff during their October 15th visit to Linn Grove Elementary.

502: Policy Committee Report – Refer to Exhibit 701.1 *(BG #1.c-Visionary Team)*

Director Langston reported that several policies from the March and May IASB Primers were reviewed during the October 15th Policy Committee meeting and were being presented for first reading later in the meeting.

503: Chamber of Commerce Report *(SPG #1-Community Engagement / BG #3.d-District Culture)*

The board reported they enjoyed learning about all the work the Chamber has been doing during the October 22nd Marion Chamber of Commerce annual meeting. Director

DRAFT

Mansoor shared that the Venture Academic students were recognized for their partnerships with the Chamber.

504: Finance/Audit Committee Report *(SPG #5-Resource Management / BG #3.c-District Culture)*
Director Morey reported that during the October 22nd Finance/Audit Committee meeting the committee reviewed the monthly bills, the fee schedules for facility use, playground financing, and the Excelsior HVAC project. Morey also reported that the district has recorded 60 stop arm violations this year.

505: Marion City Council Report *(SPG #1-Community Engagement / BG #3.d-District Culture)*
Director Thomas reported there was no business that pertained to the district presented during the October 22nd Marion City Council meeting.

506: Superintendent's Report – Exhibit 506.1 *(SPG #1-Community Engagement)*
Superintendent Wear shared several honors and highlights; thanked the students, families, and staff for their dedication to attending the conference nights; shared a reminder of next week's elections; and thanked the board members that attended the conference nights with him.

600: UNFINISHED BUSINESS

601: Second Reading of Policy Recommendations – Exhibit 601.1 – *Motion 51.10.26*
MOTION by Langston to approve the second reading of the policy recommendations as presented in Exhibit 601.1. Second by Thomas. Director Morey reported that the facilities use fee schedules (Included in Policy 1004.1-R1) were reviewed by the Finance/Audit Committee and that the district was on track with fees except for the middle school/intermediate gyms. Voice vote, all ayes. Motion carried. *(BG #1.c-Visionary Team)*

Policy #	Title	Status
202.7	Board of Directors Conflict of Interest	Revised
202.7-E	Board of Directors Conflict of Interest Disclosure Form	Revised
403.17	Employee Conflict of Interest	Revised
403.17-E	Employee Conflict of Interest Disclosure Form	Revised
502.14	Use of Physical Restraint and/or Seclusion of Students	Reviewed
502.14-R	Use of Physical Restraint and/or Seclusion of Students Regulation	Reviewed
502.14-E1	Documentation of Use of Physical Restraint and/or Seclusion of Students	Revised
502.14-E2	Notice of Debriefing Meeting Regarding Use of Physical Restraint and/or Seclusion of Students	Revised
502.14-E3	Documentation of Debriefing Meeting Regarding Use of Physical Restraint and/or Seclusion of Students	Revised
801.4	Governmental Accounting Practices and Regulation	Revised
1004.1	Community Use of District Buildings, Sites, & Equipment	Revised
1004.1-R1	Facilities Use Manual	Revised
1004.1-R2	Insurance for Employee-Sponsored Activities Regulation	Deleted

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700: NEW BUSINESS

701: First Reading of Policy Recommendations – Exhibit 701.1 ***– Motion 52.10.26***

MOTION by Langston to approve the first reading of the policy recommendations as presented in Exhibit 701.1. Second by Thomas. Director Morey asked questions on policies 107.1, 202.5, and 202.6. Morey also requested that the edited language in 703.1 and 803.4 be reviewed for original intent/grammar. Voice vote, all ayes. Motion carried.

Policy #	Title	Status
107.1	Religious Expression	New
202.5	School Board Secretary	Revised
202.6	School Board Treasurer	Revised
702.1-R2	Child Nutrition Programs Civil Rights Complaint Procedures Regulation	Revised
702.1-E1	Child Nutrition Programs Notices of Discrimination	Revised
702.1-E2	Child Nutrition Programs Civil Rights Complaint Form	Revised
703.1	Technology and Data Security	Revised
801.3	Transfer of Funds	Revised
801.8	Financial Records	Revised
802.9	Debt Management	Revised
803.1-R1	Purchasing-Bidding-Suspension and Debarment of Vendors and Contractors Procedures Regulation	Revised
803.1-R2	Purchasing-Bidding-Using Federal Funds in Procurement Contracts Regulation	Revised
803.4	Public Purpose and Use of Public Funds	Revised
803.5	Federal Awards Compliance	New
803.12	Time and Effort Reporting	New
804.1	Presentation and Publication of Financial Information	Revised
805.2	Care, Maintenance, and Disposal of District Records	Revised

702: 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 Thomas. Voice vote, all ayes. Motion carried. ***– Motion 53.10.26***

	Student Name	Grade	Resident District
Approved IN	Cardoza, Ismael	3rd	Cedar Rapids CSD
	Cardoza, Xavi	5th	Cedar Rapids CSD

	Student Name	Grade	Requested District	Reason
Approved OUT	Dunford, Elisabeth	9th	Marion Independent	Good cause
	Dunford, Ezra	6th	Marion Independent	Good cause
	Dunford, Galilee	3rd	Marion Independent	Good cause
	Dunford, Rowan	4th	Marion Independent	Good cause
	Dunford, Susanna	8th	Marion Independent	Good cause

For clarifying information on open enrollments visit the Iowa Department of Education at:
https://educate.iowa.gov/pk-12/educational-choice/open-enrollment

*SPG = Strategic Plan Goal/ BG = Board Goal

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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 Buchholz. Congratulations were shared with Kitty Strauser on her upcoming retirement. Voice vote, all ayes. Motion carried. ***– Motion 54.10.26***

801: Personnel

Classified Staff: Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Bries, Mary Ann	LG: Student Support Associate (Part-time)	10/26/26	LMSEAA A, Step 1
Cleveland, Tammy	LG: Student Support Associate (Part-time)	10/19/26	LMSEAA A, Step 1
Strub, Amie	EX: Attendance Secretary	10/26/26	LMSEAA B, Step 1

Classified Staff: Resignations

Name	Assignment	Dept Action	Reason
Barker, Nicole	ELC: Accounts Receivable Specialist	10/15/26	Other employment
Liberty, Rachel	NE: Student Support Associate	10/16/26	Personal
Morgan, Stephanie	WE: Paraprofessional	10/15/26	Personal
Strauser, Kitty	IC: Counselor's Secretary	11/6/26	***Retirement***

Co/Extra-Curricular Staff (Non-Schedule H): Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Battern, Josh	EX: Asst Boys 7th Gr Basketball Coach	10/15/26	$3,168
Earnest, Valerie	WE: Choir Accompanist	10/5/26	$200

802: Approval of October 12th Board Minutes – Exhibit 802.1

803: Approval of Bills/Warrants – Exhibit 803.1

804: Approval of Contracts/Agreements – Exhibit 804.1

1. Lindale Mall: Intermediate/Middle School Orchestra holiday concert (No fee)

805: Fundraising Requests – Exhibits 805.1-3

1. LM High School English to host DonorsChoose to fund guest author visit
2. LM High School English to host business donations to fund guest author visit
3. Hazel Point Volunteers to host Family Night at ImOn Arena to fund activity night

900: BOARD CALENDAR & COMMUNICATIONS

901: Board Calendar & Communications

President Lowe Lancaster reviewed the November board events and shared a reminder of the work session immediately following the regular meeting. Director Foss shared a reminder of the October 29th Facilities Advisory Committee at 9:00 AM at the ELC.

Date	Time	Event	Location
November 2	--	*No School (Professional Day)*	--
November 3	--	*No School (Professional Day)*	--
November 5	8:30 AM	Finance/Audit Committee Meeting	ELC Boardroom

*SPG = Strategic Plan Goal/ BG = Board Goal

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November 9	5:00 PM	LMCSD Board Annual Meeting	ELC Boardroom
November 12	11:30 AM	Board Visit	Hazel Point
November 12	4:00 PM	Venture Academics Advisory	Venture Rm 104/105
November 18-19	--	*IASB BoardCon*	*Des Moines*
November 18	*6:00 PM*	*UEN Annual Dinner*	*Des Moines*
November 25-27	--	*No School (Thanksgiving Break)*	--

902: Board Committees/Advisories

Required Board Committees/Advisories

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

Additional District Committees/Advisories

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

1000: ADJOURNMENT ***– Motion 55.10.26***

MOTION by Buchholz to adjourn the meeting at 5:27 PM. Second by Foss. Voice vote, all ayes. Motion carried.

_____

Katie Lowe Lancaster, Board President

_____

Jonathan Galbraith, Board Secretary/Treasurer

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LMCSD BOARD OF DIRECTORS
WORK SESSION MINUTES
MONDAY, OCTOBER 26, 2026
@ ELC BOARDROOM

The work session was not available via livestream. In-person attendance was offered.

100: CALL TO ORDER & DETERMINATION OF A QUORUM

The work session of the Linn-Mar Board of Directors was called to order at 5:49 PM in the boardroom of the Educational Leadership Center (3556 Winslow Rd, Marion). Roll was taken to determine a quorum. Present: Buchholz, Foss, Langston, Mansoor, Morey, Thomas, and Lowe Lancaster. Administration present: Wear.

200: ADOPTION OF AGENDA ***– Motion 56.10.26***

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

300: WORK SESSION

President Lowe Lancaster facilitated a discussion on the various board committees and advisories.

400: ADJOURNMENT ***– Motion 57.10.26***

MOTION by Morey to adjourn the work session at 7:22 PM. Second by Thomas. Voice vote, all ayes. Motion carried.

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Katie Lowe Lancaster, Board President

_____

Jonathan Galbraith, Board Secretary/Treasurer

DRAFT

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 10/23/2026 - 11/04/2026

Fiscal Year: 2026-2027

Vendor Name	Description	Check Total
Fund: AQUATIC CENTER		
IOWA SWIMMING INC	DUES AND FEES	$288.00
UNIVERSITY OF IA	DUES AND FEES	$83.00
	Fund Total:	**$371.00**
Fund: DEBT SERVICE		
UMB BANK, N.A.	INTEREST	$913,700.00
	Fund Total:	**$913,700.00**
Fund: GENERAL		
AAA PEST CONTROL	Pest Control	$250.00
ADVANTAGE CHIROPRACTIC	PHYSICALS	$480.00
AGVANTAGE FS	GREASE,OIL,LUBE,COOL	$1,498.21
AGVANTAGE FS	PROPANE	$9,842.29
AHLERS AND COONEY, P.C.	LEGAL SERVICES	$130.00
AIRGAS NORTH CENTRAL	INSTRUCTIONAL SUPPLIES	$724.08
AIRGAS USA LLC	HEAT/PLUMBING SUPPLY	$552.30
ALLIANT ENERGY	ELECTRICITY	$123,825.05
ANIXTER, INC.	MAINTENANCE SUPPLIES	$324.49
APPLE COMPUTER INC	INSTRUCTIONAL SUPPLIES	$899.00
APPLEBY & HORN	REPAIR/MAINT SERVICE	$552.00
AREA AMBULANCE SERVICE	OTHER PROFESSIONAL SERVICES	$2,400.00
ARNOLD MOTOR SUPPLY	REPAIR PARTS	$12.88
ARNOLD MOTOR SUPPLY	SHOP TOOLS/EQUIPMENT	$47.54
ARNOLD MOTOR SUPPLY	TRANSP. PARTS	$135.26
ASCENDANCE TRUCKS EASTERN IOWA LLC	TRANSP. PARTS	$471.56
ASIFLEX	OTHER PROFESSIONAL SERVICES	$715.00
AUTO-JET MUFFLER	TRANSP. PARTS	$341.90
BOSTIAN CAREY	Professional Educational Services	$500.00
BOWKER MECHANICAL CONTRACTORS	REPAIR/MAINT SERVICE	$837.50
BRECKE	REPAIR/MAINT SERVICE	$1,450.00
BRODART SUPPLY	GENERAL SUPPLIES	$46.85
BUDGET CAR RENTAL	RENTALS EQUIPMENT	$839.76
C.J. COOPER & ASSOCIATES	DRUG TESTING	$405.00
CAPITAL SANITARY	MAINTENANCE SUPPLIES	$3,844.41
CENGAGE LEARNING	INSTRUCTIONAL SUPPLIES	$14,758.38
CESA # 5	DUES AND FEES	$3,230.00
CHAPMAN ALLEN	PROF SERV: EDUCATION	$1,250.00
CIT CHARTERS, INC	TRANSP PRIVATE CONT	$2,593.30
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	$222.30
CITY LAUNDERING COMPANY	LAUNDRY SERVICE	$9,387.90
CITY OF MARION	OTHER PROFESSIONAL SERVICES	$400.00
CITY OF MARION.	OTHER PROFESSIONAL SERVICES	$412.50
CITY TREASURER'S OFFICE	OTHER PROFESSIONAL SERVICES	$400.00
CMS COMMUNICATIONS	COMP/TECH HARDWARE	$470.69
CONSTELLATION NEWENERGY	NATURAL GAS	$2,315.48
CRESCENT PARTS & EQUIPMENT CO., INC	MAINTENANCE SUPPLIES	$1,376.58

IA- Warrants Paid Listing

Criteria

Date Range: 10/23/2026 - 11/04/2026

Fiscal Year: 2026-2027

Vendor Name	Description	Check Total
CROWBAR'S	MAINTENANCE SUPPLIES	$9.92
CULLIGAN	GENERAL SUPPLIES	$2,247.64
D.I.A.L./ELEVATOR SAFTEY BUREAU	OTHER PROFESSIONAL SERVICES	$175.00
DAYTON JOYCE	PROF SERV: EDUCATION	$75.00
DELTA DENTAL OF IOWA	ER LIAB-DENTAL INS	$40,484.66
DEPARTMENT OF EDUCATION	BUS INSPECTION FEES	$200.00
FAREWAY STORES	INSTRUCTIONAL SUPPLIES	$118.49
FOLLETT CONTENT SOLUTIONS, LLC	LIBRARY BOOKS	$2,362.00
FRANKLIN COVEY	GENERAL SUPPLIES	$2,800.00
GASWAY CO, J P	GENERAL SUPPLIES	$33,532.80
GAZETTE COMMUNICATIONS INC	ADVERTISING	$401.00
GOODWILL OF THE HEARTLAND	PROF SERV: EDUCATION	$751.00
GRAINGER	GENERAL SUPPLIES	$156.23
GRANT WOOD AEA	COMPUTER SOFTWARE	$3,716.35
GRANT WOOD AEA	GENERAL SUPPLIES	$323.00
GRANT WOOD AEA	INSTRUCTIONAL SUPPLIES	$324.22
GRANT WOOD AEA	PROF SERV: EDUCATION	$123.00
GRANT WOOD AEA	Professional Educational Services	$7,590.50
GREAT MINDS PBC	INSTRUCTIONAL SUPPLIES	$1,250.00
GREAT WESTERN SUPPLY CO	MAINTENANCE SUPPLIES	$158.58
GREENWOOD CLEANING SYSTEMS	MAINTENANCE SUPPLIES	$2,928.10
HARGERS ACCOUSTICS INC	GENERAL SUPPLIES	$142.00
HAWKEYE STAGES	TRANSP PRIVATE CONT	$5,178.00
HEARTLAND AEA 11	PROF SERV: EDUCATION	$352.00
HENDRICKSON TYLER	Professional Educational Services	$642.50
HP INC	COMP/TECH HARDWARE	$140.78
HY-VEE FOOD STORE-8556	GENERAL SUPPLIES	$329.40
HY-VEE FOOD STORE-8556	INSTRUCTIONAL SUPPLIES	$203.46
INTERSTATE ALL BATTERY CENTER	MAINTENANCE SUPPLIES	$200.00
IOWA ASSOCIATION OF AG ED	DUES AND FEES	$225.00
IOWA HIGH SCHOOL MUSIC ASSOC	DUES AND FEES	$1,995.00
K-12 TECHNOLOGY GROUP INC	TELEPHONE	$1,353.88
KIM, MIERA	Professional Educational Services	$500.00
KIRKWOOD COMM COLLEGE	OTHER TECH SER	$80.00
KIRKWOOD COMM COLLEGE	TUITION-COMM COLLEGE	$850.00
KREITZER GERRALD	PROF SERV: EDUCATION	$150.00
LAWSON PRODUCTS, INC	MAINTENANCE SUPPLIES	$116.73
LAWSON PRODUCTS, INC	TRANSP. PARTS	$178.04
LIBRARY STORE, INC	GENERAL SUPPLIES	$67.06
LINN CO-OP OIL	DIESEL	$25,532.19
LINN CO-OP OIL	GASOLINE	$14,944.00
LUCK'S MUSIC LIBRARY	INSTRUCTIONAL SUPPLIES	$1,613.36
LYNCH FORD	TRANSP. PARTS	$291.66
MARION TIRE	REPAIR/MAINT SERVICE	$2,566.01
MENARDS -13127	GENERAL SUPPLIES	$760.87

IA- Warrants Paid Listing

Criteria

Date Range: 10/23/2026 - 11/04/2026

Fiscal Year: 2026-2027

Vendor Name	Description	Check Total
MENARDS -13127	INSTRUCTIONAL SUPPLIES	$41.73
MH EQUIPMENT COMPANY	REPAIR/MAINT SERVICE	$1,127.68
MHC Kenworth Cedar Rapids	TRANSP. PARTS	$41.07
MID AMERICAN ENERGY	NATURAL GAS	$1,859.70
MIDWEST BUS PARTS, INC	TRANSP. PARTS	$2,238.66
OFFICE EXPRESS	INSTRUCTIONAL SUPPLIES	$38.21
ORKIN PEST CONTROL	Pest Control	$15.00
P & K MIDWEST	MAINTENANCE SUPPLIES	$255.48
P & K MIDWEST	REPAIR/MAINT SERVICE	$1,404.56
PARTS TOWN, LLC	GENERAL SUPPLIES	$718.98
PEPPER J.W. & SON, INC	INSTRUCTIONAL SUPPLIES	$452.10
PERFORMANCE FOODSERVICE - CEDAR RAPIDS	INSTRUCTIONAL SUPPLIES	$73.62
PLUMB SUPPLY CO.	HEAT/PLUMBING SUPPLY	$518.84
PROJECT LEAD THE WAY	INSTRUCTIONAL SUPPLIES	$1,960.00
PUSH-PEDAL-PULL	EQUIPMENT REPAIR	$225.00
QUALITY AUTO REBUILDERS	VEHICLE REPAIR	$300.00
ROTARY CLUB OF MARION-EAST CEDAR RAPIDS	DUES AND FEES	$195.00
ROTO-ROOTER	REPAIR/MAINT SERVICE	$728.75
ROYAL IMAGING SUPPLIES	INSTRUCTIONAL SUPPLIES	$82.00
SADLER POWER TRAIN	TRANSP. PARTS	$134.76
SAVE OUR SINK INC	REPAIR/MAINT SERVICE	$484.95
SAVVAS LEARNING COMPANY LLC	DUES AND FEES	$40,480.00
SAVVAS LEARNING COMPANY LLC	TEXTBOOKS	$800.00
SCHOOL BUS SALES	TRANSP. PARTS	$2,791.28
SCHOOL SPECIALTY LLC	INSTRUCTIONAL SUPPLIES	$105.20
STREFF ELECTRIC INC	REPAIR/MAINT SERVICE	$220.00
STUKENT, INC	INSTRUCTIONAL SUPPLIES	$4,000.00
SWEETWATER	INSTRUCTIONAL SUPPLIES	$5,781.25
TRALAU CAROL A.	PROF SERV: EDUCATION	$1,000.00
TRANSPORTANT INC	GENERAL SOFTWARE	$54,600.00
VAN METER CO	ELECTRICAL SUPPLY	$389.79
VERIZON WIRELESS	TELEPHONE	$1,396.94
WILDLIFE SPECIALTIES INC.	Pest Control	$900.00
	Fund Total:	**$471,442.19**
Fund: LOCAL OPT SALES TAX		
ALLIANT ENERGY	OTHER PROFESSIONAL SERVICES	$66.50
CMS COMMUNICATIONS	COMP/TECH HARDWARE	$2,895.00
	Fund Total:	**$2,961.50**
Fund: MANAGEMENT LEVY		
IOWA WORKFORCE DEVELOPMENT	UNEMPLOYMENT COMP	$4,848.36
TRUENORTH COMPANIES, LC	BLDG/PROPERTY INS	$2,216.00
	Fund Total:	**$7,064.36**

IA- Warrants Paid Listing

Criteria

Date Range: 10/23/2026 - 11/04/2026

Fiscal Year: 2026-2027

Vendor Name	Description	Check Total
Fund: NUTRITION SERVICES		
EMS DETERGENT SERVICES	GENERAL SUPPLIES	$3,836.67
MARTIN BROTHERS DISTRIBUTING CO., INC	PURCHASE FOOD	$51,447.48
RAPIDS WHOLESALE EQUIP CO	GENERAL SUPPLIES	$160.00
	Fund Total:	**$55,444.15**
Fund: PHY PLANT & EQ LEVY		
BLACK HAWK ROOF CO., INC	CONSTRUCTION SERV	$596.31
BOWKER MECHANICAL CONTRACTORS	CONSTRUCTION SERV	$8,138.62
CR SIGNS, INC	CONSTRUCTION SERV	$440.00
CUTTING EDGE GRAPHICS, INC	GENERAL SUPPLIES	$250.00
MIDWEST ALARM SERVICES	CONSTRUCTION SERV	$6,651.36
OVERHEAD DOOR CO	CONSTRUCTION SERV	$312.50
PROFESSIONAL PLUMBING SERVICE, INC	CONSTRUCTION SERV	$6,047.46
RUSSO OUTDOOR POWER PLUS	BLDG. CONST SUPPLIES	$151.50
SCHIMBERG	CONSTRUCTION SERV	$4,512.74
STREFF ELECTRIC INC	CONSTRUCTION SERV	$1,046.00
TYLER TECHNOLOGIES INC	DATA PROCESSING AND	$290.00
WALSH DOOR & HARDWARE	CONSTRUCTION SERV	$2,450.00
	Fund Total:	**$30,886.49**
Fund: STUDENT ACTIVITY		
BAREFOOT CAMPUS OUTFITTER	GENERAL SUPPLIES	$359.00
CEDAR RAPIDS COMM SCH DIST	DUES AND FEES	$235.00
CENTER POINT-URBANA HIGH SCHOOL	DUES AND FEES	$100.00
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	$494.75
CLEVELAND STACY	OFFICIAL/JUDGE	$30.00
COE COLLEGE	DUES AND FEES	$800.00
CONDON MICHAEL J	OFFICIAL/JUDGE	$150.00
COTTON GALLERY LTD.	GENERAL SUPPLIES	$624.00
DANCE TEAM UNION, LLC	DUES AND FEES	$2,298.00
DAYTON CHARLES	OFFICIAL/JUDGE	$30.00
DAYTON JOYCE	OFFICIAL/JUDGE	$30.00
FUSIONSITE MIDWEST LLC	DUES AND FEES	$525.00
HEUBNER SERINITY	OFFICIAL/JUDGE	$30.00
HOSA-FUTURE HEALTH PROFESSIONALS	DUES AND FEES	$288.00
KENNEDY HIGH SCHOOL	DUES AND FEES	$200.00
LIBERTY HIGH SCHOOL	DUES AND FEES	$2,350.00
LINN-MAR NUTRITION SERVICES	PROF SERV: EDUCATION	$537.86
MARION INDEPENDENT SCHOOLS	DUES AND FEES	$300.00
MAX OUT MINDSET LLC	DUES AND FEES	$2,500.00
MEDCO SUPPLY	GENERAL SUPPLIES	$230.59
METRO STUDIOS INC	PROF SERV: EDUCATION	$1,000.00
MH ADVERTISING SPECIALTIES	GENERAL SUPPLIES	$68.00
MT VERNON CSD	DUES AND FEES	$250.00
PANTINI ANDY	OFFICIAL/JUDGE	$125.00
PRAIRIE MUSIC ASSOCIATION	DUES AND FEES	$1,500.00

IA- Warrants Paid Listing

Criteria

Date Range: 10/23/2026 - 11/04/2026

Fiscal Year: 2026-2027

Vendor Name	Description	Check Total
SAVILLE SCOTT	OFFICIAL/JUDGE	$60.00
STUDIO U PHOTOGRAPHY, LLC	GENERAL SUPPLIES	$645.00
UNIVERSAL DANCE ASSOCIATION	DUES AND FEES	$413.00
UNIVERSITY OF IA ATHLETIC DEPT	DUES AND FEES	$1,200.00
URBANDALE HIGH SCHOOL	DUES AND FEES	$1,300.00
VANNIEUWENHOVEN SADIE	PROF SERV: EDUCATION	$600.00
VARSITY SPIRIT FASHIONS & SUPPLIES LLC	GENERAL SUPPLIES	$84.00
WAYZATA RESULTS	DUES AND FEES	$1,532.98
WINDSTAR LINES	STAFF TRAVEL	$1,792.00
	Fund Total:	**$22,682.18**
Fund: STUDENT STORE		
JARDINE ASSOCIATES	GENERAL SUPPLIES	$1,404.52
USCAPE APPAREL LLC	GENERAL SUPPLIES	$1,031.20
	Fund Total:	**$2,435.72**
	Grand Total:	**$1,506,987.59**

End of Report

Exhibit 804.1

WILLIAM PENN UNIVERSITY | EDUCATION DIVISION

Student Teaching and Student Clinical Experience
Agreement with
Linn-Mar Schools

This agreement entered into by and between WILLIAM PENN UNIVERSITY, Oskaloosa, Iowa, and Linn-Mar Schools, defines the mutual consideration of the parties for the **WILLIAM PENN UNIVERSITY** program of student teaching clinical experiences, and observations for the time period of 2027-2032.

1.0 SCOPE OF AGREEMENT

1.1 This agreement shall set forth the procedures for placement of student teachers or clinical experience students, any termination or change of assignment, supervision, the status and authority of students, and the compensation to cooperating teachers, and university appointed student teacher supervisors.

2.0 PLACEMENT OF STUDENTS

2.1 The placement of students shall be accomplished on a cooperative basis involving WILLIAM PENN UNIVERSITY and the School District, ensuring appropriate licensure credentials required by the cooperating teacher.

2.2 Placement shall be initiated by the WILLIAM PENN UNIVERSITY Education Division, by communication with the appropriately designated School District personnel.

2.3 The University shall present to the School District a list of Students showing the grade level, subjects preferred, and other relevant information before assignments are made. All students have completed a DCI background on acceptance into the Teacher Education Program.

2.4 The University reserves the right to decline the services of any given cooperating teacher, but such refusal shall not be based on age, race, religion, creed, color, sex, national origin, disability, veteran status, or sexual orientation.

2.5 The School District reserves the right to refuse placement of any given student, but such refusal shall not be based on age, race, religion, creed, color, sex, national origin, disability, veteran status, or sexual orientation.

3.0 TERMINATION OR CHANGE OF ASSIGNMENT

3.1 The University or School District, at any time, may terminate or change the assignment of any student. Prior to doing so, the Division Chair shall make reasonable efforts before such time to consult with all parties concerned regarding the reasons for termination or changes in assignment.

4.0 SUPERVISION OF STUDENTS AND EVALUATION

4.1 Members of the University faculty, or specially appointed supervisors will serve as supervisors of the students, in cooperation with the cooperating teachers, who guide, direct, and evaluate the students.

4.2 The student shall be subject to all policies, rules, and regulations of the School District and to those established by the University, as well as the Code of Ethics of the profession.

5.0 STATUS AND AUTHORITY

5.1 Student teachers shall have status and authority in accordance with Section 256.16 (2021), Code of Iowa.

5.2 Students actually engaged under the terms of this contract shall be entitled to the same protection under the provisions of Section 670.2 (2021), Code of Iowa, as is afforded by said section to officers and employees of the school district, during the time they are so assigned.

6.0 STUDENT TEACHING ASSIGNMENTS AND COMPENSATION

6.1 WILLIAM PENN UNIVERSITY agrees to compensate the cooperating teacher in the amount of $12.50 per week for each student teaching assignment.

6.2 Payment will be made at the conclusion of the student teaching period.

EXECUTED

WILLIAM PENN UNIVERSITY

Dana Oswald

Dana Oswald
Licensure Official
Education Division
William Penn University
Office Phone 641-660-1221
Fax: 641-673-2126
E-Mail: oswaldd@wmpenn.edu

October 22, 2026

Linn-Mar Schools

_____

Board President

_____

Date

Exhibit 804.2

WARTBURG COLLEGE
Experience more.

Department of Education

100 Wartburg Blvd.
Waverly, IA 50677

FIELD EXPERIENCE AND STUDENT TEACHING AGREEMENT

An agreement between Wartburg College, Waverly, IA, and **Linn-Mar Community School District**, in Marion, IA, concerning the obligations of each party in a program to provide field and student teaching experiences for undergraduate pre-service teachers. It is agreed the following considerations shall serve as the basis for a working agreement between the two participating institutions of this program.

WARTBURG COLLEGE AGREES TO THE FOLLOWING:

1. To assign as field experience participants and/or student teachers only those who are in the process of completing the necessary academic and professional requirements of the Teacher Education Program.
2. To coordinate the assignment of field experience participants and/or student teachers to specific supervising teachers by submitting tentative assignments to the appropriate school administrator.
3. To provide supervising teachers an overview of the field experience and/or student teaching guidelines and expectations.
4. To assign the School Partnership Coordinator from the Education Department as the resource and contact person if any questions or concerns should arise.
5. To provide qualified college faculty from the Education Department and from the student teachers' major area of study to visit and observe in the cooperating schools and hold individual and joint conferences with student teachers and cooperating teachers.
6. To pay a stipend to teachers supervising student teachers.

THE COOPERATING DISTRICT/SCHOOL RESERVES THE RIGHT TO AND AGREES TO THE FOLLOWING:

1. To limit the number of field experience participants and/or student teachers assigned to the district.
2. To allow the field experience participants and/or student teachers the use of the physical resources of the school that are normally provided classroom teachers, including building, equipment, essential supplies, and library facilities that are necessary and reasonable to enable the students to complete the requirements of the experience or to function as teachers in the school setting.
3. To provide qualified supervising teachers who shall complete the following:
   a) Orient the assigned field experience participants and/or student teachers.
   b) Permit the field experience participants and/or student teachers to observe and assist in classroom routines.
   c) Provide classroom teaching activities and experiences commensurate with the field experience participants' and/or student teachers' preparation and ability.
   d) Evaluate the work and ability of the field experience participants and/or student teachers during the assigned time indicating the students' competence and readiness for professional teaching.
4. To provide qualified supervising teachers who meet the following criteria:
   a) Current Iowa professional licensure with certification in the content teaching area.
   b) At least three years of successful teaching experience.
   c) Recommendation of the principal.
   d) Disposition, desire, and ability to work with Wartburg College field experience participants and/or student teachers.
   e) Professionalism in the classroom.
   f) Ability to encourage professional dispositions in behavior and attitude from the Wartburg College field experience participants and/or student teachers.

5. To place the field experience participants and/or student teachers in control of groups only after demonstration of readiness and careful planning with the supervising teacher and/or college supervisor.
6. To provide opportunities for student teachers to participate in a variety of outside classroom activities which are a part of the contract responsibilities consistent with certification requirements.
7. To permit visitation and observation by Wartburg College teacher education faculty.
8. To always provide supervision of the field experience participants and/or student teachers by certified personnel.
9. To utilize the student teachers in capacities approved by the Wartburg College Teacher Education Program. Any changes in the original assignment of the student teachers should be discussed with the School Partnership Coordinator.
10. To only use student teachers in the role of substitute teachers as defined by the Iowa Code.
11. To offer the field experience participants and/or student teachers the same protection as is afforded employees of the school district through the school's liability/transportation coverage(s).

This agreement is effective for the four-year period of January 1, 2027, through July 31, 2031, and may be renewed or revised annually by mutual agreement of the administrators of the concerned institutions.

WARTBURG COLLEGE	COOPERATING SCHOOL DISTRICT
Deborah Thuesen Ross 10/20/26	
Vice-President of Academic Affairs	**Superintendent/Administrator**
Sarah Montgomery	
Chair, Education Department	Date:

Please retain a copy for your records.

Exhibit 804.3

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)* 26201000 Linn-Mar CSD Oak Ridge Band Room Addition 4901 Alburnett Road Marion, IA 52302	**CONTRACT INFORMATION:** Contract For: General Construction Date: June 12, 2026	**CHANGE ORDER INFORMATION:** Change Order Number: 03 Date: October 8, 2026
OWNER: *(Name and address)* Linn-Mar Community School District 3556 Winslow Road Marion, IA 52302	**ARCHITECT:** *(Name and address)* OPN Architects 200 5th Ave. SE, Suite 201 Cedar Rapids, Iowa 52401	**CONTRACTOR:** *(Name and address)* Foreman Construction 941 Metzger Drive Hiawatha, IA 52233

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

COR 005R1	RFI-015 Roof Membrane Transition Detail at Link	$ 2,437.63
COR 006R1	RFI-014 Wall at Sink	$ 1,239.00
COR 007	Lintel Installed Incorrectly	($ 3,000.00)
COR 008	RFI-016 Lintels at Louvers	$ 1,016.40

TOTAL ADD $ 1,693.03

The original Contract Sum was	$	1,711,300.00
The net change by previously authorized Change Orders	$	7,545.93
The Contract Sum prior to this Change Order was	$	1,718,845.93
The Contract Sum will be increased by this Change Order in the amount of	$	1,693.03
The new Contract Sum including this Change Order will be	$	1,720,538.96

The Contract Time will be unchanged by zero (0) days.
The new date of Substantial Completion will be

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

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

ARCHITECT *(Signature)*	**CONTRACTOR** *(Signature)*	**OWNER** *(Signature)*
BY: Joseph Tursi, Project Manager	BY: Will Foreman, Project Manager	BY: Katie Lowe Lancaster, Board President
(Printed name, title, and license number if required)	*(Printed name and title)*	*(Printed name and title)*
10.12.26	10/12/26	
Date	*Date*	*Date*

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User Notes: (6ac8ddc17e57ec70ed9a040d)

Exhibit 805.1

LINN-MAR Community School District

Excursions and Trips Request Form

BWR - Ankeny

Code 603.3-R2

Date Request Received by CFO/COO: 10/2/26

A written request for overnight excursions/trips must be submitted to the Chief Financial/Operating Officer *not less than four weeks prior to the proposed excursion/trip and prior to any travel arrangements being finalized*.

Overnight excursions/trips require prior approval of the building administrator, the superintendent or designee, and the Board of Directors. In authorizing excursions/trips, the building principal shall consider the financial condition of the school district, the educational benefit of the activity, the inherent risks or dangers of the activity, and other factors deemed relevant by the superintendent including the participation of the membership of the regular activity group. Students who have graduated may not participate in school sponsored excursions/trips unless the event is sanctioned by the state athletic associations.

The request will include:

- ✓ Rationale for the excursion/trip including the purpose and objectives
- ✓ Clarification if request is dependent upon pre-qualifying for event
- ✓ Detailed plans for student supervision
- ✓ Proposed itinerary
- ✓ Cost and source of funding
- ✓ Number of student participants
- ✓ Copy of required participation paperwork

1. Within three weeks of the completion of the excursion/trip the sponsor shall submit a written summary of the event to the building principal.
2. The building will be responsible for obtaining a substitute teacher if one is needed.
3. Students eligible for a fee waiver will be covered through contingency/discretionary funds as appropriate.

Excursion/Trip Criteria: The following checklist ***must be*** signed and submitted to the Chief Financial/Operating Officer *with required documentation not less than four weeks prior to the proposed excursion/trip and prior to any travel arrangements being finalized:*

Group: Boys Wrestling *(Examples: Robotics, FBLA, etc.)* **Submitted by:** Ryan Gotto *(Name)*

Criteria		Description	Provided
Purpose	***Required***	Purpose of excursion/trip is clearly defined and *". . . is a vital part of the curriculum or current activity." Reference Board Policy 603.3.*	✓
Pre-Planning	***Required***	Evidence of pre-planning that will maximize the learning experiences of students on this excursion/trip. *(Dates, location, number of student participants, plan for supervision, proposed itinerary, hotel, cost/budget source, required participation paperwork, clarification if request is dependent upon pre-qualifying for an event, etc.)*	✓
Follow-Up	***Required***	Evidence of planning for follow-up in order to maximize the learning experiences of students on this excursion/trip.	✓
Assessment	***Required***	Evidence that students will be required to demonstrate their understanding of the learning expected from this experience.	✓
Funding	***Required***	Source of funding has been determined that meets Department of Education and district guidelines. *Reference Board Policy 603.3.*	✓
Common Experience	*Recommended*	This excursion/trip is a common experience that all students at this grade level or activity group should have.	✓
Multi-disciplinary	*Recommended*	This excursion/trip addresses more than one curricular area and offers the opportunity for curriculum integration.	
Building Principal Approval		Date	11-2-26
Chief Financial/Operating Officer Approval		Date	11-2-2026
Board of Directors Approval		Date	

Adopted: 2/99 / Reviewed: 9/12; 9/13; 2/15; 4/18 / Revised: 8/16; 11/17 / Related Policy (Code#): 502.1; 503.6; 603.3; 603.3-R1

Linn-Mar Men's Wrestling – Overnight Trip Request - Ankeny

Purpose

The Linn-Mar wrestling team will be wrestling in a tournament on Saturday, January 16th at Ankeny High School. Weigh-ins for this event are scheduled for 7:00am. The wrestling team is planning to stay overnight in the same hotel that we use for the Individual State High School Wrestling Tournament, the Wildwood Lodge in Clive, Iowa. This will provide the team with the opportunity for the students to become familiar with staying in a hotel while maintaining their wrestling weight and help them create a routine when they are away from home. The trip will also create a team bonding experience for the student athletes.

Pre-Planning

The team will be taking vans for the trip. Four coaches will drive approximately 24 student athletes on the trip. The team will leave Linn-Mar High School at approximately 6:00pm on Friday, January 16th. On Saturday, January 17th the team will take the vans to Ankeny High School at 6:00am. At the conclusion of the wrestling tournament the team will head back to Linn-Mar High School.

Follow-Up

At the conclusion of the overnight trip and tournament, the coaches will have a follow-up discussion with the participating student athletes about the routines used in preparation of the competition and changes that need to be made prior to the next time competing away from home.

Assessment

Student athletes will be asked to reflect and assess their preparation and performance throughout the tournament. The coaches will analyze what changes the team and individual student athletes need to make to help them in future competitions.

Funding

Funding for the trip will be provided by the Linn-Mar Wrestling coaches' account. The hotel provides a continental breakfast to the students and coaches. The coaching staff

will purchase groceries for the students during the competition for their meals. The money for the groceries will also be provided by the Linn-Mar Wrestling coaches' account.

Common Experience

If this trip is successful and meets the goals of the coaching staff, this will become an annual trip for the varsity and first junior varsity wrestlers.

Exhibit 805.2

Excursions and Trips Request Form

BWR-Clinton

Code 603.3-R2

Date Request Received by CFO/COO: 11-2-26

A written request for overnight excursions/trips must be submitted to the Chief Financial/Operating Officer *not less than four weeks prior to the proposed excursion/trip and prior to any travel arrangements being finalized*.

Overnight excursions/trips require prior approval of the building administrator, the superintendent or designee, and the Board of Directors. In authorizing excursions/trips, the building principal shall consider the financial condition of the school district, the educational benefit of the activity, the inherent risks or dangers of the activity, and other factors deemed relevant by the superintendent including the participation of the membership of the regular activity group. Students who have graduated may not participate in school sponsored excursions/trips unless the event is sanctioned by the state athletic associations.

The request will include:

- ✓ Rationale for the excursion/trip including the purpose and objectives
- ✓ Clarification if request is dependent upon pre-qualifying for event
- ✓ Detailed plans for student supervision
- ✓ Proposed itinerary
- ✓ Cost and source of funding
- ✓ Number of student participants
- ✓ Copy of required participation paperwork

1. Within three weeks of the completion of the excursion/trip the sponsor shall submit a written summary of the event to the building principal.
2. The building will be responsible for obtaining a substitute teacher if one is needed.
3. Students eligible for a fee waiver will be covered through contingency/discretionary funds as appropriate.

Excursion/Trip Criteria: The following checklist ***must be*** signed and submitted to the Chief Financial/Operating Officer *with required documentation not less than four weeks prior to the proposed excursion/trip and prior to any travel arrangements being finalized:*

Group: Boys Wrestling *(Examples: Robotics, FBLA, etc.)* **Submitted by:** Ryan Gotto *(Name)*

Criteria		Description	Provided
Purpose	***Required***	Purpose of excursion/trip is clearly defined and *". . . is a vital part of the curriculum or current activity." Reference Board Policy 603.3.*	✓
Pre-Planning	***Required***	Evidence of pre-planning that will maximize the learning experiences of students on this excursion/trip. *(Dates, location, number of student participants, plan for supervision, proposed itinerary, hotel, cost/budget source, required participation paperwork, clarification if request is dependent upon pre-qualifying for an event, etc.)*	✓
Follow-Up	***Required***	Evidence of planning for follow-up in order to maximize the learning experiences of students on this excursion/trip.	✓
Assessment	***Required***	Evidence that students will be required to demonstrate their understanding of the learning expected from this experience.	✓
Funding	***Required***	Source of funding has been determined that meets Department of Education and district guidelines. *Reference Board Policy 603.3.*	✓
Common Experience	*Recommended*	This excursion/trip is a common experience that all students at this grade level or activity group should have.	✓
Multi-disciplinary	*Recommended*	This excursion/trip addresses more than one curricular area and offers the opportunity for curriculum integration.	
Building Principal Approval		Jeffrey M. Kurst Date	11-2-26
Chief Financial/Operating Officer Approval		Date	11-2-26
Board of Directors Approval		Date	

Adopted: 2/99 / Reviewed: 9/12; 9/13; 2/15; 4/18 / Revised: 8/16; 11/17 / Related Policy (Code#): 502.1; 503.6; 603.3; 603.3-R1

Linn-Mar Men's Wrestling – Overnight Trip Request - Clinton

Purpose

The Linn-Mar wrestling team will be wrestling in a tournament on Saturday, January 23rd at Clinton High School. Weigh-ins for this event are scheduled for 7:00am. The wrestling team is planning to stay overnight in a Clinton, Iowa. This will provide the team with the opportunity for the students to become familiar with staying in a hotel while maintaining their wrestling weight and help them create a routine when they are away from home. The trip will also create a team bonding experience for the student athletes.

Pre-Planning

The team will be taking two vans for the trip. Two coaches will drive approximately 14 student athletes on the trip. The team will leave Linn-Mar High School at approximately 6:00pm on Friday, January 22nd. On Saturday, January 23th the team will take the vans to Clinton High School at 6:00am. At the conclusion of the wrestling tournament the team will head back to Linn-Mar High School.

Follow-Up

At the conclusion of the overnight trip and tournament, the coaches will have a follow-up discussion with the participating student athletes about the routines used in preparation of the competition and changes that need to be made prior to the next time competing away from home.

Assessment

Student athletes will be asked to reflect and assess their preparation and performance throughout the tournament. The coaches will analyze what changes the team and individual student athletes need to make to help them in future competitions.

Funding

Funding for the trip will be provided by the Linn-Mar Wrestling coaches' account. The hotel provides a continental breakfast to the students and coaches. The coaching staff will purchase groceries for the students during the competition for their meals. The money for the groceries will also be provided by the Linn-Mar Wrestling coaches' account.

Common Experience

If this trip is successful and meets the goals of the coaching staff, this will become an annual trip for the varsity wrestlers.

Exhibit 806.1

Policy Series 1000 – School and Community Relations
Community Activities Involving Students

Policy 1005.4-E1 Fundraising Request Form

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 Oct 1 thru Dec 31	First meeting in Sept	Fundraisers should NOT start until the day immediately following board approval.
Last day of school before Thanksgiving break for fundraisers occurring from Jan 1 thru Mar 31	December meeting	
By Feb 15 for fundraisers occurring from Apr 1 thru May 31	March meeting	
By April 15 for fundraisers occurring from Jun 1 thru Sept 30	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 the funds are raised.

Building Name: AEC HS **Sponsoring Group:** JV Poms
Contact Name: Nikki Russell **Contact Phone:** 319-981-0444
Contact Email: nikolesrussell@gmail.com **District Acct Code:** 21.0109.1900.920.6696

Description of Fundraising Activity *(Information required for the request to be considered)*
Fundraising Activity: Parents' Night Out
Activity Start/End Dates: November 27 **Estimated Proceeds:** $ $1500
Purpose/Use of Funds Raised: (*Must be* specific)
Costuming, travel, and competition entry fees

Administrator Approval:
I approve this request as necessary to provide funds for the purposes described above.
Building Administrator Signature: [signature] Date: 11/2/26

Business Office and Board Review/Approval:
Business Office Review/Approval: [signature] Date: 11/4/26
Board Review/Approval: _____ Date: _____

Date Request Received: 11/4/26 **Summary Due Date:** January 8, 2026

Revised: 6/22; 7/22
Related Policy: 1005.4; 1005.4-R; 1005.4-E2

Exhibit 806.2

Policy Series 1000 – School and Community Relations
Community Activities Involving Students

Policy 1005.4-E1 Fundraising Request Form

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 Oct 1 thru Dec 31	First meeting in Sept	Fundraisers should NOT start until the day immediately following board approval.
Last day of school before Thanksgiving break for fundraisers occurring from Jan 1 thru Mar 31	December meeting	
By Feb 15 for fundraisers occurring from Apr 1 thru May 31	March meeting	
By April 15 for fundraisers occurring from Jun 1 thru Sept 30	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 the funds are raised.

Building Name: LM High School **Sponsoring Group:** National Honor Society
Contact Name: Whitney Dupree **Contact Phone:** 319-200-1696
Contact Email: whitney.dupree@linnmar.k12.ia.us **District Acct Code:** 21.0109.1900.950.7401.001999
Description of Fundraising Activity *(Information required for the request to be considered)*
Fundraising Activity: Valentine Grams
Activity Start/End Dates: 2/8 - 2/12 2027 **Estimated Proceeds:** $ 400
Purpose/Use of Funds Raised: *(Must be specific)* Using proceeds to buy trashcans for the HS high school parking lots.

Administrator Approval:
I approve this request as necessary to provide funds for the purposes described above.
Building Administrator Signature: Zack Mayer Date: 10/27/26

Business Office and Board Review/Approval:
Business Office Review/Approval: [signature] Date: 11/5/26
Board Review/Approval: _____ Date: _____

Date Request Received: 11/4/26 **Summary Due Date:** March 26, 2027

Revised: 6/22; 7/22
Related Policy: 1005.4; 1005.4-R; 1005.4-E2

Exhibit 806.3

Policy Series 1000 – School and Community Relations
Community Activities Involving Students

Policy 1005.4-E1 Fundraising Request Form

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 Oct 1 thru Dec 31	First meeting in Sept	Fundraisers should NOT start until the day immediately following board approval.
Last day of school before Thanksgiving break for fundraisers occurring from Jan 1 thru Mar 31	December meeting	
By Feb 15 for fundraisers occurring from Apr 1 thru May 31	March meeting	
By April 15 for fundraisers occurring from Jun 1 thru Sept 30	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 the funds are raised.

Building Name: LM High School **Sponsoring Group:** National Honor Society/ ALO

Contact Name: Whitney Dupree **Contact Phone:** 319-200-1696

Contact Email: whitneydupree@linnmar.k12.ia.us **District Acct Code:** 21.0109.1900.950. 7401.001999

Description of Fundraising Activity *(Information required for the request to be considered)*

Fundraising Activity: Talent Show

Activity Start/End Dates: 2/22/26 **Estimated Proceeds:** $ 1500-2000

Purpose/Use of Funds Raised: *(Must be specific)* Donated to [redacted] Families Helping Families nonprofit organizata

Administrator Approval:
I approve this request as necessary to provide funds for the purposes described above.

Building Administrator Signature: Zach Mayf Date: 10/27/26

Business Office and Board Review/Approval:

Business Office Review/Approval: [signature] Date: 11/4/26

Board Review/Approval: _____ Date: _____

Date Request Received: 11/4/26 **Summary Due Date:** April 5, 2027

Revised: 6/22; 7/22
Related Policy: 1005.4; 1005.4-R; 1005.4-E2

Exhibit 807.1

School Finance Report
July 31, 2025

8% 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)	$74,303,000			$892,474	$0	$892,474	1.2%		$73,410,526		
2) Support Services(2000-2999)	$36,190,000			$2,733,504	$0	$2,733,504	7.6%		$33,456,496		
3) Non-Instructional(3000-3999)	$4,815,000			$27,604	$0	$27,604	0.6%		$4,787,396		
4) Other Expenditures((4000-6000)	$27,130,695			$45,771	$0	$45,771	0.2%		$27,084,924		
5) Interfund Transfers (000910)	$6,400,000			$683,039	$0	$683,039	10.7%		$5,716,961		
Total	**$148,838,695**			**$4,382,393**	**$0**	**$4,382,393**	**2.9%**		**$144,456,302**		
Operating Fund-10	$107,120,000	$10,186,140	$62,304	$1,300,293	$0	$1,300,293	1.2%		105,819,707	(1,237,989)	8,948,151
Activity-21	$1,300,000	$100,716	$15,672	$45,359	$0	$45,359	3.5%		1,254,641	(29,687)	71,029
Management-22	$2,500,000	$1,753,557	$471	$2,225,037	$0	$2,225,037	89.0%		274,963	(2,224,566)	(471,008)
PERL-24	$350,000	$289,990	$1,008	$0	$0	$0	0.0%		350,000	1,008	290,998
SAVE-33	$12,000,000	$13,885,463	$1,099,090	$705,064	$0	$705,064	5.9%		11,294,936	394,026	14,279,489
Other Capital Projects-31, 32, 35	$200,000	$2,896,916	$9,273	$0	$0	$0	0.0%		200,000	9,273	2,906,189
PPEL-36	$6,000,000	$5,707,531	$20,091	$74,593	$0	$74,593	1.2%		5,925,407	(54,502)	5,653,029
Debt Service-40	$14,500,000	$721,121	$4,862	$0	$0	$0	0.0%		14,500,000	4,862	725,983
Nutrition-61	$4,371,195	$2,538,301	$9,366	$12,920	$0	$12,920	0.3%		4,358,275	(3,554)	2,534,747
Aquatic Center-65	$450,000	$246,154	$21,235	$19,024	$0	$19,024	4.2%		430,976	2,212	248,366
Student Store-68	$47,500	$32,601	-$35	$104	$0	$104	0.2%		47,396	(139)	32,462
Total	**$148,838,695**	**$38,358,491**	**$1,243,338**	**$4,382,393**	**$0**	**$4,382,393**	**2.9%**		**144,456,302**	**(3,139,055)**	**35,219,436**

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2025-2026

Date Range: 07/01/2025 - 07/31/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.101000	CASH IN BANK	0.00	2,357.37	0.00	2,357.37
10.0000.0000.000.0000.111001	ISJIT-General Fund	4,454,026.03	45,342.20	1,200,000.00	3,299,368.23
10.0001.0000.000.0000.101000	CASH IN BANK	867.41	57,822,732.31	41,512,680.94	16,310,918.78
10.0002.0000.000.0000.101000	CASH IN BANK	5,220.91	0.39	0.00	5,221.30
21.0000.0000.000.0000.111001	ISJIT - Student Activity	1,006,634.90	277,945.25	100,000.00	1,184,580.15
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	68,924.89	93,724.95	(24,800.06)
21.0002.0000.000.0000.101000	CASH IN BANK	3,685.24	1,715,546.64	1,554,524.24	164,707.64
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	25,591.89	25,591.89	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	4,158.77	0.92	4,158.77	0.92
22.0006.0000.000.0000.101000	CASH IN BANK	1,751,700.82	1,830,554.96	2,741,502.87	840,752.91
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	7,613.04	15,270.04	(7,657.00)
24.0003.0000.000.0000.101000	CASH IN BANK	301,991.17	175,649.18	221,270.13	256,370.22
33.0003.0000.000.0000.101000	CASH IN BANK	6,980,044.61	8,240,178.12	12,728,639.32	2,491,583.41
35.0003.0000.000.0000.101000	CASH IN BANK	894,901.61	2,376,310.63	2,671,301.10	599,911.14
36.0003.0000.000.0000.101000	CASH IN BANK	6,181,951.16	2,878,890.53	2,427,852.35	6,632,989.34
40.0003.0000.000.0000.101000	CASH IN BANK	702,905.50	10,543,012.80	1,001,850.00	10,244,068.30
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,684,058.53	27,323.87	0.00	2,711,382.40
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	251,524.07	477,887.57	(226,363.50)
61.0004.0000.000.0000.101000	CASH IN BANK	338,769.35	568,450.73	561,914.54	345,305.54
65.0000.0000.000.0000.111001	ISJIT Investment Account	265,000.00	0.00	265,000.00	0.00
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	252,013.66	288,194.80	(36,181.14)
65.0002.0000.000.0000.101000	CASH IN BANK	130,225.06	368,980.26	199,863.77	299,341.55
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	87,850.86	87,850.86	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,000.61	26,380.95	25,437.69	30,943.87
		25,736,141.68	87,593,175.52	68,204,515.83	45,124,801.37

End of Report

School Finance Report
July 31, 2026

8% 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)	$75,345,500			$506,076	$0	$506,076	0.7%		$74,839,424		
2) Support Services(2000-2999)	$35,746,500			$2,732,616	$0	$2,732,616	7.6%		$33,013,884		
3) Non-Instructional(3000-3999)	$4,707,000			$23,184	$0	$23,184	0.5%		$4,683,816		
4) Other Expenditures((4000-6000)	$24,239,920			$67,275	$0	$67,275	0.3%		$24,172,645		
5) Interfund Transfers (000910)	$8,296,340			$998,909	$0	$998,909	12.0%		$7,297,431		
Total	**$148,335,260**			**$4,328,061**	**$0**	**$4,328,061**	**2.9%**		**$144,007,199**		
Operating Fund-10	$110,000,000	$12,534,638	$15,398,335	$1,279,494	$0	$1,279,494	1.2%		108,720,506	14,118,841	26,653,479
Activity-21	$1,450,000	$1,030,744	$18,631	$33,515	$0	$33,515	2.3%		1,416,485	(14,884)	1,015,860
Management-22	$2,550,500	$1,979,100	$864	$1,832,414	$0	$1,832,414	71.8%		718,086	(1,831,550)	147,550
PERL-24	$326,050	$681	$0	$65,620	$0	$65,620	20.1%		260,430	(65,620)	(64,939)
SAVE-33	$6,686,210	$12,226,823	$32,670	$740,514	$0	$740,514	11.1%		5,945,696	(707,843)	11,518,980
Other Capital Projects-31, 32, 35	$500,000	$415,503	$3	$0	$0	$0	0.0%		500,000	3	415,506
PPEL-36	$7,862,500	$33,163,031	$95,051	$348,720	$0	$348,720	4.4%		7,513,780	(253,669)	32,909,361
Debt Service-40	$13,900,000	$247,305	$3,401	$0	$0	$0	0.0%		13,900,000	3,401	250,706
Nutrition-61	$4,500,000	$2,209,637	$5,948	$11,074	$0	$11,074	0.2%		4,488,926	(5,126)	2,204,511
Aquatic Center-65	$500,000	$258,171	$28,794	$16,618	$0	$16,618	3.3%		483,382	12,176	270,347
Student Store-68	$60,000	$26,914	$0	$93	$0	$93	0.2%		59,907	(93)	26,821
Total	**$148,335,260**	**$64,092,547**	**$15,583,697**	**$4,328,061**	**$0**	**$4,328,061**	**2.9%**		**144,007,199**	**11,255,636**	**75,348,183**

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2026-2027

Date Range: 07/01/2026 - 07/31/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.111001	ISJIT-General Fund	9,430,907.10	27,273.66	0.00	9,458,180.76
10.0001.0000.000.0000.101000	CASH IN BANK	1,144,248.58	24,053,980.44	24,135,298.63	1,062,930.39
10.0002.0000.000.0000.101000	CASH IN BANK	5,235.59	621.20	931.70	4,925.09
21.0000.0000.000.0000.111001	ISJIT - Student Activity	915,445.47	2,647.40	0.00	918,092.87
21.0001.0000.000.0000.101000	CASH IN BANK	585.45	33,874.89	33,874.89	585.45
21.0002.0000.000.0000.101000	CASH IN BANK	195,562.56	61,611.99	96,692.16	160,482.39
22.0000.0000.000.0000.111001	ISJIT - Management	1,905,220.80	369.45	1,800,000.00	105,590.25
22.0006.0000.000.0000.101000	CASH IN BANK	62,777.75	1,811,595.88	1,832,413.57	41,960.06
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	3,859.05	3,859.05	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	170,461.56	1,512.59	78,589.97	93,384.18
33.0003.0000.000.0000.101000	CASH IN BANK	8,750,380.78	1,080,525.49	740,513.85	9,090,392.42
35.0003.0000.000.0000.101000	CASH IN BANK	411,906.99	0.00	0.00	411,906.99
36.0003.0000.000.0000.101000	CASH IN BANK	4,718,329.83	30,294.58	572,706.74	4,175,917.67
40.0003.0000.000.0000.101000	CASH IN BANK	229,471.79	1,021,943.57	1,200.00	1,250,215.36
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,783,593.96	134,322.41	1,129,164.38	1,788,751.99
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	60,352.82	60,352.82	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	(129,164.38)	1,158,809.29	199,602.66	830,042.25
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	65,478.34	65,478.34	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	355,265.47	28,795.70	73,560.17	310,501.00
68.0002.0000.000.0000.101000	CASH IN BANK	27,268.91	0.00	448.41	26,820.50
		30,977,498.21	29,577,868.75	30,824,687.34	29,730,679.62

End of Report

Exhibit 807.2

School Finance Report
August 31, 2025

17% 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)	$74,303,000			$271,937	$892,474	$1,164,411	1.6%		$73,138,589		
2) Support Services(2000-2999)	$36,190,000			$2,224,115	$2,733,504	$4,957,619	13.7%		$31,232,381		
3) Non-Instructional(3000-3999)	$4,815,000			$102,162	$27,604	$129,767	2.7%		$4,685,233		
4) Other Expenditures((4000-6000)	$27,130,695			$2,003,388	$45,771	$2,049,160	7.6%		$25,081,535		
5) Interfund Transfers (000910)	$6,400,000			$683,039	$683,039	$1,366,078	21.3%		$5,033,922		
Total	**$148,838,695**			**$5,284,642**	**$4,382,393**	**$9,667,034**	**6.5%**		**$139,171,661**		
Operating Fund-10	$107,120,000	$10,186,140	$960,077	$1,963,312	$1,300,293	$3,263,605	3.0%		103,856,395	(2,303,528)	7,882,612
Activity-21	$1,300,000	$100,716	$119,034	$81,812	$45,359	$127,171	9.8%		1,172,829	(8,137)	92,578
Management-22	$2,500,000	$1,753,557	$4,122	$0	$2,225,037	$2,225,037	89.0%		274,963	(2,220,914)	(467,357)
PERL-24	$350,000	$289,990	$1,886	$186,379	$0	$186,379	53.3%		163,621	(184,493)	105,497
SAVE-33	$12,000,000	$13,885,463	$1,900,020	$2,080,857	$705,064	$2,785,921	23.2%		9,214,079	(885,901)	12,999,562
Other Capital Projects-31, 32, 35	$200,000	$2,896,916	$18,294	$0	$0	$0	0.0%		200,000	18,294	2,915,210
PPEL-36	$6,000,000	$5,707,531	$43,260	$868,937	$74,593	$943,529	15.7%		5,056,471	(900,270)	4,807,262
Debt Service-40	$14,500,000	$721,121	$18,511	$600	$0	$600	0.0%		14,499,400	17,911	739,032
Nutrition-61	$4,371,195	$2,538,301	$75,931	$23,054	$12,920	$35,974	0.8%		4,335,221	39,957	2,578,258
Aquatic Center-65	$450,000	$246,154	$47,773	$76,243	$19,024	$95,267	21.2%		354,734	(47,494)	198,660
Student Store-68	$47,500	$32,601	$332	$3,448	$104	$3,552	7.5%		43,948	(3,220)	29,381
Total	**$148,838,695**	**$38,358,491**	**$3,189,240**	**$5,284,642**	**$4,382,393**	**$9,667,034**	**6.5%**		**139,171,661**	**(6,477,795)**	**31,880,696**

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2025-2026

Date Range: 07/01/2025 - 08/31/2025

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.111001	ISJIT-General Fund	4,454,026.03	30,657.48	0.00	4,484,683.51
10.0001.0000.000.0000.101000	CASH IN BANK	867.41	24,958,246.06	24,913,579.24	45,534.23
10.0002.0000.000.0000.101000	CASH IN BANK	5,220.91	0.39	0.00	5,221.30
21.0000.0000.000.0000.111001	ISJIT - Student Activity	1,006,634.90	273,752.74	0.00	1,280,387.64
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	68,924.89	68,924.89	0.00
21.0002.0000.000.0000.101000	CASH IN BANK	3,685.24	896,605.63	1,198,003.92	(297,713.05)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	25,591.89	25,591.89	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	4,158.77	0.92	4,158.77	0.92
22.0006.0000.000.0000.101000	CASH IN BANK	1,751,700.82	517,168.06	2,236,226.84	32,642.04
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	7,613.04	7,613.04	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	301,991.17	3,162.80	198,526.44	106,627.53
33.0003.0000.000.0000.101000	CASH IN BANK	6,980,044.61	4,806,321.53	3,912,655.58	7,873,710.56
35.0003.0000.000.0000.101000	CASH IN BANK	894,901.61	2,376,310.63	2,671,301.10	599,911.14
36.0003.0000.000.0000.101000	CASH IN BANK	6,181,951.16	649,760.95	1,899,454.12	4,932,257.99
40.0003.0000.000.0000.101000	CASH IN BANK	702,905.50	1,404,004.90	1,800.00	2,105,110.40
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,684,058.53	18,474.67	0.00	2,702,533.20
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	100,402.83	100,402.83	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	338,769.35	334,962.32	116,256.98	557,474.69
65.0000.0000.000.0000.111001	ISJIT Investment Account	265,000.00	0.00	265,000.00	0.00
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	252,013.66	252,013.66	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	130,225.06	325,544.24	189,903.77	265,865.53
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	87,850.86	87,850.86	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,000.61	367.00	4,050.97	26,316.64
		25,736,141.68	37,137,737.49	38,153,314.90	24,720,564.27

End of Report

School Finance Report
August 31, 2026

17% 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)	$75,345,500			$474,073	$506,076	$980,149	1.3%		$74,365,351		
2) Support Services(2000-2999)	$35,746,500			$2,284,712	$2,732,616	$5,017,328	14.0%		$30,729,172		
3) Non-Instructional(3000-3999)	$4,707,000			$117,069	$23,184	$140,252	3.0%		$4,566,748		
4) Other Expenditures((4000-6000)	$24,239,920			$1,361,891	$67,275	$1,429,167	5.9%		$22,810,753		
5) Interfund Transfers (000910)	$8,296,340			$998,909	$998,909	$1,997,818	24.1%		$6,298,522		
Total	**$148,335,260**			**$5,236,654**	**$4,328,061**	**$9,564,714**	**6.4%**		**$138,770,546**		
Operating Fund-10	$110,000,000	$12,534,638	$15,974,450	$2,713,047	$1,279,494	$3,992,541	3.6%		106,007,459	11,981,908	24,516,546
Activity-21	$1,450,000	$1,030,744	$69,912	$93,071	$33,515	$126,586	8.7%		1,323,414	(56,674)	974,070
Management-22	$2,550,500	$1,979,100	$7,068	$0	$1,832,414	$1,832,414	71.8%		718,086	(1,825,346)	153,754
PERL-24	$326,050	$681	$571	$36,061	$65,620	$101,681	31.2%		224,369	(101,111)	(100,430)
SAVE-33	$6,686,210	$12,226,823	$877,113	$1,275,205	$740,514	$2,015,719	30.1%		4,670,491	(1,138,605)	11,088,218
Other Capital Projects-31, 32, 35	$500,000	$415,503	$6	$0	$0	$0	0.0%		500,000	6	415,510
PPEL-36	$7,862,500	$33,163,031	$195,722	$956,600	$348,720	$1,305,321	16.6%		6,557,179	(1,109,599)	32,053,432
Debt Service-40	$13,900,000	$247,305	$17,532	$45,000	$0	$45,000	0.3%		13,855,000	(27,468)	219,837
Nutrition-61	$4,500,000	$2,209,637	$78,835	$30,218	$11,074	$41,291	0.9%		4,458,709	37,543	2,247,180
Aquatic Center-65	$500,000	$258,171	$66,484	$87,369	$16,618	$103,987	20.8%		396,013	(37,503)	220,668
Student Store-68	$60,000	$26,914	$326	$82	$93	$175	0.3%		59,825	151	27,065
Total	**$148,335,260**	**$64,092,547**	**$17,288,019**	**$5,236,654**	**$4,328,061**	**$9,564,714**	**6.4%**		**138,770,546**	**7,723,304**	**71,815,851**

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2026-2027

Date Range: 07/01/2026 - 08/31/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.111001	ISJIT-General Fund	9,430,907.10	54,951.23	0.00	9,485,858.33
10.0001.0000.000.0000.101000	CASH IN BANK	1,144,248.58	36,339,956.33	35,219,376.96	2,264,827.95
10.0002.0000.000.0000.101000	CASH IN BANK	5,235.59	317,030.93	317,030.83	5,235.69
21.0000.0000.000.0000.111001	ISJIT - Student Activity	915,445.47	5,334.01	0.00	920,779.48
21.0001.0000.000.0000.101000	CASH IN BANK	585.45	55,322.30	55,322.30	585.45
21.0002.0000.000.0000.101000	CASH IN BANK	195,562.56	767,838.82	917,017.72	46,383.66
22.0000.0000.000.0000.111001	ISJIT - Management	1,905,220.80	678.45	1,800,000.00	105,899.25
22.0006.0000.000.0000.101000	CASH IN BANK	62,777.75	1,817,490.96	1,832,413.57	47,855.14
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	7,859.66	7,859.66	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	170,461.56	2,083.32	271,844.16	(99,299.28)
33.0003.0000.000.0000.101000	CASH IN BANK	8,750,380.78	1,916,911.90	2,113,096.05	8,554,196.63
35.0003.0000.000.0000.101000	CASH IN BANK	411,906.99	0.00	0.00	411,906.99
36.0003.0000.000.0000.101000	CASH IN BANK	4,718,329.83	46,012.46	1,793,331.30	2,971,010.99
40.0003.0000.000.0000.101000	CASH IN BANK	229,471.79	2,034,983.50	46,800.00	2,217,655.29
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,783,593.96	139,556.82	1,129,164.38	1,793,986.40
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	87,634.44	87,634.44	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	(129,164.38)	1,493,060.22	230,614.90	1,133,280.94
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	136,386.27	136,386.27	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	355,265.47	68,725.75	163,048.81	260,942.41
68.0002.0000.000.0000.101000	CASH IN BANK	27,268.91	326.00	530.40	27,064.51
		30,977,498.21	45,292,143.37	46,121,471.75	30,148,169.83

End of Report